



Mary Taylor, CPA
Auditor of State

MEDINA CITY
SCHOOL DISTRICT
PERFORMANCE AUDIT

OCTOBER 15, 2009



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Auditor of State

To the Residents and Board of Education of the Medina City School District:

On February 5, 2009, Medina City School District (Medina CSD) engaged the Auditor of State's Office to conduct a performance audit to assess the costs of major programs and catalog its educational and business-side operations that are required by State or federal laws and regulations. Medina CSD officials requested the audit to help the District identify its program requirements and the cost associated with required and elective programs. District officials indicated that Medina CSD would use this information to help the Board and Administration make decisions about programs and business operations in the future and to enhance the efficiency and effectiveness of operations.

The performance audit contains findings and conclusions, which identify major program areas and the cost associated with these programs. In some cases, service levels and service deployment methods are also discussed. The findings and conclusions contained in the audit report are resources intended to provide more detailed information to District officials and residents. The District is also encouraged to assess overall program costs and service levels to develop alternatives.

An executive summary has been prepared which includes the project history; a district overview; objectives; report organization; a summary of report conclusions; and scope and methodology for the performance audit. This report has been provided to the District and its contents discussed with the appropriate elected officials and administrators. The District has been encouraged to use the results of the performance audit as a resource for further improving its overall operations, service delivery, and financial stability.

Additional copies of this report can be requested by calling the Clerk of the Bureau's office at (614) 466-2310 or toll free at (800) 282-0370. This performance audit is also accessible online through the Auditor of State of Ohio website at <http://www.auditor.state.oh.us/> by choosing the "Audit Search" option.

Sincerely,

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

October 15, 2009

Executive Summary

Project History

On February 5, 2009, Medina City School District (Medina CSD or the District) engaged the Auditor of State's Office to conduct a performance audit to assess the costs of major programs and identify educational and business-side operations that are required by State or federal laws and regulations. Program cost assessments included both aggregate program and function costs and cost ratios, where appropriate. When available, national or State comparison data was also included. In addition, required and elective programs were identified and the stipulated service levels outlined and compared to the District's reported service levels.

In its request for the audit, Medina CSD indicated that it would use the information derived from this audit to help identify areas where additional efficiency could be gained through streamlining District operations. In addition, the information would be used to discuss the level of programs desired by the community and the associated funding required to meet community expectations. As Medina CSD is projecting deficits in future years, the program cost information will help decision-makers identify opportunities to reduce operating costs and stabilize the District's financial condition.

District Overview

Medina CSD is chartered by the State and governed by a five member elected Board of Education. Its primary purpose is to provide educational and related services to preschool through grade twelve students residing within the District boundaries as authorized by State statutes and federal guidelines, among other services. The District is located in Medina County and encompasses approximately 52 square miles. It is in close proximity to Cleveland and Akron and encompasses much of the City of Medina, Medina Township, Montville Township, and small portions of Granger, Lafayette and Sharon townships.

The District's enrollment in FY 2007-08 was 7,381. The District's facilities include a Kindergarten Center which serves children from H.G. Blake Elementary School and houses the Helping Hands preschool; five elementary schools: Ella Canavan, Garfield, Heritage, H.G. Blake, and Sidney Fenn (grades K-5); two middle schools: A.I. Root and Claggett (grades 6-8); and one high school: Medina High School (grades 9-12). The District also obtains educational services for its students through the Medina County Education Service Center and Median County Career Center.

Medina CSD's expenses totaled approximately \$87 million in FY 2007-08, the last year for which complete financial data was available at the time of the audit. Instructional costs accounted for approximately 52 percent of total expenditures, while support service costs accounted for approximately 40 percent. Other expenditures rounded out the remaining 8 percent. The Treasurer's five-year forecast anticipates the District's financial condition declining beginning in FY 2010-11. Although the District projects a General Fund surplus of \$11.8 million in FY 2008-09 and \$3.5 million in FY 2009-10, the ending fund balance is projected to decline to a deficit of \$8.2 million in FY 2010-11, \$24.4 million in FY 2011-12, and approximately \$45 million in FY 2012-13.

Objectives

Performance audits are defined as engagements that provide assurance or conclusions based on an evaluation of sufficient, appropriate evidence against stated criteria, such as specific requirements, measures, or defined business practices. Performance audits provide objective analysis so that management and those charged with governance and oversight can use the information to improve program performance and operations, reduce costs, facilitate decision making by parties with responsibility to oversee or initiate corrective action, and contribute to public accountability.

The specific objectives of this performance audit include the following:

- Identify major program expenditures;
- Identify educational and business-side programs required by State or federal laws and regulations versus elective programs compared to national and State benchmarks when available;
- Identify program service levels compared to stipulated service levels; and
- Determine the level of financial data provided versus that desired for decision-making.

The audit design entailed a detailed analysis of costs and the development of cost ratios for various functions and "object codes". Verbal and written reports to Medina CSD contain feedback on how the District can better parse out its data to achieve the ratios administrators are seeking in certain areas (e.g. extracurricular activity costs). The report also contains extensive, detailed tables showing various cost and operational ratios. These appear in the body of the report and in appendices.

Report Organization

Because of the complexity of school district operations, auditors developed an overview of the District's finances, which is encompassed in the background of the **financial** section. This data is categorized on a function-level basis, which, in USAS, captures major district programs. The

information outlined in the background of the **financial** section is then coupled with program and service-level data (see the **financial** and **program** sections). Because Medina CSD uses several levels of accounting codes, much of the financial data can be refined to specific aspects of program (e.g. building and grade level aggregation). In addition, due to the numerous permutations of data possible, each report section references appendixes that contain tables, which refine section assessments. Lastly, the District's program requirements and service levels are encompassed in the **program** section. Readers will find it helpful to examine the data in the background of the **financial** section before proceeding throughout the remaining sections of the report.

Report Conclusions

Instruction:

- State law requires specific instruction services. These services generate expenses and it is at the District's discretion as to the level and volume of services provided. Any adjustments made to the District's programs, or associated staffing and compensation levels, will influence the District's total instruction-related expenditures. Additionally, the District's student enrollment will influence the level and variety of services provided (see the **financial** and **program** sections of the report for additional detail). **Appendix 2-B** provides a detailed presentation of expenditures by function and per-student for the General Fund and all funds.
 - Regular education expenditures averaged \$4,438 per pupil District-wide and ranged from a high of \$5,497 at Claggett Middle School to a low of \$2,665 at the Kindergarten Center.
 - Special Education expenditures averaged \$8,805 per pupil District-wide and varied considerably from building to building based on the size of the population and disabilities served.
 - Vocational education expenditures at Medina High School were \$4,424 per pupil. Medina CSD sends about 180 students to the Medina County Career Center. The expenditures for programs for these students are paid through a 3 mil tax paid directly to the Career Center.

Support Services & Extracurricular Activities:

- *Facilities:* Although State law does not require facility-related services, the District is committed to providing these services to its students and employees so that it maintains buildings that are safe and conducive to learning. These services yield expenses and it is at the District's discretion how to provide such services. Medina CSD spends about 9.4

percent of its total all funds on building up-keep and maintenance, compared to the American Schools and Universities (AS&U) survey average of 8.35 percent for FY 2007-08. Medina CSD also spends more per square foot than the national averages reported by AS&U.

- *Transportation:* Although ORC § 3327.01 notes the minimum level of transportation services school districts are required to provide; it is at Medina CSD's discretion to determine the level of services it provides to its students. Ohio districts often provide transportation at levels above State minimum based on geographical and political considerations. Any adjustments made to the District's transportation service levels will have a direct impact on its transportation-related expenditures (see the **financial** section for additional detail). In general, Medina CSD spends more than the State average on a per bus and per mile basis. However, it only spends about 3.4 percent of its total all funds expenditures on transportation services, compared to the AS&U reported national median from FY 2005-06 of 4.9 percent.
- *Food Service:* Medina CSD's food service operation represents about 2.13 percent of all funds expenditures. Food service is an enterprise operation and the program is intended to be paid through user charges for meals and federal reimbursements. Medina CSD's food service operation is not currently self-sustaining, requiring \$17,300 annually in support from the surplus balance in the Food Service Fund. The District is spending down the large surplus balance in the Food Service Fund, prior to using transfers from the General Fund. More detailed USAS coding could help the District better identify areas where operations could be improved.
- *Extracurricular Activities:* The District's extracurricular-related expenditures are not significant to the District's total operating budget and represent only about 2.13 percent of total all funds expenditures. These services are not a requirement for graduation or required by the ORC or OAC. Medina CSD administrators stated that the District is committed to providing extracurricular activities to its students. However, these activities generate expenses and it is at the District's discretion to determine the type and number of extracurricular activities it provides. During the course of the audit, the District began coding its extracurricular expenditures in greater detail for use in future decision-making.

Programs

- With respect to class size and content, the District exceeds the District-wide minimum requirements established by the OAC and ORC. Student to teacher ratios (21.5:1 district-wide) are below the minimum requirements of 25:1. In addition to meeting the basic State curriculum requirements, the District offers a number of variations of required courses and electives starting in fourth grade. Finally, Medina CSD provides several classes that have low censuses; however, most of these are remedial and special education classes.

It is at the District's discretion to determine the type and number of electives it provides and there are costs associated with maintaining lower student-to-teacher ratios and offering a wide array of electives. However, changes to programs and curriculum delivery may affect the District's effectiveness (see the **program** section for additional detail).

Scope and Methodology

This performance audit was conducted in accordance with generally accepted government auditing standards. Those standards require that AOS plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. Audit work was conducted between February 2009, and July 2009. To complete this report, the auditors gathered a significant amount of data from Medina CSD, conducted interviews with numerous individuals associated within various departments within the District, and reviewed information from national and State sources. Prior to completing analyses of costs and reporting program details, Auditors tested the following data:

- Staffing, student, and program data from the District's Educational Management Information System (EMIS) was tested and revealed that the data was sufficiently reliable for the purposes of the assessments.
- Financial data from the District's Uniform School Accounting System was tested and determined to be sufficiently reliable, although auditors worked with the Treasurer during the audit to reclassify expenditures to capture program costs more accurately.
- Transportation data from the District's T-1 form was determined to be of indeterminate reliability. Because the District only maintains ridership counts from the first day of count week, it is not possible for auditors to verify the average number of riders reported on the District's T-1 form. Likewise, the ridership count form does not distinguish between regular, special, and non-public riders. Although the District's T-1 form data was of indeterminate reliability, the data would not materially change conclusions.
- The District provided square footage data for Medina CSD's buildings but corroborating evidence was not available for all of the District's buildings.¹
- Other information used for comparison purposes were not tested for reliability, although the information was reviewed for reasonableness and applicability.

¹ The square footage for the Bowman House, technology/print shop, maintenance shop, transportation garage, and two stadiums was provided by the District's Building and Grounds Supervisor. No corroborating evidence was available and, therefore, auditors were unable to verify the square footage.

External organizations and sources were used to provide program requirements, comparative information, and benchmarks including: the Ohio Revised Code (ORC), the Ohio Administrative Code (OAC), 2009 Uniform School Accounting System User Manual, American Schools and Universities (AS&U), and the National Center for Education Statistics (NCES).

The performance audit process involved significant information sharing with the District, including preliminary tables and drafts of findings related to the identified audit areas. Furthermore, periodic status meetings and discussions were held throughout the engagement to inform Medina CSD of key issues affecting selected areas, and share proposed findings and conclusions to improve or enhance program and business-side operations. Throughout the audit process, input from the District was solicited and considered when assessing the selected areas and reporting the results. Finally, Medina CSD provided verbal and written comments in response to various assessments, which were taken into consideration during the reporting process. Where warranted, AOS modified the report based on the District's comments.

The Auditor of State and staff express appreciation to Medina CSD's staff for their cooperation and assistance throughout this audit.

PROGRAM COSTS

Program Costs

Background

This section of the performance audit examines Medina City School District's (Medina CSD or the District) program expenditures. The performance audit provides an independent assessment and draws general conclusions about major program expenditures. District administrators expressed an intent to use the analyses and general conclusions presented in this performance audit section to formulate strategies for improvement.

Overview of Accounting Practices and Expenditures

The Treasurer is responsible for managing and tracking District expenditures. Medina CSD maintains its accounting in accordance with the principles of "fund" accounting. Fund accounting is used by governmental entities, such as school districts, to report financial position and the results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain district functions or activities. The transactions for each fund are reflected in a self-balancing group of accounts which present an accounting entity that stands separate from the activities reported in other funds.

The Uniform School Accounting System (USAS)¹ uses a combination of dimensions (different sets of codes, each of which supplies different elements of information) to categorize revenues and expenditures.² By selecting the most appropriate code within each required dimension, each financial transaction of the school district will be adequately identified. Determining the use of certain dimensions to identify each type of financial transaction is the responsibility of District administrators. The determination should consider the informational needs of the school district. For various reasons, certain financial transactions should be coded in more detail than others.

The *USAS User Manual* notes that local, State, and Federal reporting requirements determine the dimensions (and the level of detail within those dimensions) that must be used for financial reporting. Local needs drive the usage of the extended remaining dimensions and associated levels of detail. Because of various unique needs of each district, universal or minimum detail requirements would be difficult to establish. In general, however, experts agree that the use of fund, function (three levels), object (two levels), special cost center (as applicable), and subject area/subject (as applicable) will satisfy most reporting requirements.

¹ User Manual (Auditor of State, 2009)

² See **Appendix 2-A** for a complete list of dimensions used by USAS.

As reporting formats change and new reporting requirements may be implemented, the multi-dimensional approach provides a flexible structure which can be expanded or contracted to meet local, State, and Federal requirements. Based on the District's financial reporting, Medina CSD meets the general USAS reporting standards.

During the course of the audit, the Director of Business Affairs and Superintendent requested that the Treasurer recode historical USAS data. However, the Treasurer was unable to do so because the USAS system was closed for prior years. Instead, the Treasurer noted he will begin coding the majority of function codes to the four digit level for FY 2009-10.³ Although this level of coding is not required by USAS, District administrators requested the coding level adjustment to provide a greater level of detail, which will be useful when reviewing and discussing the District's finances internally and with its community (see **F2.4**, **F2.5**, **F2.6**, and **F2.7** for additional discussions on function level detail).

The District's total General Fund expenditures (\$68,921,251⁴) account for approximately 80 percent of the total all funds expenditures (\$86,628,004⁵). **Table 2-1** presents Medina CSD's General Fund and all fund expenditures in total and by grouped function for FY 2007-08⁶.

³ The USAS User Manual notes that the dimensions which are used by USAS include function. This dimension is designed to permit four levels of detail concerning each major function. For example, Function 1000 (first level) indicates the district-wide Instruction program, 1200 (second level) indicates Special Instruction, 1220 (third level) indicates Special Instruction-Handicapped, and 1222 (fourth level) indicates Special Instruction-Handicapped-Visually Impaired. Function codes are assigned by the Auditor of State's Office.

⁴The District's total General Fund expenditures (\$69,107,751) do not include transfers-out (\$186,500).

⁵The District's total all fund expenditures (\$96,098,824) do not include repayment of debt (\$9,170,785), transfers-out (\$264,725), and advances-out (\$35,310). Additionally, according to the Treasurer, Total All Fund expenditures includes the Board's paid portion of employee health care benefits (recorded in the General Fund and other funds) and all claims and fees paid to health care providers recorded in Fund 024 (Employee Benefits Self Insurance Fund). The Total All Funds Expenditures omits a receipt of \$7,436,534 paid to Fund 024 from the General Fund/other Funds (the Board's payment into the Self-Insurance Fund). Because this receipt is not subtracted from the Total All Funds Expenditures, the amount paid into and by the Self-Insurance Fund is essentially double counted, inflating Total All Fund Expenditures by \$7,436,534.

⁶**Appendix 2-B** illustrates the District's General Fund and all funds expenditures broken down by individual function code on a per student basis.

Table 2-1: Medina CSD FY 2007-08 Expenditures

	General Fund	Percent of Total General Fund	All Funds ¹	Percent of Total All Funds
Total Expenditures	\$68,921,251	100.00%	\$86,628,004	100.00%
Instruction ²	\$42,871,305	62.20%	\$44,717,524	51.62%
Support Services ³	\$24,338,664	35.31%	\$34,615,439	39.96%
Operation of Non-Instructional Services ⁴	\$90,099	0.13%	\$2,506,960	2.89%
Extracurricular Activities ⁵	\$1,254,005	1.82%	\$1,847,671	2.13%
Facilities Acquisition and Construction Services ⁶	\$367,178	0.53%	\$2,940,410	3.39%

Source: Medina CSD expenditure data

Note: Totals may vary from actual due to rounding.

¹The District’s all funds include the General Fund (001), Bond Retirement Fund (002), Permanent Improvement Fund (003), Building Fund (004), Food Service Fund (006), Special Trust Fund (007), Endowment Fund (008), Uniform School Supplies Fund (009), Rotary Internal Service Fund (014), Public School Support Fund (018), Other Grant Fund (019), District Agency Fund (022), Employee Benefits Self Insurance Fund (024), School Improvement Models Fund (032), Capital Grants Fund (071), Student Managed Activity Fund (200), District Managed Activity Fund (300), Auxiliary Service Fund (401), Management Information Systems Fund (432), Entry Year Programs Fund (440), Schoolnet Equipment/Infrastructure Fund (450), Data Communication Fund (451), Schoolnet Professional Development Fund (452), Ohio READS Fund (459), Alternative Schools Fund (463), Miscellaneous State Grant Fund (499), IDEA Part B Grants Fund (516), Limited English Proficiency Fund (551), Title I Disadvantaged Children Fund (572), and Title V Innovative Education Program Fund (573).

²Includes USAS function codes 1100 through 1990.

³Includes USAS function codes 2110 through 2990.

⁴Includes USAS function codes 3110 through 3290.

