



MS RFP 011020

A Performance Audit of Three School Districts in Mississippi

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Restrictions

GlimpseK12 is providing this report based on data and extrapolated information provided by the school district at the time of the report. GlimpseK12 does not independently verify the data or information provided to them from the district or its programs. If the district chooses to provide additional data or information, GlimpseK12 reserves the right to amend the report.

Disclaimer: The issuance and submittal of the RFP predated the impacts of COVID-19. As such, the scope of the project was adjusted to include the 2018-19 school year as it was the last intact school year operationally. Data sets for 2019-20 and forward were altered by the impact of quarantines, closures, changing models of instruction, and financial impacts.

All decisions made by the Mississippi Office of the State Auditor in respect to the contents of this report are understood to be the sole responsibility of the Mississippi Office of the State Auditor. Additionally, GlimpseK12 shall be indemnified and held harmless, nor should any contents in this report be interpreted as legal advice or opinion. GlimpseK12 does not and will not in the future perform any management functions for the Mississippi Office of the State Auditor.

This report is solely intended to be a resource guide for Mississippi Office of the State Auditor.

Project Summary

The Mississippi Office of the State Auditor (OSA) awarded RFP No. 011020, A Performance Audit of Three Mississippi School Districts, to GlimpseK12. Due to the impact of COVID-19, the award and official start date of the RFP commenced July 2020 with a final report date of February 2021 per the original terms of contract stipulating completion with eight months.

The scope of work emphasized the identification of waste in public education spending, particularly in expenditures that do not directly affect the classroom, do not lead to improved student outcomes, or that are administrative spending. Categorically, the areas within the scope of work included but were not limited to:

1. Whether spending lead to the desired student outcomes?
2. Whether money spent on programs, materials, etc. go unused or underutilized?
3. Whether administrators' salaries are above the norm or beyond what was necessary to hire the needed talent?
4. Whether the number of administrators is excessive considering the district size?
5. Whether the district has paid for duplicative services?
6. Whether money was wasted on non-instructional areas related to the daily operations of the district?

Project Summary

OSA identified the three districts at the awarding of the contract, which were:

- Columbus Municipal School District
- Hinds County School District
- Starkville-Oktibbeha Consolidated School District

Glimpse hosted a start-up meeting with OSA as well as a joint meeting with OSA and each identified school district to review the project scope, parameters, and process. To ensure a successful timeline and project completion, the management timeline illustrated in the chart was utilized.

Activity	2020								2021
	June	July	August	September	October	November	December	January	
Contract Execution									
District and State Department Research									
Initial Data Request									
Completion of Education Strategic Alignment Forms									
Completion of Operational Assessment Forms									
Receipt and Verification of Data Request									
Preliminary Data Analysis									
Initial Onsite Interviews									
Follow-up Data Request									
Ongoing Data Analysis & Preliminary Discovery									
Platform and Report Build									
District Level Reporting & Verification									
Draft Review of Comprehensive Report									
Delivery of Final Report									

Project Timeline

Project Summary

Glimpse compiled the following key data points collectively from all three school districts for OSA. Each school district has an executive summary specific to their performance at the beginning of their respective report section.

- Range of identified waste and opportunity to be captured: \$2,400,000.00 – 3,580,000.00
- Average student enrollment: 4,633
- Average administrative positions: 11.33
- Average cost of administrative salaries: \$1,066,736
- Top three non-instructional areas on which to focus: Maintenance & Operations, Transportation, Supply Chain
- Largest factor related to instructional programs creating waste: Accountability of Digital Program Utilization

Collectively, the three school districts have a potential reduction in waste of \$9,525,480.00.

Combined Summary Points

Project Summary

Superintendent Salary and Comparatives

	2018-19			2019-20		
	Salary	Per Student	Per Revenue	Salary	Per Student	Per Revenue
CMSD	\$150,000.00	\$41.05	\$281.53	\$150,000.00	\$43.45	\$311.10
HCSD	\$165,975.00	\$29.54	\$390.17	\$187,473.00	\$33.60	\$345.39
SOCSD	\$180,000.00	\$35.45	\$353.85	\$185,400.00	\$36.51	\$365.24

2019-20 Median Salary (MS) \$121,200.00

2019-20 Median Per Student \$52.85

Elements that influence salary and comparatives include:

- District Performance Status
- Longevity
- Experience
- Salary per student is an often-used comparative for high level positions such as superintendent
- District revenue per dollar in salary is another comparative used to measure accuracy in pay

Superintendent positions are contracted through the local board of education. Many factors are included in determining the salary of the superintendent such as: experience, education, longevity, community standards of living, student performance, turnover rate, and historical success.

In Mississippi, the range of superintendent salaries was \$67,500 to \$210,780 in the 2018-19 school year. The three districts included in this project currently pay the superintendent in the upper quartile of districts across the state.

Superintendent Comparatives



Performance Review

Columbus Municipal School District

December 2020



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All decisions made by Columbus Municipal School District in respect to the contents of this report are understood to be the sole responsibility of Columbus Municipal School District. Additionally, GlimpseK12 shall be indemnified and held harmless, nor should any contents in this report be interpreted as legal advice or opinion. GlimpseK12 does not and will not in the future perform any management functions for Columbus Municipal School District.

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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.

CMSD 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

**CMSD 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

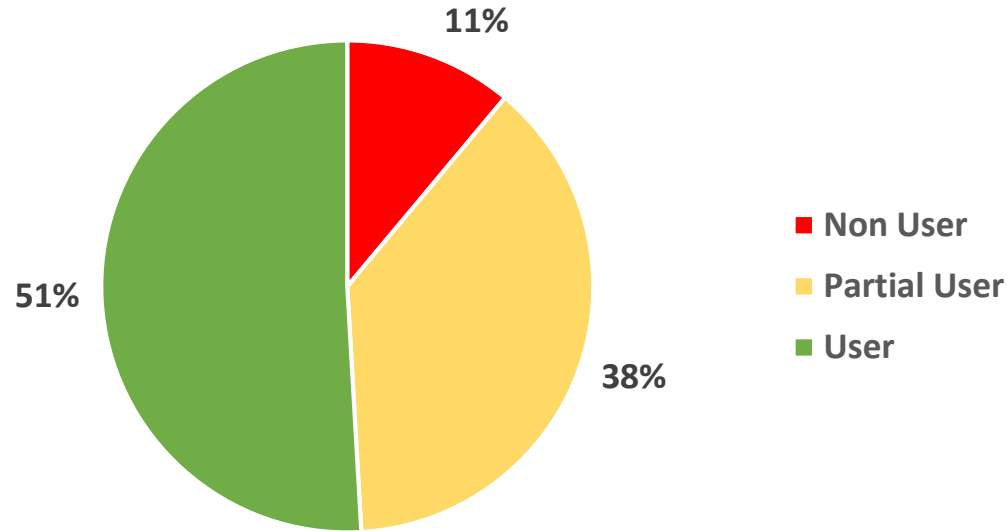
CMSD invested in digital learning devices over the past three years with a total of \$820,013.88. Additionally, they have increased their expenditures for diagnostic and instruction from \$20,256.220 to \$267,286.14 to better identify and serve student learning needs.

Digital Devices & Programs

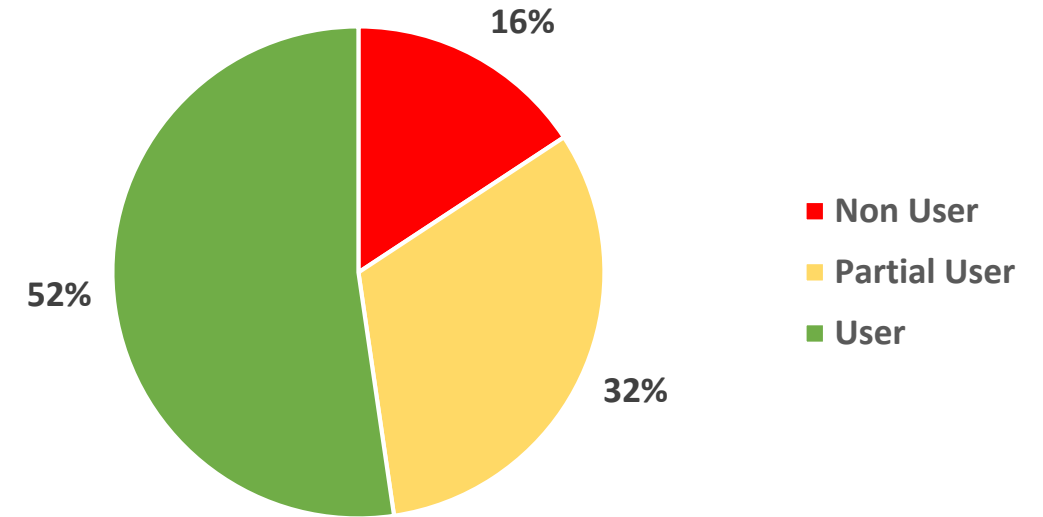


Program Utilization I-Ready

I-Ready Math Utilization 2018-19



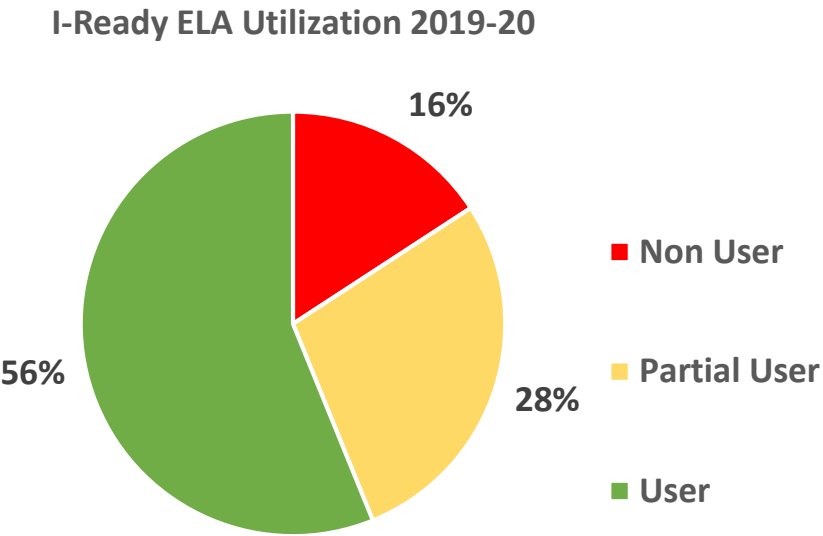
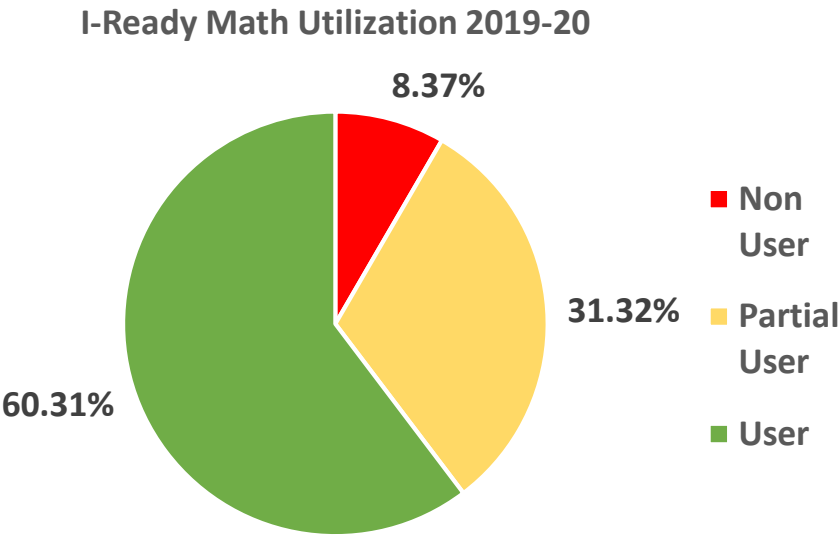
I-Ready Reading Utilization 2018-19



