

OHIO AUDITOR OF STATE
KEITH FABER



Ravenna
City School District

Performance Audit

April 30, 2020

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OHIO AUDITOR OF STATE
KEITH FABER



To the Ravenna City School District community,

The Auditor of State's Office recently completed a performance audit for the Ravenna City School District (the District). The District was selected for a performance audit based on its projected financial condition. This review was conducted by the Ohio Performance Team and provides an independent assessment of operations within select functional areas. The performance audit has been provided at no cost to the District through state funds set aside to provide analyses for districts that meet certain criteria, including conditions that would lead to fiscal distress.

This performance audit report contains recommendations, supported by detailed analysis, to enhance the District's overall economy, efficiency, and/or effectiveness. This report has been provided to the District and its contents have been discussed with the appropriate elected officials and District management. The District has been encouraged to use the recommendations contained in the report and to perform its own assessment of operations and develop alternative management strategies independent of the performance audit report.

This data-driven analysis of operations provides the District valuable information which can be used to make important financial decisions. Additional resources related to performance audits are available on the Ohio Auditor of State's website.

This performance audit report can be accessed online through the Auditor of State's website at <http://www.ohioauditor.gov> and choosing the "Search" option.

Sincerely,

A handwritten signature in cursive script that reads 'Keith Faber'.

Keith Faber
Auditor of State
April 30, 2020

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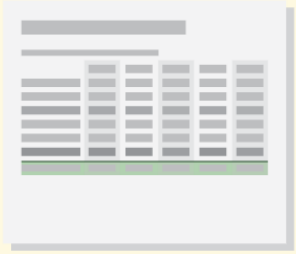
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Introduction

Ohio's school districts face progressively higher costs of doing business and uncertainty related to state and local revenue. Therefore, it is increasingly important to ensure efficiency of operations. School districts in Ohio are required to submit budget forecasts to the Ohio Department of Education (ODE) annually in the fall, with updates to the forecast submitted in the spring. These documents provide three years of historical financial data, as well as the projected revenues and expenses for a five year period. The Ohio Auditor of State's Ohio Performance Team reviews the submitted forecasts in order to identify districts which may benefit from a performance audit. These audits are designed to assist school districts which are struggling financially by using data-driven analyses to produce and support recommendations that identify opportunities for improved operational effectiveness, increased transparency and reductions in cost. While we have the authority to initiate a performance audit for school districts facing financial distress, any school district can request, and benefit from, an audit.

Ohio Department of Education Five-Year Forecasts

Ohio school districts provide a five-year financial forecast to ODE twice a year. These forecasts provide an overview of a district's financial health. To ensure all interested parties are able to understand the forecasts, ODE has developed a guide with information including definitions of key terms, general ideas of what a good forecast should contain, and a line by line explanation of the forecast.



[Click here for the full document.](#)

Note: Our report is based on information available prior to the State of Ohio state of emergency declared in March 2020 due to the COVID-19 pandemic. Our analysis does not take into account any changes in operations or potential reduction in future revenues related to the pandemic and state of emergency. These events could have lasting impact on the District and report users and District administrators should take this in to account as they consider implementation of the recommendations contained in this report.

Ravenna City School District

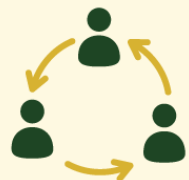
Ravenna City School District (RCSD or the District) is located in Portage County and serves the City of Ravenna and its surrounding rural areas. Based on the District’s five-year forecast submitted in May of 2019, it was chosen for a performance audit by our office. RCSD is 26 square miles and has a median income of \$29,828.¹ In Fiscal Year (FY) 2019, the District had 2,268 students enrolled, all of whom were eligible for free or reduced lunch based on the percentage of students who qualified on an income basis.² Additionally, 22.3 percent of students receive services related to disabilities. The most recent five-year forecast shows a trend of diminished ending cash and fund balances resulting in significant future operating deficits.

Balancing a budget is a delicate act, but ultimately there are two primary components – revenues and expenditures. Since revenue is generally outside the control of school districts, because they are either voter approved or provided by the State legislature or federal government, our audit identified several areas where expenditures could be reduced in order to address the operating deficit and prolong fiscal solvency. The recommendations, which we presented to RCSD, are based on a combination of industry standards and peer (similar) district analysis.

Revenue


School districts in Ohio receive funding through a variety of sources including local property taxes, local income taxes, state funding, and grants, with the majority of funding typically coming from local property taxes and state funding. It is important to note that the amount of funding a district can receive from the State is based on a variety of formulas and laws. The formula which determines the amount granted takes into account student enrollment and the relative wealth of the district compared to statewide income and property valuations. However, while the formula

Primary Peers




Districts with relatively lower per pupil spending, similar academic performance, and similar disadvantaged student populations

Local Peers



Districts which share a local labor market

Transportation Peers



Districts of a similar size in square miles and population density

Click here for a list of all peers used in our analysis.

¹ The median income, as provided by ODE, is the median income of the residents of the school districts as reported by the Ohio Department of Taxation. For each district this figure represents the Ohio median income of the residents as reflected on their tax returns.

² Per the Community Eligibility Provision (CEP) Fact Sheet provided by ODE, a school is eligible for meal reimbursement through the CEP program if the percent of enrollment identified as needing assistance is greater than 40 percent. A district is eligible for full reimbursement of breakfast and lunch meals if that percentage is over 62.5 percent of the total enrollment.

determines a potential amount to grant districts, individual school districts may not receive the full calculated state funding due to limitations in appropriations. In other words, the formula may calculate more revenue than what was appropriated by the General Assembly. These school districts are known as “capped” districts, since the amount of revenue received is reduced, or capped, to remain within appropriations. School districts are also guaranteed to not receive a lower amount of state funding from one year to the next. School districts receiving more than what the formula calculates are referred to as being on the “guarantee”. RCSD was not subject to cap restrictions nor on the guarantee in FY 2019 and received the full amount of calculated state funding, which was \$16,155,921.³

RCSD Financial Condition Overview (November 2019)

	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Total Revenue	\$29,952,839	\$29,328,236	\$30,010,948	\$30,030,893	\$29,647,137
Total Expenditures	\$30,748,534	\$31,376,572	\$32,942,004	\$34,008,727	\$34,982,238
Advances/Transfers Out	\$325,000	\$275,000	\$225,000	\$175,000	\$125,000
Results of Operations	(\$1,120,695)	(\$2,323,336)	(\$3,156,056)	(\$4,152,834)	(\$5,460,101)
Beginning Cash Balance	\$4,416,244	\$3,295,548	\$972,212	(\$2,183,844)	(\$6,336,678)
Ending Cash Balance	\$3,295,548	\$972,212	(\$2,183,844)	(\$6,336,678)	(\$11,796,779)
Encumbrances	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000
Total Reservations	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance	\$3,170,548	\$847,212	(\$2,308,844)	(\$6,461,678)	(\$11,921,779)

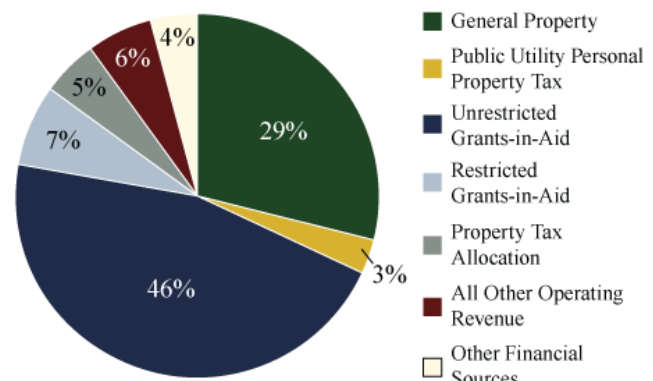
Source: RCSD and ODE

Based on the Financial Condition Overview, RCSD is projecting operating deficits throughout the forecast period represented on RCSD’s November 2019 five-year forecast. This declining financial condition is related to the expectation that expenditures will continue to outpace revenues. Left unaddressed, the District anticipates this structural imbalance to result in an \$11.9 million General Fund deficit at the end of the forecast period.

RCSD’s top three revenue sources were Unrestricted Grants-in-Aid (primarily State foundation funding), General Property Taxes, and Restricted Grants-in-Aid, as well as other types and amounts of funding RCSD received in FY 2019.

The District’s FY 2019 revenue make-up was determined based off of the November 2019 five-year forecast. As shown in the forecast, RCSD received approximately \$31 million in revenue in FY 2019.⁴ The majority of this funding, more than 80

2019 Revenue Composition



Source: RCSD

³ Public school funding was frozen at the FY 2019 level in the state operating budget for FY 2020 and 2021.

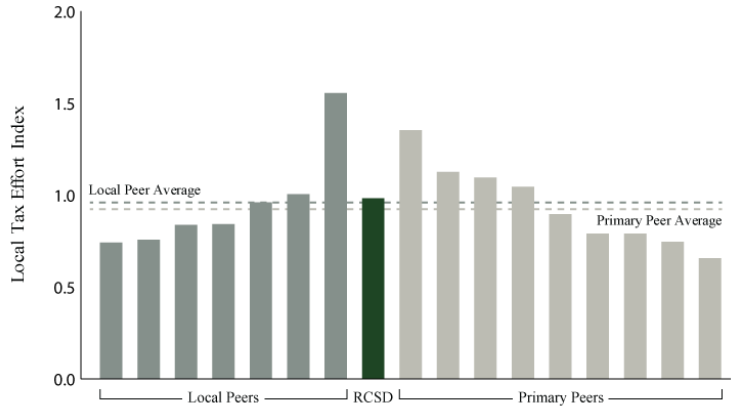
⁴ It should be noted that districts do not report all of their revenues on the five-year forecast.

percent, came from general property taxes, income taxes, and unrestricted grants-in-aid (primarily State foundation funding).⁵

Revenue Comparisons

ODE uses the Local Tax Effort Index as a measure of taxpayer support for the district in which they reside. This index provides context to better understand a community's tax burden, not only compared to other districts, but also as a function of the residents' ability to pay. On this sliding scale, a value of 1.0 indicates the state average, a baseline against which all districts in the state are weighed. If a district has a local tax effort below 1.0, residents

Local Tax Effort Comparison to Peers

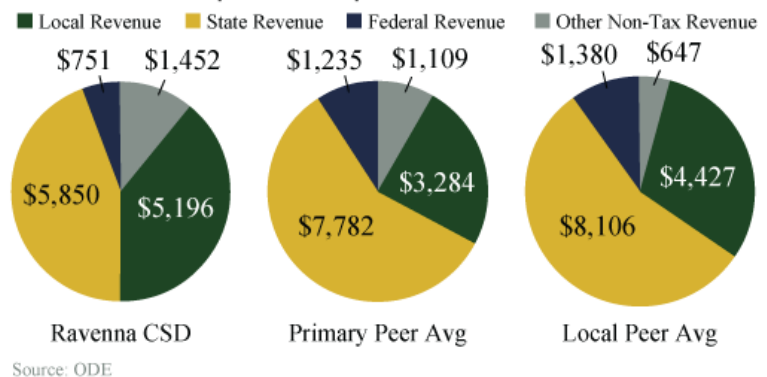


provide a smaller portion of their available income to public education whereas a value above 1.0 indicates the community pays a larger portion of their available income to public education compared to the state average. The index is updated by ODE annually as part of its District Profile Reports, also known as the Cupp Report, to reflect changes in local conditions from year to year.

