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SCHOOL DISTRICT PERFORMANCE AUDITS LEGISLATIVE UPDATE

OCTOBER 5, 1999

Executive Summary

Project History

The State Legislature included, within the FY 1998-99 Biennial Appropriations Act passed on June 30, 1997 (Am. Sub. H.B. 215), an urban initiative package which earmarked an additional budget allocation of \$113.58 million for the largest 21 urban school districts in the State of Ohio. As a condition to receiving these additional dollars, the urban districts were required to comply with two conditions. The first condition required the districts to implement an academic performance benchmarking program. The plans contained certain performance indicators including graduation rates, attendance rates and literacy levels, and established a strategy for achieving enhanced performance levels on all indicators.

The second condition was for the urban districts to undergo a performance audit conducted by the State Auditor's Office. The performance audits were designed to develop recommendations which provide cost savings, revenue enhancements and/or efficiency improvements. Therefore, the recommendations contained within the performance audit provided one major resource to the district in developing their economy and efficiency plan. However, the districts were encouraged to assess their overall operations to develop other recommendations not contained within the performance audit. Following this procedure helped ensure the district performs the complete self-assessment desired by state legislators.

To comply with the requirements of Am. Sub. H.B. 215, the State Auditor's Office completed original performance audits on nineteen of the urban districts by June 30, 1999 and completed follow-up reports on the performance audits previously released on the Cleveland Municipal School District and the Youngstown City School District.

Performance audit reports in the 21 urban school districts totaled 8,374 pages and provided 2,974 recommendations. If fully implemented, these recommendations will result in net savings of \$270 to \$370 million.

Economy and Efficiency Plan

The State Auditor's Office has worked with the Ohio Department of Education to develop a framework for the economy and efficiency plan. Generally, the economy and efficiency plan should be a formal self-assessment of internal operations to develop recommendations which, if properly implemented, will generate monetary savings, additional revenue or will improve the efficiency of

the district. The district should view the economy and efficiency plan as a strategic plan which is intended to be updated periodically and should correlate to other strategic plans of the district. The district should develop a formal procedure to pursue additional recommendations in future years, should indicate when and how often the plan should be updated and should determine how the implementation of the recommendations will be monitored. Each recommendation should contain a detailed implementation plan which should include the major steps necessary to implement the recommendations including assigning a responsible person to each step and establishing an anticipated completion date. Each recommendation should also disclose the anticipated cost savings or efficiency improvement. This level of information allows the district or another organization to assess how effectively the economy and efficiency plan is being implemented.

Within six months of the completion of the performance audits, the urban districts were required to prepare economy and efficiency plans consistent with the recommendations contained in the performance audits. The economy and efficiency plans were also to be approved by the Superintendent of Public Instruction in consultation with the Office of Budget and Management. **The Department of Education has not approved any of the economy and efficiency plans submitted as a result of the performance audits of the urban school districts.**

Project Summarization

All school districts in the State of Ohio are facing enormous challenges in effectively educating students. Unique circumstances within the urban districts provide additional challenges. Higher expectations from the general public are requiring school districts to reassess and re-examine operational practices to more effectively and efficiently provide a quality education within financial constraints. Most of the urban school districts have accepted the challenge and are working diligently to improve operations while spending resources effectively.

The results of the performance audit concluded that no easy answers exist when trying to determine how to fix education in the State of Ohio. All parties, including students, parents, union leaders, employees, state legislators and the business community, must share in the solution. The ultimate solutions lie in all parties understanding and fulfilling their level of responsibility.

The individual performance audits provided a series of recommendations that the school districts should consider when determining how to improve operations, maximize revenues and spend limited resources more efficiently. The performance audits focused on key operational areas of school districts including financial planning, budgeting and management reporting; purchasing and payroll processing; human resource utilization including staffing analysis, union contract assessment and employee benefits; facility utilization including space design and capacity, custodial and maintenance operations and capital planning procedures; transportation operations including policies and procedures, reporting and funding, and bus replacement and maintenance; and technology

utilization including strategic technology planning, EMIS reporting, Y2K compliance, and software utilization. The areas assessed are key to a school district's operational effectiveness and financial efficiency. Most of the urban districts accepted the performance audit process and are committed to using the recommendations for performance improvement.

The performance audit results in many school districts reflected numerous positive operational procedures, innovative and creative practices, diligent financial management practices, strong and relevant school board interaction, effective use of technology, fair and equitable union contracts, and cooperative relationships between employees and management. In these situations, the overall performance audit results concluded effective and efficient operations within the school district. In other situations, many of the aforementioned items did not exist, which resulted in ineffective and inefficient school district operations. These districts have been encouraged to immediately embrace the performance audit results and to use the experiences and innovations of their peer districts for operational improvements.

All urban school districts were cooperative in providing information and being responsive to the Auditor of State's Office. Their cooperation was vital in allowing this project to be completed within the legislative timetable.

Report Organization

This report is separated into the following three sections:

1) *Legislative Update*: This section summarizes the results of the performance audits categorized by key functional area. The information includes what was learned during the performance audit, certain issues and obstacles facing school districts, possible legislative concerns, and explanations on how the measurement focus impacts school districts. This section also contains key output/outcome statistics including the highest and lowest performing school districts.

2) *Best Practices*: This section contains a summarization of best practices categorized by key functional area. The intent of this section is to provide potential best practices to all 611 school districts to consider in their ongoing challenge to provide quality education in an efficient and effective manner.

3) *Key Statistics*: This section contains a summarization of key input and output statistics of all 21 urban school districts including averages for the Big 8 and Remaining 13 districts. The intent of this section is to provide this key data, including the best performers, to all 611 school districts as a mechanism for school districts to compare how effectively and efficiently they provide key services. The data is provided for all key performance measures developed during the performance audit process.

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Financial Systems

Financial Planning

The development and implementation of planning functions in public entities are important components of sound financial management practices. Planning functions are designed to ensure advancement towards achieving the entity's adopted goals and objectives and to demonstrate proper allocation of resources to each function. In developing long term plans, long term goals and objectives must be identified, strategies or initiatives to meet these objectives must be developed and implemented, and funding for the strategies or initiatives must be determined. Prior to House Bill (HB) 412, state law only required school districts to develop annual planning documents such as the annual appropriations measure and the annual spending plan. Under HB 412, school districts must prepare five year financial forecasts each year, although this is only part of the requisite planning districts should consistently employ.

The majority of the districts examined have not prepared adequate long term plans to address educational curriculum needs or capital needs, the two largest costs likely to affect future financial conditions. While only six of the districts evaluated did not have long term educational strategic plans, many of the plans in place lacked realistic goals, appropriate strategies or initiatives to attain the goals adopted, measurable evaluation criteria, and associated financial implications. Four districts, Akron, Euclid, Middletown-Monroe, and South-Western City School Districts, have developed and implemented thorough educational strategic plans which are directly tied into the financial forecasts and annual appropriations. Although projected capital costs average \$184 million and \$44.8 million for the Big 8 and Remaining 13 schools respectively, only about half of the districts have prepared long term capital plans. The absence of properly developed educational and capital needs plans compromises the districts' ability to accurately project future financial conditions.

Financial forecasting is also a weak area in many of the districts. In six of the school districts examined, the filing requirement of HB 412 or the development of a financial recovery plan represented the first long term financial forecast prepared by the district. Several districts produced substandard forecasts and, out of the 21 financial forecasts prepared, 16 required adjustments during the performance audit to provide an adequate depiction of the financial conditions the district would likely encounter. A direct correlation was noted between the adequacy of the forecast and the length of time a district had engaged in forecasting. The vast majority of the forecasts lacked quality detailed assumptions and disclosures, limiting the usefulness of the documents. Several did not adequately incorporate anticipated expenditures related to the legislative spending requirements of HB 412 and Senate Bills (SB) 55 and 650. It should be noted that 10 of the 21 urban schools (Akron, Canton, Euclid, Hamilton, Mansfield, Middletown-Monroe, South-Western, Springfield,

Toledo and Warren City School Districts) received commendations regarding their preparation of long-term financial forecasts.

In assessing the long term financial forecasts of each of the urban school districts, projections of future state foundation revenues were problematic and determined only with great difficulty. State foundation revenue represents a majority of revenue for most of the districts examined and the inability to adequately project foundation revenue brings into question the reliability of the financial forecasting process. Although the districts received some assistance from the State Department of Education in projecting foundation revenue for the next fiscal year, districts must make significant assumptions for years thereafter. Financial forecasting at all school districts would benefit from a foundation formula which was less complicated and more straight forward.

Although the preparation of an adequate long term financial forecast does not ensure financial stability, it provides management with sufficient information to explore options to solve pending financial problems. Although Cincinnati Public Schools is currently encountering financial difficulties, the information provided by its financial forecast has enabled the district to address this situation through a reduction in expenditures and through an additional tax levy to increase local revenue. Inadequate long term financial planning at Dayton and Parma City School Districts masked significant financial problems occurring in the current fiscal period and prevented management from developing timely solutions to remedy overspending and avoid a significant negative ending cash balance.

Based on the five year forecast, the table below shows the year in which each district anticipates an ending deficit. Ending balances include adjustments made during the performance audit.

Table 1: Projected Deficit Year, 21 Districts (in millions)

First Year		Second Year		Third Year		Fourth Year		Fifth Year		No Deficit Projected
Dayton	\$14.4	Euclid	\$2.6	CUCSD	\$6.8	Columbus	\$4.7	Middletown	\$1.6	Mansfield
Elyria	\$3.4	Cincinnati	\$8.5	E. Cleveland	\$6.7	Canton	\$1.0	Warren	\$0.9	Akron
		Parma	\$2.9	Hamilton	\$2.0	South-Western	\$14.1			
				Lima	\$0.9	Springfield	\$4.4			
				Lorain	\$4.4					
				Toledo	\$2.1					

Note: Cleveland and Youngstown City School District already had a deficit when the performance audit was performed.

Several factors influence the period in which these districts will reach a deficit including the date of the last tax levy passed, local passage rates of levies and the cost of educational programs offered by each district. However, those districts which have instituted adequate policies and procedures to effectively plan, budget and monitor their resources appear to maintain financial stability over a greater period of time than those district which do not have adequate controls in place. A correlation also appears between financial stability and the use of strong finance committees and/or business advisory councils.

Budgeting and Management Reporting

Management decisions regarding resource allocation to achieve established goals and objectives are reflected in the budgeting function. Although the majority of the districts have maintained very centralized budgeting processes, Toledo, South-Western, Mansfield and Cincinnati City School Districts have instituted some form of decentralized, site based management. A decentralized management approach places the majority of planning responsibility, including budgeting, at the building level. Individuals who are familiar with the needs of students, such as teachers, parents, and community members, have greater input on how funds are allocated between programs and other operations within the building. Other districts allow building managers to determine the allocation of specific budgeted line items within their building such as educational supplies, office supplies and equipment.

Minimal public participation occurs in the budget process outside of the annual board meeting held to discuss the proposed budget. Only Toledo and South-Western City School Districts were able to demonstrate substantial community involvement in the overall district budgetary process. Similarly, Cincinnati City School District encourages parental participation at the building level. Quality budget documents communicate how and why decisions were made and, although the Government Finance Officers Association has recommended a model on how governments should report their annual operating budget, no district had prepared such a document. Cincinnati and Euclid City School Districts were the only districts that prepared any additional documents aside from the appropriation resolution.

Many factors limit management's ability to effectively budget resources in a manner that provides the greatest educational benefit. These factors include: costs which are fixed by contractual agreements (wages and benefits), debt obligations, utility costs and other such fixed costs. While wages and benefits consume the bulk of district resources, districts such as Cincinnati and Parma must allocate a large portion of available monies to debt payment thereby reducing funds available for discretionary spending. Districts with a large percentage of resources available for discretionary spending are able to allocate resources to a variety of areas. Some districts direct monies to instructional functions and district operations. Others, such as Dayton and Parma, direct resources to areas with limited educational impact. No direct correlation was found between discretionary spending levels and allocations toward instruction. The table below shows pertinent statistics related to the appropriation process for the 21 urban school districts.

Table 2: Appropriation Statistics, 21 Urban Districts

	Big 8 Schools			Remaining 13 Schools			Urban 21 Average
	High	Low	Average	High	Low	Average	
1997-98 Expenditures per Student	\$7,721 Dayton	\$6,175 Akron	\$6,905	\$9,224 CUCSD	\$5,465 Hamilton	\$6,720	\$7,579
Wages/Benefits as a % of Operating Expenditures	87.1% Canton	63.2% Cincinnati	80.4%	89.7% Mansfield	76.1% E. Cleveland	81.5%	81.11%
Debt Service as a % of General Fund Expenditures	24.0% Cincinnati	0.0% Dayton	5.95%	7.0% Parma	0.0% ¹	1.57%	1.32%
Discretionary Spending as a % of General Fund Expenditures	7.8% Canton	4.8% Cincinnati	6.48%	17.3% E. Cleveland	6.8% Mansfield	11.37%	8.89%

¹ E. Cleveland, Euclid, Mansfield, Middletown-Monroe, South-Western and Warren.

The expenditures per student calculation, while providing an indication of the spending patterns of a district, does not illustrate the operational functions to which resources are allocated. The following table presents FY 1997-98 governmental funds expenditures per student, and as a percentage of general fund expenditures for the various functions reported under the Uniform School Accounting System (USAS).

Table 3: Governmental Funds Operational Expenditures by Function

USAS Function	Big 8 Schools			Remaining 13 Schools			Urban 21 Average
	High	Low	Average	High	Low	Average	
Instruction	\$4,896 Cincinnati	\$3,720 Toledo	\$4,136	\$5,219 CUCSD	\$3,477 Hamilton	\$4,006	\$4,056
	61.7% Cincinnati	49.3% Youngstown	56.3%	67.1% Lorain	53.7% CUCSD	58.8%	57.9%
Support Services	\$3,705 Dayton	\$2,478 Canton	\$2,980	\$4,345 CUCSD	\$1,898 Hamilton	\$2,627	\$2,761
	47.2% Youngstown	36.0% Cincinnati	40.4%	44.7% CUCSD	29.7% Lorain	37.9%	38.8%
Non-Instructional	\$300 Toledo	\$86 Dayton	\$156	\$342 Elyria	\$32 E. Cleveland	\$111	\$128
	4.4% Toledo	1.1% Dayton	2.1%	5.4% Elyria	0.3% CUCSD	1.7%	1.8%
Extracurricular	\$115 Canton	\$62 Youngstown	\$85	\$148 Parma	\$74 E. Cleveland	\$111	\$101
	1.7% Canton	0.8% Youngstown	1.2%	2.5% Lima	0.9% E. Cleveland	1.6%	1.5%
Total Expenditures (100%)	\$8,021 Dayton	\$6,623 Akron	\$7,356	\$9,725 CUCSD	\$5,553 Hamilton	\$6,855	\$7,046

Although expenditures per student should have a direct correlation to the academic services a student receives, the expenditure data gathered during the performance audit and the results reported on the 1999 district report cards produced by the Ohio Department of Education do not support this correlation. Although the Big 8, on average, expended \$7,356 per student, the average report card score was only 3 of 18 standards met. Canton City School District, which spent the second lowest amount per student at \$6,769, scored the highest of the Big 8 schools with 6 of 18. Dayton City School District expended the greatest dollar amount per student and only scored 1 of 18. The Remaining 13 had an average report card score of 5 of the 18 criteria met. Hamilton spent the lowest dollar amount per student and met 7 of the 18 criteria while CUCSD, spending significantly more than the other districts per pupil, scored only 8 of 18. Overall, the notion that increased spending per student improves academic performance is not supported by Ohio district report card results.

Financial information system controls provide management with a means to monitor and control expenditures. Effective districts use strong automated and manual controls to ensure appropriation limits are not exceeded. This adds integrity to the budgeting process and helps prevent the districts from experiencing unanticipated financial trouble. Dayton, Columbus, Parma, Cleveland and Youngstown City School Districts did not have adequate financial system controls. Financial information system controls were disabled in the financial information system and expenditures charged against appropriated amounts were not properly monitored. Excluding Columbus Public Schools, weak and ineffectual financial controls have created unfavorable financial conditions at each of these districts.

Adequate and detailed management reports, prepared for district managers and board members, are closely tied to the financial health of the district as they provide managers important information about the financial status of the district. Management reports allow district administrators to address potential financial problems. Inadequate reporting is typical in districts encountering unanticipated financial difficulties. While many districts showed deficiencies in the types and contents of reports, Dayton and Parma City School Districts were significantly deficient in both aspects. Although both school boards did not fully exercise their fiduciary responsibilities and remain appraised of the situation, reliable and timely management reports would have aided them in understanding their financial condition. Of the 21 urban school districts, only seven prepared comprehensive annual financial reports, documents which represent the highest level of year end reporting for governmental entities.

Procurement

An efficient purchasing function within a district provides needed goods and services throughout the district while maximizing the benefit of every dollar spent. Efficient purchasing begins with adopted purchasing policies and procedures. While all districts employ the ORC required \$25,000 competitive bid threshold as part of their purchasing policies, some have placed thresholds below

this point and included goods and services not covered by the ORC. Mansfield City School District used a \$2,500 competitive bid threshold. However, numerous districts simply left all purchases under \$25,000 to the discretion of the purchasing agent or business manager, thereby reducing the districts' ability to maximize cost savings through competitive bids. Only a few districts effectively used requests for proposals (RFPs) in procuring professional services, although professional services encompass a significant portion of annual expenditures.

The manner in which goods and services are procured, either by just-in-time delivery (JIT) or through a district warehouse, also has a direct impact on the purchasing efficiency of the district. A majority of the 21 urban school districts, especially the Big 8 districts, still operate a centralized warehouse in some form. Although these warehouses are intended to provide savings to the districts through volume purchasing, analysis indicates that the cost savings benefit gained through volume purchasing does not offset the total cost of warehouse operations. South-Western, Cincinnati and Mansfield City School Districts have eliminated their centralized warehouse functions, instituted just-in-time delivery and negotiated agreements with local vendors. These districts have been able to reduce procurement operating costs and have received better delivery turnaround as a result of these agreements.

The implementation of technology in the purchasing cycle also has a dramatic impact on overall procurement efficiency. Districts with effectively implemented on-line purchasing modules, such as Akron, Canton and Mansfield City School Districts, have demonstrated the ability to process more purchase orders (P.O.) per full time equivalent position at a lower cost. Cumbersome manual purchasing processes not only require more personnel time for processing, but usually result in a longer lag time between the submission of purchase requisitions and the issuance of purchase orders. Also, on-line purchasing modules enable automatic verification that appropriations exist before purchase orders are processed, thereby reducing the risk that districts may exceed previously established budgetary limits. Ineffective purchasing controls and improperly monitored spending at Youngstown, Parma, Lorain, Columbus and Dayton City School Districts resulted in large discrepancies between appropriations and actual expenditures for various line items.

Procurement operational statistics, gathered during the performance audits of the 21 urban school districts, are shown below. High P.O. processing per FTE, low staffing levels, and low costs for P.O.'s and vendor checks indicate greater degrees of efficiency.

Table 4: Procurement Operational Statistics

	Big 8 Schools			Remaining 13 Schools			Urban 21 Average
	High	Low	Average	High	Low	Average	
P.O. per FTE ¹	11,269 Canton	1,835 Youngstown	5,130	15,610 Mansfield	1,877 Elyria	6,897	6,220
Cost per P.O.	\$17.26 Cincinnati	\$4.99 Canton	\$10.46	\$22.55 Elyria	\$2.59 Lima	\$8.31	\$8.10
Average Turnaround Time for Purchase Requisition ²	11 days Toledo	3 days Dayton	6 days	13 days Euclid	same day Springfield	4 days	5 days
Cost per Vendor Check Issued	\$8.33 Dayton	\$4.44 Akron	\$7.24	\$14.69 Elyria	\$2.32 Mansfield	\$7.72	\$6.85

¹ A high P.O. per FTE ratio is positive for this data point.

² Cleveland, Youngstown and East Cleveland are not included in the statistical data.

Payroll

Payroll processing efficiency is increased through several factors including effectively integrating technology, minimizing the number of payroll cycles which are processed and increasing the number of employees using direct deposit. The effectiveness of payroll processing is also directly related to financial system controls used to ensure the accuracy of payroll data entered into the system as well as the length of the time period allotted for data entry as less hurried entry tends to reduce errors.

Technology integration into the payroll process eliminates many duplicate efforts which are present in a manual process. Automated time and attendance systems provide a means to effectively gather time and attendance data, enforce work rules and report data. Automation also significantly reduces the number of staff hours required to capture and report attendance data. Two districts, Cleveland Heights-University Heights and Euclid City School Districts, have implemented automated time and attendance systems to capture data related to specific groups of employees. However, none of the 21 urban districts have fully implemented an automated time and attendance system for all employees. Mansfield City School District uses an on-line payroll data reporting system which eliminates the re-entering of payroll data into the payroll system and minimizes the number of staff members needed to process payroll.

Minimizing the number of payroll cycles and increasing the number of employees using direct deposit also increase the efficiency of payroll departments. The number of payroll cycles directly corresponds to the amount of time districts must spend gathering, reporting and entering time and

attendance data. As the annual number of payroll cycles increases, a rise is noted in the amount of personnel time required to initialize the payroll system and track the various payroll forms used to report time and attendance. Confusion regarding which employee groups fall within a specific cycle was also noted, thereby increasing the likelihood of errors. Direct deposit increases the efficiency of the reconciliation process and eliminates problems associated with lost checks. Only a few districts, Youngstown, Cleveland, Canton and Cleveland Heights-University Heights City Schools offer no direct deposit options to employees.

The effectiveness and accuracy of the payroll department is essential as payroll related expenditures represent the vast majority of the annual expenditures made by a district. The controls instituted in the payroll cycle varied greatly from district to district. Warren and Cincinnati City School districts both instituted strong management controls to ensure that payroll data is accurately entered into the system and that the overall payroll is accurately processed before checks are issued. Other districts, such as Dayton, Parma, Columbus, East Cleveland, Youngstown and Cleveland City School Districts, have not implemented adequate controls to ensure the accuracy of the payroll before checks are issued. As a result, these districts are more likely to incur additional costs to reprocess and issue corrected checks and may, in some cases, issue payroll checks to personnel not yet approved for employment in the district.

The ability to apply appropriate management controls and the level of monitoring of the payroll process is directly related to the time frame in which payroll must be processed. In general, districts with a two week lag time in which to process payroll were able to institute effective controls and a comprehensive review process than those districts with a more constrained cycle. Of the 21 districts reviewed, eight districts limited payroll to a single week in which to process the cycle. These districts have to gather payroll data, enter the data into the payroll system and process payroll for their employees within a tight three to four day time frame at the end of the reporting period.

The table below shows some of the payroll operational statistics gathered during the performance audit on the urban 21 school districts. Lower numbers of regular and special runs, as well as fewer manual checks, correspond to lower staffing levels. These statistics also correlate to departmental costs.

Table 5: Payroll Statistics, 21 Urban Districts

	Big 8 Schools			Remaining 13 Schools			Urban 21 Average
	High	Low	Average	High	Low	Average	
# of Regular Payroll Runs	64 ¹	26 ²	41	76 CUCSD	24 ⁵	37	37
# of Special Payroll Runs	30 Cincinnati	0 ³	9	26 E. Cleveland	0 ⁶	4	4.9
% of Employees Using Direct Deposit	75% Columbus	0% ⁴	33%	73% Mansfield	18% Warren	47%	42%
# of Manual Checks Issued ⁷	2156 Columbus	124 Akron	842	289 Springfield	12 Warren	92	342

¹ Columbus, Cincinnati-² Canton, Dayton, Toledo and Youngstown. ³ Akron, Canton and Columbus-⁴ Cleveland, Toledo, Youngstown. ⁵ Elyria and South-Western ⁶ CUCSD, Euclid, Lima and Mansfield. ⁷ Cleveland, Youngstown and East Cleveland are not included in the statistical data.

Human Resources

Financial

The percentage of district funds spent on personnel associated costs directly affects district operations as it influences the amount of funding available for other district expenditures. The performance audits indicated that the 21 largest urban school districts spend 81.4 percent of their general fund budget on salaries, fringe benefits and other personnel related expenditures. This percentage appears to be in line with the national average of expenditures dedicated to personnel associated costs which was 83 percent in 1996.

In addition, the percentage of total salaries represented by teachers' wages indicates the financial commitment of districts to their instructional personnel relative to other support positions and administrative personnel. Among the 21 urban school districts, Canton demonstrated the highest percentage of total salaries represented by teachers' wages of 81.8 percent, and Euclid showed the lowest percentage of 57.6 percent. Overall, the average among the 21 urban school districts was 63.6 percent, indicating that Ohio schools spend a lower percentage of total salaries on teachers than the national average of 69 percent.

Employee Population

The State Board of Education developed and implemented the Education Management Information System (EMIS) to assist school districts in effectively and efficiently managing student and personnel demographics. All schools are required to provide specific student, staff and financial data to the Ohio Department of Education (ODE). Accurately reported information is imperative, as this data is used for numerous funding and statistical purposes. The performance audits consolidated EMIS employee classifications into the following categories in order to analyze the employee populations of districts.

Table 6: Personnel Classifications and Positions Descriptions

Classification	Position Descriptions
Administrative Employees	Superintendent, Assistant Superintendents, Administrative Assistants, Principals, Assistant Principals, Supervisor/Manager/Directors, Treasurer, Coordinators, Curriculum Specialists
Teachers	Traditional Teachers, Special Education Teachers, Vocational Teachers, Educational Service Personnel (ESP) Teachers, Remedial Specialists, LD Tutors, Adult Ed Teachers
Pupil Services Employees	Counselors, Librarians/Media, Psychologists, Speech and Language Therapists, Physical Therapists, Occupational Therapists, Registered Nurses, Audiologists, Mobility Therapists, Social Workers
Support Services	Operative, Custodians, Food Service, General Maintenance, Mechanics, Stores Handling
Other Classified Employees	Monitors, Clerical, Educational Aides, Library/Media Aides, Bookkeepers, Records Managing, Telephone Operator, Attendance Officers
Technical	Computer Operators, Computer Programmers

The categories denoted in Table 6 were used to examine district staffing patterns and the makeup of employee populations. Percentages of total employees were developed for each category, as indicated in Table 7.

Table 7: Percentage of Total Employees Classification

Classification	Big 8 Average	Remaining 13 Average	Urban 21 Average
	% of Total Employees	% of Total Employees	% of Total Employees
Administrative	5.0%	5.5%	5.3%
Teachers	55.8%	54.2%	54.8%
Pupil Services	5.2%	4.5%	4.8%
Support Services	14.7%	17.3%	16.2%
Other Classified ¹	18.9%	18.3%	18.6%
Technical	0.4%	0.2%	0.3%
Total	100.0%	100.0%	100.0%

¹Includes monitors, clerical, aides, bookkeepers, records managers, telephone operators, and attendance officers.

The performance audits further consolidated these classifications into the categories of instructional personnel and support personnel to determine the effectiveness of district resource distribution. Included in the instructional personnel classification were teachers and pupil services employees, while educational support personnel included administrative, support services and other classified positions. Higher percentages of instructional personnel are considered to be the most favorable deployment of resources for districts because of the positive impact on student education Table 8 summarizes the results of the 21 performance audits.

Table 8: Ratio of Direct Instructional Personnel to District Educational Support Personnel

Classification	Big 8 Most Favorable	Big 8 Least Favorable	Big 8 Average	Remaining 13 Most Favorable	Remaining 13 Least Favorable	Remaining 13 Average	Urban 21 Average
	% of Total Employees	% of Total Employees	% of Total Employees	% of Total Employees	% of Total Employees	% of Total Employees	% of Total Employees
Direct Instructional Personnel	63.0% Akron	58.8% Cincinnati	61.0%	64.9% East Cleveland	51.8% Parma	58.7%	59.6%
District Educational Support Personnel	37.0% Akron	41.2% Cincinnati	39.0%	35.1% East Cleveland	48.2% Parma	41.3%	40.4%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Among the “Big 8” districts, Akron demonstrated the most favorable percentage of total employees devoted to direct instruction at 63 percent. East Cleveland exhibited the most favorable percentage of employees associated with direct instruction at 64.9 percent, within the Remaining 13 districts. The ability of these districts to establish higher percentages of direct instructional personnel demonstrates effective deployment of district resources and is indicative of a commitment to focus available resources on educational efficiency. Districts with higher percentages of support personnel (and lower percentages of direct instructional personnel) may be maintaining staffing structures that do not provide optimal educational conditions. Cincinnati, for example, showed the least favorable percentage of direct instructional personnel among the Big 8 districts with 58.8 percent, and Parma exhibited the least favorable percentage of employees devoted to direct instruction of the Remaining 13 districts with 51.8 percent. These districts, and others with low percentages of direct instructional personnel, should examine their staffing levels and determine if changes in staffing structures could provide increased educational success and efficiency.

Teachers’ Day

Two factors which directly impact the educational experiences of students are the length of the school year and the length of the school day. While minimum school year standards are mandated by the Ohio Revised Code, both of these factors are also shaped by the ability of districts to successfully negotiate the maximum, or most favorable, amount of time in the classroom possible with local teachers’ unions. Aside from improving the educational experiences of students, the negotiation of longer working hours and more minutes of direct instructional time ensures that districts achieve the greatest amount of work from teachers in exchange for personnel expenditures associated with the salaries of educators.

Generally, Ohio’s teachers are contracted to work nine months annually. The performance audits indicated that contract lengths ranged from 183 to 200 days, of which approximately 178 days were scheduled as teaching days in accordance with minimum standards established by the Ohio Revised Code Section 3313.48. The remaining days were utilized for in-service, training and/or vacations. These numbers are comparable with the national averages of 180 teaching days per year and six non-instructional days.

While the average length of the total teachers’ day of 447 minutes for middle schools and 450 minutes for high schools exhibited by the 21 urban districts is slightly higher than the national average total school day length (438 minutes), the number of instructional minutes provided to students was directly impacted by the length of teachers’ workdays as defined by union contracts. Contract language in the various collective bargaining agreements across districts limited the amount of instructional time teachers spent in the classroom within the total school day. Higher numbers of instructional minutes are considered to directly impact successful student education as well as the cost to districts, Table 9 illustrates the instances of favorable and unfavorable performance in high

school and middle school time structure indicated by the performance audits, along with national averages and corresponding salary information.

Table 9: Total Length of Teachers' Day

HIGH SCHOOL						
Description	Most Favorable	Least Favorable	Big 8 Average	Remaining 13 Average	Urban 21 Average	National Average*
Average instructional time per day	4 hours and 47 minutes Canton	3 hours and 40 minutes Euclid	4 hours and 11 minutes	4 hours and 5 minutes	4 hours and 8 minutes	N/A
Total Teachers' Workday	8 hours Middletown-Monroe	6 hours and 45 minutes Toledo	7 hours and 15 minutes	7 hours and 38 minutes	7 hours and 27 minutes	7 hours and 18 minutes
Length of Student Day	7 hours and 20 minutes South-Western	6 hours and 20 minutes Warren	6 hours and 46 minutes	6 hours and 47 minutes	6 hours and 47 minutes	N/A
MIDDLE SCHOOL						
Description	Most Favorable	Least Favorable	Big 8 Average	Remaining 13 Average	Urban 21 Average	National Average*
Average instructional time per day	4 hours and 4 minutes Middletown-Monroe	3 hours and 30 minutes Parma	4 hours	3 hours and 48 minutes	3 hours and 53 minutes	N/A
Total Teachers' Workday	8 hours Middletown-Monroe	6 hours and 10 minutes Toledo	7 hours and 9 minutes	7 hours and 38 minutes	7 hours and 27 minutes	7 hours and 18 minutes
Length of Student Day	7 hours Columbus & Middletown-Monroe	6 hours and 30 minutes Toledo	6 hours and 35 minutes	6 hours and 38 minutes	6 hours and 36 minutes	N/A

*Based on 1996 data from the National Education Association

Evaluations

An analysis of the 21 urban districts indicates employee evaluations are essential tools which should be used to improve the quality of instruction provided to the students and bring about professional improvement of the employee. Consistent and timely evaluations are also significant factors which can improve employee efficiency and effectiveness by providing a supervisor and employee the opportunity to discuss performance strengths and weaknesses. The 21 urban districts used traditional evaluation methods, peer reviews, first person evaluations and goal setting to monitor, evaluate and communicate performance. Columbus implemented a Peer Assistance and Review

(PAR), in which highly successful teachers provide assistance to new teachers and to experienced teachers who are having serious difficulties. The primary goal of the program is to provide help to teachers entering the profession and to improve the performance of an experienced teacher who is not performing at an acceptable level. Cincinnati established a Pay for Performance Program for administrators which provides administrators with additional compensation based upon the results of district-wide performance measures defined by the program. Additionally, the district implemented a Peer Assistance and Evaluation program (PAEP) to improve the quality of teaching in the schools. Akron established a policy for all classified employees and administrators which required employees to be evaluated twice a year. Middletown-Monroe has established an evaluation process for classified employees which bases annual step increases, promotions, and transfers on employee performance.

The lack of an employee evaluation program limits the districts ability to effectively monitor employee performance, and allows poor performers to continue performing badly with no review or suggestion for improvement. In addition, a reduction in staff morale can result from inconsistent evaluation findings or lack of structured, regularly scheduled evaluations. Therefore, it is imperative that districts develop a comprehensive evaluation program to improve the efficiency and effectiveness of the employees, provide evidence about the quality of an employee's professional performance and monitor an employee's success and progress.

Unless otherwise provided in a collective bargaining agreement, Ohio Revised Code Section 3319.111 requires a district wishing to non-renew a limited teacher's contract to evaluate the teacher twice during the school year. The ORC section does not require a district to evaluate a tenured teacher. An analysis of the 21 schools indicates that most districts evaluate limited contract teachers annually and tenured teachers are evaluated once every three years. Legislators should consider establishing a policy which requires annual evaluations for all continuing and limited contract teaching personnel. In an effort to achieve true accountability, a pay for performance evaluation process should be considered. The process would require teachers to assume professional responsibility while promoting new and progressive ideas toward education.

