



MS RFP 011020

A Performance Audit of Three School Districts in Mississippi

Performance Review

Columbus Municipal School District

December 2020



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This report is solely intended to be a resource guide for Columbus Municipal School District.

Executive Summary (1 of 4)

GlimpseK12 conducted a performance audit of three Mississippi school districts for the Mississippi Office of State Auditor, one district of which was Columbus Municipal School District (CMSD). Throughout the performance, audit district leaders and personnel were forthcoming with data, accessible upon request, and, overall, interested in potential opportunities for improvement that may be identified. During the initial startup meeting with CMSD, it was determined that they had been in transition over the last two years in leadership, with a new superintendent and new business manager starting their tenures with the district within this time. Interviews revealed many changes and revision of plans related to instruction and operations as a result of the new leadership entry into the district. While a focus on raising student achievement and ensuring fiscal responsibility was evident from the interviews of the Superintendent and Business manager and in the data provided, it was noted there have been obstacles, both internal and external, and COVID-19 has hampered progress toward the goals.

Demographically, CMSD has a student enrollment of approximately 3,300 to 3,500 students and is deemed a Community Eligibility Provision district serving a 100% free and reduced lunch program. CMSD has an annual revenue of just under \$50,000,000 from which they served nine schools operating with approximately 450 employees led by 9 to 10 executive-level leaders in the district office. The annual cost of the executive leadership positions is approximately \$821,833 (FY20), which represents 1.76% of total revenue. During the 2018-19 school year, CMSD developed a district-wide strategic plan with stakeholder inputs resulting in five long-range goals.

The outcomes of the performance audit for CMSD resulted in an identified opportunity of ineffective spending reduction in the range of \$1,608,100 to \$3,209,600. To maximize the district's return on investment, this report provides the key metrics used to determine the potential opportunities, descriptions of key performance drivers, and next steps CMSD should undertake to recapture the ineffective spending and increase overall performance both instructionally and operationally. A breakdown of relevant findings and their associated opportunities is provided by performance area on the following pages.

Digital Resources and Learning

- CMSD spends on average \$534,600 on provided digital devices, network infrastructure, and diagnostic and digital instruction programs.
 - From FY18 to FY20, CMSD invested just over \$800,000 in upgrading digital devices for students and teachers.
 - As of FY20, CMSD spent approximately \$371,000 on digital programs for diagnostics and instruction purposes.
- Implementation fidelity of the digital instruction resources was the key driver in identifying ineffective spending where students have been provided access to learning platforms via the licensing but do not meet the minimum effective dosage as determined by the selected products. Non-utilization of the digital resources, students identified as non-users or partial users, results in \$68,000 to \$72,000 of learning opportunity being lost.
- Additionally, a new digital program was purchased in FY20 for \$32,370 and thus far demonstrates less than 2% usage, resulting in \$31,965 of additional ineffective spending.
- Collectively, CMSD could impact student learning more positively by reducing the current ineffective expenditures of just over \$100,000 annually by ensuring appropriate student and teacher engagement with the purchased digital programs.

Transportation Services

- Overall cost reduced by 15.3% from FY19 to FY20, during which time the services moved from being outsourced to being managed by the district.
- Routing inefficiencies were determined to be the key performance measure driving ineffective spending; however, the district's School Choice/Lottery program must be considered when making potential routing improvements.
- Bringing performance in line with peer school systems could yield CMSD annual savings of \$362,000 to \$705,436.
- The spare bus fleet could result in performance issues as it was determined to be approximately 8% of the current fleet, whereas an optimal position would be around 15%.

Maintenance and Operations

- Expenditures as a percentage of overall district expenditures increased by approximately 55.3% between the 2018-19 school year (8.0%) and the 2019-20 school year (11.3%) and are higher than the average for regional peers (6.5%).
- Custodial costs increased between the 2018-19 school year and the 2019-20 school year by \$83,984, of which only \$3,518.10 was due to supply cost.
- Maintenance costs per square foot is trending higher and has been significantly above both the national peer range and the regional peer average over the last two school years.
- The identified opportunities could reduce Maintenance and Operation costs by \$580,000 to \$967,000 annually.

Nutrition Services

- CMSD Nutrition Services are high performing. The district has “best in class” participation rates for breakfast and lunch, both higher than the regional peer average (68%).
- There are concerns regarding Nutrition Services’ ability to sustain these results. Participation rates for both breakfast and lunch have decreased year over year, both food and labor costs have increased year over year, and productivity as measured by Meals per Labor Hour (MPLH) has sunk year over year.
- While these negative trends may have been at least partially, if not completely, caused by the onset of the COVID-19 pandemic, the district should do some due diligence to ensure performance levels return once the pandemic has been overcome.

Technology

- The district has invested more year over year in technology than the range of national peers (1.71-2.83%) and well above the regional median of the district’s peers (1.7%).
- While the district has been making investments in technology, the data points that most of these investments have been for devices and software. The district has NOT overly invested in support technology staffing.
- The district should continue to make investments in technology and couple this with an internal process to track benefits.

Human Resources

- Human Resources normalized costs per \$100K of revenue or per district staff member both reflect amounts greater than the average for regional peers.
- A deeper look should be taken to see how human resources processes could be streamlined and how duties could be split across central office positions in order to reduce the current cost.
 - An overall reduction between \$30,000 to \$75,000 would better position the district in comparison to regional peers.
- CMSD's overall employee separation rate is significantly higher than both national and regional peers, and the rate has been increasing over the last two years.

Supply Chain

- CMSD purchases between \$12 to \$14 million of goods and services each year.
- The district does not have any formal district-wide competitive purchasing processes (competitive bidding or RFP development) or strategies associated with cooperative purchasing agreements. All purchasing is done through vendors per the state's contract listing.
- Typically, a district that makes most purchases solely from vendors on the state's contract listing could reduce the average price of goods and services by 10 to 20% on half of the goods and services acquired. This strategy could free up between \$600,000 and \$1,390,000 annually.

Financial Services

- Budgeting effectiveness, as measured by both expenditure and revenue forecast as a percentage of actual spend/receipt, was better than the median performance of regional peers and slightly higher than the performance range of national peers.
- Payroll cost as normalized per \$100K spent and per paycheck is higher than both national and regional peers. One factor contributing to the cost of payroll processing is the rather low participation by employees in having their paychecks direct deposited (93.5%).
- The district should pursue more competitive grants, thus increasing the amount won each year. Care should be taken, though, to not over-invest grant funds in the addition of staff members.

Administrative

Key Performance Indicators for Central Office Administrative positions point to elements that influence service levels and district leadership. The primary purpose of Executive Leadership in a school district is to support the mission and objectives of the school district. The activities performed by district leaders include oversight of the instructional program, daily operations, and finances of the district as they support the staff and students in achieving the desired outcomes.

CMUSD Executive Leadership Positions and Salary

Position	Salary
Superintendent	\$175,000
Assistant Superintendent	\$118,000
CFO	\$98,000
Curriculum & Assessment Coordinator	\$79,800
HR Director	\$75,000
Director of Information Systems	\$73,500
Child Nutrition Director	\$70,000
Assistant SpEd Director*	\$68,033
Transportation Director	\$64,500

*CMUSD utilizes a consultant as the Special Education Director as of the time of this study.