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

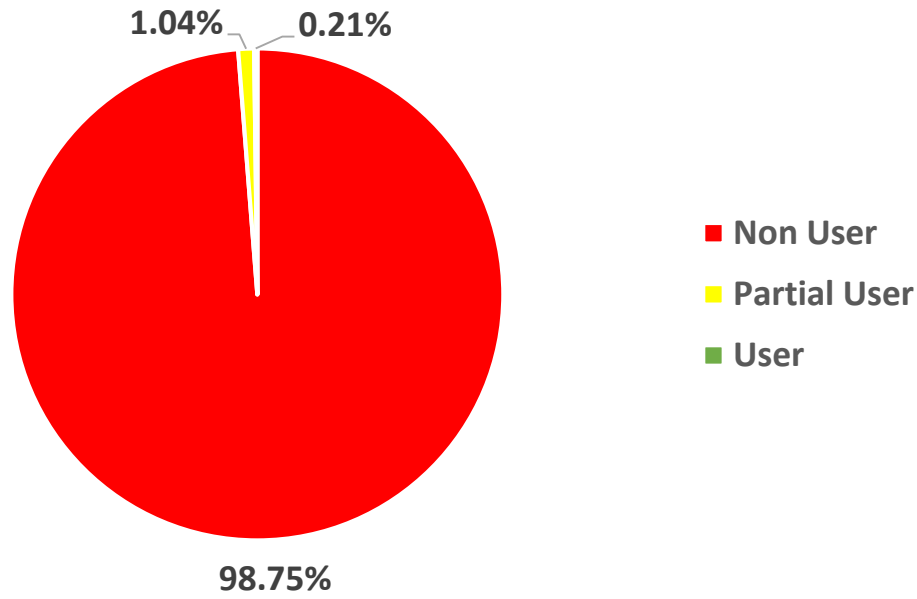


In 2019-20, I-Ready Math Utilization and I-Ready Reading Utilization resulted in \$72,207.31 of ineffective spending. This was calculated by the number of students not meeting the required minimum effective dosage of 45 minutes usage per week based on 18 (due to COVID-19) full weeks of instruction throughout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

Key Performance Indicators



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.

CMUSD 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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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.

Potential Improvement Opportunities



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
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

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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

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 ** 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

Performance Review

Hinds County School District

December 2020



GlimpseK12 is providing this report based on data and extrapolated information provided by the school district at the time of the report. GlimpseK12 does not independently verify the data or information provided to them from the district or its programs. If the district chooses to provide additional data or information, GlimpseK12 reserves the right to amend the report.

All decisions made by Hinds County School District in respect to the contents of this report are understood to be the sole responsibility of Hinds County School District. Additionally, GlimpseK12 shall be indemnified and held harmless, nor should any contents in this report be interpreted as legal advice or opinion. GlimpseK12 does not and will not in the future perform any management functions for Hinds County School District.

This report is solely intended to be a resource guide for Hinds County School District.

Executive Summary (1 of 4)

GlimpseK12 conducted a performance audit of three Mississippi school districts for the Mississippi Office of the State Auditor, one district of which was Hinds County Schools District (HCSD). 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 HCSD, it was determined they have had consistent leadership in the Superintendent position for the last several years but have had turnover in executive leadership within the district office. Interviews revealed a consistent plan and tracking related to instruction. Operations have undergone the most change with leadership. While a focus on raising student achievement was evident from interviews with the Superintendent and curriculum leaders, it was noted that COVID-19 potentially impacted expected improvements that could have been reflected on the system report card issued had 2019-20 completed in normal fashion. Non-instructional activities are different for HCSD than other districts in the performance audit due primarily to the geographic area encompassed by the district.

Demographically, HCSD has a student enrollment of approximately 5,450. HCSD has an annual revenue of just under \$65,000,000, from which they served 10 schools operating with approximately 597 employees led by 13 executive-level leaders in the district office. The annual cost of the executive leadership positions is approximately \$1,263,832 (FY20) which represents 1.95% of total revenue. HCSD has placed a focus on improving the overall district report card score as issued by the Mississippi Department of Education.

The outcomes of the performance audit for HCSD resulted in an identified opportunity of ineffective spending reduction in the range of \$2,367,500 to \$3,715,200. 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 HCSD 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.

Executive Summary (2 of 4)

Digital Resources and Learning

- HCSD invested \$6,253,490 in digital devices in FY18. They spend, on average, approximately \$265,000 annually on digital programs from the district office. Schools are also allowed to make additional digital resource purchases to meet specific needs.
- HCSD transitioned to Curriculum Associates I-Ready program to deliver diagnostic assessments and supplemental digital instruction in FY20.
- During the 2019-20 school year, subtracting school closure time due to COVID-19, HCSD had a non-utilization rate of the I-Ready program at approximately 62% based on the programs recommended minimum effective usage.
 - The nonusers and partial users accounted for just under \$98,000.00 in ineffective spending due to non-utilization.

Transportation Services

- HCSD sub-contracts its transportation services. Overall cost reduced by 4.6% between 2018-19 and 2019-20 but appears to be a result of reducing the number of schools from 11 to 10, rather than of optimizing bus routes.
- Annual cost per rider is significantly above the national peer range (\$752 to \$1,529) and the regional peer median (\$756.47).
- The ratio of buses per school is significantly higher than that of national peers (4 to 7) and above the median for regional peers (6.61).
- The ratio of buses per mechanic is higher than that of regional peers.
 - If performance could be brought in line with peer school systems, HCSD could realize an annual savings between \$750,000 and \$848,000.

Maintenance and Operations

- Operations costs rose by 1.6% (\$78,118) from the 2018-19 school year to the 2019-20 school year. This increase appears to have been primarily driven by increased maintenance costs.
- Custodial-only costs decreased by 1.7% (\$15,877). Custodial workload measures are exaggerated as the district employs only four Custodians. All other custodial services are sub-contracted.
- Maintenance cost per square foot is significantly higher than that of national and regional peers. Maintenance and Operations costs are higher than regional peers, yet below national peers.
 - If Maintenance and Operations costs were brought in line with regional peer performance, the district could reduce costs by \$684,000 to \$999,800 annually.

Nutrition Services

- At first glance, it appears that Nutrition Services performance is either in line or better than both national and regional peers regarding student participation and cost. A deeper look reveals there may be some issues with the supplied performance data.
- It was reported that both breakfast participation (43%) and lunch participation (80%) rates were equal in both the 2018-19 school year and the 2019-20 school year. This seems to be unlikely as the district was reporting a slight rise in overall student head count school year over school year (by approximately 74 students) and the total meal equivalent served appears to be running approximately 25.6% lower than the previous year.
- While the district's ability to provide data may have been negatively impacted by the onset of the COVID-19 pandemic, the district should do some due diligence to ensure performance levels are accurate and in line with peer performance.

Technology

- Technology spending as a percentage of the overall district budget has increased year over year, bringing the district closer in line with technology spending of both national and regional peers. Unlike other cost measures, technology costs are often investments in the delivery of service to students and staff.
- While the district has significantly increased the number of devices being supported, Technology staffing levels have remained the same.

Human Resources

- When reviewing human resources costs, cost per \$100K of revenue (\$294.54) is significantly below both national and regional peers, yet when reviewing cost per district staff member, the cost is slightly higher than that of regional peers. This anomaly often occurs in school districts with small employee populations (HCSD has approximately 597 employees) and is not a reflection of cost control performance.
- While the employee separation rate has improved (reducing by a little over half from 46% to 24%) over the last two school years, it remains significantly higher than both national and regional peers. Substantial progress was made specifically in reducing teacher separations.

Supply Chain

- HCSD does not have dedicated Purchasing/Procurement staff. Purchasing (including bidding) is handled at the school or department level. A “bid” book is kept in the Finance department to consolidate information regarding purchasing throughout the district.
- The district would benefit from standardizing bid templates, measuring procurement effectiveness, and increasing competitive bidding. Through standardizing, measuring, and increasing competitive bidding, the district could see a reduction of 5 to 20% in overall cost of goods and services.

Financial Services

- Expenditure efficiency as measured by comparing the adopted budget as a percentage of actual outcomes was significantly higher than both national and regional peers over the two school year periods reviewed. When comparing the final budget as a percentage of the actual budget, the district was still significantly higher than national peers but in line with the regional peer median. These measures highlight a need for the district to further review the current budget development and management process to determine how the process could be improved.
- Several payroll processing measures were higher than both national and regional peers. The payroll process would also benefit from a deeper review to identify opportunities for improvement.
- There is potential to optimize the district’s current worker’s compensation claim management process. Bringing worker’s compensation claim costs in line with peer districts could save the district approximately \$70,000 annually.

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.

HCSD Executive Leadership Positions and Salary

Position	Salary
Superintendent	\$182,986.00
Assistant Superintendent Student Services	\$130,423.00
Associate Superintendent of Curriculum, Instruction, & Assessment	\$126,000.00
Associate Superintendent Community Relations	\$120,391.00
Executive Director of Business Services (CFO)	\$108,150.00
Executive Director of Facilities and Maintenance	\$103,000.00
Director of Exceptional Services	\$87,197.00
Director of Technology	\$87,197.00
Curriculum Coordinator	\$72,934.00
Human Resources Coordinator	\$67,070.00
Coordinator of State and Federal Programs	\$66,802.00
EL Coordinator	\$56,057.00
District Test Coordinator	\$55,625.00

Total Enrollment

5364

Annual Revenue

\$64,752,519

Total Executive Salary

\$1,263,832

Percentage of Revenue

1.95%

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
ACT, INC	\$13,680.00
APPLE INC	\$6,253,490.00
BLACKBOARD INC.	\$33,823.18
EDGENUITY, INC	\$163,490.00
EDMENTUM, INC.	\$1,700.00
LEARNING A-Z, LLC	\$4,007.14
MOBYMAX, LLC	\$5,180.00
RENAISSANCE LEARNING	\$59,324.04
ROSETTA STONE, LTD	\$13,500.00
SCHOOLSTATUS, LLC	\$24,400.00
Grand Total	\$6,572,944.36

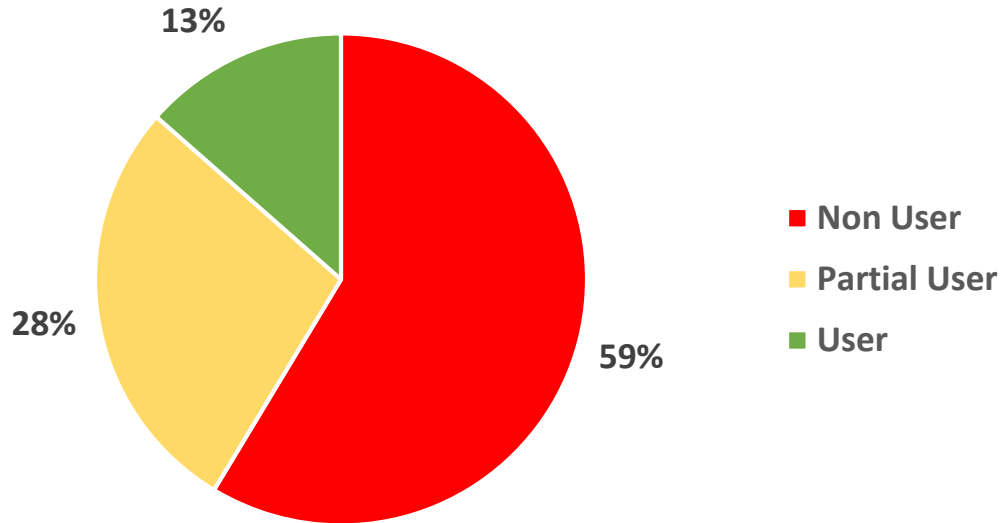
2018-2019	
Product/Program	Amount
ACT, INC	\$6,966.00
APPLE INC	\$83,345.10
BLACKBOARD INC.	\$17,249.82
CURRICULUM ASSOCIATE	\$23,400.36
EDGENUITY, INC	\$79,900.00
EDMENTUM, INC.	\$3,420.00
LEARNING A-Z, LLC	\$1,678.90
RENAISSANCE LEARNING	\$30,617.21
ROSETTA STONE, LTD	\$6,750.00
SCHOOLSTATUS, LLC	\$12,200.00
Grand Total	\$266,445.52