⁵Includes USAS function codes 4100 through 4690.

⁶Includes USAS function codes 5100 through 5900.

Table 2-1 shows that the District’s instruction and support services expenditures represent the majority of the District expenditures (97.52 percent and 90.98 percent respectively). The following summarizes the District’s expenditures, as illustrated in Appendix 2-B⁷:

- **Instruction⁸:** Appendix 2-B illustrates that the majority of the District’s instruction-related expenditures (36.89 percent) are coded to elementary schools, middle/junior high schools, and the high school and are regular education expenditures. The District spent a higher amount of regular education expenditures at the elementary schools (18.63 percent or \$2,186.23 per student) when compared to the middle schools (8.08 percent or \$948.66 per student) and high school (10.18 percent or \$1,194.70 per student). Additionally, the

⁷ Percentages and expenditures per student represent all funds. Although the District incurred higher expenditures in additional function codes, auditors focused on the major program costs that are directly impacted by student enrollment and where program adjustments would materially impact the District’s total expenditures.

⁸ The District does not code the majority of its instruction expenditures to a subject level, as such, auditors were unable to breakdown the District’s instruction expenditures by subject area (see Appendix 2-A for additional USAS detail). Medina CSD could use existing USAS dimensions to capture this information in the future.

District incurred a high amount of special education expenditures for its multi-handicapped (3.21 percent or \$376.20 per student), specific learning handicapped (5.49 percent or \$644.70 per student, and other instruction services (3.11 percent of \$365.38 per student) when compared to the remaining function codes in the Instruction category (see **F2.1** and **F2.2** for additional detail).

- **Supporting Services: Appendix 2-B** illustrates that the District incurred a high amount of expenditures for its office of the principal services (4.83 percent or \$566.80 per student), operation/maintenance of plant service (6.60 percent or \$774.76 per student), care and up-keep of buildings (2.84 percent or \$332.86 per student), other vehicle operation services (2.72 percent or \$319.52 per student), and other central supply services (8.72 percent or \$1,023.39 per student) when compared to the remaining function codes in the Support Service category (see **F2.4** and **F2.5** for a discussion on facility and transportation-related expenditures and services).
- **Operation of Non-Instructional Services: Appendix 2-B** illustrates that the District incurred higher expenditures for its food purchasing services (1.92 percent or \$224.99 per student) when compared to the remaining function codes in the Operation of Non-Instructional Services category (see **F2.6** for additional detail).
- **Extracurricular Activities: Appendix 2-B** illustrates the District incurred higher expenditures for its music oriented activities (0.17 percent or \$19.92 per student), boys sports-team (0.28 percent or \$32.32 per student), boys sports-individual (0.16 percent or \$18.24 per student), girls sports-team (0.13 percent or \$15.37 per student), girls sports-individual (0.11 percent or \$13.13 per student), mixed sports (0.41 percent or \$48.12 per student), and other sports oriented activities (0.38 percent or \$44.04 per student) when compared to the remaining function codes in the Extracurricular Activity category (see **F2.7** for additional detail).
- **Facilities and Acquisition and Construction Services: Appendix 2-B** illustrates that the District incurred higher expenditures for its building improvement services (1.77 percent or \$207.94 per student) when compared to the remaining function codes in the Facilities Acquisition and Construction Services category.

Findings

Instruction

Part I – Regular Education Expenditures⁹

F2.1 Medina CSD incurs most of its expenditures in the category of regular education¹⁰ when compared to remaining function codes in the Instruction category. **Table 2-2** illustrates the District’s General Fund and all fund regular education expenditures on a per building and per student basis for FY 2007-08.

⁹ See the **Program** section of the report for background information on the regular education program.

¹⁰ Regular education function codes include 1100 (regular instruction), 1110 (elementary instruction), 1120 (middle school instruction), and 1130 (high school instruction).

Table 2-2: FY 2007-08 Regular Education Expenditures

	Regular Education General Fund Expenditures	Regular Education All Fund Expenditures	Total Number of Regular Students¹ per Building	Total Regular Education General Fund Expenditures Per Student	Total Regular Education All Fund Expenditures Per Student
Garfield Elementary School	\$2,700,438	\$2,835,539	590	\$4,577	\$4,806
Ella Canavan Elementary School	\$3,036,531	\$3,063,494	733	\$4,143	\$4,179
Sidney Fenn Elementary School	\$3,003,684	\$3,028,382	669	\$4,490	\$4,527
Heritage Elementary School	\$2,242,749	\$2,266,699	492	\$4,558	\$4,607
H.G. Blake Elementary School	\$2,904,285	\$2,941,414	661	\$4,394	\$4,450
Kindergarten Center Elementary School	\$262,155	\$265,131 ²	100	\$2,635	\$2,665
Total Elementary School Regular Education Expenditures	\$14,149,842	\$14,400,659	3,245	\$4,360	\$4,438
Claggett Middle School	\$4,326,256 ³	\$4,361,930 ³	794	\$5,452	\$5,497
A.I. Root Middle School	\$4,230,156 ³	\$4,258,663 ³	880	\$4,807	\$4,839
Total Middle School Regular Education Expenditures	\$8,556,412	\$8,620,593	1,674	\$5,111	\$5,150
Total Medina High School Regular Education Expenditures	\$8,732,662	\$8,818,090	2,300	\$3,798	\$3,835
District-wide ⁴	\$130,936	\$195,467	N/A	N/A	N/A
Total Regular Education Expenditures⁵	\$31,569,852	\$32,034,809	7,219	\$4,373	\$4,438

Source: Medina CSD expenditure data, EMIS student enrollment report, and EMIS special education self-contained student report

Note: Totals may vary from actual due to rounding

¹The total number of regular education students excludes students in self-contained classrooms.

²Total all fund expenditures includes function 1100 (regular instruction).

³Total middle school expenditures include sixth grade expenditures.

⁴Total expenditures include function 1100 (regular instruction) and 1110.

⁵Total Regular Education Facility-Related Expenditures does not include function 1140 (Alternative Education) as it is not a major regular education program.

As illustrated in **Table 2-2**, Garfield Elementary School incurs higher regular education expenditures per student (both General Fund and all funds) when compared to the remaining elementary schools, with the exception of the Kindergarten Center Elementary

School. Although Garfield Elementary School's total regular education expenditures are the second lowest when compared to the other elementary schools, its student enrollment is also the second lowest, causing a higher expenditure per student ratio. The Kindergarten Center Elementary School's total regular education expenditures per student are low when compared to the remaining elementary schools because a portion of its expenditures are coded to a special education function code (see **F2.2** for additional details). Additionally, Claggett Middle School incurs higher regular education expenditures per student (both General Fund and all funds) when compared to A.I. Root Middle School. Lastly, the District incurs the lowest regular education expenditures per student at the High School, primarily due to economies of scale. For additional detail on the District's regular education instruction see the **Programs** section of the report.

Part II – Special Education Expenditures

F2.2 The Student Services Director oversees special education services at Medina CSD and ensures that students with special needs receive services outlined in their individualized education programs (IEP). At Medina CSD, most students with special needs are taught in a regular classroom (inclusion) for all or part of the school day. Some students receive specialized instruction from an intervention specialist, the frequency and duration of which is dependent on the student's learning or service needs as defined in the IEP. Other special education students have more intensive needs and are educated in a self-contained special education classroom. For additional detail on the District's special education instruction see the **Programs** section of the report.

Students with more intensive needs are sometimes educated outside of the District. Some Medina CSD students attend the Monarch School, a non-public school run by the Bellefaire Jewish Children's Bureau in Ohio that provides special education programs for children with autism.

The Child and Family Intervention Team (CFIT) Program is a partnership between Medina CSD and Heartland Behavioral Healthcare. CFIT provides academic and mental health services to students from across Medina County in grades four through twelve that are identified as having a severe emotional disturbance. Medina City Schools contributes three teachers to the program who provide instruction and Heartland Behavioral Healthcare contributes mental health assistance (e.g. intervention) in each classroom throughout the school day.

Table 2-3 presents Medina CSD's special education General Fund and all fund expenditures in total by building and per student for FY 2007-08 (see **Appendix 2-C** for an expenditure breakdown of special education expenditures by function and per building).

Table 2-3: Medina CSD FY 2007-08 Special Education Expenditures

	Special Education General Fund Expenditures	Special Education All Fund Expenditures	Total Special Needs Students per Building	Total Special Education General Fund Expenditures Per Special Needs Student	Total Special Education All Fund Expenditures Per Special Needs Student
District-wide	\$141,995	976,689	N/A	N/A	N/A
Garfield Elementary School	\$1,063,563	1,225,159	119	\$8,938	\$10,295
Ella Canavan Elementary School	\$865,311	865,311	77	\$11,238	\$11,238
Sidney Fenn Elementary School	\$518,794	678,113	104	\$4,988	\$6,520
Heritage Elementary School	\$612,703	612,703	59	\$10,385	\$10,385
Kindergarten Center Elementary School	\$333,151	333,151	43	\$7,748	\$7,748
H.G. Blake Elementary School	\$467,887	467,887	97	\$4,824	\$4,824
Claggett Middle School	\$945,845	945,845	130	\$7,276	\$7,276
A.I. Root Middle School	\$946,544	946,544	107	\$8,846	\$8,846
Medina High School	\$2,026,448	2,026,448	295	\$6,869	\$6,869
Total Special Education Expenditures	\$7,922,241¹	\$9,077,849¹	1,031	\$7,684	\$8,805

Source: Medina CSD expenditure data and EMIS Disability Report

Note: Totals may vary from actual due to rounding

¹ The District's special education expenditures include the following USAS function codes: 1210 (Academically Gifted), 1221 (Multi-Handicap), 1225 (Severe Behavior Handicap), 1226 (Developmental Handicap), 1227 (Specific Learning Handicap), 1229 (Other Handicap), 1270 (Disadvantaged Youth), and 1290 (Other Special Instruction). See **Appendix 2-C** for a complete breakdown of special education expenditures by function and by building.

As illustrated in **Table 2-3**, the District's special education General Fund expenditures total \$7,922,241 and all fund expenditures total \$9,077,849. When considered on a building level basis, Garfield Elementary School and the High School incur higher expenditures compared to the remaining buildings in the District. Garfield Elementary school educates a high number of speech and language impaired, emotional disturbance, and specific learning disabled students compared to the other elementary schools. Additionally, the High School educates a high number of other health impaired (minor), emotional disturbance, and specific learning disabled students. When considered on a per student basis, Garfield Elementary School, Ella Canavan Elementary School, and Heritage Elementary School have higher special education all fund expenditures per

student when compared to the other District schools. Ella Canavan and Heritage Elementary schools have higher special education expenditures per student, primarily due to the small population served and a corresponding inability to harness economies of scale.

Part III – Vocational Education Expenditures

F2.3 Medina CSD offers some vocational coursework at its middle and high schools, including family and consumer sciences and a Career Based Intervention (CBI) Program. In total, the District employs 6.0 full-time equivalent (FTE) vocational education teachers.

The Career Based Intervention (CBI) Program is a career-oriented educational program for academically disadvantaged students. The program combines job experience with work-related classroom experience, allowing students to attend school for part of the day and work at their place of employment for part of the day.

Students participating in CBI Program are enrolled in all classes necessary for graduation and can earn three elective credits per year for time spent on the job (one credit per 160 hours of work.) There are three teachers who oversee the CBI Program. In addition to providing classroom instruction, these teachers monitor and evaluate students' job performance.

Additional vocational courses are offered through the Medina County Career Center, which offers over 23 career technical programs, industry-based certifications, and college-prep academics and electives. Participation in the vocational program is limited to students in grades 11 and 12. A majority of students enrolled in courses at the Career Center receive all of their instruction (including technical and academic) at the Career Center. However, some students choose to attend the Career Center for technical courses and Medina High School for academic courses. For instance, a student might enroll in computer information systems courses at the Career Center and take AP Math at Medina High School.

Table 2-4 presents Medina CSD's vocational education General Fund and all fund expenditures in total broken down on a per student basis.

Table 2-4: FY 2007-08 Vocational Expenditures

	Vocational Education General Fund Expenditures ¹	Vocational Education All Funds Expenditures ²	Vocational Education Total Costs	Total Number of Students	Total Costs per Total Vocational Education Students
District-wide	\$30,968	\$5,954	\$36,922	109	\$339
Medina High School	\$445,293	N/A	\$445,293	109	\$4,085
Total Vocational Expenditures	\$476,261	\$5,954	\$482,215	109	\$4,424

Source: Medina CSD expenditure data and Student Count by Classroom EMIS report.

Note: Due to vocational education students taking some regular education courses, and the District coding regular education services in a different function code; auditors were unable to develop a total costs per total vocational education student that included the associated regular education costs.

¹USAS 1316 function code (Trade and Industrial Instruction).

²USAS 1314 function code (Home Economics Instruction).

As illustrated in **Table 2-4**, the majority of the District's vocational education expenditures are in the Trade and Industrial function code. The District's total vocational expenditures per student (\$4,424) are similar to the District's total regular education expenditures per student (\$4,438); however, higher than the District's High School total regular education expenditures per student (\$3,835).

Support Services

Part I- Facilities Services and Expenditures

F2.4 Medina CSD consists of nine schools: a Kindergarten Center, five elementary schools, two middle schools, and one high school. In addition, Medina CSD owns a garage shared by the Transportation and Operations departments, the Bowman House, which houses operations department offices, and a Recreation Center, which is attached to the District's High School. The Director of Business Affairs noted that the District is opening two new elementary schools for the 2009-10 school year.

The Director of Business Affairs is responsible for overseeing the management and operations of the facilities, including construction projects. Medina CSD's Buildings and Grounds Department, which is responsible for the operations and up-keep of the District's facilities, employs a buildings and grounds supervisor, a custodial services coordinator, heating ventilation and air conditioning (HVAC) coordinator, maintenance coordinator, and custodial and maintenance staff. Additionally, the District hires seasonal workers in the summer to assist with groundskeeping and maintenance activities. Based

on the District's FY 2007-08 financial data, the total cost of the facility-related services at Medina CSD was \$8,175,329.¹¹

On July 9, 2002 Medina CSD entered into a joint operating agreement and lease agreement with the City of Medina for the Medina Community Recreation Center (the Recreation Center). Under the terms of these agreements, the Recreation Center is owned by the School District and the City was granted a leasehold interest in the Recreation Center. The City is required to pay annual rent of \$1 each year, and 47.5 percent of the Recreation Center's operating expenses. These expenses are paid by Medina CSD and invoiced to the City on a monthly basis. The Treasurer noted that the District's share (52.5 percent) and City's share (47.5 percent) was developed based on Recreation Center use by students and the public. Medina CSD uses the Recreation Center for athletics, educational classes, and meetings.

Medina CSD's custodial/maintenance staff provide services for the Recreation Center. In FY 2007-08, Medina CSD's Business Office prepared 12 invoices, totaling \$369,630.72, billed to the City of Medina for the recreation portion of utilities, custodial labor, custodial supplies, maintenance service, and improvement cost paid by the District. Although Medina CSD incurs facility-related expenses for Recreation Center services, it is contractually bound to maintain the center for student and public use until 2052. More importantly, the Center comprises an important component of District recreation facilities and it is heavily used by the District.

Table 2-5 presents Medina CSD's General Fund and all fund facility-related expenditures in total and by function for FY 2007-08.

¹¹ Total all funds.

Table 2-5: FY 2007-08 Facility-Related Expenditures¹²

	General Fund	Percent of Total General Fund¹	All Funds	Percent of Total All Funds²
Operation and Maintenance of Plant Services ³	\$4,867,451	7.0%	\$5,718,491	6.6%
Care and Up-keep of Buildings ⁴	\$2,453,628	3.6%	\$2,456,838	2.8%
Total Facility-Related Expenditures	\$7,321,079	10.6%	\$8,175,329	9.4%

Source: Medina CSD expenditure data

Note: Totals may vary from actual due to rounding.

¹The District's total General Fund expenditures (\$69,107,751) do not include transfers-out (\$186,500).

²The District's total all fund expenditures (\$96,098,824) do not include repayment of debt (\$9,170,785), transfers-out (\$264,725), and advances-out (\$35,310).

³USAS 2700 function code (Maintenance Services).

⁴USAS 2720 function code (Custodial Services).

Table 2-5 shows that the District's total facility-related General Fund and all fund expenditures represent 10.6 percent and 9.4 percent of the District's total General Fund and all fund expenditures, respectively. When considered on a function level basis, the District's Operation and Maintenance of Plant Services (maintenance services) and Care and Up-keep of Buildings (custodial services) expenditures represent 7.0 percent and 3.6 percent of the general fund category and 6.6 percent and 2.8 percent of the all funds category. Benchmark data reported by the 37th Annual American School and University (AS&U) *Maintenance and Operations Cost Study*¹³ notes that school districts spent approximately 8.35 percent of total expenditures on maintenance and operations in FY 2007-08, down from 9.19 percent in the prior year. In addition, AS&U notes that 75¹⁴ percent of district respondents had maintenance and operations expenditures totaling less than \$6.5 million. As such, the District's total facility-related expenditures (\$8,175,329) are greater than that of the majority of the district respondents as is its percentage expended on M&O activities (9.4 percent).

As illustrated in **Table 2-5**, Medina CSD codes its facility-related expenditures to the Operation and Maintenance of Plant Services and Care and Up-keep of Buildings function codes. Although the District codes a portion of its facility-related expenditures down to a building level basis, a significant portion of the District's expenditures are coded to a district-wide level (see **Appendix 2-D** for additional detail). For example, the

¹²**Appendix 2-D** illustrates the District's facility-related function codes individually broken down on a per building, per square footage, and per student basis.

¹³ To arrive at data for the AS&U *Maintenance & Operations Cost Study*, a detailed questionnaire was mailed to chief business officials at the nation's public school districts asking them to document their institutions' maintenance and operation expenditures for the 2007-08 school year.