We compared the District's local tax effort to the state average and both local and primary peers. RCSD has a local tax effort of .9831, which is higher than the local peer average, as well as the primary peer average. RCSD's local tax effort is just under the state average, indicating that the residents of the District pay nearly the same amount of available income in taxes compared to the state average.

Another way to compare funding sources between Ohio school districts is using revenue per pupil, broken down by the type of funding. RCSD spends \$14,560 per pupil, with 30.4 percent coming from local revenue sources. The District's local revenue is higher than primary and local peers on both

Revenue per Pupil



⁵ While the District does not receive funding from income tax, it may ultimately experience a reduction in revenue from other sources due to the COVID-19 pandemic. However, these reductions cannot be estimated at this time.

a total dollar amount and percentage basis.

Local Tax Revenue

Property taxes levied by Ohio schools are subject to restrictions in the Ohio Constitution⁶ and Ohio Revised Code (ORC).⁷ Each school district receives a portion of 10 mills⁸ of property tax that is levied on every parcel of property in Ohio. This is known as inside millage and school districts collect additional revenue on this millage when property values increase. School districts are also permitted to levy taxes if approved by a vote of its residents. This is known as outside millage. Outside millage is subject to what is known as tax reduction factors, which restrict the revenue raised by outside millage property taxes to what is raised in the first year of collections.⁹ The tax dollars levied using inside and outside millage as a basis are used to fund the school district's operations.

As a result of House Bill 920, passed in 1976, the amount collected on all voted real estate millage is frozen at the dollar value collected in its first year. In subsequent years, as property values rise a district would not receive additional revenue, and instead the millage rate is reduced in order to maintain that level of revenue. There is a minimum current expense¹⁰ millage floor of 20 mills, in which tax reduction factors no longer apply. The only way a district receives additional revenue on currently voted millage is through new construction or by reduction factors decreasing the effective millage to the 20-mill floor. When this happens, state law does not allow the millage to be adjusted downward any further, meaning that that the 20-mill minimum rate may now be applied to increased property values in addition to new construction.

The District collected revenue on 4.60 inside mills and 26.94 outside mills (after tax reduction factors) in Tax Year 2018 (collection in 2019) for its General Fund current expenses. As such, the District is not at the '20-Mill floor' and is subject to further tax reduction factors. This means that the dollar value of revenue generated from the District's current, voted outside millage does not increase with property values.

Results of the Audit

After initial analysis of the District's data as compared to its peer groups, we included the following scope areas for detailed review and further analyses: Financial Management, and the operational areas of Human Resources, Facilities, Food Service, and Transportation. These four operational areas make up roughly 90 percent of a school district's expenses while financial

⁶ Article XII of the Ohio Constitution

⁷ ORC § 5705.10 and ORC § 5705.02

⁸ Property tax rates are computed in mills. A mill is 1/1000 or .001. One mill costs a property owner \$1.00 for every \$1,000 of taxable value.

⁹ ORC § 319.301

¹⁰ The term 'current expense' refers to revenue generated from levies that are not restricted in their use. It does not include bonds or levies that generate revenues for restricted funds, such as Permanent Improvement levies.

management analyses include a critical examination of the District’s planning and budgeting practices.

Based on industry standards and peer analysis, we identified five recommendations which would result in reduced expenses or improve the District’s operational management. These recommendations include reductions in staffing, elimination of General Fund subsidy of extracurricular activities, renegotiations of existing employee contracts, reducing or reallocating temporary transportation labor, and the closing of an Elementary School building. While these recommendations would help address the projected deficit, they would not fully eliminate it. As such, we provided a sixth recommendation with options, including salary freezes and additional staffing reductions, for the District to consider. The financial impact of this audit’s recommendations on the November 2019 five-year forecast are shown below.

Financial Forecast with Performance Audit Recommendations

	2020	2021	2022	2023	2024
Original Ending Fund Balance	\$3,170,548	\$847,212	(\$2,308,844)	(\$6,461,678)	(\$11,921,779)
Cumulative Balance of Recommendations 1-5	\$0	\$1,323,600	\$2,743,796	\$4,212,356	\$5,719,721
Revised Ending Fund Balance with R.1-R.5	\$3,170,548	\$2,170,812	\$434,952	(\$2,249,322)	(\$6,202,058)
Cumulative Balance of Recommendation 6	\$0	\$1,550,600	\$3,101,200	\$4,651,800	\$6,202,400
Revised Ending Fund Balance with All Recommendations	\$3,170,548	\$3,721,412	\$3,536,152	\$2,402,478	\$342

Note: Although the District should seek to implement recommendations as soon as practicable there may be a reasonable delay in doing so. As a result, cost savings for R.2 are assumed implemented in FY2022 through FY2024 as that is the period of time during which the collective bargaining agreements and various administrative contracts expire.

Financial Management

Any organization needs to consider both short-term needs and long-term goals when developing policies and procedures related to financial management. This requires strategic planning in order to identify the best use of available resources. School districts in particular must have sound planning processes in place so that they can effectively and transparently provide services to their residents. We reviewed RCSD's financial management policies in order to determine if there were areas for improved management.

Recommendation 1: Eliminate the General Fund Subsidy of Extracurricular Activities

Financial Implication

Eliminating the General Fund subsidy of extracurricular activities would save the District an average of \$661,400 annually in each year of implementation.

Methodology and Analysis

In FY 2019, RCSD expended \$858,976 on student extracurricular activities, which included the salaries and benefits of directors, coaches, advisors, supplies and materials, transportation services, awards and prizes, and other miscellaneous expenditures. A portion of these expenditures were offset by generating revenue of \$153,798 from receipts for admissions and sales. Receipts did not include Pay-to-Participate fees, as the District does not assess a fee for student participation in these activities. As a result, the District incurred a net cost for student extracurricular activities in FY 19 of \$705,178 for all funds.

RCSD extracurricular activities costs were compared to the local peer average for FY 2019. In addition, the net cost of RCSD's extracurricular activities were examined for the prior three years in order to assess the amount of General Fund subsidy in FY 2019.

More than \$661,400 in extracurricular activities costs were subsidized by the General Fund in FY 2019. On a per pupil basis this equates to a General Fund expenditure of \$289.33 per pupil. When we compared the District's per pupil General Fund subsidy for extracurricular activities

to local peer averages, we found that the local peer average was \$262.87 per pupil, meaning RCSD pays \$26.46 more per pupil. In total, RCSD's general fund subsidy was about \$60,500 higher than the local peer average.

$$\frac{(\text{Revenue} - \text{Expenditures})}{\text{Enrollment}} = \text{Per Pupil Subsidy}$$

To see our math, click here.

Historical Net Cost Comparison

	FY 2016-17	FY 2017-18	FY 2018-19	Difference	% Difference
Students	2,363	2,313	2,286	77	(3.3%)
Net Cost per Pupil	(\$244.11)	(\$305.65)	(\$308.48)	(\$64.37)	26.4%

Source: RCSD and ODE

Between FY 2017 and FY 2019, the net per pupil cost increased 26.4 percent or \$64.37.

Conclusion

The District subsidizes its extracurricular activities on a per pupil basis to a greater degree than the local peers. Generally we would recommend that a district reduce subsidies to be in line with peer averages. However, due to RCSD’s financial condition, and in order to fully address the projected deficits, a full elimination of the subsidy would be advisable. The District should consider the following options in order to eliminate the General Fund subsidy:

- Instituting pay-to-participate fees;
- Increasing admissions and sales;
- Increasing booster club spending;
- Reducing the supplemental salary schedule; and/or
- Eliminating programs.

Instituting any of these measures would help reduce the General Fund subsidy, allowing more resources to be dedicated to student instruction. However, the District leadership should continue to consider the impact on families and students within RCSD resulting from the implementation of these measures.

Human Resources

Human resource expenditures are significant to both the operational and financial conditions within school districts. Specifically, personnel costs (i.e., salaries and benefits) accounted for 70.43 percent of RCSD’s General Fund expenditures in FY 2019, a significant impact on the District’s budget and financial condition. OPT reviewed RCSD’s staffing levels, salaries, insurance benefits, and collective bargaining agreement (CBA) provisions compared to peer districts as well as Ohio Revised Codes (ORC) and Ohio Administrative Code (OAC) requirements to determine areas where the District could save money through reductions.¹¹

Special Education

Special Education services are an important aspect of Ohio’s education structure. Students requiring these services are divided into six categories based on need. The categories range from 1 to 6, with 1 being the lowest level of need and 6 being the greatest. As this aspect of education can be more costly due to specialized needs and smaller class sizes, there is a component to the state funding formula that provides additional special education funding to districts based on the count of students within each category. The number of students in each category is multiplied by an allocated dollar amount, which increases as the category, or level of need, increases. The resulting amount from this calculation is multiplied by the District’s State Share Index which provides the final amount of funding the District receives.¹² Districts across Ohio have both a varying total number of students receiving special education services and a unique mixture of students within the six categories.

