MS RFP 011020

A Performance Audit of Three School Districts in Mississippi

Glimpse

Performance Review

Starkville-Oktibbeha Consolidated School District

December 2020

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This report is solely intended to be a resource guide for Starkville-Oktibbeha School District.

Limitations

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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.

Starkville-Oktibbeha Consolidated School District

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Digital Resources and Learning
- SOCSD 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, SOCSD 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.
  - SOCSD 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.

Starkville-Oktibbeha Consolidated School District

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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.

Starkville-Oktibbeha Consolidated School District

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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%.

Starkville-Oktibbeha Consolidated School District

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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

Starkville-Oktibbeha Consolidated School District

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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

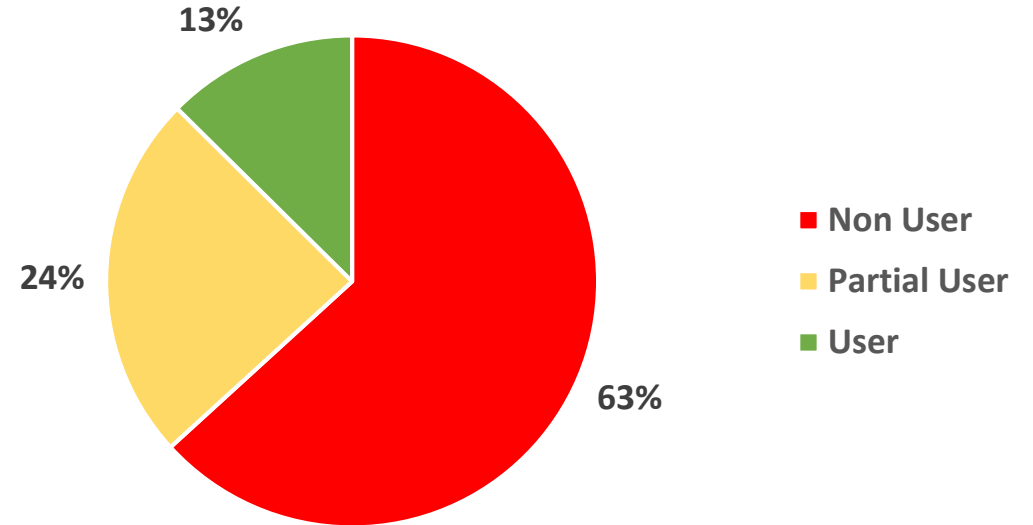| Product/Program	Amount
ACT	$5,200.00
APPLE EDUCATION	$34,238.54
APPLE, INC c/o APPLE FINANCIAL	$199,475.00
APPLE, INC.	$62,766.15
BRAINPOP, LLC	$1,550.00
CDW GOVERNMENT INC.	$198,662.66
CURRICULUM ASSOCIATES LLC	$210,057.36
EDMENTUM, INC	$34,670.05
HOWARD TECHNOLOGY SOLUTIONS	$41,679.13
NEARPOD INC.	$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

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I-Ready ELA Utilization 2018-19