Total Enrollment

3424

Annual Revenue

\$46,665,866.67

Total Executive Salary

\$821,833

Percentage of Revenue

1.76%

Factors that influence performance and can steer improvements include:

- District Performance
- Student Achievement
- Compliance with federal and local laws
- Adherence to state and local policy
- Enrollment
- Fiduciary Responsibility
- Ethical Standards

Program ROI

2017-2018	
Product/Program	Amount
APPLE COMPUTER INC	\$21,852.00
APPLE FINANCIAL SERVICES	\$215,729.36
APPLE INC	\$3,289.00
CDW COMPUTER CENTERS INC.	\$22,262.94
CDW GOVERNMENT INC	\$1,635.33
CURRICULUM ASSOCIATES, LLC	\$20,256.20
EDMENTUM INC	\$12,400.00
HOWARD TECHNOLOGY SOLUTIONS	\$16,496.00
IXL	\$1,048.00
PEARSON	\$5,648.49
RENAISSANCE LEARNING, INC.	\$40,983.50
ROSETTA STONE LTD	\$8,100.00
Grand Total	\$375,157.38

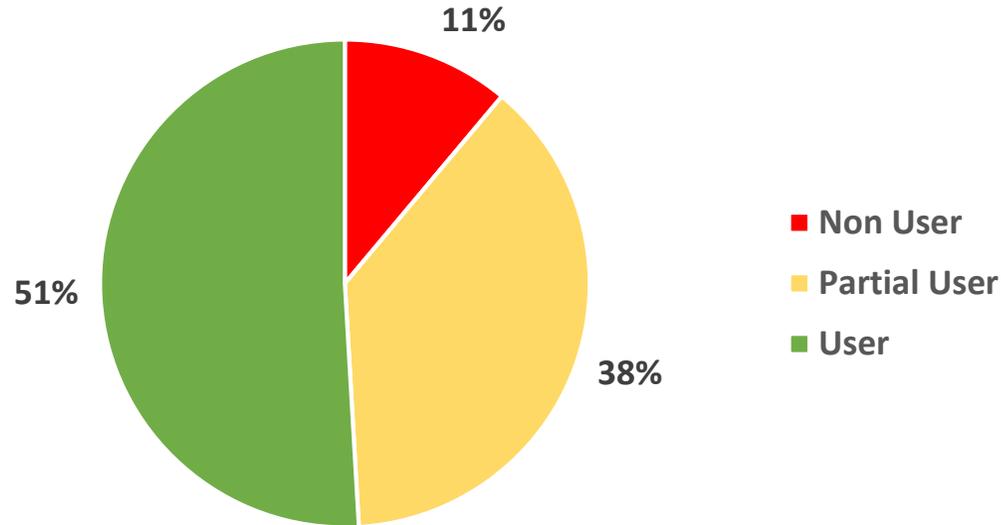
2018-2019	
Product/Program	Amount
APPLE COMPUTER INC	\$26,641.90
APPLE FINANCIAL SERVICES	\$215,729.36
CDW COMPUTER CENTERS INC.	\$2,775.77
CDW GOVERNMENT INC	\$22,328.57
CURRICULUM ASSOCIATES, LLC	\$220,495.00
EDMENTUM INC	\$12,444.75
HOWARD TECHNOLOGY SOLUTIONS	\$10,844.98
IXL	\$249.00
PEARSON	\$291.77
RENAISSANCE LEARNING, INC.	\$77,459.31
ROSETTA STONE LTD	\$7,999.75
Grand Total	\$597,260.16

2019-2020	
Product/Program	Amount
APPLE COMPUTER INC	\$3,675.89
APPLE FINANCIAL SERVICES	\$93,977.66
CDW COMPUTER CENTERS INC.	\$1,625.79
CDW GOVERNMENT INC	\$28,028.83
CURRICULUM ASSOCIATES, LLC	\$267,286.14
EDMENTUM INC	\$9,052.00
HOWARD TECHNOLOGY SOLUTIONS	\$133,120.50
IXL	\$32,370.00
PEARSON	\$425.24
RENAISSANCE LEARNING, INC.	\$62,457.28
Grand Total	\$632,019.33

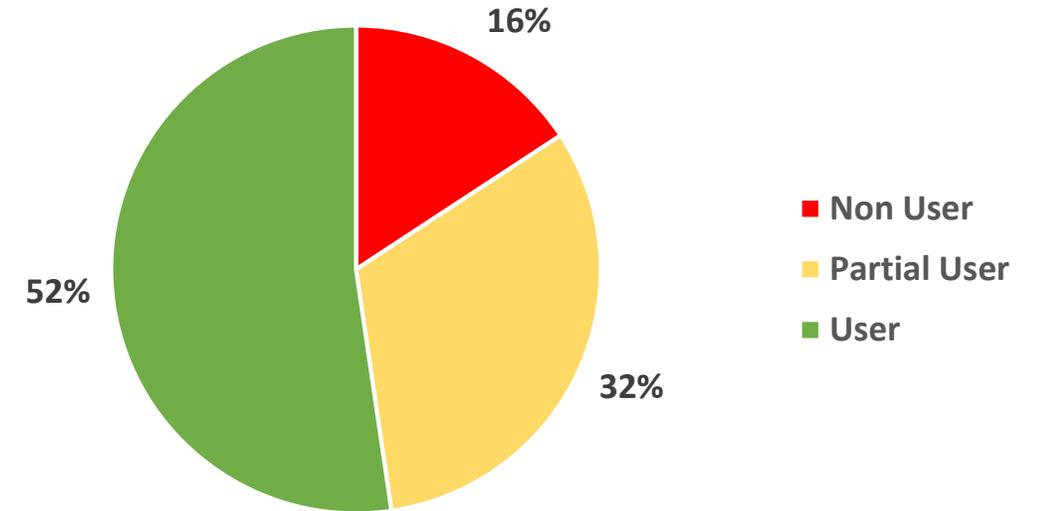
CMSD invested in digital learning devices over the past three years with a total of \$820,013.88. Additionally, they have increased their expenditures for diagnostic and instruction from \$20,256.220 to \$267,286.14 to better identify and serve student learning needs.

Program Utilization I-Ready

I-Ready Math Utilization 2018-19



I-Ready Reading Utilization 2018-19

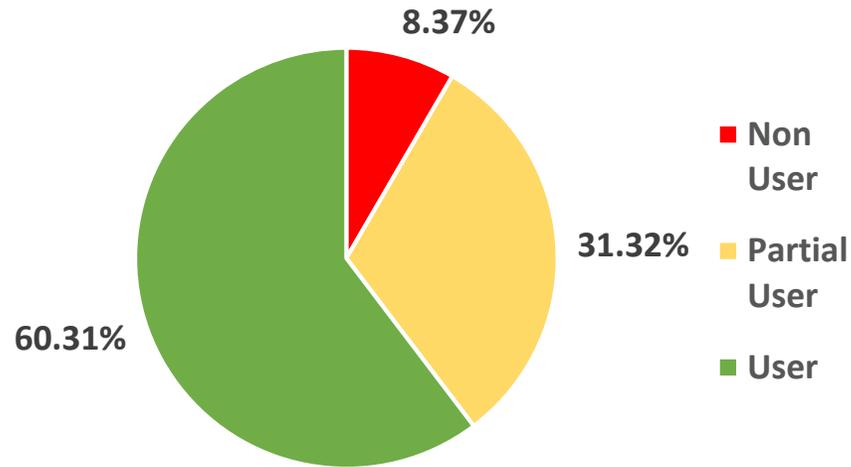


In 2018-19, I-Ready Math Utilization and I-Ready Reading Utilization resulted in \$68,132.08 of ineffective spending. This was calculated by the number of students not meeting the required minimum effective dosage of 45 minutes usage per week based on 24 full weeks of instruction throughout the school year.