When examining the District’s expenditures in Special Education against primary peers, RCSD spends 40 percent more than peer averages. However, looking at the same data from a per student perspective shows that RCSD is near the average for special education expenditures among those same peers. Further examining the data, we identified that RCSD has a higher number of special education students than the peer average in total, and a higher number of special education students in five of the six categories.

One major component of a district’s implementation of these services is known as “Maintenance of Effort” (MOE).¹³ This a federal requirement which creates a situation wherein these

¹¹ Both Title 1 and Special Education staffing is excluded from our analysis due to various requirements. Appendix C contains additional detail regarding our methodology for staffing analysis.

¹² State Share Index of each school district reflects the wealth of the school district as measured by property valuation and the income of the residents of the district calculated for the purposes of the distribution of the state funds through the foundation formula. The state share index is calculated based on a sliding scale that ranges from 5 percent to 90 percent with the wealthiest districts having an index of 5 percent and the least wealthy districts having an index of 90 percent. The state share index is meant to equalize the distribution of the funds among school districts.

¹³ According to the Individuals with Disabilities Education Improvement Act (IDEA) of 2004, Sec.613 (a)(2) (A)(iii), and federal regulation 34 C.F.R. section 300.203, states must ensure that all districts budget and expend for

expenditures essentially become a fixed cost for a district by largely disallowing them from reducing expenditures in this area. As a result of MOE, this places disproportionate pressure to reduce expenditures in the area of regular instruction where MOE does not exist.

The District’s Special Education staffing is more than 35 percent of all personnel.¹⁴ These positions, due to the MOE restrictions mentioned previously, cannot be eliminated without cuts to state and federal funding specific to Special Education. While all districts must comply with these requirements, the percentage of students in the District who qualify for Special Education provides a unique challenge to RCSD when identifying areas of cost savings.

Recommendation 2: Eliminate Staff positions above the Peer average

Financial Impact

By reducing staff to be in line with the primary peer averages, the District could save an average of \$210,700 in each year of the forecasted period.¹⁵

Methodology and Analysis

Staffing levels for the District were identified and compared to primary peer averages.¹⁶ A Full-Time Equivalent (FTE)¹⁷ was used to identify staffing levels, based on ODE reporting guidelines.


Because RCSD and the primary peers are not identical in size and in order to make data-driven decisions, the data was normalized on a per 1,000

District Staffing Levels

School districts report staffing to the Ohio Department of Education through the Education Management Information System (EMIS). The information is collected in EMIS based on several codes related to job category and function. We gather this information and compare it to primary peers in order to provide data driven recommendations.

While the report highlights areas where staffing could be reduced based on peer averages, we analyzed several other categories which did not result in a recommendation. In the areas where there is no recommendation, RCSD has staffing levels in line with, or below, primary peer averages.

[Click here for our full staffing analysis.](#)



the education of children with disabilities in local, or state and local funds, an amount which is at least the same in total or per capita, as the amount spent in the most recent fiscal year for which information is available.

¹⁴ See Appendix C for a staffing summary of the District.

¹⁵ The value of the savings for all staffing recommendations were based on the lowest tenured employee salaries and inflated it for contractual wage increases, and increases in the costs of benefits. Benefits include medical, prescription drug, dental, vision, and life insurance, Medicare, and retirement.

¹⁶ Steubenville CSD was excluded from the staffing analysis for lack of requested staffing data.

¹⁷ ODE defines full-time equivalency as “...the ratio between the amount of time normally required to perform a part-time assignment and the time normally required to perform the same assignment full-time. The number 1.00 represents one full-time assignment. One (1.0) FTE is equal to the number of hours in a regular working day for that

student level. This means that rather than analyzing raw staffing numbers we compared how many staff in each category for every 1,000 students there were.

Areas where the District has staffing levels above the primary peer average and could make reductions include:

- 0.5 FTE Building Administrators;
- 0.5 FTE Messenger Position;

And,

- 1.5 FTE Gifted and Talented Teachers.

Reductions in staffing would bring the District in line with primary peer averages based on FY 2019 data.

Building Administrators

Building Administrators is the broad category for individuals who are responsible for the daily operations of a school building, such as a Principal, Assistant Principal, or Dean of Students. RCSD employs 9.0 FTE building administrator staff across its six buildings. While OAC requires that every school be provided the services of a principal, additional staffing is at the discretion of the District.¹⁸ By eliminating 0.5 FTE building administrator, the District could save an average of \$54,500 in each year of implementation over the forecasted period, bringing the District's baseline staffing ratio to a level consistent with the primary peer average.¹⁹

Gifted and Talented Teachers

RCSD employs 2.75 FTE gifted and talented teachers. By eliminating 1.5 FTE gifted and talented teacher positions, the District could save an average of \$141,700 in each year of implementation over the forecasted period, bringing the District's baseline staffing ratio to a level consistent with the primary peer average.

Other Staff Positions

RCSD employs a 0.75 FTE messenger position. By eliminating 0.5 FTE building office support staff position the District could save an average of \$14,500 in each year of implementation over the forecasted period, bringing the District's baseline staffing ratio to a level consistent with the primary peer average.

position, as defined by the district." (*ODE Education Management Information System Manual*, October 2019). Due to unique requirements, special education staffing was excluded from the staffing analysis.

¹⁸ OAC 3301-35-05

¹⁹ While the District was lower than the peer average by 3.76 FTEs on a per building level basis, the District was higher by 0.99 FTEs on a per 1,000 student basis

Recommendation 3: Renegotiate contracts to reduce alternative compensation

Financial Implication

By reducing the District's current alternative compensation provisions, an estimated annual cost savings of \$270,200 could be achieved, including:

- \$33,400 in annual savings related to severance payouts for unused sick leave; and
- \$236,800 in annual savings related to Medicaid and other retirement related expenditures.

Methodology and Analysis

Several provisions within RCSD's collective bargaining agreements (CBA) and administrative contracts exceeded those of the peers and ORC/OAC requirements.

The District's certificated and classified employees are entitled to accumulate an unlimited number of sick leave days, as do most of the peers. This amount is higher than the minimum requirement set by law.²⁰ Exceeding the State minimum results in the potential for increased financial liability when sick leave is paid out to retiring employees. RCSD would have saved more than \$100,000 from FY 2017 to FY 2019, with an average annual savings of approximately \$33,400, which could be realized going forward if the District reduced the amount of unused leave which is paid out to retiring employees.

Certificated employees are entitled to be paid for 25 percent of all accumulated and unused sick leave upon retirement. In comparison, the local peers entitle certificated employees to an average payout of 27.5 percent of unused sick leave up to an average maximum of 79.4 days. While the District maintains a lower percentage for payout compared to peers, there is the potential for a higher financial liability due to the unlimited number of days which can be accrued and paid for.

RCSD's classified employees can receive up to 88 days of sick leave payout at severance. This leave is accumulated and paid out based on the length of time an employee has served the District:

- Employees who have not completed their tenth year of service are eligible to receive 27 percent of all accumulated sick leave. This benefit is capped at a total of 40 full days of benefit pay out at severance;
- Employees who have completed 11 to 15 years of service are eligible to receive 27 percent of all accumulated sick leave up to a maximum of 44 days;
- Employees who have completed 16 to 25 years of service are eligible to receive 29 percent of all accumulated sick leave up to a maximum of 54 days;

²⁰ ORC § 3319.141 specifies that unused sick leave shall be cumulative to a minimum of 120 days.

- Employees with more than 25 years of service are eligible to receive 29 percent of accumulated leave up to a maximum of 59 days.

If a retiring classified employee has accumulated more than 180 days of sick leave, he or she will be paid out 29 percent of all days beyond 180. This benefit is not to exceed an additional 29 days. Based on this information, the maximum severance payout for a classified employee could total 88 days. In comparison, the local peers entitle classified employees an average payout of 28.6 percent of unused sick leave up to a maximum of 68.7 days. ORC § 3319.141 allows employees to accumulate up to 120 days of sick leave, while ORC § 124.39 allows employees to be paid at 25 percent of unused sick leave up to a maximum of 30 days upon retirement. Allowing employees to receive payouts in excess of state minimum requirements has the potential to become unnecessarily costly at employee retirement.

The District also provides benefits related to employee pension programs that are not required by law. School districts in Ohio, and their employees, are required to contribute payments into two retirement plans: the State Teachers Retirement System (STRS) for certificated/teaching staff and the School Employees Retirement System (SERS) for other/classified employees. Ohio law

Salary Analysis

As a part of our review of the District's operations, we compared the salaries for RCSD employees to local peer averages in order to understand total employee compensation over the course of a career.

[Click here for more information.](#)



mandates the contribution percentages to be made by employers and employees.²¹ As a form of alternative compensation for 19 administrators in FY 2020, RCSD went beyond the SERS and STRS requirements by paying the entire employee share of retirement, which is considered retirement “pickup.”²² Two of these administrators also receive what is known as “pickup on the pickup,” where

the District covers the employees’ required contribution and also considers the picked up amount as additional salary for retirement purposes. For the 19 administrators, the District is also paying the full 2.9 percent Medicare tax.²³ Paying the employee contribution of retirement and Medicare is a costly benefit which is provided to the administrators through their contracts with the District. In total, these provisions cost the District \$236,800 in FY 2019.

²¹ Employers are required to contribute 14 percent of each employee’s annual salary to the appropriate retirement fund. Employee members of SERS are responsible for contributing an additional 10 percent, while employee members of STRS contribute an additional 14 percent

²² An analysis of compensation showed the District to be lower than the local peer average in overall career compensation.

²³ The federal government requires payment of a 1.45 percent tax on all earnings from both employee and employer to fund Medicare.

Conclusion

By renegotiating CBA and administrator contract provisions to eliminate the above average severance payout, as well as the employee retirement and Medicare pickup, the District could save a total of \$270,200 annually, once all contracts have been aligned.

Facilities

The changing landscape of education requires periodic reviews of facility usage and maintenance to ensure that a district is using limited resources wisely. We reviewed RCSD’s use of existing facilities in comparison to best practices and industry standards to determine if there were any areas for improvement.

Specifically, our office reviewed the area of building usage. This analysis uses the DeJong²⁴ benchmark, which was set using calculated average class sizes in school districts throughout the United States based on grade level.