¹⁴ Ten percent of the district's that responded to the study did not answer this question.

District coded approximately \$3.1 million or 41.9 percent of total facility-related General Fund expenditures and approximately \$3.9 million or approximately 47.6 percent of total facility-related all fund expenditures to the district-wide code. Based on USAS, the District has the ability to code all facility-related expenditures to a building level code (operational unit). However, it is the District's discretion to determine the level of USAS coding that is sufficient to aid in management decision making.

Table 2-6 compares Medina CSD's facility-related expenditures on a per square footage and per student basis to AS&U's 37th *Annual Maintenance and Operations Cost Study*.

Table 2-6: FY 2007-08 Facility Expenditures per Square Foot and per Student

Objective Code	Medina CSD Total Expenditures	Medina CSD Expenditures per Square Foot ¹	Medina CSD Expenditures per Student ²	AS&U National Median per Square Foot	AS&U National Median per Student
Salaries/Benefits	\$3,536,094	\$3.02	\$479.08	\$2.05	\$380.48
Purchased Services	\$1,049,476	\$0.90	\$142.19	\$0.21	\$41.70
Utilities	\$2,078,780	\$1.78	\$281.64	\$1.52	\$299.43
Supplies and Materials	\$424,959	\$0.36	\$57.57	\$0.38	\$68.18
Capital Outlay	\$223,941	\$0.19	\$30.34	N/A	N/A
Other	\$7,829	\$0.01	\$1.06	\$0.40	\$86.55
Total General Fund	\$7,321,079	\$6.25	\$991.88	\$4.56	\$876.34
All Fund Utilities	\$2,078,780	\$1.78	\$281.64	\$1.52	\$299.43
Total All Funds	\$8,175,329	\$6.98	\$1,107.62	\$4.56	\$876.34

Source: Medina CSD expenditure data, EMIS enrollment report, and the AS&U

Note: Totals may vary from actual due to rounding.

¹ The District's square footage totals 1,170,623, which includes a Kindergarten Center, five elementary schools, two middle schools, one high school, the Bowman House, central office, technology/print shop, maintenance shop, transportation garage, and two stadiums. The square footage for the Bowman House, technology/print shop, maintenance shop, transportation garage, and two stadiums was provided by the District's Building and Grounds Supervisor and could not be verified by auditors.

² In FY 2007-08, Medina CSD served 7,381 students.

As illustrated in **Table 2-6**, the District's total General Fund and all fund expenditures per square foot and per student are higher than the AS&U national median in each category. The District's higher expenditures are most noticeable in the categories of salaries/benefits, purchased services, and utilities.

Benchmark data reported by the *Planning Guide for Maintaining School Facilities* [National Center for Education Statistics (NCES), February 2003] notes that the level

three standard for square footage cleaned per custodial employee averages 29,500.¹⁵ Additionally, the median square footage maintained per maintenance FTE (AS&U five-year average) is 95,000 and the acres per grounds keeping FTE (AS&U five-year average) is 43 acres.¹⁶ Based on the District's total square footage cleaned (1,165,223)¹⁷ and the abovementioned benchmarks, a total of 39.5 custodial staff are needed to care for the District's buildings. Additionally, based on the District's total square footage maintained (1,170,623) and total number of acres maintained (110),¹⁸ a total of 12.3 maintenance and 2.6 grounds employees would be needed to meet benchmark workload allocations.

Although facility-related services are not required under the Ohio Revised Code or Ohio Administrative Code, the District is committed to providing facility-related services to its students and employees to ensure a healthy environment that is conducive to learning. These facility-related services yield expenses and it is at the District's discretion how to provide such services. Any adjustments made to the District's staffing and compensation levels, purchased services, and energy management would significantly influence the District's total facility-related expenditures. Additionally, the District's student enrollment will influence the level of service provided as the number of students served directly affects the number of buildings operated by Medina CSD.

Furthermore, the District codes a significant portion of its facility-related expenditures at a district-wide level. If the District feels it is necessary, for decision making purposes, to code to a greater level (4-digit function code) or building level (operational unit), it should determine the time investment that is necessary to do so. Lastly, the District should review the NCES and AS&U benchmarks provided to determine staffing efficiency.

¹⁵ This represents the mid-point of the *Planning Guide for Maintaining School Facilities* range of 28,000 to 31,000 square feet, which is the normal standard for most facilities.

¹⁶ Averages derived from the FY 2003-04 through FY 2007-08 annual publications of the AS&U *Maintenance and Operations Cost Study*.

¹⁷ The Building and Grounds Supervisor noted the District's custodial staff are not responsible for cleaning the maintenance shop. Therefore, the maintenance shop's square footage (5,400) was excluded from the total square footage cleaned by custodial staff.

¹⁸ The acres mowed was provided by the District's Building and Grounds Supervisor and could not be verified by the auditors.

Part II – Transportation Services and Expenditures

F2.5 Medina CSD’s Board policy states that it will provide transportation for those students “whose distance from their school makes this service necessary within the limitations established by State law and the regulations of the State Superintendent of Instruction.” According to the Transportation Supervisor, all kindergarten students are transported to school without regard to the distance from their assigned school. Additionally, students in grades one through twelve who live beyond one mile from their assigned school are provided transportation. Furthermore, preschool students are provided transportation services.

The District employs a full-time Transportation Supervisor who oversees its transportation operations and manages the bus drivers and mechanics. The Transportation Supervisor at Medina CSD reports to the Director of Business Affairs, who oversees all aspects of transportation for Medina CSD students.

Medina CSD uses a fleet of 49 active and 14 spare buses to provide transportation to its regular and special needs students. Overall, Medina CSD served 4,535 Type I¹⁹ students and traveled approximately 649,800 miles in FY 2007-08. Based on the District’s financial data, the total cost of the transportation program at Medina CSD was \$2,977,945²⁰ in FY 2007-08, although the District was reimbursed \$1,185,674 or approximately 40 percent of the total cost by the State. Compared to data included in the AS&U 35th *Annual M&O Cost Study* (2006), Medina CSD spends approximately 3.4 percent of all expenditures on transportation, compared to the national median of 4.9 percent.

Table 2-7 presents Medina CSD’s General Fund transportation-related expenditures in total and by function for FY 2007-08.

¹⁹ Type-I services pertain to those provided on District-owned yellow buses.

²⁰ The District did not incur transportation-related expenditures outside the General Fund.

Table 2-7: FY 2007-08 Transportation-Related Expenditures²¹

	General Fund	Percent of Total General Fund ¹	Percent of Total All Fund ²
Service Area Direction ³	\$161,286	0.23%	0.19%
Student with a Disability ⁴	\$305,901 ²²	0.44%	0.35%
Other Vehicle Operation Services ⁵	\$2,358,396	3.42%	2.72%
Vehicle Servicing and Maintenance ⁶	\$152,363	0.22%	0.18%
Total Transportation-Related Expenditures	\$2,977,946	4.32%	3.44%

Source: Medina CSD expenditure data

Note 1: Totals may vary from actual due to rounding

Note 2: The District codes its transportation-related expenditures exclusively to the General Fund

¹The District's total General Fund expenditures (\$69,107,751) do not include transfers-out (\$186,500).

²The District's total all fund expenditures (\$96,098,824) do not include repayment of debt (\$9,170,785), transfers-out (\$264,725), and advances-out (\$35,310).

³USAS 2810 function code (Directing and Managing Pupil Transportation).

⁴USAS 2821 function code (Transportation for Students with Disabilities).

⁵USAS 2829 function code (Transportation services).

⁶USAS 2840 function code (Vehicle services).

Table 2-7 shows that the District's total transportation-related expenditures represent 4.3 percent and 3.4 percent of the District's total General Fund and all fund expenditures in FY 2007-08, respectively. When considered on a function level basis, the District's Other Vehicle Operation Services expenditures, which primarily include bus driver salary and benefit costs and fuel costs, represent the majority of the District's transportation-related expenditures (approximately 79 percent).

The Director of Business Affairs noted that the District's transportation-related services are provided at a district-wide basis. As such, the District codes its transportation-related expenditures at the district-wide level. Medina CSD has the ability to code all transportation-related expenditures at the building level; however, it should use its discretion in determining the level of USAS coding that is sufficient to aid in management decision-making.

Table 2-8 shows the District's General Fund transportation-related operating costs for FY 2007-08 on a per rider, per active bus, and per mile basis.

²¹ **Appendix 2-E** illustrates the District's transportation-related function codes individually broken down on a per rider, per active bus, and per mile basis.

²² The Transportation Supervisor noted that the function 2821 expenditures are costs associated with contracted services for special needs students. When these costs are excluded from the District's total Transportation-Related Expenditures, transportation comprises 3.9 percent of total General Fund expenditures and 3.1 percent of total All Fund expenditures.

Table 2-8: Transportation Cost Ratios

Objective Code	Total Expenditures	Per Rider ¹	Per Active Bus ²	Per Mile ³
Salaries/Benefits	\$1,952,252	\$430.49	\$39,841.89	\$3.00
Purchased Services	\$252,531 ⁴	\$55.68	\$5,153.69	\$0.39
Supplies and Materials	\$507,969 ⁵	\$112.01	\$10,366.72	\$0.78
Total General Fund	\$2,712,753	\$598.18	\$55,362.30	\$4.17
<i>State Average</i> ⁶	<i>N/A</i>	<i>N/A</i>	<i>\$45,112.09</i>	<i>\$4.00</i>

Source: Medina CSD expenditure data and T-form data

Note 1: Capital Outlay and Other objective codes were omitted from **Table 2-8** due to the District not coding expenditures to these object codes.

Note 2: Transportation data from the District's T-1 form was determined to be of indeterminate reliability. Because the District only keeps ridership counts from the first day of count week, it is not possible for auditors to verify the average number of riders reported on the District's T-1 form. Likewise, the ridership count form does not distinguish between regular, special, and non-public riders. Although the District's T-1 form data was of indeterminate reliability, the data would not materially change conclusions.

¹ The District transported 4,535 Type I riders in FY 2007-08.

² The District used a total of 49 active buses to provide transportation services in FY 2007-08.

³ The District traveled a total of 649,800 miles in FY 2007-08.

⁴ Contracted purchase services costs of \$201,752 were excluded from the purchased services line-item. The Transportation Supervisor noted these costs represented contracted services for students with special needs.

⁵ Spare bus supply and material costs of \$63,440.44 were excluded from the supplies and materials line-time. Although the District incurred costs from spare bus use (maintenance and operation costs), the nominal amount did not materially contribute to the Department's total expenditures. As such, spare bus supply and maintenance costs and the number of spare buses were excluded from **Table 2-8** so as to ensure that the table reflects active buses serving regular and District-served special needs riders. .

⁶ The Ohio Department of Education, FY 2007-08 *Operation Cost Analysis Report*.

Table 2-8 shows that the District's FY 2007-08 salary and benefits costs are a significant portion of the District's transportation-related expenditures. Medina CSD exceeds the State average cost per bus and cost per mile basis by 22.7 and 4.3 percent, respectively.

Ohio Revised Code (ORC) § 3327.01 requires that, at a minimum, school districts provide transportation to and from school to all students in grades kindergarten through eight who live more than two miles from their assigned school. As noted, the District's transportation service levels exceed the state minimum requirements, which increases the District's total transportation-related costs. Although ORC § 3327.01 notes the minimum level of transportation services required Medina CSD has the discretion to determine the level of services it provides. Ohio districts often provide transportation at levels above State minimum because of geographical and political considerations. Any adjustments made to the District's transportation service levels will have a direct impact on its transportation-related expenditures.

Furthermore, the District codes all its transportation-related expenditures to a district-wide level. If the District feels it is necessary, for decision making purposes, to code to a greater level (4-digit function code) or building level (operational unit), it should determine the time investment that will be required.

Operation of Non-Instructional Services

Part I – Food Service Expenditures

F2.6 Medina CSD operates a comprehensive food service program that includes breakfast, lunch, and a la carte items. Food service programs are operated as enterprise funds whereby the costs of the program are intended to be paid through user fees and the program is to be self sufficient. However, in FY 2007-08, the District reported total expenditures of \$1,845,450 and total revenues of \$1,828,196 in the Food Service Fund, for a deficit of approximately \$17,300. The Food Service Department is spending down the surplus in the Food Service Fund to cover the Department’s deficit. The Food Service Supervisor is responsible for purchasing, scheduling, budgeting, and supervising food service operations. The Food Service Supervisor at Medina CSD reports to the Director of Business Affairs, who oversees all aspects of food service for the District.

According to the Food Service Supervisor, deliveries of supplies and materials are received at the buildings, as this is the most efficient way to get the food items to the buildings. The Food Service Supervisor noted that some of the older school buildings do not have a lot of storage so the District keeps their deliveries at the High School. In FY 2007-08, the District reported a total of 39.76²³ food service FTEs in EMIS.

Table 2-9 presents Medina CSD’s food service-related expenditures in total and by function for FY 2007-08.

²³ Includes 38.76 food service FTEs (EMIS code 904) and a Food Service Supervisor (1.0 FTE, EMIS code 110).

Table 2-9: FY 2007-08 Food Service-Related Expenditures²⁴

	Food Service Fund	Percent of Total All Fund ¹
Service Area Direction ²	\$184,821	0.21%
Food Purchasing ³	\$1,660,629	1.92%
Total Food Service-Related Expenditures	\$1,845,450	2.13%
• <i>Salaries</i>		\$682,435
• <i>Benefits</i>		\$334,619
• <i>Purchased Services</i>		\$99,595
• <i>Supplies/Materials</i>		\$678,807
• <i>Capital Outlay</i>		\$49,994

Source: Medina CSD expenditure data

Note 1: Totals may vary from actual due to rounding. Detailed categories were limited to major expenditure categories and will agree to **Total Food Service Related Expenditures**.

Note 2: Total food service fund (006)

¹The District's total all fund expenditures (\$96,098,824) do not include repayment of debt (\$9,170,785), transfers-out (\$264,725), and advances-out (\$35,310).

²USAS 3110 function code (Directing and Managing Food Services).

³USAS 3120 function code (Preparing and Dispensing Services/Food Service Staff).

Table 2-9 shows that the District's total food service-related expenditures represent 2.13 percent of its total all fund expenditures in FY 2007-08. When considered on a function level basis, the Food Purchasing (Preparing and Dispensing Services/Food Service Staff) expenditures represent about 90 percent of the District's food service-related expenditures. When broken down on an object level basis, the District incurs the majority of expenditures in salaries, benefits, and supplies/materials.

Table 2-10 illustrates the District's food service-related expenditures on a per-building and per-student basis.

²⁴**Appendix 2-F** illustrates the District's food service-related function codes individually broken down on a percent of total food service fund expenditures and per student basis.

Table 2-10: FY 2007-08 Food Service Expenditures per Building and per Student

Building	Food Service Fund Expenditures ¹	Percent of Total Food Service Fund	Total Number of Student	Expenditures per Student
Garfield Elementary School	\$139,930	7.58%	613	\$228.27
Ella Canavan Elementary School	\$112,657	6.10%	742	\$151.83
Sidney Fenn Elementary School	\$110,568	5.99%	677	\$163.44
Heritage Elementary School	\$109,924	5.96%	502	\$218.97
H.G. Blake Elementary School	\$127,598	6.91%	666	\$191.59
Claggett Middle School	\$195,957	10.62%	821	\$238.83
A.I. Root Middle School	\$223,396	12.11%	897	\$249.05
Medina High School	\$590,858	32.02%	2,365	\$249.89
District-wide	\$234,565	12.71%	7,282 ²	\$32.21
Total Food Service-Fund Expenditures	\$1,845,453	100.00%	7,282²	\$253.44

Source: Medina CSD expenditure data and EMIS enrollment report

Note: Totals may vary from actual due to rounding.

¹The District did not code food service-related expenditures to the Kindergarten Center Elementary School.

² The Kindergarten Center Elementary School number of students (100 students) was excluded from district-wide and total number of District students.

Table 2-10 shows that the District incurs higher food service-related expenditures at Garfield Elementary School and H.G. Blake Elementary School when compared to the remaining elementary schools. The District's average elementary school food service-related expenditures per student are \$187.74. As such, Garfield Elementary School, Heritage Elementary School, and H.G. Blake Elementary School exceed the District's average elementary expenditures per student by 21.6, 16.6, and 2.1 percent, respectively. **Table 2-10** shows that the District incurs higher food service-related expenditures at A.I. Root Middle School than at Claggett Middle School. The District's average middle school food service-related expenditures per student are \$244.16. The District's expenditures per student at A.I. Root Middle School exceed the District's average middle school expenditures per student by 2.0 percent. Lastly, although the District incurs the highest amount of food service-related expenditures at Medina High School, its food service-related expenditures per student are similar to those of the middle schools.

Although the District codes a portion of its food service-related expenditures at a building level basis, a portion of the District's expenditures are coded to a district-wide level. This represented \$235,000 or 12.71 percent of total food service-related expenditures in FY 2007-08 (see **Appendix 2-F** for additional detail). Based on USAS, the District has the ability to code all food service-related expenditures to a building level code (operational

unit). However, it is at the District's discretion to determine the level of USAS coding that is sufficient to aid in management decision making.

Although the District codes a portion of its food service-related expenditures at a district-wide level; if the District feels it is necessary, for decision making purposes, to code to a greater level (4-digit function code), it should determine the time investment that will be required. Additionally, the District should review its building level food service functions and expenditures to determine potential efficiencies to reduce costs.

Extracurricular Activities

Part I—Extracurricular Expenditures

F2.7 Based on the District's financial data, the total cost of the extracurricular-related activities at Medina CSD was \$1,847,671 in FY 2007-08. **Table 2-10** presents Medina CSD's General Fund and all fund extracurricular-related expenditures grouped by function and in total for FY 2007-08²⁵.

²⁵ **Appendix 2-G** illustrates the District's extracurricular-related expenditures broken down by individual function code.