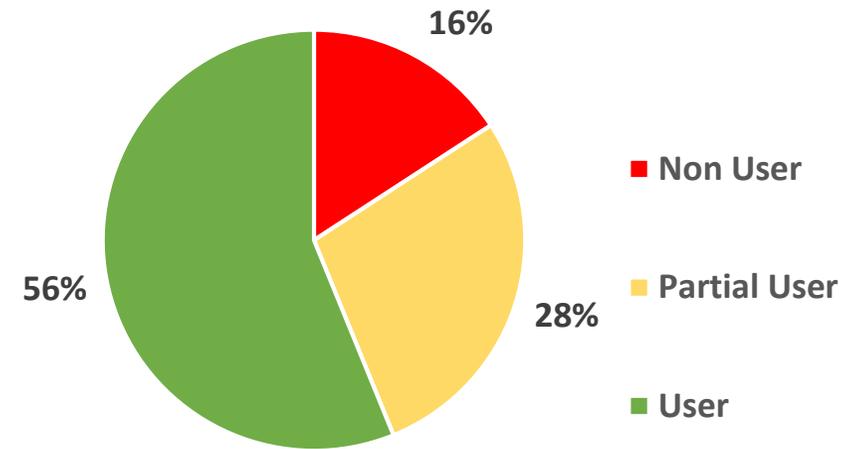
16.9% of Math students and 19.2% of ELA students reached or passed the benchmark level by the end of year when using the I-Ready mid-year score. Students classified as users were 20% in Math and 30% in ELA, more likely to benchmark.

Program Utilization I-Ready

I-Ready Math Utilization 2019-20



I-Ready ELA Utilization 2019-20

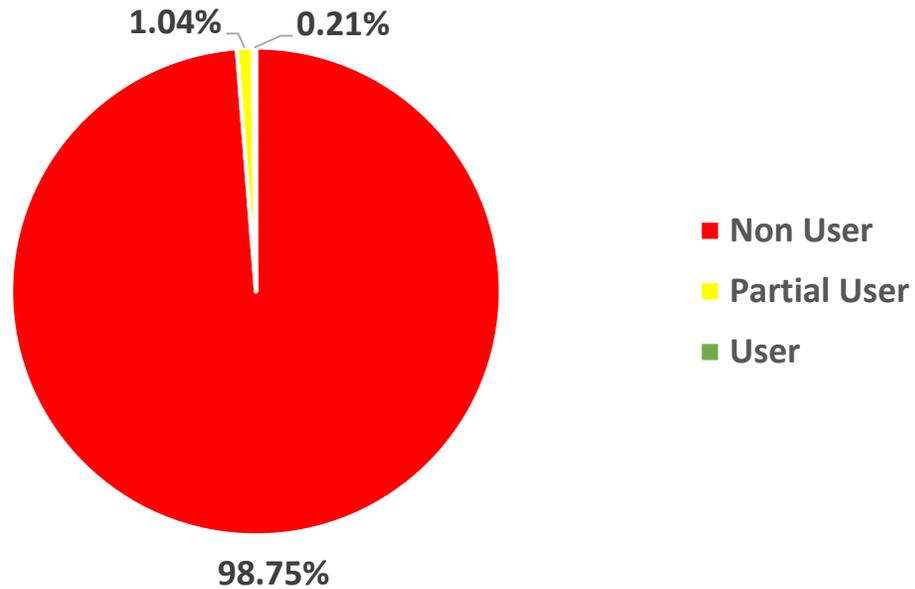


In 2019-20, I-Ready Math Utilization and I-Ready Reading Utilization resulted in \$72,207.31 of ineffective spending. This was calculated by the number of students not meeting the required minimum effective dosage of 45 minutes usage per week based on 18 (due to COVID-19) full weeks of instruction throughout the school year.

25.62% of Math students and 32.89% of ELA students reached or passed the benchmark level by end of year when using the I-Ready mid-year score.

Program Utilization IXL

IXL ELA and Math Utilization 2020-21



In 2020-21, IXL was purchased to support ELA and Math special education. The utilization of IXL, a digital platform, from August 2020 to December 2020 resulted in less than 2% of students reaching the minimum effective usage recommended by the product to support learning. This lack of usage resulted in \$31,965 of ineffective spending.

Program ROI

Columbus Municipal School District has made a significant investment in instructional technology devices and network infrastructure over the last three years. Additionally, they have committed to the use of Curriculum Associates' product I-Ready for ELA and Math diagnostics and instruction. Some of the cost of I-Ready could be related to teacher professional development and student consumables; however, students have access to the online instructional component.

CMSD would be well served to:

- Develop an accountability process related to teacher and student usage of the digital program
- Develop a process for ensuring compliance to the intended usage strategy
- Systematically measure the impact of the digital usage as it relates to the diagnostic and summative assessments of students
- Deploy a causal analysis resolution process that includes, but is not limited to, the measurement of compliance, ROI, and effect of professional development

In the absence of the above opportunities, CMSD should seek to revise the number of students served to match current usage rates. This will either maximize the expenditure ROI or minimize the non-usage cost range of \$68,000 to \$72,000.

Additionally, CMSD purchased IXL for support of students in special services but to date has had minimal usage (<2%). This lack of usage resulted in \$31,965 of additional ineffective spending.

Potential Improvement Opportunities



Non-Instructional Performance Review

Columbus Municipal School District

December 2020



Transportation Services

Key Performance Indicators for Transportation Services point to elements that influence service levels and cost efficiency. Some indicators are comprehensive in nature, such as Cost per Mile and Transportation Cost per Rider, while other indicators pinpoint exact inefficiencies and excessive expenses. Attention should be paid not only to each indicator, but also in the overall performance impact represented through the relationship of each indicator.

Performance Indicator	2018-2019	2019-2020	Trend	National Peers*	Regional Peers**	Description
Transportation as a Percentage of the Total District Expense	7%	6%	↘	4-6%	4.4%	A point of reference illustrating the general size of the transportation operation as a function of the district
Average Annual Cost per Bus Overall	\$40,035.67	\$34,378.34	↘	\$48,683-\$72,698	\$41,230	Total direct transportation costs plus total indirect transportation costs, divided by total number of buses
Annual Cost per Rider	\$1,662.30	\$1,279.36	↘	\$752-\$1529	\$756.47	Total direct cost plus total indirect cost plus total contractor cost of bus services, divided by number of riders
Annual Cost per Mile	\$4.42	\$3.61	↘	\$3.96-\$5.70	\$4.55	Total direct cost plus total indirect cost plus total contractor cost of bus services, divided by total miles operated
% of Spare Buses	9%	8%	↘	9%-15%	15.0%	Total spare buses divided by total scheduled for daily routes
Ratio of Buses per School	7.89	7.78	↘	4-7	6.61	Total number of buses divided by total number of schools within the district
Ratio of Buses per Mechanic	35.50	35.00	↘		26.38	Total number of maintenance staff divided by the total number of buses

Factors that influence performance and can steer improvements include:

- Types of transported programs served
- Bell schedule
- Effectiveness of the routing plan
- Spare bus factor needed
- Age of fleet
- Driver wage and benefit structure and labor contracts
- Maximum riding time allowed
- Earliest pickup time allowed
- Enrollment projections

* National Peer Data gathered from the National Council for Great City Schools

** Regional Peer Data based on the performance assessments of 40 School Systems in the Southeastern United States from 2015-2020

Transportation Services

Overall Transportation Services expenditures reduced by approximately 15.3% between the 2018-19 and 2019-20 school year. During this time, Transportation Services switched from being outsourced to being managed/operated in house. The district is currently facing a significant driver shortage. It should also be noted that the district has in place a School Choice/Lottery program that allows any student to have the opportunity to attend any school. The complexity this program brings must be considered when making any potential routing improvements. Some performance indicators pointing to a potential opportunity to further optimize bus routes are as follows:

- Transportation cost as a percentage of total district expense is running at the high side of the national peer range (4 to 6%) and is significantly above the median of regional peers (4.4%).
- Average daily student ridership is only 33 students per bus, significantly below bus capacities.
- Annual cost per rider is on the high side of the national peer range (\$752 to \$1,529) and significantly above the median of regional peers (\$756.47).
- Ratio of buses per school is on the high side of the national peer range (4 to 7) and is significantly above the average of regional peers (6.61).
- Ratio of buses per mechanic is higher than regional peers.