Recommendation 4: Consider Closing an Elementary School

Financial Impact

Closing Carlin Elementary School could save the District \$342,900 annually and better align the District with the DeJong benchmark of 90 percent capacity.

Methodology and Analysis

RCSD has six school buildings. Four of these are elementary schools; West Park (Kindergarten), Carlin (grades 1 through 5), West Main (grades 1 through 5), and Willyard (grades 1 through 5). One is Brown Middle School, which has grades 6 through 8 as well as the Ravenna Preschool.²⁵ The final building is Ravenna High School. Additionally, the District has a board office, warehouse, bus garage, leases a former elementary school to a non-profit (Tappan), and uses a former intermediate school (Rausch) for a District-run alternative school.

For this analysis, only regular education classrooms/teaching stations were included. Benchmark criteria from DeJong was used to calculate the functional capacity of each building. This capacity was calculated based on a class size of 25 students for the elementary schools and the middle school, and a class size of 25 students multiplied by 85 percent was used to analyze the high school. Since the District has half-day preschool, the number of preschool classrooms was doubled to account for space to accommodate morning and afternoon classes. After walk-through confirmation of classrooms within the school buildings, a capacity analysis of the

²⁴ *Defining Capacity* by William DeJong and Joyce Craig defines a benchmark of 25 students per classroom for elementary and middle schools, and 85 percent of 25 for high school “teaching stations”. These numbers are used for the benchmark as 25 is the most common average class size that is used for planning purposes, and an 85 percent usage rate for high schools represents approximate usage of five out of six periods in a six period day or six out of seven periods in a seven period day.

²⁵ Ravenna Preschool is located in a wing of Brown Middle School. ODE gives the Preschool a separate building IRN, but for the purposes of this analysis, we are treating them as one building.

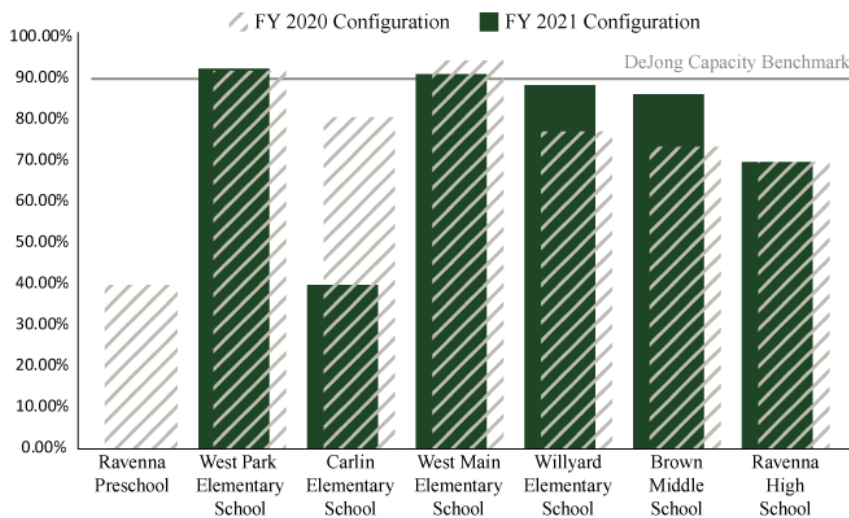
District was performed. The ODE building head count was compared to the building capacity to determine the building’s usage rate.

During the course of this audit, the District’s Board of Education approved a plan to reconfigure the buildings for the FY 2021 school year. This new configuration will be as follows:

- Carlin – Preschool (1st floor schooling, 2nd floor used for administrative offices/close Board of Education office)
- West Park – Kindergarten
- Willyard – Grades 1 through 2
- West Main – Grades 3 through 4
- Brown Middle School – Grades 5 through 8
- Ravenna High School – Grades 9 through 12

The reconfiguration will move students from Carlin Elementary into the other existing elementary schools which increases the usage. The preschool will be housed on the first floor of Carlin Elementary while the second floor will be used for administrative purposes and will allow

Building Capacity



Source: RCSD and ODE

the District to close the Board of Education office building. As shown in the chart below, the District will also bring capacity usage for the other buildings closer to the DeJong standard. Specifically, the District will have a usage rate of 78.2 percent after the new configuration is implemented. This is up from a 74.3 percent usage rate prior to the restructure. However, it is still below the DeJong benchmark of 90 percent usage.²⁶

Since the District is already taking action on repurposing the Carlin building, analysis was conducted to determine the extent of possible savings resulting from a full closure. Closing Carlin Elementary School would further increase the District’s overall usage rate to 81.3 percent.

²⁶ In *Defining Capacity*, it is stated, “Experience will also show that once a building surpasses 90 percent utilization, scheduling of spaces and students becomes increasingly difficult” indicating a 90 percent usage for school buildings would be an accurate benchmark.

According to the National Clearinghouse for Educational Facilities (NCEF) Criteria²⁷ for non-payroll building related expenditures, closing a building will decrease total building utilities costs by approximately 60 percent, maintenance costs by approximately 90 percent, and supplies and materials costs by 100 percent. Using this criteria, and the total salary and benefits for non-teaching staff assigned to each building, a building closure financial implication was calculated for Carlin Elementary.

Conclusion

The District has enough excess capacity to close an elementary building without exceeding the benchmark of 90 percent usage. If the District closed Carlin Elementary, it would save \$316,100 in staffing costs and \$26,800 in facilities costs, totaling \$342,900 in savings.

²⁷ These cost reductions were found within *Closing a School Building, A Systematic Approach* (National Clearinghouse for Educational Facilities (NCEF), 2010).

Transportation

Transportation of students is a critical function for school districts. Ensuring that busing services are provided in a safe and efficient manner is important for both the well-being of students and the fiscal health of the school district. We reviewed RCSD's transportation routing plan in comparison to best practices and industry standards to determine if there were any areas for improvement.

Recommendation 5: Reduce or reallocate temporary transportation labor where possible

Financial Impact

This recommendation would result in a cost savings for the District, but a dollar amount of savings could not be determined at this time due to incomplete data related to the actual daily activities of temporary transportation labor.

Methodology and Analysis

In FY 2019, RCSD's temporary labor expenditures were 131 percent more than the transportation peer average. According to the District, temporary labor for the department is used on a daily basis, either to drive the vans and/or buses, or substitute when the contracted bus drivers call off. Temporary labor is also used for non-routine trips such as extracurricular activities and field trips.

The District has multiple permanent substitute drivers that are coded under temporary labor; these drivers are not under contract. All of the substitutes are either driving daily, assisting as aides on buses or vans with special needs, or are riding along learning the routes. According to the District, having permanent substitutes has helped them keep overtime hours low, and has helped maintain service levels when contracted drivers call off.

RCSD spent nearly \$110,000 on temporary labor related to transportation in FY 2019. These expenditures were \$62,400, or 131 percent, more than the peer average. Conversely, RCSD spent approximately \$12,000 on overtime expenditures, which was \$12,300, or 51 percent, less than the peer average. The peers also spent an average of approximately \$9,000 on supplemental labor, while the District had no expenditures for that type of labor.

We received a list of substitutes and their status (permanent, call in etc.), but the District was unable to provide data regarding the actual hours that these individuals spent driving or filling in as an aide versus the hours that were spent learning routes by riding along with a regular driver. Due to the lack of data regarding the daily activities of permanent substitute drivers, we could not complete a full cost-benefit analysis of temporary labor usage and expenditures.

Conclusion

The District should work to reduce transportation related temporary labor expenditures. In order to calculate the potential cost savings for this recommendation, the District would need to track the number of hours per week a permanent substitute spent driving a bus or van route as opposed to learning routes and/or serving as a bus aide.

Additional Recommendations

After the implementation of all recommendations in the audit, the District's five-year forecast would still result in a projected total deficit of over \$6.2 million at the end of the five-year forecast period. In order to address this, the District would need to eliminate an average of approximately \$1.5 million annually. In order to fully eliminate the forecasted deficit, additional cost-saving measures need to be considered, including those that would bring staffing levels below primary peer averages. The exact nature of the additional cost-saving measures are at the discretion of the District leadership and elected officials, with stakeholder input, but should be reflective of the necessity to uphold district fiduciary responsibilities.

Recommendation 6: Make additional reductions to address the deficit

Financial Implication

We developed the following recommendations to provide RCSD a range of options in order to address the remaining deficit. The options and their impact are described below:

- I. Implement a base and step freeze on all salaries (\$557,000 annual cost savings);
- II. Implement a 13.25 percent across-the-board staffing reduction (\$1.6 million annual cost savings); or
- III. Eliminate 20.75 FTE teaching positions (\$1,562,000 annual cost savings).

While the first option would only eliminate a portion of the remaining deficit, implementing either the second or third option alone would fully eliminate the remaining deficit. This means that the District can choose to implement either:

- Option two alone;
- Option three alone; or
- Any combination of option one (fully or partially) and option two or three (partially).

Methodology and Analysis

Option 1: We calculated the financial impact of a base salary and step freeze, after taking into account staffing reductions identified in previous recommendations. By implementing a salary freeze from FY 2022²⁸ through FY 2024, the District would be able to address 26.9 percent of the remaining deficit.

While this option would address a portion of the remaining deficit, it should be noted that RCSD certified and classified staff are generally paid less over their careers than staff in local peer districts with similar experience and job functions. As a result, this may make a multi-year salary

²⁸ The current CBAs expire at the end of FY 2021.

freeze difficult to implement. The District would need to consider ramifications of a pay freeze in relation to the ability to maintain qualified, tenured staff in the local job market.