Table 2-10: FY 2007-08 Extracurricular-Related Expenditures

Function Codes	General Fund	Percent of Total General Fund ¹	All Funds	Percent of Total All Funds ²
Academic Oriented ³	\$81,677	0.12%	\$81,990	0.09%
Subject Oriented ⁴	\$43,111	0.06%	\$58,742	0.07%
Language Oriented ⁵	\$0	0.00%	\$5,967	0.01%
Music Oriented ⁵	\$113,283	0.16%	\$219,049	0.25%
Honor Societies ⁶	\$0	0.00%	\$8,588	0.01%
Occupation Oriented ⁷	\$0	0.00%	\$20,071	0.02%
Sports Oriented ⁸	\$977,921	1.42%	\$1,278,099	1.48%
School and Public Service Co-Curriculum ⁹	\$38,013	0.06%	\$175,166	0.20%
Total Extracurricular-Related Expenditures	\$1,254,005	1.82%	\$1,847,671	2.13%

Source: Medina CSD expenditure data

Note: Totals may vary from actual due to rounding

¹The District's total General Fund expenditures (\$68,921,251) do not include transfers-out (\$186,500).

²The District's total all fund expenditures (\$86,628,004) do not include repayment of debt (\$9,170,785), transfers-out (\$264,725), and advances-out (\$35,310).

³Academic Oriented expenditures include function 4100.

⁴Subject Oriented expenditures include functions 4110, 4113, 4115, 4117, and 4118.

⁵Language Oriented expenditures include functions 4123, 4125, 4126, and 4128.

⁶Music Oriented expenditures include functions 4130, 4136, 4138, and 4139.

⁷Honor Societies expenditures include functions 4140, 4141, and 4143.

⁸Occupation Oriented expenditures include function 4300.

⁹Sports Oriented expenditures include functions 4510, 4516, 4520, 4530, 4540, 4550, 4553, and 4590.

¹⁰School and public Service Co-Curriculum expenditures include functions 4600, 4610, 4630, 4660, 4670, 4680, and 4690.

Table 2-10 shows that the District's extracurricular-related General Fund and all fund expenditures were 1.82 and 2.13 percent of the District's total General Fund and all fund expenditures, respectively. When considered on a function level basis, the District's sports oriented expenditures represent the majority of the District's extracurricular-related expenditures (69.17 percent of all funds). **Appendix 2-G** illustrates that the majority of the District's sports oriented expenditures are coded to the boys and girls team and individual sports, and mixed sports.

However, **Appendix 2-G** shows that the District does not code its extracurricular-related expenditures at the individual sports oriented code (i.e., baseball, basketball, soccer, etc.). Based on USAS, the District has the ability to code all extracurricular-related

expenditures to individual function codes that would properly identify the total expenditures for each respective sport/activity. However, it is at the District's discretion to determine the level of USAS coding that is sufficient to aid in management decision making.

During the course of the audit, District administrators requested that the Treasurer recode the extracurricular-related expenditures (sports oriented) to add one additional level of function detail. Specifically, the Treasurer was asked to use function codes (4-levels) for each sports oriented activity to be able to determine the total cost (i.e., salary, benefit, transportation, purchased service, supply costs, etc.) of each respective sport offered. Although the Treasurer was unable recode historical data to the USAS 4-digit function code level; he used the Uniform Staff Payroll System (USPS) to develop an approximation of extracurricular-related costs for salaries, used a standard cost allocation method to determine an approximation for benefit costs, and used transportation costs reported by the Transportation Supervisor to meet the District administrators' request. **Table 2-11** illustrates the activity-specific information developed by the Treasurer for FY 2007-08.

**Table 2-11: FY 2007-08 Salary, Benefit, and Transportation
Extracurricular Expenditures²⁶**

Program	Program Description	Salaries	Benefits	Transportation	Total
4100	Academic & Subject Oriented	\$52,054	\$24,263	\$69,950	\$146,267
4110	Subject Oriented Activities	\$21,587	\$4,674	\$6,459	\$32,720
4112	Subject Oriented Activities Debate & Speech	\$1,607	\$345	\$0	\$1,952
4113	Subject Oriented Activities Drama	\$7,200	\$1,500	\$0	\$8,700
4114	Subject Oriented Activities Literacy	\$761	\$163	\$0	\$924
4130	Music Oriented Activities	\$28,967	\$6,247	\$15,309	\$50,523
4134	Marching Bands	\$8,456	\$1,808	\$6,440	\$16,704
4136	Instrumental Ensemble	\$16,854	\$3,611	\$0	\$20,465
4137	Vocal Ensemble	\$26,631	\$5,741	\$4,988	\$37,360
4139	Music Production	\$13,615	\$2,669	\$0	\$16,284
4511	Boys' Sports Baseball	\$18,214	\$3,912	\$5,825	\$27,951
4512	Boys' Sports Basketball	\$35,534	\$7,634	\$11,232	\$54,400
4513	Boys' Sports Soccer	\$28,392	\$5,486	\$5,863	\$39,741
4514	Boys' Sports Lacrosse	\$7,143	\$1,405	\$4,871	\$13,419

²⁶ AOS did not test the reliability of the District's USPS software system or information provided by the Transportation Supervisor due to time limitations.

Program	Program Description	Salaries	Benefits	Transportation	Total
4516	Boys' Sports Football	\$79,104	\$16,991	\$10,340	\$106,435
4518	Boys' Sports Aquatics	\$5,893	\$1,266	\$0	\$7,159
4523	Boys' Sports Cross-Country	\$11,964	\$2,569	\$5,925	\$20,458
4524	Boys' Sports Golf	\$11,071	\$2,378	\$2,007	\$15,456
4526	Boys' Sports Tennis	\$10,000	\$2,148	\$1,064	\$13,212
4527	Boys' Sports Track & Field	\$42,677	\$8,937	\$9,533	\$61,147
4528	Boys' Sports Wrestling	\$35,713	\$7,672	\$9,663	\$53,048
4532	Girls' Sports Basketball	\$27,499	\$5,907	\$8,123	\$41,529
4533	Girls' Sports Soccer	\$12,321	\$2,647	\$3,186	\$18,154
4534	Girls' Sports Softball	\$18,035	\$3,874	\$3,269	\$25,178
4535	Girls' Sports Volleyball	\$26,071	\$5,376	\$8,415	\$39,862
4538	Girls' Sports Lacrosse	\$5,714	\$1,227	\$3,357	\$10,298
4543	Girls' Sports Cross-Country	\$13,392	\$2,876	\$2,768	\$19,036
4544	Girls' Sports Golf	\$6,964	\$1,496	\$3,843	\$12,303
4545	Girls' Sports Gymnastics	\$11,428	\$2,455	\$1,127	\$15,010
4546	Girls' Sports Tennis	\$6,250	\$1,342	\$411	\$8,003
4547	Girls' Sports Track & Field	\$38,770	\$8,328	\$8,063	\$55,161
4548	Girls' Sports Lacrosse	\$6,428	\$1,122	\$164	\$7,714
4550	Mixed Sports	\$210,571	\$101,233	\$3,247	\$315,051
4553	Mixed Sports Cheerleading	\$13,571	\$2,546	\$6,300	\$22,417
4558	Mixed Sports Aquatics	\$17,678	\$3,085	\$4,887	\$25,650
4590	Other Sports Oriented Activities	\$12,591	\$2,196	\$230	\$15,017
4610	Student Government	\$9,328	\$1,996	\$0	\$11,324
4630	Student Patrol	\$946	\$203	\$0	\$1,149
4660	Student Patrol	\$4,509	\$964	\$0	\$5,473
4670	Class Oriented	\$10,513	\$2,259	\$0	\$12,772
4680	Yearbook	\$6,299	\$1,362	\$0	\$7,661
4690	Newspaper	\$950	\$204	\$0	\$1,154
Total General Fund Extracurricular Activity Expenditures		\$923,263	\$264,117	\$226,859	\$1,414,239

Source: Medina CSD expenditure data provided by the Treasurer

Note 1: Table 2-11 only includes General Fund expenditures

Note 2: The District incurred extracurricular expenditures in the all funds which include: Fund 006 (Food Service Fund)-(salary and benefit expenditures of \$957 and \$552, respectively); and Fund 300 (District Managed Activity Fund) - (salary and benefit expenditures of \$40,635 and \$8,017, respectively). The District's General Fund and all fund totals are \$964,854 and \$272,686, respectively.

Note 3: Data in Table 2-11 was not tested for reliability due to time limitations.

This data, although unaudited, shows the reader how information will be coded in Medina CSD's accounting system beginning in FY 2009-10. Although the Treasurer was unable to recode historical USAS data, he noted that for FY 2009-10, the District will code all respective extra-curricular activities to the 4-digit function code level.

As **Table 2-10** illustrates, the District's extracurricular-related expenditures are not significant in terms of the District's total operating budget. Additionally, these services are not a requirement for graduation (see the **Programs** section) or required by the Ohio Revised Code or Ohio Administrative Code. Based on conversations with the District, Medina CSD is committed to providing extracurricular activities to its students. However, these activities generate expenses and it is at the District's discretion as to the type and number of extracurricular activities offered.

Appendix 2-A

The dimensions used by USAS include the following:

- **Transaction Indicators:** were developed for identifying the various types of transactions that occur within a school district.
- **Funds:** are established by constitutional provisions or special statutes to help assure that money is spent for purposes specified in appropriations. Identification of funds usually is made in terms of their legal basis, in terms of objectives to be served, and sometimes in terms of both the source of receipts and type of activities which they finance. Funds include the General Fund, special revenue funds, and enterprise funds.
- **Function:** is a broad area of programs, sub-programs and activities into which expenditures are classified. These classifications provide managers the capability of projecting components of program costs and comparing costs through ratios or measures. This dimension is designed to permit four levels of detail concerning each major function. Functions include instruction, facilities maintenance and operation, and transportation.
- **Object:** further identifies expenditures as it defines the goods and services for which the school district pays. The object dimension is very significant in the accounting system. Objects include salaries, benefits, purchased service, etc.
- **Special Cost Center:** is a dimension that school districts use to track costs to satisfy temporary or special requirements. The special cost center is also used to account for each special project that is supported by restricted monies when more than one project exists within a given fund. Special cost center assignments are made at the school district level.
- **Subject Area/Subject:** is used to identify specific educational costs. Subject, a six character dimension, can be separated into three segments of two characters each. The first two characters, the subject area, are used to identify the basic subject areas. The second set of two characters provides a further breakdown of basic subject areas, while the third set provides a breakdown of the second set. The detail for the subject dimensions was developed by combining Federal and State Department of Education standards in order to permit as specific an identification as possible. Normally, not all levels of detail would be required, but in some instances, such as vocational education transactions, all levels of detail would be necessary in order to satisfy reporting requirements.

- **Operational Unit:** is the dimension which identifies specific facilities in the system. An operational unit is identified as a permanent operational entity, such as a school, administration building, warehouse, department, office, etc. This dimension is used to identify costs by unit or facility. Operational unit assignments are made by the school district.
- **Instructional Level:** is the dimension used to differentiate between various grades or educational levels within the district.
- **Job Assignment:** is the dimension used to identify staff costs. This dimension has value principally for local officials in personnel administration, staff evaluation, assignments, and recruiting. It may be used also in relating staff cost to the activity to which they are assigned. It has value in manpower supply/demand studies and reports. Job assignment codes can be used to identify what personnel do, and are assigned by the school district.

Appendix 2-B

Table 2-12 shows a more detailed breakdown of the District's General Fund and all funds expenditures by individual function and on a cost per student basis.

Table 2-12: FY 2007-08 General Fund and All Funds Expenditures by Function in Total and on a Cost-per-Student Basis

Function	Function Description	2008 History General Fund Expenditures	% of General Fund Expenditures	Cost Per Student ¹	2008 History All Fund Expenditures	% of All Fund Expenditures	Cost Per Student ¹
<i>Instruction</i>							
1100	Regular Instruction ²	\$61,337	0.09%	\$8.31	\$78,080	0.09%	\$10.58
1110	Elementary Instruction ²	\$15,885,503 ³	23.05%	\$2,152.22	\$16,136,550 ³	18.63%	\$2,186.23
1120	Middle/Junior High Instruction ²	\$6,890,349	10.00%	\$933.53	\$7,002,088	8.08%	\$948.66
1130	High School Instruction ²	\$8,732,662	12.67%	\$1,183.13	\$8,818,090	10.18%	\$1,194.70
1140	Alternative ²	\$24,070	0.03%	\$3.26	\$243,771	0.28%	\$33.03
1210	Academically Gifted	\$810,142	1.18%	\$109.76	\$810,142	0.94%	\$109.76
1221	Multi-Handicapped	\$2,776,769	4.03%	\$376.20	\$2,776,769	3.21%	\$376.20
1225	Severe Behavioral Handicapped	\$4,581	0.01%	\$0.62	\$4,581	0.01%	\$0.62
1226	Developmentally Handicapped	\$245	0.00%	\$0.03	\$245	0.00%	\$0.03
1227	Specific Learning Handicapped	\$4,025,387	5.84%	\$545.37	\$4,758,517	5.49%	\$644.70
1229	Other Handicapped	\$14,112	0.02%	\$1.91	\$115,675	0.13%	\$15.67
1270	Disadvantaged Youth	\$21,026	0.03%	\$2.85	\$341,941	0.39%	\$46.33
1290	Other Special Instruction	\$269,978	0.39%	\$36.58	\$269,978	0.31%	\$36.58
1314	Home Economics Ed.	\$0	0.00%	\$0.00	\$5,954	0.01%	\$0.81
1316	Trade and Industrial Education	\$476,260	0.69%	\$64.53	\$476,260	0.55%	\$64.53
1910	Student Intervention Services	\$182,031	0.26%	\$24.66	\$182,031	0.21%	\$24.66
1990	Other Instruction Services	\$2,696,852	3.91%	\$365.38	\$2,696,852	3.11%	\$365.38
<i>Support Services</i>							
2110	Dir of Supp Services-Pupils	\$838,341	1.22%	\$113.58	\$849,841	0.98%	\$115.14
2120	Guidance Services	\$1,573,132	2.28%	\$213.13	\$1,595,754	1.84%	\$216.20
2122	Counseling Services	\$18,787	0.03%	\$2.55	\$114,292	0.13%	\$15.48
2140	Psychological Services	\$486,044	0.71%	\$65.85	\$928,667	1.07%	\$125.82
2150	Speech Pathology and Audiology	\$600,200	0.87%	\$81.32	\$653,097	0.75%	\$88.48
2160	Instruction Enhancements	\$0	0.00%	\$0.00	\$10,171	0.01%	\$1.38

Function	Function Description	2008 History General Fund Expenditures	% of General Fund Expenditures	Cost Per Student ¹	2008 History All Fund Expenditures	% of All Fund Expenditures	Cost Per Student ¹
2189	Other Support Disabilities	\$0	0.00%	\$0.00	\$303	0.00%	\$0.04
2190	Other Support Services Pupils	\$0	0.00%	\$0.00	\$57,200	0.07%	\$7.75
2211	Service Area Direction	\$854,700	1.24%	\$115.80	\$854,700	0.99%	\$115.80
2212	Instructional and Curriculum Development Services	\$65,900	0.10%	\$8.93	\$89,854	0.10%	\$12.17
2213	Instruct Staff Training Services	\$30,576	0.04%	\$4.14	\$112,760	0.13%	\$15.28
2214	Instruction Staff-Classroom Sup	\$1,473,076	2.14%	\$199.58	\$1,566,354	1.81%	\$212.21
2215	Classroom Support Spec Ed aide	\$0	0.00%	\$0.00	\$259,812	0.30%	\$35.20
2219	Other Improvement, Instruct Staff	\$0	0.00%	\$0.00	\$124	0.00%	\$0.02
2222	School Library Services	\$823,189	1.19%	\$111.53	\$898,507	1.04%	\$121.73
2310	Board of Education Services	\$99,928	0.14%	\$13.54	\$99,928	0.12%	\$13.54
2411	Office of Superintendent Services	\$728,177	1.06%	\$98.66	\$728,177	0.84%	\$98.66
2413	State and Federal Projects Coordinating Services	\$0	0.00%	\$0.00	\$61,289	0.07%	\$8.30
2415	District Admin Services	\$3,832	0.01%	\$0.52	\$3,832	0.00%	\$0.52
2419	Other Executive Administration Service	\$1,122	0.00%	\$0.15	\$1,122	0.00%	\$0.15
2421	Office of the Principal Services	\$3,679,287	5.34%	\$498.48	\$4,183,569	4.83%	\$566.80
2429	Other School Administrative Service	\$10,548	0.02%	\$1.43	\$10,548	0.01%	\$1.43
2490	Other Administrative service	\$276,434	0.40%	\$37.45	\$276,434	0.32%	\$37.45
2500	Fiscal Services	\$1,441,276	2.09%	\$195.27	\$1,593,079	1.84%	\$215.84
2600	Support Services Business	\$0	0.00%	\$0.00	\$367	0.00%	\$0.05
2610	Service Area Direction	\$390,537	0.57%	\$52.91	\$390,537	0.45%	\$52.91
2640	Printing Publishing Duplication	\$217,167	0.32%	\$29.42	\$218,466	0.25%	\$29.60
2690	Other Support Service-Business	\$34,453	0.05%	\$4.67	\$34,453	0.04%	\$4.67
2700	Operation/Maintenance of Plant Service	\$4,867,451	7.06%	\$659.46	\$5,718,492	6.60%	\$774.76
2720	Care and Up-keep of Buildings	\$2,453,628	3.56%	\$332.42	\$2,456,838	2.84%	\$332.86
2810	Service Area Direction	\$161,286	0.23%	\$21.85	\$161,286	0.19%	\$21.85
2821	Students with a Disability	\$305,901	0.44%	\$41.44	\$305,901	0.35%	\$41.44
2829	Other Vehicle Operation Services	\$2,358,396	3.42%	\$319.52	\$2,358,396	2.72%	\$319.52