2019-2020	
Product/Program	Amount
ACT, INC	\$45,459.50
APPLE INC	\$17,531.85
BLACKBOARD INC.	\$17,465.43
CURRICULUM ASSOCIATE	\$129,843.45
EDGENUITY, INC	\$30,250.00
LEARNING A-Z, LLC	\$1,499.05
RENAISSANCE LEARNING	\$7,018.60
SCHOOLSTATUS, LLC	\$12,200.00
Grand Total	\$261,267.88

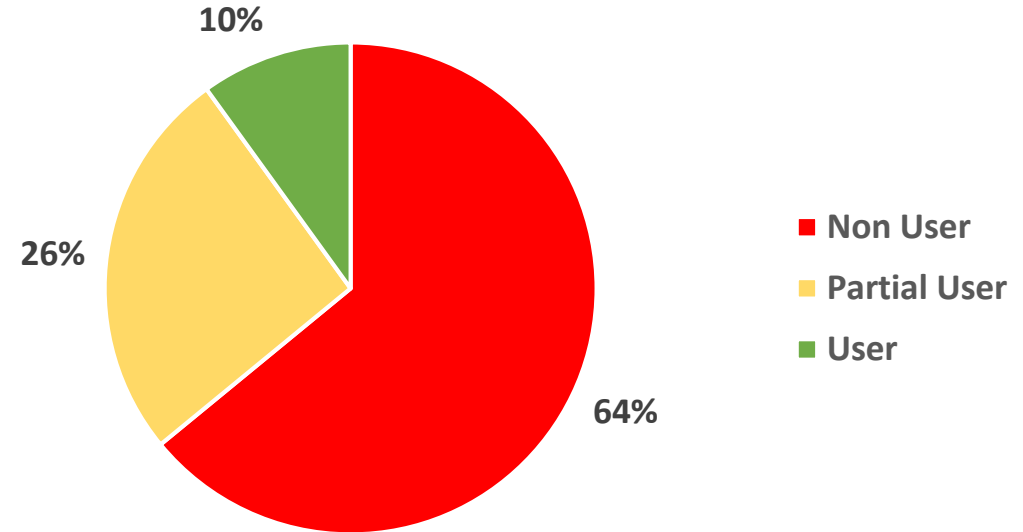
HCSD made a significant investment in digital learning devices in the 2017-2018 school year. Accounting for this investment, HCSD spent \$319,454.36 on instructional and/or student reporting software in FY18. The cost for the same in FY19 reduced to \$266,445.52, primarily due to paying only renewals and eliminating or reducing other programs.

Program Utilization I-Ready

I-Ready ELA Utilization 2019-20



I-Ready Math Utilization 2019-20



In 2019-20, I-Ready Math Utilization and I-Ready Reading Utilization resulted in \$97,380.73 of ineffective spending calculated by the number of students not meeting the required minimum effective dosage of 45 minutes usage/week based on 12 full weeks of instruction throughout the school year. (COVID-19 impacted instructional weeks.)

36.88% of Math students and 39.97% of ELA students reached or passed the benchmark level by end of year when using the I-Ready mid-year score. Students classified as users were too small to determine significance of benchmark ability.

Program Utilization Edgenuity

2018-2019	
Completed	575
Active Enroll	793
Total Enroll	2372

2019-2020	
Completed	433
Active Enroll	438
Total Enroll	1436

2020-2021	
Completed	0
Active Enroll	49
Total Enroll	54

HCSD utilizes Edgenuity for 6th to 12th grade Mississippi core courses to facilitate students in earning course credits in traditional and non-traditional delivery methods. Students may continue course completion beyond the bounds of the academic calendar to ensure progress toward graduation requirements. HCSD pays \$30,250 in 2020-21, which represents a year over year reduction from 2018-19 (\$163,490) and 2019-20 (\$79,900). HCSD should continue to monitor usage or lack thereof so they may lower the licensing cost to match actual need.

Program ROI

HCSD made a significant investment in instructional technology devices and network infrastructure in the 2018-19 school year. STAR Early Literacy and I-Ready is utilized to administer universal screener diagnostics. Additionally, students have access to I-Ready instructional activities for ELA and Math, grades 6th to 12th use Edgenuity to earn course credits, and the district uses SAAVAS, formerly Pearson, for digital curriculum.

HCS would be well served to:

- Implement an accountability process related to teacher and student usage of the I-Ready digital program
- Develop a process for ensuring compliance with the intended usage strategy
- Systematically measure the impact of digital usage as it relates to the diagnostic and summative assessments of students
- Competitively utilize Edgenuity for course completion in a more specific model (2020-21 indicates this may now be the case)

In the absence of the above opportunities, HCSD 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 of \$97,380.73.

Additionally, HCSD allows school-based decisions on additional digital resources. While this is a common practice across school districts, it should be well-monitored to ensure schools are not purchasing duplicative digital tools to be used in place of district initiatives.

Non-Instructional Performance Review

Hinds County 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	8%	9%	↗	4-6%	4.40%	A point of reference illustrating the general size of the transportation operation as a function of the district
Average Annual Cost per Bus Overall	\$43,120.88	\$43,797.75	↗	\$48,683-\$72,698	\$41,230.39	Total direct transportation costs plus total indirect transportation costs, divided by total number of buses
Annual Cost per Rider	\$1,293.63	\$1,234.30	↘	\$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	\$2.66	\$2.68	↗	\$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	11%	12%	↗	9%-15%	15.00%	Total spare buses divided by total scheduled for daily routes
Ratio of Buses per School	9.00	9.30	↗	4-7	6.61	Total number of buses divided by total number of schools within the district
Ratio of Buses per Mechanic	33.00	31.00	↘		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

Key Performance Indicators



Transportation Services

Hinds County School District sub-contracts transportation services. Overall Transportation Services expenditures reduced by approximately 4.6% (\$195,776) from the 2018-19 school year to the 2019-20 school year. This was achieved by reducing six regular route buses and decreasing total annual miles from 8,592 to 8,134. This appears to have been the result of the district reducing the overall number of schools from 11 to 10 and not of optimizing bus routes.

While costs have reduced, overall transportation costs as a percentage of total district expense is still significantly above both the national peer range (4 to 6%) and the regional peer median (4.4%). Other performance indicators (as follows) also point to a potential opportunity to optimize transportation routes:

- Annual cost per rider is significantly above the national peer range (\$752 to \$1,529) and the regional peer median (\$756.47)
- Ratio of buses per school is significantly higher than that of national peers (4 to 7) and above the regional peer median (6.61)
- Ratio of buses per mechanic is higher than that of regional peers

A detailed review of existing bus routes should take place to evaluate the possibility of further reducing the number of daily route buses 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 would be the length of the allowed ride time and the earliest/latest rider pick-up/drop-off allowed.

If performance could be brought in line with peer school systems, HCSD could realize an annual savings between \$750,000 and \$848,000.

Transportation Services

Key performance indicators also revealed that the district had only ten regular route spare buses. This is approximately 12% 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	11.0%	12.0%	↗	6%-13.8%	6.50%	A point of reference illustrating the general size of the operations department as a function of the district
Average Square Feet per Student	169.88	168.53	↘	160 - 190	166.81	Total square footage of all facilities within the district divided by total number of students
Custodial cost per square foot	\$0.99	\$0.97	↘	\$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	\$168.80	\$163.63	↘	\$239-\$427	\$214.35	Total custodial work costs (contractor and district operated), divided by total student enrollment.
Custodial workload (Square Footage per Custodian)	183,815	231,054	↗	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	Data Not Available	Data Not Available	→	\$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

Performance Indicator	2018-2019	2019-2020	Trend	National Peers*	Regional Peers**	Description
Maintenance Cost per Square Foot	\$4.27	\$4.34	↗	\$0.99-\$1.32	\$2.18	Cost of maintenance work divided by total square footage of all buildings.
Maintenance and Operations cost per student	\$724.67	\$732.03	↗	\$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)	76,590	102,691	↗		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	5	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	Not tracked	Not tracked	→		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	\$1.40	\$1.30	↘	\$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)	Not provided	Not provided	→			Total electricity usage (in kWh), divided by total square footage of all non-vacant buildings.
Heating Fuel Usage per Square Foot (in kBTU)	Not provided	Not provided	→	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)	Not provided	Not provided	→	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

Operations costs rose by 1.6% (\$78,118) from the 2018-19 school year to the 2019-2020 school year. This increase appears to have been primarily driven by increased maintenance costs.

Custodial-only costs decreased by 1.7% (\$15,877). Custodial workload measures are exaggerated as the district employs only four Custodians. All other custodial services are sub-contracted. The district was unable to break out custodial supply costs from other costs. Overall, custodial costs are significantly below both national and regional peer performance.

Maintenance cost per square foot is significantly higher than national and regional peers. Maintenance and Operations costs are higher than regional peers, yet below the performance of national peers. If Maintenance and Operations costs were brought in line with regional peer performance, the district could reduce costs by \$684,000 to \$999,800 annually. A deeper look into Operations is recommended to understand where inefficiencies or ineffectiveness measures could be improved to drive the above-noted savings.

Utility costs per square foot have reduced year over year and are below both national and regional peers. The district could not provide detailed usage information for electricity, heating fuel, and water usage.

We recommend tracking detailed usage information for electricity, heating fuel, and water usage at the overall district level and at each school campus. This information can be used to drive future improvements and to pinpoint potential issues (e.g., water leaks) early on.

Potential Improvement Opportunities



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	43%	43%	→	29.3%-52.5%	37.00%	Total breakfast meals served, divided by total district student enrollment times the number of school days in a year.
Lunch participation rates	80%	80%	→	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	\$2.34	\$2.72	↗	\$3.15-\$3.80	\$3.64	Total costs of the food service program divided by the total meals equivalent served annually.
Food costs per meal	\$1.38	\$1.52	↗	\$1.44-\$1.82	\$1.49	Total food costs, divided by the total meals equivalent served annually.
Fund balance as percent of revenue	47.3%	61.2%	↗	11.2%-38.9%	50.00%	Fund balance divided by total revenue
Food costs as a percent of revenue	40.0%	42.9%	↗	38.4%-46.7%	38.6%	Total food costs divided by total revenue
Labor costs as percent of revenue	25.3%	30.8%	↗	37.8%-47.5%	45.0%	Total labor costs divided by total revenue
USDA Commodities percent of total revenue	7.5%	10.3%	↗	5.8%-6.6%	5.9%	Total value of commodities received divided by total revenue
Meals Per Labor Hour	12.3	9.2	↘	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

At first glance, it appears that Nutrition Services performance is either in line or better than both national and regional peers regarding student participation and cost. A deeper look reveals there may be some issues with the supplied performance data. For instance, it was reported that both breakfast participation (43%) and lunch participation (80%) rates were equal in both the 2018-19 school year and the 2019-20 school year. This seems to be unlikely as the district was reporting a slight rise in overall student head count school year over school year (approximately 74 students) and the total meal equivalent served appears to be running approximately 25.6% lower than the previous year. Also, while labor rates per meal appear to be in line with peers, the number of Meals per Labor Hour (MPLH) is very low compared to peers and has declined school year over school year. It would be very difficult for labor costs to be in line when the MPLH number is significantly lower than national and regional peers.