Savings from Base and Step Salary Freeze

	FY 2021-22	FY 2022-23	FY 2023-24
Salaries & Benefits with Base & Step			
Increases	\$16,567,390	\$17,143,181	\$17,724,418
Salaries & Benefits with Base & Step Freeze	\$16,291,899	\$16,580,737	\$16,891,238
Difference	\$275,492	\$562,444	\$833,179
		Cumulative Savings	\$1,671,116
		Average Annual Savings	\$557,039

Source: RCSD

Option 2: Though previous recommendations addressed the Districts staffing relative to the primary peer average and a building closure, the District could make an additional 13.25 percent across-the-board staffing reduction (22.0 FTEs) in order to address the remaining deficit. The table below shows the number of staffing cuts in each category which would need to be made in order to fully address the remaining deficit.²⁹

Additional Staffing Reductions

Category	Revised Total FTEs	FTEs After 13.25% Reduction	Rounded FTE Reduction	Avg. Annual Savings
Administrators	15.25	13.23	2.00	\$260,629
Office Support	16.92	14.68	2.00	\$91,199
Educational	110.24	95.63	14.50	\$1,092,943
Operational	23.07	20.01	3.00	\$143,455
Support	5.85	5.07	0.50	\$22,267
Total	171.33	148.63	22.00	\$1,610,493

Option 3: The District could also choose to reduce teaching positions in order to address the remaining deficit. In order to fully address the deficit, RCSD would need to eliminate an additional 20.75 FTE educator positions. R.2 provided recommendations which brought the District's staffing in line with the primary peers. This additional reduction in educator staff would bring the District below peer levels, but the District would remain above state-mandated minimums.

After implementing R.2, RCSD would have a student to teacher ratio of approximately 18.84:1, while the reductions in Option 3 would result in a student-to-teacher ratio of approximately

²⁹ Food service employees are not typically paid from the General Fund, and bus driver positions are based on operational need, therefore both were excluded from across-the-board staffing reductions

23.9:1. As a result of this recommended reduction in educational staffing, the District would have 3.4 FTE teachers above the state-mandated minimum requirement.³⁰

Conclusion

In order to fully address the projected deficit, RCSD would need to implement escalatory measures. Although the options outlined in this recommendation would eliminate the deficit in each year of the forecast, implementation could drastically change service levels within the District. RCSD leadership would need to review these options in order to determine what is in the best interest of the District's stakeholders.

Implementing a base salary and step freeze for FYs 2022 through FY 2024 could save the District around 26 percent of the remaining \$1.55 million deficit. Although this would not fully eliminate the remaining deficit, it would enable the District to maintain a higher level of service by not requiring a full implementation of the staffing reductions outlined in option two or three.

³⁰ Effective April 24, 2015, the Ohio Department of Education revised OAC 3301-35-05(A)(3) to state, "The local board of education shall be responsible for the scope and type of educational services in the district. The district shall employ educational service personnel to enhance the learning opportunities for all students." This revision effectively eliminated state-minimum staffing levels for Educational Service Personnel staffing, which constituted kindergarten through 8th grade art, music, and physical education teachers. ODE currently considers general education, K-8 art, K-8 music, and K-8 physical education, Limited English Language proficiency, and gifted and talented teaching positions as part of the calculation contained in OAC 3301-35-05.

Appendix A: Purpose, Methodology, Scope, and Objectives of the Audit

Performance Audit Purpose and Overview

Performance audits provide objective analysis to assist management and those charged with governance and oversight to improve program performance and operations, reduce costs, facilitate decision making by parties with responsibility to oversee or initiate corrective action, and contribute to public accountability.

Generally accepted government auditing standards (GAGAS) require that a performance audit be planned and performed so as to obtain sufficient, appropriate evidence to provide a reasonable basis for findings and conclusions based on audit objectives. Objectives are what the audit is intended to accomplish and can be thought of as questions about the program that the auditors seek to answer based on evidence obtained and assessed against criteria.

We conducted this performance audit in accordance with GAGAS. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Audit Scope and Objectives

In order to provide the District with appropriate, data driven, recommendations, the following questions were assessed within each of the agreed upon scope areas:

Audit Scope, Objectives and Recommendations

Objective	Recommendation
Financial Management	
What is the District's financial history and current financial status?	No Recommendation
What impact will the performance audit recommendations have on forecasted revenues and/or expenditures?	No Recommendation
Are the District's purchasing practices comparable to best practices and/or peers?	No Recommendation
Is the District's General Fund subsidy of extracurricular activities appropriate in comparison to peers and the District's financial condition?	R.1
Human Resources	
What is the current status of the District's staffing and negotiations?	No Recommendation

Is the District's EMIS data process sufficiently reliable and consistent with leading practices?	No Recommendation
Are the District's staffing levels efficient compared to peers and state minimum requirements?	R.2
Are the District's salaries comparable to peers?	No Recommendation
Are the District's collective bargaining agreement (CBA) provisions comparable to the peers and ORC minimums?	R.3
Are the District's insurance benefits comparable to industry standards?	No Recommendation
Facilities	
What is the current state of the District's facilities?	R.4
Is the District's data on facilities square footage and staffing reliable and comparable to leading practices?	No Recommendation
Is the District's custodial and maintenance staffing efficient compared to benchmarks?	No Recommendation
Are the District's facilities expenditures comparable to peers?	No Recommendation
Are temporary labor expenditures comparable to peers and industry benchmarks?	No Recommendation
Transportation	
What is the current state of the District's transportation operations?	No Recommendation
Are the District T Report procedures accurate and consistent with leading practices?	No Recommendation
Does the District make efficient use of routing for its fleet?	No Recommendation
Is the District's fleet size efficient compared to leading practices?	No Recommendation
Food Service	
What is the current state of the District's food service operations?	No Recommendation
Is the Food Service Fund self-sufficient and consistent with leading practices?	No Recommendation
Are the District's food service staffing levels efficient compared to peers and / or leading practices?	No Recommendation

Although assessment of internal controls was not specifically an objective of this performance audit, internal controls were considered and evaluated when applicable to scope areas and objectives. The following internal control components and underlying principles were relevant to our audit objectives³¹:

- Control environment

³¹ We relied upon standards for internal controls obtained from *Standards for Internal Control in the Federal Government* (2014), the U.S. Government Accountability Office, report GAO-14-704G

- We assessed the District’s exercise of oversight responsibilities in regards to detecting improper payroll reporting and benefits administration
- We assessed the District’s activities associated with its purchasing practices
- Risk Assessment
 - We considered the District’s activities to assess fraud risks
- Information and Communication
 - We considered the District’s use of quality information in relation to its financial and data reporting to ODE, specifically its five-year forecast, transportation, facility, and staffing data
- Control Activities
 - We considered the District’s compliance with applicable laws and contracts, including with outside stakeholders and employees
- Monitoring
 - We considered the District’s monitoring activities concerning its building usage and enrollment

No internal control deficiencies were identified during the course of the audit.

Audit Methodology

To complete this performance audit, auditors gathered data, conducted interviews with numerous individuals associated with the areas of District operations included in the audit scope, and reviewed and assessed available information. Assessments were performed using criteria from a number of sources, including:

- Peer Districts;
- Industry Standards;
- Leading Practices;
- Statues; and,
- Policies and Procedures.

In consultation with the District, three sets of peer groups were selected for comparisons contained in this report. A “Primary Peers” set was selected for general, District-wide comparisons. This peer set was selected from a pool of demographically similar districts with relatively lower per pupil spending and similar academic performance. A “Local Peers” set was selected for a comparison of compensation, benefits, and collective bargaining agreements, where applicable. This peer set was selected specifically to provide context for local labor market conditions. Finally, a “Transportation Peers” set was selected for transportation operating and spending comparisons. This peer set was selected specifically for transportation operational comparability and included only those districts with a similar size in square miles and population density; two significant factors that impact transportation efficiency. Table A-2 shows the Ohio school districts included in these peer groups.

Peer Group Districts

Primary Peers
<ul style="list-style-type: none"> • Alliance City School District (Stark County) • Chillicothe City School District (Ross County) • Circleville City School District (Pickaway County) • Claymont City School District (Tuscarawas County) • Franklin City School District (Warren County) • Fostoria City School District (Seneca County) • Maysville Local School District (Muskingum County) • Steubenville City School District (Jefferson County) • Struthers City School District (Mahoning County) • Waverly City School District (Pike County)
Local Peers (Compensation, Benefits, and Bargaining Agreements)
<ul style="list-style-type: none"> • Crestwood Local School District (Portage County) • Field Local School District (Portage County) • James A Garfield Local School District (Portage County) • Kent City School District (Portage County) • Rootstown Local School District (Portage County) • Southeast Local School District (Portage County) • Streetsboro City School District (Portage County)
Transportation Peers
<ul style="list-style-type: none"> • Batavia Local School District (Clermont County) • Canfield Local School District (Mahoning County) • Fostoria City School District (Seneca County) • Streetsboro City School District (Portage County) • Sugarcreek Local School District (Greene County) • Tipp City Exempted Village School District (Miami County)

Where reasonable and appropriate, peer districts were used for comparison. However, in some operational areas industry standards or leading practices were used for primary comparison. District policies and procedures as well as pertinent laws and regulations contained in the Ohio Administrative Code (OAC) and the Ohio Revised Code (ORC) were also assessed. Each recommendation in this report describes the specific methodology and criteria used to reach our conclusions.

Client Response Letter

Audit standards and AOS policy allow clients to provide a written response to an audit. The letter on the following page is the Ravenna City School District’s official statement in regards to this performance audit. Throughout the audit process, staff met with District officials to ensure substantial agreement on the factual information presented in the report. When the District disagreed with information contained in the report, and provided supporting documentation, revisions were made to the audit report.



BOARD OF EDUCATION OFFICE

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4/13/2020

To Whom It May Concern:

The following is the Ravenna School District's response to the Performance Audit Report.

Recommendation #1: Eliminate General Fund Subsidies for ExtraCurricular Activities:

The Ravenna School District has taken the stance that we want to educate the whole student and athletics and extracurriculars are a large part of the overall education process. Also, the Athletic program gives a sense of pride to our student body and community. If the District were to institute pay-to-play fees and increase ticket prices it would be an unattainable burden placed on our impoverished community. A lot of families would not be able to afford the pay-to-play fees and gate admission. Reducing supplemental salaries would make finding coaches even tougher than it already is and we already rely heavily on our booster clubs for support. The Board of Education and Administration of Ravenna School District understand the financial impact of extracurriculars but at the current time we will be looking elsewhere to reduce our budget deficit.