A detailed review of existing bus routes should take place to evaluate the possibility of reducing the number of daily route buses in order to reduce costs. When evaluating routes and the number of buses needed, the district should also review school bell schedules to determine if schedule standardization and possibly splitting the start times of the high school and middle schools could allow time for buses to service multiple schools through route tiering (one bus with staggered routes, allowing them to service multiple locations) or by “domino” routing techniques (one bus picking up students for/from multiple schools). Other adjustments that may be considered are the length of the allowed ride time and the earliest/latest rider pick-up/drop-off allowed.

Transportation Services

If performance could be brought into line with peer school systems, Columbus Municipal School District could realize an annual savings between \$362,000 and \$705,436 while reducing the need for school bus drivers.

Key performance indicators also revealed that the district had only four regular route and one SPED route spare buses. This is approximately 8% of the current fleet. Most school systems will experience service issues if their spare bus fleet drops below 15%. The district should review to determine if the low number of spare buses is negatively impacting services throughout the year. If a negative impact is occurring, the district may find it beneficial to add a few spare buses (2 to 3).

Operations

Key Performance Indicators in Operations assess the cost efficiency and service levels of a district's facilities management and labor. Areas of focus include custodial, maintenance, and energy management activities. These indicators should give district leaders a general sense of both where they are doing well and where they can improve. Attention should be paid not only to each indicator, but also in the overall performance impact represented through the relationship of each indicator.

Performance Indicator	2018-2019	2019-2020	Trend	National Peers*	Regional Peers**	Description
Operations as a Percentage of overall District Expense	8.0%	11.3%	↗	6%-13.8%	6.5%	A point of reference illustrating the general size of the operations department as a function of the district
Average Square Feet per Student	250.95	261.29	↗	160 - 190	166.81	Total square footage of all facilities within the district divided by total number of students
Custodial cost per square foot	\$1.04	\$1.13	↗	\$1.20-\$2.28	\$1.10	Total cost of district-operated custodial work plus total cost of contract-operated custodial work, divided by total square footage
Custodial cost per student	\$261.16	\$296.44	↗	\$239-\$427	\$214.35	Total custodial work costs (contractor and district operated), divided by total student enrollment.
Custodial workload (Square Footage per Custodian)	30,850	28,859	↘	22,446-30,552	41,372	Total square footage of non-vacant buildings that are managed by the district, divided by total number of district custodial field staff.
Custodial Supply Cost per Square Foot	\$0.09	\$0.09	↗	\$0.07-\$0.14	\$0.20	Total custodial supply cost divided by total square footage of all buildings.

Custodial Services - Factors that influence performance and can steer improvements include:

- Cost of labor, supplies, and materials
- Size of schools
- Space usage rates
- Number of employees
- Scope of duties assigned to Custodians
- Work schedule assigned to Custodians
- Custodian cleaning methods
- Custodial cleaning equipment supplied
- Custodial cleanliness expectations/requirements

* National Peer Data gathered from the National Council for Great City Schools

** Regional Peer Data based on the performance assessments of 40 School Systems in the Southeastern United States from 2015-2020

Operations

Maintenance Cost per Square Foot	\$2.45	\$4.33	↗	\$0.99-\$1.32	\$2.18	Cost of maintenance work divided by total square footage of all buildings.
Maintenance and Operations cost per student	\$613.92	\$1,130.26	↗	\$837-\$1,710	\$607.18	Total custodial costs plus total grounds work costs plus total routine maintenance costs plus total major maintenance/ minor renovations costs plus total major rehab/ renovations divided by enrollment.
Maintenance workload (Square Footage per Maintenance Tech)	127,806	81,331	↘		178,716	Total square footage of non-vacant buildings that are managed by the district, divided by total number of district Maintenance Technicians/Tradesmen.
Average Number of Days to Complete a Maintenance Work Order	3	3	→	5-29	10	Total aggregate number of days to complete all work orders, divided by total number of work orders.
Square Acre per Landscape Technician	54.95	54.95	→		91.21	Total acreage of maintained property divided by total number of Landscape Technicians

Maintenance - Factors that influence performance and can steer improvements include:

- Cost of labor, supplies, and materials
- Age of infrastructure
- Number of employees
- Management effectiveness
- Automated work order tracking
- Existence of work-flow management process
- Experience of Maintenance staff
- Training of Custodial staff to assist in auxiliary support (i.e., maintenance and lawn care)
- Deferred maintenance backlog

* National Peer Data gathered from the National Council for Great City Schools

** Regional Peer Data based on the performance assessments of 40 School Systems in the Southeastern United States from 2015-2020

Operations

Performance Indicator	2018-2019	2019-2020	Trend	National Peers*	Regional Peers**	Description
Utility Costs per Square Foot	\$1.07	\$1.10	↗	\$1.14- \$1.59	\$1.47	Total utility costs divided by total square footage of all non-vacant buildings.
Electricity Usage per Square Foot (in KW)	4.3	7.2	↗	7.1-11.8		Total electricity usage (in kWh), divided by total square footage of all non-vacant buildings.
Heating Fuel Usage per Square Foot (in kBTU)	0.04	0.14	↗	0.1-32.2		Total heating fuel usage (in kBTU), divided by total square footage of all non-vacant buildings.
Water Usage per Square Foot (in gallons)	0.5	1.2	↗	8.3-16.3		Total water usage (in gallons), divided by total square footage of all non-vacant buildings.

Energy Management - Factors that influence performance and can steer improvements include:

- Overall number of students and staff
- Student and staff density per facility
- Size and age of school facilities
- Student and staff day-to-day behaviors
- Number of non-district supplied appliances in use
- Speed of leak/drip identification and repair
- Implementation of energy efficient lighting, appliances, and HVAC
- Implementation of water efficient faucets and toilets

* National Peer Data gathered from the National Council for Great City Schools

** Regional Peer Data based on the performance assessments of 40 School Systems in the Southeastern United States from 2015-2020

Operations

Overall operation expenditures as a percentage of overall district expenditures increased by approximately 55.3% from the 2018-19 school year (8.0%) to the 2019-20 school year (11.3%) and is higher than the average for regional peers (6.5%). Other key performance indicators point to opportunities across Custodial Services, Maintenance, and Energy Management. Some key performance indicators pointing to a potential opportunity in relation to Custodial Services are as follows:

- Both custodial cost per square foot and custodial cost per student are higher than the average of regional peers.
- Custodial costs increased from the 2018-19 school year to the 2019-20 school year by \$83,984, with only \$3,518.10 due to supply cost.
- Overall supply costs are in line or better than both the national peer range and the regional peer average.
- Custodial workload per square foot (28,859) is lighter than the average of most peer districts (41,372).
- Custodians currently do not assist with light maintenance activities or lawn services.
- The district does not conduct an annual customer satisfaction survey in regard to custodial service levels.
- The district does not conduct any formal ongoing review of custodial cleanliness level

CMSD should further evaluate custodial services, beginning with an overall staff customer service survey. The district should establish an approach for evaluating facility cleanliness on a monthly basis. Both inputs should be taken into consideration along with [APPA \(formerly Association of Physical Plant Administrators\) Operational Guidelines for Educational Facilities](#) (specifically those applying to Custodial Services).

The outcome from this may have a limited impact on reducing expenditures (approximately \$100K or less), service levels would improve, and there may be capacity for custodians to assist in light maintenance activities resulting in a potential significant opportunity to reduce maintenance costs.

Operations

Some key performance indicators pointing to a potential opportunity in relationship to Maintenance are as follows:

- Maintenance cost per square foot is trending higher and has been significantly above both the national peer range and the regional peer average over the last two school years.
- Maintenance cost per student is higher than the regional peer average.
- Maintenance workload as square feet per maintenance tech is significantly lower than the regional peer average.

CMSD should further evaluate Maintenance services, beginning with an overall staff customer service survey. The results should be taken into consideration along with [APPA \(formerly Association of Physical Plant Administrators\) Operational Guidelines for Educational Facilities](#).

The district should consider several process improvements, ranging from adopting an automated work order system to developing a formal preventative maintenance plan to outsourcing services that reduce cost (e.g., filter replacement). The district may also find opportunity to redefine custodial services to include some light maintenance activities.