Supplemental Pay

Supplemental contracts which are outlined in districts' collective bargaining agreements operationally and financially impact school districts. An analysis of the 21 urban districts indicates supplemental contracts are generally used for extra-curricular activities. However, there are some districts whose supplemental contracts provide teachers with release time from their workday to fulfill certain roles.

Cincinnati averaged the highest use of release time with six levels of lead teachers ranging between 30 to 420 minutes of release time daily. Although the district provided teachers with a substantial amount of release time, the district had not developed performance measures associated with release

time. The district expects to reduce the number of supplemental contracts offered to teachers in FY 1999-2000 as a result of their financial deficit. Because of the financial implications of supplemental contracts, school districts have been encouraged to develop objective and measurable performance goals which can be used to determine the effectiveness of supplemental contracts.

Sick Leave Usage

Sick leave usage by teachers and classified employees can disrupt school operations, and the associated costs related to paying sick leave, substitute compensation and sick leave payouts can increase district expenditures substantially. Thus, extensive use of paid sick leave can have detrimental financial and operational implications for districts. The performance audits indicated that in addition to receiving personal, professional, bereavement and other leave days, teachers, contracted to work approximately 182 days per year, received 15 sick leave days annually. Classified employees contracted to work between nine and 12 months per year were provided the 15 annual sick leave days credited at the rate of one and one-fourth days per month.

Data provided by the Bureau of Labor Statistics revealed that 12 month government workers average 4.7 sick days per person in 1997. However, the Ohio Revised Code Section 3319.141 provides that each person who is employed by any board of education in this state shall be entitled to 15 days sick leave with pay for each year under contract, which shall be credited at the rate of one and one-fourth days per month. Therefore, sick leave provided by the Ohio Revised Code potentially provides a six to eight percent absenteeism rate for twelve through nine-month employees, respectively.

Other states have more limited provisions regarding mandated sick leave days, which limits its sick leave earnings to one day per month. Reviewing and subsequently revising the number of sick days provided through the Ohio Revised Code Section 3319.141 to a more efficient and cost effective level would enhance the quality of education through the following:

- Reducing excessive time teachers are out of the classroom
- Potentially improving student academic achievements
- Reallocating substitute expenditures towards educational programs
- Reducing costs associated with the administration of substitute utilization
- Providing a clean and secure environment
- Fulfilling additional functions as required by curriculum and/or other district needs

Analysis of sick leave utilization among the 21 school districts revealed that teachers (9 month employees) averaged 7.8 sick leave days and classified employees (9-12 month employees) averaged 9.6 sick leave days, which suggests that Ohio Revised Code Section 3319.141 should be reviewed and modified. Further analysis, as illustrated in Table 10, revealed that teachers averaged 1.5 personal leave days and 2.8 other leave days taken. Classified employees averaged 1.8 personal

leave days and 12.5 other leave days, including vacation. Teachers averaged a total of 12.1 days leave and classified employees averaged a total of 23.9 days leave.

Table 10: Average Leave Utilization

Category	Sick Leave		Personal Leave		Other Leave Taken		Total Leave Taken	
	Teachers	Classified	Teachers	Classified	Teachers	Classified	Teachers	Classified
Big 8 Average	7.8 days	9.9 days	1.1 days	1.8 days	2.4 days	11.9 days	11.3 days	23.6 days
Remaining 13 Average	7.8 days	9.5 days	1.7 days	1.8 days	3.0 days	12.8 days	12.5 days	24.1 days
Urban 21 Average	7.8 days	9.6 days	1.5 days	1.8 days	2.8 days	12.5 days	12.1 days	23.9 days

Of the 21 districts receiving performance audits, Columbus averaged the highest number of sick leave days taken per teacher at 10.9 sick days. The district negotiated an aggressive sick leave abuse policy in a concentrated effort to reduce the use of sick leave by Columbus teachers and limit the financial and operational impacts of sick leave utilization.

South-Western averaged the lowest number of sick leave days taken per teacher at 5.7 days, and Akron exhibited the second lowest average number of sick leave days taken per teacher at 6.0, the result of the district’s comprehensive leave usage policy designed to manage sick, personal, professional and other leaves. Such effective management of sick leave allowed the districts to maintain lower overall personnel costs by limiting the amount of sick leave compensation and payments made to substitute teachers.

Table 11: Teachers’ Average Sick Leave Usage

Highest Average Sick Leave Usage	Lowest Average Sick Leave Usage	Urban 21 Average Sick Leave Usage
10.9 days-Columbus	5.7 days-South-Western	7.8 days

East Cleveland averaged the highest number of sick leave days taken per classified employee at 13.7 days. This figure was dramatically higher than the governmental average, resulting from factors such as the lack of an automated time and attendance system to accurately monitoring sick leave. Hamilton averaged the lowest number of sick leave days taken for classified employees at 6.6 days, which was the product of the district’s comprehensive leave usage policy designed to manage sick, personal, professional and other leaves. This effective management of classified sick leave allowed the district to reduce its overall personnel expenditures by eliminating excessive substitute costs and reducing sick leave compensation.

Table 12: Classified Average Sick Leave Usage

Highest Average Sick Leave Usage	Lowest Average Sick Leave Usage	Urban 21 Average Sick Leave Usage
13.7 days-East Cleveland	6.6 days-Hamilton	9.6 days

The availability of qualified substitutes for all employee positions was a common concern among the 21 urban districts. This may be directly linked to the potential operational implications associated with leave usage as illustrated in the tables above.

Of the 21 districts, the “Big 8” districts generally experienced dramatically higher substitute costs than other districts due to the larger staffs and higher numbers of students commonly associated with these large metropolitan areas. Therefore, in order to make a more accurate comparison of substitute expenditures across districts with larger and smaller staffs, ratios were constructed based on expenditures and FTEs to determine the substitute cost per teacher and per classified employee in each of the school districts. Cincinnati, which experienced the highest overall cost for substitute teachers in all districts, also demonstrated the highest substitute cost per teacher of the 21 districts at approximately \$2,426. Dayton exhibited the highest substitute cost per classified employee of the urban districts at \$2,908.

In addition to providing each employee with 15 sick days per year, the Ohio Revised Code also allows the unused sick leave days to carry forward and accumulate without limit. Negotiated contract provisions provide for various maximum accumulated sick leave balances as illustrated in Table 13. Middletown-Monroe exhibited the lowest accumulated sick leave limit among the 21 districts with 195 days, and Mansfield implemented a policy reducing the accumulation of sick leave to 190 days for new hires in 1996.

Table 13: Maximum Accumulated Sick Leave Limit

Highest Accumulated Sick Leave Limit	Lowest Accumulated Sick Leave Limit	Peer Group Average Accumulated Sick Leave Limit
Unlimited*	195 days-Middletown-Monroe 190 days for new hires in 1996 - Mansfield	265 days**

*Cleveland Heights-University Heights, Cincinnati, Columbus, Parma, South-Western and Warren

**Peer group average does not include the six districts with unlimited accumulations

The generous amount of sick leave days provided can also be a significant financial burden to districts through severance payout policies. Ohio Revised Code Section 124.39 suggests a payout of 25 percent of accrued but unused sick leave credit upon retirement, up to 120 sick days (30 day payout), for persons with 10 or more years of service. The law permits districts to provide for more than 25 percent (but not less) and allows the number of years to be less than 10 (but not more). However, the 21 districts have negotiated unique severance payout policies, ranging between a maximum of 35 days payout as negotiated by Euclid and an unlimited payout as negotiated by Cincinnati.

Severance Policies

Severance pay is granted to employees eligible to retire under the State Teachers Retirement System and all classified employees eligible to retire under the State Employees Retirement system. Contractual agreements for sick leave payouts, like other costs associated with sick leave, can have a serious impact on districts' financial operations. While Ohio Revised Code Section 124.39 sets minimum guidelines for severance payouts, many collective bargaining entities in school districts have successfully negotiated for more generous payout policies that extend beyond the limitations of the ORC. However, the performance audits indicated that districts demonstrating effective management of sick leave payouts had successfully managed to reduce associated costs by negotiating policies much closer the ORC guidelines.

Euclid and Dayton have implemented efficient severance pay policies which include cash payments of 25 percent of the accumulated sick days up to a maximum of 140 days and 180 days, respectively. Springfield's severance pay policy includes cash payments of 25 percent of the accumulated sick days for the first 120 days and 10 percent of the remaining days for a maximum payout of 42 days. While the severance payout policies in these districts still had significant effects on the districts' overall budgets, when compared with the 21 urban districts these policies were more consistent with Ohio Revised Code 124.39 and addressed pertinent issues such as number of years for eligibility, percentage of payout and maximum number of sick days to accumulate, which were ignored in some districts with more liberal payout policies.

Severance payout policies can dramatically impact overall district expenditures. Although the large expenditures for payouts cannot be eliminated under the requirements of the ORC, districts may lessen the impact of these costs by successfully negotiating payout reductions closer to those included in the ORC. Districts which are unable to negotiate such reductions will continue to face the financial restrictions associated with devoting extensive funding to severance pay.

Additionally, ORC section 3307.38 sets minimal guidelines for service retirement and ORC section 3319.15 states that a teacher cannot terminate his/her contract after July 10th. The performance audits indicated that districts have difficulty replacing retired and resigned teachers because there is not a required date of intent to retire or the resignation notification date is too late during the year. This prevents districts from accurately identifying staffing needs for the following school year in a timely manner. Legislators should consider establishing a policy that requires teachers to notify the district by March 1st of their intentions to retire or resign the following school year.

Benefits and Employee Contributions

Benefit costs can significantly increase district personnel expenditures. The financial impact of providing employee benefits is directly related to the number of employees receiving benefit coverage and the percentages of premium costs paid by employees and assumed by the district. In

many of the 21 urban districts that were able to successfully reduce benefit payments, management pro-rated benefits for employees, limited fringe benefit coverage and/or required employees to contribute co-payments.

All full-time employees of the urban districts were eligible to receive health and dental benefits. However, "full-time" employee status was defined differently among the 21 districts. For example, food service employees might only have been required to work four hours daily versus eight hours for a custodial employee. Therefore, full-time positions ranged between 15 hours and 40 hours worked per week, resulting in the inconsistent application of fringe benefits to employees and increased fringe benefit costs to the district.

The analysis of the fringe benefit packages provided to employees of the urban school districts indicated that numerous medical plans, including both traditional and non-traditional, were available to employees. Fourteen of the districts maintained traditional health care plans which may be significantly more costly than non-traditional health care plans. Traditional single premiums ranged between \$140.79 and \$249.96 per month and traditional family premiums ranged between \$351.98 and \$621.40 per month. The traditional plans were approximately 28 percent and 22 percent more costly than non-traditional premiums respectively. Twenty-eight percent of employers offer insurance coverage through an HMO. Additionally, 43 percent contract at least some health services through a provider network. Twenty of the 21 urban school districts provided some type of managed care plan. Non-traditional premiums ranged between \$108.92 and \$208.32 per month for single coverage and \$291.25 to \$558.31 per month for family coverage. The 1998 SERB study on the *Cost of Health Insurance in Ohio's Public Sector* showed that monthly medical insurance premiums currently average \$184.09 for single coverage and \$469.17 for a family plan. The SERB study showed approximately 46 percent required employees to pay a portion of the cost of a single premium and 60 percent required employees to pay a proportion of the cost of a family premium.

The 1998 SERB study indicated that the average monthly employee contribution is \$21.44 for single and \$61.72 for family coverage or 11.7 percent and 13.1 percent respectively. Of the 21 districts, a total of 46 medical plans were provided, all of which offered single and family enrollment options. Nineteen or 41 percent of the 46 single and family plans offered required employee contributions. Analysis indicated that, of the 46 single medical plans offered, 41 did not require the employee to make a contribution or required a contribution less than the percentage identified in the SERB study. Of the 46 family medical plans offered, 40 did not require the employee to make a contribution or required a contribution less than the percentage identified in the SERB study. Employee contributions fluctuated greatly among each of the school districts requiring an employee contribution. Single plan contributions ranged from \$1.73 to \$60.20 or 0.7 to 35 percent, respectively and family plan employee contributions ranged between \$3.45 and \$156.10 or 0.6 to 35 percent, respectively. Of the 21 urban school districts, 10 districts did not require any employee contributions for single or family medical plans. Of the 11 districts requiring employee

contributions, only Dayton and East Cleveland required contributions at levels equal to or greater than the percentages identified in the SERB study.

Other findings from the SERB study indicated that approximately 87 percent of public employers offer some level of dental coverage which costs an average of \$26.59 per month for single and \$47.16 per month for family coverage. Fifty-six single and family dental plans were provided by the urban school districts with premiums averaging between \$10.50 and \$47.52 for single coverage and between \$23.26 and \$79.90 for family coverage per month. Of the 56 single and family dental plans being offered, only 14 required employee contributions. Of the 21 urban school districts, 12 districts did not require any employee contributions for single or family dental plans. Of the nine districts requiring an employee contribution, Mansfield had the highest contribution at 50 percent and Lorain had the lowest contribution at approximately 5 percent. Single plan contributions ranged between \$1.12 and \$5.00 or approximately 7 percent to 19 percent respectively and family plan employee contributions ranged between \$2.00 to \$21.15 or approximately 5 percent to 50 percent respectively.

An analysis of yearly totals of all insurance costs performed on certain of the urban districts reflected significant inconsistencies in the average cost of insurance benefits per employee. Average costs ranged between \$3,098 for South-Western and \$6,010 for Warren per employee, with an overall average of \$4,468. The inconsistencies can be attributed to costly traditional health care plans and the provision of health care either with low contributions from employees or with no employee contributions towards medical and dental plans. Additional contributing factors can include high claims experience, minimal to zero employee annual deductibles and generous prescription plans which do not require employee co-pays.

Human Resources Information System (HRIS)

Salaries and benefits can constitute as much as 85 percent of the general fund budget of school districts. However, only 11 of the 21 districts analyzed have an automated HRIS designed to manage the salary and benefit information is pertinent to the districts' critical business needs. Although districts are able to gather data manually when necessary, they are not using data as a management tool on a formal and consistent basis. Key areas that an HRIS could effectively measure include:

- Applicant tracking, hiring, separations and turnover
- Discipline and grievance actions
- Recruitment statistics
- Development of policies and regulations
- Performance assessment completion
- Exit interviews
- Substitute placement rates

- Scheduled and ad-hoc reporting requests
- Leave days by type by employee
- Staff overtime costs
- Training and professional development administration
- Base pay stipends/supplementals
- Organizational charts

Of the 11 districts currently using an HRIS, only five districts have achieved full integration between the HRIS and the payroll system. Although a payroll system is offered by the state, this system does not include a personnel application which would enable districts to more effectively manage personnel related costs. The lack of human resources software can lead to poor position control and potential overstaffing. In an effort to enable the districts to more effectively manage personnel related costs, legislators should consider requiring the Department of Education to examine the possibilities of having the Data Acquisition Sites develop a Human Resource Information System which can be integrated with the payroll system currently offered by the state.

Other Potential Educational Considerations

Insurance Benefits: Analysis of insurance benefit packages and benefit costs indicated significant differences among districts as to the level of benefits provided to employees and the premium costs. As a result of these variances, the average annual cost of insurance benefits per employee ranged from \$3,098 to \$6,010 among the 21 urban districts. Establishing a standardized benefit package for school district personnel statewide would lower premium costs due to volume discounts, thereby providing districts with additional savings.

Facilities

Capital Needs

Billions of dollars are needed to repair and upgrade Ohio's school buildings to the minimum standards and codes for health and safety as a result of declining community financial support, budget cuts and years of deferred school facility maintenance. However, the funding needed is well beyond the means of most school districts. In 1990, the Ohio Public School Facility Survey estimated it would cost \$10 billion to repair and upgrade Ohio's public schools. In 1997, the Legislative Budget Office updated the figures and the total increased to \$16.5 billion. The Ohio Public School Facility Survey estimated it would cost \$2.7 billion to repair and upgrade Ohio's 21 largest urban school districts' facilities. The Legislative Budget Office estimated it would cost \$4.5 billion to repair these 21 school districts.

Local funding for capital needs is limited to general fund expenditures and voter-approved permanent improvement levies. On average, the 21 urban school districts spend approximately 11 percent of their general fund on maintenance and custodial operations. The majority of this general fund revenue is spent on utility costs and custodial and maintenance salaries and benefits. Only a small percentage is used to finance building improvements and repairs.

The following table presents urban district capital needs estimates both from the 1990 Ohio Public School Facility Survey and the 1997 Legislative Budget Office update.

Table 14: Capital Needs Estimates (In Millions)

Source	Big 8 Schools			Remaining 13 Schools			Urban 21 Average
	High	Low	Average	High	Low	Average	
1990 Ohio Public School Facility Survey	\$575.3 (Cleveland)	\$64.8 (Youngstown)	\$244.4	\$88.7 (Springfield)	\$19.3 (Euclid)	\$52.6	\$105.3
1997 Legislative Budget Office Estimate	\$1,000 (Cleveland)	\$82.7 (Youngstown)	\$410.7	\$136.7 (Springfield)	\$46.3 (CUCSD)	\$91.9	\$156.4

Nine of the 21 urban school districts have passed permanent improvement levies to provide additional funding for building repairs and renovations. The amount generated annually from the permanent improvement levies varies from approximately \$335,000 in Lima to \$5 million in Akron and Toledo. Thirteen of the 21 urban districts have developed some type of capital improvement plan to document how funding available for capital improvements will be used. Of the nine districts with permanent improvement levies, eight have capital improvement plans detailing how the permanent improvement levy revenue will be allocated. A well-documented capital improvement

plan can be used to provide a district with a clearer, more detailed plan for deploying its limited resources and can also be used by district administration to document and communicate funding requirements to the school board and voters.

In response to the growing need for building replacement and repairs, the Ohio School Facilities Commission (OSFC) was established in May 1997 to coordinate the allocation of state funds to public school districts for the construction and renovation of school facilities. Senate Bill 102 allowed the OSFC to provide much needed funding to school districts to address both immediate and long-term facility needs through the Emergency School Building Repair Program, the Big 8 Program, and the Classroom Facilities Assistance Program. While current funding initiatives available through the OSFC have begun to have a positive impact on school infrastructure needs, the resources fall far short of documented needs.

The Emergency School Building Repair Program provided approximately \$100 million to school districts in need of emergency repairs to heating systems, floors, roofs, exterior doors, fire alarm systems, asbestos removal and other facility related items. Eleven of the urban school districts received funding under this program. The Big 8 Program provided \$100 million in matching funds to the eight largest urban school districts in the state to fund major repairs and renovations. Grant awards were based on student enrollment and required matching funds from the districts. Big 8 funding ranged from \$4.2 million in Youngstown to \$24.1 million in Cleveland with an average grant of \$12.5 million. The current Classroom Facilities Assistance Program is designed to address districts' long-term facilities needs by providing funding to school districts for building construction and renovation. Districts with the lowest adjusted valuation per pupil are receiving assistance under this program. As of June 30, 1999, East Cleveland was the only urban district which had received funding under the program. Canton, Lima and Youngstown City School Districts are also eligible for the Classroom Facilities Assistance Program. Facility plans have been approved in Canton and Lima and those districts will seek voter approval in November of measures to provide local matching funds. Youngstown continues to work with OSFC to finalize its plans.

The performance audit in East Cleveland revealed that the Classroom Facilities Assistance Program may have authorized construction of significant excess capacity in that district. When new capacity figures were compared to existing enrollment projections, it was determined that the district would have been operating at approximately 66 percent of functional capacity. As a result, the OSFC commissioned a new enrollment study and made revisions to the scope of the East Cleveland project necessary to bring the proposed district capacity more in line with the resulting projected enrollment. The OSFC currently requires and considers enrollment projections as a standard part of its project review process.

Capital planning and budgeting comprise a critical element of overall strategic planning. School districts which lacked at least basic capital plans tended to have poorer maintenance and less

adequate educational environments. Further, districts with separate, dedicated capital revenue streams tended to exhibit better capital planning, to have better maintained schools, and to be in better overall financial health. Increased emphasis should be placed on requiring school districts to develop comprehensive capital plans and budgets.

Facilities Planning

A long-range facility plan can be used to provide a continuous basis for planning educational facilities that will meet the changing needs of the community and can assist the district in making more effective decisions regarding the allocation of limited resources to achieve the district's goals and objectives. A comprehensive facility plan can be used to determine the appropriate number of schools required to serve both current and future student populations; estimate the funding needed for repairs, renovations, and new construction; document the need for school closings and consolidations; and justify buying and selling properties; and develop cost-effective alternative uses for existing facilities.

Comprehensive facility plans should contain historical information about the district's demographics and community characteristics; educational programs, goals, and practices; enrollment projections; facility evaluations and capital improvement needs; capacity and space utilization analyses; an implementation plan and budget which includes funding sources; and an evaluation process. Ideally, a district should obtain input from a variety of sources including design professionals, community groups, business representatives, parents, teachers, administrators, and students.

Four of the urban districts, Cincinnati, Dayton, South-Western, and Toledo, have comprehensive facility plans. However, these districts do not have a mechanism in place to ensure these plans are periodically evaluated and revised. Facility plans should be updated on a regular basis and adjusted for factors such as housing starts and shifts in employment which could impact the district.

Several of the urban districts have hired consultants to develop some of the components found in a comprehensive facilities plan. Two key components of a comprehensive facility plan are student enrollment projections and a capacity analysis or assessment. Thirteen of the districts have had enrollment projections developed while eight of the districts did not have this key data. Of the thirteen districts, eight used internal staff to develop enrollment projections, while five hired consultants. However, the projections developed are not always accurate. Accurate enrollment projections are essential for determining the appropriate number of school buildings needed and are useful for estimating staffing needs, projecting state funding, and developing five-year financial forecasts.

Eight of the districts have completed capacity assessments using a methodology designed to fit their needs. Based on the capacity analyses performed at the time of the performance audits, 13 districts could potentially close one or more school buildings. A school closing can generate significant

annual savings due to reductions in operating costs. Savings can be realized from reductions in principal, clerical and custodial salaries and benefits, purchased services, utilities, supplies and maintenance costs. Additional revenue could be generated by selling the closed facilities and by avoiding future capital improvement expenditures.

Many of the urban districts have experienced significant demographic shifts and enrollment changes. However, few urban districts maintained accurate, up to date, enrollment projections and even fewer conducted regular school capacity utilization analyses. As a result, schools tend to be underutilized and 62 percent of the districts could close one or more facilities. As the OSFC awards school construction and renovation funds, care should be taken to ensure that the resulting infrastructure is appropriately sized to serve the current and projected student population.

Energy Management

Implementing an effective energy management program can lead to significant cost savings, thereby increasing the amount of revenue available for direct instructional uses. Recognizing the potential for savings, all of the urban districts have taken measures to reduce energy consumption and expenditures. Seventeen of the districts have taken advantage of House Bill 264 which authorizes school districts to issue debt without voter approval to finance capital projects that reduce energy consumption and operating costs. Typical projects funded under House Bill 264 include: replacing boilers, HVAC units, windows and steam traps; upgrading lighting and pneumatic controls; and installing energy management systems.

The following table shows the wide range of energy costs per square foot experienced by the 21 urban school districts and helps to illustrate the savings potential available from the efficient use of energy.

Table 15: Energy Costs Per Square Foot

	Big 8 Schools			Remaining 13 Schools			Urban 21 Average
	High	Low	Average	High	Low	Average	
Energy Costs Per Square Foot	\$1.23 (Youngstown)	\$0.64 (Canton)	\$0.93	\$1.22 (E. Cleveland)	\$0.61 (Lima)	\$0.95	\$0.94

In addition to taking advantage of House Bill 264, both Middletown-Monroe and South-Western City School Districts have implemented additional energy conservation programs. Middletown-Monroe City School District entered into a four-year contract with an energy management consulting firm to help the district develop an energy education and accountability program. The firm provided the district with an energy management software program for monitoring consumption and costs, training support and assistance for implementing the program, and educational materials for grades K through 12. As a result of the energy education and accountability program, the district’s energy consumption has decreased and its utility expenditures per square foot are significantly lower than

several other urban school districts.

South-Western City School District implemented its Energy Conservation Merit Program during the 1989-90 school year. The program is designed to create incentives for each school building to develop, implement, and monitor energy conservation efforts that lead directly to fewer dollars being spent on utility costs. When a school reduces its consumption, it is rewarded by receiving a percentage of the total amount saved. Giving a portion of the savings back to the individual schools which reduce energy consumption provides school administrators and teachers with an incentive to conserve energy.

With the deregulation of the gas industry in 1984, school districts were permitted to purchase natural gas from any supplier and pay the local utility for transport costs. Nineteen of the urban districts have taken advantage of this opportunity and have achieved noteworthy savings. Columbus Public Schools has saved more than \$3.1 million from 1984 to 1997. Cincinnati City School District saves a minimum of \$100,000 annually while East Cleveland, the smallest urban district, saves approximately \$27,000 annually.

An electricity savings program is available to school districts located in northern Ohio. In April 1998, the Ohio Schools Council began the Energy for Education Program which resulted in a 19.26 percent reduction in electrical energy costs for the 57 districts which chose to participate. Eleven of the urban districts located in northern Ohio are participating in the program, which will run until January 2006. The Ohio Schools Council estimates the participants will save approximately \$31.5 million.

Custodial Operations

The custodial staff is responsible for providing a clean and safe environment for the students, staff and public who use the facilities. In addition to cleaning the facilities, most custodial staffs are also responsible for completing minor maintenance and repairs.

Determining the appropriate custodial staffing levels is one of the key factors which leads to efficient custodial operations. Industry standards indicate that a custodian should be able to clean 20,000 to 25,000 square feet per shift. The urban districts have used a variety of methods to determine staffing needs. Most districts have based their current staffing levels on past practices or budget cuts without regard to the size and condition of the facilities. As a result, the amount of square footage assigned to each custodian varies greatly from district to district. In Youngstown, each custodial worker was responsible for maintaining 11,921 square feet compared to the custodial workers in Middletown-Monroe who each maintained an average of 32,164 square feet. Staffing analyses indicate that 12 of the urban school districts could reduce their custodial staffing levels.

The overriding issues in custodial and maintenance operations revolve around sound management,

restrictive collective bargaining agreements and ineffective past practices. However, the effective use of available technology, better planning and adequate supervision of staff can promote significant improvement. Because a majority of facilities resources are allocated to employee salaries and benefits, districts must focus on ensuring adequate and appropriate staffing levels. Overstaffing was common in the districts audited and was a major contributor to the erosion of resources available for educational priorities.

Five of the urban districts, Dayton, Hamilton, Mansfield, South-Western, and Warren, use quantitative methodologies to determine their staffing needs. Dayton, South-Western, and Warren use custodial staffing software programs. Hamilton uses net cleanable square footage to determine its staffing needs, while Mansfield takes a number of factors into consideration including the building’s age, condition, size, and layout; access to equipment; number of restrooms; and industry standards.

The table which follows shows the average square footage maintained and the average overtime costs per custodial employee. Both are indicators of the effectiveness with which key cost factors are managed.

Table 16: Average Square Footage and Overtime Costs Per Custodial Employee

	Big 8 Schools			Remaining 13 Schools			Urban 21 Average
	High	Low	Average	High	Low	Average	
Average Square Footage Maintained	27,199 (Dayton)	11,921 (Youngstown)	20,478	25,852 (Mansfield)	14,829 (E. Cleveland)	20,506	20,488
Average Overtime Costs	\$5,654 (Toledo)	\$712 (Dayton)	\$2,340	\$6,600 (CUCSD)	\$796 (South-Western)	\$2,091	\$2,169

A regularly scheduled training program and a comprehensive custodial handbook can also lead to increases in efficiency. Training contributes to an increase in quality and productivity, improved employee morale, and a decrease in costs. Five of the urban districts offer some training to their custodial staffs, while six districts offer regularly scheduled training programs. A well-documented custodial handbook can positively impact the performance of the custodial staff by explaining what is expected of each employee and outlining proper cleaning procedures. Four of the urban districts have developed custodial handbooks. Only two of the four districts, Cincinnati and Mansfield, have developed comprehensive manuals which include proper cleaning procedures, work rules, administrative procedures and job responsibilities.

Careful tracking and monitoring of overtime costs can also lead to increases in efficiency and decreases in operating costs. Monitoring can also help to identify costly policies and practices which contribute to increased overtime use. Overtime is paid for absentee coverage, building rentals, athletic and school-sponsored events, weekend building inspections, and snow removal. Union

contract provisions, vacation policies and the use of substitute employees can also impact overtime expenditures. Cleveland Heights-University Heights and Toledo have the highest annual custodial overtime costs—\$6,600 and \$5,654 per employee, respectively. Both districts experience high absenteeism, allow unrestricted vacation usage, and do not use substitute employees. Several school districts, including Cleveland Heights-University Heights, do not keep track of why overtime is incurred, which greatly limits the districts' ability to reduce usage. In contrast, Cincinnati, Dayton and South-Western have the lowest annual custodial overtime costs per employee—\$410, \$712 and \$796 respectively. These districts have established effective building rental policies and fee schedules, use substitutes whenever possible, and encourage their employees to take vacation when schools are not in session. In addition, Dayton monitors employee attendance and abuse of leave time, and South-Western has discontinued weekend building inspections.

Maintenance Operations

The maintenance staff consists of individuals who perform skilled jobs, such as plumbing and electrical repairs, and are responsible for keeping all the facilities in a safe and serviceable condition. None of the urban districts use a methodology to determine maintenance staffing needs. In most districts, maintenance staffing levels have been dictated by the availability of financial resources. According to the 1998 American School & University Maintenance and Operations Cost Study, school districts in the Midwest are staffed with an average of one tradesman per 75,000 square feet. The average square footage each urban district tradesman is responsible for maintaining varies from 69,259 square feet in Euclid to 221,420 square feet in Cleveland. Tradesmen in 11 of the 21 urban districts are each responsible for maintaining more than 100,000 square feet.

Some of the districts have implemented policies and practices which have increased efficiency and allowed the tradesmen to increase their workloads without compromising work quality. For example, positions in Mansfield are filled by individuals who have passed a maintenance skills test. Hiring and promoting multi-skilled individuals has led to increases in efficiency and a reduction in operating costs. The tradesmen in Mansfield also receive regular evaluations which provide them with immediate feedback on areas to bring about professional improvement and can increase employee morale. Cross-training of employees also leads to increased efficiency.

The following table shows the average square footage maintained and the average overtime costs per maintenance employee for the 21 urban districts. As noted above, both are key factors which, if not properly managed, can lead to high operating costs.

Table 17: Average Square Footage and Overtime Costs Per Maintenance Employee

	Big 8 Schools			Remaining 13 Schools			Urban 21 Average
	High	Low	Average	High	Low	Average	
Average Square Footage Maintained	221,420 (Cleveland)	80,313 (Columbus)	127,248	157,957 (Lima)	69,259 (Euclid)	107,057	114,749
Average Overtime Costs	\$4,305 (Toledo)	\$1,550 (Canton)	\$2,355	\$28,886 (CUCSD)	\$343 (Mansfield)	\$4,364	\$3,862

Five of the districts – Cleveland Heights-University Heights, Lima, Mansfield, Parma, and Springfield, have implemented accountability measures which have increased productivity. Management in Cleveland Heights-University Heights, Parma, and Springfield review all work orders and estimate the amount of time needed to complete each task before assigning it to a tradesman. When tradesmen complete jobs, they are required to record the amount of time used to complete the project on the work order. In Mansfield and Springfield, tradesmen are required to complete daily logs recording how their time is spent.

The use of an automated work order system can also increase efficiency, reduce operating costs, and result in better resource allocation decisions. A comprehensive work order system can allow a district to track work orders, material use figures, personnel information, productivity statistics, and facility repair records which would enable a maintenance department to monitor the status of outstanding work orders, forecast workload and staffing needs, analyze job costs, and aid in budget preparation. The system could be used to track material and labor costs and the time used to complete a repair in an effort to better monitor a staff's productivity. Only one of the urban districts, Cleveland-Heights-University Heights, has an automated work order system; however, their system cannot be used to track and monitor material and labor costs. Eight of the districts have implemented partially automated work order systems.

Districts can also improve efficiency and reduce operating costs by implementing preventive maintenance programs. An effective preventive maintenance program can reduce overtime, decrease energy consumption, reduce maintenance and capital expenditures, reduce the number of work orders, and improve worker productivity by pro-actively maintaining equipment rather than responding to breakdowns and emergencies. Only thirteen of the districts have implemented preventive maintenance programs.

Privatization

Four urban districts have chosen to privatize some of their custodial and maintenance functions in an effort to reduce operating costs and increase efficiency. While Middletown-Monroe contracts out all of its grounds work and Akron contracts out the cleaning of one high school, Dayton and Warren City School Districts have entered into contracts with a private vendor to manage their

facilities departments and custodial operations. Both Warren and Dayton pay the private vendor a monthly fee to provide managers, training materials, custodial supplies, and capital equipment. However, while their contracts are very similar, the quality and efficiency of the services provided varies greatly between the two districts.

In Dayton, the facilities department is operating rather efficiently under the private vendor's management. The vendor conducts building inspections and employee evaluations on a regular basis, plans and implements training programs, communicates with building principals about the custodial staff's performance, uses an objective methodology to determine staffing needs, and monitors absenteeism, which has led to lower operational and overtime expenditures.

In Warren, the private vendor is supposed to provide management services for custodial, plant, maintenance, and grounds operations. However, the vendor is only indirectly overseeing the custodial operations which has led to operational inefficiencies and above average operating expenditures. Some of the department's inefficiencies are due to poor organizational structure and the lack of well-defined lines of authority and responsibility between district staff and the private vendor. The implementation of privatization requires a district to carefully manage the contract to ensure service delivery standards and other commitments are met. This has not occurred effectively in the Warren City School District.