Function	Function Description	2008 History General Fund Expenditures	% of General Fund Expenditures	Cost Per Student ¹	2008 History All Fund Expenditures	% of All Fund Expenditures	Cost Per Student ¹
2840	Vehicle Servicing and Maintenance	\$152,363	0.22%	\$20.64	\$152,363	0.18%	\$20.64
2930	Information Services	\$125,653	0.18%	\$17.02	\$125,653	0.15%	\$17.02
2940	Staff Services	\$6,803	0.01%	\$0.92	\$6,803	0.01%	\$0.92
2964	OECN related Non-instruction	\$143,372	0.21%	\$19.42	\$182,831	0.21%	\$24.77
2990	Other Central Supply Services	\$117,106	0.17%	\$15.87	\$7,553,640	8.72%	\$1,023.39
Operation of Non-Instructional Services							
3110	Service Area Direction	\$0	0.00%	\$0.00	\$184,821	0.21%	\$25.04
3120	Food Purchasing	\$0	0.00%	\$0.00	\$1,660,629	1.92%	\$224.99
3210	Community Recreation Service	\$90,099	0.13%	\$12.21	\$98,339	0.11%	\$13.32
3250	Subsidy Services	\$0	0.00%	\$0.00	\$44,815	0.05%	\$6.07
3260	Non-Public School Services	\$0	0.00%	\$0.00	\$518,355	0.60%	\$70.23
Extracurricular Activities							
4100	Academic and Subject Oriented	\$81,677	0.12%	\$11.07	\$81,990	0.09%	\$11.11
4110	Subject Oriented Activities	\$43,111	0.06%	\$5.84	\$46,085	0.05%	\$6.24
4113	Drama	\$0	0.00%	\$0.00	\$11,363	0.01%	\$1.54
4115	Math	\$0	0.00%	\$0.00	\$263	0.00%	\$0.04
4117	Science	\$0	0.00%	\$0.00	\$896	0.00%	\$0.12
4118	Social Science	\$0	0.00%	\$0.00	\$134	0.00%	\$0.02
4123	European Language Clubs	\$0	0.00%	\$0.00	\$3,505	0.00%	\$0.47
4125	French Club	\$0	0.00%	\$0.00	\$361	0.00%	\$0.05
4126	German Club	\$0	0.00%	\$0.00	\$1,033	0.00%	\$0.14
4128	Spanish Club	\$0	0.00%	\$0.00	\$1,067	0.00%	\$0.14
4130	Music Oriented Activities	\$113,283	0.16%	\$15.35	\$147,029	0.17%	\$19.92
4136	Instructional Ensemble	\$0	0.00%	\$0.00	\$5,163	0.01%	\$0.70
4138	Glee Club	\$0	0.00%	\$0.00	\$47,520	0.05%	\$6.44
4139	Music Production	\$0	0.00%	\$0.00	\$19,338	0.02%	\$2.62
4140	Honor Societies	\$0	0.00%	\$0.00	\$1,393	0.00%	\$0.19
4141	National Honor Society	\$0	0.00%	\$0.00	\$3,164	0.00%	\$0.43
4143	Local Honor Society	\$0	0.00%	\$0.00	\$4,032	0.00%	\$0.55
4300	Occupation Oriented Activities	\$0	0.00%	\$0.00	\$20,071	0.02%	\$2.72
4510	Boys Sports -Team	\$190,258	0.28%	\$25.78	\$238,554	0.28%	\$32.32
4516	Football	\$0	0.00%	\$0.00	\$11,745	0.01%	\$1.59
4520	Boys Sports- Individual	\$134,650	0.20%	\$18.24	\$134,650	0.16%	\$18.24
4530	Girls Sports - Team	\$113,421	0.16%	\$15.37	\$113,421	0.13%	\$15.37
4540	Girls Sports - Individual	\$96,921	0.14%	\$13.13	\$96,921	0.11%	\$13.13
4550	Mixed Sports	\$355,059	0.52%	\$48.10	\$355,166	0.41%	\$48.12
4553	Cheerleading	\$0	0.00%	\$0.00	\$2,571	0.00%	\$0.35
4590	Other Sports Oriented Activities	\$87,611	0.13%	\$11.87	\$325,069	0.38%	\$44.04
4600	School Public Service Co-Curriculum	\$0	0.00%	\$0.00	\$38,060	0.04%	\$5.16
4610	Student Government	\$8,710	0.01%	\$1.18	\$31,305	0.04%	\$4.24
4630	Social Service Activities	\$0	0.00%	\$0.00	\$8,868	0.01%	\$1.20
4660	Student Patrol	\$6,215	0.01%	\$0.84	\$6,215	0.01%	\$0.84
4670	Class Oriented	\$13,043	0.02%	\$1.77	\$66,521	0.08%	\$9.01
4680	Yearbook	\$8,722	0.01%	\$1.18	\$18,539	0.02%	\$2.51
4690	Newspaper	\$1,322	0.00%	\$0.18	\$5,658	0.01%	\$0.77

Function	Function Description	2008 History General Fund Expenditures	% of General Fund Expenditures	Cost Per Student ¹	2008 History All Fund Expenditures	% of All Fund Expenditures	Cost Per Student ¹
Facilities Acquisition and Construction Services							
5100	Site Acquisition and Services "Land"	\$0	0.00%	\$0.00	\$235,112	0.27%	\$31.85
5500	Bldg Acquisition and Construction	\$0	0.00%	\$0.00	\$729,645	0.84%	\$98.85
5600	Building Improvement Services	\$0	0.00%	\$0.00	\$1,534,805	1.77%	\$207.94
5900	Other Facility Acquisition and Construction	\$367,178	0.53%	\$49.75	\$440,848	0.51%	\$59.73
Totals		\$68,921,251⁴	100%	\$9,337.66	\$86,628,004⁵	100.00%	\$11,736.62

Source: Medina CSD expenditure data and EMIS enrollment report

Note: Totals may vary from actual due to rounding

¹Total number of students equals 7,381.

²The District does not code the majority of its instruction expenditures to a subject level, as such, auditors were unable to breakdown the District’s instructional expenditures by subject (see **Appendix 2-A** for additional USAS detail). Medina CSD could use existing dimensions to record subject-level expenditure data.

³Total expenditures include sixth grade expenditures.

⁴Total General Fund expenditures do not include transfers-out (\$186,500).

⁵Total all funds expenditures do not include repayment of debt (\$9,170,785), transfers-out (\$264,725), and advances-out (\$35,310). Additionally, according to the Treasurer, Total All Fund expenditures includes the Board’s paid portion of employee health care benefits (recorded in the General Fund and other funds) and all claims and fees paid to health care providers recorded in Fund 024 (Employee Benefits Self Insurance Fund). The Total All Funds Expenditures omits a receipt of \$7,436,534 paid to Fund 024 from the General Fund/other Funds (the Board’s payment into the Self-Insurance Fund). Because this receipt is not subtracted from the Total All Funds Expenditures, the amount paid into and by the Self-Insurance Fund is essentially double counted, inflating Total All Fund Expenditures by \$7,436,534.

Appendix 2-C

Table 2-13 shows a more detailed version of the District’s General Fund and all funds special education expenditures broken down by individual function per building. It shows that the District incurred the majority of expenditures in the multi-handicap and specific learning handicap function codes. It should be noted, though, that not all cost are attributed to a specific classification of disability or, in some cases, to a related function code. Should Medina CSD find this information valuable for decision-making purposes, it should consider using additional dimensions to track the cost associated with specific classifications of disabilities.

**Table 2-13: FY 2007-08 Special Education Expenditures
by Function per Building**

Function	Academic Gifted (Function 1210)	Multi-Handicap (Function 1221)	Severe Behavior Handicap (Function 1225)	Developmental Handicap (Function 1226)	Specific Learning Handicap (Function 1227)	Other Handicap (Function 1229)	Disadvantaged Youth (Function 1270)	Other Special Instruction (Function 1290)
Fund	General Fund/All Fund	General Fund/All Fund	General Fund/All Fund	General Fund/All Fund	General Fund/All Fund	General Fund/All Fund	General Fund/All Fund	General Fund/All Fund
District	\$4,066	\$118,484	\$4,581		\$752/ \$733,130	\$14,112/ \$101,563		
Garfield Elementary School	\$104,585	\$330,993			\$541,498		\$21,026/ \$161,596	65,460
Ella Canavan Elementary School	\$96,873	\$192,143			\$479,565			96,730
Sidney Fenn Elementary School	\$133,072	\$28,667			\$357,054		\$159,319	
Heritage Elementary School	\$94,390	\$121,329			\$289,195			107,789
Kindergarten Center Elementary School		\$296,065			\$37,086			
H.G. Blake Elementary School	\$109,325	\$179,334			\$179,228			
Claggett Middle School	\$71,926	\$404,996			\$468,923			
A.I. Root Middle School	\$102,370	\$221,017			\$623,157			
Medina High School	\$93,534	\$883,740		\$245	\$1,048,928			
Total	810,142	\$2,776,769	\$4,581	\$245	\$4,025,387/ \$4,758,517	\$14,112/ \$115,675	\$21,026/ \$341,941	\$269,978

Source: Medina CSD expenditure data

Appendix 2-D

Table 2-14 and **Table 2-15** show detailed versions of the District’s facility-related function codes individually broken down on a per building, per square footage, and per student basis.

Table 2-14: Operations and Maintenance of Plant Services¹

Building	Total Expenditures (All Funds)	Percent of Total Facility-Related Expenditures	Total Expenditures per Square Foot²	Total Expenditures per Student³
Garfield Elementary School	\$84,161	1.0%	\$1.28	\$137.29
Ella Canavan Elementary School	\$106,529	1.3%	\$1.48	\$143.57
Sidney Fenn Elementary School	\$79,246	1.0%	\$1.10	\$117.14
Heritage Elementary School ⁴	\$96,127	1.2%	\$1.98	\$191.49
Kindergarten Center Elementary School	\$32,224	0.4%	\$1.66	\$323.85
H.G. Blake Elementary School	\$93,910	1.1%	\$1.21	\$141.01
Claggett Middle School	\$138,859	1.7%	\$1.36	\$169.24
A.I. Root Middle School	\$239,989	2.9%	\$1.79	\$267.55
Medina High School	\$1,126,989	13.8%	\$2.06	\$476.63
District-wide ⁵	\$3,720,459	45.5%	\$3.18	\$504.06
Total All Fund Facility-Related Expenditures⁶	\$5,718,491	69.9%	\$4.88	\$774.76

Source: Medina CSD expenditure data, District square footage, and EMIS enrollment report

Note: Totals may vary from actual due to rounding

¹ USAS 2700 function code (maintenance services) all fund expenditures.

² The District's square footage totals 1,170,623, which includes a Kindergarten Center, five elementary schools, two middle schools, one high school, the Bowman House, central office, technology/print shop, maintenance shop, transportation garage, and two stadiums. The square footage for the Bowman House, technology/print shop, maintenance shop, transportation garage, and two stadiums was provided by the District's Building and Grounds Supervisor and was unable to be verified.

³ The District's FY 2007-08 total number of students is 7,381.

⁴ Heritage Elementary School incurred General Fund expenditures totaling \$65,626, which represent 0.9 percent of the District's total General Fund Facility-Related expenditures. The District's General Fund expenditures per square foot total \$1.35 and expenditures per student total \$130.73.

⁵ The District incurred District-wide General Fund expenditures totaling \$2,899,919, which represent 39.6 percent of the District's total General Fund Facility-Related expenditures. The District's General Fund expenditures per square foot total \$2.48 and expenditures per student total \$158.60.

⁶ The District incurred total General Fund expenditures of \$4,867,451, which represent 66.5 percent of the District's total General Fund Facility-Related expenditures. The District's total General Fund expenditures per square foot total \$4.16 and expenditure per student total \$659.46.

Table 2-15: Care and Up-Keep of Buildings¹

Building	Total Expenditures (All Funds)	Percent of Total Facility-Related Expenditures	Total Expenditures per Square Foot²	Total Expenditures per Student³
Garfield Elementary School ⁴	\$185,414	2.3%	\$2.81	\$302.47
Ella Canavan Elementary School	\$178,656	2.2%	\$2.49	\$240.78
Sidney Fenn Elementary School	\$192,971	2.4%	\$2.68	\$285.25
Heritage Elementary School	\$78,541	1.0%	\$1.62	\$156.46
Kindergarten Center Elementary School	\$60,492	0.7%	\$3.11	\$607.96
H.G. Blake Elementary School	\$190,464	2.3%	\$2.45	\$285.98
Claggett Middle School	\$268,076	3.3%	\$2.63	\$326.72
A.I. Root Middle School	\$220,973	2.7%	\$1.65	\$246.35
Medina High School	\$909,479	11.1%	\$1.67	\$384.64
District-wide	\$171,772	2.1%	\$0.15	\$23.27
Total All Fund Facility-Related Expenditures⁵	\$2,456,838	30.1%	\$1.06	\$332.86

Source: Medina CSD expenditure data, District square footage, and EMIS enrollment report

¹ USAS function code 2720 (custodial services) all fund expenditures.

² The District's square footage totals 1,170,623, which includes a Kindergarten Center, five elementary schools, two middle schools, one high school, the Bowman House, central office, technology/print shop, maintenance shop, transportation garage, and two stadiums. The square footage for the Bowman House, technology/print shop, maintenance shop, transportation garage, and two stadiums was provided by the District's Building and Grounds Supervisor and was unable to be verified.

³ The District's FY 2007-08 total number of students is 7,381

⁴ Garfield Elementary School incurred General Fund expenditures of \$182,204, which represent 2.5 percent of the District's total General Fund Facility-Related expenditures. The District's General Fund expenditures per square foot total \$2.76 and expenditure per student total \$297.23.

⁵ The District incurred total General Fund expenditures of \$2,453,628, which represent 33.5 percent of the District's total General Fund Facility-Related expenditures. The District's total General Fund expenditures per square foot total \$1.06 and expenditure per student total \$332.42.

Appendix 2-E

Table 2-16 shows a more detailed version of the District's transportation-related expenditures broken down by individual function code on a per rider, per active bus, and per mile basis.

Table 2-16: Transportation Cost Ratios

Function	General Fund Expenditures	Per Rider ¹	Per Active Bus ²	Per Mile ³
Total	\$2,977,945	\$656.66	\$60,774.39	\$4.58
Service Area Direction ⁴	\$161,286	\$35.56	\$3,391.55	\$0.25
Student with a Disability ⁵	\$305,901 ²⁷	\$67.45	\$6,242.87	\$0.47
Other Vehicle Operation Services ⁶	\$2,358,396	\$520.04	\$48,130.53	\$3.63
Vehicle Servicing and Maintenance ⁷	\$152,363	\$33.60	\$3,109.45	\$0.23

Source: Medina CSD expenditure data and T-form data

Note 1: Totals may vary from actual due to rounding

Note 2: Function codes 2830 (Monitoring Service) and 2890 (Other Pupil Transportation) were omitted as the District did not code expenditures to these function codes.

Note 3: The District codes its transportation-related expenditures exclusively to the General Fund.

¹The District transported 4,535 Type I riders in FY 2007-08.

² The District used a total of 49 active buses to provide transportation services in FY 2007-08. Although the District incurred costs from spare bus use (maintenance and operation costs), the nominal amount did not materially contribute to the Department's total expenditures. As such, spare buses were excluded from **Table 2-16**.

³ The District traveled a total of 649,800 miles in FY 2007-08.

⁴ USAS 2810 function code.

⁵ USAS 2821 function code.

⁶ USAS 2829 function code.

⁷ USAS 2840 function code.

²⁷ According to the Transportation Supervisor, these costs are associated with contracted services for students with special needs.

Appendix 2-F

Table 2-17 shows a more detailed version of the District’s food service-related function codes individually broken down on a percent of total food service fund expenditures and per student basis.

Table 2-17: Food Service-Related Expenditures by Function

Building	Total Expenditures	Percent of Total Food Service-Related Expenditures	Total Expenditures per Student ³
Service Area Direction¹			
District-wide	\$184,821	10.01%	\$25.04
Food Purchasing²			
Garfield Elementary School	\$139,930	7.55%	\$228.27
Ella Canavan Elementary School	\$112,657	6.08%	\$151.83
Sidney Fenn Elementary School	\$110,568	5.97%	\$163.44
Heritage Elementary School	\$109,924	5.93%	\$218.97
H.G. Blake Elementary School	\$127,598	6.89%	\$191.59
Claggett Middle School	\$195,957	10.58%	\$238.83
A.I. Root Middle School	\$223,396	12.06%	\$249.05
Medina High School	\$590,858	31.90%	\$249.89
District-wide	\$49,743	2.69%	\$6.83 ³
Total Facility-Related Expenditures	\$1,660,629	89.65%	\$228.06³

Source: Medina CSD expenditure data and EMIS enrollment report

¹USAS 3110 function code.

²USAS 3120 function code

³The Kindergarten Center Elementary School number of students (100 students) was excluded from district-wide and total number of District students.

Appendix 2-G

Table 2-18 shows a more detailed version of the District's extracurricular-related expenditures broken down by individual function code.