The outcome from the above could possibly reduce Maintenance and Operations cost by 15 to 25% annually (an approximate reduction of \$580,000 to \$967,000).

Energy management data reflected significant increases in electricity, heating fuel, and water usage from the 2018-19 school year to the 2019-2020 school year. Oddly enough, overall utility costs only saw a moderate increase of \$26,839. This should be reviewed at a deeper level to confirm accuracy.

Nutrition Services

Key Performance Indicators in Nutrition Services include measures of productivity, broadly measured in Meals per Labor Hour, cost efficiency as determined by food and labor costs per revenue, and service levels as measured by meal participation rates. Attention should be paid not only to each indicator, but also in the overall performance impact represented through the relationship of each indicator.

Performance Indicator	2018-2019	2019-2020	Trend	National Peers*	Regional Peers**	Description
Breakfast participation rates	74%	70%	↘	29.3%-52.5%	37.0%	Total breakfast meals served, divided by total district student enrollment times the number of school days in a year.
Lunch participation rates	80%	75%	↘	54.2%-78.6%	68%	Total lunch meals served, divided by total district student enrollment times the number of school days in a year.
Cost per meal	\$2.77	\$3.85	↗	\$3.15-\$3.80	\$3.64	Total direct costs of the food service program divided by the total meals equivalent served annually.
Food costs per meal	\$0.95	\$1.14	↗	\$1.44-\$1.82	\$1.49	Total food costs, divided by the total meals equivalent served annually.
Fund balance as percent of revenue	46.7%	62.1%	↗	11.2%-38.9%	50.0%	Fund balance divided by total revenue
Food costs as a percent of revenue	27.4%	31.3%	↗	38.4%-46.7%	38.63%	Total food costs divided by total revenue
Labor costs as percent of revenue	39.4%	59.6%	↗	37.8%-47.5%	45%	Total labor costs divided by total revenue
USDA Commodities percent of total revenue	5.3%	7.4%	↗	5.8%-6.6%	5.92%	Total value of commodities received divided by total revenue
Meals Per Labor Hour	14.7	11.2	↘	13.6-18.8	13.7	Annual meal equivalents divided by the average daily labor hours annually.

Factors that influence performance and can steer improvements include:

- Menu selections
- Provision II and III and Universal Free
- Free/Reduced percentage
- Food preparation methods
- Attractiveness of dining areas
- Adequate time to eat
- School opening procedures
- Timing of morning student arrival
- Participation in after school programs, supper programs, and summer feeding

* National Peer Data gathered from the National Council for Great City Schools
 ** Regional Peer Data based on the performance assessments of 40 School Systems in the Southeastern United States from 2015-2020

Key Performance Indicators



Nutrition Services

CMUSD's Nutrition Services are high performing. The district has "best in class" participation rates for breakfast and lunch, both higher than the regional peer average (68%). Food cost per meal is lower than both the national peer range and the regional peer average. This appears to be driven by the district's use of USDA commodities (7.4% of total revenue). Nutrition Services' fund balance as a percentage of revenue (62.1%) is significantly higher than both the national peer range (11.2 – 38.9%) and the regional peer average (50%).

There are concerns regarding Nutrition Services' ability to sustain these results. Participation rates for both breakfast and lunch have decreased year over year, both food and labor costs have increased year over year, and productivity as measured by Meals per Labor Hour (MPLH) has sunk year over year.

While these negative trends may have been at least partially, if not completely, caused by the onset of the COVID-19 pandemic, the district should do some due diligence to ensure performance levels return once the pandemic has been overcome. The district would benefit from reaching out to both students that participate and those that do not to determine their current view of food quality and service factors.

The district should look at current staffing levels by school to determine what participation rates would need to be to increase MPLH to meet peer performance. The district should develop strategy around driving up participation to meet current staffing levels or consider reducing staffing levels through choosing not to replace retirees or other individuals separating over the upcoming year.

Potential Improvement Opportunities



Technology

Key Performance Indicators in Technology assess the productivity, cost efficiency, and service levels of the Technology department. As more districts employ technology to deliver and aid in student instruction, focus should be on the effective deployment and maintenance of technology versus on reducing expenditures. Attention should be paid not only to each indicator, but also in the overall performance impact represented through the relationship of each indicator.

Performance Indicator	2018-2019	2019-2020	Trend	National Peers*	Regional Peers**	Description
IT Spending as percent of District Budget	2.3%	3.4%	↗	1.77%-2.83%	1.7%	Total IT staffing, hardware, systems and service costs divided by total district operating budget.
Average Age of Computers	3.85	3.88	↗	3.19-4.01	3.33	Weighted average (number of 1 year old computers, plus 2 year old x 2, plus 3 year old x 3, plus 4 year old x 4, plus 5 year and older x 5)
Devices per employee	0.79	0.68	↘	0.97-1.63	1.10	Total number of employee laptops and desktops divided by the total number of district employees
Devices per student	0.68	0.87	↗	0.79-1.07	0.77	Total number of desktops, laptops and tablets that are for student use only or mixed-use divided by total student enrollment
IT Spending per student	\$252.66	\$426.49	↗	\$196-\$324	\$159.33	Total IT staffing, hardware, systems and service costs divided by total student enrollment

Factors that influence performance and can steer improvements include:

- School board and administrative policies and procedures
- School district strategy regarding instructional technology pedagogy
- Existing school district business systems
- Implementation and project management for new software applications in both instructional and operations areas
- Type of devices in use by district (i.e., desktop, laptop, netbook, tablets, etc.)
- Age of technology and applications
- District technology standards and support model deployed

* National Peer Data gathered from the National Council for Great City Schools

** Regional Peer Data based on the performance assessments of 40 School Systems in the Southeastern United States from 2015-2020

Technology

Performance Indicator	2018-2019	2019-2020	Trend	National Peers*	Regional Peers**	Description
Network-Bandwidth per Student (in Mbit/s)	224	234	↗	79.6-223	156	Total standard available bandwidth divided by total student enrollment
Network days usage exceeded 75% of capacity	0.00	0.00	→	3-100	49	Number of days that peak daily internet usage reaches more than 75% of standard available bandwidth for 5 minutes or longer.
Advanced-presentation Devices per teacher	1.63	1.59	↘	1.67-2.50	1.83	Total number of devices (video/data projectors/document cameras/whiteboards, etc.) divided by total number of teachers
Devices per IT Staff	557	658	↗		617.32	Total student and employee devices (excluding presentation devices) divided by total number of IT staff FTEs.

Factors that influence performance and can steer improvements include:

- School board and administrative policies and procedures
- School district strategy regarding instructional technology pedagogy
- Existing school district business systems
- Implementation and project management for new software applications in both instructional and operations areas
- Type of devices in use by district (i.e., desktop, laptop, netbook, tablets, etc.)
- Age of technology and applications
- District technology standards and support model deployed

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** Regional Peer Data based on the performance assessments of 40 School Systems in the Southeastern United States from 2015-2020

Technology

Performance data indicates that CMSD has made and continues to make significant investments in technology for students. The district has invested more year over year in technology than the national peer range (1.71 to 2.83%) and well above the regional median of the district's peers (1.7%). This investment has led to the number of devices per student to increase year over year and provided more for student devices than both national and regional peers. The district has also increased the overall network bandwidth to keep up with the data needs of incoming devices. CMSD's current network bandwidth per student is approximately 234 Mbit/s, which is on the high side for national peers and more than half of regional peers.

While the district has been making investments in technology, the data points that most of these investments have been for devices and software. The district has NOT overly invested in support technology staffing. While the current ratio of devices per Technology staff member has grown, growth appears to be in line with overall technology needs.

The district should continue to make investments in technology and couple this with an internal process to track benefits to students and staff as well as to ensure that investments are paying off regarding the district's overall academic goals.