An analysis of potential custodial and maintenance privatization opportunities was completed as part of the performance audit. The analysis included an evaluation of volume, prohibitive controls, complexity, capital investment, procurable services, operating costs and quality. Based on these criteria, 9 of the 21 urban districts have a low to moderate potential for privatizing custodial or maintenance operations. While the potential varies in the remainder of the districts, there are three major issues which should be assessed when considering privatization. First, internal improvements can be made in every district without privatizing. Second, issues such as loss of control, lack of responsiveness and opportunity costs should be carefully weighed. Third, private vendors have a financial incentive to achieve cost savings at a level somewhat below current operations, but not necessarily at the lowest cost or with the greatest efficiency. To ensure privatization is the best alternative, a district should take into consideration the potential cost savings compared to the cost of improving operations, the private vendor's commitment to delivering quality service, and the existence of impediments such as legal constraints, personnel issues, labor agreements and the local political environment.

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Transportation

Policy

The relationship of district transportation eligibility policies to state minimum standards has significant financial and operational implications for school districts. The state sets minimum standards for transportation eligibility at two miles for students in grades kindergarten through eight, and designates high school transportation as optional. Of the school districts that were assessed, only four districts had transportation eligibility policies consistent with state minimum standards. Seventeen districts, or 81 percent of the districts assessed, provided transportation above state minimum standards for some or all grades kindergarten through eight. Eleven districts, or 52 percent of the districts receiving performance audits, had established policies or practices providing transportation for high school students. Table 18 illustrates the transportation policies of the 21 urban districts by grade levels.

Table 18: Transportation Policies

Grade Levels	Transportation Eligibility Policies (Number of districts)			
	Less than 2 miles	2 miles	Over two miles	Not provided
Kindergarten	16	5		
Grades one through four	15	6		
Grade five	14	7		
Grade six	12	9		
Grades seven and eight	10	10		1
Grades nine through twelve (high school)	3	7	2	9

Although the provision of transportation to students above state minimum standards creates significant financial and operational implications, it is possible for districts to operate efficiently while effectively providing these levels of transportation service. Through effective management practices, such as increasing bus routes to three or more runs and increasing bus capacity utilization, districts are able to provide transportation above state minimum standards while still maintaining cost effective operations. For example, South-Western City School District, considered a high performing district in the area of transportation, transports 12,902 students above state minimum standards at a cost of \$249 per student. Conversely, Dayton City School District, considered a low performing district in the area of transportation, transports 13,750 students above state minimum standards at a cost of \$642 per student.

Many school districts and communities consider the transportation of students above state minimums necessary for the educational interests of students and have accepted the responsibility and subsequent operational implications of providing transportation above state standards. However, the 21 districts did not demonstrate procedures to effectively identify and assess the operational impact of these policies and practices on an ongoing basis, or to provide this operational information to all levels of management, the board or community stakeholders. The importance of such procedures extends beyond the development of general operational information. With limited resources available to school districts and the potential need for ballot initiatives to support district operations, the identification of the costs associated with providing busing service above state minimum standards and the effective communication of these costs can assist school districts in developing sufficient community awareness to support the continuation of the current policy.

A second transportation policy issue that was determined to significantly impact district operations and expenditures was the provision of transportation to non-public students. The state requires the provision of transportation for non-public students under the same criteria as students attending public schools. However, school districts lack the authority to alter the operating hours of non-public schools, which restricts their ability to effectively coordinate bell schedules and vacations with non-public educational establishments to allow for maximum operational efficiency. In the majority of districts, the inability to successfully coordinate scheduling with non-public schools results in considerable costs and inefficiencies associated with providing transportation to non-public students. Although some districts demonstrated marginal control over the costs and inefficiencies related to transporting non-public students through exercising the option of making payments “in-lieu of transportation” to non-public students, or through attempting to coordinate bell schedules and vacations with non-public schools, most districts were unable to achieve this level of success in reducing the impact of non-public pupil transportation.

State Funding

School districts must file annual forms with the Ohio Department of Education (ODE) recording their transportation services (T-Forms). These forms are used by ODE to determine the reimbursements the districts will receive related to their regular and special needs transportation programs. Although districts operate under state mandate to provide transportation to students, current state funding formulas provide the districts an average reimbursement of only 32 percent of actual expenditures related to regular transportation. Table 19 presents further information regarding the school districts’ actual expenditures and the funding they received from the state for regular and special needs transportation.

The state’s reimbursement formula for special needs transportation is specified in ODE’s Rule 3301-51-10-(E)(1) as follows: for eligible children with disabilities, the Department’s Division of School Finance will approve reimbursement for the actual cost of special transportation up to six dollars

per instructional day per child and one-half of the actual cost in excess of six dollars per day. The uncertainty in the amount of funding the districts actually receive makes reliable projections in the area of special needs transportation difficult. As Table 19 indicates, the state's reimbursement formula would have reimbursed the districts an average of 38 percent of their special needs expenditures; however, the districts received only an average reimbursement of 29 percent.

Table 19: State Funding As Percentage of Expenditures

	Big Eight Average	Remaining 13 Average	21 District Average
Regular Transportation Expenditures	\$8,779,055	\$1,181,182	\$4,075,610
Regular Transportation Reimbursement	\$2,491,444	\$391,783	\$1,054,834
Average Reimbursement Percentage of Regular Transportation Expenditures	32%	33%	32%
Special Needs Transportation Expenditures	\$3,841,851	\$569,450	\$1,816,079
Special Needs Transportation Reimbursement	\$865,090	\$163,100	\$384,781
Average Reimbursement Percentage of Special Needs Transportation Expenditures	32%	28%	29%
Percent of Special Needs Funding Formula	37%	39%	38%

House Bill 770 adjusts the new transportation formula adopted in House Bill 650 which changed transportation funding to include a logarithm that determines the most efficient transportation use cost per transported student for each district. For FY 1998-99, districts are guaranteed the same amount they received for transportation in FY 1997-98. House Bill 770 will permit ODE to recalculate each district's most efficient transportation use cost per transported student annually instead of biennially, and will permit ODE to use the most recent data available in updating the most efficient transportation use cost per student. In addition, ODE is required to apply a 2.8 percent annual inflation rate to the transportation aid calculated for the district when the calculation is based on data that is not current.

Overall, the performance audits indicated serious instructional and training inadequacies in the preparation of the state T-Forms. In each district, reporting errors were discovered on at least one

state T-Form, indicating confusion and miscommunication between school districts and ODE. Such confusion can be partly attributed to the fact that T-Forms appear to be outdated, contradicting other state guidelines by requiring the reporting of students transported living in excess of one mile from their school of attendance, despite state minimum standards which place the minimum distance for transportation eligibility at two miles. In addition, the instruction sheets for T-Form preparation readily lend themselves to misinterpretation at the district level. Several district representatives expressed dissatisfaction with the clarity of T-Form instruction sheets, as well as a lack of adequate information regarding the proper form preparation procedure. ODE representatives indicated that T-Forms are not reviewed for accuracy against district records by ODE, but are simply checked for mathematical errors and processed.

The lack of adequate communication and review demonstrated by both school districts and ODE results in reporting errors that can affect not only the statistical information ODE collects, but also the school districts' reimbursements. For example, a T-1 Form reporting error resulted in an over reimbursement to Columbus Public School District estimated at \$1,460,000 and errors in the preparation of T-11 Form resulted in an under reimbursement of \$222,964 related to special needs transportation. With limited resources available, and the important issue of school district reimbursements tied to the T-Form process, communication between ODE and school districts must be improved to ensure that errors in T-Form preparation are reduced to a minimum. At the district level, officials should ensure that a comprehensive review of T-Form data is conducted locally to determine accuracy and attempt to comply as completely as possible with ODE instructions. The ODE should consider revising the current T-Forms and instruction sheets and develop a more effective method of communicating the correct methods of T-Form preparation to districts.

General Operations

The performance audits examined several operational ratios to determine the overall effectiveness of district transportation operations. Cost per student ratios and students per bus ratios were the most accurate single indicators of performance among all 21 districts. The students per bus ratio denotes the average number of students transported on each bus. The cost per student ratio illustrates the cost of each student transported on district owned vehicles, while the cost per student-all methods ratio demonstrates the cost for each student receiving transportation among all alternative methods used by the district, including district buses, other board owned vehicles, contracted vehicles, payments in lieu of transportation and public transportation. Cost per mile and cost per bus were also incorporated into individual district and peer group analyses. However, varying factors across districts, such as district size and number of buses, reduce the accuracy of these ratios and they have been omitted from Table 20.

Table 20: Transportation Operating Ratios

Operating Ratios	Most Favorable	Least Favorable	Big Eight Average	Remaining 13 Average	21 District Average
Regular Students:					
Cost per Student-Yellow Bus	\$206 (Canton)	\$884 (E. Cleve.)	\$454	\$379	\$411
Students per Bus	134 (Mid.-Monr.)	59 (Columbus)	93	100	97
Cost per Student - All Methods	\$204 (Toledo)	\$790 (E. Cleve.)	\$373	\$369	\$371
Special Needs Students:					
Cost per Student - All Methods	\$776 (Lima)	\$3,686 (Warren)	\$1,711	\$2,299	\$2,075

The successful design of bus routes, allowing buses to make multiple runs, or carry more than one load of students on each route, permit buses to provide service to more than one group of students and buildings each morning and afternoon. However, the construction of routes with multiple runs is contingent upon the coordination of bell schedules among district and non-public schools which provide sufficient time between individual building start times/end times for buses to pick up and transport more than one load of students. Successful use of these multiple run, or “tiered,” bus routes to service several groups of students and school buildings can assist districts in effectively transporting high numbers of students while maintaining the lower costs associated with operating fewer buses. Table 21 illustrates the breakdown of multiple routing tier usage among the 21 urban districts.

Table 21: Bus Routing Tiers

	Number of Districts
Operating One Tier	2
Operating Two Tiers	12
Operating Three or More Tiers	7

The performance audits also illustrated that many of the districts with favorable regular transportation operating ratios used several common practices and/or procedures in their operations, to increase the effectiveness of districts’ transportation operations. These practices include minimizing the number of buses required to provide service, maximizing the number of students transported on each bus and reducing overall expenditures as well as the following:

- Use of technology in design and/or optimization of bus routes
- Investigation and use of less costly alternatives to district transportation, such as regional public transit and payment in lieu of transportation
- Effective and efficient personnel policies allowing the district to minimize operational costs associated with transportation staff
- Effective and efficient maintenance operations allowing the district to minimize maintenance related costs

Districts using some or all of these practices in their operations include Canton City School District, which experienced the most favorable cost per student on district bus and second lowest cost per student for all methods of \$206 for both categories. South-Western City School District had the second lowest cost per student on district buses of \$249 and the third lowest cost of \$248 per student for all methods. Toledo City School District was able to achieve the lowest cost per student of \$204 for all methods of transportation by transporting a majority of students via the regional public transportation service, a less costly alternative to district yellow bus transportation.

In isolated cases, the use of time-consuming, manual planning, was found to contribute to effective operating ratios for districts, but the obvious service limitations and time requirements associated with such procedures, combined with the unique district situations in which they were found to be successful, reduce any potential benefits of widespread implementation of such practices.

The cost per student ratio for special needs transportation was considerably higher than the cost per student ratio for regular transportation in each district due to the higher expenditures associated with the increased travel distance, special equipment, additional staff and contracted buses that are often required to provide transportation to special needs students. While mandates require the provision of this service, the performance audits determined that in most districts, the inclusion of transportation personnel in the development of Individual Education Plans, the investigation of less costly transportation options and the use of request for proposal/invitation to bid processes in selecting vendors for necessary contract transportation, can assist districts in minimizing the costs associated with special needs transportation.

Personnel

The performance audits included assessments of the districts' transportation department organizational structure, labor agreements/employment regulations and benefits. Absenteeism and leave usage were also reviewed to determine the operational and financial implications of policies governing employee leave usage.

Personnel policies can increase district expenditures for health care and leave payments, resulting in higher, less favorable operating ratios for transportation departments. In many of the districts with favorable operating ratios, practices and policies were identified which increased the effectiveness

of transportation department personnel management and lowered the districts' personnel related costs. These beneficial transportation department personnel policies included the elimination of paid vacation days for bus drivers working less than eight hours per day, limiting the number of paid holidays, requiring co-payments on health benefits, and limiting the use of sick leave by transportation department employees.

Sick leave utilization was determined to have significant financial and operational implications related to disruptions in transportation department functions and the increased costs of compensating employees for leave in most of the 21 urban districts. The performance audits indicated averages of 10.1 sick leave days taken per transportation department employee among big eight districts, 9.6 days among the remaining 13 school districts and 10.4 days among all 21 urban districts, suggesting serious deficiencies in sick leave management across school districts. The districts experiencing the most favorable levels of sick leave usage were found to practice effective management of employee sick leave usage by requiring physician statements for absences, practicing effective oversight and review through the usage of occurrence systems to document abuses of sick leave and, in some cases, using low-cost attendance incentive programs. Mansfield City School District, which operated the only non-unionized transportation department of the 21 districts has experienced the most favorable sick leave days used per transportation employee at 5.3, demonstrating the benefits associated with the effective use of these procedures.

The substitute and leave payment costs associated with employee absenteeism can also have significant financial and operational impacts on districts' transportation operations. Aside from the obvious financial requirements of compensating employees for sick leave and substitute wages, transportation department operations can be disrupted by the use of substitute drivers who may be unfamiliar with routes, students, district personnel and general district procedures. However, employing innovative approaches to maintain reliable and qualified substitutes was proven to limit operational disruptions related to securing substitute drivers in at least one district. Canton was able to abate some of the associated financial and operational implications associated with absenteeism and substitute utilization by using qualified bargaining unit members as a stand-by pool of substitute drivers without guaranteeing hours.

Despite variation across districts in specific personnel policies, the performance audits indicated that the implementation of some or all of these practices and procedures, combined with diligent management by transportation department administrations, could assist districts in lowering their overall personnel related costs. However, in most of the 21 districts, personnel policy is covered under various collective bargaining agreements. Therefore, the adoption of such policies and procedures would be dependent upon the ability of districts to successfully negotiate changes in their labor contracts.

Bus Fleet and Maintenance

The oversight and maintenance of an adequate and functioning bus fleet is essential to the performance of districts' operating transportation departments in-house. The performance audits included in-depth analyses of bus replacements, fleet sizes and the general effectiveness of district bus fleet and maintenance operations. Table 22 illustrates comprehensive statistics on the status of bus fleets among the 21 districts receiving performance audits.

Table 22: Bus Fleet Analysis

	Big Eight Average	Remaining 13 Average	21 District Average
Number of Buses - Active (Spare)	243(28)	41(12)	118(17)
Average Age of Buses (years)	8	9	9
Number of Buses Currently Needing Replacement (12 years old and/or 200,000 miles)	55	15	31
Percent of Buses Currently Needing Replacement	31%	37%	35%

The performance audits indicated that several districts are operating fleets with high percentages of buses meeting the general replacement criteria of 12 years old and/or 200,000 miles. With the exception of Mansfield City School District, which intentionally purchases older used buses in an attempt to reduce costs, East Cleveland City School District exhibited the highest percentage of buses meeting the replacement criteria at 64 percent. With only two percent of buses meeting the defined criteria, Parma City School District experienced the lowest percentage of buses in need of replacement. Despite the success of some districts, such as Parma, in achieving a low number of buses meeting replacement guidelines, the performance audits indicated that most districts were operating bus fleets comprised of substantial numbers of older buses or buses with high mileage, indicating the need for significant capital expenditures to purchase buses in the near future.

The state attempts to reimburse a portion of districts' costs for bus purchases, but limitations in funding and the number of school districts requiring assistance reduce the availability of state resources. The state currently funds "regular" yellow bus purchases according to a funding formula incorporating district data such as number of students or miles, a rough road factor, a wealth factor and equity in funding. These funds are allocated to the districts to be used for the purchase of district buses or to pay for contracted busing service. Districts are currently reimbursed up to \$55,000 for the purchase of buses identified as non-public or handicapped, assuming they qualify under state mileage guidelines. However, due to limitations in fund appropriations, only those

districts with the highest mileage over the state's qualifying threshold receive non-public and handicap bus reimbursements. Urban districts have not received many of these reimbursements. Urban settings often reduce the likelihood that non-public or handicap buses will travel the miles necessary to qualify under the state's current guidelines, which was 185,000 miles for FY 1998-99.

With a prevailing need for updated bus fleets in many districts and limited available state funding, the performance audits indicated that many districts, particularly those with high performing bus fleet and maintenance operations, have designed multiple year bus replacement plans addressing the issue of bus purchases. Typically, replacement plans are based on bus age, mileage or required maintenance. Better plans identified funding sources for new bus purchases. In districts with limited available funding for bus purchases, alternative methods of bus purchasing were used, as demonstrated by the lease-purchase agreement used in previous years by Middletown-Monroe City School District and the cooperative financing pool used by Springfield City Schools to update their respective bus fleets.

The size of district bus fleets was determined to be an area in which most districts could improve their operational effectiveness. General industry practice calls for districts to maintain spare buses for approximately 10 to 15 percent of its active bus fleet. However, 13 of the 21 districts maintained spare buses in excess of the industry practice, with an overall 21 district average of 24 percent. The districts operating bus fleets with a high percentage of spare buses could realize further operational efficiencies by reducing the number of spare buses in their fleets, eliminating associated insurance, storage and maintenance costs.

The staffing of district mechanic positions was determined to be an area in which districts could adjust personnel to improve efficiency. Monitoring mechanic duties and productivity to ensure that staffing levels are adequate, but not excessive, allows districts to effectively maintain the highest possible number of buses with lowest possible number of employees. Aside from the obvious cost savings associated with staff salaries, effectiveness and efficiency in the maintenance area can also improve district operations by ensuring the sound performance of the bus fleet and increase district cost savings by preventing costly breakdowns and prolonging bus life. Mansfield City School District, for example, exhibited the highest number of vehicles maintained per mechanic at 36.0 and was considered to have a high performing maintenance department. Effectiveness and efficiency in staffing contributed to the district's ability to maintain low operating costs despite the utilization of a bus fleet consisting of mostly used or reconditioned older model buses.

The implementation of maintenance and inventory programs and procedures in transportation departments assisted districts in maintaining low maintenance and parts expenditures, contributing to an overall reduction in district costs. For example, scheduled preventative maintenance programs can reduce the occurrences of significant breakdowns; while inventory control procedures can identify slow moving and obsolete parts. In addition, monitoring mechanic productivity levels and

work order status were also determined to be effective in increasing the efficiency of transportation department maintenance operations.

Technology

The use of technology by transportation departments was of significant importance in achieving and maintaining effective and efficient operations. The performance audits examined both the use of software to support basic operations and the extent of software utilization for maximizing operating efficiencies, preparing complex reports and developing management analyses in routing and vehicle maintenance operations.

Fifteen districts, or 71 percent of the 21 districts, used routing software to support the design of routes and/or bus dispatching operations, reducing the time required for transportation department employees to manually update and transfer student information, construct routes and assign students to buses. While most of the districts demonstrated the use of some features of various routing software, few had fully implemented the capabilities of the programs into department operations. Only three districts (Canton City School District, Toledo City School District and South-Western City School District) had fully implemented routing software, allowing them to maximize routing efficiency through the use of route optimization features, produce detailed operational reports and assess the financial and operational impacts of potential changes in service levels or policies.

Some districts, such as Euclid City School District, were able to achieve considerable efficiency in their route construction and favorable operating ratios without the use of routing software. However, these districts required transportation department employees to spend a significant amount of time preparing routes and assigning students to buses. In addition, the lack of routing software at these districts limited their ability to determine optimally efficient bus routes, generate reports and perform complex, in-depth analyses of potential policy or service changes quickly and efficiently.

Of the 21 districts, 12 districts, or 57 percent, used vehicle maintenance software to maintain vehicle equipment histories and parts inventories, significantly reducing the amount of time required to perform these functions manually and allowing timely access to information on district maintenance operations. However, only eight districts exhibited full utilization of vehicle maintenance software, incorporating systems monitoring mechanic productivity and vehicle efficiency into operations to increase efficiency and provide management with detailed analyses of departmental functions. Fuel monitoring software, ensuring the quality of fuel supplies and allowing for the generation of fueling reports, providing oversight of fuel inventories and security for district fuel stores. This software was used by the transportation maintenance departments of several districts, although few had fully integrated the software with overall vehicle maintenance systems. Effective integration of the two software components was determined to increase operational efficiency by eliminating data entry duplication and permitting simple access to all department information, including parts inventory, fuel storage data and comprehensive vehicle histories.

Privatization

The performance audits included an analysis, of districts' potentials for privatization of transportation operations. Major transportation functions and activities were evaluated with respect to a number of criteria which are important considerations in assessing the potential for privatization. Functions that were reviewed included, in part, volume, prohibited controls, complexity, capital investment, procurable services, operating costs and quality.

Contracting operations could relieve a school district of administrative tasks associated with contract negotiations, payroll and maintaining a transportation department. These services can also bring added flexibility to overall school district operations. The impact of changes in staff levels, enrollment and school schedules can be reduced by the ability of contractors to effectively meet changes in service levels on an as needed basis. In contrast, a district operating an in-house transportation department may have to over-staff in order to meet periodic surges in demand for busing, contributing to higher overall costs. In addition, districts are given flexibility in determining levels of contract service for pupil transportation, as they may competitively contract for all or some of their busing and have the options of owning, leasing, sharing or selling capital assets.

Districts with extraordinarily high operating costs and/or considerable operational inefficiencies were likely to have a higher potential for privatization of regular student transportation. Overall, the performance audit findings indicated that four of the 21 districts had a high potential for privatization of the regular transportation function, seven had a moderate potential for privatization and seven had a low potential for privatization. Additionally, three of the 21 districts, Cincinnati, Elyria and Lorain City School Districts, already operated contracted transportation services. The higher costs commonly associated with the transportation of special needs students were found to increase the potential for privatization of this service in most districts. Among the 21 urban districts, five school districts were determined to have a high potential for privatization of special needs transportation, while seven demonstrated a moderate potential for privatization and only three demonstrated a low potential. Six other districts, Cincinnati, Youngstown, Elyria, Lorain, Akron and Warren City School Districts, were found to already be operating contracted special needs transportation services.

Though several districts experienced costs and/or operational inefficiencies suggesting a moderate to high potential for privatization, performance audit findings in some districts with contracted operations indicated unfavorable operating ratios, illustrating that privatization is not an infallible method of achieving operational and financial stability and efficiency. In these districts, improvements in areas such as contract management/oversight and bid process development were determined to have the potential to assist districts in more efficiently administering contracted transportation services.

In most districts providing in-house transportation services, the performance audits determined that cost savings improvements, demonstrated in performance audit recommendations, could reduce overall transportation department operational costs. The performance audits suggested that districts postpone any considerations of privatizing operations until such cost savings were achieved, allowing for a more accurate assessment of the efficiency gains associated with privatization. In many cases, implementation of such cost savings improvements could dramatically reduce or completely eliminate the potential for privatization of transportation services.

Technology

Financial

In general, urban school districts spend a very small portion of general fund resources on implementing and maintaining technology within the school district. The 21 urban school districts dedicated an average of 1.70 percent of general fund expenditures to technology in FYs 1997-98 and 1998-99. The districts' general fund expenditures dedicated to technology implementation ranged from 0.30 percent (Lorain City School District) to 5.59 percent (Dayton City School District). As a result of these low general fund allotments, school districts may lack a stable and consistent source of funds with which to implement new technology and repair and upgrade existing technology such as networks and computer workstations. Most new instructional technology implementation appears to be funded by technology grants such as SchoolNet Plus.

Designating an individual responsible for seeking out new technology grant funding from local, state and federal sources could help supplement existing funding levels. Without a dedicated grant coordinator, school districts may not be securing all available funding. Only six of the 21 school districts had a dedicated grant coordinator. Of the six, only three were responsible for seeking out technology grants in addition to other grants.

Organization and Staffing

A key leadership position, such as a chief information officer (CIO)/technology director, responsible for both administrative and instructional technology throughout the school district is necessary to ensure effective implementation and management of technology. Seven of the 21 school districts audited had such a position within the organization structure. The other fourteen districts do not have a formal CIO position responsible for both administrative and instructional technology within the organizational structure. In these districts, technology responsibilities are allocated between some type of technology director and other departments such as instructional technology or the treasurer's office. The lack of a CIO within a district's organizational structure may cause conflicts between instructional related technology efforts and the business operations of the district. In addition, the lack of a CIO could lead to the implementation of technology that is not integrated with other district technology or consistent with district wide goals and objectives.

Among the seven schools that had a filled position the CIO/technology directors averaged less than five years in the position. The number of years individuals have been in the position range between 1.5 (Columbus City School District) and 10 (Elyria City School District). Three schools had an unfilled technology director/chief information officer position at the time of the performance audits. Akron City School District, Elyria City School District and Canton City School District had technology directors that had been in their position for five or more years. A long-term CIO/technology director helps provide stability in the implementation and management of technology.

The number of personnel allocated to support technology implementation and management within school districts is generally low. The Gartner Group, a leading information technology consulting firm, advises organizations to examine the makeup of their computer user population to determine appropriate technical support staffing levels. The firm suggests ratios ranging from 1 technical staff for every 30 to 300 computer workstations, depending upon the aptitude of the users. The 1:300 ratio is suggested for individuals who have minimal contact with computers. A 1:100 ratio is suggested for a group that uses office and business operations software, E-mail and the Internet. A 1:30 ratio is suggested for technically sophisticated users.

The average number of full time equivalent (FTE) technology staff dedicated to workstation support in the 21 districts is 6.4 FTEs to 3,647 workstations. This equates to an average ratio of 1.0 FTE to 569 workstations, indicating potential understaffing according to Gartner Group guidelines. Technology support among the districts audited ranged from 1.0 FTE to 216 workstations (Cleveland Heights-University Heights City School District) to 1.0 FTE to 1,194 workstations (Cincinnati City School District). Inadequate technical support in districts affects both curriculum and business operations. For example, hardware and software issues not resolved in a timely manner adversely affect the productivity of teachers and limit students' exposure to technology. Also, adequate technical support is needed to ensure that administrative staff have access to properly functioning workstations to efficiently perform support functions. Although some of the schools fall within the Gartner Group's suggested ratios, these ratios will become less favorable for each school district in the coming years as SchoolNet and SchoolNet funds continue to be expended for more technology equipment and new networks are put on line.

Compounding generally low technical staffing levels are vacancies in technical positions. On average, there was a 4.15 percent position vacancy rate over the 21 district group with Cincinnati City School District having the greatest position vacancy rate within the technology department of 25 percent. Eight of the districts had one or more vacant technical positions. School districts compete for experienced technology candidates with private sector companies but generally, private sector companies offer higher salaries for technical staff. For example, at the Columbus Public School District, candidates for the CIO position wanted to negotiate salaries at ranges higher than the superintendent's salary. As a result of competing with the private sector for technology staff, school districts experienced varying degrees of difficulty hiring and retaining technical staff.

Strategic Planning and Year 2000 Compliance

Implementing technology without a good strategic technology plan to act as a roadmap can be inefficient, resulting in the unnecessary loss of time and resources. Twenty of the 21 school districts audited did not have comprehensive long-term strategic technology plans. The remaining school district, Akron City School District has a five-year district strategic technology plan which is monitored and revised on a frequent basis. A comprehensive long-term strategic technology plan incorporates business operations, student information and instructional systems and should evolve

with changes in the school district, the educational community and technology. Strategic planning helps ensure that cost-effective networks are developed to allow school administration, teachers and students to share information and enhance the curriculum. Districts that lack strategic plans run the risk of inadequate management and utilization of future technologies. A comprehensive strategic technology plan has helped the Akron City School District effectively manage its technology. The Akron City School District was considered one of the better run school districts in the area of technology among those reviewed during the performance audits.

The majority of the school districts do not have an active technology steering committee to help oversee technical issues. Along with the development of a strategic plan, the establishment of a technology steering committee is an indication of the commitment that school districts give to the area of technology development. Technology committees can be used in conjunction with a strategic technology plan to evaluate the justification for new initiatives and to determine if projects are consistent with a strategic plan's goals and objectives. In addition, technology committees ensure that the implementation of instructional technology is consistent and compatible with business and administrative goals. Only six of the 21 districts had an active technology steering committee. Without an active committee, districts may not be able to ensure that appropriate technology is implemented in an efficient and cost-effective manner.

None of the 21 school districts had performed comprehensive Year 2000 compliance assessments at the time of the audits and the total cost to these school districts to correct all Year 2000 noncompliance was not known. Therefore, school districts may not be setting aside adequate funding to correct all systems. Seven schools use major business application software supplied by the state which is being addressed by the state for Year 2000 compliance. The remaining schools use either vendor supplied or in-house developed software for their major business applications. Districts using vendor supplied software are, for the most part, working with the vendors to ensure compliancy. Those districts that have developed major business application software in-house are ensuring compliancy through district personnel.

Addressing Year 2000 noncompliance can be an expensive endeavor. Columbus Public School District's preliminary estimate for the district's Year 2000 compliance effort is \$12.6 million for administrative hardware and software. Like other districts audited, the Columbus City School District's compliance effort emphasizes administrative system compliance more than educational technology compliance. Some school districts, such as Middletown-Monroe and Euclid, have not emphasized Year 2000 compliance for educational technology because they primarily use MacIntosh hardware and applications that already use a four digit year and are deemed Year 2000 compliant.

With only a few months remaining until January 1, 2000, school districts are running out of time to evaluate and correct Year 2000 issues. School districts will find that consultants, who have the expertise to work on systems compliance, are already committed and that as the January 2000 date

approaches, the cost of making programs compliant will increase. None of the schools had developed contingency plans that provide alternative courses of action if efforts to address Year 2000 noncompliance fail.

Software Applications

School districts do not appear to be effectively using the software available to them. For example, many low cost food service applications have modules available which allow for food ordering, inventory tracking and management for the federal free and reduced breakfast and lunch program. However, in the Columbus Public School District, over 60,000 possible applications for the free and reduced meal program are currently manually tracked. Those school districts that have purchased food service software are not fully utilizing the available functions. The Dayton City School District is duplicating efforts by using two separate food service software packages to manage food service operations even though full utilization of all of the modules of one package would meet their needs. Only two of the 21 districts are fully utilizing food service software to manage food service operations.

Transportation and facilities applications also appear to be underutilized by school districts. Fifteen of the 21 districts use transportation routing software. However, not all school districts that have transportation software fully utilize the functions available. Transportation software can be used to optimize routes and stops, assist in boundary planning within the school district and print out run schedules and route reports. This function may lead to cost savings through reducing the number of buses needed to transport students. A computerized facilities management system can be used to track the status of outstanding work orders, monitor the backlog, forecast workload and staffing needs and analyze the cost to do the work. This function may provide increased productivity and reduce the need for staff resulting in additional cost savings. Only eight of the 21 districts are using facilities software. In addition, few school districts have implemented on-line processes.

One of the reasons for underutilization of applications is that school district personnel may not be adequately trained on how to use the software. Only one out of the 21 districts audited appeared to have a comprehensive technical training program that encompassed both administrative and technical training. Wide Area Networks (WANs) facilitate the transfer of information between offices and school buildings yet only 11 of the 21 districts had them. Such networks allow for the use of on-line requisition and on-line invoicing systems which can bring about efficiencies such as staff time savings, decreased paper and printing costs, and improvements in the timeliness and accuracy of data.

Because salary and benefit costs can be as much as 85 percent of the general fund budget of a school district, human resources applications are important for the efficient management of school districts' staffing resources. Several of the 21 school districts do not use a human resources application. Eight of the 21 school districts are using state software for their major business applications, but the

state does not currently have a human resources information system to offer school districts. Six of these eight school districts are not using such a system and the remaining two districts which use state software have purchased vendor supplied human resources systems. Of the remaining districts, nine are using a human resources system. The lack of human resources software can lead to poor position control and potential overstaffing and may take funds from the classroom.

During the course of the performance audits, it was noted that school districts were not always pleased with the quality and breadth of services provided by data acquisition sites (DAS). Eight of the 21 school districts rely on a DAS to provide comprehensive, cost-efficient accounting and other administrative and instructional computer services to improve technology operations. At Warren City School District, district officials are concerned that the student information system being implemented by the DAS to address Year 2000 compliance issues may not be fully functional by the new year, which could significantly disrupt district operations. In addition, technical staff at Middletown-Monroe City School District do not feel that its DAS is providing timely or adequate network support when they are experiencing failures with their network and Internet service. Inefficient or inadequate services provided by DAS organizations can negatively affect a school district's administrative and instructional functions and networking and communication capabilities. Because many school districts rely heavily on DAS organizations to furnish appropriate technology, it is essential that these organizations become pro-active in seeking and furnishing up-to-date, relevant technology applications to its member school districts. DAS organizations that establish themselves as technology leaders can help ensure that school districts fully use technology to effectively support administrative and instructional functions.

Education Management Information System (EMIS)

Nine of the 21 school districts have a full time EMIS coordinator responsible for the collection and submission of EMIS data. In addition to ensuring that EMIS data is submitted in an accurate and timely manner, a dedicated EMIS coordinator helps ensure that staff are notified when changes in EMIS reporting requirements arise. The 21 school districts audited had varying problems with the accuracy of EMIS data and the ability to meet Ohio Department of Education submission deadlines. One school district's EMIS data reviewed during the performance audit inaccurately reflected a student teacher ratio of 106 to 1 for grades K-4. Another district reported no salary for the superintendent and many professional positions as earning two digit salaries, \$28 instead of \$28,000.

School districts attribute EMIS problems to the high turnover of clerks responsible for the collection of data, the lack of training and the absence of formal procedures to ensure that building level data is verified. The Legislative Office of Education Oversight has issued a report (Improving Ohio's Education Management Information System, June 1998) which addresses EMIS problems and offers recommendations and policy options. The issues and problems contained within the report are consistent with the 21 performance audits.