Table 2-18: FY 2007-08 Extracurricular-Related Expenditures by Function

	General Fund	Percent of Total General Fund ¹	All Funds	Percent of Total All Fund ²
Academic and Subject Oriented	\$81,677	0.12%	\$81,990	0.09%
Subject Oriented Activities	\$43,111	0.06%	\$46,085	0.05%
Drama	\$0	0.00%	\$11,363	0.01%
Math	\$0	0.00%	\$263	0.00%
Science	\$0	0.00%	\$896	0.00%
Social Science	\$0	0.00%	\$134	0.00%
European Language Club	\$0	0.00%	\$3,505	0.00%
French Club	\$0	0.00%	\$361	0.00%
German Club	\$0	0.00%	\$1,033	0.00%
Spanish Club	\$0	0.00%	\$1,067	0.00%
Music Oriented Activities	\$113,283	0.16%	\$147,029	0.17%
Instructional Ensemble	\$0	0.00%	\$5,163	0.01%
Glee Club	\$0	0.00%	\$47,520	0.05%
Music Production	\$0	0.00%	\$19,338	0.02%
Honor Societies	\$0	0.00%	\$1,393	0.00%
National Honor Society	\$0	0.00%	\$3,164	0.00%
Local Honor Society	\$0	0.00%	\$4,032	0.00%
Occupation Oriented Activities	\$0	0.00%	\$20,071	0.02%
Boys Sports-Team	\$190,258	0.28%	\$238,554	0.28%
Football	\$0	0.00%	\$11,745	0.01%
Boys Sports- Individual	\$134,650	0.20%	\$134,650	0.16%
Girls Sports-Team	\$113,421	0.16%	\$113,421	0.13%
Girls Sports-Individual	\$96,921	0.14%	\$96,921	0.11%
Mixed Sports	\$355,059	0.52%	\$355,166	0.41%
Cheerleading	\$0	0.00%	\$2,571	0.00%
Other Sports Oriented Activities	\$87,611	0.13%	\$325,069	0.38%

	General Fund	Percent of Total General Fund¹	All Funds	Percent of Total All Fund²
School Public Service Co-Curriculum	\$0	0.00%	\$38,060	0.04%
Student Government	\$8,710	0.01%	\$31,305	0.04%
Social Services	\$0	0.00%	\$8,868	0.01%
Student Patrol	\$6,215	0.01%	\$6,215	0.01%
Class Oriented	\$13,043	0.02%	\$66,521	0.08%
Yearbook	\$8,722	0.01%	\$18,539	0.02%
Newspaper	\$1,322	0.00%	\$5,658	0.01%
Total Extracurricular-Related Expenditures	\$1,254,005	1.82%	\$1,847,671	2.13%

Source: Medina CSD expenditure data

Note: Totals may vary from actual due to rounding

¹The District's total General Fund expenditures (\$68,921,251) do not include transfers-out (\$186,500).

²The District's total all fund expenditures (\$86,628,004) do not include repayment of debt (\$9,170,785), transfers-out (\$264,725), and advances-out (\$35,310).

Table 2-19 shows a more detailed version of the District's extracurricular-related expenditures on a per building and per student basis.

**Table 2-19: FY 2007-08 Extracurricular-Related Expenditures
per Building and per Student**

Building	Fund	Total Expenditures¹	Percent of Total Extracurricular-Related Expenditures	Total Expenditures per Student
Garfield Elementary School	General	\$1,288	0.10%	\$2.10
	All	\$2,250	0.12%	\$3.67
Ella Canavan Elementary School	General	\$2,772	0.22%	\$3.74
	All	\$3,138	0.17%	\$4.23
Sidney Fenn Elementary School	General	\$2,912	0.23%	\$4.30
	All	\$3,717	0.20%	\$5.49
Heritage Elementary School	General	\$4,068	0.32%	\$8.10
	All	\$4,068	0.22%	\$8.10
H.G. Blake Elementary School	General	\$2,013	0.16%	\$3.02
	All	\$2,013	0.11%	\$3.02
Claggett Middle School	General	\$134,661	10.74%	\$164.12
	All	\$149,989	8.12%	\$182.80
A.I. Root Middle School	General	\$104,240	8.31%	\$116.21
	All	\$129,596	7.01%	\$144.48
Medina High School	General	\$883,908	70.49%	\$373.82
	All	\$1,434,755	77.65%	\$606.79
District-wide	General	\$118,143	9.42%	\$16.23
	All	\$118,143	6.39%	\$16.23
Total Facility-Related Expenditures	General	\$1,254,005	100.00%	\$172.22²
	All	\$1,847,671	100.00%	\$253.75²

Source: Medina CSD expenditure data and EMIS enrollment report

Note: Totals may vary from actual due to rounding.

¹Total expenditures include all functions.

²Total number of students excludes 100 students from the Kindergarten Center Elementary since the District did not code extracurricular-related expenditures to the building.

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Programs

Background

This section of the performance audit section includes a review of Medina CSD's required and elective programs. The performance audit provides an independent assessment of the programs offered at Medina CSD in relation to State requirements and draws general conclusions about the above area. The District's intent is to use the analyses and general conclusions presented in this performance audit section to formulate strategies for improvement.

Overview

Medina CSD consists of nine schools: a Kindergarten Center, five elementary, two middle, and one high school. The elementary schools provide instruction to students in preschool through grade 5, the middle schools educate students in grades 6 through 8, and the high school teaches students in grades 9 through 12. The Kindergarten Center¹ provides instruction to preschool and kindergarten students. The five elementary schools teach students in grades kindergarten through five.² As a general rule, regular education teachers at the elementary schools provide instruction on all core subjects (language arts, math, science, and social studies) to the same group of students. However, some teachers choose to work together and team-teach—under this model, one teacher may provide language arts instruction for two groups of students while a second teacher provides science and math instruction for the same groups of students.

A.I. Root and Claggett Middle Schools provide instruction for students in grades six through eight. The middle schools operate similar to a high school in that students move from one class to another. In sixth grade, the District uses two-person teams where one teacher may be responsible for language arts curriculum and another prepares the math and science lessons. In seventh and eighth grades, students move from class to class depending on their academic placement and participation in electives.

The District's student composition includes regular, special, and vocational students. Regular education students include those students who are educated in a regular classroom setting. Special education students include those students who are educated in a regular classroom

¹ According to the District, the Kindergarten Center Elementary School will be closed in FY 2009-10 due to opening two new elementary schools and redistricting which occurred for FY 2008-09. It was used to temporarily alleviate classroom space constraints in Medina CSD's elementary schools. All preschoolers will be educated at Northrop Elementary School.

² Based on the District's Education Management Information System (EMIS) enrollment report, H.G. Blake Elementary School did not provide instruction to kindergarten students in FY 2007-08.

setting, but may need additional help from an intervention specialist for a specific subject or topic, as well as students who receive a majority of their instruction in a self-contained classroom. In addition, Medina High School students may participate in vocational education. The District offers a Career Based Intervention (CBI) Program for academically disadvantaged students. The program combines job experience with work-related classroom experience by allowing students to attend school for part of the day and spending part of the day at their place of employment. Additionally, Medina CSD's 11th and 12th grade students may attend vocational and technical programs at the Medina County Career Center.

In FY 2007-08, Medina CSD was designated as an *excellent* school district, meeting 29 of the 30 state indicators, and received a performance index score of 101.7 out of 120 points. Additionally, the District met its adequate yearly progress (AYP). The District's test scores and AYP are indicative of the effectiveness of its instructional programs.

General Curriculum Requirements

According to Ohio Revised Code (ORC) § 3313.60, boards of education shall prescribe a curriculum for all schools under their control which includes the following:

- Language arts, including reading, writing, spelling, oral and written English, and literature;
- Geography, the history of the United States and Ohio, and national and state and local governments in the United States and, in particular, one year of American history in eighth grade ;
- Mathematics;
- Natural science, including instruction in the conservation of natural resources;
- Health education;
- Physical education;
- Fine arts, including music; and
- First aid, including cardiopulmonary resuscitation (CPR), safety, and fire prevention³.

In addition to the curriculum requirements listed above, the ORC § 3313.60 requires students to complete one year of American history to be advanced from eighth to ninth grade.

Furthermore, ORC § 3313.603 establishes the requirements for high school graduation, measured in "units." One unit is a minimum of one hundred twenty hours of course instruction, except for laboratory courses in which one unit is a minimum of one hundred fifty hours of course instruction. One-half unit equates to a minimum of sixty hours of course instruction, except for

³Except that upon written request of the student's parent or guardian, a student shall be excused from taking cardiopulmonary resuscitation.

physical education courses where one-half unit means a minimum of one hundred twenty hours of course instruction.

The requirements for graduation from high school includes twenty units earned in grades nine through twelve and distributed as shown in **Table 3-1**:

Table 3-1: Courses Required for High School Graduation

Subject	Number of Required Units ¹
English Language Arts	4
Health	1/2
Mathematics	3
Physical Education	1/2
Science	3- including one unit of biological sciences and one unit of physical sciences
Social Studies	3- including 1/2 unit of American history and 1/2 unit of American government
Electives	6- including one unit, or two 1/2 units, chosen from among the areas of business/technology, fine arts, and/or foreign language.

Source: ORC § 3313.603

¹ Beginning with students who enter ninth grade for the first time on or after July 1, 2010, the requirements for graduation will include four units of math (including one unit of Algebra II or its equivalent). In addition to the science requirement described in **Table 3-1**, the requirement changes to include 1 unit of advanced study in chemistry, physics, or other physical science; advanced biology or other life science; or astronomy, physical geology, or other earth or space science. Finally, the number of electives required for graduation will decrease to 5 units. Moreover, ORC § 3313.603 stipulates that students entering ninth grade for the first time on or after July 1, 2010 complete two semesters or the equivalent of fine arts and requires that each school integrate the study of economics and financial literacy into one or more existing courses so that every high school student receives instruction in those concepts.

Each school district retains the authority to require a more rigorous minimum curriculum for high school graduation than specified in ORC § 3313.603. Boards of education, through the adoption of resolutions, may stipulate a minimum high school curriculum that requires more than twenty units of academic credit to graduate. Similarly, high schools may permit students below the ninth grade to take advanced work for high school credit. A high school can count such advanced work toward the graduation requirements provided that the advanced course was taught by a person who possesses a license or certificate that is valid for teaching high school and that the course is designated by the board of education as meeting the high school curriculum requirements.

Medina CSD currently requires its students to earn a total of 21 units in courses that include the following: language arts (4 units), mathematics (3 units), science (3 units), social studies (3 units), health (1/2 unit), physical education (1/2 unit), and electives (7 units). Based on Medina CSD's total number of units required to graduate and the specified number of units per curriculum, the District exceeds the requirements of ORC § 3313.603. Specifically, Medina CSD

requires its students to complete one additional elective course to complete the requirements for graduation.

Medina High School offers both honors and advanced placement courses.⁴ Honors classes are more in-depth and more difficult compared to regular courses. Advanced placement (AP) courses are considered college-level courses, carry high expectations, and sometimes require the completion of summer assignments. At the completion of an AP course, students are encouraged to take the applicable AP exam, as acceptable scores may enable students to earn college credit by demonstrating competence in freshman college-level course work.

⁴ All District schools provide AP courses.

Findings

Required and Elective Courses by Grade Level

F3.1 **Table 3-2** shows the District’s required and elective course offerings at the elementary schools.

Table 3-2: Elementary School Course Offerings

Grades 1-5 Required Courses ¹	Grade 4 Electives	Grade 5 Electives
Language Arts	Instrumental (Strings)	Instrumental (Strings)
Math		Instrumental (Band)
Science		Advanced Math
Social Studies		
Art		
General Music		
Physical Education		

Source: Medina CSD Course Options

¹According to the Director of Instruction, health is not a stand-alone class; the health curriculum is incorporated as part of the science and physical education coursework.

As shown in **Table 3-2**, the District’s required elementary school courses meet the ORC § 3313.60 requirements; and, although not required to provide electives, it does in fourth and fifth grades. In addition to the courses shown in **Table 3-2**, the District operates a half-day kindergarten program for all students and provides an extended full-day program for students designated as academically at risk⁵. ORC § 3321.05 states that any school district may operate all-day kindergarten or extended kindergarten,⁶ but no district shall require any student to attend kindergarten for more than the number of clock hours required each day for traditional kindergarten by the minimum standards adopted under ORC § 3301.07. Although Medina CSD was not required to provide an extended day kindergarten program, it provided this service, which contributes to the total instructional expenditures (see **F2.1** in the **program costs** section for additional expenditure detail).

⁵ Students at-risk of academic underachievement and need intervention services.

⁶ Under the requirements of HB 1, Medina CSD must offer all day kindergarten to all its students for FY 2010-11.

Table 3-3 illustrates the District’s required and elective course offerings at the middle schools.

Table 3-3: Middle School Course Offerings

Grade 6	Grade 7	Grade 8 ¹
Required Courses		
Language Arts	Language Arts	Language Arts
Math	Math	Math
Science	Science	Science
Social Studies	Social Studies	Social Studies
Art	Art	Art
Physical Education	Physical Education	Physical Education
	Health ²	Life Science (18 weeks)
General Music (9 weeks)	General Music (18 weeks)	Modular Technology (18 weeks)
Electives³		
AP Math ⁴	Pre-Algebra	Geometry I
Impact Math ⁵	Algebra I	Algebra I
Choir	Choir	Choir
Instrumental (Band)	Instrumental (Band)	Instrumental (Band)
Instrumental (Strings)	Instrumental (Strings)	Instrumental (Strings)
Exploratory	Intro to French	French I
	Intro to Spanish	Spanish I

Source: Medina CSD Course Options

¹Eighth grade students are not required to take general music.

²Medina CSD middle school students take health in the seventh grade.

³Choir, Instrumental (Band), and Instrumental (Strings) are offered as independent course electives in all three grades.

⁴The advanced math course is offered for sixth grade students who perform at the eighth grade level.

⁵The impact math course is offered for sixth grade students who perform at the seventh grade level.

As illustrated in **Table 3-3**, the required middle school courses meet ORC § 3313.60 requirements. However, the District also offers elective courses that exceed the State requirements, including instrumental music and choir programs at each grade level and a sixth grade exploratory class for students who choose not to participate in band, choir, or orchestra. Furthermore, eighth grade students who take advanced course work by completing French I, Geometry I, or Spanish I receive high school credit.

In order for the District to meet ORC § 3313.60 requirements, Medina CSD provides a required set of courses for its high school students. **Table 3-4** shows the required course offerings by subject area at Medina High School. When examining the table, the reader should be aware that students are not required to take each respective math, English/language arts, or science courses. Ninth, tenth, and eleventh grade students may select appropriate/sequential math and science courses from the lists above. Twelfth grade students may take math or science courses as electives.

Table 3-4: Medina High School Required Courses ¹

Grade 9	Grade 10	Grade 11	Grade 12
Mathematics²			
Transition to High School Math	Fundamental Algebra	Fundamental Geometry	N/A
Fundamental Algebra	Fundamental Geometry	Algebra II/A	N/A
Algebra I	Geometry	Algebra II with Trigonometry	N/A
Honors Geometry	Honors Algebra II	Honors Pre-Calculus	N/A
Honors Algebra II	Algebra II with Trigonometry	Pre-Calculus	N/A
	Honors Pre-Calculus	AP Math I	N/A
	Pre-Calculus	Calculus	N/A
English/Language Arts			
	Continuing English	Continuing English	Continuing English
Fundamental English 9	Fundamental English 10	Fundamental English 11	Fundamental English 12
Freshman Level Language Arts (or) Honors Freshman Language Arts	Sophomore Level Language Arts (or) Honors Sophomore Language Arts	Junior Language Arts (or) Honors Junior Language Arts	AP Literature and Composition (or) AP Language and Composition (or) Advanced Composition
Science²			
Physical Earth Science (or) Honors Biology	Honors Chemistry	AP Physics	N/A
	Environmental Science	AP Biology	N/A
	Chemistry	AP Chemistry	N/A
	Physics	AP Environmental Science	N/A
	Biology	Physics	N/A
	Honors Biology	Honors Chemistry	N/A
	Life Science	Chemistry	N/A
		Environmental Science	N/A
		Physical Science	N/A
		Integrated Science	N/A
Social Studies³			
Freshman U.S. History	Sophomore World History (or) Honors European History	N/A	One-half credit of Civics (or) AP Political Science
		N/A	One-half credit of Economics (or) AP Micro Economics

Source: Medina CSD High School Registration Guide and Program of Studies

¹ In addition to the courses listed above, the District offers a number of physical education courses (see **Appendix 3-A** for a full list of courses) to meet the State graduation requirement of 0.5 units of physical education and a semester-long health course to meet the requirement to graduate with 0.5 units of health.

² Twelfth grade students are not required to take math or science courses. However, students may take math and science classes as elective coursework.

³ Eleventh grade students are not required to take social studies courses. However, students may take social studies classes as elective coursework.

As illustrated in **Table 3-4**, the required courses offered at Medina High School exceed the graduation requirements as set forth in ORC § 3313.603. For example, the District is required to provide three units of mathematics for students to graduate high school, however, the District offers up to seven different units of mathematics, per grade level.⁷ **Table 3-4** also illustrates that the District provides numerous advanced placement and honors courses. ORC § 3324.07 states that schools districts shall develop a plan for the service of identified gifted students enrolled in the District. Unless required by law, rule, or as a condition for receipt of funds, school boards may implement the plans developed, but are not required to do so. Offering numerous options to complete units of required course work, that exceed the unit requirements to graduate high school, and offering numerous units of gifted course work (i.e., advanced placement and honors) not specifically required by the ORC, contributes to the District's total instructional expenditures (see **F2.1** in the **program costs** section for additional expenditure detail).

ORC § 3313.603 also requires students to complete 6 units of electives, including one unit, or two half units, chosen from among the areas of business/technology, fine arts, and/or foreign language. **Table 3-5** outlines the elective courses offered at Medina High School. When examining options to complete units of electives, readers should be aware that students may take electives in each respective column, regardless of grade level. In some cases, prior coursework requirements may affect access to certain elective courses.

⁷ This example also occurs in other areas (i.e., English, science, and social studies, etc.).