Human Resources

Key Performance Indicators in Human Resources include district-wide effectiveness measures such as Teacher and Employee Separation Rates as well as indicators that focus more narrowly on the operation of the district's Human Resources department. Attention should be paid not only to each indicator, but also in the overall performance impact represented through the relationship of each indicator.

Performance Indicator	2018-2019	2019-2020	Trend	National Peers*	Regional Peers**	Description
HR Cost per \$100K Revenue	\$323.42	\$453.02	↗	\$444-\$703	\$357	Total HR department costs, divided by total district operating revenue over \$100,000
HR Cost per District Staff Member	\$301.27	\$408.15	↗	\$492-\$894	\$235.61	HR Department costs divided by total number of District Staff (FTEs)
Number of Employees per HR Staff Member	217	229	↗		319.06	Total number of district staff (FTEs) divided by total number of HR staff.
Overall Employee Separation Rate	21%	25%	↗	10.1%-15.4%	16.51%	Total number of employees that left the district divided by the total number of district employees (FTEs).
Teacher Separation Rate	14%	15%	↗	7.8%-14.0%	16%	Total number of Teachers that left the district divided by the total number of district employees (FTEs).
Employee Misconduct Investigations per 1,000 Employees	4.61	4.37	↘	5.2-38.8	8.79	Number of misconduct investigations, divided by total number of district employees (FTEs) over 1,000.
Employee Discrimination Investigations per 1,000 Employees	2.30	2.18	↘	0.65-2.01	1.54	Number of complaints/charges of discrimination filed by employees) divided by total number of district employees (FTEs) over 1,000.

Factors that influence performance and can steer improvements include:

- Human Resources role definition within the district
- Ability of existing technology to automate work
- Hiring practices
- School culture and staff supports
- Local or regional competition
- Effectiveness of recruiting efforts
- Salary and benefits offered
- Employee satisfaction and workplace environment
- Availability of skills in local labor market
- Personnel policies and practices

* National Peer Data gathered from the National Council for Great City Schools
 ** Regional Peer Data based on the performance assessments of 40 School Systems in the Southeastern United States from 2015-2020

Key Performance Indicators



Human Resources

Human Resources normalized costs per \$100K of revenue or per district staff member both reflect amounts greater than the average for regional peers. Overall Human Resources cost is below or at the low end of the national peer range. These costs have increased over the last two years by approximately 43%. A deeper look should be taken to see how human resources processes could be streamlined and how duties could be split across central office positions in order to reduce the current cost. An overall reduction between \$30,000 to \$75,000 would better position the district in comparison to regional peers.

CMUSD's overall employee separation rate is significantly higher than both national and regional peers, and the rate has been increasing over the last two years. A deeper dive should be taken into the cause of the overall employee separation rate in order to identify a means to bring the number more in line with both national and regional peers.

Potential Improvement Opportunities



Supply Chain

Key Performance Indicators in Supply Chain include an Accounts Payable (AP) focus on the cost of efficiency, productivity, and service quality of invoice processing, as well as a focus on improving efficiency and effectiveness of procurement practices. Attention should be paid not only to each indicator, but also in the overall performance impact represented through the relationship of each indicator.

Performance Indicator	2018-2019	2019-2020	Trend	National Peers*	Regional Peers**	Description
AP Cost per 100K revenue	\$183.61	\$179.79	↘	\$35.5-\$60.5	\$115.17	Total AP department personnel costs plus AP department non-personnel costs divided by total district operating revenue over \$100,000
AP Cost per invoice	\$11.29	\$11.69	↗	\$3.68-\$10.24	\$19.52	Total AP department personnel costs plus AP department non-personnel costs, divided by total number of invoices handled by the AP department.
Avg Days to Process Invoices	45	45	→	4-20.7	23.3	Aggregate number of days to process all AP invoices, divided by the total number of invoices handled by the AP department
Invoices processed per FTE per month	547.9	528.7	↘	605-1,626	531.12	Total number of invoices handled by the AP department, divided by total number of AP staff (FTEs), divided by 12 months.
Invoices past due at time of payment	0%	0%	→	2.55%-20.46%	1%	Number of invoices past due at time of payment, divided by total number of invoices handled by the AP department.
Payments voided	5.78%	1.67%	↘	.50%-1.67%	1.82%	Number of payments voided, divided by total number of AP transactions (payments)
P-card Purchasing Ratio	0.02%	0.01%	↘	2.3%-10.3%	4%	Total dollar amount purchased using P- cards, divided by total procurement outlays (including P-card purchases).

Factors that influence performance and can steer improvements include:

- Administrative policies and procedures
- Level of automation
- Existing business technology systems
- Departmental and individual employee responsibilities and competencies
- Performance management systems
- Monitoring and reporting systems
- Total dollar amount of invoices paid annually
- Utilization of Purchasing Cards (P-Cards)

* National Peer Data gathered from the National Council for Great City Schools

** Regional Peer Data based on the performance assessments of 40 School Systems in the Southeastern United States from 2015-2020

Supply Chain

Performance Indicator	2018-2019	2019-2020	Trend	National Peers*	Regional Peers**	Description
Procurement Costs per 100K	Not tracked	Not tracked	→	\$73-\$113	\$74.49	Total Procurement department expenditures, divided by total district revenue over \$100,000
Costs per PO	Not tracked	Not tracked	→	\$38-\$111	\$25.23	Total Purchasing department costs, divided by the total number of purchase orders that were processed by the Purchasing department, excluding P- card transactions and construction.
Procurement Savings Ratio	Not tracked	Not tracked	→	0.9%-4.7%	5%	Total savings from Invitations for Bids, Requests for Proposals and informal solicitations, divided by total procurement outlays (excluding P-cards and construction).
Competitive Procurement Ratio	Not tracked	Not tracked	→	46.8%-85.3%	28.73%	Total amount of purchasing that was through competitive procurements, divided by the sum of total procurement outlays, total P-card purchasing and total construction spending.
Procurement staff with professional certification	0.00	0.00	→	4.0%-38.8%	1%	Number of Purchasing department staff with a professional certificate, divided by total number of Purchasing staff (FTEs)
Warehouse Operating Expense Ratio	Not tracked	Not tracked	→	4.1%-24.4%		Total operating expenses of all measured warehouses (including school/office supplies, textbooks, food service items, facility maintenance items, and transportation maintenance items), divided by total value of all issues/sales from the warehouse(s).

Factors that influence performance and can steer improvements include:

- Procurement policies
- Utilization of blanket purchase agreements
- Number of highly complex procurements
- Departmental and individual employee responsibilities and competencies
- Performance management systems
- Level of automation

* National Peer Data gathered from the National Council for Great City Schools

** Regional Peer Data based on the performance assessments of 40 School Systems in the Southeastern United States from 2015-2020

Supply Chain

Performance Indicator	2018-2019	2019-2020	Trend	National Peers*	Regional Peers**	Description
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Factors that influence performance and can steer improvements include:

- Procurement policies
- Utilization of blanket purchase agreements
- Number of highly complex procurements
- Departmental and individual employee responsibilities and competencies
- Performance management systems
- Level of automation

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** Regional Peer Data based on the performance assessments of 40 School Systems in the Southeastern United States from 2015-2020

Supply Chain

CMUSD purchases between \$12 to \$14 million of goods and services each year. The district does not have any dedicated staff for procurement; processing is done by multiple people throughout the district. The district does not have any formal district-wide competitive purchasing processes (competitive bidding or RFP development) or strategies associated with cooperative purchasing agreements. All purchasing is done through vendors per the state's contract listing. The use of purchasing cards has been limited to fuel purchases through Fuel Man.

The district should consider putting district-wide competitive purchasing processes in place and tracking data associated with purchasing efficiency and effectiveness, such as those shown on the prior page. Typically, a district that makes most purchases solely from vendors on the state's contract listing could reduce the average price of goods and services by 10 to 20% on half of the goods and services acquired. This strategy could free up between \$600,000 and \$1,390,000 annually.