Recommendation #2: Eliminate Staff Positions and Recommendation #4: Close an Elementary Building:

We are grouping the response to these two recommendations together because of the relationship they have with each other. We are implementing both of these recommendations, not as exactly as they are stated but this is where we plan to make the largest dent in our deficit. Our Board has already approved our restructuring plan, which will take us from community based elementary schools to grade level buildings for the 2020-2021 school year. We will be closing our board of education office. Carlin Elementary will move from a 1-5 building to a combination preschool and administrative office. In addition the District will have a kindergarten building, a grade 1-2 building, a grade 3-4 building, a grade 5 - 8 middle school and high school. We will be eliminating 1 administrator, 7.2 FTE teaching positions and 6.4 FTE classified positions. Also, as we move forward we will work to identify areas of savings on staff cost through retirements and attrition.

Recommendation #3: Renegotiate contracts to reduce alternative compensation

At the current time the District does not feel these are high impact items and will not look to implement these recommendations. The District also feels the administrative compensation is in-line with other

areas and comparable schools. Although the number of accumulable days in the CBA are high for the severance pay, this has not had a major impact on the bottom line, especially in recent history.

Recommendation #5: Reduce or reallocate temporary transportation labor where possible

The District has been looking at all possibilities in transportation. We do have some of our temporary labor in the District on a regular basis. This is due to a shortage in substitutes available. By having them on a semi-regular schedule we can ensure their availability as we do have a need for them. This has not had a major impact on the bottom line for the District and we will continue to analyze ways to be as efficient as possible in our transportation department.

Recommendation #6: Additional Escalation Recommendations.

- I. Implement a base & step freeze
- II. Implement a 13.25% staffing reduction
- III. Eliminate 20.75 FTE teaching positions

These are options that we are partially considering. Currently we are currently reducing more staff than what is recommended in recommendation #2 but not as much as what is in recommendation #6. In total we are reducing 14.6 positions and we will realize some additional savings with a SLP position reducing from full-time to part-time and a retirement of a special education teacher and being able to replace the position with an entry level teacher. We also recognize that we will continue to evaluate our student and teacher & staff capacity and keep those in balance on a yearly basis. The District also understands that some type of freeze may be inevitable but we are going to work to have to use this option.

In closing, the District does concur with some of the Audit Team's findings. We also understand the financial implications of each of the recommendations but feel that some of the recommendations are not feasible for the District at the current time. The District will also be tracking the impact of the current COVID-19 pandemic and how that is going to affect our bottom line. Even though we are still currently paying our full base salaries, we will not have the amount of overtime and extra-hours that we normally have as well as some of our normal operational expenses. While the short-term impact of expenses may be positive, there are going to be long-term revenue implications that will not be fully known for 1-2 more fiscal years. The District will continue to monitor these situations and the impact it will have to the financial stability of the District.

We want to thank the Performance Audit Team for their work and insight to the process. The information gathered during this process has been helpful to the District.

Best regards,



Dennis Honkala
Superintendent



Craig A. McKendry
Treasurer

Appendix B: Additional Analyses

We conducted various analyses in relation to scope areas that are not contained in the report. Several of these analyses provide additional context regarding the District’s financial condition or further support recommendations within the report.

Financial Management

We conducted detailed analysis regarding the types of revenues and expenditures associated with extracurricular activities. This includes identifying costs by type and determining the amount of expenditures from the General Fund. We compared RCSD to the local peer average for this analysis. This information was used in identifying **Recommendation 1**.

Student Extracurricular Activity Net Cost Comparison

			Ravenna CSD 2,286	Local Peer Avg. 1,879
Students				
Activity Type	Revenue	Exp.	Net Cost	
Academic Oriented	\$2,482	\$130,582	(\$128,100)	(\$90,100)
Occupation Oriented	\$978	\$0	\$978	(\$21,529)
Sport Oriented	\$66,806	\$590,324	(\$523,518)	(\$493,890)
School & Public Service Co-Curricular	\$83,090	\$79,369	\$3,721	(\$89,301)
Bookstore Sales	\$442	N/A	\$442	\$30
Other Extracurricular	\$0	N/A	\$0	\$88,039
Non-Specified ¹	\$0	\$58,701	(\$58,701)	\$129,460
Total	\$153,798	\$858,976	(\$705,178)	(\$477,291)
Total General Fund Direct Revenue			\$0.00	\$12,022.78
Total General Fund Direct Expenditures			\$607,416.24	\$492,069.48
Total General Fund Transfers			\$54,000.00	\$13,878.49
Total General Fund Subsidy of Extracurricular Activities			\$661,416.24	\$493,925.19
Total General Fund Subsidy of Extracurricular Activities per Pupil			\$289.33	\$262.87
Total Difference in General Fund Subsidy to Local Peer Average			\$60,487.56	
Remaining General Fund Subsidy			\$600,928.68	

¹ Non-specified represents revenue that was not coded to a specific activity type, but does reduce the net cost.

Source: RCSD, local peers, and ODE

Special Education

As a part of our routine analysis, we reviewed the District’s staffing levels. Employee costs are typically the most significant source of expenditures for a school district and offer an opportunity to reduce costs. However, based on various requirements, we exclude staff that are associated with special education.

FY 19 RCSD Staffing Summary

Non-Excluded / Excluded	Category	FTEs	% of Total
Non-Excluded FTEs	Support	2.60	0.8%
Non-Excluded FTEs	Office Support	18.47	5.8%
Non-Excluded FTEs	Administrators	18.75	5.9%
Non-Excluded FTEs	Operational	50.08	15.7%
Non-Excluded FTEs	Educational	116.04	36.3%
Excluded FTEs	Office Support	1.12	0.4%
Excluded FTEs	Administrators	1.25	0.4%
Excluded FTEs	Operational	2.58	0.8%
Excluded FTEs	Support	48.96	15.3%
Excluded FTEs	Educational	60.13	18.8%
Total Non-Excluded FTEs		205.94	64.4%
Total Excluded FTEs		114.04	35.6%
Total Staff		319.98	100.0%

Source: RCSD, Primary Peers, and ODE

RCSD’s excluded staff was more than 35 percent of all District staff, which led to further review regarding RCSD’s expenditures relating to special education.

RCSD FY 2019 Instructional Expenditures by Type

	RCSD FY 2018-19	Primary Peer Average FY 2018-19	% Difference
	Expenditures	Expenditures	
Regular Instruction	\$9,365,200.34	\$12,325,045.63	-32%
Special Instruction	\$7,455,999.69	\$4,458,580.96	40%
Vocational Instruction	\$241,340.80	\$383,874.53	-59%
Adult/Continuing Instruction	\$0.00	\$25.00	N/A
Other Instruction	\$3,368,468.33	\$1,095,997.62	67%
Total Direct Cost of Instruction	\$20,431,009.16	\$18,263,523.74	11%

Source: RCSD, Primary Peers, and ODE

Note: ‘Other Instruction’ inclusive of: open enrollment and community/STEM school transfer, scholarship and College Credit Plus transfer, summer remediation, intervention, and supplemental instruction.

We reviewed the District’s spending in relation to primary peers by spending type and, as shown in the table on the previous page, determined that special education expenditures were significantly higher than the primary peer average.

Students receiving special education services are categorized based on type of need. We reviewed RCSD’s count of special education students within each category and compared it to their primary peer districts in total count of special education students. While the District’s percentage of students receiving some type of special education is less than 3 percent higher than the primary peer average, because RCSD’s student count is higher, special education

RCSD FY19 Special Education ADM Count by Category

	Ravenna CSD	Primary Peer Avg	RCSD Above/ (Below) Peer Avg
State Share Index	0.5881	0.6794	-
Formula ADM	2,573.19	2,225.18	348.01
Category 1	94.84	49.06	45.79
Category 2	263.21	247.42	15.79
Category 3	52.06	17.42	34.64
Category 4	0.00	1.65	(1.65)
Category 5	34.83	15.21	19.62
Category 6	49.31	31.33	17.98
Total	494.25	362.08	132.17
% of Total ADM	19.21%	16.39%	

Source: RCSD, Primary Peers, and ODE

Note: ‘ADM’ refers to Average Daily Membership of students in a given district.

After reviewing the number of students receiving special education services, we then reviewed the amount of funding the District was eligible for in State support compared to primary peers. This number was then reduced based on the State Share Index percentage of both RCSD and the primary peer average in order to identify the actual amount of funding received by the District.

FY 19 RCSD Calculated Special Education State Support

Category Amt per Pupil	SpecEc Category	Ravenna CSD	Primary Peer Avg
\$1,578.00	Category 1	\$149,657.52	\$77,408.79
\$4,005.00	Category 2	\$1,054,156.05	\$990,929.12
\$9,622.00	Category 3	\$500,921.32	\$167,576.75
\$12,841.00	Category 4	\$0.00	\$21,149.13
\$17,390.00	Category 5	\$605,693.70	\$264,484.51
\$25,637.00	Category 6	\$1,264,160.47	\$803,232.85
	Total	\$3,574,589.06	\$2,324,781.14

Source: RCSD, Primary Peers, and ODE

FY 19 RCSD Special Education State Support SSI Adjusted

SpecEd Category	Ravenna CSD	Primary Peer Avg
Category 1	\$88,018.76	\$51,256.66
Category 2	\$619,985.60	\$664,289.60
Category 3	\$294,609.14	\$115,939.72
Category 4	\$0.00	\$13,888.93
Category 5	\$356,229.39	\$178,653.34
Category 6	\$743,496.45	\$544,340.02
Total	\$2,102,339.34	\$1,568,368.28

Source: RCSD, Primary Peers, and ODE

Finally, we identified the net result of State funding based on the State Share Index in order to determine the net gain or loss experienced by both the District and primary peers.

FY 19 RCSD Special Education State Support SSI Net Gain/(Loss)

SpecEd Category	Ravenna CSD	Primary Peer Avg
Category 1	(\$61,638.76)	(\$26,152.13)
Category 2	(\$434,170.45)	(\$326,639.51)
Category 3	(\$206,312.18)	(\$51,637.03)
Category 4	\$0.00	(\$7,260.19)
Category 5	(\$249,464.31)	(\$85,831.17)
Category 6	(\$520,664.02)	(\$258,892.82)
Total	(\$1,472,249.72)	(\$756,412.87)

Source: RCSD, Primary Peers, and ODE

Escalatory Measures

In order to fully address the projected deficit, the District would need to take escalatory measures. One such option would be to reduce general education teachers to a level below the primary peer average. The results of the staffing reductions identified in **Recommendation 6** are identified below.