Communication Technology

Communication technology throughout the 21 districts is generally inefficient in facilitating the exchange of district-wide information. Electronic communications include Internet access, E-mail, and Intranet. Internet access allows teachers to incorporate technology into their curriculum and allows students to use the Internet for research and special projects. However, only six of the 21 schools provided district-wide Internet access for educational and administrative staff. In the remaining districts, Internet access was primarily available through school libraries and through dial-up modems in administrative areas. Inadequate Internet access can affect the classroom by restricting the amount of information that can be accessed by students and limiting the ability of teachers to use alternative teaching methods.

Eight of the 21 school districts provide district-wide E-mail accounts for administrative and educational staff and students. The remaining districts either provide only administrative staff or instructional and administrative staff with E-mail. The use of E-mail facilitates timely communication and data sharing amongst district staff and other individuals. In addition to communicating through E-mail, districts can use an Intranet to allow district staff to access, download and print internal information. Access to an Intranet is generally not provided to individuals external to the district such as parents and community members. Only three of the 21 districts audited had an Intranet. Establishing such information as telephone and electronic mail directories and internal newsletters in electronic format and transferring them over an Intranet saves on paper materials and other supplies, as well as the transportation costs involved in delivering hard copy documents to district buildings.

Financial Systems

Financial Planning

Properly implemented district financial, strategic, and capital planning functions help ensure judicious allocation of scarce resources. Several examples of prudent, sometimes visionary planning were found in the 21 urban school districts.

Strategic Planning- Long range planning, a pivotal area in district finance, provides an outline for allocations and a means to determine the effectiveness and efficiency of programs. Five districts' strategic plans are characterized by great detail and represent best practices in planning.

- Akron City School District's (Akron) plan, the most detailed plan examined, includes specific actions, measures, schedules, and necessary resource requirements. The plan is tied to the annual budget and capital plan.
- Euclid City School District (Euclid) developed a rolling strategic plan in 1994. The district and community annually update the goals, objectives, actions and measures. The plan encompasses finance, curriculum, facilities and communications, as well as other areas, and is both time and budget referenced.
- South-Western City School District's (South-Western) "Benchmarks to Success" program was selected as one of Ohio's best practices according to a coalition of 100 educators, business and community organizations. "Benchmarks to Success" focuses on maintaining K-12 achievement.
- Middletown Monroe City School District's (Middletown) strategic plan is used as the basis for program budget decisions. Core strategies of the plan are linked to the capital plan and annual budgets and allocations are directed toward student achievement.
- Cincinnati City School District's (Cincinnati) strategic plan specifies measurable and realistic educational goals and is tied to the allocation process. The district publishes an annual performance report, regardless of whether the targets are met, exhibiting a great degree of integrity and encouraging community support.

Capital Planning- Capital projects, intended to preserve or improve district facilities, are often overlooked in the planning and budgeting process. Best practices in capital planning were represented in the following plans and districts.

- Euclid's highly detailed capital plan is prioritized and integrated into the strategic plan and is updated annually.
- Akron's five year rolling plan for capital needs includes priorities and costs.
- Mansfield City School District (Mansfield) has developed a carefully constructed plan which prioritizes funding for replacement and repair of facilities.

Financial Forecasting- Uncertainty in school finance and increasing financial needs require districts to plan for future periods of potential financial constraint. While many of the 21 districts project negative cash and fund balances within five years, those that engage in forecasting are able to better prepare for diminishing resources. Several of the districts have forecasted in the past, one for over ten years. Best practices in financial planning and forecasting included the following:

- Hamilton City School District's (Hamilton) treasurer develops well documented assumptions and explanations and uses a summary document to draw attention to items of importance.
- Middletown has taken significant steps to comply with House Bill (HB) 412 and to create a forecast that properly includes the financial implications associated with HB 412 mandates. Through dedicating specific revenues to HB 412, the district is attempting to fully comply with the legislation without negatively affecting day to day operations.
- Akron developed forecasts in the past on a frequent basis. The treasurer uses "what if" scenarios and a summary document to draw attention to important issues. The treasurer also segregated the financial effects of legislative requirements to insure adequate incorporation of requirements into the forecast and to aid the reader in understanding the impact of these issues.
- Canton City School District's (Canton) treasurer, who has developed forecasts for the past 10 years, uses summaries and weekly updates to draw attention to important forecast matters.
- South-Western's treasurer has developed a highly accurate process for estimating salary and benefit costs in the forecast by linking the financial system to the personnel system.
- The treasurer at Warren City School District (Warren) presents the forecast with accompanying graphic representations aiding board and community members in understanding the financial condition of the district.

Tax Abatement, Grants and Other Alternative Revenues- The ability to protect local revenues and obtain alternative revenues often delineates financially healthy districts. Protecting district local resources from excessive intrusion by abatement is a matter of great importance. Some of the most innovative abatement agreements are listed below.

- Toledo City School District (Toledo) has negotiated a revenue sharing agreement with the city of Toledo. The agreement uses contributions in lieu of taxes. Businesses receive a 100 percent abatement within enterprise zones and pay 45 percent of personal and property taxes to Toledo City School District in the form of annual contributions.
- Akron and Middletown have also negotiated abatement agreements with their respective cities. The city of Akron reimburses the district for revenues lost through tax abatement or tax increment financing. The cities of Middletown and Monroe have agreed to make abatements limited in nature, thereby protecting the financial health of the district.

Limited local and state revenues require districts to be creative and pro-active in seeking additional funds. Private foundation, state and federal grants provide substantial supplemental funding to some Ohio schools.

- Elyria City School District (Elyria), among the first districts to prepare a Consolidate Local Plan application for federal grants, has increased federal grant revenues while lowering district grant administration costs.
- Euclid established a grant writing resource center at the administration building and received 24 major grants and 50 mini grants through increased grant writing efforts.

Business Advisory Councils and Financial Advisory Boards- The Business Advisory Council (BAC) and financial advisory board are extensions of community support and parental involvement efforts. The BAC, required by Ohio Revised Code (ORC) legislation, assists the district in garnering the support of local businesses and offers recommendations to the district to prepare students for work after graduation. Financial Advisory Boards provide an additional layer of financial oversight in districts; their functions range from reviewing financial activities to advising the treasurer and the board on financial matters.

- The Springfield City School District (Springfield) BAC has sponsored programs such as the Prevention Academy, an intervention program developed in conjunction with the juvenile court, and a health clinic.
- The BAC at Akron created an Adopt-a-School program which has resulted in local businesses sponsoring field trips and Junior Achievement activities.
- The 16 member financial advisory committee at Middletown meets monthly to review district financial activities. The committee establishes budget priorities for the planning process based on district goals and provides a forum for detailed discussions on forecasts, budget information and investment activity.

Budgeting and Management Reporting

District resource management, exercised through budgeting, reporting, monitoring and controlling allocations is an integral aspect of safeguarding funds from misappropriation. Overall, budgeting and management reporting were often weak areas of financial management in the 21 urban school districts. Several districts, however, exhibited examples of best practices in district financial resource management.

Budget Development- Districts that incorporate budget development into the planning process are able to evaluate the effectiveness of allocations. Best practices in budget development were recognized in the following districts:

- Middletown uses the district's strategic plan as a blueprint for current and future operations and incorporates programs and actions outlined in the plan into the budget. The budget document includes detailed information and supporting materials highlighting goals, objectives and key issues.
- South-Western promotes discretionary budget development at each school while district wide fixed costs are budgeted centrally. This allows school officials to spend more time

- Cincinnati uses student based budgeting, allowing the individual schools to determine methods to maximize efficiency while meeting established goals. Budget management is also a part of a budget manager's evaluation by the board.

Budget Allocation: Student Instruction- The percentage of general fund revenues a district allocates to instructional support often reflects the level of services provided to students by the district and the importance of achievement and program outcomes in the budgetary process. Districts such as Warren and Middletown, both in stable but somewhat stagnant financial situations, have exhibited exemplary practices in budgetary allocation. Middletown, in particular, allocated only 41 percent of the general fund budget to support services or non-instructional spending while 59.2 percent of the general fund budget was spent on instruction. The majority of discretionary spending was directed to student needs including 1.7 percent dedicated to text books and 6 percent dedicated to capital improvements. Both districts were noteworthy for their ability to effectively monitor and control discretionary expenditures, leading to the model budget allocation programs.

Budget Monitoring and Control- Prudent management of resources requires districts to exercise budgetary control. Technology plays an important role in controlling expenditures. While all districts examined had some form of budgetary controls, financial information systems with activated automated flags prevented overspending of budget line items and provided the greatest level of assurance. Two districts also incorporated manual monitoring controls, creating an additional layer of budgetary oversight. Best practices in budget monitoring were found in the following districts:

- Springfield uses automated flags which are consistently applied. The treasurer also performs periodic manual reviews to reduce possible errors.
- Warren also employs automated flags and has developed specific ramifications for principals who overspend their budgets.
- Principals in Cincinnati are held responsible for budget management, specifically their ability to adhere to allocated funds, in their annual performance evaluation.

Surplus carryover practices reward budget managers for judicious use of funds and encourages savings. Lima City Schools (Lima) allows schools to carry over unused allocations from the prior year, rewarding cost savings and eliminating a "use it or lose it" mentality. Teachers in Lima receive additional instructional supplies in lieu of compensation for extra time worked. Canton and Columbus City School District (Columbus) also permit budget carryovers, rewarding schools for making cost saving decisions.

Management Reporting- Accurate and timely management reports are essential to good budget management. Operational unit budget managers must be able to accurately track appropriations, expenditures, encumbrances and remaining balances. On-line management report printing capability offers the greatest level of control, provides the greatest variety of report types and allows opportunity for analysis.

- Springfield offers on-line reports which include historical information, month and year to date expenditures and information on encumbrances.
- East Cleveland City School District's (East Cleveland) on-line inquiry and report writer capabilities enable managers to monitor expenditures. The treasurer plans to use this feature and the district's Wide Area Network (WAN) to issue supplemental reports from the treasurer's office in the future.

Hard copy reports, still frequently used by many districts, are generally characterized by limited detail and slow delivery. Reports generated by the treasurer's office in Hamilton represent best practices in hard copy report generation and distribution. Hamilton's monthly budget managers' reports include historical comparisons, year to date and month to date comparisons, and encumbrances. Budget managers receive the reports within two days of the end of the month.

Annual Reports- Reporting year end financial conditions of the district to the community encourages confidence in the district. Three types of annual report documents are used by districts. Popular Annual Financial Reports (PAFR) are simplified versions of comprehensive reports and are rich in graphic depictions of financial data. Though none of the 21 districts produced a PAFR, Lebanon City School District offers this publication to its residents. Comprehensive Annual Financial Reports (CAFR) are also recommended and contain detailed and summary reports of revenues and expenditures for all funds. The ORC requires districts to issue GAAP basis year end financial reports and some districts have developed additional simplified annual reports for distribution to residents. Of the 21 districts, simplified annual reports and CAFRs were only issued by approximately half of the districts.

- Both Mansfield and Middletown use a creative approach to annual reports. The districts issue user friendly calendars clearly explaining district revenues and expenditures and highlighting school programs and accomplishments.
- Three particular districts have produced CAFRs for an extended period of time. Springfield, Hamilton and Columbus have each published CAFRs and received Government Finance Officers Association (GFOA) and Association of School Business Officials (ASBO) awards over the past six, seven, and ten years respectively.

Purchasing and Payroll

As a considerable portion of district resources pass through purchasing and payroll departments, streamlining departmental operations through automation creates opportunities for sizable savings. The timeliness of operations, increased oversight and automated controls impact the overall effectiveness and efficiency of these areas to district financial health.

Procurement Policies and Practices- Districts were able to streamline purchasing practices through the use of preferred vendors and consortiums, competitive bidding, on-line purchasing and just in

time delivery (JIT). Preferred vendors allow the district to use purchasing power to secure district wide discounts and reduce the amount of time necessary for vendor research and negotiation. Three districts, Southwestern, Mansfield and Cincinnati, used preferred vendors. Six districts participated heavily in local and state purchasing consortiums which use volume purchasing to obtain discounts. Warren in particular, belonged to the Hospital Purchasing Services Co-Operative (HPS) and purchase 98 percent of food service supplies through the program.

Lower competitive bidding thresholds encourage the solicitation of quotations which often generate lower costs. Four districts were recognized for their practices in competitive bidding, particularly for maintaining thresholds below the ORC \$25,000 required limit.

- Akron uses the competitive bidding process for purchases and comparative price quotations on most items above \$6,000.
- Low bidding thresholds are also found in Mansfield where three quotes are required for any purchase over \$2,500.
- Cincinnati requires quotations from three separate vendors before any purchases are made, regardless of the dollar amount of the purchase.

The use of warehouses, most common in the largest districts, was determined to be inefficient. Total costs could not be determined in many districts as operational costs were not tracked or assessed by the district. Just in time delivery (JIT) provides schools with supplies in a timely manner without the expense of a warehouse facility.

- Hamilton was an early proponent of JIT delivery. The district closed their central warehouse in 1980 and has achieved a cost savings of approximately \$1.5 million. Cincinnati also eliminated its central warehouse under a recommendation from the Buenger Commission Report in 1991 and implemented JIT purchasing.
- South-Western uses a small distribution center, a building and four storage trailers, to store annual bulk shipments of custodial supplies and copy paper.
- Warren requires operational units to issue purchase orders for all warehouse purchases in order to charge back supplies to each school. The warehouse system and financial system are integrated and automated financial controls prevent warehouse purchases if sufficient funds are not available.

The use of technology in the requisitioning process not only expedites purchase requests but also eliminates much of the cumbersome paperwork associated with purchase orders. Mansfield's on-line requisitioning process, in particular, allows the district to process more purchase orders per FTE at a lower cost per order than its peer districts and also features both one day turn around time and on-line confirmation of receipt of goods. To expedite purchasing, South-Western has instituted the use of purchasing cards for a limited number of departmental directors. The purchasing card program is remarkable in the strong controls developed and implemented by the district. South-Western has limited commercial vendor codes to restrict retail use and, through accessing the

MasterCard Smart Data System every two weeks, monitors purchases.

Attendance and Payroll Data- Inefficiencies in time and attendance reporting and payroll processing consume substantial personnel resources in most districts. Exception based attendance, used in most districts, eliminates the need to record each hour an employee works. Best practices in capturing payroll data were noted in three schools.

- Cleveland Heights-University Heights City School District (CUCSD) and Euclid use electronic attendance recording systems for certain non-certificated employees including transportation and maintenance workers. The electronic system uses a swipe card and a terminal located in buildings throughout each district. CUCSD also uses a separate electronic attendance recording system for some certificated pay groups, including teachers. Attendance data from the system is electronically downloaded into the payroll system. Euclid has future plans for a similar download process.
- Mansfield allows attendance submission over the WAN freeing up payroll workers to spend time on verification rather than data entry.

Verification and Payroll Accuracy- As payroll constitutes a district's greatest expenditure, ensuring the accuracy and integrity of payroll information is essential. Best practices in payroll verification procedures are highlighted below:

- Integrated data bases between the payroll department and human resources departments at such schools as Mansfield and CUCSD eliminate duplication of entry and reduce errors.
- The Springfield treasurer's office developed a new information system program to verify payroll changes and exceptions each pay period. The new program has shortened verification time from 20 hours to 4 hours, saving the department several hours of personnel time.

Payroll Distribution- A final element in the payroll process that impacts costs is the manner in which the district distributes pay vouchers. Most districts provide the option for direct deposit to their employees. Though this is a highly cost efficient means of payroll distribution, none of the districts require employees to use direct deposit. Other schools have used automation in check processing to improve payroll efficiency.

- Columbus and Mansfield, in particular, negotiated with their bargaining groups to have direct deposit mandatory for all employees hired after the contract date. All Columbus employees will be required to use direct deposit once 75 percent of employees have enrolled in the direct deposit program.
- The use of technology, in the form of automated folding and stuffing machines or laser printers and pressure sealing mailers, has reduced the time, as well as the cost, of processing payroll in Euclid, East Cleveland, Parma City School District (Parma), Toledo, Akron and CUCSD.

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Human Resources

Benefits and Employee Contributions

Employee benefit costs represent a significant portion of district personnel expenditures. Many of the 21 urban districts were able to negotiate pro-rated benefits for part-time employees, increased employee annual deductibles, limited fringe benefit coverage and/or required employees to contribute co-payments representing a significant percentage of premium costs. These measures allowed the districts to successfully reduce benefit costs.

Several districts required employee contributions toward health benefits. Best Practices in the development of employee contributions are shown below.

- South-Western had the lowest average annual cost of benefits per employee when compared to the 21 urban districts with an average of \$3,098 per employee per year. Factors contributing to the low benefit costs include the following negotiated items: a 35% employee contribution towards the premium costs of family medical insurance coverage, a graduated benefits schedule designed to prorate the contributions required by part-time certificated employees and an offering of only one medical plan, a less costly HMO.
- Parma has negotiated a policy, effective January 1999, which states that employees electing the traditional family plan are required to contribute the difference between the traditional family plan monthly premium and the comparable PPO family plan monthly premium.

Providing employees with an annual cash option in lieu of medical benefits decreases benefit costs to the district as well. Several districts offer cash options. Other districts restrict benefits eligibility of new hires to reduce costs.

- Euclid has negotiated a clause in the teacher and secretary unions which allows members to receive \$500 for waiving the right to health care coverage. The employee must prove that he/she is covered under a spouse's medical coverage.
- Dayton City School District (Dayton) provides an annual cash option in lieu of all medical insurance coverages provided to an employee. The cash option can range up to \$600 depending on employee classification. The employee must prove that he/she is covered under a spouse's medical coverage.
- CUCSD has negotiated a clause which states that newly hired employees are not eligible to receive any benefits until they have satisfactorily completed the 90-day probationary period.

Leave Usage

The utilization of sick leave and other leave by teachers and classified employees can disrupt school operations and the associated costs related to the leave can increase district expenditures substantially. Several districts developed innovative measures to reduce leave use during the school year.

- Akron grants all full-time employees an unlimited number of justifiable absence days to be used for personal business which are comparable to personal leave days offered at the other districts. Akron teachers used 6.3 sick and justifiable leave days per teacher. The low use of sick and justifiable days can be attributed to diligent leave time management by administrators and support from union representatives to keep sick and justifiable leave at a minimum as well as an awareness among employees of the ramifications of using an excessive amount of sick and justifiable/personal leave. Akron further requires employees to complete a certificate of absence form describing the reason for the absence and the form must be signed by the building principal. Failure to complete this form in a timely manner can result in a delay in compensation. In addition, employees who are absent for more than five consecutive days must complete a certificate of health form that is filed with the human resources department.
- Hamilton averaged the lowest number of sick leave days taken for classified employees of the 21 districts at 6.6 days per classified employee which can be attributed to the district's comprehensive leave usage policy designed to manage sick, personal, professional and other leave. The policy for classified employees counts any absence from work for any reason other than vacation, personal leave, compensatory days or bereavement leave as an occurrence. Each employee can have up to five occurrences without any type of disciplinary action being taken. Beginning with the sixth occurrence, disciplinary actions, including termination, may be administered.
- Columbus has negotiated a plan to curb sick leave abuse among teachers. If sick leave abuse is suspected by the principal or supervisor, a conference with the teacher is held. The teacher is represented by the senior faculty representative at the building or an association designee. The superintendent may require a written certification to justify use of sick leave from the teacher's physician when there is a pattern of abuse; there is reasonable suspicion of sick leave abuse; the teacher has been absent for more than 10 days total during the same school year; the teacher is on extended absence and the superintendent has reasonable grounds to question the continued absence, once every 30 calendar days. The superintendent may also require the teacher to be examined, at board expense, by a physician or psychologist designated by the superintendent when the superintendent wishes to verify the teacher's fitness for return to work; there is reasonable suspicion of sick leave abuse; the teacher is on duty but there is reasonable question whether the teacher is able to perform essential functions of the job; or where the teacher's personal physician or psychologist certification requires additional explanation.
- Euclid has negotiated a personal leave policy which enables the district to manage and monitor the amount of personal leave taken. The policy requires employees to use personal leave for routine doctor and dental appointments rather than sick leave, and to notify the district at least three days in advance of the appointment. The policy states that abuse of the policy could result in dismissal. District policies such as these stress to employees the importance of limiting sick and personal leave use and reduce the amount of sick leave used by employees.

- Lima has negotiated a policy which restricts the use of personal leave so that no more than 10 percent of the bargaining unit may be on personal leave simultaneously in any school building or in the central office and no more than five percent of the bargaining unit may be on leave prior to or after a holiday or vacation period.

Contractual Issues

Evaluations- Evaluations are important for developing employees' skills, establishing communication and shaping performance. Frequent evaluations improve employees' efficiency and effectiveness by providing employees and supervisors the opportunity to discuss strengths and weaknesses. The following districts have established effective evaluation procedures.

- Akron has negotiated a policy for all classified employees and administrators which requires employees to be evaluated twice a year. Additionally, the district created a new appraisal form for administrators which requires administrators to establish performance goals.
- Toledo has negotiated an evaluation process for district administrators which stipulates that all principals, school assistance center staff, directors and curriculum specialists will be evaluated based on a "360 degree evaluation instrument." The instrument is developed through input from peers, teachers, and community members and requires administrators to take ownership of their performance and work as a team to achieve district goals. Toledo has also negotiated a peer mentor program for new administrators or for those that have been recently promoted into a new position. The purpose of the peer mentor program is to provide guidance and support to a new district employee, including evaluating the employee's performance after one year in the new position. District principals have indicated that the peer mentor program has been successful in providing support to newly hired or appointed principals.
- Columbus has implemented a Peer Assistance and Review (PAR) program for teachers in which highly successful teachers provide assistance to new teachers and to experienced teachers who are having serious difficulties. The program outcomes result in non-renewal of five to seven percent of first year teachers who had not yet developed the skills to succeed in an urban school setting.
- Cincinnati has developed a Peer Assistance and Evaluation Program to improve the quality of teaching. The program is designed to use current teachers to assist and evaluate new teachers and to assist experienced teachers who exhibit serious teaching deficiencies. In addition to providing guidance to new teachers, the program enables the district to identify and terminate poor performing teachers. Cincinnati has also implemented a pay for performance program for administrators which provides administrators with additional compensation based on district-wide performance measures.
- Middletown has negotiated a clause which states that no classified employee will receive an annual step increase if the employee received an overall unsatisfactory rating on the current annual performance evaluation certified by the superintendent.

Staff Development/Training- Staff development programs are essential for developing, enhancing and maintaining employee skills which can improve the quality of education provided to students and the efficiency and effectiveness of employees.

- Middletown has negotiated a clause which requires new teachers to have a minimum level of computer skills as a condition of employment. The improvement of all teachers' computer skills is a part of the district's goals and objectives. The district also provides reimbursement towards the tuition costs of college courses and certain approved Continuing Education Unit (CEU) courses. Courses must be approved in advance by the director of human resources. The initiation of a tuition reimbursement program for certificated employees encourages continued growth and development of employees and benefits the district by pro-actively advancing educational goals and technological skills.
- South-Western has developed a "summer academy" program consisting of four weeks of voluntary staff development training. The summer academy program includes both internal and external presenters, and provides CEU credits for attendees.
- Canton has established an educational incentive program where a classified employee is granted additional compensation for attending workshops, training programs or college courses on the employee's own time. The amount of the incentive increases based on the amount of training received or degrees earned. Canton has also established a policy which requires new teachers to begin the school year two days earlier than returning teachers in order to attend orientation meetings. No additional compensation is provided for these two additional days. Requiring new teachers to report earlier in the beginning of the school year creates the opportunity for training and familiarization with district procedures and policies and allows for a smoother transition into the school year.
- Columbus has established a training/mentorship program for new classified employees. The program includes "ride along" assignments, observation, a "buddy" system and other creative arrangements that are agreed to between the supervisor, the new employee and the bargaining unit member serving as the mentor.

Severance Policies- Contractual agreements for sick leave payouts, like other costs associated with sick leave, can have a serious impact on districts' financial operations. While ORC Section 124.39 sets minimum guidelines for severance payouts, many union contracts contain generous payout policies that extend beyond the limitations of the ORC. However, the performance audits indicated that districts demonstrating effective management of sick leave payouts had reduced associated costs by negotiating policies much closer the ORC guidelines.

- Euclid has negotiated a severance pay policy for teachers which includes a cash payment of 25 percent of the accumulated sick days up to a maximum of 140 days for a maximum payout of 35 days. When compared to the 21 urban districts, Euclid's severance policy is most consistent with the ORC 124.39 and addresses pertinent issues such as percentage of payout and maximum number of sick days allowed to accumulate.
- Springfield has negotiated a severance pay policy for teachers which includes a cash

payment of 25 percent of the first 120 accumulated sick days and 10 percent of remaining days up to a maximum of 42 days.

- Dayton has negotiated a severance pay policy which includes a cash payment of 25 percent of the accumulated sick days up to a maximum of 180 days for a maximum payout of 45 days.
- Middletown has negotiated a clause which specifies that sick leave, up to a total of only 15 days, may be transferred to the district by teachers who come from out-of-state agencies.

Overtime Calculation- The performance audits indicated that districts with overtime policies most like the Fair Labor Standards Act (FLSA) demonstrated lower expenditures associated with overtime. Because overtime can be costly to districts, certain school districts have negotiated cost-effective overtime policies.

- Mansfield has negotiated a policy which excludes sick leave hours from the total work hours used to calculate eligibility for overtime pay. This eliminates the increased cost of compensating employees for hours charged through payroll for leave usage but not contributing to district operations. This policy is consistent with the FLSA which requires a premium wage (overtime) to be paid for hours worked in excess of forty during a given work week.
- Middletown negotiated a contract which states that paid sick leave and personal leave hours are not computed as work hours for the purpose of calculating eligibility for overtime pay.

Vacation Policies- Vacation leave granted to employees varies from district to district based on negotiated agreements. Among the 21 urban districts, those found to be effectively managing vacation leave had negotiated agreements that provided management with the right to limit the number of employees off at any given time and identified specific timetables employees were eligible to take vacation leave.

- Middletown negotiated a contract which requires 12 month employees to take their vacation during the summer or other times when school is not in regular session in order to reduce the use of substitutes and overtime costs. Additionally, the district reserves the right to limit the number of employees off at any given time. Employees are required to indicate their vacation preference on or before June 1st of each year in order to ensure efficient operations.
- Several other districts have established vacation policies which require employees to take their vacation when school is not in regular session.

Other Contractual Issues- Contractual issues directly affect the district's operating budget, and additional contractual issues, such as those listed below, may provide for additional economical and operational efficiencies.

- Columbus has negotiated with the teachers' union to establish gain sharing is a method of compensation or distribution of funds for the attainment of mutually developed goals and achievements towards the improvement of the education. It is implemented on a building

by building basis. For FY 1999-2000, the board will set aside \$1,000,000 for gain sharing. Criteria to receive funds will contain measurable objectives including, but not limited to, increased graduation rates, student attendance, proficiency test scores, and standardized test scores and a reduction of disturbances to education.

- Mansfield has established a policy which requires 12-month employees to use accumulated leave for calamity days in excess of five calamity days per year.
- Warren requires designated employees, such as administrators, maintenance, grounds crew, exempt secretaries, carpenters, painters, eight-hour bus drivers and mechanics to report to work for calamity days. Employees who are required to report to work are paid their normal rate for every hour worked.

Substitutes

The availability of qualified substitutes was a common concern for most districts. Lack of substitute workers has potential operational implications associated with the absence of key district personnel.

- South-Western has implemented several strategies to reduce the shortage of substitute teachers. Some of the strategies implemented included: limiting the number of teachers granted professional leave on any one day, modifying the schedule of the substitute clerk to provide evening hours to call for substitute placement and recruiting recent graduates to serve as substitutes.
- Middletown also implemented strategies to recruit substitute teachers including advertising on the local television channel; mailing letters to teacher applicants on file, retirees, and student teachers; and placing flyers in university placement offices.
- Elyria has created a building substitute position. A building substitute is guaranteed work every day, receives \$95/day and is eligible for sick leave benefits but is not eligible for health care benefits. In return for not receiving benefits, all building substitutes are guaranteed the right to interview for vacant teaching positions before the district interviews candidates outside of the district.

Staffing/Teacher Transfer Policies

The percentage of district funds spent on personnel associated costs influences the amount of funding available for other district expenditures, such as instruction and supplies. Providing management with decision-making power to effectively manage the employee work force, including placement based on factors such as evaluation scores, allows a district the flexibility to make sound personnel decisions based on qualifications, training, performance and district need.

- Middletown has negotiated a contract which provides administrators with the flexibility to allocate teaching staff as needed. The contract states the initial assignment of new staff is at the sole discretion of the superintendent, and that vacancies which occur after June 30 are filled by the superintendent. Furthermore, when more than one employee requests a transfer to a vacant position, the personnel director may award the position based on qualifications, experience and performance. Middletown has also elected to hire non-certificated "library

managers” to serve the students in the elementary buildings. These library managers are trained by the district and travel between elementary buildings. The district is able to reduce costs with little or no interruption in the quality of service provided to students.

- The teachers’ agreement at CUCSD does not contain a teacher transfer policy. The absence of a teacher transfer policy has enabled the district to implement site-based decision making, allowing principals to interview and choose which teachers will work at their building based on the teacher’s qualifications and the needs of the building.
- Columbus has developed an interview/selection process to fill teacher vacancies. Each building has an interview/selection panel consisting of the principal, the senior faculty representative, one elected member of the association building council and two parents or members of the community. The administrator ultimately decides which applicant is selected for the position and the applicant must commit to stay at the building for three years unless released.
- Euclid has negotiated a provision which establishes “bid day”, a day when all known vacancies for the following school year are filled. All teachers interested in bidding on an open position must attend bid day or send a proxy. Once all bids have been received for a particular vacancy, the assistant superintendent and the union president review seniority lists to determine who will be placed in the new position. Both union representatives and district administrators have indicated this process is effective in reducing the amount of time necessary to complete the teacher transfer process. By scheduling “bid day” in the early spring, the human resources department and building principals are able to assess staffing needs for the following school year in a timely manner which assists the district in recruiting the best qualified candidates.
- Mansfield has negotiated a policy which allows the district to administer a district-developed maintenance skills test for vacancies in the maintenance department. Applicants must pass the skills test in order to work in the maintenance department. If no one passes the test, the district can hire an employee from outside of the district on a one-year service contract. Hiring an employee on a one-year service contract allows the district to thoroughly assess the employee’s skills and abilities prior to permanent employment.

Human Resources Information Systems (HRIS)

A Human Resources Information System (HRIS) provides districts with the tools to effectively and efficiently manage human resource functions. Additionally, an integrated HRIS and payroll system reduces the amount of staff needed to maintain employee information while providing the district with ready access to all such information. Middletown uses an HRIS called “School Base.” The system is used to track employee information including personal data, education, certification, work experience, contract status, general ledger distribution information, supplemental contracts, service record (including dates, assignment, operating unit, salary schedule, supervisor, contract days or hours per day, salary step, FTE percentage, supplemental total, base salary and yearly salary), insurance coverages, employee leave usage and substitute information.

Site-Based Management

Under a site-based management system, each school functions as a separate entity and is responsible for preparing operating budgets, ordering equipment and supplies and making key personnel decisions. Increasing schools responsibility for performance can enhance educational outcomes and result in additional levels of accountability. Cincinnati has adopted a school-based management philosophy and has negotiated changes in the teachers' union contract to be more consistent with this philosophy. Decision making responsibilities affecting educational excellence are placed with the principals and teachers who interact directly with students. Principals and teachers are held accountable for student achievement results.

Facilities

Planning

Capital Improvement Plan- A capital plan allows school districts to identify capital needs and establish priorities and time frames for the completion of repair and replacement projects. A comprehensive capital plan enables school districts to ensure that the most critical work is completed as funds become available. In addition to planning for capital needs, these documents can also be used to communicate funding requirements to the board and voters.

- Akron has developed a five year capital plan which addresses the physical condition and long-term management of its facilities. A building review committee and permanent improvement panel were used to develop the five-year plan. Akron plans the allocation of the permanent improvement levy prior to its passage every five years and details the expected projects to be funded with the levy revenue. Community involvement ensures that a diversity of opinion is included in the decision making and generates support for the permanent improvement levy. The district's plan identifies objectives, action steps and individuals who are assigned responsibility for the completion of projects. The objectives and action steps are reviewed for progress twice a year to ensure the district is on track with the stated objectives.
- Mansfield developed a fifteen year capital plan to address the capital improvement needs of the district. A monitoring committee periodically updates the capital plan which includes inflation factors. The district included community members in the development of the planning document which promoted better communication and increased public support for the district.

Enrollment Projections- Accurate enrollment projections are necessary to determine the appropriate number of school buildings needed and are useful for estimating staffing needs, projecting state funding and developing financial five-year forecasts. Each year, CUCSD performs facility by facility student enrollment projections using the cohort survival method. These projections allow the district to more accurately estimate staffing needs, plan transportation routes and determine the appropriate utilization of facilities.

Business Planning- Strategic business or operational planning, linked to performance goals and objectives, helps to ensure the appropriate allocation of available capital resources. Such planning also helps maintain an organization's focus on priorities. Toledo publishes a quarterly business plan which reports on the attainment of prior quarter objectives and identifies objectives for the next quarter in each of its support areas.

Energy Management

Implementing an effective energy management program can lead to significant cost savings, increasing the amount of revenue available for education. The following districts were recognized for exceptional energy management programs.

- Middletown contracted with an energy management firm to provide energy utilization monitoring and energy conservation training. The program included a computerized energy management program for monitoring energy consumption and costs and provided the district's teachers with energy conservation educational materials for grades K through 12. Use of this program has resulted in a significant reduction in energy consumption and utility costs per square foot compared to other districts.
- South-Western's energy conservation efforts include the implementation of the Energy Conservation Merit Program which created incentives for each school building to develop, implement and monitor energy conservation efforts that would lead directly to utility savings. Schools which reduce their energy consumption are rewarded by receiving a percentage of the total dollars saved. Giving a portion of the savings back to individual schools which have reduced their utility costs provides an incentive to school administrators and teachers to be more energy conscious.

Custodial Operations

Custodial Staffing - The determination of appropriate custodial staffing levels is one key factor in efficient custodial operations. Appropriate custodial staffing allows for the reallocation of scarce resources to educational priorities. Industry standards indicate that custodians should be able to clean 20,000 to 25,000 square feet per shift.