Most key performance indicators regarding cost and effectiveness of accounts payable processing are in line with national and regional peers. The only measure out of sync was the average days for processing an invoice (45 days). It was not determined if this was purposeful on behalf of the district. Often running invoice aging high is a cash flow management technique employed in private industry.

Potential Improvement Opportunities



Financial Services

Key Performance Indicators in Financial Services assess operational efficiency and effectiveness regarding debt service, budgeting, payroll processing, worker's compensation management, and grant management. Attention should be paid not only to each indicator, but also in the overall performance impact represented through the relationship of each indicator as to the overall financial health of a district.

Performance Indicator	2018-2019	2019-2020	Trend	National Peers*	Regional Peers**	Description
Debt Service Costs Ratio to District Revenue	0.032%	0.029%	↘	3.1%-10.6%	1.3%	Total Servicing costs divided by Total Operating Revenue
Expenditures Efficiency-Adopted Budget as a percent of actual	111%	112%	↗	93.0%-103.1%	168%	Total budgeted expenditures in the adopted budget, divided by total district operating expenditures
Expenditures Efficiency-Final Budget as percent of actual	100%	117%	↗	98.4%-106%	150%	Total budgeted expenditures in the final budget, divided by total district operating expenditures.
Revenues Efficiency-Final Budget as percent of actual	100%	113%	↗	93%-102%	117%	Total budgeted revenue in the final budget, divided by total district operating revenue.

Factors that influence performance and can steer improvements include:

- Leadership and governance
- School board and administrative policies and procedures
- Budget development and management processes
- Revenue experience, variability, and forecasts
- Expenditure trends, volatility, and projections
- Per capita income levels
- Real property values and/or local retail sales and business receipts
- Age of district infrastructure
- Monitoring and reporting systems

* National Peer Data gathered from the National Council for Great City Schools

** Regional Peer Data based on the performance assessments of 40 School Systems in the Southeastern United States from 2015-2020

Financial Services

Performance Indicator	2018-2019	2019-2020	Trend	National Peers*	Regional Peers**	Description
Paychecks processed per FTE per month	514.7	599.3	↗	1,223-2,504	727.55	Total number of pay checks processed by Payroll department, divided by total number of Payroll staff (FTEs), divided by 12 months.
Payroll costs per 100K spent	\$271.95	\$243.32	↘	\$110-\$240	\$179.84	Total Payroll personnel costs plus total payroll non-personnel costs, divided by total district payroll spend over \$100,000
Payroll cost per paycheck	\$11.46	\$9.79	↘	\$2.66-\$5.99	\$6.76	Total Payroll personnel costs plus total payroll non-personnel costs, divided by total number of payroll checks
Paycheck errors per 10K	38.9	100.1	↗	3.6-31.6	32.11	Total number of pay check errors, divided by total number of pay checks handled by Payroll department over 10,000
Paychecks Direct Deposit	92.4%	93.5%	↗	92.2-99.8%	96.0%	Total number of pay checks paid through direct deposit, divided by the total number of pay checks issued

Factors that influence performance and can steer improvements include:

- School board and administrative policies and procedures
- Pay practices
- Number of annual payroll runs
- Implementation of direct deposit
- Level of automation
- Departmental and individual employee responsibilities and competencies
- Performance management systems

* National Peer Data gathered from the National Council for Great City Schools
 ** Regional Peer Data based on the performance assessments of 40 School Systems in the Southeastern United States from 2015-2020

Financial Services

Performance Indicator	2018-2019	2019-2020	Trend	National Peers*	Regional Peers**	Description
Workers' Compensation Cost per \$100K Payroll Spend	\$921.25	\$514.72	↘	\$545-\$1,192	\$737.03	Total workers' compensation premium costs plus workers' compensation claims costs incurred plus total workers' compensation claims administration costs for the fiscal year, divided by total payroll outlays over \$100,000.
Workers' Compensation Cost per Employee	\$552.41	\$325.19	↘	\$213-\$486	\$349.11	Total workers' compensation premium costs plus workers' compensation claims costs incurred plus total workers' compensation claims administration costs for the fiscal year, divided by total number of district employees
Grant Funds as Percent of Total Budget	0.56%	0.17%	↘	9.6%-16.8%	6.09%	Total grant funds expenditures, divided by total district operating revenue
Grant-Funded Staff as Percent of District FTEs	13.1%	18.7%	↗	7.3%-13.3%	14.07%	Number of grant-funded staff (FTEs), divided by total number of district employees (FTEs)
Days to Access New Grant Funds	30	30	→	20-45	24.8	Total aggregate number of days that passed after new grant award notification dates to the first expenditure date, divided by the total number of new grant awards in the fiscal year

Factors that influence performance and can steer improvements include:

- Existing policies and procedures to help prevent injuries
- An organization's overall worker's compensation claim history - number of claims and severity of claims
- Size of district's payroll and staff member classification
- Effective claim management
- Grant seeking tied to district's strategic plan
- Knowledge of available grants
- Availability of resources required to pursue grants
- District competitive attributes to meet grant criteria in comparison to peers
- Grant writing experience

* National Peer Data gathered from the National Council for Great City Schools
 ** Regional Peer Data based on the performance assessments of 40 School Systems in the Southeastern United States from 2015-2020

Financial Services

Debt service cost ratio as compared to district revenue is significantly better than both national and regional peers.

Budgeting effectiveness, as measured by both expenditure and revenue forecast as a percentage of actual spend/receipt, was better than the median performance of regional peers and slightly higher than the performance range of national peers.

Payroll cost as normalized per \$100K spent and per paycheck is higher than both national and regional peers. Actual payroll processing costs have been near the same over the last two years. The performance measures are trending lower year over year due to an increase in annual processed paychecks from 6,176 to 7,191. One factor contributing to the cost of payroll processing is the rather low participation by employees in having their paychecks direct deposited, with only 93.5% of employees currently participating in the program. This is lower than the regional peer median of 96% and the national “best in class” level of 99.8%. While increasing direct deposit should reduce the workload on payroll processing, a deeper look at process efficiency and use of technology should also be considered to determine other opportunities for improvement.

Worker’s compensation performance indicators were all positive, showing that the district is beating the median performance of regional peers and is within or is slightly higher than the national peer range.

The district should pursue more competitive grants, thus increasing the amount won each year. If performance were at the median level of regional peers, the district would see an increase in revenue of approximately \$2.7 million. Care should be taken, though, to not over-invest grant funds in the addition of staff members. While the district’s overall pursuit of competitive grants is low, the number of staff members funded by grants is approximately 4.7 to 5.7% higher than national or regional peers.

Potential Improvement Opportunities



Non-Instructional Performance Review

Appendix: Supporting Data

Columbus Municipal School District



Transportation Services

Source	Requested Data	2018-19	2019-2020
Transportation	Annual Transportation Operational Costs	\$ 2,842,532.54	\$ 2,406,483.65
Transportation	Average number of students transported daily	1710	1881
Transportation	Average number of Miles Driven Daily	643500	666900
Transportation	Regular Education Route Buses In Operation	57	57
Transportation	Special Education Route Buses in Operation	8	8
Transportation	Spare Route Buses	4	4
Transportation	Spare SPED Buses	2	1
Transportation	Number of Bus Mechanics	2	2
General District	Total Number of Schools within System	9	9
Finance	Total district operating expenditures	\$ 39,239,129.77	\$ 43,218,172.99
General District	Number of School Days Annually	180	180