While the district's ability to provide data may have been negatively impacted by the onset of the COVID-19 pandemic, the district should do some due diligence to ensure performance levels are accurate and in line with peer performance. 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. This information may be helpful in driving up participation levels.

If it is determined that the provided MPLH number is accurate, the district should take a deeper review to determine if this is a temporary issue related to COVID-19 restrictions or if there is potential for this being a longer-term program structural issue. If it is determined that the issue is long-term in nature, the district should take action to improve MPLH performance. The district should review the current staffing levels by school to determine what participation rates should 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 natural attrition (i.e., choosing not to replace retirees or other individuals that leave employment from Nutrition Services 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.

Key Performance Indicator	2018-2019	2019-2020	Trend	National Peers*	Regional Peers**	Description
IT Spending as percent of District Budget	1.3%	1.6%	↗	1.77%-2.83%	1.7%	Total IT staffing, hardware, systems and service costs divided by total district operating budget.
Average Age of Computers	7.50	1.50	↘	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	0.75	0.70	↘	0.97-1.63	1.1	Total number of employee laptops and desktops divided by the total number of district employees
Devices per student	0.58	1.04	↗	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	\$126.62	\$137.78	↗	\$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

Key Performance Indicator	2018-2019	2019-2020	Trend	National Peers*	Regional Peers**	Description
Network-Bandwidth per Student	148	146	↘	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	0.33	0.52	↗	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	712	1228	↗		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

Technology spending as a percentage of the overall district budget has increased year over year, bringing the district closer in line with technology spending by both national and regional peers. Unlike other cost measures, technology costs are often investments in the delivery of service to students and staff. Technology costs should correspond with the district's strategic plan in relationship to service needs. While technology costs have increased, overall spend per student remains below both regional and national peers.

Over the period of review, the district has greatly reduced the average age of computers from 7.50 years to 1.5 years and has increased the availability of computers for student use by adding 2,600 devices overall. The ratio of devices to students (1.04) is significantly better than the regional peer median of 0.77 and is in line with top-performing national districts. Network bandwidth per student (as measured by Mbit/s) is slightly lower than regional peers but in line with national peers.

Following the COVID-19 pandemic and the return of students full-time to schools, the district may want to review the use of advanced presentation devices (i.e., smart boards, etc.). The district's number of these devices per teacher is significantly lower than both regional and national peers.

The district should keep a close eye on Technology department staff needs. While the district has significantly increased the number of devices being supported, Technology department staffing levels have remained the same. Currently, the district is running at approximately double the number of devices per Technology staff member than regional peers. The district may need to increase support to make full use of the previously-made technology investments. This support may be in the form of contracted assistance, co-opting district employees to also serve in technology support roles, or in the actual addition of staff.

Potential Improvement Opportunities

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	\$296.93	\$294.54	↘	\$444-\$703	\$356.61	Total HR department costs, divided by total district operating revenue over \$100,000
HR Cost per District Staff Member	\$259.82	\$261.37	↗	\$492-\$894	\$235.61	HR Department costs divided by total number of District Staff (FTEs)
Number of Employees per HR Staff Member	293	299	↗		319.06	Total number of district staff (FTEs) divided by total number of HR staff.
Overall Employee Separation Rate	46%	24%	↘	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	37%	16%	↘	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	35.84	13.40	↘	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	0.00	5.03	↗	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 costs are typically measured by cost per \$100K of revenue and cost per district staff member. When reviewing HCSD human resources costs, we find that the cost per \$100K of revenue (\$294.54) is significantly below both national and regional peers; yet, when reviewing cost per district staff member, the cost is slightly higher than regional peers. This anomaly often occurs in school districts with small employee populations (HCSD has approximately 597 employees) and is not a reflection of cost control performance. The same effect can be seen when comparing the number of employees per Human Resources staff member. Overall, these measures are in line with performance expectations for similarly-sized districts, especially when considering the number of employee separations and the number of misconduct/discrimination investigations that have occurred over the last two school years.

While the employee separation rate has improved (reducing by a little over half from 46% to 24%) over the last two school years, it remains significantly higher than both national and regional peers. Substantial progress was made specifically in reducing teacher separations. The teacher separation rate is still higher than national peers but is equal to the median of regional peers. HCSD should take a deeper look to understand the root causes for the high employee separation rates. There may be linkages between the high number of employee separations and the high number of employee misconduct and discrimination investigations. Regardless of any connectivity between these measures, the district should make a focused effort to bring all three (i.e., employee separations, misconduct investigations, discrimination investigations) in line with 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	\$81.75	\$79.30	↘	\$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	\$3.54	\$5.61	↗	\$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	4	10	↗	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	986.6	624.5	↘	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	3%	4%	↗	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	0.26%	0.63%	↗	.50%-1.67%	1.82%	Number of payments voided, divided by total number of AP transactions (payments)
P-card Purchasing Ratio	0.00%	0.00%	→	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	\$96.99	\$89.38	↘	\$73-\$113	\$74.49	Total Procurement department costs, divided by total district revenue over \$100,000
Costs per PO	\$19.43	\$19.45	↗	\$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 provided	Not provided	→	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 provided	Not provided	→	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 provided	Not provided	→	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

Accounts payable processing performance and costs are in line with both national and regional peers.

The school district does not have dedicated Purchasing/Procurement staff. Purchasing (including bidding) is handled at the school level or department level. A “bid” book is kept in the Finance department to consolidate information regarding purchasing throughout the district. The district does not have standardized bid templates. The district does not track performance measures related to procurement effectiveness.

The district would benefit from standardizing bid templates, measuring procurement effectiveness, and increasing competitive bidding. Through standardizing, measuring, and increasing competitive bidding, the district could see a 5 to 20% reduction in overall cost of goods and services.

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	5.02%	4.480%	↘	3.1%-10.6%	1.6%	Total Servicing costs divided by Total Operating Revenue
Expenditures Efficiency-Adopted Budget as a percent of actual	218%	241%	↗	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	128%	144%	↗	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	123%	121%	↘	93%-102%	123%	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	586.0	398.0	↘	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	\$201.08	\$231.55	↗	\$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	\$9.41	\$11.20	↗	\$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	Not Tracked	Not Tracked	→	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	100.0%	100.0%	→	92.2-99.8%	96.00%	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	\$775.02	\$808.14	↗	\$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	\$435.44	\$469.22	↗	\$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	0.47%	0.13%	↘	9.6%-16.8%	6.09%	Total grant funds expenditures, divided by total district operating revenue
Grant-Funded Staff as Percent of District FTEs	21.5%	21.8%	↗	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

Expenditure efficiency as measured by comparing the adopted budget as a percentage of actual outcomes was significantly higher than both national and regional peers over the two school year periods reviewed. When comparing the final budget as a percentage of the actual budget, the district was still significantly higher than national peers but in line with the regional peer median. These measures highlight a need for the district to further review the current budget development and management process to determine how the process could be improved.

Several payroll processing measures were higher than both national and regional peers. The payroll process would also benefit from a deeper review to identify opportunities for improvement.

There is potential to optimize the district's current worker's compensation claim management process. Bringing worker's compensation claim costs in line with peer districts could save the district approximately \$70,000 annually.

The amount of grant funds as a percentage of the total budget is significantly lower than both national and regional peers. While it is evident that the district should pursue more competitive grants, the district should also consider how grant funds are used. Currently over 21% of district FTEs are grant-funded; typically, this number should run below 14.5%.

Potential Improvement Opportunities



Non-Instructional Performance Review

Appendix: Supporting Data

Hinds County School District



Transportation Services

Data Source	Requested Data	2018-2019	2019-2020
Transportation	Annual Transportation Operational Costs	\$ 4,268,967.00	\$ 4,073,191.00
Transportation	Average number of students transported daily	3300	3300
Transportation	Average number of Miles Driven Daily	8592	8134
Transportation	Regular Education Route Buses In Operation	83	77
Transportation	Special Education Route Buses in Operation	6	6
Transportation	Spare Route Buses	10	10
Transportation	Spare SPED Buses	NA	NA
Transportation	Number of Bus Mechanics	3	3
General District	Total Number of Schools within System	11	10
Finance	Total district operating expenditures	\$ 53,352,679.00	\$ 47,799,253.00
General District	Number of School Days Annually	187	187

Provided Performance Data



Operations

Data Source	Requested Data	2018-2019	2019-2020
Operations	Annual Maintenance Costs Overall	\$ 3,920,472.00	\$ 4,014,468.00
Operations	Annual Custodial Costs Overall	\$ 913,206.96	\$ 897,329.10
Operations	Annual Custodial Supply Costs	NA	NA
Operations	Total Square Feet Maintained By District	919074	924216
Operations	Number of Maintenance Technicians/Tradesmen Employed by District (FTE)	12	9
Operations	Square Acre per Landscape Technician**	NA	NA
Operations	Number of Custodians Employed by District (FTE)	5	4
Operations	Operations as a Percentage of overall District Expense	11.0%	12.0%
Operations	Average Number of Days to Complete a Maintenance Work Order	5	3
General District	Total Number of Students Enrolled	5410	5484
Operations	Total Utility Costs (including electricity, heating fuel, water, sewer)	\$ 1,289,839.44	\$ 1,203,210.07
Operations	Total Electricity Usage (in KW)	NA	NA
Operations	Total Heating Fuel Usage (in kBTU)	NA	NA
Operations	Total Water Usage (in gallons)	NA	NA
Finance	Total district operating expenditures	\$ 53,352,679.00	\$ 47,799,253.00

Provided Performance Data



Nutrition Services

Source	Requested Data	2018-19	2019-2020
Child Nutrition	Total meal equivalents served annually	1,221,414.00	907598
Child Nutrition	Total annual labor hours	99589	98654
Child Nutrition	Total annual revenue	\$ 4,224,119.08	\$ 3,218,745.27
Child Nutrition	Annual fund balance	\$ 1,995,910.47	\$ 1,969,475.43
Child Nutrition	Total value of USDA Commodities	\$ 316,596.10	\$ 330,980.71
Child Nutrition	Total annual food costs	\$ 1,688,827.33	\$ 1,380,054.73
Child Nutrition	Total annual labor costs	\$ 1,068,207.00	\$ 989,889.42
Child Nutrition	Total annual direct costs	\$ 100,000.00	\$ 100,000.00
Child Nutrition	Breakfast participation rates	0.43	0.43
Child Nutrition	Lunch participation rates	0.8	0.8
General District	Total Number of Students Enrolled	5410	5484
General District	Number of School Days Annually	187	187

Provided Performance Data



Technology

Source	Requested Data	2018-19	2019-2020
Information Technology	Total IT staffing costs	\$ 405,000.00	\$ 455,590.00
Information Technology	Total IT hardware, systems and service costs	\$ 280,000.00	\$ 300,000.00
Information Technology	Business Systems Costs	\$ 134,871.45	\$ 97,778.68
Information Technology	Instructional Systems Cost	\$ 1,099,401.82	\$ 1,111,109.68
Information Technology	IT Spending-Capital Investment	\$ 50,037.89	\$ 560,271.90
Information Technology	Total annual support/incident tickets	1580	1020
Information Technology	Average Number of Days Support/incident tickets remain open	4	4
Information Technology	Total available bandwidth (in Mbit/s)	800000	800000
Information Technology	Average Age of Computers	7.5	1.5
Information Technology	Network days usage exceeded 75% of capacity	0	0
General District	Total Number of Students Enrolled	5410	5484
General District	Total Number of School Personnel (FTE)	586	597
Finance	Total district operating expenditures	\$ 53,352,679.00	\$ 47,799,253.00
General District	Total Number of Teachers (FTE)	382	382