- South-Western uses a quantitative custodial staffing software program to determine appropriate staffing levels. This approach includes an analysis of tasks and the time required to perform custodial work. Use of the program increases the productivity and efficiency of the staff and results in the district maintaining significantly more square footage per custodial employee than other districts.
- Mansfield uses quantitative data to determine the appropriate number of custodians necessary to maintain its facilities. This approach, which includes an analysis of the tasks and the amount of time required to perform them, allows the district to assign the proper number of custodians necessary to adequately maintain the facilities. In addition, custodial staff members are scheduled to work 8 hours and 30 minutes each day which allows the staff to work longer than those in the peer districts.
- Hamilton contracts with a private vendor for the management of its custodial services. The vendor uses a performance measure of "net cleanable square footage" to help determine the number of custodians needed to clean the schools.

Overtime Costs- High overtime use in many districts is one indicator of ineffective management of personnel costs. Well-written policies and work rules are an effective means of controlling these costs. Best practices in limiting overtime use are shown below.

- Akron has a written facility rental policy which ensures full recovery of all district costs associated with outside use of school facilities and allows the district to shift the payment of overtime costs to the user.
- Warren requires all custodial and maintenance personnel to report for work on calamity days. Affected staff are paid at straight time rather than overtime, as is the case in other districts.
- Parma, Mansfield and South-Western make effective use of substitute employees to limit overtime costs. Substitutes are typically paid at a lower rate and are not eligible for benefits which further reduces the cost to the district when coverage for absent employees is necessary.
- Cincinnati carefully monitors and controls overtime costs through the effective use of management information. As a result, the district's custodial overtime costs per employee are among the lowest of the 21 urban districts.

Custodial Training- A regularly scheduled training program and a comprehensive custodial handbook can also lead to increases in efficiency. Training contributes to an increase in quality and productivity, improved employee morale, and a decrease in costs. Two districts have instituted exceptional training programs.

- The Cleveland Public School District (Cleveland) provides custodians with a three part training course to enhance their knowledge and skills in the areas of electrical repair, HVAC maintenance and plumbing.
- South-Western and Mansfield require vendors of new custodial equipment and products to provide on-site training to the custodial staff. This practice ensures that the products and equipment are used properly.

Cleaning Inspections- Building inspections conducted prior to the start of the school year are important to ensure that the district's facilities are properly cleaned and safe for returning students and staff members.

- Prior to the start of the school year, Hamilton's board makes a detailed inspection of all the district's buildings to ensure they are ready for the beginning of the school year. During the tour, the board is accompanied by the building's head custodian and district officials responsible for maintenance and custodial operations.
- Cincinnati requires a minimum of three building inspections every year and the visitation reports from the inspections are a key part of the performance appraisal process. This practice increases employee accountability and allows management to monitor the condition of the facilities throughout the district.

Promotion- Promotion of qualified employees is important to staff morale and the efficient and safe operation of a district's facilities. Many urban districts rely primarily on seniority as a method of promotion, but some have developed unique, effective techniques to determine employee promotion. Mansfield has established a testing procedure for each classification within the custodial and maintenance department. Each applicant is tested on the qualifications listed in the job description. The test score, interview, experience, work record and seniority are all taken into consideration when filling a position. This practice allows the district to ensure that building staff has sufficient knowledge of building policies, safety procedures and mechanical systems. Hiring and promoting skilled individuals leads to increased efficiency and a reduction in operating costs.

Employee Handbook- A well-documented custodial handbook can positively impact the performance of the custodial staff by explaining what is expected of each employee and by outlining proper cleaning procedures. Cincinnati has developed a custodial handbook which documents responsibilities and proper cleaning procedures. Handbooks are distributed to each custodial staff member and copies are also kept at each facility. Topics covered in the manual include timely reporting to work, absence reporting, adherence to work schedules, proper equipment and material use procedures, emergency protocols, the location of fire equipment and evaluation and discipline procedures.

Custodial Supplies- The thoughtful selection and timely availability of custodial supplies contributes to a district's ability to maintain a clean and safe educational environment. Elyria has combined participation in a purchasing cooperative with a just-in-time delivery system for custodial supplies. This practice has eliminated the need to warehouse these items and ensures that custodians have timely access to needed supplies.

Maintenance Operations

Automated Work Order System- The use of an automated work order system can increase efficiency, reduce operating costs and result in better resource allocation decisions. A comprehensive work order system allows a district to track work orders, materials usage figures, personnel information, productivity statistics, and facility repair records. The system also enables maintenance departments to monitor the status of outstanding work orders, forecast workload and staffing needs, analyze job costs, and aid in budget preparation. CUCSD is the only district to use a fully automated work order system. The district has a low number of backlogged work orders and has increased productivity and accountability.

Preventive Maintenance- Districts can improve efficiency and reduce operating costs by implementing a preventive maintenance program. An effective preventive maintenance program reduces overtime, decreases energy consumption, reduces maintenance and capital expenditures, reduces the number of work orders, and improves worker productivity by pro-actively maintaining equipment rather than responding to breakdowns and emergencies. Parma has taken a pro-active

approach to maintaining buildings, equipment and mechanical systems at regularly scheduled intervals. The district purchased a software application to manage preventive maintenance requirements. The system periodically generates work orders for preventive maintenance tasks which are sent to the building custodians.

Privatization- The ability of a school district to contract out services or use temporary workers can contribute to overall efficiency and effectiveness. Often, a district can reduce overtime costs and avoid paying benefits by using temporary staff for specific projects.

- Cincinnati hires additional temporary maintenance staff for project work. These temporary workers do not receive benefits. The use of temporary workers allows the district to complete repairs and improvements to facilities while reducing overtime costs and the costs associated with benefits. Cincinnati also permits individual schools to contract with outside vendors for certain services typically provided by the central office. This practice helps to ensure the competitive pricing of those services.
- South-Western uses volunteers to paint district facilities in the summer months. Volunteers are supervised by the district paint foreman and the addition of volunteer labor allows the district to paint each facility approximately every eight years. The use of volunteers has resulted in an annual savings of about \$20,000.
- Toledo retains outside contractors on open purchase orders (term agreements) to maintain and repair roofs. As a result, the district has eliminated internal staff positions and ensured timely roof work by qualified firms.
- Middletown makes effective use of existing nine-month employees to staff summer paint crews. Summer paint crews are paid less than the entry wage for maintenance workers and the district incurs no additional benefit costs because the workers are already covered under their school-year employment agreement.
- Cleveland has negotiated an agreement with the Building Trades Council to provide temporary tradesmen on an as needed basis. This agreement allows the district to avoid having to maintain staff on the payroll when their services are not needed.

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Transportation

Bus Utilization

Efficient district transportation, measured through the number of students per bus ratio, is also driven by the number of runs a bus can make in a route. School districts that achieved a high number of students per bus had a corresponding high percentage of multiple runs per route. The districts' ability to effectively design regular student bus routes, leading to favorable performance indicators, rely on computerized routing software and show willingness to adjust school bell schedules.

- Middletown, South-Western and Canton all had a percentage of routes with four or more runs and a high student per bus ratio with 134, 130, and 118 students per bus respectively.
- Canton's transportation department develops bell schedules and transportation routing that best fits the students' needs. Before making a bell schedule change, school principals contact the transportation supervisor to discuss its effects on transportation. Only after diligent review of varied transportation scenarios is a decision made.

Special Needs- In general, it costs more to transport special needs students on special needs buses because of the location of the special education classes to which students are assigned, the use of aides on the special needs routes, door-to-door service, the time required in loading/unloading special needs students and the lower number of students per bus. Mansfield has achieved the lowest transportation cost of the 21 urban districts per special needs student. The cost of \$878 per special needs student is using district buses as the mode of transportation. Effective participation by the transportation manager in the IEP planning process and the district's ability to minimize the number of students transported by private transportation services as well as the district's ability to transport a high number of students on only nine special needs routes were responsible for the lower costs.

Bus Fleet Replacement, Inventory, Mechanic Staffing and Maintenance- Districts should prepare formal bus replacement plans to maintain an efficient bus fleet while keeping operating costs low. The plan should include the number of buses to be replaced each fiscal year, the average age of the buses at the time of replacement, the estimated cost of replacement and a financial plan on how the buses will be purchased including an estimate for state bus reimbursements. The replacement of buses should be reviewed for issues such as capacity utilization and other efficiencies, including smaller buses for special needs or larger buses for field trips. Springfield uses a pro-active approach to address their aging bus fleet. Through a pooled financing program, the district purchased 25 new buses at one time in an effort to modernize their fleet. The district is paying the principal and interest with funds that would have been spent on repairing and maintaining the older buses.

Inventory is also a concern for many transportation departments. Too much inventory is a cost factor, too little inventory could lead to mechanic and bus downtime.

- East Cleveland has effectively reduced its inventory risk by maintaining a minimal inventory. This practice is possible because the mechanic uses Just-In-Time purchasing to acquire parts.
- Toledo's transportation department requires all fuel to be delivered in metered trucks to help close the gap on fuel inventory control.

Transportation departments recognize that vehicle maintenance is critical to safe operations. Effectively managed vehicle maintenance procedures reduces bus down time, enhances student safety and reduces the need for extra spare buses. Best practices in vehicle maintenance are described below.

- Toledo's transportation department developed a preventive maintenance program calling for thorough vehicle inspections every 2,000 miles. The maintenance department uses a computerized software program to ensure that buses receive regular preventative maintenance.
- Columbus's transportation department, sends oil specimens to Pennzoil for chemical analysis. For a nominal cost of \$3.20 per test, this additional component of the preventive maintenance program allows the transportation department to identify problem indicators and specific engine failures that would not be possible to identify during normal maintenance service. The analysis provides suggested services during maintenance inspections based on the amounts of iron, copper, fuel and antifreeze dilution detected in the oil sample. The department also has procedures to monitor and document parts and equipment failures that are considered safety defects or have a high incidence of repairs, replacement or failure. Documentation, in the form of a written complaint, pictures and the defective parts, is forwarded to the National Highway Transportation and Safety Administration (NHTSA) as well as various district, state, industry and education organizations and manufacturers. Past efforts have resulted in the initiation of additional testing, inspections and recalls.

Technology

Effective transportation departments use technology to better manage departmental and district resources. Routing software can provide better service to the students while other technology contributes to more accurate information for state reports, inventory and preventive maintenance.

- Although the Cincinnati contracts out its transportation service, the district was still able to reduce contracted yellow bus routes by 88 over the past five school years. The transportation department reworks routes throughout the year to ensure that a minimum number of routes are established to provide the desired level of service.
- Akron's software program deducts parts that are included on work orders and also indicates if a part is out of stock. Labor is manually entered for actual time spent on repairs and includes the hourly rate of the mechanic. Copies of closed work orders for buses are sent to the transportation department for use in capturing repair costs for the state's transportation

reimbursement T-forms. The parts inventory program, which maintains a running average on the purchase prices of parts, is updated through the purchase order program and receiving tickets. The transportation department's fuel monitoring software is interfaced to the fleet maintenance software which allows the district better control on applying fuel costs to the proper vehicle. The proper allocation of fuel costs allows for more accurate collection of information used on the state T-2 and T-11 reimbursement forms. The mileage information collected by these software systems also allows the maintenance department to provide more timely preventive maintenance to the district's vehicles.

Sick Leave Management and Substitutes- Bus drivers provide a critical service within district operations by transporting students to school safely and in a mind set conducive to learning. High sick leave utilization was prevalent among the urban school districts' bus drivers. Since transportation departments have significant attendance problems, it is beneficial to the departments to develop a pool of substitute bus drivers. The following school districts have implemented effective procedures to reduce bus driver sick leave or to create an effective pool of substitute drivers.

- Mansfield's average sick days used per transportation employee of 5.3 days per year was the lowest of the 21 urban districts. The low use of sick leave can be attributed to diligent leave management by the transportation department, effective use of the leave use occurrence system to document abuses and the effective implementation of the district's attendance incentive program.
- CUCSD requires a medical certificate after an employee is absent three consecutive work days. In addition, the transportation department implemented a point system in an attempt to deter absenteeism and reward good attendance. The point system was designed as a motivational tool for determining summer work and driving assignments based on the employee's accumulated yearly points.
- Canton employees, other than bus drivers and truck drivers, are eligible for a stipend of up to \$500 if they obtain a commercial driver's license (CDL) with a school bus validation prior to the first day of school each year and are placed on the substitute bus and truck driver's list for assignment.
- Lima's new maintenance job descriptions require that utility maintenance employees also maintain the appropriate CDL endorsement to contribute to the driver reserve if regular or substitute drivers are unavailable to fill route, field trip or athletic trip assignments. According to the bargaining agreement, maintenance employees receive a \$2.00 an hour pay supplement when asked to drive a bus.

Transportation Policy- All school districts adopt transportation eligibility policies that set minimum distances for student transportation from home to assigned school. Policies are also adopted for those students with physical or mental disabilities that make walking impossible or unsafe. Additional transportation is extended to students who would face hazardous conditions en route to their assigned school.

- Warren has a committee that reviews exceptions to the transportation policy. The committee has effectively limited the number of students who receive an exemption.
- Elyria uses a “Hazardous Route Determination Request” which is completed by a student’s parent or guardian to petition for exceptions to the district policy. Requests are considered on a case-by-case basis. The district completes a “Serious Safety Hazard Finding” which is a point-based worksheet with points being assigned to twenty-five factors. A determination is made in 30 days.

Route Bidding- By limiting the number of open routes that can be bid by drivers, the district prevents a domino effect of open, biddable routes that may disrupt service. Route bidding procedures allow for greater continuity of service and greater driver familiarity with routes, students and school personnel.

- Canton’s contract with the Ohio Association of Public School Employees (OAPSE) does not provide for route bidding. The assignment of routes rests exclusively with the transportation supervisor.
- Akron’s contract with OAPSE has provisions which limit the bidding process for routes. Confining bidding to once a year, along with the provision that a route opening is bid only once before being filled by a new hire, keeps most drivers on the same route.
- Dayton has effectively collaborated with OAPSE to develop contract language and practices limiting the number of routes that will be bid when a route becomes vacant due to a previous bid.

Transportation Privatization- By seeking privately contracted services through competitive bidding, a district may realize significantly increased levels of expertise, flexibility, accountability and cost efficiency. However, the implementation of privatization requires the district to carefully manage the contracts to ensure service delivery standards and other commitments are met. Cincinnati’s transportation department actively monitors the performance of their vendors. Quarterly questionnaires are sent to schools to gather data concerning vendor performance. The questions address arrival time, appearance of buses and drivers, and communications between school and vendors. Some vendors are reassigned to another school if the survey results indicate there is poor cooperation between a particular school and vendor. Also, Cincinnati performs an annual parent survey to review parents’ satisfaction with the district’s transportation service.

Public Utility Transportation- Another less costly mode of transportation is public utility transportation which includes methods ranging from contracted bus service to student free and reduced price bus passes. Using public utility transportation, districts can reduce the number of buses needed to transport students and avoid the cost of having to replace older buses.

- Toledo effectively uses public utility transportation in its district transportation operations and is lowering costs by transporting 14,572 students, or 63 percent of eligible students, on Toledo Area Regional Transit Authority (TARTA). This mode of transportation is

- approximately 50 percent lower than the cost per student on a district operated bus.
- Dayton has effectively partnered with Miami Valley Region Transit Agency (MVRTA) to provide a lower cost mode of transportation for its high school students.
- Parma's transportation policy does not provide for the transportation of high school students. However, high school students, both public and non-public, can purchase discounted Regional Transit Authority (RTA) five-ride passes.

Extra Runs- Extra bus runs, used predominantly for field trips, are an expense to the school district and the transportation department should not be required to fund these runs. The district should charge back all field trip costs to the appropriate department. By charging the appropriate department, expenditures will be properly classified by department and/or building, better illustrating actual costs.

- Toledo's director of transportation prepares a "Field Trip Cost Calculation" worksheet at the beginning of each school year, using field trip information from the previous year, to develop a standard hourly rate for each field trip. The worksheet takes into consideration current year wages, benefits, clerical overhead, fuel cost, maintenance and other costs. Field trips are charged by the hour. The standard hourly rate is adjusted for trips run on holidays to include premium pay. All extra-curricular trips are booked through the transportation department. Trips not handled by district buses are handled by charter bus companies. Requests for charter trip pricing is sent out each summer to the Toledo Area Regional Transit Authority and three charter companies. The director of transportation selects the most cost effective service and charter or district transportation costs are billed directly to the requesting department.
- Dayton's contract with OAPSE allows for preferential or priority assignment of field trips to those drivers assigned to routes of less than forty hours per week. Subsequent assignments are performed on a seniority basis. Priority field trip assignment drivers are more likely to rank lower in seniority and earn a lower hourly rate. This practice also helps to minimize the number of field trip driver assignments eligible for overtime wages.

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Technology

Strategic Technology Plan

A strategic technology plan that covers all district operations is necessary to effectively manage and implement future technologies. The coordination of business operations and educational technologies promotes the purchase and development of compatible systems to meet the needs, goals and objectives of the district. The following highlights those districts that have implemented technology with the assistance of comprehensive strategic technology plans.

- CUCSD's plan is comprehensive and contains detailed time frames, resource requirements and funding sources. The plan presents a detailed preliminary budget that breaks down spending components between infrastructure and software/equipment and ties annual cost estimates to each building.
- Akron's technology plan also contains funding requirements and funding sources and includes benchmarks to determine progress in meeting stated goals. The plan identifies ten district-wide, high level strategies that are designed to achieve the district's overall mission within limited resources.

Technology Steering Committees

Technology steering committees provide active oversight within a district to help ensure that technology is implemented in a cost efficient manner consistent with the district's goals and objectives. Technology steering committees can be used to assess the implementation of new technology, establish and improve technology standards and resolve organizational issues that may impede project progress.

- Middletown has three specialized committees that report to a 113 member technology planning team. The technology planning team's membership includes university professors and district administrators and is used as a source of information and guidance on technology issues throughout the district.
- Canton's curriculum and instructional review committee addresses all curriculum-related issues to ensure that the implementation of instructional technology is consistent and compatible with the district's overall mission.
- South-Western's steering committee includes community members and representatives from area businesses. The steering committees evaluate technology projects and proposals. The committee meets on a regular basis and keeps minutes of meeting topics.

Technical Support

Help Desk- A formal help desk provides real-time customer support and acts as a point of contact for staff to call to report problems, request services and obtain information. A formal help desk also decreases technical support response times which can, in turn, decrease the number of open service calls and increase staff productivity. The following describes various ways in which some of the

21 urban districts use help desk functions to decrease repair response times and improve the quality of technical support services.

- South-Western prioritizes work orders entered into the help desk system according to the significance that a disruption in computer service would have on the affected entity. This has helped to decrease interruptions to critical district functions.
- Toledo uses help desk software to customize a knowledge tree of common equipment malfunctions and corresponding solutions, which facilitates timely problem resolution.
- Dayton's help desk provider has sent out surveys to district personnel requesting feedback on the help desk function in an attempt to gauge responsiveness and adequacy of services. In addition, the provider regularly tracks the amount of monthly "open" service calls experienced in the district. These procedures have allowed the help desk function to better respond to the needs of the district.
- Akron uses a district-wide help desk software system that allows technical support staff to access the software from remote locations to monitor requests for support. This has allowed the district to improve technical support response times and electronically track and monitor the number of completed, pending and open work orders.

Workstation Support- Middletown uses high school students to assist computer repair technicians in upgrading older computers and performing simple repairs. This has benefitted the district by ensuring staff have properly functioning workstations and also offers students real-life work experience.

Other Management Practices

A comprehensive strategic technology plan, an effective technology steering committee and quality technical support are important components to effectively planning and managing technology efforts within a school district. Other aspects of technology management are also necessary to ensure a smooth functioning technology implementation and use program. The following describes efforts of selected school districts that represent other key technology management best practices.

- Technology departments Springfield, Hamilton and Toledo approve purchase orders for computer hardware and software to ensure consistency within the district and to determine the appropriateness of items and programs.
- Euclid's technology director monitors the wide area network on a daily basis using network monitoring software that allows for remote monitoring from a central location. This allows the technology department to address network failures in a timely manner to minimize disruptions to district operations.
- Cincinnati also remotely monitors its wide area network on a daily basis.
- Hamilton coordinated efforts with the city electrical engineer's office during the planning stage of the addition of computers to classrooms through the SchoolNet and SchoolNet Plus programs. This coordination helped to ensure that an adequate power supply was available to support the increased volume of instructional technology.

- Canton periodically evaluates the technical staff members and links the evaluations to predetermined goals and objectives. As a result, the district can assess the degree to which individual staff members have developed or maintained necessary skills and ensure that the staff provides the desired level of performance and service.

Standardization of Technology- Standardizing technology can help school districts control the costs of implementing and maintaining technology. Technology components that are important for school districts to standardize include hardware, software, network structures and operating systems. The following districts have developed, updated and enforced technology standards.

- Cincinnati has established comprehensive network, hardware and software standards that cover file servers, network configurations, administrative workstations and software and operating systems. To enforce these standards, the district's information technology services department does not provide technical support to products or services purchased by schools that do not agree with the established standards.
- Canton uses standard administrative and instructional equipment and software which has helped the district realize volume discounts on goods and services purchased through state contracts or vendor discount/incentive programs. Using vendor incentive programs has allowed the district to save approximately \$400,000 on the purchase of computer hardware and software.

Software Purchase and Evaluation- Purchasing software through joint collaborative efforts with other school districts can result in volume discounts and allow for a more comprehensive evaluation of software through information exchanges with other district staff. Cincinnati, Toledo and Columbus collaborated on the purchase of a new student information system. Although Cincinnati did not realize a cost savings, Columbus and Toledo saved approximately \$150,000 each by purchasing the same software application.

Technology Funding- Establishing an annual funding source for technology expenditures helps to plan for new technology as well as ensuring district computers are replaced on a scheduled basis. Akron has established a continuing level of financial support that supplements SchoolNet Plus funding. The district maintains a permanent improvement panel (PIP) to oversee building improvement expenditures from a permanent improvement levy, which has generated approximately five million dollars per year. Part of the permanent improvement levy funds are dedicated to technology implementation and maintenance. This process has allowed the district to provide computers to secondary school buildings.

Utilization of Wide Area Network (WANs)- A WAN that connects administrative and instructional areas throughout a district can provide many benefits. WANs enable districts to use technology to improve the efficiency of operations and communication of information, which can increase productivity within the district. The following describes various ways districts have used their WANs to improve operations or facilitate more timely communication of information.

- Cincinnati uses point-of-entry technology, a swipe card system, to facilitate timely collection and transmission of financial transaction information from the buildings to the finance department. The use of this technology has helped reduce the volume of reconciliation work because the bank compares deposit totals. The district also uses the WAN to transmit free and reduced meal benefit information from the central food service office to the various building food service sites. This allows students to receive benefits more quickly and cafeteria staff do not have to turn any students away because of delays in paperwork processing. Detailed transportation invoice transactions are also electronically transmitted from the transportation department to the treasurer's office, which allows transportation department staff to more comprehensively review invoices to identify billing errors.
- South-Western implemented a food service point-of-sale (POS) system in its buildings in 1997 that uses computer registers and keypads. The POS system interfaces with other food service software to help record sales transactions timely and accurately.
- CUCSD uses the district's WAN to communicate certain service and support requests to the management information services department. Users can request technical assistance by posting requests on the district's Web site or sending an E-mail through the Internet.
- Canton and Cincinnati have implemented and are using an Intranet to facilitate communication of some types of information within the district. Information available to district staff includes staff directories, telephone directories, newsletters and software manuals.

Communication Technology- Technology such as the Internet and E-mail allow school districts to communicate information more efficiently, which can enhance relationships with external parties such as parents and community members. To be fully effective, Internet and E-mail access should be provided to both administrative and instructional staff.

- CUCSD and Cleveland have developed district Web sites that contain an array of pertinent information including staff and building directories, school year calendars, grade by grade information and resident, parent and community surveys.
- Middletown has implemented a district-wide E-mail package to facilitate communication and data sharing. A standard district-wide E-mail package is more cost effective to implement and to provide training for.
- Euclid and East Cleveland have provided administrative staff, instructional staff and students with Internet access, which allows for research and wider exposure to information that can potentially enhance the curriculum.

EMIS Backup Coordinator- Training an additional individual in EMIS processing and reporting helps ensure that if the EMIS coordinator is unavailable, EMIS data will be submitted in an accurate and timely manner. Warren and Euclid have trained additional staff in the processes and submission of EMIS data. The districts have minimized the significant risk posed by not being able to submit accurate and timely EMIS data by Ohio Department of Education deadlines in the event the EMIS coordinator becomes unavailable.

Auditor of State of Ohio

Key Statistics

Financial Systems	Akron	Canton	Cincinnati	Cleveland	Columbus	Dayton	Toledo	Youngstown	Big 8 Average
FY 1997-98 EMIS Data									
Average daily membership	30,915	12,546	46,164	66,565	63,198	25,960	38,546	11,637	36,941
Expenditures per pupil	\$6,175	\$6,392	\$7,663	\$6,396	\$6,879	\$7,721	\$6,529	\$7,481	\$6,905
Revenue per pupil	\$6,620	\$6,922	\$8,496	\$7,746	\$7,800	\$8,050	\$6,735	\$5,998	\$7,296
Percentage of TANF	36.3%	32.7%	42.9%	54.3%	37.1%	43.9%	41.1%	58.9%	43.4%
Student absentee rate	8.9%	5.8%	9.1%	13.2%	10.3%	13.5%	6.8%	8.3%	9.4%
1999 District Report Card Results									
Standards passed out of 18	1	6	5	0	4	1	5	1	3
FY 1999-00 Ending Cash Balance/(Deficit) as a Percentage of Projected Revenues	5.9%	2.1%	(2.0%)	Not Available	10.4%	(11.3%)	(0.8%)	Not Available	0.7%
FY 1997-98 Percent of Revenue by Funding Source									
Local	39.1%	32.1%	54.2%	38.8%	54.3%	39.4%	35.7%	23.6%	39.6%
State	50.1%	58.0%	35.9%	53.8%	36.4%	45.9%	53.1%	60.1%	49.2%
Federal	10.8%	9.9%	9.9%	7.4%	9.3%	14.7%	11.2%	16.3%	11.2%
FY 1997-98 Local Statistics									
Total millage	51.3	52.2	52.2	58.2	56.3	62.7	55.3	46.6	54.4
Effective millage	30.5	37.6	35.5	34.8	34	37.7	36	38.1	35.5
Average valuation per student	\$76,053	\$51,679	\$117,579	\$69,059	\$103,914	\$68,410	\$60,013	\$49,746	\$74,557
Area median income	\$21,702	\$18,501	\$22,287	\$19,442	\$22,616	\$20,750	\$22,383	\$17,628	\$20,664
FY 1997-98 Percentage of Wages and Benefits to Total Operating Expenditures	84.4%	84.1%	82.0%	82.0%	87.7%	74.9%	83.9%	82.4%	82.7%

Key Statistics

Auditor of State of Ohio

Financial Systems	CUCSD	East Cleveland	Elyria	Euclid	Hamilton	Lima	Lorain	Mansfield
FY 1997-98 EMIS Data								
Average daily membership	7,151	6,113	8,613	5,816	9,663	5,788	10,333	6,325
Expenditures per pupil	\$9,224	\$8,135	\$6,195	\$8,023	\$5,465	\$5,762	\$6,630	\$6,481
Revenue per pupil	\$9,853	\$8,335	\$6,446	\$7,674	\$5,668	\$6,086	\$6,980	\$6,117
Percentage of TANF	15.9%	52.1%	18.3%	16.3%	19.9%	32.4%	33.7%	32.4%
Student absence rate	5.6%	10.3%	6.4%	5.2%	6.8%	6.9%	10.0%	5.5%
1999 District Report Card Results								
Standards passed out of 18	8	2	6	3	7	7	2	5
FY 1999-00 Ending Cash Balance/(Deficit) as a Percentage of Projected Revenues	3.6%	4.3%	(23.1%)	(5.6%)	(3.9%)	5.7%	(6.3%)	21.3%
FY 1997-98 Percent of Revenue by Funding Source								
Local	66.6%	24.0%	51.9%	71.5%	33.6%	23.6%	34.9%	32.9%
State	30.1%	67.0%	41.8%	24.0%	57.0%	64.5%	54.9%	55.5%
Federal	3.3%	9.0%	6.4%	4.5%	9.4%	11.9%	10.2%	11.6%
FY 1997-98 Local Statistics								
Total millage	111.0	88.4	55.4	60.6	43.8	38.7	55.5	56.1
Effective millage	53.9	45.8	32.4	33.1	25.9	28.2	37.0	39.3
Average valuation per student	\$112,696	\$35,727	\$83,805	\$131,602	\$70,348	\$44,036	\$55,447	\$63,150
Area median income	\$31,029	\$18,118	\$24,546	\$24,908	\$22,753	\$18,855	\$21,425	\$20,264
FY 1997-98 Percentage of Wages and Benefits to Total Operating Expenditures	80.1%	78.3%	82.4%	81.5%	84.2%	86.1%	80.8%	84.9%

Key Statistics

Auditor of State of Ohio

Financial Systems	Middletown-Monroe	Parma	South-Western	Springfield	Warren	Remaining 13 Average	21 District Average
FY 1997-98 EMIS Data							
Average daily membership	8,827	13,007	17,027	10,208	6,985	8,912	10,738
Expenditures per pupil	\$6,078	\$6,822	\$5,921	\$5,862	\$6,767	\$6,720	\$6,362
Revenue per pupil	\$6,675	\$6,789	\$6,517	\$6,342	\$7,555	\$7,003	\$6,814
Percentage of TANF	15.7%	5.9%	11.3%	28.1%	39.3%	24.7%	20.8%
Student absentee rate	6.8%	5.3%	5.7%	8.2%	9.2%	7.1%	7.0%
1999 District Report Card Results							
Standards passed out of 18	7	11	8	1	1	5	6
FY 1999-00 Ending Cash Balance/(Deficit) as a Percentage of Projected Revenues	8.5%	3.2%	10.3%	0.5%	15.4%	2.6%	6.8%
FY 1997-98 Percent of Revenue by Funding Source							
Local	55.8%	72.1%	51.1%	31.5%	40.2%	45.4%	49.4%
State	38.6%	24.6%	42.1%	58.9%	49.8%	46.8%	43.5%
Federal	5.6%	3.3%	6.8%	9.6%	10.0%	7.8%	7.2%
FY 1997-98 Local Statistics							
Total millage	38.7	53.5	50.0	50.1	55.9	50.3	49.8
Effective millage	35.5	33.4	30.2	30.3	39.3	35.7	34.1
Average valuation per student	\$110,248	\$143,778	\$91,533	\$55,091	\$63,150	\$81,585	\$90,898
Area median income	\$23,430	\$26,647	\$27,274	\$20,369	\$20,264	\$23,068	\$23,509
FY 1997-98 Percentage of Wages and Benefits to Total Operating Expenditure	77.6%	81.3%	84.7%	82.8%	80.0%	81.9%	81.4%

Key Statistics

Auditor of State of Ohio

Financial Systems	Akron	Canton	Cincinnati	Cleveland	Columbus	Dayton	Toledo	Youngstown	Big 8 Average
FY 1997-98 Operational Expenditures									
Percentage by Functional Category									
Instructional expenditures	58.3%	59.9%	61.1%	59.8%	56.0%	51.5%	54.7%	49.3%	56.3%
Support services expenditures	39.1%	36.6%	36.0%	37.1%	41.6%	46.2%	39.4%	47.2%	40.4%
Non-instructional services expenditures	1.3%	1.8%	2.1%	2.2%	1.3%	1.1%	4.4%	2.7%	2.1%
Extra-curricular expenditures	1.2%	1.7%	0.8%	0.9%	1.1%	1.3%	1.5%	0.8%	1.2%
FY 1997-98 Governmental Expenditures									
Percentage by Functional Category									
Operating expenditures	95.7%	97.7%	76.8%	90.9%	96.5%	99.9%	96.7%	81.0%	90.8%
Facilities acquisition and construction	3.0%	1.5%	1.8%	2.2%	0.6%	0.2%	1.5%	0.1%	1.3%
Debt service	1.3%	0.8%	21.4%	6.9%	3.0%	0.0%	1.8%	18.9%	7.9%
Purchasing Statistics									
Departmental expenditures	\$157,100	\$56,220	\$566,914	\$317,943	\$247,480	\$641,527	Not Available	\$250,020	\$319,601
Departmental staffing (FTEs)	2.8	1.0	12.1	11.0	7.0	13.3	5.2	6.5	7.4
# of purchase orders per year	19,435	11,260	32,840	Not Available	21,501	53,227	28,280	11,925	25,495
# of purchase orders per FTE	7,067	11,260	2,707	Not Available	3,584	4,017	5,438	1,835	5,130
Cost to issue a purchase order	\$8.08	\$4.99	\$17.26	Not Available	\$11.51	\$12.05	Not Available	\$8.84	\$10.46
Average cycle time for purchase orders (non-statistical sampling)	4 days	5 days	9 days	Not Available	Not Available	3 days	11 days	Not Available	6 days
Warehousing Statistics									
Departmental expenditures	\$307,070	\$58,370	Not Applicable	Not Applicable	\$310,747	\$748,435	\$402,040	\$166,124	\$332,131
Departmental staffing	8.4	1.5	Not Applicable	Not Applicable	10.0	13.0	9.8	3.5	7.7
Accounts Payable Statistics									
Departmental expenditures	\$163,650	\$96,870	\$246,630	Not Available	\$273,955	\$276,242	\$229,000	Not Available	\$214,391
Department staffing (FTEs)	4.1	2.5	6.1	Not Available	8.0	6.0	5.5	Not Available	5.4
# checks processed per year	36,865	14,005	32,886	Not Available	33,361	22,701	28,490	Not Available	28,051
# checks per FTE	8,991	5,602	5,436	Not Available	4,170	5,347	5,180	Not Available	5,788
Cost to issue a check	\$4.44	\$6.92	\$7.50	Not Available	\$8.21	\$8.33	\$8.04	Not Available	\$7.24
Average cycle time for vendor payment (non-statistical sampling)	22 days	30 days	38 days	Not Available	36 days	48 days	31 days	Not Available	34 days