Provided Performance Data



Operations

Source	Requested Data	2018-19	2019-2020
Operations	Annual Maintenance Costs Overall	\$ 2,188,618.80	\$ 3,870,011.00
Operations	Annual Custodial Costs Overall	\$ 931,021.50	\$ 1,015,005.93
Operations	Annual Custodial Supply Costs	\$ 80,401.49	\$ 83,914.59
Operations	Total Square Feet Maintained By District	894641	894641
Operations	Number of Maintenance Technicians/Tradesmen Employed by District (FTE)	7	11
Operations	Square Acre per Landscape Technician**	54.95	54.95
Operations	Number of Custodians Employed by District (FTE)	29	31
Operations	Operations as a Percentage of overall District Expense	8.0%	11.3%
Operations	Average Number of Days to Complete a Maintenance Work Order	3	3
General District	Total Number of Students Enrolled	3565	3424
Operations	Total Utility Costs (including electricity, heating fuel, water, sewer)	\$ 955,541.58	\$ 986,038.10
Operations	Total Electricity Usage (in KW)	3852679	6475097
Operations	Total Heating Fuel Usage (in kBTU)	37935	128184
Operations	Total Water Usage (in gallons)	471560.45	1110072
Finance	Total district operating expenditures	\$ 39,239,129.77	\$ 43,218,172.99

Provided Performance Data



Nutrition Services

Source	Requested Data	2018-19	2019-2020
Child Nutrition	Total meal equivalents served annually	1024318	735436
Child Nutrition	Total annual labor hours	69447.32	65543
Child Nutrition	Total annual revenue	\$ 3,564,458.77	\$ 2,686,852.94
Child Nutrition	Annual fund balance	\$ 1,664,321.41	\$ 1,669,552.16
Child Nutrition	Total value of USDA Commodities	\$ 190,290.00	\$ 198,464.00
Child Nutrition	Total annual food costs	\$ 975,085.87	\$ 841,512.33
Child Nutrition	Total annual labor costs	\$ 1,404,203.70	\$ 1,601,809.51
Child Nutrition	Total annual direct costs	\$ 2,838,902.54	\$ 2,831,250.41
Child Nutrition	Breakfast participation rates	0.74	0.7
Child Nutrition	Lunch participation rates	0.8	0.75
General District	Total Number of Students Enrolled	3565	3424
General District	Number of School Days Annually	180	180

Provided Performance Data

Technology

Source	Requested Data	2018-19	2019-2020
Information Technology	Total IT staffing costs	\$ 347,248.96	\$ 365,875.39
Information Technology	Total IT hardware, systems and service costs	\$ 553,473.73	\$ 1,094,441.16
Information Technology	Business Systems Costs	\$ 26,500.00	\$ 26,500.00
Information Technology	Instructional Systems Cost	\$ 384,902.41	\$ 539,664.45
Information Technology	IT Spending-Capital Investment	\$ 403,992.60	\$ 363,148.00
Information Technology	Total annual support/incident tickets	1269	851
Information Technology	Average Number of Days Support/incident tickets remain open	36	57
Information Technology	Total available bandwidth (in Mbit/s)	800000	800000
Information Technology	Average Age of Computers	3.85	3.88
Information Technology	Network days usage exceeded 75% of capacity	0	0
General District	Total Number of Students Enrolled	3565	3424
General District	Total Number of School Personnel (FTE)	434	458
Finance	Total district operating expenditures	\$39,239,129.77	\$43,218,172.99
General District	Total Number of Teachers (FTE)	227	232

Provided Performance Data

Human Resources

Source	Requested Data	2018-19	2019-2020
Human Resources	Annual Human Resource Costs Overall	\$ 130,749.01	\$ 186,931.57
Human Resources	Number of HR Department Staff	2	2
Human Resources	Total Number of Overall Staff Separations (FTE)	93	113
Human Resources	Total Number of Teacher Separations (FTE)	60	69
Human Resources	Total Number of Employee Discrimination Complaints	1	1
Human Resources	Total Number of Employee Misconduct Investigations	2	2
Human Resources	Human Resources as a Percentage of overall District Expense	1.0%	1.0%
Human Resources	Total Number of School Personnel (FTE)	434	458
Finance	Total district operating revenue	\$40,427,406.93	\$41,263,682.83

Provided Performance Data



Supply Chain

Source	Requested Data	2018-19	2019-2020
Finance	Total Procurement Dept. Costs	NA	NA
Finance	Total Procurement Staff	NA	NA
Finance	Total Procurement staff with professional certification	NA	NA
Finance	Total # PO's/fiscal year (exclude P-card & Construction)	3904	2824
Finance	Total P-card Transactions	\$ 1,981.66	\$ 1,952.38
Finance	Total construction Transactions	\$ 14,900.00	\$ 909,488.29
Finance	Total amount of procurement outlay	\$ 12,451,983.90	\$ 13,948,400.37
Finance	Total savings from invitations for bids, request for proposals & informal solicitations	NA	NA
Finance	Average # days to administer invitations to bid	NA	NA
Finance	Total purchasing through competitive procurement	0	0
Finance	Total spent under cooperative agreements	0	0
Finance	Total district warehouse operating expenses	0	0
Finance	Total value sales/issues from district warehouse	0	0
Finance	Total district operating revenue	\$ 40,427,406.93	\$ 41,263,682.83

Supply Chain

Source	Requested Data	2018-19	2019-2020
Finance	Total Accounts Payable Dept. Costs	\$ 74,227.70	\$ 74,189.09
Finance	Total AP staff	1	1
Finance	Total # invoices processed	6575	6344
Finance	Average #days to process invoice	45	45
Finance	Total # AP payments	2232	1980
Finance	Total # AP payments past due	0	0
Finance	Total # AP payments voided	129	33

Financial Services

Source	Requested Data	2018-19	2019-2020
Finance	Total # Staff in Financial Dept.	4	4
Finance	Total # Directors/Managers	1	1
Finance	Total # Secretaries/Admin Assistants	0	0
Finance	Total # Staff in Payroll Dept.	1	1
Finance	Total Payroll Dept. costs	\$ 70,772.32	\$ 70,405.62
Finance	Total District Payroll	\$ 26,023,872.73	\$ 28,935,092.71
Finance	# paychecks processed	6176	7191
Finance	Total # paycheck errors	24	72
Finance	Total # paychecks direct deposit	5705	6722

Financial Services

Source	Requested Data	2018-19	2019-2020
Finance	Total Debt Principal	\$ 2,667,330.51	\$ 2,693,349.76
Finance	Total Debt Servicing costs	\$ 12,788.88	\$ 12,158.05
Finance	Total fund balance	\$ 56,264,223.45	\$ 57,648,360.34
Finance	Total budgeted expenditures	\$ 43,380,440.31	\$ 48,228,088.81
Finance	Total district operating expenditures	\$ 39,239,129.77	\$ 43,218,172.99
Finance	Total budgeted revenue	\$ 42,230,424.55	\$ 46,665,866.67
Finance	Total district operating revenue	\$ 40,427,406.93	\$ 41,263,682.83
Finance	Total budgeted expenditures in final budget	\$ 39,239,129.77	\$ 50,601,582.18
Finance	Total budgeted revenue in final budget	\$ 40,427,406.93	\$ 46,817,285.48
Finance	Total liability premiums, claims & admin costs	238543.72	282334.00
Finance	# liability claims filed	Not Provided	Not Provided

Financial Services

Source	Requested Data	2018-19	2019-2020
Finance	# liability claims litigated	Not Provided	Not Provided
Finance	Total workers' comp.premium, claims & admin costs	\$ 239,746.00	\$ 148,935.00
Finance	Total Workers' comp claims filed	40.00	30.00
Finance	Total lost days for all workers' comp claims	Not Tracked	Not Tracked
Finance	Total workplace accidents reported	40.00	30.00
Finance	Total grant fund expenditures	\$ 4,691,532.18	\$ 6,673,748,342.00
Finance	Number of grant funded staff	56.80	85.45
Finance	Total grant funds returned	\$ 281,779.33	\$ 285,607.03
Finance	Total grant funds expenditures from competitive grants	\$ 227,260.57	\$ 68,827.43
Finance	Average days to access grant funds	30.00	30.00
Finance	Average days to process grant receivable invoices	30.00	30.00
General District	Total Number of School Personnel (FTE)	434.00	458.00