Provided Performance Data

Human Resources

Source	Requested Data	2018-19	2019-2020
Human Resources	Annual Human Resource Costs Overall	\$ 152,252.51	\$ 156,039.25
Human Resources	Number of HR Department Staff	2	2
Human Resources	Total Number of Overall Staff Separations (FTE)	272	143
Human Resources	Total Number of Teacher Separations (FTE)	216	93
Human Resources	Total Number of Employee Discrimination Complaints	0	3
Human Resources	Total Number of Employee Misconduct Investigations	21	8
Human Resources	Human Resources as a Percentage of overall District Expense	0.0013	0.0013
Human Resources	Total Number of School Personnel (FTE)	586	597
Finance	Total district operating revenue	\$ 51,275,874.00	\$ 52,976,402.00

Provided Performance Data



Supply Chain

Source	Requested Data	2018-19	2019-2020
Supply Chain	Total Procurement Dept. Costs	\$ 49,730.00	\$ 47,352.77
Supply Chain	Total Procurement Staff	1	1
Supply Chain	Total Procurement staff with professional certification	0	0
Supply Chain	Total # PO's/fiscal year (exclude P-card & construction)	2560	2434
Supply Chain	Total P-card Transactions	0	0
Supply Chain	Total construction Transactions	\$ 5,397,566.97	\$ 10,247,901.31
Supply Chain	Total amount of procurement outlay	NA	NA
Supply Chain	Total savings from invitations for bids, request for proposals & informal solicitations	NA	NA
Supply Chain	Average # days to administer invitations to bid	10	10
Supply Chain	Total purchasing through competitive procurement	NA	NA
Supply Chain	Total spent under cooperative agreements	NA	NA
Supply Chain	Total district warehouse operating expenses	NA	NA
Supply Chain	Total value sales/issues from district warehouse	NA	NA
Finance	Total district operating revenue	\$ 51,275,874.00	\$ 52,976,402.00

Supply Chain

Source	Requested Data	2018-19	2019-2020
Supply Chain	Total Accounts Payable Dept. Costs	\$ 41,916.00	\$ 42,012.72
Supply Chain	Total AP staff	1	1
Supply Chain	Total # invoices processed	11839	7494
Supply Chain	Average # days to process invoice	4	10
Supply Chain	Total # AP payments	11985	8039
Supply Chain	Total # AP payments past due	389	284
Supply Chain	Total # AP payments voided	31	51

Financial Services

Source	Requested Data	2018-19	2019-2020
Finance	Total Debt Principal	\$ 74,945,022.41	\$ 73,028,939.71
Finance	Total Debt Servicing costs	\$ 2,573,068.38	\$ 2,373,456.64
Finance	Total fund balance	\$ 83,554,704.00	\$ 82,333,415.00
Finance	Total budgeted expenditures	\$ 116,321,611.00	\$ 115,103,988.00
Finance	Total district operating expenditures	\$ 53,352,679.00	\$ 47,799,253.00
Finance	Total budgeted revenue	\$ 64,758,957.00	\$ 64,752,519.00
Finance	Total district operating revenue	\$ 51,275,874.00	\$ 52,976,402.00
Finance	Total budgeted expenditures in final budget	\$ 68,310,266.00	\$ 68,680,273.00
Finance	Total liability premiums, claims & admin costs	\$ 220,260.00	\$ 186,949.00
Finance	# liability claims filed	4.00	15.00

Financial Services

Source	Requested Data	2018-19	2019-2020
Finance	Total # Staff in Financial Dept.	7.00	7.00
Finance	Total # Directors/Managers	2.00	1.00
Finance	Total # Secretaries/Admin Assistants	1.00	0.00
Finance	Total # Staff in Payroll Dept.	1.00	1.50
Finance	Total Payroll Dept. costs	\$ 66,203.65	\$ 80,260.98
Finance	Total District Payroll	\$ 32,924,341.90	\$ 34,663,000.00
Finance	# paychecks processed	7032.00	7164.00
Finance	Total # paycheck errors	7032.00	7164.00
Finance	Total # paychecks direct deposit	7032.00	7164.00

Financial Services

Source	Requested Data	2018-19	2019-2020
Finance	Total Debt Principal	\$ 74,945,022.41	\$ 73,028,939.71
Finance	Total Debt Servicing costs	\$ 2,573,068.38	\$ 2,373,456.64
Finance	Total fund balance	\$ 83,554,704.00	\$ 82,333,415.00
Finance	Total budgeted expenditures	\$ 116,321,611.00	\$ 115,103,988.00
Finance	Total district operating expenditures	\$ 53,352,679.00	\$ 47,799,253.00
Finance	Total budgeted revenue	\$ 64,758,957.00	\$ 64,752,519.00
Finance	Total district operating revenue	\$ 51,275,874.00	\$ 52,976,402.00
Finance	Total budgeted expenditures in final budget	\$ 68,310,266.00	\$ 68,680,273.00
Finance	Total budgeted revenue in final budget	\$ 63,181,393.00	\$ 64,297,949.00
Finance	Total liability premiums, claims & admin costs	\$ 220,260.00	\$ 186,949.00
Finance	# liability claims filed	4.00	15.00

Financial Services

Source	Requested Data	2018-19	2019-2020
Finance	# liability claims litigated	0.00	2.00
Finance	Total workers' comp.premium, claims & admin costs	\$ 255,170.12	\$ 280,126.81
Finance	Total Workers' comp claims filed	24.00	17.00
Finance	Total lost days for all workers' comp claims	182.00	197.00
Finance	Total workplace accidents reported	24.00	17.00
Finance	Total grant fund expenditures	\$ 3,058,506.00	\$ 3,267,598.00
Finance	Number of grant funded staff	126.00	130.00
Finance	Total grant funds returned	\$ 40,358.00	\$ 6,073.00
Finance	Total grant funds expenditures from competitive grants	\$ 239,784.44	\$ 70,061.79
Finance	Average days to access grant funds	30.00	30.00
Finance	Average days to process grant receivable invoices	45.00	45.00
General District	Total Number of School Personnel (FTE)	586.00	597.00

Performance Review

Starkville-Oktibbeha Consolidated School District

December 2020



GlimpseK12 is providing this report based on data and extrapolated information provided by the school district at the time of the report. GlimpseK12 does not independently verify the data or information provided to them from the district or its programs. If the district chooses to provide additional data or information, GlimpseK12 reserves the right to amend the report.

All decisions made by Starkville-Oktibbeha School District in respect to the contents of this report are understood to be the sole responsibility of Starkville-Oktibbeha School District. Additionally, GlimpseK12 shall be indemnified and held harmless, nor should any contents in this report be interpreted as legal advice or opinion. GlimpseK12 does not and will not in the future perform any management functions for Starkville-Oktibbeha School District.

This report is solely intended to be a resource guide for Starkville-Oktibbeha 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 Starkville-Oktibbeha Consolidated School District (SOCSD). 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. There were delays in obtaining student information system data due to program issues, but after much work by SOCSD staff, it was obtained. During the initial start-up meeting with SOCSD, it was determined they have had consistent leadership in the Superintendent position for the last few years but have only been consolidated for five years. Interviews revealed that growing and operational pains still exist from the consolidation. Instructional technology underwent a change in leadership in summer 2020 and, as a part of that, has experienced reorganizations.

Demographically, SOCSD has a student enrollment of approximately 5,000. SOCSD has an annual revenue of just over \$65,000,000, from which they serve nine schools operating with approximately 900 employees led by 12 executive-level leaders in the district office. The annual cost of the executive leadership positions is approximately \$1,114,543 (FY20), which represents 1.6% of total revenue. SOCSD has a current district-wide strategic plan and a district office organizational chart.

The outcomes of the performance audit for SOCSD resulted in an identified opportunity for ineffective spending reduction in the range of \$3,589,029 to \$5,383,500. 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 SOCSD 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.

Executive Summary (2 of 4)

Digital Resources and Learning

- SOCSO invested just under \$1,000,000 in FY19 and FY20 in digital devices as part of their strategic plan. On average, annual spend is approximately \$300,000 on digital programs and reporting software.
- From 2018-19 to 2019-20, SOCSO made significant improvements in eliminating ineffective spending by increasing the utilization numbers for I-Ready ELA and Math instructional programs. This improvement reduced waste from \$101,000 to \$179,000.
- It was also determined that students classified as users of I-Ready and meeting the minimum effective usage were more likely to benchmark on diagnostics.
 - SOCSO should continue to monitor adherence to the strategic plan and fidelity of implementation of digital programs to further reduce ineffective spending.

Transportation Services

- It appears that total annual transportation operational cost (e.g., salaries, fuel, parts, etc.) was not supplied. The annual cost provided was significantly low, averaging per bus at less than \$9,000. This amount would be less than the actual Bus Driver's salary. All measures related to costs are skewed and are not accurate.
- There are some indications of possible opportunities for improvement. The ratio of buses per school is significantly higher than both national and regional peers. If cost data were significantly higher than peers', this would be an indication that there may be opportunity to optimize routes.
- The current number of spare buses seems to be too low to adequately support transportation services without delays or interruptions.

Maintenance and Operations

- The number of square feet per student is significantly higher than both national and regional peers by a factor of almost two. It is unlikely that this total of square footage is being maintained for student daily use.
- Almost all measures not normalized by square footage appear higher than regional peers:
 - Custodial costs per student (\$252.65) compared to regional peers (\$214.35)
 - Maintenance costs per student (\$621.58) compared to regional peers (\$607.18)
- If Maintenance and Operations costs were brought in line with the previous year's cost levels as a percentage of overall budget or if the district could meet regional peer performance, the district could reduce costs by \$560,000 to \$1,840,000 annually.

Nutrition Services

- Cost measures appear to be trending higher year over year to exceed both national and regional peers for the 2020-21 school year. In actuality, the district's total annual cost has reduced year over year by 0.12%. The issue is that the district is currently seeing a significant reduction (24.7%) in total meal equivalents being served. This, no doubt, is being driven by the onset of the COVID-19 pandemic.
- A determination should be made to understand if this is a temporary issue related to the COVID-19 pandemic or if there is potential for this being a longer-term program structural issue that will last beyond the pandemic.

Technology

- Technology spending increased over the two-year span reviewed, rising from 0.9% of the district's overall budget to 1.5% in the 20-21 school year. Technology spending, as measured per student and as an overall percentage of district budget, is significantly below that of national and regional peers.
- The number of days that peak daily internet usage reached more than 75% of standard available bandwidth for five minutes or longer was 135 days.
- The ratio of devices per Technology staff is significantly lower than that of regional peers. The district may need to take a deeper look at technology spending in relationship to support staff versus infrastructure/hardware needs, then implement a strategy to balance the cost of these two key needs.

Executive Summary (4 of 4)

Human Resources

- The Human Resources department performs solidly as measured by the reviewed key performance indicators, with most measurements in line or better than both national and regional peers. Several indicators show improvement from year to year over the reviewed period.
- The overall employee separation rate percentage has reduced over the two-year review period, aligning with national peers and falling lower than regional peers. The teacher separation rate percentage remained consistent over the review period and is lower than the regional peer median and on the low side of the national peer range.
- Both employee misconduct and discrimination investigations have reduced year over year and are lower than both national and regional peers.