Key Statistics

Auditor of State of Ohio

Financial Systems	CUCSD	East Cleveland	Elyria	Euclid	Hamilton	Lima	Lorain	Mansfield
FY 1997-98 Operational Expenditures Percentage by Functional Category								
Instructional expenditures	53.7%	55.5%	60.1%	54.4%	62.6%	61.4%	67.1%	59.0%
Support services expenditures	44.7%	43.2%	33.0%	41.7%	34.2%	34.3%	29.7%	38.7%
Non-instructional services expenditures	0.4%	0.4%	5.4%	2.2%	1.8%	1.9%	1.6%	0.8%
Extracurricular activities expenditures	1.3%	0.9%	1.5%	1.7%	1.4%	2.5%	1.6%	1.6%
FY 1997-98 Governmental Expenditures Percentage by Functional Category								
Operating expenditures	99.4%	99.3%	95.5%	89.6%	92.0%	96.5%	97.3%	88.4%
Facilities acquisition and construction	0.0%	0.0%	1.2%	1.9%	0.4%	1.8%	0.0%	0.1%
Debt service expenditures	0.6%	0.8%	3.3%	8.5%	7.6%	1.6%	2.7%	11.5%
Purchasing Statistics								
Departmental expenditures	\$57,000	\$54,180	\$93,100	\$52,855	\$65,200	\$18,509	\$95,600	\$21,159
Departmental staffing (FTEs)	1.0	1.3	2.2	1.2	1.6	0.7	2.3	0.5
# of purchase orders per year	11,570	5,678	4,129	4,176	10,880	7,154	6,615	7,805
# of purchase orders per FTE	11,570	4,542	1,877	3,480	6,800	10,220	2,876	15,610
Cost to issue a purchase order	\$4.93	\$9.54	\$2.25	\$12.66	\$5.99	\$2.59	\$14.45	\$2.71
Average cycle time for purchase orders (non-statistical sampling)	4 days	Not Available	52 days	13 days	3 days	6 days	2 days	1 day
Warehousing Statistics								
Departmental expenditures	Not Applicable	Not Applicable	\$21,000	\$48,397	Not Applicable	\$7,605	\$46,600	\$37,690
Departmental staffing	Not Applicable	Not Applicable	0.7	1.0	Not Applicable	0.3	1.0	1.0
Accounts Payable Statistics								
Departmental expenditures	\$99,870	\$81,407	\$62,000	\$114,525	\$48,200	\$31,958	\$42,800	\$21,150
Department staffing (FTEs)	2.5	1.8	1.8	2.7	1.4	1.0	1.0	0.5
# checks processed per year	11,497	6,491	4,222	8,521	10,618	6,712	6,153	9,135
# checks per FTE	4,599	3,709	2,346	3,156	7,584	6,712	6,153	18,270
Cost to issue a check	\$8.69	\$12.54	\$14.69	\$13.44	\$4.54	\$4.76	\$6.96	\$2.32
Average cycle time for vendor payment (non-statistical sampling)	34 days	72 days	48 days	17 days	11 days	21 days	34 days	22 days

Key Statistics

Auditor of State of Ohio

Financial Systems	Middletown-Monroe	Parma	South-Western	Springfield	Warren	Remaining 13 Average	21 District Average
FY 1997-98 Operational Expenditures Percentage by Functional Category							
Instructional expenditures	59.2%	57.2%	59.1%	60.0%	55.6%	58.8%	58.3%
Support services expenditures	38.5%	37.5%	38.3%	37.1%	41.5%	37.9%	38.5%
Non-instructional services expenditures	1.0%	3.2%	0.6%	1.0%	1.3%	1.7%	1.5%
Extracurricular expenditures	1.3%	2.1%	2.0%	1.9%	1.7%	1.6%	1.8%
FY 1997-98 Governmental Expenditures Percentage by Functional Category							
Operating expenditures	94.2%	93.1%	92.2%	93.6%	96.7%	93.0%	93.6%
Facilities acquisition and construction	0.0%	0.4%	2.4%	3.2%	2.0%	1.1%	1.6%
Debt service expenditures	5.8%	6.5%	5.4%	3.2%	1.3%	5.9%	4.7%
Purchasing Statistics							
Departmental expenditures	\$41,557	\$80,900	\$94,900	\$92,700	\$34,337	\$61,692	\$67,681
Departmental staffing (FTEs)	1.5	1.5	2.0	2.2	1.0	1.5	1.6
# of purchase orders per year	9,567	12,047	13,238	9,503	7,332	8,438	10,021
# of purchase orders per FTE	6,378	8,031	6,619	4,320	7,332	6,897	6,596
Cost to issue a purchase order	\$4.34	\$6.71	\$7.17	\$9.75	\$4.68	\$8.31	\$7.54
Average cycle time for purchase orders (non-statistical sampling)	3 days	10 days	5 days	Same Day	7 days	4.6 days	4.9 days
Warehousing Statistics							
Departmental expenditures	\$85,841	\$111,620	Not Applicable	\$74,200	\$82,436	\$39,645	\$65,624
Departmental staffing	2.2	2.5	Not Applicable	2.1	2.3	1.5	4.0
Accounts Payable Statistics							
Departmental expenditures	\$42,234	\$154,220	\$120,198	\$46,100	\$33,558	\$69,094	\$77,567
Department staffing (FTEs)	1.5	4.3	2.7	1.4	1.0	1.8	2.4
# checks processed per year	8,550	14,891	14,436	12,297	6,656	9,245	11,013
# checks per FTE	5,700	3,504	5,347	8,784	6,656	6,348	6,057
Cost to issue a check	\$4.94	\$10.36	\$8.33	\$3.75	\$5.04	\$7.72	\$6.69
Average cycle time for vendor payment (non-statistical sampling)	27 days	40 days	30 days	36 days	25 days	32 days	31.7 days

Key Statistics

Auditor of State of Ohio

Financial Systems	Akron	Canton	Cincinnati	Cleveland	Columbus	Dayton	Toledo	Youngstown	Big 8 Average
Payroll Statistics									
Departmental expenditures	\$245,850	\$146,868	\$508,626	\$920,000	\$637,570	\$333,739	\$508,520	\$254,457	\$444,454
Department staffing	5.8	3.8	11.0	18.5	17.0	7.0	9.9	4.0	9.6
# of regular payroll runs per year	55	26	64	Not Available	64	26	26	Not Available	41
# of special payroll runs per year	0	0	30	Not Available	0	1	23	Not Available	9
Average # of checks per run	1,206	1,970	1,802	9,500	3,087	3,150	2,851	1,960	3,191
Average # of direct deposits per run	569	Not Available	Not Available	Not Available	2,629	950	Not Available	Not Available	1,383
Average dollar value per run	\$2,315,091	\$2,185,085	\$2,762,676	Not Available	\$4,771,082	\$4,833,044	\$3,455,848	\$2,244,362	\$3,223,884

Key Statistics

Auditor of State of Ohio

Financial Systems	CUCSD	East Cleveland	Elyria	Euclid	Hamilton	Lima	Lorain	Mansfield
Payroll Statistics								
Departmental expenditures	\$188,847	\$167,054	\$99,100	\$255,929	\$120,800	\$42,545	\$103,000	\$57,635
Department staffing	4.0	2.8	2.8	4.0	3.0	1.3	2.2	1.4
# regular payroll runs per year	76	52	24	50	26	53	26	26
# special payroll runs per year	0	26	0	0	0	0	0	0
Average # of checks per run	358	421	727	341	650	315	696	368
Average # of direct deposits per run	Not Available	260	467	191	662	142	552	596
Average dollar value per run	\$594,585	Not Available	\$1,476,900	\$620,338	\$1,360,000	\$440,294	\$1,669,200	\$1,072,005

Key Statistics

Auditor of State of Ohio

Financial Systems	Middletown-Monroe	Parma	South-Western	Springfield	Warren	Remaining 13 Average	21 District Average
Payroll Statistics							
Departmental expenditures	\$92,038	\$181,260	\$92,160	\$129,500	\$69,548	\$123,032	\$114,590
Department staffing	3.0	5.0	2.7	3.0	2.0	2.9	3.1
# of regular payroll runs per year	26	26	24	26	52	37	31.9
# of special payroll runs per year	6	13	2	0	2	4	4.5
Average # of checks per run	571	1,026	551	836	451	562	666
Average # of direct deposits per run	566	344	1,143	791	101	447	565
Average dollar value per run	\$1,267,574	\$1,590,193	\$2,656,901	\$1,602,600	\$498,949	\$1,142,272	\$1,459,748

Key Statistics

Auditor of State of Ohio

Human Resources	Akron	Canton	Cincinnati	Cleveland	Columbus	Dayton	Toledo	Youngstown	Big 8 Average
STAFFING PATTERNS									
FTE Staff Per 1,000 (1997-1998)									
Administrators - sub total	6.3	6.1	5.6	5.9	5.3	6.4	5.1	6.1	6.0
Central	0.2	0.3	0.1	0.2	0.1	0.0	0.2	0.1	0.2
Site Based	3.4	2.8	2.6	2.8	3.5	2.9	2.6	3.1	3.0
Supervisor/Manager/Director	1.4	2.7	1.2	1.7	0.8	3.0	1.6	2.4	1.9
Other	1.3	0.3	1.7	1.2	0.9	0.5	0.7	0.5	0.9
Professional Education - sub total	74.0	72.0	66.3	69.4	70.3	70.4	70.0	69.2	71.7
Curriculum Specialist	0.0	0.0	0.0	0.3	0.5	0.9	0.3	0.0	0.5
Counselors	1.7	1.9	0.5	1.3	1.0	1.1	1.6	2.0	1.4
Librarian - Media	0.5	0.4	1.5	1.4	1.1	0.5	0.7	0.6	0.8
Remedial Specialists	1.7	0.0	0.0	2.3	3.5	0.0	0.0	2.6	2.5
Teachers - Elementary and Secondary	57.2	67.4	63.6	60.9	59.3	66.0	65.7	62.0	62.8
Others	12.9	2.3	0.7	3.2	4.9	1.9	1.7	2.0	3.7
Professional - Other	2.3	2.9	4.2	3.2	3.8	8.8	3.2	3.3	4.0
Technical - sub total	2.9	2.1	0.3	0.3	0.4	0.7	0.9	1.7	1.4
Computer Operator	0.1	0.7	0.0	0.1	0.1	0.0	0.2	0.2	0.2
Computer Programmer/Analyst	0.8	0.0	0.2	0.2	0.2	0.0	0.3	0.2	0.3
Others	2.0	1.4	0.1	0.0	0.1	0.7	0.4	1.3	0.9
Office and Clerical - sub total	12.1	12.3	27.5	12.2	18.4	20.8	17.8	20.4	18.3
Clerical	5.2	6.3	8.0	4.9	5.8	9.0	8.5	8.2	7.0
Teaching Aids	3.9	5.1	19.4	6.4	10.2	11.4	9.0	11.9	9.7
Library and Media Aids	0.0	0.0	0.0	0.0	1.5	0.0	0.0	0.1	0.8
Other	3.0	0.9	0.1	0.9	0.9	0.4	0.3	0.2	0.8
Crafts and Trades	2.4	0.9	4.0	1.8	2.2	2.3	1.8	1.8	2.2
Transportation	1.5	3.0	0.1	7.0	6.0	3.0	4.0	4.3	3.6
Laborer - Groundskeeping	0.3	0	0	0	0	0.1	0.1	0.1	0.1
Custodial	8.0	6.5	5.5	3.1	7.8	8.0	7.7	10.2	7.1
Food Service	5.4	5.4	4.5	4.0	3.7	5.6	6.4	5.0	5.0
Service Work - Other	6.0	9.5	1.7	7.5	1.7	1.5	3.7	2.5	4.3
Total FTEs per 1,000 students enrolled	121.2	120.7	119.7	114.4	119.6	127.6	120.7	124.6	121.1
FTE regular employees	3,852	1,516.1	5,932	8,521	7,522	3,316.9	4,688	1,574	4,615.3

Key Statistics

Auditor of State of Ohio

Human Resources	CUCSD	East Cleveland	Elyria	Euclid	Hamilton	Lima	Lorain	Mansfield
Staffing Patterns, FTE Staff Per 1,000 (1997-1998)								
Administrators - sub total								
Central	8.5	5.7	5.4	6.2	4.9	6.8	5.1	8.4
Site Based	0.4	0.2	0.1	0.3	0.4	0.3	0.7	0.3
Supervisor/Manager/Director	3.2	2.1	2.8	3.1	2.5	3.6	2.8	3.6
Other	2.4	2.3	0.8	1.4	1.1	1.7	0.5	2.1
	2.5	1.1	1.7	1.4	0.9	1.2	1.1	2.4
Professional Education - sub total								
Curriculum Specialists	76.4	73.8	67.7	67.6	63.6	72.7	70.8	73.5
Counselors	0.5	1.8	0.0	0.0	0.5	0.0	0.5	0.0
Librarian - Media	3.2	2.1	2.8	2.2	2.3	1.7	1.1	2.0
Remedial Specialists	1.2	1.0	1.3	1.5	0.4	0.5	0.5	0.6
Teachers - Elementary and Secondary	0.3	2.1	0.7	2.0	3.5	6.7	4.1	0.0
Other	68.3	65.5	60.6	59.6	56.0	62.9	63.6	63.5
	2.9	1.3	2.3	2.3	1.4	0.9	1.0	7.4
Professional - Other								
	4.2	2.6	3.9	3.1	3.4	2.6	2.3	3.8
Technical - sub total								
Computer Operator	1.2	0.8	0.1	2.1	0.4	0.0	1.7	0.6
Computer Programmer/Analyst	0.3	0.3	0.0	0.5	0.0	0.0	0.2	0.0
Other	0.1	0.0	0.0	0.2	0.0	0.0	0.0	0.3
	0.8	0.5	0.1	1.4	0.4	0.0	1.5	0.3
Office and Clerical - sub total								
Clerical	25.6	14.5	18.1	17.3	13.1	16.4	14.7	19.0
Teaching Aids	11.2	7.0	6.2	8.7	7.6	8.2	3.8	8.2
Library and Media Aids	12.3	5.2	8.9	6.2	3.7	6.0	7.9	10.8
Others	1.0	0.0	1.7	0.9	1.4	0.0	1.3	0.0
	1.1	2.3	1.3	1.5	0.4	2.2	1.7	0.0
Crafts and Trades								
	2.2	1.0	1.7	4.3	1.3	1.2	1.8	0.3
Transportation								
	3.7	1.3	0.4	5.8	3.6	1.7	0.3	5.5
Laborer-Groundskeeping								
	0.4	0.0	0.0	0.9	0.0	0.2	0.1	0.5
Custodial								
	4.5	4.4	6.4	8.8	6.9	7.3	6.4	10.1
Food Service								
	3.4	6.5	8.7	5.7	7.0	9.6	0.1	8.5
Service Work - Other								
	14.0	4.3	0.1	10.9	1.6	0.5	3.6	0.2
Total FTEs per 1,000 students enrolled	144.1	114.9	112.5	132.7	105.8	119.0	106.9	130.4
FTE regular employees	1,028.7	703.7	968.0	760.4	1,041.0	685.2	1,096.0	824.6

Key Statistics

Auditor of State of Ohio

Human Resources	Middletown-Monroe	Parma	South-Western	Springfield	Warren	Remaining 13 Peer Average	21 District Average
Staffing Patterns FTE Staff Per 1,000 (1997-1998)							
Administrators - sub total							
Central	5.6	5.7	5.6	5.8	5.7	6.2	6.1
Site Based	0.5	0.3	0.2	0.2	0.1	0.1	0.3
Supervisor/Manager/Director	3.5	2.5	2.4	3.1	3.5	3.0	3.0
Other	0.6	1.6	2.2	1.9	1.8	1.6	1.7
	1.0	1.3	0.8	0.6	0.3	1.3	1.1
Professional Education - sub total							
Curriculum Specialist	63.7	66.9	65.6	71.2	71.7	71.4	71.4
Counselors	0.0	0.0	0.0	0.3	0.0	0.8	0.6
Librarian-Media	1.3	1.7	1.4	2.5	1.2	2.0	1.7
Remedial Specialists	0.5	1.1	0.3	0.8	0.6	0.8	0.8
Teachers-Elementary and Secondary	2.3	0.0	0.0	5.9	0.0	3.1	2.9
Others	59.4	62.0	61.2	60.0	69.9	62.5	62.6
	0.2	2.1	2.7	1.7	0.0	2.2	2.8
Professional - Other							
	3.7	2.4	2.1	3.7	2.5	3.1	3.4
Technical - sub total							
Computer Operator	0.7	0.8	0.3	2.3	0.2	1.2	1.2
Computer Programmer/Analyst	0.0	0.2	0.1	0.0	0.1	0.2	0.2
Others	0.7	0.6	0.0	2.3	0.0	0.2	0.2
					0.1	0.8	0.8
Office and Technical - sub total							
Clerical	11.4	17.4	19.7	15.0	19.0	17.5	17.8
Teaching Aids	5.9	8.7	5.5	6.3	9.9	7.5	7.3
Library and Media Aids	3.3	5.3	13.7	6.4	8.4	7.5	8.4
Others	1.1	1.9	0.0	0.3	0.1	1.1	1.0
	1.1	1.5	0.5	2.0	0.6	1.4	1.1
Crafts and Trades							
	1.5	1.9	2.1	1.4	1.6	1.7	1.9
Transportation							
	5.8	6.1	6.1	3.4	4.3	3.7	3.7
Laborer - Groundskeeping							
	0.0	0.0	0.0	0.0	0.0	0.4	0.3
Custodial							
	5.6	8.7	5.1	6.0	8.9	6.9	6.9
Food Service							
	7.6	5.4	6.2	5.5	6.6	6.2	5.6
Service Work - Other							
	1.0	19.1	2.0	3.6	9.8	5.4	5.0
Total FTEs per 1,000 students enrolled	106.6	134.4	114.8	117.9	130.3	120.8	120.9
FTE regular employees	941.2	1,759	1,988.6	1,157	911	996.7	2,375.2

Key Statistics

Auditor of State of Ohio

Human Resources	Akron	Canton	Cincinnati	Cleveland	Columbus	Dayton	Toledo	Youngstown	Big 8 Average
% of Total Employees by Classification									
Administrative Teachers	5.1%	4.9%	4.7%	Not Available	5.0%	5.9%	4.6%	Not Available	5.0%
Pupil Services	58.7%	57.8%	53.0%	Not Available	56.5%	53.1%	55.9%	Not Available	55.8%
Support Services	4.3%	4.4%	5.8%	Not Available	4.3%	8.0%	4.3%	Not Available	5.2%
Other classified	14.8%	13.2%	11.8%	Not Available	16.5%	15.0%	16.6%	Not Available	14.7%
Technical	16.4%	19.1%	24.5%	Not Available	17.3%	18.0%	18.2%	Not Available	18.9%
Total	0.7%	0.6%	0.2%	Not Available	0.3%	0.0%	0.4%	Not Available	0.4%
	100%	100%	100%	Not Available	100%	100%	100%	Not Available	100%
% of total salaries - direct instructional personnel	72.8%	88.8%	80.8%	73.4%	73.1%	67.4%	70.6%	70.9%	74.7%
% of total salaries - educational support personnel	27.2%	11.2%	19.2%	26.6%	26.9%	32.6%	29.4%	29.1%	25.3%
% of total salaries - teachers	57.9%	81.1%	72.3%	62.0%	57.8%	Not Available	63.0%	60.4%	64.9%
Total FTEs per administrator	18.6	19.3	20.4	18.0	21.5	18.2	22.9	19.2	19.8
Instruction									
Total secondary teachers' workday (in minutes)	Mid Schl. 450 High Schl. 450	Mid Schl. 450 High Schl. 450	Mid Schl. 420 High Schl. 420	Not Available	Mid Schl. 450 High Schl. 450	Mid Schl. 435 High Schl. 435	Mid Schl. 370 High Schl. 405	Not Available	Mid Schl. 429 High Schl. 435
Average number of minutes taught per day (secondary teachers)	Mid Schl. 252 High Schl. 252	Mid Schl. 232 High Schl. 287	Mid Schl. 238 High Schl. 220	Not Available	Mid Schl. 244 High Schl. 233	Mid Schl. 216 High Schl. 244	Mid Schl. 257 High Schl. 271	Not Available	Mid Schl. 240 High Schl. 251
Length of student day (in minutes)	Mid Schl. 415 High Schl. 420	Mid Schl. 390 High Schl. 390	Mid Schl. 394 High Schl. 408	Not Available	Mid Schl. 420 High Schl. 420	Mid Schl. 390 High Schl. 405	Mid Schl. 360 High Schl. 390	Not Available	Mid Schl. 395 High Schl. 406
Compensation									
Average Salary by Classification, #FTE/Average Salary									
Average teacher's salary, FY 97-98	\$41,758	\$41,188	\$46,695	\$42,453	\$44,085	\$39,478	\$37,719	\$39,084	\$41,558
COLA salary	\$43,273	\$43,505	\$46,187	Not Available	\$43,010	\$39,048	\$38,647	Not Available	\$42,278
Average years of experience	15.3	14.4	15.3	Not Available	10.6	15.3	15.7	Not Available	14.4
Teachers by Degree Status									
% non-degree	0.3	4.0	0.6	Not Available	0.0	1.1	0.3	Not Available	1.0
% bachelors degree	16.7	25.3	23.8	Not Available	26.6	37.0	34.7	Not Available	27.4
% bachelors degree + 150 hours	17.7	35.9	26.5	Not Available	30.6	12.4	25.4	Not Available	24.8
% masters and above	65.3	34.8	49.1	Not Available	42.8	49.5	39.6	Not Available	46.9

Key Statistics

Auditor of State of Ohio

Human Resources	CUCSD	East Cleveland	Elyria	Euclid	Hamilton	Lima	Lorain	Mansfield
% of Total Employees by Classification								
Administrative	6.7%	6.5%	Not Available	4.8%	Not Available	5.9%	Not Available	6.5%
Teachers	49.5%	59.9%	Not Available	47.6%	Not Available	58.7%	Not Available	54.3%
Pupil Services	5.3%	5.0%	Not Available	5.4%	Not Available	4.0%	Not Available	4.4%
Support Services	15.5%	14.4%	Not Available	19.4%	Not Available	16.8%	Not Available	19.4%
Other classified	22.7%	13.9%	Not Available	22.3%	Not Available	14.6%	Not Available	15.2%
Technical	0.3%	0.3%	Not Available	0.5%	Not Available	0.0%	Not Available	0.2%
Total	100%	100%	Not Available	100%	Not Available	100%	Not Available	100%
% of total salaries - direct instructional personnel	66.8%	73.4%	76.0%	66.4%	75.3%	73.1%	79.5%	71.3%
% of total Salaries-educational support personnel	33.2%	26.6%	24.0%	33.6%	24.7%	26.9%	20.5%	28.7%
% of total salaries - teachers	57.7%	63.4%	64.0%	57.6%	63.1%	60.2%	68.0%	59.3%
Total FTEs per administrator	13.9	14.3	19.8	20.1	20.4	16.2	20.4	14.5
Instruction								
Total teachers' workday (in minutes)	Mid. Schl. 450 High Schl. 450	Mid. Schl. 460 High Schl. 460	Not Available	Mid. Schl. 450 High Schl. 450	Not Available	Mid. Schl. 465 High Schl. 465	Not Available	Mid. Schl. 450 High Schl. 450
Average number of minutes taught per day (secondary teachers)	Mid Schl. 215 High Schl. 250	Mid. Schl. 220 High Schl. 220	Not Available	Mid. Schl. 220 High Schl. 220	Not Available	Mid. Schl. 225 High Schl. 228	Not Available	Mid. Schl. 244 High Schl. 254
Length of student day (in minutes)	Mid Schl. 381 High Schl. 385	Mid. Schl. 395 High Schl. 400	Not Available	Mid. Schl. 390 High Schl. 405	Not Available	Mid. Schl. 405 High Schl. 390	Not Available	Mid. Schl. 400 High Schl. 425
Compensation								
Average Salary by Classification, #FTEs/Average Salary	\$47,611	\$44,088	\$39,835	\$45,038	\$37,493	\$34,253	\$43,058	\$38,566
Average teacher's salary - FY 1997-98	\$45,604	\$42,379	\$38,497	\$43,140	\$36,177	\$35,096	\$43,272	\$38,257
COLA salary	11.1	16.7	15.8	15.0	14.2	14.5	12.4	15.5
Average years of experience								
Teachers by Degree Status								
% non-degree	2.4%	2.9%	0.2%	1.1%	1.1%	3.8%	1.5%	1.0%
% bachelors degree	26.6%	37.7%	53.2%	13.1%	53.0%	35.0%	56.9%	31.2%
% bachelors degree + 150 hours	5.5%	13.9%	0.0%	29.2%	0.0%	25.6%	0.0%	41.9%
% masters and above	65.5%	45.5%	46.6%	56.6%	45.9%	35.6%	41.6%	25.9%

Key Statistics

Auditor of State of Ohio

Human Resources	Middletown-Monroe	Parma	South-Western	Springfield	Warren	Remaining 13 Peer Average	21 District Average
% of Total Employees by Classification							
Administrative	5.2%	4.2%	4.7%	Not Available	4.6%	5.5%	5.3%
Teachers	58.1%	47.7%	55.8%	Not Available	55.9%	54.2%	54.8%
Pupil Services	5.1%	4.1%	3.3%	Not Available	4.3%	4.5%	4.8%
Support Services	19.9%	16.4%	17.0%	Not Available	16.6%	17.3%	16.2%
Other Classified	11.7%	27.5%	18.9%	Not Available	18.2%	18.3%	18.6%
Technical	0.0%	0.1%	0.3%	Not Available	0.4%	0.2%	0.3%
Total	100%	100%	100%	Not Available	100%	100%	100%
% of total salaries - direct instructional personnel	73.7%	72.3%	71.9%	73.2%	73.1%	72.8%	73.5%
% of total salaries-educational support personnel	26.3%	27.7%	28.1%	26.8%	26.9%	27.2%	26.5%
% of total salaries - teachers	64.3%	64.8%	65.3%	59.4%	68.7%	62.8%	63.6%
Total FTEs per administrator	18.2	23.1	20.3	19.1	21.5	18.6	19.0
Instruction							
Total teachers' workday (in minutes)	Mid. Schl. 480 High Schl. 480	Mid. Schl. 465 High Schl. 465	Mid. Schl. 465 High Schl. 465	Not Available	Mid. Schl. 440 High Schl. 455	Mid. Schl. 458 High Schl. 460	Mid. Schl. 447 High Schl. 450
Average number of minutes taught per day (secondary teachers)	Mid. Schl. 244 High Schl. 270	Mid. Schl. 210 High Schl. 240	Mid. Schl. 235 High Schl. 245	Not Available	Mid. Schl. 235 High Schl. 251	Mid. Schl. 228 High Schl. 245	Mid. Schl. 233 High Schl. 248
Length of student day (in minutes)	Mid. Schl. 420 High Schl. 420	Mid. Schl. 410 High Schl. 416	Mid. Schl. 405 High Schl. 440	Not Available	Mid. Schl. 372 High Schl. 380	Mid. Schl. 398 High Schl. 407	Mid. Schl. 396 High Schl. 406
Compensation							
Average teacher's salary - FY 1997-98	\$36,780	\$45,429	\$42,237	\$35,914	\$34,562	\$40,374	\$40,825
COLA salary	\$36,500	\$44,087	\$41,430	\$34,320	\$35,890	\$39,588	\$40,437
Average years of experience	13.0	15.3	12.6	15.2	15.6	14.4	14.4
Teachers by Degree Status							
% non-degree	0.0%	0.0%	0.1%	0.8%	0.4%	1.2%	1.1%
% bachelors degree	29.1%	18.5%	31.3%	55.3%	22.9%	35.7%	33.0%
% bachelors degree + 150 hours	28.4%	26.7%	23.5%	0.0%	35.0%	17.7%	19.9%
% masters and above	42.5%	54.8%	45.1%	43.8%	41.7%	45.5%	45.9%

Key Statistics

Auditor of State of Ohio

Human Resources	Akron	Canton	Cincinnati	Cleveland	Columbus	Dayton	Toledo	Youngstown	Big 8 Average
Schedules - Teachers									
Bachelors beginning salaries	\$24,529	\$25,596	\$27,616	Not Available	\$27,175	\$27,535	\$25,233	Not Available	\$26,281
Bachelors salary 5 th step	\$30,976	\$29,179	\$33,893	Not Available	\$33,072	\$30,032	\$27,557	Not Available	\$30,785
Bachelors maximum salary	Not Available	\$43,289	Not Available	Not Available	Not Available	\$44,515	Not Available	Not Available	\$43,902
Masters salary 5 th step	\$33,423	\$32,763	\$36,664	Not Available	\$36,659	\$29,896	\$29,069	Not Available	\$33,579
Masters maximum salary	\$50,659	\$48,920	\$57,871	Not Available	\$53,209	\$49,231	\$51,381	Not Available	\$51,879
PhD. or doctorate maximum	\$51,933	\$57,111	\$60,644	Not Available	Not Applicable	\$52,467	\$52,039	Not Available	\$54,839
# steps in salary step schedule	Not Available	13 + longevity at 18, 21, & 26 years	Not Available	Not Available	Not Applicable	20 + longevity at 20 th step	Not Available	Not Available	Not Calculable
Range of actual teacher salaries (1998), 1998 W-2 report									
\$80,000 - \$89,999	Not Available	0	1	Not Available	2	Not Available	Not Available	Not Available	1
\$70,000 - \$79,999	Not Available	0	17	Not Available	9	Not Available	Not Available	Not Available	9
\$60,000 - \$69,999	Not Available	1	236	Not Available	198	Not Available	Not Available	Not Available	145
\$50,000 - \$49,999	Not Available	222	1,221	Not Available	1,697	Not Available	Not Available	Not Available	1,047
\$40,000 - \$49,999	Not Available	364	827	Not Available	1,213	Not Available	Not Available	Not Available	801
\$30,000 - \$39,999	Not Available	181	592	Not Available	1,033	Not Available	Not Available	Not Available	602
\$20,840 - \$29,999	Not Available	121	75	Not Available	155	Not Available	Not Available	Not Available	117
Student-teacher ratio - elementary (fiscal year)	22.0:1 (98)	16.6:1 (99)	16.7:1 (98)	Not Available	20.8:1 (98)	18.0:1 (99)	19.8:1 (98)	24.1:1 (97)	19.7:1
Student-teacher ratio - secondary (fiscal year)	Mid. Schl. 24.8:1 (98) High Schl. 25.1:1 (98)	Mid. Schl. 17.3:1 (99) High Schl. 25.4:1 (99)	Mid. Schl. 15.6:1 (98) High Schl. 17.9:1 (98)	Not Available	Mid. Schl. 18.7:1 (98) High Schl. 22.3:1 (98)	Mid Schl. (99) High Schl. (99)	Mid. Schl. 20.6:1 (98) High Schl. 23.9:1 (98)	Mid Schl. 20.9:1 (97) High Schl. (97) 20.3:1 (97)	19.8:1 23.0:1
Auto/manual substitute placement	Manual 0-5 days \$74.23/day 6-45 days \$105.81/day 46+ \$129.10/day	Manual \$56/day \$62.00/day by a core sub; at 61 st day, paid according to training & experience on salary schedule plus benefits	Manual 0-20 days restricted-\$79.03/day unrestricted-\$89.36 21+ days in same position 1 st step of applicable schedule per union agreement, retroactive to 1 st day of assignment	Manual \$89.00 - \$99.00	Automated Bachelor's degree; \$60/day-0-4 yrs exp. \$62/day-5-9 yrs exp. \$65/day-10+ yrs exp. Master's degree; \$62/day-0-4 yrs exp. \$65/day-5-9 yrs exp. \$68/day-10+ yrs exp; after 44 days, 1 st step of regular teaching salary schedule	Automated Subs hired before July 1, 1995 without 4 year certificate; \$86.78/day; with 4 year certificate; \$90.27/day subs. hired after July 1, 1995 without 4 year certificate; \$72.00/day; with 4 year certificate; \$75.00/day; at 61 st day, paid according to schedule plus benefits	Manual Class 1 - \$78.63/day Class 2 - \$68.72/day 11-59 days - \$87.12 60+ days - step 1 of salary schedule	Not Available Not Available	Not Available Not Available