RCSD General Education FTE Comparison to Peers

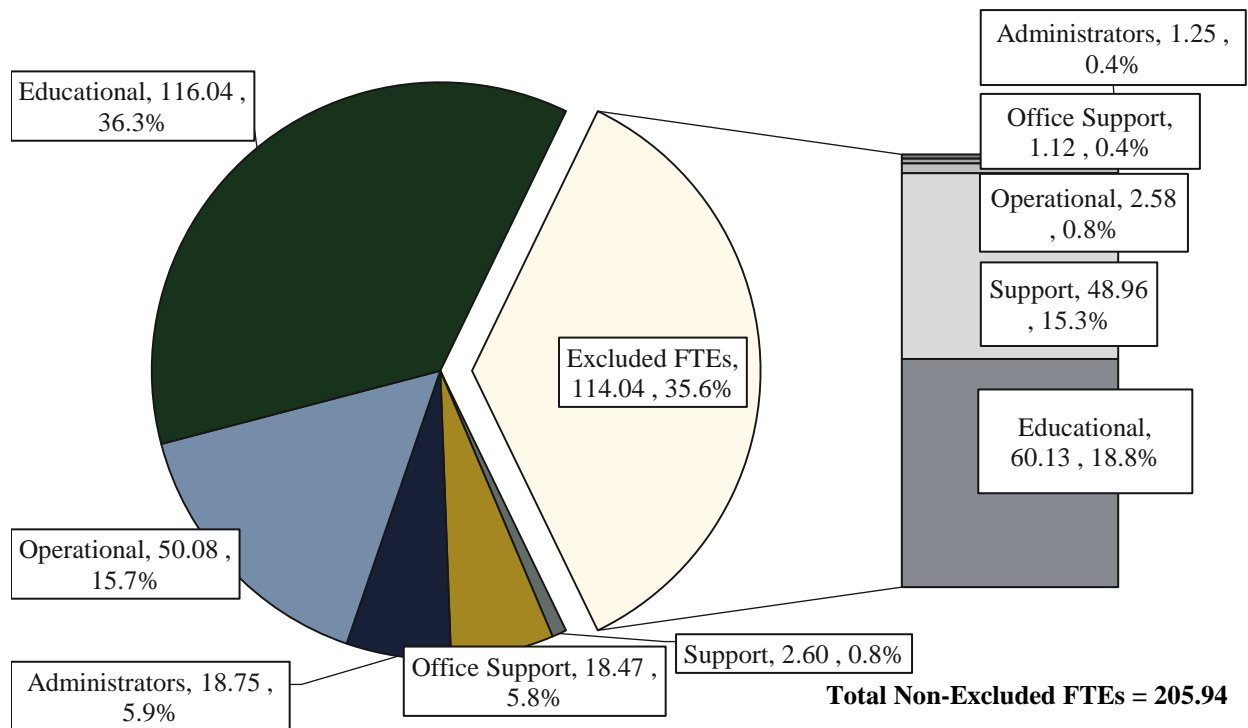
Position	FTEs	RCSD, Portage FTEs per 1,000	Primary Peers FTEs per 1,000	Difference FTE Per 1,000 Students
Teachers	77.25	36.03	51.52	(15.49)

Source: RCSD Primary Peers, and ODE

Appendix C: Human Resources

As discussed in the report, personnel costs represent nearly 71 percent of the District’s spending. Because of this, we conduct several analyses relating to the expense associated with maintaining existing staffing levels. During the course of our analysis we routinely exclude staff that are designated as Title 1 or Special Education as a result of specific rules relating to funding of these individuals.

FTEs by Category with Excluded FTEs Breakout



We excluded approximately 114 FTE District employees from our analysis because they are considered Special Education or Title 1 employees. This represents nearly 36 percent of all RCSD staff.

All non-excluded staff were then compared on a district-wide level to primary peer staffing levels. Staffing was analyzed using the District and peer district Education Management Information System (EMIS) reports. Data reliability testing for the District’s EMIS data was performed by comparing the EMIS report to payroll reports corresponding to the time of the report. Variances between EMIS and payroll were discussed with the District, with adjustments made as necessary. Adjustments were also made to the peer EMIS data in order to account for coding variations among RCSD and the peers. Following testing, the EMIS data was considered reliable for use. The following tables reflect our analysis for all EMIS staffing categories which were used during the course of this audit. Those categories where RCSD employed more staff than the primary peer averages are discussed in **Recommendation 2**.

Central Office Administrator Staff Comparison

Students	Ravenna City SD, Portage		Primary Peer Avg.	Difference	
Students Educated	2,144		2,133	11	
Students Educated (Thousands)	2.144		2.133	0.011	
Position	Ravenna City SD, Portage		Primary Peer Avg.	Difference	
	FTEs	FTEs per 1,000 Students	FTEs per 1,000 Students	FTE Per 1,000 Students	Total Above/(Below)
Assistant, Deputy/Associate Superintendent	0.00	0.00	0.18	(0.18)	(0.39)
Supervisor/Manager	1.75	0.82	1.15	(0.33)	(0.71)
Coordinator	0.00	0.00	0.68	(0.68)	(1.46)
Education Administrative Specialist	0.00	0.00	0.05	(0.05)	(0.11)
Director	6.00	2.80	1.25	1.55	3.32
Community School Administrator	0.00	0.00	0.00	0.00	0.00
Building Manager	0.00	0.00	0.00	0.00	0.00
Other Official/Administrative	0.00	0.00	0.10	(0.10)	(0.21)
Total	7.75	3.62	3.41	0.21	0.45

Building Administrator Staff Comparison

	Ravenna City SD, Portage		Primary Peer Avg.	Difference	
Students Educated	2,144		2,133	11	
Students Educated (Thousands)	2.144		2.133	0.011	
Buildings	8.0		5.0	3.0	
	Ravenna City SD, Portage		Primary Peer Avg.	Difference	
Position	FTEs	FTEs per 1,000 Students	FTEs per 1,000 Students	FTEs Per 1,000 Students	Total Above/(Below)
Assistant Principal	3.00	1.40	1.15	0.25	0.54
Principal	6.00	2.80	2.59	0.21	0.45
Dean of Students	0.00	0.00	0.00	0.00	0.00
Total	9.00	4.20	3.74	0.46	0.99
	Ravenna City SD, Portage		Primary Peer Avg.	Difference	
Position	FTEs	FTEs per Building	FTEs per Building	FTEs per Building	Total Above/(Below)
Assistant Principal	3.00	0.38	0.49	(0.11)	(0.88)
Principal	6.00	0.75	1.11	(0.36)	(2.88)
Dean of Students	0.00	0.00	0.00	0.00	0.00
Total	9.00	1.13	1.60	(0.47)	(3.76)

Teaching Staff Comparison

Students	Ravenna City SD, Portage		Primary Peer Avg.	Difference	
Students Educated	2,144		2,133	11	
Students Educated (thousands)	2.144		2.133	0.011	
	Ravenna City SD, Portage		Primary Peer Avg.	Difference	
Position	FTEs	FTEs per 1,000 Students	FTEs per 1,000 Students	FTEs per 1,000 Students	Total Above/(Below)
General Education	87.75	40.93	46.09	(5.16)	(11.06)
Gifted and Talented	2.75	1.28	0.58	0.70	1.50
Career-Technical Programs/Career Pathways	3.00	1.40	1.28	0.12	0.26
LEP Instructional Program	0.00	0.00	0.00	0.00	0.00

K-8 Teaching Staff Comparison

Students	Ravenna City SD, Portage		Primary Peer Avg.	Difference	
	FTEs	FTEs per 1,000 Students		FTEs per 1,000 Students	FTEs per 1,000 Students
Students Educated		1,557	1,517		40
Students Educated (thousands)		1.557	1.517		0.040
Position	Ravenna City SD, Portage		Primary Peer Avg.	Difference	
	FTEs	FTEs per 1,000 Students		FTEs per 1,000 Students	FTEs per 1,000 Students
Art Education K-8	2.50	1.61	1.51	0.10	0.15
Music Education K-8	3.00	1.93	2.75	(0.82)	(1.28)
Physical Education K-8	3.50	2.25	2.56	(0.31)	(0.49)

Non-Teaching Educational Staff Comparison

Students	Ravenna City SD, Portage		Primary Peer Avg.	Difference	
	FTEs	FTEs per 1,000 Students		FTEs per 1,000 Students	FTEs per 1,000 Students
Students Educated		2,144	2,133		11
Students Educated (thousands)		2.144	2.133		0.011
Position	Ravenna City SD, Portage		Primary Peer Avg.	Difference	
	FTEs	FTEs per 1,000 Students		FTEs per 1,000 Students	FTEs per 1,000 Students
Curriculum Specialist	0.00	0.00	0.26	(0.26)	(0.56)
Counseling	4.04	1.88	2.01	(0.13)	(0.28)
Remedial Specialist	1.00	0.47	1.56	(1.09)	(2.34)
Tutor/Small Group Instructor	0.00	0.00	0.81	(0.81)	(1.74)
Audio-Visual Staff	0.00	0.00	0.00	0.00	0.00
Full-time (Permanent) Substitute Teacher	0.00	0.00	0.10	(0.10)	(0.21)
Teacher Mentor/Evaluator	0.00	0.00	0.00	0.00	0.00
Other Educational	0.00	0.00	2.70	(2.70)	(5.79)

Professional Staff Comparison

Students	Ravenna City SD, Portage		Primary Peer Avg.	Difference	
Students Educated	2,144		2,133	11	
Students Educated (thousands)	2.144		2.133	0.011	
	Ravenna City SD, Portage		Primary Peer Avg.	Difference	
Position	FTEs	FTEs per 1,000 Students	FTEs per 1,000 Students	FTEs per 1,000 Students	Total Above/(Below)
Audiologist	0.00	0.00	0.00	0.00	0.00
Dietitian/Nutritionist	0.00	0.00	0.00	0.00	0.00
Psychologist	0.00	0.00	0.61	(0.61)	(1.31)
Publicity Relations	0.00	0.00	0.09	(0.09)	(0.19)
Social Work	0.00	0.00	0.05	(0.05)	(0.11)
Visiting Teacher	0.00	0.00	0.00	0.00	0.00
Intern Psychologist	0.00	0.00	0.00	0.00	0.00
Planning/Research/Development /Evaluation/Analysis	0.00	0.00	0.00	0.00	0.00
Other Professional - Other	0.00	0.00	0.16	(0.16)	(0.34)