Supply Chain

- Over the last two school years, the district has only processed 630 invoices in 2018-19 and 760 invoices in 2019-20. These low numbers negatively skew the measurement of AP costs per invoice. During the same review period, the district processed 6,039 payments in 2018-19 and 3,542 payments in 2019-20. AP costs per payment would be \$9.09 to \$17.31, which is more in line with typical cost per invoice.
- Through standardizing, measuring, and increasing competitive bidding, the district could see a reduction of 5 to 20% in overall cost of goods and services.

Financial Services

- There are three indicators that speak to the effectiveness of the budgeting process:
 - Expenditure Efficiency – Adopted Budget as a percent of actual (194% for 2019-20 SY)
 - Expenditures Efficiency – Final Budget as a percent of actual (228% for 2019-20 SY)
 - Revenues Efficiency – Final Budget as a percent of actual (162% for 2019-20 SY)
- A best practice would be to hold the budget to actual within +/- 7%. The district would benefit from reviewing the current budget process, identifying improvement opportunities, and deploying those for the upcoming budget season.
- Currently, over 19% of district FTEs are grant-funded; typically, this number should run below 14.5%.

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.

SOCSD Executive Leadership Positions and Salary

Position	Salary
Superintendent	\$185,400
Deputy Superintendent	\$137,500
Assistant Superintendent	\$126,400
CFO	\$106,390
Director of Assessment, Accountability, & Accreditation	\$90,000
Director of Instructional Technology	\$80,000
Director of Special Education	\$79,560
Child Nutrition Director	\$67,473
Transportation Director*	\$66,760
Maintenance Director*	\$66,260
HR Officer	\$53,960
MSIS Coordinator	\$44,840

*\$5,000 supplement for additional duties

Total Enrollment

4906

Annual Revenue

\$67,715,496

Total Executive Salary

\$1,114,543

Percentage of Revenue

1.6%

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
ACT	\$3,782.75
APPLE EDUCATION	\$20,230.64
APPLE, INC.	\$42,448.85
CDW GOVERNMENT INC.	\$10,713.18
CURRICULUM ASSOCIATES, INC.	\$257,845.49
DATA RECOGNITION CORP.	\$3,050.87
EDMENTUM, INC.	\$29,598.00
HOWARD COMPUTERS	\$5,497.00
HOWARD TECHNOLOGY	\$4,326.00
ILEARN	\$37,000.00
LEARNING A-Z	\$1,390.32
SCHOOLSTATUS, LLC.	\$32,000.00
TE 21, INC.	\$60,000.00
Grand Total	\$508,543.97

2018-2019	
Product/Program	Amount
ACT	\$5,134.42
APPLE EDUCATION	\$21,337.24
APPLE, INC.	\$611,133.75
CURRICULUM ASSOCIATES	\$243,588.99
DATA RECOGNITION CORP.	\$3,979.70
EDMENTUM	\$36,816.01
HOWARD COMPUTERS	\$5,420.00
HOWARD TECHNOLOGY	\$43,553.00
ILEARN	\$13,500.00
RENAISSANCE LEARNING	\$6,583.25
SCHOOLSTATUS, LLC.	\$32,000.00
TE 21, INC.	\$61,451.00
Grand Total	\$1,084,497.36

2019-2020	
Product/Program	Amount
ACT	\$5,200.00
APPLE EDUCATION	\$34,238.54
APPLE, INC c/o APPLE FINANCIAL	\$199,475.00
APPLE, INC.	\$62,766.15
BRAINPOP, LLC	\$1,550.00
CDW GOVERNMENT INC.	\$198,662.66
CURRICULUM ASSOCIATES LLC	\$210,057.36
EDMENTUM, INC	\$34,670.05
HOWARD TECHNOLOGY SOLUTIONS	\$41,679.13
NEARPOD INC.	\$21,799.98
READ NATURALLY, INC.	\$1,188.00
RENAISSANCE LEARNING	\$5,021.50
Grand Total	\$816,308.37

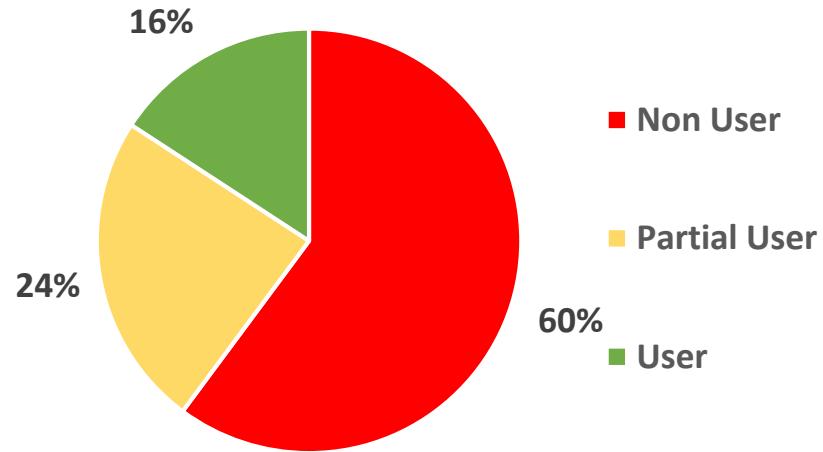
SOCSD invested in digital learning devices in the 2018-19 school year at a cost of \$611,133.75 and eliminated duplicated formative assessments by discontinuing TE21 (enCase). They also eliminated ILEARN, SchoolStatus, and Learning A-Z after 2018-19.

Digital Devices and Resources

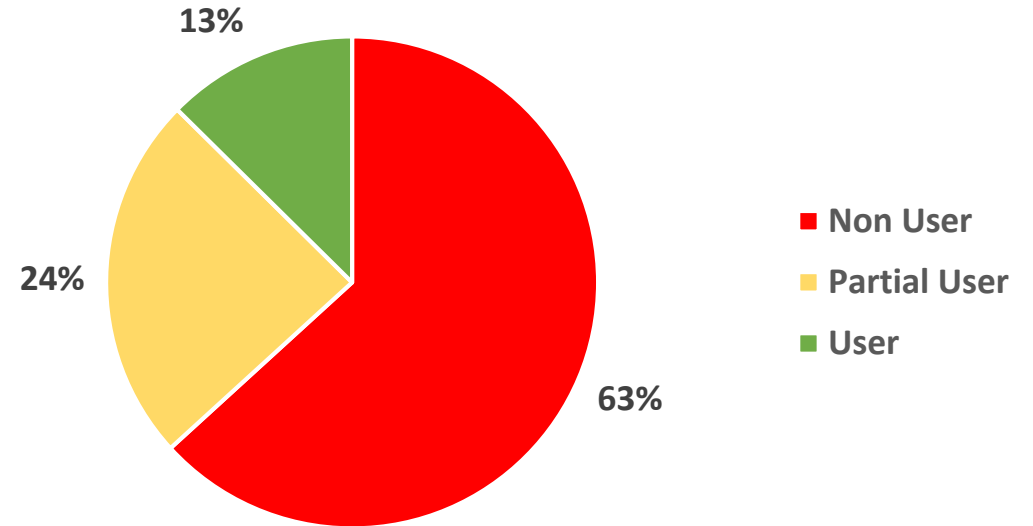


Program Utilization I-Ready

I-Ready ELA Utilization 2018-19



I-Ready Math Utilization 2018-19

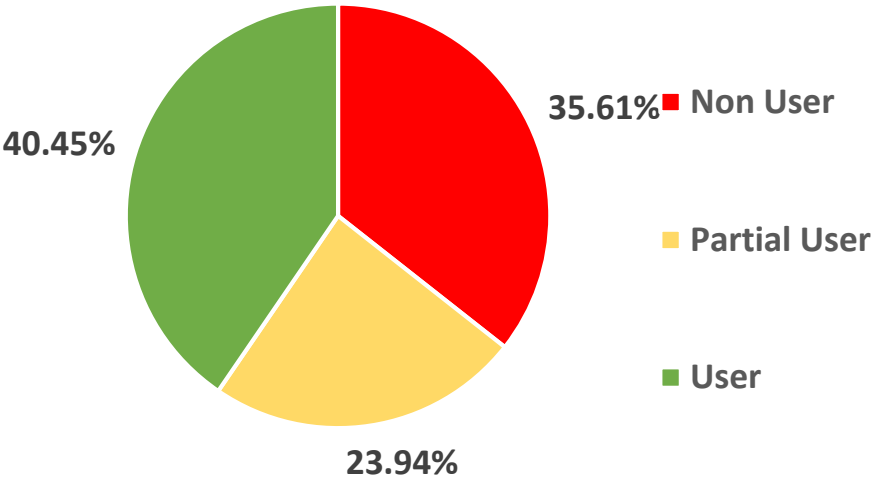


In 2018-19, I-Ready Math Utilization and I-Ready Reading Utilization resulted in \$179,036 of ineffective spending calculated by the number of students not meeting the required minimum effective dosage of 45 minutes usage/week based on 26 full weeks of instruction throughout the school year.

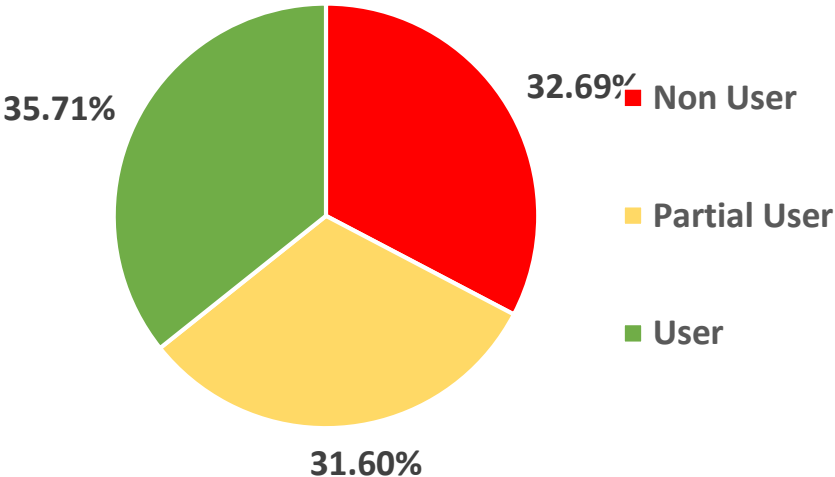
8.06% of Math students and 6.67% of ELA students reached or passed the benchmark level by end of year when using the I-Ready mid-year score. The limited number of students classified as users did not significantly benchmark more than others.

Program Utilization I-Ready

I-Ready ELA Utilization 2019-20



I-Ready Math Utilization 2019-20



In 2019-20, I-Ready Math Utilization and I-Ready Reading Utilization resulted in \$100,898 of ineffective spending calculated by the number of students not meeting the required minimum effective dosage of 45 minutes usage/week based on 12 full weeks of instruction throughout the school year. (COVID-19 impacted the length of time.)

10.06% of Math students and 6.56% of ELA students reached or passed the benchmark level by end of year when using the I-Ready mid-year score. Students classified as user were 10% more likely in Math and 3% more likely in ELA to reach benchmark.

Program ROI

SOCSD made a significant investment in instructional technology devices and network infrastructure in the 2018-19 and 2019-20 school years. I-Ready is utilized to administer universal screener diagnostics. Additionally, students have access to I-Ready instructional activities for ELA and Math. SOCSD made good gains in student usage rates to their largest investment, I-Ready, in 2019-20.

SOCSD would be well served to:

- Refine the process for accountability in student usage of the I-Ready ELA and Math instructional components
- Deploy a process for ensuring compliance to the intended usage strategy
- Systematically measure the impact of digital usage as it relates to the diagnostic and summative assessments of students
- Ensure the recurring purchases of digital platforms require an analysis of the overall impact of the purchase on student outcomes

In the absence of the above opportunities, SOCSD should reconfigure the licensing of I-Ready and other platforms to improve the ineffective spending amount of \$100,898.