Table 3-5: Medina High School Elective Course Offerings¹

Grades 9-12	Grades 10-12	Grades 11-12	Grade 12
Art			
Drawing I	Process Portfolio	Ceramics	Senior Portfolio
Drawing II		Modern Art	
Cultural Arts			
Mixed Media Arts			
Painting I			
Painting II			
Social Studies			
		Human Relations	
		Human Behavior	
		AP American History	
		AP Psychology	
		Contemporary American Affairs ²	
Business Education			
Business Tech I	Business Tech II	Business Management	
Introduction to Business ³	Accounting I		
Keyboarding	Accounting II		
Word Processing	Personal Finance ⁴		
Family and Consumer Sciences			
Creative Sewing I	Creative Sewing II		
	Creative Cooking		
Foreign Language			
French I	French III	French IV	A.P. French V
French II	German II	German III	German IV
German I	Latin II	Latin III	German V
Latin I	Spanish III	Spanish IV	A.P. Latin IV
Spanish I			Spanish V
Spanish II			
Industrial Arts/Technology			
Digital Graphic Communication	Drafting, Engineering II	Video Production Tech	
Drafting, Engineering I	Web Page Production		
Intro to Industrial Technology			
Power Technology			
Construction and Production Technology			
Language Arts			
Intro to Journalism ⁵	Journalism - Newspaper I	Journalism- Newspaper II	Journalism-Newspaper III
Intro to Theatre ⁵	Journalism - Yearbook I	Journalism - Yearbook II	Journalism - Yearbook III
	Theater and Acting I	Theater and Acting III	
	Theater and Acting II	Theater and Acting IV	
	Debate I	Debate III	
	Debate II	Debate IV	
		College Bound Literature	

Grades 9-12	Grades 10-12	Grades 11-12	Grade 12
		Creative Writing	
		Mythology & Related Lit	
		Senior Literature	
Music⁶			
Marching Band	Chorale		
Concert Band	Concert Choir		
Concert Winds	Women's Chorus		
Symphony Band	String Orchestra		
Symphony Orchestra	Treble Chorus		
Vocational Education			
Career Based Intervention			

Source: Medina CSD High School Registration Guide and Program of Studies

¹ Students may take additional core courses (e.g., math and science in Grade 12 where not required) as electives.

² Contemporary American Affairs is only offered to 11th grade students.

³The introduction to business course is only offered to 9th and 10th grade students.

⁴The personal finance course is only offered to 10th and 11th grade students.

⁵The intro to journalism and theatre are not offered to 12th grade students.

⁶ Ninth grade students may also elect to participate in freshman strings and freshman choir.

As shown in **Table 3-5**, Medina CSD offers a number of elective courses that allow its students to fulfill the State graduation requirements. Although offering a large number of honors, advanced placement, and elective courses provides the District’s students a challenging and diverse curriculum, the number and type of elective courses contribute to the District’s total instructional expenditures (see **F2.1** in the **program costs** section for additional expenditure detail). Dependent on student enrollment, offering numerous elective courses has the potential to create low student-to-teacher ratios (see **Tables 3-10 and 3-11** and **Appendix 3-A**). Additionally, depending on student ability, the type and number of gifted course offerings could change on an annual basis. Further analysis of the high school course offerings, including the number of students per course, can be found in **F3.4**.

Student-to-Teacher Ratios

Student-to-teacher ratios provide the District a means for comparing its regular education programs to State requirements. OAC § 3301.35.05 sets forth the minimum student teacher ratios district-wide. Prior to the implementation of HB 1 in July of 2009, this was set at 1:25 in the regular student population. Portions of HB 1 reduce the student to teacher ratio in grades K-3, a requirement that will affect Medina CSD’s overall student to teacher ratios.

F3.2 **Table 3-6** shows a student-to-teacher ratio for each building in the District.

Table 3-6: Medina CSD Student-to-Teacher Ratios

Building	Regular Education Students-to-Teachers¹
Ella Canavan Elementary School	22.9
Garfield Elementary School	20.3
Sidney Fenn Elementary School	23.9
Heritage Elementary School	22.4
Kindergarten Center	12.4 ²
H.G. Blake Elementary School	22.8
Claggett Middle School	19.4
A.I. Root Middle School	20.0
Medina High School	22.3
District-wide	21.5

Source: Medina CSD Enrollment and Student Count by Classroom EMIS reports

¹ Regular education students excludes students with special needs who receive all of their instruction from a resource room or self-contained classroom.

² The Kindergarten Center provides instruction to preschool and kindergarten students with both regular education and special needs. However, of the 100 students educated at the Kindergarten Center, approximately 40 percent have special needs. Thus, the Kindergarten Center is staffed by more special education teachers than regular education teachers. There are only three regular education teachers at the Kindergarten Center.

As shown in **Table 3-6**, the District maintains a regular education student-to-teacher ratio of 21.5. Overall, the District's schools maintain a regular student-to-teacher ratio that is less than 25:1, which is typical for Ohio school districts. According to the Ohio Department of Education (ODE), the FY 2007-08 State average student-to-teacher ratios is 18.4. As such, Medina CSD's schools exceed the State average, with the exception of the Kindergarten Center Elementary School. The lower student-to-teacher ratio at the Kindergarten Center Elementary School is largely due to its large special education population.

Pursuant to OAC § 3301-35-05, for every 25 regular education students, Medina CSD is required to employ at least 1.0 regular education FTE classroom teacher on a District-wide basis. Based on the FY 2007-08 regular student population (7,217)⁸, the District must employ a minimum of 289 regular education teachers. In FY 2007-08, the District employed 336 total regular education teachers⁹, which is higher than the OAC-stipulated minimum number of teachers. However, an overall average of 25:1 may be difficult to achieve because of factors like specific grade and class sizes. In addition, Ohio districts often have regular education student-to-teacher ratios that are below State minimum based on factors listed above. Finally, changes to this ratio enacted in HB 1 will require Medina CSD to reduce its student to teacher ratio in grades K-3.

⁸ Total regular education students exclude students with special needs who receive all of their instruction from a resource room or self-contained classroom. Student totals based on percent time not headcount.

⁹ EMIS code 205 (Regular Education Teachers). The total also includes five teachers at the Kindergarten Center Elementary School that are classified as special education (EMIS code 206), who provide services to a combination of regular and special education students.

F3.3 Table 3-7 shows the FY 2007-08 regular education student-to-teacher ratios, by grade, for the District's elementary schools.

Table 3-7: Elementary School Student-to-Teacher Ratios

Grade	Ella Canavan Elementary School	Garfield Elementary School	Sidney Fenn Elementary School	Kindergarten Center Elementary School ¹	Heritage Elementary School	H.G. Blake Elementary School
Preschool	N/A	N/A	N/A	9.5 ²	N/A	N/A
Kindergarten	17.8	12.3	17.5	17.3	17.0	N/A ³
Grade 1	24.2	20.6	23.4	N/A	18.8	22.3
Grade 2	22.5	22.4	23.6	N/A	20.2	25.3
Grade 3	24.0	23.0	25.8	N/A	23.3	20.8
Grade 4	26.0	22.8	25.8	N/A	26.5	20.0
Grade 5	22.0	23.8	24.6	N/A	27.7	26.0
Total Student-to-Teacher Ratio	22.9	20.3	23.9	12.4	22.4	22.8

Source: Medina CSD Enrollment and Student Count by Classroom EMIS reports

¹ At the Kindergarten Center, there are three regular education teachers and five special education teachers. Per the District's Staff Directory, no regular education teachers are assigned to preschool classes. Approximately 40 percent of the students at the Kindergarten Center are special needs students.

² All preschool students receive instruction at the Kindergarten Center.

³ No kindergarten students are educated at H.G. Blake Elementary.

As illustrated in **Table 3-7**, the total regular education student-to-teacher ratio, for all elementary schools, is slightly lower than the district-wide State minimum requirement of 25 students per teacher. Though the State minimum requirement is not applied at the building or grade level, it provides a benchmark to evaluate staffing levels and workload. In all buildings, the ratio of kindergarten students-to-teachers is the lowest. Additionally, Garfield Elementary School has the lowest total student-to-teacher ratio when compared to the other elementary schools, with the exclusion of the Kindergarten Center Elementary School.

Medina CSD will be required to implement the provisions of HB 1, signed into law on July 17, 2009, which affect student to teacher ratios in its elementary schools. Under 3306.05(B)(1), the number of core teacher positions funded shall be calculated by dividing the district's formula ADM in grades four to twelve by twenty-five, and then adding that number to the quotient of the district's formula ADM in grades kindergarten to three divided by the following:

- In fiscal years 2010 and 2011, 19;
- In fiscal years 2012 and 2013, 17;
- In fiscal year 2014 and in each fiscal year thereafter, 15.

Therefore, Medina CSD will be required to reduce its overall student to teacher ratio in grades K-3 to 19 for FY 2009-10 and 2010-11, and then to lower levels in the future. Not only will this requirement effect staffing levels and associated program costs in the lower grades, but it may impact Medina CSD's facility-related decisions as well.

Table 3-8 shows the regular education student-to-teacher ratio, by grade, for Claggett and A.I. Root Middle Schools.

Table 3-8: Middle School Student-to-Teacher Ratios

Grade ¹	Claggett Middle School	A.I. Root Middle School
Grade 6	25.5	24.4
Grades 7 and 8	16.8	18.7
Total Student-to-Teacher Ratio	19.4	20.0

Source: Medina CSD Enrollment and Student Count by Classroom EMIS reports

¹ The analysis separates sixth grade from seventh and eighth grade because the District provided a directory of teachers that identified all sixth grade teachers (as sixth grade teachers) and listed seventh and eighth grade teachers by content area.

As **Table 3-8** illustrates, the total regular education student-to-teacher ratio, for both schools, is lower than the district-wide minimum. Additionally, Claggett Middle School's seventh and eighth grade student-to-teacher ratio was lower than the student-to-teacher ratio at A.I. Root Middle School. According to the Curriculum Coordinator, the District was in the process of redistricting and moving some middle school students from A.I. Root to Claggett during the period examined.

At the high school level, Medina CSD offers its students the ability to take the majority of required and elective course work, regardless of grade level. For example, an eleventh grade student would be permitted to schedule a freshman level algebra course. In addition, each teacher at the high school teaches multiple courses serving several grades and classes of mixed grades. As such, AOS was unable to track student-to-teacher ratios by grade and by curriculum for Medina High School. However, **Table 3-9** shows the number of students enrolled in each grade during FY 2007-08 as well as the total student-to-teacher ratio for Medina High School.

Table 3-9: Medina High School Student-to-Teacher Ratio

Grade	Number of Regular Students
Grade 9	587
Grade 10	580
Grade 11	565
Grade 12	558
Grade 23 ¹	10
Total Regular Students	2,300
Total Regular Student-to-Teacher Ratio	22.3

Source: Medina CSD Enrollment and Certificated Demographic EMIS reports

¹Grade 23 accounts for students with a disability condition who have completed graduation requirements but elect to remain for further training, who are under age 22, and have not graduated

As **Table 3-9** illustrates, the total regular education student-to-teacher ratio, for Medina High School (22.3), is also lower than the district-wide State minimum, but above the State average. Medina High School's regular student-to-teacher ratio is in line with the total student-to-teacher ratios in all other buildings.

Comparing the District's student-to-teacher ratios provides a benchmark for measuring the overall efficiency of instructional service delivery at Medina CSD and confirms its compliance with State requirements. Although the District's building and grade level student-to-teacher ratios are lower than the district-wide minimum of 25 to 1; Medina CSD's district-wide student to teacher ratio was higher than the State average and it was designated as an *excellent* school district, meeting 29 of the 30 state indicators. Any adjustments made to the District's regular education staffing levels would influence the District's student-to-teacher ratios and total regular education expenditures (see **F2.1** in the **program costs** section). However, adjustments in this area could impact the effectiveness of Medina CSD's educational programs.

Low Census Courses

F3.4 Examining the student-to-teacher ratios by each course may help the District to identify areas in which it can potentially increase its efficiency. **Table 3-10** and **Table 3-11** list the middle school and high school courses with fifteen or fewer students. See **Appendix 3-A** for additional detail.

Table 3-10 lists courses at Claggett and A.I. Root Middle Schools in which 15¹⁰ or fewer students received instruction.

¹⁰ Fifteen students was determined by auditors to be a conservative number upon which to base an examination of courses at the middle and high school levels.

Table 3-10: Middle School Course Offerings

Curriculum	Number of Courses	Number of Students	Students per Course
Claggett Middle School			
Language Arts			
Intervention Reading ¹	6	47	7.8
Other English/Language Arts	4	21	5.3
Science			
Other Science	1	5	5.0
Social Studies			
Integrated Social Studies	6	16	2.7
Intervention Social Studies	2	10	5.0
Mathematics			
Intervention Mathematics	10	56	5.6
Geometry	1	12	12.0
A.I. Root Middle School			
Language Arts			
Intervention Reading ¹	4	47	11.8

Source: Medina CSD Enrollment and Student Count by Classroom EMIS reports

¹ Intervention reading is the Read 180 program.

As shown in **Table 3-10**, some courses offered at Claggett and A.I. Root Middle Schools (approximately 23 percent and approximately 4 percent, respectively) have fewer than fifteen students enrolled. With the exception of geometry, all of the courses listed in **Table 3-10** are either special education or remedial courses. According to ORC § 3323.011, school districts are required to provide free and appropriate education to students with disabilities including preschool, elementary, or secondary education as otherwise provided by the law of this state.¹¹ The low censuses in the remedial and special education classes reflect the unique learning needs of the students served. Courses such as these likely contribute to Medina CSD meeting its adequate yearly progress for students with special needs. According to the middle school guidance counselor, the District's lower enrollment in the geometry course stems from it being an advanced course; students enrolled in geometry are identified as being two years advanced in math.

Although AOS used a conservative student-to-teacher ratio (15:1) to identify the courses in **Table 3-10**; the District has 10 additional courses in Claggett Middle School and 2 additional courses in A.I. Root Middle School in which the student-to-teacher ratios are lower than 20 students per teacher¹² (see **Appendix 3-A**). If Medina CSD maintained a regular student-to-teacher ratio of 20:1 by examining and revising the number of course offerings, it could reduce the District's total instructional expenditures (see **F2.1** in the **program costs** section for additional expenditure detail).

¹¹ Per ORC § 3323.011, special education instructional services are provided for each child with a disability in conformity with the child's individualized education program.

¹² Twenty percent below the district-wide State minimum requirement.

Table 3-11 lists courses at Medina High School in which 15¹³ or fewer students received instruction.

Table 3-11: Medina High School Course Offerings¹⁴

Curriculum	Number of Courses	Number of Students	Students per Course
<i>English Language Arts</i>			
Fundamental English 11/12	1	13	13.0
Integrated English 11/12	2	18	9.0
Read 180	4	52	13.0
Debate	1	14	14.0
<i>Mathematics</i>			
AP Math II	1	9	9.0
Essential Math I	1	8	8.0
Essential Math II	2	23	11.5
Essential Math III	2	26	13.0
Transition to High School Mathematics	2	30	15.0
<i>Science</i>			
Physical Earth Science	2	28	14.0
Integrated Science	2	28	14.0
<i>Social Studies</i>			
Essential Social Studies	2	18	9.0
<i>Health</i>			
Health Retake	1	7	7.0
<i>Physical Education</i>			
PE II (intermediate swimming)	1	12	12.0
PE II (advanced swimming)	1	6	6.0
<i>Art</i>			
Painting II	3	44	14.7
Graphic Arts	1	14	14.0
Sculpture	2	26	13.0
Process Portfolio	2	28	14.0
<i>Foreign Language</i>			
French V (Honors)	1	12	12.0
German V (Honors)	1	2	2.0
AP Latin IV	1	11	11.0
<i>Industrial Arts/Technology Courses</i>			
Architectural Drawing/Design	2	30	15.0
<i>Music</i>			
Music Theory	1	14	14.0
Concert Choir Females (10-11)	1	12	12.0
Concert Choir Males (10-11)	1	11	11.0

¹³ Fifteen students was determined by auditors to be a conservative number upon which to base an examination of courses at the middle and high school levels.

¹⁴ All high school courses (including year-long courses) are listed in the EMIS system as semester-long courses. The number of students enrolled in a year-long course was taken using first semester data.

<i>Vocational</i>			
CBI Related	3	43	14.3
CBI Work	5	43	8.6
CBI Int. Math 10	1	7	7.0
CBI Mathematics 11-12	1	11	11.0
CBI English 9	1	8	8.0
CBI English 10	1	12	12.0
CBI English 11/12	1	5	5.0

Source: Medina CSD Enrollment and Student Count by Classroom EMIS reports

Note: Table 3-11 does not include Independent Study Courses

Table 3-11 illustrates that there are a number of course offerings in the high school that have a low student-to-teacher ratio. According to the District, a number of courses with lower enrollment are designed to provide students with special learning needs additional support. For example:

- Fundamental English 11/12 is a course for students who may need a slower-paced learning environment.
- Read 180 provides support for students who need additional help developing their reading skills.
- Essential Math and Essential Social Studies classes are intervention courses offered for students who learn at a slower-pace and need additional assistance.

Also, a number of courses with lower enrollment are remedial courses.

- Integrated English and Integrated Science courses are offered for students who failed the Ohio Graduation Test (OGT),
- Transition to High School Math Course is limited to ninth grade students who failed the eighth grade achievement test.
- Health Retake provides students who failed health the opportunity to complete the work required to pass the course so that they may meet the graduation requirement.

According to the administrators, Medina CSD always offers Debate, AP Math II, and upper-level foreign language courses, regardless of the number of students enrolled in the course. Although enrollment in the Debate course is limited to students who participate in the debate club, the District has tried to create efficiencies where possible. For instance, because only two students enrolled in German V (Honors), the class was taught concurrently with German IV (Honors) and the teacher provided instruction for both courses. Administrators could not identify reasons why there was low enrollment in the physical earth science and music theory courses and auditors recommend that school administrators investigate the reasons for the low census further.