- Non User
- Partial User
- User

16%
24%
60%

I-Ready Math Utilization 2018-19
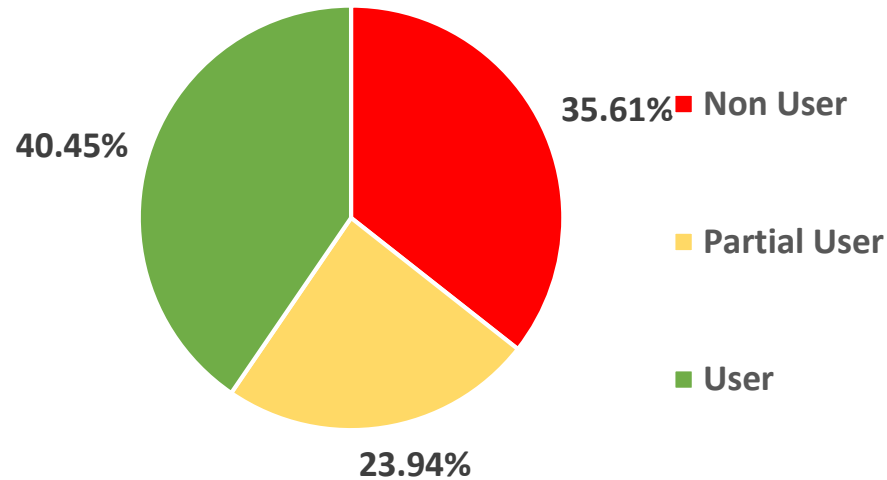

- Non User
- Partial User
- User

13%
24%
63%

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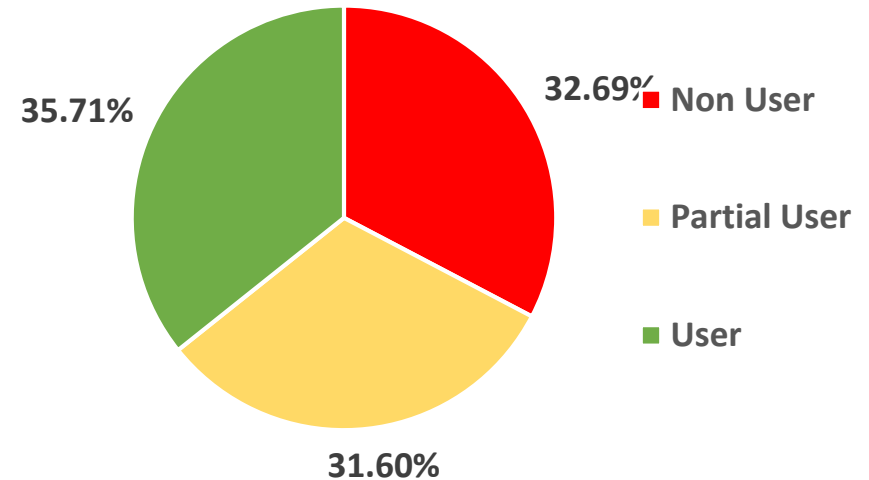
8.06% of Math students and 6.67% of ELA students reached or passed the benchmark level by end of year when using the I-Ready mid-year score. The limited number of students classified as users did not significantly benchmark more than others.

Digital Resource Usage

Glimpse

Program Utilization I-Ready

I-Ready ELA Utilization 2019-20

- 35.61% — ■ Non User
- 23.94% — ■ Partial User
- 40.45% — ■ User

I-Ready Math Utilization 2019-20

- 32.69% — ■ Non User
- 31.60% — ■ Partial User
- 35.71% — ■ User

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.

Digital Resource Usage

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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.

Student Grade Correlations

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Non-Instructional Performance Review

Starkville-Oktibbeha Consolidated School District

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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

Glimpse

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

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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 fotage 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

Key Performance Indicators (1 of 3)

Glimpse

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

Key Performance Indicators (2 of 3)

Glimpse

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

Key Performance Indicators (3 of 3)

Glimpse

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.

Potential Improvement Opportunities

Glimpse

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 distict 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

Glimpse

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.

Potential Improvement Opportunities

Glimpse

Technology

Key Performance Indicators in Technology assess the productivity, cost efficiency, and service levels of the Technology department. As more districts employee technology to deliver and aide 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 stuent 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

Key Performance Indicators (1 of 2)

Glimpse

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

* 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 (2 of 2)

Glimpse

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

Glimpse

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

Glimpse

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

Glimpse

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

Key Performance Indicators (1 of 2)

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

Key Performance Indicators (2 of 2)

Glimpse

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

Glimpse

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

Key Performance Indicators (1 of 3)

Glimpse

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

Key Performance Indicators (2 of 3)

Glimpse

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 fscal 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 notifcation dates to the frst expenditure date, divided by the total number of new grant awards in the fscal 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

Key Performance Indicators (3 of 3)

Glimpse

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

Glimpse

Non-Instructional Performance Review

Appendix: Supporting Data

Starkville-Oktibbeha Consolidated School District

Glimpse

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

Glimpse

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 Landscape 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

Glimpse

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

Glimpse

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

Glimpse

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

Glimpse

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

Provided Performance Data (1 of 2)

Glimpse

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

Provided Performance Data (2 of 2)

Glimpse

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

Provided Performance Data (1 of 4)

Glimpse

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

Provided Performance Data (2 of 4)

Glimpse

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

Provided Performance Data (3 of 4)

Glimpse

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

Provided Performance Data (4 of 4)

Glimpse