Additionally, SOCSD has undergone leadership changes in Instructional Technology in summer 2020 and should commit to the revision of a strategic initiative tying Instructional Technology and student outcomes together with key metrics in place for assessing quality.

Non-Instructional Performance Review

Starkville-Oktibbeha Consolidated 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	1%	1%	↗	4-6%	4.40%	A point of reference illustrating the general size of the transportation operation as a function of the district
Average Annual Cost per Bus Overall	\$8,673.97	\$8,064.89	↘	\$48,683-\$72,698	\$41,230.39	Total direct transportation costs plus total indirect transportation costs, divided by total number of buses
Annual Cost per Rider	\$203.30	\$263.94	↗	\$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	\$0.92	\$0.87	↘	\$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	3%	3%	↗	9%-15%	15.00%	Total spare buses divided by total scheduled for daily routes
Ratio of Buses per School	8.33	8.00	↘	4-7	6.61	Total number of buses divided by total number of schools within the district
Ratio of Buses per Mechanic	18.75	18.00	↘		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

Key Performance Indicators



Transportation Services

It appears that total annual transportation operational cost (e.g., salaries, fuel, parts, etc.) was not supplied. The annual cost provided was significantly low, averaging per bus at less than \$9,000. This amount would be less than the actual Bus Driver's salary. All measures related to costs are skewed and are not accurate.

There are some indications of possible opportunities for improvement. The ratio of buses per school is significantly higher than both national and regional peers. If cost data were significantly higher than peers', this would be an indication that there may be opportunity to optimize routes.

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 would be the length of the allowed ride time and the earliest/latest rider pick-up/drop-off allowed.

Lastly, the current number of spare buses seems to be too low to adequately support transportation services without delays or interruptions. This may not appear to be an issue due to the district's fleet overall being larger than required.

Potential Improvement Opportunities



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	9.5%	11.2%	↗	6%-13.8%	6.50%	A point of reference illustrating the general size of the operations department as a function of the district
Average Square Feet per Student	339.82	343.63	↗	160 - 190	166.81	Total square footage of all facilities within the district divided by total number of students
Custodial cost per square foot	\$0.68	\$0.73	↗	\$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	\$232.09	\$251.65	↗	\$239-\$427	\$214.35	Total custodial work costs (contractor and district operated), divided by total student enrollment.
Custodial workload (Square Footage per Custodian)	50,464	50,464	→	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	\$0.07	\$0.08	↗	\$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

Performance Indicator	2018-2019	2019-2020	Trend	National Peers*	Regional Peers**	Description
Maintenance Cost per Square Foot	\$1.79	\$1.81	↗	\$0.99-\$1.32	\$2.18	Cost of maintenance work divided by total square footage of all buildings.
Maintenance and Operations cost per student	\$607.23	\$621.58	↗	\$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)	245,108	214,470	↘		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	5	↗	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	153.00	153.00	→		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	\$0.71	\$0.68	↘	\$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)	128.17	14.91	↘	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)	0.06	0.06	↘	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)	0.23	0.01	↘	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

The number of square feet per student is significantly higher than both national and regional peers by a factor of almost two. It is unlikely that this total of square footage is being maintained for student daily use. As square footage is used in several measures to normalize data, the district's high square footage skews these measures, driving such factors as costs or utility usage per square foot lower, thus making performance appear better than that of peer districts.

This performance is countered when reviewing overall operational cost. Overall operational cost of the district as a percentage of overall budget is significantly higher than that of regional peers. Operational cost has increased year over year, while the district's overall expenditures have reduced. A more accurate view of performance could be achieved by removing the square footage of vacant buildings, areas, and/or classrooms from the calculation.

Almost all measures not normalized by square footage appear higher than regional peers:

- Custodial costs per student (\$252.65) compared to regional peers (\$214.35)
- Maintenance costs per student (\$621.58) compared to regional peers (\$607.18)

If Maintenance and Operations costs were brought in line with the previous year's cost levels as a percentage of overall budget or if the district could meet regional peer performance, the district could reduce costs by \$560,000 to \$1,840,000 annually. A deeper look into Operations is recommended to understand inefficiencies or ineffectiveness that could be improved to drive the above noted savings.

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	40.3%	40.5%	↗	29.3%-52.5%	37.00%	Total breakfast meals served, divided by total district student enrollment times the number of school days in a year.
Lunch participation rates	68.9%	39.9%	↘	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	\$3.18	\$4.22	↗	\$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	\$0.91	\$1.18	↗	\$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%	60.1%	↗	11.2%-38.9%	50.00%	Fund balance divided by total revenue
Food costs as a percent of revenue	26.1%	31.5%	↗	38.4%-46.7%	38.63%	Total food costs divided by total revenue
Labor costs as percent of revenue	42.9%	54.5%	↗	37.8%-47.5%	45%	Total labor costs divided by total revenue
USDA Commodities percent of total revenue	9.0%	9.6%	↗	5.8%-6.6%	5.92%	Total value of commodities received divided by total revenue
Meals Per Labor Hour	12.9	9.7	↘	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

Cost measures appear to be trending higher year over year to exceed both national and regional peers for the 2020-21 school year. In actuality, the district's total annual cost has reduced year over year by 0.12%. The issue is that the district is currently seeing a significant reduction (24.7%) in total meal equivalents being served. This, no doubt, is being driven by the onset of the COVID-19 pandemic.

A determination should be made to understand if this is a temporary issue related to the COVID-19 pandemic or if there is potential for this being a longer-term program structural issue that will last beyond the pandemic. If it is determined that the issue or effects of the issue are possibly longer term in nature, the district should take action to improve performance.

The district should review current staffing levels by school to determine what participation rates should be to increase Meals per Labor Hour (MPLH) to meet peer performance. If possible, the district may consider developing strategy around driving up participation to meet current staffing levels or reducing staffing levels through natural attrition (i.e., choosing not to replace retirees or other individuals that leave employment from Nutrition Services over the upcoming year). If the district meets average MPLH performance as compared to peers, costs should begin to align as well.

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.

Key Performance Indicator	2018-2019	2019-2020	Trend	National Peers*	Regional Peers**	Description
IT Spending as percent of District Budget	0.9%	1.5%	↗	1.77%-2.83%	1.7%	Total IT staffing, hardware, systems and service costs divided by total district operating budget.
Average Age of Computers	5.00	4.00	↘	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	1.00	0.95	↘	0.97-1.63	1.1	Total number of employee laptops and desktops divided by the total number of district employees
Devices per student	0.84	0.95	↗	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	\$79.39	\$114.36	↗	\$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

Key Performance Indicator	2018-2019	2019-2020	Trend	National Peers*	Regional Peers**	Description
Network-Bandwidth per Student	158	160	↗	79.6-223	156	Total standard available bandwidth divided by total student enrollment
Network days usage exceeded 75% of capacity	135.00	135.00	→	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	2.34	2.31	↘	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	365	400	↗		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

Technology spending increased over the two-year span reviewed, rising from 0.9% of the district's overall budget to 1.5% in the 20-21 school year. Technology spending, as measured per student and as an overall percentage of district budget, is significantly below that of national and regional peers.

The district is close to achieving a 1:1 ratio of devices per student. Network bandwidth per student (measured in Mbit/s) is slightly higher than the regional peer median and within the national peer range. The average age of computers has improved across the two-year span reviewed, reducing from five years to four years, which is at the top of the range for national peers and higher than the median of regional peers. Continued investment in computers will be required to move the district to a 1:1 ratio and to reduce the average age of computers to below three years.

The number of days that peak daily internet usage reached more than 75% of standard available bandwidth for five minutes or longer was 135 days. This is significantly higher than both regional and national peers and may be an indication that the district may need to further invest in network/bandwidth infrastructure over the next few years.

The ratio of devices per Technology staff is significantly lower than that of regional peers. The district may need to take a deeper look at technology spending in relationship to support staff versus infrastructure/hardware needs, then implement a strategy to balance the cost of these two key needs.

Potential Improvement Opportunities



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	\$404.55	\$457.42	↗	\$444-\$703	\$356.61	Total HR department costs, divided by total district operating revenue over \$100,000
HR Cost per District Staff Member	\$212.98	\$231.84	↗	\$492-\$894	\$235.61	HR Department costs divided by total number of District Staff (FTEs)
Number of Employees per HR Staff Member	295	310	↗		319.06	Total number of district staff (FTEs) divided by total number of HR staff.
Overall Employee Separation Rate	18%	14%	↘	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	8%	8%	↘	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	1.13	0.00	↘	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	1.13	1.08	↘	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

The Human Resources department performs solidly as measured by the reviewed key performance indicators, with most measurements in line or better than both national and regional peers. Several indicators show improvement from year to year over the reviewed period.

Human resources cost is in line with both national and regional peers. The ratio of Human Resources staff per overall district staff member is in line with regional peers.

The overall employee separation rate percentage has reduced over the two-year review period, aligning with national peers and falling lower than regional peers. The teacher separation rate percentage remained consistent over the review period and is lower than the regional peer median and on the low side of the national peer range.

Both employee misconduct and discrimination investigations have reduced year over year and are lower than 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	\$118.02	\$130.20	↗	\$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	\$87.19	\$80.66	↘	\$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	22	22	→	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	52.5	63.3	↗	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	8.31%	1.81%	↘	.50%-1.67%	1.82%	Number of payments voided, divided by total number of AP transactions (payments)
P-card Purchasing Ratio	0.70%	0.71%	↗	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 costs, 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	0.9%	0.9%	↘	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	1%	0%	↘	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%	0%	→	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

Over the last two school years, the district has only processed 630 invoices in 2018-19 and 760 invoices in 2019-20. These low numbers negatively skew the measurement of AP costs per invoice. During the same review period, the district processed 6,039 payments in 2018-19 and 3,542 payments in 2019-20. AP costs per payment would be \$9.09 to \$17.31, which is more in line with typical cost per invoice.

When comparing AP cost per \$100K of revenue, the district is higher than both national and regional peers. A high percentage of payments were voided during the 2018-19 school year (8.31%). The number reduced during the 2019-20 school year (1.81%), which is in line with the regional peer median and higher than the national peer range. Purchasing card usage was very low compared to national and regional peers.

The foundation for several procurement indicators was not tracked due to the district's approach to purchasing. The tracked measures were below both national and regional peer performance.

The district would benefit from looking at optimizing both the current accounts payable and procurement processes to identify opportunities to gain efficiency and reduce errors through standardization, to set up performance measurement practices, and to increase competitive bidding. Through standardizing, measuring, and increasing competitive bidding, the district could see a reduction of 5 to 20% in overall cost of goods and services.

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	0.014%	0.022%	↗	3.1%-10.6%	1.6%	Total Servicing costs divided by Total Operating Revenue
Expenditures Efficiency-Adopted Budget as a percent of actual	200%	194%	↘	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	228%	228%	→	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	150%	162%	↗	93%-102%	123%	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	854.5	902.9	↗	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	\$126.20	\$122.19	↘	\$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	\$5.04	\$4.91	↘	\$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	59.5	43.4	↘	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	99.95%	100.0%	↗	92.2-99.8%	96.00%	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	\$1,184.94	\$850.64	↘	\$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	\$548.45	\$398.43	↘	\$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	3.33%	4.03%	↗	9.6%-16.8%	6.09%	Total grant funds expenditures, divided by total district operating revenue
Grant-Funded Staff as Percent of District FTEs	22.4%	19.4%	↘	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	12	12	→	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

There are three indicators that speak to the effectiveness of the budgeting process:

- Expenditure Efficiency – Adopted Budget as a percent of actual (194% for 2019-20 SY)
- Expenditures Efficiency – Final Budget as a percent of actual (228% for 2019-20 SY)
- Revenues Efficiency – Final Budget as a percent of actual (162% for 2019-20 SY)

The most effective budgets are those that are close predictors of actual performance. The more closely aligned the budget is to actual spend, the better control, vision, and management capability district leaders have. There is a wide disparity between regional peers' median performance and the performance range of national peers. A best practice would be to hold the budget to actual within +/- 7%. The district would benefit from reviewing the current budget process, identifying improvement opportunities, and deploying those for the upcoming budget season.