Key Statistics

Auditor of State of Ohio

Human Resources	CUCSD	East Cleveland	Elyria	Euclid	Hamilton	Lima	Lorain	Mansfield
Schedules - Teachers								
Bachelors beginning salaries	\$28,900	\$27,030	Not Available	\$27,117	Not Available	\$22,954	Not Available	\$23,092
Bachelors salary 5 th step	\$32,000	\$32,436	Not Available	\$31,998	Not Available	\$27,372	Not Available	\$30,596
Bachelors maximum salary	\$50,800	\$51,159	Not Available	\$49,090	Not Available	\$41,121	Not Available	\$43,140
Masters salary 5 th step	\$35,400	\$35,139	Not Available	\$35,523	Not Available	\$30,757	Not Available	\$33,369
Masters maximum salary	\$61,700	\$55,817	Not Available	\$60,886	Not Available	\$47,284	Not Available	\$45,080
Ph.D. or doctorate maximum	\$62,500	Not Applicable	Not Available	Not Applicable	Not Available	\$48,662	Not Available	Not Applicable
# of steps in salary step schedule	14	16 plus longevity at 17, 21 & 25 years	Not Available	16 plus longevity at 20, 25 & 30 years	Not Available	27	Not Available	12 plus longevity at 20 & 25 years
Range of Actual Teacher Salaries (1998), 1998 W-2 report								
\$80,000 - \$80,845	0	0	Not Available	0	Not Available	0	Not Available	0
\$70,000 - \$79,999	1	2	Not Available	3	Not Available	0	Not Available	0
\$60,000 - \$69,999	101	14	Not Available	53	Not Available	0	Not Available	0
\$50,000 - \$59,999	180	185	Not Available	86	Not Available	8	Not Available	13
\$40,000 - \$49,999	89	42	Not Available	69	Not Available	94	Not Available	233
\$30,000 - \$39,999	81	51	Not Available	85	Not Available	142	Not Available	90
\$20,840 - \$29,999	7	13	Not Available	17	Not Available	67	Not Available	50
Student-teacher ratio - elementary (fiscal year)	20.0: 1 (99)	20.2:1 (99)	22.1:1 (98)	20.8:1 (99)	24.8:1 (98)	18.0:1 (98)	22.7:1 (98)	19.3:1 (99)
Student-teacher ratio - secondary (fiscal year)	Mid. Schl. 14.4:1 (98)	Mid. Schl. 18.4:1 (99)	Mid. Schl. 20.6:1 High Schl. 19.1:1 (98)	Mid. Schl. 24.2:1 (99)	Mid. Schl. 17.7:1 (98)	Mid. Schl. 21.2:1 (98)	Mid. Schl. 20.0:1 (98)	Mid. Schl. 20.3:1 (98)
Auto/manual substitute placement	Automated 1-9 days, \$83/day	Manual No subing experience or provisional teaching certificate, \$70/day	Manual Building, \$95 District, \$75 Daily, 0-10 days, \$60/day 11+ days, \$75/day	Manual 1-5 days, \$60/day 6-14 days, \$65/day 15+ days in same assignment, Step 1 teachers' salary schedule; on 61 st consecutive day in same assignment eligible for full benefits	Manual 0-10 days, \$60/day 11+ days, \$124	Manual 1-5 days, \$60/day 6-15 days, \$66/day 16-25 days, \$70/day 26-60 days, \$76/day; at 61 days in same position, eligible for first step on schedule	Automated general, \$50/day building substitute, \$60/day Per diem subs get step 0 of agreement, \$139/day	Manual 0-20 days, \$55/day 21-60 days, \$60/day 61+days, Step 0 BA + benefits
Daily cost of teacher substitutes	21-59 days in assignment, \$90/day on 61 st consecutive assignment- Step 1 of teacher's salary plus full benefits	No provisional teaching certificate but teaching experience in district, \$75/day 4 yr. Teaching certificate; after 20 days in same position eligible for first step on schedule; after 60 days in same position eligible for full benefits; \$80/day		High Schl. 21.2:1 (99)	High Schl. 18.7:1 (98)	High Schl. 26.0:1 (98)	High Schl. 23.3:1 (98)	High Schl. 26.8:1 (98)

Human Resources	Middletown-Monroe	Parma	South-Western	Springfield	Warren	Remaining 13 Peer Average	21 District Average
Schedules - Teachers							
Bachelors beginning salaries	\$23,879	\$26,467	\$26,083	Not Available	\$21,668	\$25,243	\$25,658
Bachelors salary 5 th step	\$30,088	\$33,190	\$33,125	Not Available	\$25,352	\$30,684	\$30,724
Bachelors maximum salary	\$44,128	\$50,683	\$48,619	Not Available	\$36,836	\$46,175	\$45,762
Masters salary 5 th step	\$33,908	\$37,160	\$36,516	Not Available	\$28,168	\$33,993	\$33,828
Masters maximum salary	\$51,579	\$59,457	\$56,861	Not Available	\$40,953	\$53,357	\$52,766
Ph.D. or doctorate maximum	Not Available	\$68,971	Not Available	Not Available	\$43,019	\$55,788	\$55,260
# of steps in salary step schedule	16	14 plus longevity at 17,20,23,26,29, 32 & 35 years	24	Not Available	14 steps plus longevity at 20 and 26 years	Not Calculable	Not Calculable
Range of Actual Teacher Salaries (1998), 1998 W-2 report							
\$80,000 - \$80,845	0	0	0	Not Available	0	Not Calculable	1
\$70,000 - \$79,999	0	2	1	Not Available	0	1	3.0
\$60,000 - \$69,999	2	46	32	Not Available	1	28	57
\$50,000 - \$59,999	62	263	284	Not Available	5	121	352
\$40,000 - \$49,999	231	215	280	Not Available	188	160	320
\$30,000 - \$39,999	139	155	207	Not Available	124	119	240
\$20,840 - \$29,999	114	51	149	Not Available	120	65	78
Student-teacher ratio - elementary (fiscal year)	20.1:1 (99)	23.2:1 (99)	22.2:1 (98)	21.1:1 (98)	17.5:1 (99)	20.9:1	20.5:1
Student-teacher ratio - secondary (fiscal year)	Mid. Sch. 19.2:1 (99)	Mid. Sch. 16.7:1 (99)	Mid. Sch. 19.7:1 (98)	Mid. Sch. 18.6:1 (98)	Mid. Sch. 16.8:1 (99)	Mid. Sch. 19.1:1	Mid. Sch. 19.3:1
	High Sch. 24.6:1 (99)	High Sch. 21.1:1 (99)	High Sch. 19.8:1 (98)	High Sch. 19.2:1 (98)	High Sch. 25.2:1 (99)	High Sch. 22.3:1	High Sch. 22.5:1
Auto/manual substitute placement	Manual	Manual	Manual	Manual	Manual	Not Available	Not Available
Daily cost of teacher substitutes	Daily Rate-\$71.64; long-term base rate effective after 11 consecutive days; after 61 days in the same position, eligible for benefits	1 to 30 days-\$76/day 31 to 60 days, \$101/day 61+ days, \$144/day plus eligible for full benefits	Manual Substitute pool, \$70/day; regular sub-\$63/day; half day sub-\$35/day 16-30 days \$75/day; 31-30 days \$80/day; at 61 st day, paid according to training & experience on salary schedule plus benefits	Manual 0-19 days \$67/day 20-60 days \$77/day 61+ days, 1 st step of agreement or \$124/day	Manual \$55/day-daily \$58/day-0-59 days BA \$118/day MA \$130/day 60+ days; on 61 st consecutive day in same assignment, eligible for sick leave benefits; on 121 st consecutive day in same assignment, eligible for full benefits	Not Available	Not Available

Key Statistics

Auditor of State of Ohio

Human Resources	Akron	Canton	Cincinnati	Cleveland	Columbus	Dayton	Toledo	Youngstown	Big 8 Average
Leave Taken - Certificated									
% of total teaching days requiring substitute	6.9%	7.0%	8.5%	Not Available	8.0%	9.2%	10.2%	Not Available	8.3%
Total days taken (eligible)	8.7	10.1	10.9	Not Available	13.6	10.7	18.1	Not Available	11.3
Average sick leave per teacher	6.0	6.9	6.9	Not Available	10.9	7.9	8.0	Not Available	7.8
Average personal leave per teacher	0.3	1.6	1.6	Not Available	1.6	0.2	1.4	Not Available	1.1
Average professional leave per teacher	1.9	1.5	1.8	Not Available	0.8	2.0	1.9	Not Available	1.7
Maximum # of sick days paid out at retirement	92.5 days; two more paid for every year of perfect attendance from 7/1/76 to 6/30/81; one day for every year of perfect attendance from 7/1/81	51	50% accrued sick leave; no max plus additional 5 days if notice given by March	Not Available	25% ; 0-100 days 30% ; 101-200 days 35% ; 201-300 days 40% ; 301-400 days 45% ; 401+ days	45	370 sick days max; teachers with 8-19 years paid at 33 and 1/3 of current daily rate; teachers with 20 years paid at 60% of current daily rate	Not Available	Not Calculable
Average other leave per teacher ¹	0.5	0.1	0.6	Not Available	0.3	0.6	18	Not Available	0.7
Leave Taken - Classified									
Rates paid for teachers to fill in for substitutes	\$10/class, maximum of two classes	\$18.67 per period (maximum of three periods - \$56.01)	Senior high - \$12.58/hr (planning hr. only)	Not Available	75% of supplemental rate (\$20.79) for each 45 minute period	\$13.00 per hour	\$17.56/hr	\$17.22	Not Calculable
Total days taken (eligible)	19.3	14.0	18.8	Not Available	18.8	20.3	29.3	Not Available	20.1
Average sick leave - classified employees	8.3	7.9	8.8	Not Available	12.0	11.0	11.4	Not Available	9.9
Average vacation days - classified	14.9	4.3	13.7	Not Available	7.0	12.1	12.7	Not Available	10.8
Average personal days - classified	0.4	1.6	2.0	Not Available	1.6	2.5	2.5	Not Available	1.8
Average professional days - classified	5.6	0.0	0.1	Not Available	0.1	0.3	0.2	Not Available	1.1

¹ Other leave includes jury duty, funeral leave and days off without pay

Key Statistics

Auditor of State of Ohio

Human Resources	CUCSD	East Cleveland	Elyria	Euclid	Hamilton	Lima	Lorain	Mansfield
Leave Taken - Certificated								
% of total teaching days requiring substitute	9.5%	4.7%	9.0%	8.8%	8.0%	5.7%	Not Available	8.1%
Total days taken (eligible)	14.0	14.0	13.1	13.7	11.2	10.4	Not Available	12.2
Average sick leave per teacher	7.5	8.2	7.8	8.7	7.4	6.6	Not Available	8.2
Average personal leave per teacher	2.2	3.0	1.9	2.3	0.7	1.3	7.2	2.0
Average professional leave per teacher	4.2	2.8	2.7	2.6	2.8	2.4	Not Available	2.0
Maximum # of sick days paid out at retirement	92	66.25	35 plus \$25 per day not to exceed 60 days	35 max if retiring with 20+ years in district; 25 days potential with 15-20 years with district	105	47.5	70	37
Average other leave ²	0.1	Not Available	0.7	0.1	0.3	0.1	Not Available	0.0
Leave Taken - Classified								
Rates paid for teachers to fill in for substitutes	Elementary, \$17.50; secondary \$8.75 for 5-25 minutes and \$17.50 for 26-50 minutes	Elementary, \$26.00 for 1/3 of class; secondary, \$16.00 per period	\$17.92/hour	\$13.00 per period	\$17.00/hour	\$17.25 per period	\$21.00/hour	\$11.00 per period
Total days taken (eligible)	17.9	20.5	18.1	15.3	15.3	15.3	17.5	16.0
Minimum call in hours paid for unscheduled emergencies	3	2	2	2	3	2	3	2
Average sick leave per classified employee	9.6	13.7	9.8	7.9	6.6	8.2	12.1	7.9
Average vacation days per classified employee	12.6	4.9	13.9	14.1	10.3	12.5	26.1	18.4
Average personal days per classified employee	2.1	2.0	2.3	1.6	1.4	2.0	Not Available	1.5
Average professional days per classified employee	0.7	0	0.6	0.0	0.0	0.4	Not Available	0.7

² Other leave includes jury duty, funeral leave and days off without pay

Key Statistics

Auditor of State of Ohio

Human Resources	Middletown-Monroe	Parma	South-Western	Springfield	Warren	Remaining 13 Peer Average	21 District Average
Leave Taken - Certificated							
% of total teaching days requiring substitute	8.5%	7.2%	4.7%	7.5%	4.7%	7.2%	7.6%
Total days taken (eligible)	11.8	12.6	8.9	15.7	11.8	12.5	12.1
Average sick leave per teacher	7.3	8.7	5.7	10.1	7.6	7.8	7.8
Average personal leave per teacher	1.4	1.3	1.7	1.9	0.8	1.7	1.5
Average professional leave per teacher	2.9	0.5	1.4	3.6	3.2	2.6	2.3
Maximum # of sick days paid out at retirement	48.75	30 (less than 14 years of service with district) 60 plus 10% of sick days above 240 days (hired prior to 5/1/996 and 14+ years with district) 90 (hired after 5/1/96 and 14+ years with district)	95 at daily rate of pay	42	First 120 days at 25%; unused sick leave in excess of 120 leave days paid out at 12.5%; no max	Not Calculable	Not Calculable
Average other leave ³	0.2	2.1	0.1	0.1	0.2	0.4	0.5
Leave Taken - Classified							
Rates paid for teachers to fill in for substitutes	\$16.39/hour	\$21.17/hour	\$15.22 per period; split session rate-\$20 per period	\$15.25/hour	\$12.71/period	Not Calculable	Not Calculable
Total days taken (eligible)	13.9	13.9	13.5	18.8	18.2	16.5	17.6
Minimum call in hours paid for unscheduled emergencies	2	3	2	1.5	2	2.3	2
Average sick leave per classified employee	8.8	9.0	6.7	12.2	11.2	9.5	9.6
Average vacation days per classified employee	14.0	9.1	4.4	5.8	13.9	12.3	11.8
Average personal days per classified employee	1.3	1.5	1.9	2.5	1.4	1.8	1.8
Average professional days per classified employee	0.3	0.1	0.5	0.4	2.4	0.6	0.7

³ Other leave includes jury duty, funeral leave and days off without pay

Key Statistics

Auditor of State of Ohio

Human Resources	Akron	Canton	Cincinnati	Cleveland	Columbus	Dayton	Toledo	Youngstown	Big 8 Average
Benefits									
Average annual cost of benefits per employee	\$5,237	\$4,288	\$3,959	Not Available	\$3,464	\$3,805	\$4,839	Not Available	\$4,265
Fringe benefits as a % of total operating expenses - certificated	15.0%	14.3%	13.0%	Not Available	14.0%	10.0%	13.0%	18.0%	13.9%
Fringe benefits as a % of total operating expenses - classified	5.0%	4.5%	4.0%	Not Available	2.0%	4.6%	6.0%	7.0%	4.7%
# of paid holidays	9 month employees: 8 paid holidays 12 month employees: 12 paid holidays	11-12 month employees: 12 paid holidays	9 month employees: 8 paid holidays 12 month employees: 11 paid holidays	Not Available	12 holidays for 12 month employees, 9 holidays for less than 11 month employees plus 5 days pay for the week following Easter	12 holidays	12 holidays	Not Available	Not Calculable
Workers' Compensation									
Claims per employee	0.043	0.053	0.057	Not Available	0.032	0.055	0.055	Not Available	.050
Premium cost per employee	\$100	\$431	\$87	Not Available	\$129	\$1,031	\$114	Not Available	\$315
Experience modifier	0.99	1.26	1.52	Not Available	1.88	2.38	2.59	Not Available	1.77
Retro rating	No	Yes	Yes	Not Available	Yes	No	Yes	Not Available	Not Calculable

Key Statistics

Auditor of State of Ohio

	CUCSD	East Cleveland	Elyria	Euclid	Hamilton	Lima	Lorain	Mansfield
Human Resources								
Benefits								
Average annual cost of benefits per employee	\$5,191	\$3,625	Not Available	\$5,786	Not Available	\$5,209	Not Available	\$4,071
Fringe benefits as a % of total operating expenses - certificated	12.2%	12.7%	14.0%	14.5%	13.0%	13.5%	15.0%	12.8%
Fringe benefits as a % of total operating expenses - classified	5.3%	1.8%	4.0%	5.3%	4.0%	4.0%	3.0%	4.8%
# of paid holidays	9 minimum; district recognizes 3 others for total of 12	10	Not Available	10 for 9-10 month employees; 14 for 12 month employees	Not Available	6 for 9-10 month employees; 7 for 11-12 month employees; 7 additional non-duty days for clerical and 4 additional non-duty days for building dept. personnel	Not Available	10 for 9 month employees; 12 for 12 month employees; 12 days plus 5.5 paid days at winter and spring breaks for 12 month secretaries; 11 days plus 5.5 paid days at winter and spring breaks for 9.5 and 10 month secretaries
Workers' Compensation								
Claims per employee	0.04	0.06	Not Available	0.06	Not Available	0.04	Not Available	0.03
Premium cost per employee	\$415	\$309	Not Available	\$243	Not Available	\$183	Not Available	\$442
Experience modifier	0.9	0.7	Not Available	1.5	Not Available	0.4	Not Available	1.3
Retro rating	No	No	Yes	Not Available	Not Available	No	Not Available	No

Key Statistics

Auditor of State of Ohio

Human Resources	Middletown-Monroe	Parma	South-Western	Springfield	Warren	Remaining 13 Peer Average	21 District Average
Benefits							
Average annual cost of benefits per employee	\$3,766	\$4,675	\$3,098	Not Available	\$6,010	\$4,603	\$4,468
Fringe benefits as a % of total operating expenses - certified	12.6%	12.2%	11.6%	12.0%	15.6%	13.2%	13.5%
Fringe benefits as a % of total operating expenses - classified	3.5%	4.6%	4.1%	4.0%	5.7%	4.2%	4.4%
# of paid holidays	10 holidays for 9 and 10 month employees, 11 holidays for 11 and 12 month employees	9 holidays for 9 to 11 month employees, 11 paid holidays for 12 month employees	9 month employees: 8 paid holidays, 11 and 12 month employees: 9 paid holidays	Not Available	40-42 week employees; 11 paid holidays unless work through the summer months then 12 holidays. 52 week employees; 12 holidays	Not Calculable	Not Calculable
Workers' Compensation							
Claims per employee	0.03	.04	0.026	Not Available	0.048	.042	0.045
Premium cost per employee	\$594	\$285	\$343	Not Available	\$384	\$355	\$339
Experience modifier	0.87	0.70	0.65	Not Available	1.30	0.9	1.3
Retro rating	No	No	No	Not Available	No	Not Calculable	Not Calculable

Key Statistics

Auditor of State of Ohio

Human Resources	Akron	Canton	Cincinnati	Cleveland	Columbus	Dayton	Toledo	Youngstown	Big 8 Average
Contractual Issues - Teachers									
Academic instructional minutes	Not more than 6 classes per day (approximately 252 minutes)	Middle school - five periods (200 minutes) with two planning periods; high school - six periods (300 minutes) with 1.5 conference periods	Max 280 minutes	Not Available	Not to exceed 6 academic class periods per day (approximately 252 minutes)	Middle school - 235 minutes per day high school - 290 minutes per day	Not to exceed 5 classes per day (approximately 240 minutes)	270 minutes (goal)	Not Calculable
Length of work day	elementary - 7 hours 15 minutes secondary - 7 hours 30 minutes	elementary - 7 hours 20 minutes; middle and high schools - 7 hours 30 minutes	7 hours	Not Available	7 hours 30 minutes	grades K-12 - 7 hours and 25 minutes	elementary and middle school - 5 hours 45 minutes; high school - 6 hours 15 minutes	Not Available	Not Calculable
Maximum class size	26:1 for grade 5 only	Grades 9-12 - no more than 156 students per day	K-3 - 28:1 4-12 - 30:1	Not Available	K-5 - 28:1 6-8 - 30:1 9-12 - 28:1	K-1 - 25:1 2-3 - 27:1 4-6 - 29:1 7-8 - 32:1 9-12 - 35:1	K-4 - 26.5:1 5-8 - 28.5:1 9-12 - 29.0:1	Not Available	Not Calculable
# contract days	190	185	191	Not Available	195	200	190	Not Available	191.8
# instructional days	178	178	178	Not Available	178	178	178	Not Available	178
# in-service days	5	7	5	Not Available	6	7	5	Not Available	5.8
# paid holidays	7	0	8	Not Available	11	15	7	Not Available	8.0
# parent-teacher conferences	0	0	0	Not Available	0	0	0	Not Available	0
# professional development days	0	0	0	Not Available	0	0	0	Not Available	0
Maximum # sick days accrued	15 days/year, max of 370 days	Maximum of 265 days	15 days/year - no maximum	Not Available	15 per year; cumulative without limit; written report filed within 3 days of absence	Maximum of 250 days max	15 days/year, max of 370 days	3 days & no notice required	Not Calculable
# years required for severance pay	Eligibility requirements under STRS	Eligibility requirements under STRS	Eligibility requirements under STRS + 10 years of service	Not Available	Eligibility requirements under STRS + 5 years of service in district	Eligibility requirements under STRS + 5 years of service with district	Eligibility requirements under STRS + minimum of eight years service	Not Available	Not Calculable
# personal days	No limit Justifiable absences must be approved by the HRD and must meet criteria set forth in the contract	3 days/year, written report filed 3 days prior to leave except for emergencies	3 days/year; 2-10 days notice required, if unused, convertible to sick leave	Not Available	2 per year - cumulative from year to year - written report must be filed within 3 days	1 day/year; at least 2 days notice; paid out at end of year if unused + 4 emergency leave days/year not paid out	2 days + 1 at 250 sick days accrual; no explanation; 2 day notice required; 1 more day for wedding or graduation of immediate family	Not Available	Not Calculable
# association leave days (total)	125 days paid	50 days paid	120 days paid	Not Available	200 days paid	100 days paid	Not Available	Not Available	Not Calculable
# days to file grievance	15	15	15	Not Available	10	30	35	Not Available	Not Available

Key Statistics

Auditor of State of Ohio

Human Resources		CUCSD	East Cleveland	Elyria	Euclid	Hamilton	Lima	Lorain	Mansfield
Contractual Issues - Teachers									
Academic instructional minutes	Not in Contract	Mid. Schl. 220 High Schl. 250	7-8 : 330 9-12 - Not in Contract	7-12 - 220 approximate	Not in Contract	Mid. Schl. 220 High Schl. 250	7-8 - 315 9-12 - Not in Contract	Mid. Schl. - not in contract; High Schl. 250	
Length of work day	450 minutes	Elementary - 405 minutes; secondary, 460 minutes	Not Available	470 minutes	Not Available	Elementary - 435 minutes; secondary - 465 minutes	Not Available	approximate 450 minutes	
Maximum class size	Not in Contract	Maintain ratio consistent with sound educational policies	Not Available	K-4: 27:1 5-12: 28:1	Not Available	K-5 - 28:1 6-12 - 31:1	Not Available	Ratio that is fiscally feasible; ideal is 25:1	
# Contract days	190	189	185	184	184 (186 for new)	185	184	183	
# instructional days	178	178	Not Available	178	Not Available	178	Not Available	172	
# in-service days	2	6	5	2	0	7	4	2	
# paid holidays	7	5	0	0	3 (5 for new)	0	0	0	
# parent-teacher conferences	1	0	0	2	0	0	0	2	
# professional development days	2	0	0	2	0	0	0	2	
Maximum # sick days accrued	Unlimited	265	200	290	285 + unused personal days	245 days	285	7	
# years required for severance pay	Eligibility requirements under STRS + 10 years service in district	Eligibility requirements under STRS + 15 years service in district	Not Available	Eligibility requirements under STRS or a minimum of 15 years service with district	Not Available	Eligibility requirements under STRS	Not Applicable	Eligibility requirements under STRS	
# personal days	3	3	3	3	2	3	3	3	
# other leave days	After 3 personal days, eligible for 9 religious days: employee receives pay minus substitute pay 30 days for union president; 44 days combined for all other members	Not in Contract	Not Available	After 3 personal days, eligible for 3 religious days	Not Available	Not in Contract	Not Available	Not in Contract	
# association leave days	20	24	Not Available	10	Not Available	20	Not Available	15	
# days to file grievance	20	20	Not Available	25	Not Available	15	Not Available	30	

Key Statistics

Auditor of State of Ohio

Human Resources		Middletown-Monroe	Parma	South-Western	Springfield	Warren	Remaining 13 Peer Average	21 District Average
Contractual Issues - Teachers								
Academic instructional minutes	No more than 6 classes per day or an equivalent load	Middle school-210 minutes per day; High school 5 periods or 240 minutes per day	Middle school-5 teaching periods with two supervisory periods (240 minutes); high school-5 teaching periods with a supervisory period; six class periods max (282 minutes)	Not in Contract	Not in Contract	Not in Contract	Not Calculable	Not Calculable
Length of work day	Middle school approximately 252 minutes	Elementary - 7 hours 15 minutes; middle and high school-7 hours 45 minutes	Grades K-4, 7 hours 5 minutes; grades 5-6, 7 hours; grades 7-9, 7 hours 10 minutes; grades 10-12, 7 hours 10 minutes	Not Available	Not Available	Elementary 7 hours 10 minutes; middle 7 hours 20 minutes; high 7 hours 35 minutes	Not Calculable	Not Calculable
Maximum class size	Grade K-12 - 8 hours	7-12 strive for 30:1	Grades K-5 - 26:1 Grades 6-8 - 25:1 Grades 9-12 - 27:1	Not Available	Not Available	K-3 - 28:1 4-6 -29:1 middle - 31:1 high - 32:1	Not Calculable	Not Calculable
# contract days		$\frac{184}{178}$	$\frac{185}{178}$	$\frac{183}{180}$	$\frac{184}{178}$		Not Calculable	Not Calculable
# instructional days		6	7	3	2		Not Calculable	Not Calculable
# in-service days		0	0	0	0		Not Calculable	Not Calculable
# paid holidays		0	0	0	0		Not Calculable	Not Calculable
# parent-teacher conferences		0	0	0	0		Not Calculable	Not Calculable
# professional development days		0	0	0	0		Not Calculable	Not Calculable
Maximum # sick days accrued		0	0	0	0		Not Calculable	Not Calculable
# years required for severance pay	195 Eligibility requirements under STRS	Unlimited Eligibility requirements under STRS	Unlimited Eligibility requirements under STRS	240 Not Available	Unlimited Eligibility requirements under STRS; minimum of 10 years with district		Not Calculable	Not Calculable
# personal days	2	3	3	3	2		Not Calculable	Not Calculable
# association leave days	5 allowed by paying one-half of substitute cost	75 with pay	60 equal to 5% times total number of members in bargaining unit	Not Available	Unlimited		Not Calculable	Not Calculable
# days to file grievance	30	15	15	Not Available	20		Not Calculable	Not Calculable

Key Statistics

Auditor of State of Ohio

Human Resources	Akron	Canton	Cincinnati	Cleveland	Columbus	Dayton	Toledo	Youngstown	Big 8 Average
Contractual Issues - Classified									
# personal days	No limit; justifiable days are granted if they meet the requirements outlined in contract	3 per year	3 per year	Not Available	2 cumulative	3 per year	3 per year	Not Available	2.8
# days to file grievance Evaluations required	15 2 times a year	20 Yearly	15 Yearly	Not Available Not Available	10 Not Required Per Contract	5 Yearly	10 Yearly	Not Available Not Available	12.5 Not Available

Key Statistics

Auditor of State of Ohio

Human Resources	CUCSD	East Cleveland	Elyria	Euclid	Hamilton	Lima	Lorain	Mansfield
Contractual Issues - Classified								
# personal days	3 per year	3 per year	3 per year	3 per year	3 per year	3 per year	4 per year	3 per year
# days to file a grievance	10 - Local 617	No Limit	Not Available	10	Not Available	5	Not Available	10
Evaluations required	20 - Local 102	Not Available	Yearly	Not Available	Yearly	Not Available	Not Available	Yearly
	Not Available							
	- Local 617							
	Yearly - Local 102							

Key Statistics

Auditor of State of Ohio

Human Resources	Middletown-Monroe	Parma	South-Western	Springfield	Warren	Remaining 13 Peer Average	21 District Average
Contractual Issues- Classified							
# association leave days	2 per year	3 per year	3 per year	3 per year	3 per year	Not Calculable	Not Calculable
# days to file grievance	50	10	20	Not Available	Not Available	Not Calculable	Not Calculable
# personal days	2	3	3	3	3	Not Calculable	Not Calculable
Evaluations required	Yearly	Yearly	Every 2 years	Yearly	No	Not Calculable	Not Calculable

Key Statistics

Auditor of State of Ohio

Facilities	Akron	Canton	Cincinnati	Cleveland	Columbus	Dayton	Toledo	Youngstown	Big 8 Average
Size and Age of School Facilities									
Number of sites	68	31	82	125	155	59	71	29	78
Average age of school buildings (in years)	60	63	57	49	50	63	57	59	57
Actual full-time custodial and maintenance employees (FTE)	326.5	107.3	443	599.8	641.5	300.7	380.5	183.7	372.9
Capital Needs									
Ohio public school 1990 facility survey capital needs estimate (in millions)	\$189	\$72	\$289.7	\$575.3	\$360.9	\$174.7	\$229.1	\$64.8	\$244.4
Ohio legislative budget office 1997 capital needs estimate (in millions)	\$348.3	\$94.7	\$503	\$1 billion	\$555.6	\$306	\$395	\$82.7	\$410.7
Formal capital improvement plan	Yes	Yes	Yes	No	No	Yes	Yes	No	Not Calculable
Expenditure and Revenue Sources									
Total general fund maintenance and operations expenditures (per square foot)	\$4.10	\$3.29	\$3.14	\$4.02	\$4.34	\$3.59	\$4.08	\$4.88	\$3.93
General fund facilities expenditures - percentage of total general fund expenditures	13.4%	9.9%	6.9%	8.0%	10.5%	12.2%	11.9%	13.9%	10.8%
Amount generated from permanent improvement levy annually (in millions)	\$5.0	\$1.6	\$2.5	\$0.0	\$0.0	\$0.0	\$5.0	\$0.0	\$1.8
Big 8 funding received (in millions)	\$10.6	\$4.3	\$14.9	\$24.1	\$20.5	\$8.5	\$12.8	\$4.2	\$12.5
Enrollment and Capacity									
Generates a multi-year enrollment projection	Yes	No	Yes	No	No	Yes	Yes	No	Not Calculable
Uses a capacity methodology	No	No	Yes	No	Yes	Yes	Yes	Yes	Not Calculable
Average capacity utilization	88.5%	85.8%	Not Available	81.3%	92.7%	85.4%	93.6%	68.6%	85.1%

Key Statistics

Auditor of State of Ohio

Facilities	CUCSD	East Cleveland	Elyria	Euclid	Hamilton	Lima	Lorain	Mansfield
Size and Age of School Facilities								
Number of sites	15	12	18	16	25	19	16	20
Average age of school buildings (in years)	53	60	Not Available	51	52	49	42	53
Actual full time custodial and maintenance equivalents (FTE)	117.1	69.8	80.0	85.1	83.0	54.8	88.0	65.0
Capital Needs								
Ohio public school 1990 facility survey capital needs estimate (in millions)	\$32.9	\$42	\$67.2	\$19.3	\$45.7	\$42.5	\$70.3	\$59.9
Ohio legislative budget office 1997 capital needs estimate (in millions)	\$46.3	\$79.7	\$121.5	\$50.7	\$73.6	\$57.1	\$107.7	\$113.2
Formal capital improvement plan	Yes	No	No	Yes	No	No	No	Yes
Expenditures and Revenue Sources								
Total general fund maintenance and operations expenditures(per. square foot)	\$5.76	\$7.94	\$3.78	\$4.74	\$4.30	\$3.63	\$3.97	\$2.61
General fund facilities expenditures as a percentage of total general fund expenditures	12.7%	17.0%	10.4%	11.3%	11.2%	12.1%	10.7%	8.6%
Amount generated from permanent improvement levy (in millions)	\$2.5	\$0	\$0	\$0.4	\$0	\$0.3	\$0	\$1.1
Enrollment and Capacity								
Generates a multi-year enrollment projection	Yes	No	Yes	Yes	No	No	Yes	No
Regularly uses a capacity methodology	No	No	No	No	Yes	No	No	No
Average capacity	82.9%	72.1%	92.3%	80.6%	104.8%	71.8%	Not Available	81.0%
	\$0	\$0	\$0	\$500,000	\$500,000	\$500,000	\$500,000	Application Denied

Key Statistics

Auditor of State of Ohio

Facilities	Middletown -Monroe	Parma	South-Western	Springfield	Warren	Remaining 13 Peer District Average	21 District Average
Size and Age of School Facilities							
Number of sites	20	25	39	27	23	21	43
Average age of school buildings (in years)	53	46	38	53	58	51	53
Actual full-time custodial and maintenance equivalents (FTE)	65.7	134.4	127.2	84.0	87.5	87.8	200.9
Capital Needs							
Ohio public school 1990 facility survey capital needs estimate (in millions)	\$73.4	\$40.3	\$55.3	\$88.7	\$46.9	\$52.6	\$105.3
Ohio legislative budget office 1997 capital needs estimate (in millions)	\$135.7	\$119.9	\$63.7	\$136.7	\$88.8	\$91.9	\$173.1
Formal capital improvement plan	Yes	Yes	Yes	Yes	Yes	Not Calculable	Not Calculable
Expenditures and Revenue Sources							
Total general fund maintenance and operations expenditures (per square foot)	\$4.17	\$5.28	\$3.81	\$3.36	\$5.22	\$4.51	\$4.29
General fund facilities expenditures as a percentage of total general fund expenditures	13.1%	10.8%	8.3%	9.9%	15.7%	11.7%	11.4%
Amount generated from permanent improvement levy (annually, in millions)	\$0.0	\$0.0	\$0.0	\$0.87	\$0.0	\$1.03	\$2.10
Enrollment and Capacity							
Generated a multi-year enrollment projection	Yes	No	Yes	Yes	Yes	Not Calculable	Not Calculable
Regularly uses a capacity methodology	No	No	Yes	Yes	No	Not Calculable	Not Calculable
Average capacity	84.5%	90.1%	110.0%	Not Available	84.4%	87.0%	94.6%