Medina CSD attributes lower student-to-teacher ratios in art courses to seat limitations that restrict the number of students that can take the course at one time. As a result, the District increases the number of courses to accommodate the number of students that register for the course. Within the music courses, the number of students in the concert choir is low because it is elite choral groups and participants are chosen by audition.

The District is cognizant of low class census trends and considers this when making decisions about course offerings. For example, due to historically low enrollment in the physical education classes that included swimming, Medina CSD stopped offering swimming as part of a physical education course in FY 2008-09.

Although AOS used a conservative student-to-teacher ratio (15:1) to identify the courses in **Table 3-11**; the District has 28 additional courses in the High School whose student-to-teacher ratios are lower than 20 students per teacher¹⁵ (see **Appendix 3-A**). If Medina CSD maintained a regular student-to-teacher ratio of 20:1 at the High School, by examining and redistributing the number of course offerings, it could reduce the District's total instructional expenditures (see **F2.1** in the **program costs** section for additional expenditure detail).

Conclusions

With respect to class size and the types of courses offered, Medina CSD meets the requirements established in ORC and OAC. Furthermore, in addition to meeting the State curriculum requirements, the District offers a number of electives starting in fourth grade. Under Ohio law, the Medina CSD Board and administration have the discretion to determine the type and number of electives provided by the District. However, there are costs associated with maintaining lower than required student-to-teacher ratios and offering a wide array of electives. Each of these reduces efficiency but may enhance effectiveness.

¹⁵ Twenty percent below the State minimum requirement.

Appendix 3-A

Table 3-12 through Table 3-26 show a more detail version of the of Medina CSD's student-to-teacher ratios by building and by grade.

Table 3-12: Claggett Middle School Course Offerings

Curriculum	Number of Courses	Number of Students	Students per Course
Language Arts			
Integrated English Language Arts 4-6	12	296	24.7
Integrated English Language Arts 7-8	30	465	15.5
Intervention Reading	6	47	7.8
Other English/Language Arts	4	21	5.3
Science			
Science 4-6	13	315	24.2
Science 7-8	25	497	19.9
Other Science	1	5	5.0
Social Studies			
Social Studies 4-6	14	358	25.6
History American	13	258	19.8
History American (7-8)	5	99	19.8
History (World) 7-8	7	138	19.7
Integrated Social Studies	6	16	2.7
Intervention Social Studies	2	10	5.0
Mathematics			
Mathematics 4-6	12	301	25.1
Mathematics 7-8	18	330	18.3
Advanced Mathematics/Pre-Algebra 6-8	3	74	24.7
Geometry	1	12	12.0
Algebra I	3	69	23.0
Intervention Mathematics	10	56	5.6
Other Courses			
Consumer Education	17	326	19.2
Drawing and Painting	16	352	22.0
French	5	105	21.0
General Music	20	440	22.0
Health Education	12	237	19.8
Instrumental Music	12	203	16.9
Physical Education	34	815	24.0
Spanish	7	172	24.6
Technological Literacy 7-8	17	334	19.6
Visual Art K-12	12	313	26.1
Vocal/Choral Music	6	191	31.8

Source: Medina CSD Enrollment and Student Count by Classroom EMIS reports

Table 3-13: A.I. Root Middle School Course Offerings

Curriculum	Number of Courses	Number of Students	Students per Course ¹
Language Arts			
Integrated English Language Arts 4-6	5	235	47.0
Integrated English Language Arts 7-8	29	605	20.9
Intervention Reading	4	47	11.8
Science			
Science 4-6	5	249	49.8
Science 7-8	29	689	23.8
Social Studies			
Social Studies 4-6	5	249	49.8
Social Studies 7-8	11	263	23.9
History (American)	6	136	22.7
History (American) 7-8	3	51	17.0
History (World)	5	127	25.4
History (World) 7-8	3	66	22.0
Mathematics			
Mathematics 4-6	6	218	36.3
Mathematics 7-8	22	446	20.3
Advanced Math/Pre-Algebra 6-8	6	126	21.0
Geometry	1	16	16.0
Algebra I	4	87	21.8
Other Courses			
Family and Consumer Sciences.	18	362	20.1
French	1	27	27.0
General Music	2	46	23.0
Health Education	14	319	22.8
Instrumental Music	14	314	22.4
Music K-8	18	394	21.9
Physical Education	39	899	23.1
Spanish	6	149	24.8
Technological Literacy 7-8	18	375	20.8
Visual Art K-12	31	636	20.5
Vocal/Choral Music	4	136	34.0

Source: Medina CSD Enrollment and Student Count by Classroom EMIS reports

¹ According to the A.I. Root Middle School Guidance Counselor, the District identified high student to course ratios as the result of double-counting students. Since FY 2007-08, the District has started to schedule courses by classroom.

Table 3-14: Medina High School English/Language Arts Courses

Curriculum	Number of Courses	Number of Students	Students per Course
Composition			
Advanced Composition	13	349	26.8
Creative Writing	2	51	25.5
Sophomore Language Arts	7	191	27.3
Integrated English Language Arts I			
Continued English	1	32	32.0
Fundamental English 11/12	15	392	26.1
Honors Freshman Language Arts	6	142	23.7
Integrated English Language Arts II			
Honors Sophomore Language Arts	7	162	23.1
Sophomore Language Arts	6	165	27.5
Intervention English			
Fundamental English 9	1	21	21.0
Fundamental English 10	2	46	23.0
Fundamental English 11/12	1	13	13.0
Integrated English 11/12	2	18	9.0
Read 180	4	52	13.0
Journalism			
Journalism Staff	1	24	24.0
Yearbook Staff	1	22	22.0
Literature			
College Bound Literature	4	90	22.5
Debate	1	14	14.0
Honors Junior Language Arts	6	146	24.3
Junior Language Arts	15	310	20.7
Mythology and Related Literature	2	52	26.0
Senior Literature	8	180	22.5
Senior Literature (early bird)	1	18	18.0
Theatre Arts			
Intro/Theatre	2	50	25.0
Theatre Repertory	2	52	26.0
Advanced Placement			
AP English Literature and Composition	3	67	22.3

Source: Medina CSD Enrollment and Student Count by Classroom EMIS reports

Table 3-15: Medina High School Math Courses

Curriculum	Number of Courses	Number of Students	Students per Course
Advanced Mathematics			
Algebra IIB	3	60	20.0
AP Math I	2	47	23.5
AP Math II	1	9	9.0
Calculus	2	48	24.0
Honors Geometry	4	107	26.8
Algebra I			
Algebra I	10	282	28.2
Algebra II			
Algebra IIA (no trig)	10	217	21.7
Algebra II (w/ trig)	8	185	23.1
Honors Algebra II	4	71	17.8
Basic Algebra			
Fundamental Algebra	11	253	23.0
Basic Geometry			
Fundamental Geometry	9	189	21.0
Calculus			
Honors Pre-Calculus	3	55	18.3
Pre-Calculus	7	171	24.4
Geometry			
Geometry	12	243	20.3
Integrated Mathematics I			
Essential Math I	1	8	8.0
Integrated Mathematics II			
Essential Math II	2	23	11.5
Intervention Mathematics			
Essential Math 3	2	26	13.0
Transition to HS Mathematics	2	30	15.0

Source: Medina CSD Enrollment and Student Count by Classroom EMIS reports

Table 3-16: Medina High School Science Courses

Curriculum	Number of Courses	Number of Students	Students per Course
Advanced Biology			
Honors Biology	5	110	22.0
Biological Sciences			
Biology	5	136	27.2
Life Science	7	124	17.7
Physical Earth Science	2	28	14.0
Chemistry			
Chemistry	10	220	22.0
Honors Chemistry	4	98	24.5
Integrated Sciences I: Physical Science			
Integrated Science	2	28	14.0
Physical Earth Science	22	545	24.8
Integrated Sciences II: Biological Science			
Biology	8	217	27.1
Integrated Sciences III: Environmental			
Environmental Science	7	141	20.1
Physical Sciences			
Physical Science	4	84	21.0
Physics			
Physics	5	103	20.6
AP Courses			
AP Biology	2	39	19.5
AP Chemistry	1	16	16.0
AP Environmental Science	2	36	18.0
AP Physics B	3	59	19.7

Source: Medina CSD Enrollment and Student Count by Classroom EMIS reports

Table 3-17: Medina High School Social Studies Courses

Curriculum	Number of Courses	Number of Students	Number of Students per Course
Economics			
Economics	15	336	22.4
AP Microeconomics	4	103	25.8
Government			
Civics (early bird)	1	18	18.0
Civics	11	250	22.7
Contemporary American Affairs	3	58	19.3
History (American)			
Freshman US History	22	588	26.7
History (Integrated)			
Integrated Contemporary American & European Affairs	1	17	17.0
History (World)			
Honors European History	2	52	26.0
Sophomore World History	22	529	24.0
Integrated Social Studies			
Essential Social Studies	2	18	9.0
Other Social Studies			
Contemporary American Affairs	2	50	25.0
Psychology			
Human Behavior	6	149	24.8
AP Psychology	4	102	25.5
Sociology			
Human Relations	5	127	25.4
Advanced Placement			
AP U.S. History	4	109	27.3
AP Government and Politics	6	115	19.2

Source: Medina CSD Enrollment and Student Count by Classroom EMIS reports

Table 3-18: Medina High School Health Courses

Curriculum	Number of Courses	Number of Students	Students per Course
Health	22	545	24.8
Health Retake	1	7	7.0

Source: Medina CSD Enrollment and Student Count by Classroom EMIS reports

Table 3-19: Medina High School Physical Education Courses

Curriculum	Number of Courses	Number of Students	Students per Course
Physical Education			
Physical Education I (basketball, fitness and conditioning, flag football, soccer, weight lifting)	8	197	24.6
Physical Education I (bowling, badminton, fitness and conditioning, softball, weight lifting)	10	236	23.6
Physical Education I (beginner swimming, weight lifting, fitness and conditioning, soccer, volleyball)	2	38	19.0
Physical Education I (volleyball, fitness and conditioning, tennis, softball, weight lifting)	3	71	23.7
Physical Education II (bowling, badminton, softball, soccer, fitness and conditioning)	10	237	23.7
Physical Education II (intermediate swimming, water sports, badminton, softball, volley ball, weight lifting)	1	12	12.0
Physical Education II (advanced swimming, water sports, badminton, fitness and conditioning, field games)	1	6	6.0
Advanced Sports (basketball, field sports, golf, weight training)	2	49	24.5
Advanced Sports (bowling, tennis, aerobics jogging/walking, table tennis)	2	47	23.5
Advanced Sports (volley ball, tennis, badminton, weight training)	1	23	23.0

Source: Medina CSD Enrollment and Student Count by Classroom EMIS reports

Table 3-20 Medina High School Art Courses

Curriculum	Number of Courses	Number of Students	Students per Course
Ceramics			
Ceramics	12	275	22.9
Drawing and Painting			
Drawing I	8	192	24.0
Drawing II	5	98	19.6
Painting I	4	92	23.0
Painting II	3	44	14.7
Modern Art	2	42	21.0
Senior Portfolio	1	21	21.0
Cultural Arts	5	128	25.6
Graphic Arts			
Graphic Arts	1	14	14.0
Sculpture			
Sculpture	2	26	13.0
Other Visual Art Courses			
Process Portfolio	2	28	14.0

Source: Medina CSD Enrollment and Student Count by Classroom EMIS reports

Note: Independent Study courses were not included.

Table 3-21: Median High School Business Courses

Curriculum	Number of Courses	Number of Students	Students per Course
Accounting			
Accounting I	4	90	22.5
Accounting II	2	45	22.5
Business Law			
Business Law	2	47	23.5
Business (other)			
Personal Finance	4	95	23.8
Computer Application			
Keyboarding with Microsoft Technology	12	276	23.0
Word Processing I	3	59	19.7
Computer Programming and Software Development			
Business Tech I	5	102	20.4
Introduction to Business			
Introduction to Business	4	92	23.0

Source: Medina CSD Enrollment and Student Count by Classroom EMIS reports

Table 3-22: Medina High School Family and Consumer Science Courses

Curriculum	Number of Courses	Number of Students	Students per Course
Nutrition and Wellness			
Creative Cooking	14	325	23.2
Personal Development			
Creative Sewing I	5	121	24.2
Creative Sewing II	3	53	17.7

Source: Medina CSD Enrollment and Student Count by Classroom EMIS reports

Note: Independent Study courses were not included.

Table 3-23: Medina High School Foreign Language Courses

Curriculum	Number of Courses	Number of Students	Students per Course
French			
French I	2	55	27.5
French II	3	52	17.3
French III	2	38	19.0
French IV (Honors)	1	16	16.0
French V (Honors)	1	12	12.0
German			
German I	4	100	25.0
German II	3	75	25.0
German III	1	26	26.0
German IV (Honors)	2	36	18.0
German V (Honors)	1	2	2.0
Latin			
Latin I	4	101	25.3
Latin II	2	48	24.0
Latin III	2	32	16.0
AP Latin IV	1	11	11.0
Spanish			
Spanish I	9	227	25.2
Spanish II	13	298	22.9
Spanish III	7	160	22.9
Honors Spanish V	1	17	17.0
AP Spanish Language	3	68	22.7

Source: Medina CSD Enrollment and Student Count by Classroom EMIS reports

Table 3-24: Medina High School Industrial Arts/Technology Courses

Curriculum	Number of Courses	Number of Students	Students per Course
Drafting			
Drafting/Engineering I	3	53	17.7
Drafting/Engineering II	2	34	17.0
Technology-Productivity Tools			
Intro to Industrial Technology	1	20	20.0
Web Page Production	4	82	20.5
Metals Processes			
Architectural Drawing/Design	2	30	15.0
Digital Graphic Communication	6	125	20.8
Intro to IT	4	70	17.5
Power Technology	4	79	19.8

Source: Medina CSD Enrollment and Student Count by Classroom EMIS reports

Table 3-25: Medina High School Music Courses

Curriculum	Number of Courses	Number of Students	Students per Course
General Music			
Women's Chorus	1	39	39.0
Beeliners/Stingers/Band	1	32	32.0
Instrumental Music			
Concert Band/No Marching	1	44	44.0
Concert Winds/No Marching	1	4	4.0 ¹
Freshman Strings	1	30	30.0
Marching/Concert Band	1	135	135.0
Marching/Concert/Winds	1	72	72.0
Marching/Symphonic Band	1	65	65.0
Senior Symphonic Band/Marching	1	19	19.0
Senior Symphonic Band/No Marching	1	2	2.0 ¹
Senior Symphonic Orchestra	1	25	25.0
String Orchestra	1	40	40.0
Symphonic Band/No Marching	1	17	17.0
Symphony Orchestra	1	65	65.0
Music Theory			
Music Theory	1	14	14.0
Vocal/Choral Music			
Chorale Female (10-12)	1	29	29.0
Chorale Male (10-12)	1	20	20.0
Concert Choir Females (10-11)	1	12	12.0
Concert Choir Males (10-11)	1	11	11.0
Freshman Chorus (Female)	1	59	59.0
Freshman Chorus (Male)	1	20	20.0
Senior Concert Choir	1	20	20.0
Women's Chorale (10-12)	1	35	35.0

Source: Medina CSD Enrollment and Student Count by Classroom EMIS reports

¹ The course is not an independent offering.

Table 3-26: Medina High School Vocational Courses

Curriculum	Number of Courses	Number of Students	Students per Course
Career Based Intervention			
CBI Related	3	43	14.3
CBI Work	5	43	8.6
Career Based Mathematics			
CBI Int. Math 10	1	7	7.0
CBI Mathematics 11-12	1	11	11.0
Career Based English			
CBI English 9	1	8	8.0
CBI English 10	1	12	12.0
CBI English 11/12	1	5	5.0

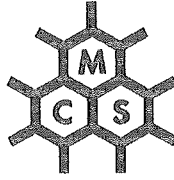
Source: Medina CSD Enrollment and Student Count by Classroom EMIS reports

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District Response

The letter that follows is Medina City School District's official response to the performance audit. Periodic status meetings and discussions were held throughout the engagement to inform Medina City School District of key issues affecting selected areas and share proposed findings and conclusion to improve or enhance program and business-side operations. Throughout the audit process, input from the District was solicited and considered when assessing the selected areas and reporting the results. Medina City School District provided verbal and written comments in the response to various assessments, which were taken into consideration during the reporting process. Where warranted, AOS modified the report based on the District comments.

The District's official response does not note any disagreements or unresolved factual matters. As a result, no additional report revisions were necessary.



Medina City Schools

Recognizing Potential—Maximizing Achievement

September 25, 2009

Randy S. Stepp
Superintendent

Wallace M. Gordon
Treasurer

**Board Of
Education**

Mark L. Dolan

Thomas G. Ebner, M.D.

George M. Marquis

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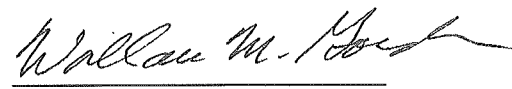
We would like to thank the entire Performance Audit Team for all the time and effort that went into this somewhat unique type of Performance Audit. The goal of this audit was to provide us with a complete inventory of all the services the school district provides, to clearly delineate what is required by law, and to drill into the cost of each program. Not only did the end product of this audit meet that goal, but we now have this audit document as a valid reference for making informed decisions on programs.


In addition to meeting our initial goal, we have determined that we would like to go the extra step with our Uniform School Accounting System coding. Understanding that very few school districts code to the individual program, we are going to work toward that level of detail. Given the uncertainty of future funding, we believe this may become vital in making sound program and financial decisions.

Once again, thank you for providing us with this report and we look forward to working with your team on the next phase of this process, a traditional Performance Audit.

Sincerely,


Randy Stepp, Superintendent


Wallace Gordon, Treasurer


Jon Burkhart, Dir. of Business Affairs



**Auditor of State
Mary Taylor, CPA**

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