Payroll efficiency indicators are in line or better than both national and regional peers. The district has achieved 100% of employees having their paychecks directly deposited, which is a commendable feat. The only opportunity identified by payroll indicators was the number of paycheck errors per \$10K of pay was higher than both national and regional peers. The indicator reflects a 23% improvement year over year for the review period. Work should continue to reduce errors in order to bring this measure in line with peers.

Worker's compensation indicators were in line or better than both national and regional peers.

The amount of grant funds as a percentage of the total budget is significantly lower than both national and regional peers. While it is evident that the district should pursue more competitive grants, the district should also consider how grant funds are used. Currently, over 19% of district FTEs are grant-funded; typically, this number should run below 14.5%.

Potential Improvement Opportunities



Non-Instructional Performance Review

Appendix: Supporting Data

Starkville-Oktibbeha Consolidated School District



Transportation Services

Source	Requested Data	2018-19	2019-2020
Transportation	Annual Transportation Operational Costs	\$ 650,548.01	\$ 580,672.00
Transportation	Average number of students transported daily	3200	2200
Transportation	Average number of Miles Driven Daily	3800	3580
Transportation	Regular Education Route Buses In Operation	63	63
Transportation	Special Education Route Buses in Operation	10	7
Transportation	Spare Route Buses	2	2
Transportation	Spare SPED Buses	0	0
Transportation	Number of Bus Mechanics	4	4
General District	Total Number of Schools within System	9	9
Finance	Total district operating expenditures	\$ 44,462,886.00	\$ 38,769,070.00
General District	Number of School Days Annually	187	187

Provided Performance Data



Operations

Source	Requested Data	2018-19	2019-2020
Operations	Annual Maintenance Costs Overall	\$ 3,065,918.96	\$ 3,103,551.68
Operations	Annual Custodial Costs Overall	\$ 1,171,797.49	\$ 1,256,479.49
Operations	Annual Custodial Supply Costs	\$ 112,688.05	\$ 135,109.73
Operations	Total Square Feet Maintained By District	1715759	1715759
Operations	Number of Maintenance Technicians/Tradesmen Employed by District (FTE)	7	8
Operations	Square Acre per Landscaper Technician**	153	153
Operations	Number of Custodians Employed by District (FTE)	34	34
Operations	Operations as a Percentage of overall District Expense	0.095	0.112
Operations	Average Number of Days to Complete a Maintenance Work Order	3	5
General District	Total Number of Students Enrolled	5049	4993
Operations	Total Utility Costs (including electricity, heating fuel, water, sewer)	\$ 1,223,897.00	\$ 1,171,050.00
Operations	Total Electricity Usage (in KW)	219911151	25584105
Operations	Total Heating Fuel Usage (in kBTU)	103279	94455
Operations	Total Water Usage (in gallons)	402505	25317
Finance	Total district operating expenditures	\$ 44,462,886.00	\$ 38,769,070.00

Provided Performance Data



Nutrition Services

Source	Requested Data	2018-19	2019-2020
Child Nutrition	Total meal equivalents served annually	939,052.43	706273.55
Child Nutrition	Total annual labor hours	73067	73067
Child Nutrition	Total annual revenue	\$ 3,257,068.65	\$ 2,648,834.23
Child Nutrition	Annual fund balance	\$ 1,520,106.74	\$ 1,592,256.83
Child Nutrition	Total value of USDA Commodities	\$ 294,463.20	\$ 253,259.21
Child Nutrition	Total annual food costs	\$ 850,902.47	\$ 833,565.38
Child Nutrition	Total annual labor costs	\$ 1,397,017.72	\$ 1,444,044.37
Child Nutrition	Total annual direct costs	\$ 2,986,052.47	\$ 2,982,453.97
Child Nutrition	Breakfast participation rates	0.4033	0.4048
Child Nutrition	Lunch participation rates	0.6888	0.3986
General District	Total Number of Students Enrolled	5049	4993
General District	Number of School Days Annually	187	187

Provided Performance Data



Technology

Source	Requested Data	2018-19	2019-2020
Information Technology	Total IT staffing costs	\$ 300,438.75	\$ 395,921.19
Information Technology	Total IT hardware, systems and service costs	\$ 100,400.00	\$ 175,080.00
Information Technology	Business Systems Costs	\$ 38,916.00	\$ 39,872.53
Information Technology	Instructional Systems Cost	\$ 35,000.00	\$ 85,000.00
Information Technology	IT Spending-Capital Investment	\$ 1,580,669.32	\$ 478,449.00
Information Technology	Total annual support/incident tickets	430	956
Information Technology	Average Number of Days Support/incident tickets remain open	14	12
Information Technology	Total available bandwidth (in Mbit/s)	800000	800000
Information Technology	Average Age of Computers	5	4
Information Technology	Network days usage exceeded 75% of capacity	135	135
General District	Total Number of Students Enrolled	5049	4993
General District	Total Number of School Personnel (FTE)	884	929
Finance	Total district operating expenditures	\$ 44,462,886.00	\$ 38,769,070.00
General District	Total Number of Teachers (FTE)	363	368

Provided Performance Data

Human Resources

Source	Requested Data	2018-19	2019-2020
Human Resources	Annual Human Resource Costs Overall	\$ 188,276.05	\$ 215,375.43
Human Resources	Number of HR Department Staff	3	3
Human Resources	Total Number of Overall Staff Separations (FTE)	158	127
Human Resources	Total Number of Teacher Separations (FTE)	74	72
Human Resources	Total Number of Employee Discrimination Complaints	1	1
Human Resources	Total Number of Employee Misconduct Investigations	1	0
Human Resources	Human Resources as a Percentage of overall District Expense	0.0025	0.0029
Human Resources	Total Number of School Personnel (FTE)	884	929
Finance	Total district operating revenue	\$ 46,539,732.00	\$ 47,084,641.00

Provided Performance Data



Supply Chain

Source	Requested Data	2018-19	2019-2020
Supply Chain	Total Procurement Dept. Costs	0	0
Supply Chain	Total Procurement Staff	NA	NA
Supply Chain	Total Procurement staff with professional certification	NA	NA
Supply Chain	Total # PO's/fiscal year (exclude P-card & construction)	5226	4261
Supply Chain	Total P-card Transactions	\$ 213,053.46	\$ 171,685.14
Supply Chain	Total construction Transactions	\$ 16,016,069.49	\$ 11,440,981.31
Supply Chain	Total amount of procurement outlay	\$ 30,416,785.00	\$ 24,051,126.00
Supply Chain	Total savings from invitations for bids, request for proposals & informal solicitations	\$ 268,628.00	\$ 208,813.00
Supply Chain	Average # days to administer invitations to bid	14	14
Supply Chain	Total purchasing through competitive procurement	\$ 494,388.00	\$ 163,557.00
Supply Chain	Total spent under cooperative agreements	\$ 253,929.00	\$ 261,613.00
Supply Chain	Total district warehouse operating expenses	0	0
Supply Chain	Total value sales/issues from district warehouse	0	0
Finance	Total district operating revenue	\$ 46,539,732.00	\$ 47,084,641.00

Supply Chain

Source	Requested Data	2018-19	2019-2020
Finance	Total Accounts Payable Dept. Costs	\$ 54,928.00	\$ 61,305.00
Finance	Total AP staff	1	1
Finance	Total # invoices processed	630	760
Finance	Average #days to process invoice	22	22
Finance	Total # AP payments	6039	3541
Finance	Total # AP payments past due	0	0
Finance	Total # AP payments voided	502	64

Financial Services

Source	Requested Data	2018-19	2019-2020
Finance	Total Debt Principal	\$ 3,168,211.00	\$ 3,189,789.00
Finance	Total Debt Servicing costs	\$ 6,494.00	\$ 10,382.00
Finance	Total fund balance	\$ 20,020,250.00	\$ 23,623,871.00
Finance	Total budgeted expenditures	\$ 89,054,045.00	\$ 75,239,655.00
Finance	Total district operating expenditures	\$ 44,462,886.00	\$ 38,769,070.00
Finance	Total budgeted revenue	\$ 63,693,917.00	\$ 67,716,526.00
Finance	Total district operating revenue	\$ 46,539,732.00	\$ 47,084,641.00
Finance	Total budgeted expenditures in budget	\$ 101,520,644.00	\$ 88,504,275.00
Finance	Total budgeted revenue in final budget	\$ 69,881,348.00	\$ 76,472,476.00
Finance	Total liability premiums, claims & admin costs	\$ 294,098.00	\$ 277,135.00
Finance	# liability claims filed	0.00	0.00

Financial Services

Source	Requested Data	2018-19	2019-2020
Finance	Total # Staff in Financial Dept.	6.00	6.00
Finance	Total # Directors/Managers	1.00	1.00
Finance	Total # Secretaries/Admin Assistants	0.00	0.00
Finance	Total # Staff in Payroll Dept.	1.00	1.00
Finance	Total Payroll Dept. costs	\$ 51,635.00	\$ 53,170.00
Finance	Total District Payroll	\$ 40,915,711.00	\$ 43,513,687.00
Finance	# paychecks processed	10254.00	10835.00
Finance	Total # paycheck errors	61.00	47.00
Finance	Total # paychecks direct deposit	10249.00	10835.00

Financial Services

Source	Requested Data	2018-19	2019-2020
Finance	Total Debt Principal	\$ 3,168,211.00	\$ 3,189,789.00
Finance	Total Debt Servicing costs	\$ 6,494.00	\$ 10,382.00
Finance	Total fund balance	\$ 20,020,250.00	\$ 23,623,871.00
Finance	Total budgeted expenditures	\$ 89,054,045.00	\$ 75,239,655.00
Finance	Total district operating expenditures	\$ 44,462,886.00	\$ 38,769,070.00
Finance	Total budgeted revenue	\$ 63,693,917.00	\$ 67,716,526.00
Finance	Total district operating revenue	\$ 46,539,732.00	\$ 47,084,641.00
Finance	Total budgeted expenditures in final budget	\$ 101,520,644.00	\$ 88,504,275.00
Finance	Total budgeted revenue in final budget	\$ 69,881,348.00	\$ 76,472,476.00
Finance	Total liability premiums, claims & admin costs	\$ 294,098.00	\$ 277,135.00
Finance	# liability claims filed	0.00	0.00

Financial Services

Source	Requested Data	2018-19	2019-2020
Finance	# liability claims litigated	0.00	0.00
Finance	Total workers' comp.premium, claims & admin costs	\$ 484,826.00	\$ 370,143.00
Finance	Total Workers' comp claims filed	39.00	21.00
Finance	Total lost days for all workers' comp claims	101.00	71.00
Finance	Total workplace accidents reported	39.00	21.00
Finance	Total grant fund expenditures	\$ 4,990,529.00	\$ 6,164,342.00
Finance	Number of grant funded staff	198.00	180.00
Finance	Total grant funds returned	\$ -	\$ -
Finance	Total grant funds expenditures from competitive grants	\$ 1,549,765.00	\$ 1,896,966.00
Finance	Average days to access grant funds	12.00	12.00
Finance	Average days to process grant receivable invoices	12.00	12.00
General District	Total Number of School Personnel (FTE)	884.00	929.00