Key Statistics

Auditor of State of Ohio

Facilities	Akron	Canton	Cincinnati	Cleveland	Columbus	Dayton	Toledo	Youngstown	Big 8 Average
Energy Management									
Energy conservation program	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Not Calculable
Use of deregulated (self-help) gas	Yes	Yes	Yes	Yes	Yes	No	Yes	No	Not Calculable
Utility costs (per square foot)	\$0.94	\$1.31	\$1.21	\$1.22	\$1.01	\$1.46	\$1.14	\$1.23	\$1.19
Participation in an electricity savings program	Yes	Not Available	Not Available	Yes	Not Available	Not Available	Yes	Yes	Not Calculable
Custodial Operations									
Average square footage per custodian	21,835	22,929	23,331	19,115	17,865	27,199	19,625	11,921	20,478
Average base custodial salary	\$28,313	\$25,259	\$27,572	\$23,619	\$29,238	\$27,189	\$28,508	\$24,016	\$26,714
Amount of overtime per full-time custodian	\$3,234	\$1,106	Not Available	Not Available	\$992	\$712	\$5,654	Not Available	Not Calculable
Actual work time	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Calculable
Minimum call-in pay (in hours)	3	3	Not Available	Not Available	1	3	3	3.5	2.8
Maintenance Operations									
Average square footage per tradesmen	92,219	181,258	112,144	221,420	80,313	118,811	109,390	102,431	127,248
Average base tradesmen salary	\$33,611	\$27,842	\$45,461	\$45,909	\$33,083	\$42,207	\$33,981	\$34,399	\$37,062
Amount of overtime per full-time tradesmen	\$1,667	\$1,550	Not Available	Not Available	Not Available	\$1,897	\$4,305	Not Available	\$2,355
Actual work time	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Calculable
Minimum call-in pay	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Calculable
Mobile grounds crew	Yes	No	Yes	No	Yes	Yes	Yes	No	Not Calculable
Preventive maintenance program	Yes	Limited	No	No	Yes	Limited	Limited	No	Not Calculable
Automated work order system	Limited	No	No	No	Limited	Limited	Limited	No	Not Calculable

Key Statistics

Auditor of State of Ohio

Facilities	CUCSD	East Cleveland	Elyria	Euclid	Hamilton	Lima	Lorain	Mansfield
Energy Management								
Energy conservation program	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Use of deregulated (self-help) gas	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes
Participation in an electricity savings program	Yes	Yes	No	Yes	Not Offered in Area	Not Offered in Area	Yes	Not Offered in Area
Utility costs (per square foot)	\$0.91	\$1.21	\$1.12	\$1.07	\$0.98	\$0.57	\$1.15	\$0.74
Custodial Operations								
Average square footage per custodian	14,987	14,829	22,597	17,152	18,355	19,609	22,665	25,852
Average base custodial salary	\$25,417	\$28,867	\$22,692	\$26,319	\$22,418	\$24,521	\$26,871	\$23,152
Amount of overtime per full-time custodian	\$6,600	\$1,803	\$1,651	\$799	\$815	\$967	\$3,417	\$1,305
Actual work time	7.3	Not Available	Not Available	7	Not Available	Not Available	Not Available	7.4
Minimum call-in pay (in hours)	3	2	2	2	3	2	3	2
Maintenance Operations								
Average square footage per tradesmen	128,821	93,978	85,286	69,259	99,423	157,957	83,994	153,037
Average base salary - tradesmen	\$35,902	\$34,344	\$28,831	\$34,682	\$26,858	\$29,773	\$29,405	\$28,294
Amount of overtime per full-time tradesmen	\$28,886	\$2,137	\$1,570	\$1,619	\$2,496	\$2,675	\$1,713	\$343
Minimum call-in pay(in hours)	3	2	2	2	3	2	3	2
Mobile grounds crew	Yes	No	Yes	Yes	Yes	Yes	Yes	No
Preventive maintenance program	Limited	Limited	No	Yes	No	No	No	Yes
Automated work order system	Yes	No	No	No	No	Partial	No	No

Key Statistics

Auditor of State of Ohio

Facilities	Middletown-Monroe	Parma	South-Western	Springfield	Warren	Remaining 13 Peer District Average	21 District Average
Energy Management							
Energy conservation program	Yes	Yes	Yes	Yes	Yes	Not Calculable	Not Calculable
Use of deregulated (self-help) gas	Yes	Yes	Yes	Yes	Yes	Not Calculable	Not Calculable
Participation in an electricity savings program	Not Offered in Area	Yes	Not Offered in Area	Yes	Yes	Not Calculable	Not Calculable
Utility costs (per square foot)	\$0.72	\$1.13	\$0.73	\$0.85	\$1.00	\$0.94	\$1.03
Custodial Operations							
Average square footage per custodian	32,164	17,930	20,910	22,921	16,611	20,506	20,488
Average base custodial salary	\$22,157	\$22,828	\$22,728	\$21,568	\$23,391	\$24,071	\$25,078
Amount of overtime per full-time custodian	\$1,477	\$4,201	\$796	Not Available	\$1,260	\$2,091	\$2,169
Actual work time	7.3	Not Available	Not Available	Not Available	7.3	7.3	7.3
Minimum call-in pay (in hours)	2	3	2	1.5	2	2.3	2.4
Maintenance Operations							
Average square footage per tradesmen	138,472	85,333	97,505	84,942	113,736	107,057	114,749
Average base tradesmen salary	\$27,580	\$28,559	\$32,179	\$24,207	\$40,884	\$30,884	\$33,258
Amount of overtime per full-time tradesmen	\$5,522	\$2,299	\$1,699	Not Available	\$1,408	\$4,364	\$3,862
Minimum call in pay (in hours)	2	3	2	1.5	2	2.3	2.6
Mobile grounds crew	Yes	No	Yes	Yes	Yes	Not Calculable	Not Calculable
Preventive maintenance program	Limited	Yes	Limited	No	Yes	Not Calculable	Not Calculable
Automated work order system	No	Partial	Partial	No	Partial	Not Calculable	Not Calculable

Key Statistics

Auditor of State of Ohio

Transportation	Akron (FY 1996-97)	Canton (FY 1997-98)	Cincinnati (FY 1996-97) (see footnote)	Cleveland (FY 1994-95)	Columbus (FY 1996-97)	Dayton (FY 1997-98)	Toledo (FY 1996-97)	Youngstown (FY 1995-96) (Contracts out special needs)	Big 8 Average
Transportation Eligibility Policy									
Grades K - 8	2 miles	1 mile	1 mile	1 mile	2 miles	K-6, 1.5 miles 7-8, 8 miles	1 mile	1 mile	Not Calculable
Grades 9-12	None	1 mile	1 mile	4 miles	2 miles	2 miles	1 mile	4 miles	Not Calculable
Regular Student Operations									
Total students transported	6,172	5,520	40,452	38,454	24,986	21,263	23,890	6,750	20,936
Public	4,349	4,910	32,259	33,270	21,128	18,834	16,790	5,074	17,077
Non-public	1,823	610	8,283	5,184	3,858	2,429	7,100	1,676	3,870
Transportation expenditures	\$2,270,400	\$1,137,607	\$15,376,295	\$19,691,000	\$14,361,973	\$10,914,797	\$4,865,346	\$1,615,024	\$8,779,055
Annual miles driven	348,300	322,380	4,816,800	5,637,960	4,680,000	2,568,780	898,200	660,000	2,491,553
Cost per student, district yellow bus	\$483	\$206	\$558	\$602	\$601	\$642	\$299	\$240	\$454
Cost per student, all methods	\$368	\$206	\$379	\$512	\$565	\$513	\$204	\$239	\$373
Cost per mile	\$5.02	\$3.49	\$2.42	Not Available	\$2.58	\$3.70	\$2.84	\$2.44	\$3.21
Cost per bus	\$43,697	\$24,429	\$42,694	Not Available	\$35,545	\$54,059	\$32,345	\$27,775	\$37,221
Students per bus	90	118	77	Not Available	59	84	108	116	93
Special Needs Students Operations									
Students transported	1,962	485	2,973	3,626	2,663	1,045	3,104	1,250	2,319
Expenditures	\$2,281,457	\$585,789	\$3,808,904	\$10,176,000	\$5,548,849	\$2,237,015	\$3,919,005	\$2,177,792	\$3,841,851
Cost per student, district yellow bus	\$3,271	\$1,121	Not Available	\$2,970	\$2,228	\$2,426	\$2,154	Contracts Out	\$2,362
Cost per student, all methods	\$1,163	\$1,208	\$1,281	\$2,807	\$2,084	\$2,141	\$1,263	\$1,742	\$1,711
State Funding									
Regular student reimbursement	\$531,724	\$489,612	\$4,431,860	Not Available	\$5,111,744	\$2,590,332	\$1,793,394	Not Available	\$2,491,444
Percent of regular expenditures	23%	43%	29%	Not Available	36%	24%	37%	Not Available	32%
Special needs student reimbursement	\$728,637	\$152,678	\$1,033,253	Not Available	\$1,478,638	\$635,970	\$1,161,365	Not Available	\$865,090
Percent of special needs expenditure	31%	31%	31%	Not Available	37%	28%	31%	Not Available	32%
Total state funding	\$1,260,361	\$642,290	\$5,465,113	Not Available	\$6,590,382	\$3,226,302	\$2,954,759	Not Available	\$3,356,534

Key Statistics

Auditor of State of Ohio

Transportation	CUCSD (FY 97-98)	East Cleveland (FY 97-98)	Elyria (FY 96-97) (Contracts out)	Euclid (FY 97-98)	Hamilton (FY 96-97)	Lima (FY 97-98)	Lorain (FY 96-97) (Contracts out)	Mansfield (FY 97-98)
Transportation Eligibility Policy								
Grades K - 8	K-5, 1 mile 6-8, 2 miles	K, 1 mile 1-6, 2 miles 7-8, No	2 miles	K-6, 1 mile 7-8, 2 miles	1 mile	2 miles	2 miles	K-5, 1 mile 6-8, 2 miles
Grades 9-12	No	No	No	4 miles	2 miles	No	No	2 miles
General Student Operations								
Total students transported	2,321	462	2,621	4,569	3,750	332	2,264	2,703
Public	1,034	306	2,310	3,475	3,663	270	2,219	2,583
Non-public	1,287	156	516	1,094	550	62	310	120
Transportation expenditures	\$925,144	\$365,140	\$1,134,528	\$1,218,418	\$1,136,424	\$160,247	\$943,387	\$739,958
Annual miles driven	173,880	50,445	411,000	370,260	403,000	31,500	285,000	340,020
Cost per student, yellow bus	\$417	\$884	Contracts Out	\$278	\$322	\$483	Contracts Out	\$276
Cost per student, all methods	\$399	\$790	\$433	\$267	\$303	\$483	\$417	\$274
Cost per mile	\$5.20	\$6.97	\$2.76	\$3.07	\$3.00	\$5.09	\$3.32	\$2.15
Cost per bus	\$33,509	\$34,111	\$40,519	\$32,480	\$35,562	\$32,049	\$39,308	\$28,155
Students per bus	80	61	94	117	110	66	94	102
Special Needs Students Operations								
Students transported	293	226	205	210	463	180	265	384
Expenditures	\$760,758	\$530,611	\$500,387	\$552,323	\$542,636	\$139,715	\$448,480	\$337,871
Cost per student, yellow bus	\$2,253	\$1,179	Contracts Out	\$2,394	Contracts Out	\$481	Contracts Out	\$878
Cost per student, all methods	\$2,617	\$2,348	\$2,441	\$2,630	\$1,172	\$776	\$1,692	\$880
State Funding								
Regular student reimbursement	\$212,749	\$113,365	\$281,394	\$461,873	\$461,064	\$53,166	\$198,911	\$372,989
Percent of regular expenditures	23%	31%	25%	38%	41%	33%	21%	50%
Special need student reimbursement	\$227,404	\$172,916	\$150,320	\$90,244	\$157,744	\$26,388	\$126,534	\$103,885
Percent of special needs expenditures	30%	33%	30%	16%	29%	19%	28%	31%
Total state funding	\$1,316,989	\$804,010	\$5,992,129	\$552,117	\$618,808	\$79,554	\$325,445	\$476,854

Key Statistics

Auditor of State of Ohio

Transportation	Middletown-Monroe (FY 97-98)	Parma (FY 97-98)	South-Western (FY 97-98)		Springfield (FY 96-97)	Warren (FY 97-98) (Contracts out special needs)	Remaining 13 Peer Average	21 District Average
			K-4 1 mile 5-8 2 miles 2 miles	1 mile 2 miles				
Transportation Eligibility Policy								
Grades K - 8	1 mile	1.5 miles			1 mile	1 mile	Not Calculable	Not Calculable
Grades 9-12	2 miles	No			No	2 miles	Not Calculable	Not Calculable
General Student Operations								
Total students transported	5,116	6,907	13,161	2,866	3,652	3,902	10,391	
Public	4,773	4,401	12,180	2,820	2,941	3,306	8,552	
Non-public	343	2,506	981	250	711	684	1,898	
Transportation expenditures	\$1,402,760	\$2,128,971	\$3,257,465	\$901,697	\$1,041,229	\$1,181,182	\$4,075,610	
Annual miles driven	618,840	600,840	1,506,960	268,000	335,700	415,034	1,206,089	
Cost per student, yellow bus	\$276	\$338	\$249	\$365	\$285	\$379	\$411	
Cost per student, all methods	\$275	\$308	\$248	\$315	\$285	\$369	\$371	
Cost per mile	\$2.27	\$3.61	\$2.13	\$3.90	\$3.09	\$3.58	\$3.45	
Cost per bus	\$36,915	\$34,758	\$32,464	\$36,209	\$29,672	\$35,824	\$36,313	
Students per bus	134	103	130	99	103	100	97	
Special Needs Students Operations								
Students transported	175	382	171	204	204	259	975	
Expenditures	\$437,303	\$1,361,572	\$551,261	\$482,066	\$751,876	\$569,450	\$1,816,079	
Cost per student, yellow bus	\$2,360	\$4,077	\$3,224	\$2,653	Contracts Out	\$2,167	\$2,245	
Cost per student, all methods	\$2,449	\$3,564	\$3,224	\$2,363	\$3,686	\$2,299	\$2,075	
State Funding								
Regular student reimbursement	\$480,726	\$657,278	\$1,195,798	\$209,608	\$394,343	\$391,783	\$1,054,834	
Percent of regular expenditures	34%	31%	37%	23%	38%	33%	32%	
Special needs student reimbursement	\$87,846	\$386,190	\$184,750	\$123,685	\$282,399	\$163,100	\$384,781	
Percent of special needs expenditures	20%	28%	34%	26%	38%	28%	29%	
Total state funding	\$568,572	\$1,043,468	\$1,380,548	\$333,293	\$676,742	\$554,883	\$1,439,615	

Key Statistics

Auditor of State of Ohio

Transportation	Akron (FY 1996-97)	Canton (FY 1997-98)	Cincinnati (FY 1996-97) (see footnote)	Cleveland (FY 1994-95)	Columbus (FY 1996-97)	Dayton (FY 1997-98)	Toledo (FY 1996-97)	Youngstown (FY 1995-96) (Contracts out special needs)	Big 8 Average
Personnel									
Paid vacation days, bus drivers (days)	Not Available	Not Available	Contracts Out	0 - 25	Not Available	0 - 12.5	Not Available	Not Available	0 - 18.8
Sick leave usage (days)	6.1	12.9	Contracts Out	Not Available	10.7	10.5	Not Available	Not Available	10.1
Paid holidays, bus drivers (days)	12	8	Contracts Out	Not Available	Not Available	9	Not Available	Not Available	9.7
Average hourly wages									
Bus drivers	\$12.33	\$11.05	Contracts Out	\$14.23	\$14.56	\$10.88	\$12.45	Not Available	\$12.58
Mechanics	\$15.26	\$13.00	Contracts Out	\$15.14	\$17.28	\$16.17	\$15.12	Not Available	\$15.33
Bus aides	Not Available	\$7.20	Contracts Out	Not Available	\$13.73	\$10.09	Not Available	Not Available	\$10.34
Bus Fleet and Maintenance									
Number of buses - active (spare)	45 (6)	56 (5)	383 (N/A) ¹	547 (51)	514 (80)	208 (18)	134 (16)	58 (18)	243 (28)
Average age of bus fleet (years)	8.4	7.3	N/A ¹	8.2	9.3	9.9	8.4	8.7	8.6
Number of buses meeting replacement criteria (12 years and/or 200,000 miles)	23	12	N/A ¹	45	122	111	37	36	55
Percent of bus fleet needing replacement	45%	20%	N/A ¹	8%	25%	49%	25%	47%	31%
Buses per mechanic/serviceman	5.7	20.3	N/A ¹	18.2	20.0	12.6	18.8	11.6	15.3
Parts inventory	\$39,000	\$33,800	N/A ¹	\$1,044,000	\$201,707	\$314,019	\$60,000	\$100,000	\$256,075
Parts inventory value/all vehicles	\$293	\$335	N/A ¹	\$1,672	\$303	\$742	\$220	\$1,316	\$697
Annual bus purchase allowance (state)	\$56,628	\$161,720	\$527,016	Not Available	\$7,533,346	\$3,701,427	\$3,111,116	Not Available	\$3,743,170
Other bus reimbursements	\$0	\$0	\$0	Not Available	\$0	\$0	\$0	\$0	\$0
Technology Utilization									
Use computerized routing software to support routing/dispatch function	No	Yes	Yes	No	Yes	Yes	Yes	Yes	Not Calculable
Computerized routing software used to maximize route design efficiency	No	Yes	No	No	No	No	No	No	Not Calculable
Vehicle maintenance software used to maintain vehicle equipment histories and the vehicle parts inventory	Yes	Yes	Contracts Out	Yes	Yes	Yes	Yes	No	Not Calculable
Vehicle maintenance software effectively used in the oversight and management of the repair and maintenance operation (i.e., measure vehicle efficiency and mechanic productivity)	Yes	No	Contracts Out	Yes	Yes	No	Yes	No	Not Calculable

1. Cincinnati City School District used 273 regular and 110 special needs contracted yellow buses. Contract does not specify spare bus minimum. Contract specifies that all buses must not be more than 10 years old.

Key Statistics

Auditor of State of Ohio

	CUCSD (FY 97-98)	East Cleveland (FY 97-98)	Elyria (FY 96-97) (Contracts out)	Euclid (FY 97-98)	Hamilton (FY 96-97)	Lima (FY 97-98)	Lorain (FY 96-97) (Contracts out)	Mansfield (FY 97-98)
Transportation								
Personnel								
Paid vacation days, bus drivers (days)	0-15	14-28	No	No	5.5-16	No	No	No
Sick leave usage (days)	10.6	11.4	Not Available	10.9	5.8	6.8	Not Available	5.3
Paid holidays, bus drivers (days)	12	9	Not Available	10	Not Available	6	Not Available	8
Average hourly wages	\$13.70	\$13.53	\$11.21	\$14.18	\$10.90	\$11.48	\$9.24	\$14.33
Bus drivers	\$16.20	\$17.30	Not Available	\$16.09	Not Available	\$13.07	Not Available	\$13.10
Mechanics	\$9.07	\$9.65	\$11.62	\$8.82	\$9.32	Not Available	\$7.48	\$8.08
Bus aides								
Bus Fleet and Maintenance								
Number of buses - active (spare)	33(4)	10(4)	37(8)	46(4)	40(13)	9(4)	33(8)	35(14)
Average age of bus fleet	5	13	Not Applicable	9	11	10	Not Applicable	13
Number of buses needing replacement (12 years and/or 200,000 miles)	7	9	Not Applicable	13	25	8	Not Applicable	34
Percent of bus fleet needing replacement	19%	64%	Not Applicable	26%	47%	62%	Not Applicable	69%
Buses per mechanic/serviceman	11.2	14.0	Not Applicable	18.5	Contracts Out	13.0	Not Applicable	24.5
Parts inventory	\$57,271	\$0	Not Applicable	\$27,976	Contracts Out	\$5,981	Not Applicable	\$45,044
Parts inventory value/all vehicles	\$774	\$0	Not Applicable	\$538	Contracts Out	\$460	Not Applicable	\$626
Annual bus purchase allowance	\$23,849	\$12,055	\$50,246	\$78,162	\$102,000	\$17,913	\$50,882	\$134,921
Other bus reimbursements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Technology Utilization								
Uses computerized software to support routing/dispatch function?	Yes	No	Yes	No	No	No	Yes	Yes
Computerized routing software used to maximize route design efficiency	Yes	No	Yes	No	No	No	No	Yes
Vehicle maintenance software used to maintain vehicle equipment histories and the vehicle parts inventory	Yes	No	No	No	No	No	No	Yes
Vehicle maintenance software effectively used in the oversight and management of the repair and maintenance operation (i.e., measure vehicle efficiency and mechanic productivity)	Yes	No	No	No	No	No	No	Yes

Key Statistics

Auditor of State of Ohio

	Middletown-Monroe (FY-97-98)	Parma (FY 97-98)	South-Western (FY 97-98)	Springfield (FY 96-97)	Warren (FY 97-98) (Contracts out special needs)	Remaining 13 Peer Average	21 District Average
Transportation							
Personnel							
Paid vacation days, bus drivers (days)	No	10-25	8	No	10-28	7,9-20	8-19.7
Sick leave usage (days)	8.8	11.3	8.0	14.5	12.3	9.6	10.4
Paid holidays, bus drivers (days)	10	8	8	Not Available	8-12	9	9
Average hourly wages							
Bus drivers	\$11.39	\$13.00	\$13.58	\$10.41	\$11.90	\$12.22	\$12.33
Mechanics	\$12.34	\$15.00	\$14.82	Not Available	\$11.98	\$14.43	\$14.79
Bus aides	\$8.88	\$8.00	\$11.16	\$9.75	Not Available	\$9.26	\$9.49
Bus Fleet and Maintenance							
Number of buses -active (spare)	44(15)	60(25)	107(29)	40(12)	35(11)	41(12)	118(17)
Average age of bus fleet	8	6	5	5	10	9	9
Number of buses needing replacement (12 years and/or 200,000 miles)	21	2	12	7	27	15	31
Percent of bus fleet needing replacement	36%	2%	9%	13%	59%	37%	35%
Buses per mechanic/service man	19.7	9.4	19.4	26.0	23.0	17.9	16.8
Parts inventory	\$25,000	\$335,249	\$186,685	Not Available	\$37,353	\$90,070	\$167,539
Parts inventory value/all vehicles	\$410	\$2,205	\$805	Not Available	\$732	\$819	\$762
Annual bus purchase allowance	\$115,140	\$76,988	\$279,708	\$101,338	\$109,199	\$88,646	\$182,748
Other bus reimbursements	\$0	\$0	\$292,691	\$0	\$0	\$292,691	\$292,691
Technology Utilization							
Uses computerized software to support routing/dispatch function	Yes	Yes	Yes	Yes	Yes	Not Calculable	Not Calculable
Computerized routing software used to maximize route design efficiency	No	Yes	Yes	No	No	Not Calculable	Not Calculable
Vehicle maintenance software used to maintain vehicle equipment histories and the vehicle parts inventory	Yes	Yes	Yes	Yes	No	Not Calculable	Not Calculable
Vehicle maintenance software effectively used in the oversight and management of the repair and maintenance operation (i.e., measure vehicle efficiency and mechanic productivity)	No	Yes	Yes	No	No	Not Calculable	Not Calculable

Key Statistics

Auditor of State of Ohio

Technology	Akron (FY 97-98)	Canton (FY 96-97)	Cincinnati (FY 96-97)	Cleveland (FY 95-96)	Columbus (FY 96-97)	Dayton (FY 96-97)	Toledo (FY 96-97)	Youngstown	Big 8 Average
Financial Management									
Percent of general fund expenditures dedicated to technology	1.5% Yes	1.8% Yes	1.1% Yes	1.1% Not Available	1.3% No	5.6% No	1.1% No	Not Available No	1.9% Not Calculable
Dedicated grant coordinator	No	Yes	Yes	No	No	No	No	No	Not Calculable
Grant coordinator responsible for technology grants									
Organization and Staffing									
Full time Chief Information Officer (CIO) or equivalent position responsible for both administrative and instructional technology	Yes 7	Yes 5	No Not Applicable	Yes Not Applicable	Yes 1.5	No Not Applicable	No Not Applicable	No Not Applicable	Not Calculable 4.5
Number of years as CIO	No	No	Yes	No	No	Yes	Yes	Yes	Not Calculable
Technology oversight responsibilities split within district	13.0	12.0	4.0	Not Available	12.0	20.0 (contract out)	8.0	Not Available	11.5
Staff dedicated to direct workstation support	8,664	2,938	6,559	Not Available	5,800	9,019	6,081	Not Available	6,510
Number of workstations	1,666	1,245	1,1,639	Not Available	1,483	1,450	1,760	Not Available	1,707
Ratio of workstations to full time equivalent (FTE) staff	12%	0%	25%	Not Available	12%	2%	10%	Not Available	12.2%
Percent of vacant technical positions									
Strategic Planning and Management									
Data Acquisition Site (DAS) or in-house technology department	In-house	In-house	In-house	In-house	In-house	In-house	In-house	In-house	Not Calculable
Up-to-date comprehensive strategic technology plan	Yes	No	No	No	No	No	No	No	Not Calculable
Active technology steering committee	Yes	Yes	Yes	No	No	No	No	Not Available	Not Calculable
Formal written technical standards	No	No	Yes	No	No	No	No	No	Not Calculable
Technical Architecture and Communication Technology									
Wide area network (WAN)	Yes	Yes	Yes	No	No	Yes	No	No	Not Calculable
District wide Internet access	Yes	Yes	No	No	No	No	No	No	Not Calculable
District wide E-mail	Yes	No	Yes	Not Available	Yes	Yes	Yes	Not Available	Not Calculable
District Web site	Yes	Yes	Yes	No	No	No	No	No	Not Calculable
District Intranet	Not Available	Yes	Yes	No	No	No	No	No	Not Calculable

Key Statistics

Auditor of State of Ohio

Technology	CUCSD (FY 97-98)	East Cleveland (FY 97-98)	Elyria (FY 96-97)	Euclid (FY 97-98)	Hamilton (FY 96-97)	Lima (FY 97-98)	Lorain (FY 96-97)	Mansfield (FY 97-98)
Financial Management								
Percent of general fund expenditures dedicated to technology	0.9%	Not Available	0.5%	2.8%	2.2%	Not Available	0.3%	0.9%
Dedicated grant coordinator	Yes	Contracts Out	No	Grant Committee	No	No	No	No
Grant coordinator responsible for technology grants	No	No	No	No	No	No	No	No
Organization and Staffing								
Full time Chief Information Officer (CIO) or equivalent position responsible for both administrative and instructional technology	No	Not Applicable	Yes	No	No	No	Yes	No
Number of years as CIO	Not Applicable	Not Applicable	10	Not Applicable	Not Applicable	Not Applicable	2	Not Applicable
Technology oversight responsibilities split within district	Yes	Yes	No	Yes	Yes	Yes	No	Yes
Staff dedicated to direct workstation support	7.3	3.0	Contracts Out	4.6	3.5	2.8	3.0	1.0
Number of workstations	1,580	1,500	1,678	1,292	1,774	1,046	3,583	868
Ratio of workstations to full time equivalent (FTE) staff	1:216	1:500	Not Available	1:280	1:506	1:374	1:1,194	1:868
Percent of vacant technical positions	0	20%	0	0	0	0	0	0
Strategic Planning and Management								
Data Acquisition Site (DAS) or in-house technology department	In-house	DAS	DAS	In-house	DAS	DAS	DAS	In-house
Up-to-date comprehensive strategic technology plan	No	No	No	No	No	No	No	No
Active technology steering committee	No	No	Yes	No	No	No	Yes	No
Formal written technical standards	No	No	No	No	No	No	No	No
Technical Architecture and Communication Technology								
Wide area network (WAN)	Yes	Yes	No	Yes	No	No	No	Yes
District wide Internet access	No	Yes	No	Yes	No	No	No	No
District wide e-mail	No	No	Yes	No	Yes	No	Yes	Yes
District Web site	Yes	No	Yes	No	Yes	No	Not Available	No
District Intranet	No	No	No	No	Not Available	No	No	No

Key Statistics

Auditor of State of Ohio

Technology	Middletown-Monroe (FY 97-98)	Parma (FY 97-98)	South-Western (FY 97-98)	Springfield (FY 96-97)	Warren (FY 97-98)	Remaining 13 Peer Average	21 District Average
Financial Management							
Percent of general fund expenditures dedicated to technology	4.8%	1.4%	1.4%	1.1%	0.9%	1.5%	1.7%
Dedicated grant coordinator	Yes	No	No	Yes	No	Not Calculable	Not Calculable
Grant coordinator responsible for technology grants	No	No	No	Yes	No	Not Calculable	Not Calculable
Organization and Staffing							
Full-time Chief Information Officer (CIO) or equivalent position responsible for both administrative and instructional technology	No	No (vacant)	No	No	Yes	Not Calculable	Not Calculable
Number of years as CIO	Not Applicable	Not Applicable	Not Applicable	Not Applicable	2	4	1.3
Technology oversight responsibilities split within district	Yes	Yes	Yes	Yes	No	Not Calculable	Not Calculable
Staff dedicated to direct workstation support	3.0	4.4	5.0	Contracts out	0.9	3.5	6.3
Number of workstations	2,500	2,000	2,699	1,671	1,000	1,783	3,276
Ratio of workstations to full time equivalent (FTE) staff	1:833	1:455	1:540	Not Available	1:1,000	1:615	1:647
Percent of vacant technical positions	0	6%	5%	0	0	10.3%	4.8%
Strategic Planning and Management							
Data Acquisition Site (DAS) or in-house technology department	DAS	DAS	In-house	Vendors supplied	DAS	Not Calculable	Not Calculable
Up-to-date comprehensive strategic technology plan	No	No	No	No	No	Not Calculable	Not Calculable
Active technology steering committee	Yes	No	No	No	No	Not Calculable	Not Calculable
Formal written technical standards	No	No	No	No	No	Not Calculable	Not Calculable
Technical Architecture and Communication Technology							
Wide area network (WAN)	Yes	Yes	Yes	No	No	Not Calculable	Not Calculable
District wide Internet access	Yes	No	Yes	No	No	Not Calculable	Not Calculable
District wide E-mail	Yes	No	Yes	No	No	Not Calculable	Not Calculable
District Web site	Yes	Yes	No	Not Available	No	Not Calculable	Not Calculable
District Intranet	Yes	No	No	Not Available	No	Not Calculable	Not Calculable

Key Statistics

Auditor of State of Ohio

Technology	Akron	Canton	Cincinnati	Cleveland	Columbus	Dayton	Toledo	Youngstown	Big 8 Average
Software									
Comprehensive food service software package	No	No	Yes	No	No	No	No	No	Not Calculable
Transportation routing software	No	Yes	Yes	No	Yes	Yes	Yes	No	Not Calculable
Facilities management software	Yes	No	No	No	No	Yes	Yes	No	Not Calculable
Human resources software	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Not Calculable
Technical Training									
Comprehensive technical training program	No	Yes	No	No	No	No	No	No	Not Calculable
Year 2000									
Comprehensive year 2000 plan and assessment	No	No	No	No	No	No	No	No	Not Calculable
Contingency plan completed	No	No	No	No	No	No	No	No	Not Calculable
Major business application software	In-house Software	In-house Software	Vendor and In-house Software	Vendor and In-house Software	Vendor and In-house Software	Vendor Purchased Software	In-house Software	In-house Software	Not Calculable
Primary response to address year 2000 compliance of major business application software	Purchasing compliant software from vendors	Fixing in-house software with school district personnel	Purchasing compliant software from vendors	Fixing in-house software with school district personnel	Fixing in-house software with school district personnel	Purchasing compliant software from vendors	Purchasing compliant software from vendors	Fixing in-house software with school district personnel	Not Calculable
EMIS									
Full time education management information system (EMIS) coordinator	No	No	Yes	No	Yes	Yes	No	No	Not Calculable

Key Statistics

Auditor of State of Ohio

Technology	CUCSD (FY 97-98)	East Cleveland (FY 97-98)	Elyria (FY 96-97)	Euclid (FY 97-98)	Hamilton (FY 96-97)	Lima (FY 97-98)	Lorain (FY 96-97)	Mansfield (FY 97-98)
Software								
Comprehensive food service software package	No	No	No	No	No	No	No	No
Transportation routing software	Yes	No	Yes	No	No	No	Yes	Yes
Facilities management software	No	No	No	No	No	Yes	No	No
Human resources software	Yes	No	No	Yes	No	No	No	No
Technical Training								
Comprehensive technical training program	No	No	No	No	No	No	No	No
Year 2000								
Comprehensive Year 2000 plan and assessment	No	No	No	No	No	No	No	No
Contingency plan completed	Vendor purchased software	No No State Software	No No State Software	No No Vendor and in-house software	No No State Software	No No State Software	No No State Software	No No Vendor and in-house software
Major business application software	Purchasing compliant software from vendors; also upgrading packages	State is Addressing	State is Addressing	Fixing in-house software with school district personnel; working with vendors to ensure compliance on vendor software	State is Addressing	State is Addressing	State is Addressing	Fixing in-house software with district personnel and consultant; vendor software is compliant
Primary response to address year 2000 compliance of major business application software								
EMIS								
Full time education management information system (EMIS) coordinator	Yes	Yes	No	No	Yes	No	No	No

Key Statistics

Auditor of State of Ohio

Technology	Middletown-Monroe (FY 97-98)	Parma (FY 97-98)	South-Western (FY 97-98)	Springfield (FY 96-97)	Warren (FY 97-98)	Remaining 13 Peer Average	21 District Average
Software							
Comprehensive food service software package	No	No	Yes	No	No	Not Calculable	Not Calculable
Transportation routing software	Yes	Yes	Yes	Yes	No	Not Calculable	Not Calculable
Facilities management software	No	Yes	Yes	No	Yes	Not Calculable	Not Calculable
Human resources software	Yes	Yes	Yes	No	No	Not Calculable	Not Calculable
Technical Training							
Comprehensive technical training program	No	No	No	No	No	Not Calculable	Not Calculable
Year 2000							
Comprehensive Year 2000 plan and assessment contingency plan completed	No	No	No	No	No	Not Calculable	Not Calculable
Major business application software	No	No	No	No	No	Not Calculable	Not Calculable
Primary response to address year 2000 compliance of major business application software	State Software Addressing	State and Vendor Software State is addressing state software,; fixing vendor software with school district personnel	In-house Software Fixing in-house Software	Vendor Purchased Software Purchasing compliant software from vendors	Vendor Purchased Software State is Addressing	Not Calculable	Not Calculable
EMIS							
Full time education management information system (EMIS) coordinator	Yes	Yes	No	No	Yes	Not Calculable	Not Calculable



STATE OF OHIO
OFFICE OF THE AUDITOR

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