Technical Staff Comparison

Students	Ravenna City SD, Portage		Primary Peer Avg.	Difference	
Students Educated	2,144		2,133	11	
Students Educated (thousands)	2.144		2.133	0.011	
	Ravenna City SD, Portage		Primary Peer Avg.	Difference	
Position	FTEs	FTEs per 1,000 Students	FTEs per 1,000 Students	FTEs per 1,000 Students	Total Above/(Below)
Computer Operating	0.00	0.00	0.16	(0.16)	(0.34)
Computer Programming	0.00	0.00	0.00	0.00	0.00
Other Technical	1.00	0.47	0.52	(0.05)	(0.11)

Central Office Support Staff Comparison

Students and Buildings	Ravenna City SD, Portage		Primary Peer Avg.	Difference	
Students Educated	2,144		2,133	11	
Students Educated (thousands)	2.144		2.133	0.011	
	Ravenna City SD, Portage		Primary Peer Avg.	Difference	
Position	FTEs	FTEs per 1,000 Students	FTEs per 1,000 Students	FTEs per 1,000 Students	Total Above/(Below)
Administrative Assistant	0.00	0.00	0.26	(0.26)	(0.56)
Accounting	0.00	0.00	0.00	0.00	0.00
Bookkeeping	2.00	0.93	0.93	0.00	0.00
Central Office Clerical	6.51	3.04	2.26	0.78	1.67
Records Managing	0.00	0.00	0.06	(0.06)	(0.13)
Telephone Operator	0.00	0.00	0.00	0.00	0.00
Other Office/Clerical	0.00	0.00	0.40	(0.40)	(0.86)
Total	8.51	3.97	3.91	0.06	0.13

Library Staff Comparison

Students	Ravenna City SD, Portage		Primary Peer Avg.	Difference	
Students Educated	2,144		2,133	11	
Students Educated (thousands)	2.144		2.133	0.011	
	Ravenna City SD, Portage		Primary Peer Avg.	Difference	
Position	FTEs	FTEs per 1,000 Students	FTEs per 1,000 Students	FTEs per 1,000 Students	Total Above/(Below)
Librarian/Media	1.00	0.47	0.44	0.03	0.06
Library Aide	4.00	1.87	2.01	(0.14)	(0.30)
Total	5.00	2.34	2.45	(0.11)	(0.24)

Nursing Staff Comparison

Students	Ravenna City SD, Portage		Primary Peer Avg.	Difference	
Students Educated	2,144		2,133	11	
Students Educated (thousands)	2.144		2.133	0.011	
	Ravenna City SD, Portage		Primary Peer Avg.	Difference	
Position	FTEs	FTEs per 1,000 Students	FTEs per 1,000 Students	FTEs per 1,000 Students	Total Above/(Below)
Registered Nursing	0.00	0.00	0.77	(0.77)	(1.65)
Practical Nursing	0.00	0.00	0.70	(0.70)	(1.50)
Total	0.00	0.00	1.47	(1.47)	(3.15)

Classroom Support Staff Comparison

Students	Ravenna City SD, Portage		Primary Peer Avg.	Difference	
Students Educated	2,144		2,133	11	
Students Educated (thousands)	2.144		2.133	0.011	
	Ravenna City SD, Portage		Primary Peer Avg.	Difference	
Position	FTEs	FTEs per 1,000 Students	FTEs per 1,000 Students	FTEs per 1,000 Students	Total Above/(Below)
Instructional Paraprofessional	0.00	0.00	6.83	(6.83)	(14.64)
Teaching Aide	0.00	0.00	1.89	(1.89)	(4.05)
Total	0.00	0.00	8.72	(8.72)	(18.70)

Other Support Staff Comparison

Students	Ravenna City SD, Portage		Primary Peer Avg.	Difference	
Students Educated	2,144		2,133	11	
Students Educated (thousands)	2.144		2.133	0.011	
	Ravenna City SD, Portage		Primary Peer Avg.	Difference	
Position	FTEs	FTEs per 1,000 Students	FTEs per 1,000 Students	FTEs per 1,000 Students	Total Above/(Below)
Attendance Officer	0.00	0.00	0.16	(0.16)	(0.34)
Guard/Watchman	0.00	0.00	0.10	(0.10)	(0.21)
Monitoring	1.60	0.75	1.34	(0.59)	(1.26)
School Resource Officer	0.00	0.00	0.00	0.00	0.00

Other Clerical Staff Comparison

Students	Ravenna City SD, Portage		Primary Peer Avg.	Difference	
Students Educated	2,144		2,133	11	
Students Educated (thousands)	2.144		2.133	0.011	
	Ravenna City SD, Portage		Primary Peer Avg.	Difference	
Position	FTEs	FTEs per 1,000 Students	FTEs per 1,000 Students	FTEs per 1,000 Students	Total Above/(Below)
Messenger	0.75	0.35	0.06	0.29	0.62
Parent Mentor	0.00	0.00	0.05	(0.05)	(0.11)
Parent Coordinator	0.00	0.00	0.00	0.00	0.00
Linkage Coordinator Assignment	0.00	0.00	0.05	(0.05)	(0.11)
Family and Community Liaison	0.00	0.00	0.00	0.00	0.00

Extra Curricular/Intra Curricular Staff Comparison

Students	Ravenna City SD, Portage		Primary Peer Avg.	Difference	
Students Educated	2,144		2,133	11	
Students Educated (thousands)	2.144		2.133	0.011	
	Ravenna City SD, Portage		Primary Peer Avg.	Difference	
Position	FTEs	FTEs per 1,000 Students	FTEs per 1,000 Students	FTEs per 1,000 Students	Total Above/(Below)
Advisor	0.00	0.00	0.21	(0.21)	(0.45)
Coaching	0.00	0.00	0.89	(0.89)	(1.91)
Athletic Trainer	0.00	0.00	0.05	(0.05)	(0.11)
Other Extra/Intra - Curricular Activities	0.00	0.00	0.00	0.00	0.00

Building Office Support Staff Comparison

Students and Buildings	Ravenna City SD, Portage		Primary Peer Avg.	Difference	
Students Educated	2,144		2,133	11	
Students Educated (thousands)	2.144		2.133	0.011	
Buildings	8.00		5.00	3.00	
Position					
	Ravenna City SD, Portage		Primary Peer Avg.	Difference	
Position	FTEs	FTEs per 1,000 Students	FTEs per 1,000 Students	FTEs per 1,000 Students	Total Above/(Below)
School Building Clerical	9.21	4.30	4.36	(0.06)	(0.13)
Bookkeeping	0.00	0.00	0.05	(0.05)	(0.11)
Records Managing	0.00	0.00	0.00	0.00	0.00
Telephone Operator	0.00	0.00	0.00	0.00	0.00
Other Office/Clerical	0.00	0.00	0.00	0.00	0.00
Total	9.21	4.30	4.41	(0.11)	(0.24)
Position					
	Ravenna City SD, Portage		Primary Peer Avg.	Difference	
Position	FTEs	FTEs per Building	FTEs per Building	FTE per Building	Total Above/(Below)
School Building Clerical	9.21	1.15	1.86	(0.71)	(5.68)
Bookkeeping	0.00	0.00	0.02	(0.02)	(0.16)
Records Managing	0.00	0.00	0.00	0.00	0.00
Telephone Operator	0.00	0.00	0.00	0.00	0.00
Other Office/Clerical	0.00	0.00	0.00	0.00	0.00
Total	9.21	1.15	1.88	(0.73)	(5.84)

In addition to comparing staffing levels we also review actual salary data and compare the District's compensation schedules to those of local peers. We review both the average annual salary for employees and the expected total compensation for a 30 year career. These comparisons are divided into two sections based on collective bargaining agreements. The tables on the following page show the salary comparisons for both classified and certificated employees.

Career Compensation Comparison

	Ravenna CSD	Local Peer Average	Difference	% Difference
Non-Degree	\$1,141,296	\$1,286,367	(\$145,071)	(11.3%)
Bachelors	\$1,634,395	\$1,672,579	(\$38,184)	(2.3%)
BS+10	\$1,700,887	\$2,046,257	(\$345,370)	(16.9%)
BS+20	\$1,755,397	\$2,133,578	(\$378,181)	(17.7%)
Masters	\$1,952,441	\$1,933,467	\$18,974	1.0%
MA+10	\$1,977,065	\$1,900,955	\$76,110	4.0%
MA+20	\$2,011,322	\$1,951,174	\$60,148	3.1%
MA+30	\$2,020,322	\$2,109,962	(\$89,640)	(4.2%)

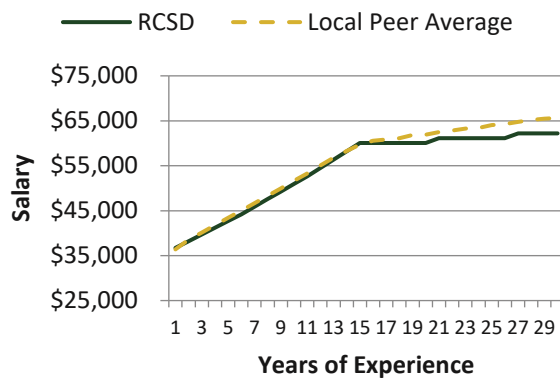
Career Compensation Comparison

	Ravenna CSD	Local Peer Average	Difference	% Difference
Bus Driver	\$498,689	\$590,094	(\$91,405)	(15.5%)
Cook	\$412,765	\$459,116	(\$46,351)	(10.1%)
Secretary	\$873,839	\$972,993	(\$99,154)	(10.2%)
Educational Asst.	\$543,161	\$588,159	(\$44,998)	(7.7%)
Custodian	\$1,170,710	\$1,212,744	(\$42,033)	(3.5%)
Maintenance	\$1,476,464	\$1,312,474	\$163,991	12.5%
Mechanic	\$1,356,678	\$1,413,489	(\$56,811)	(4.0%)

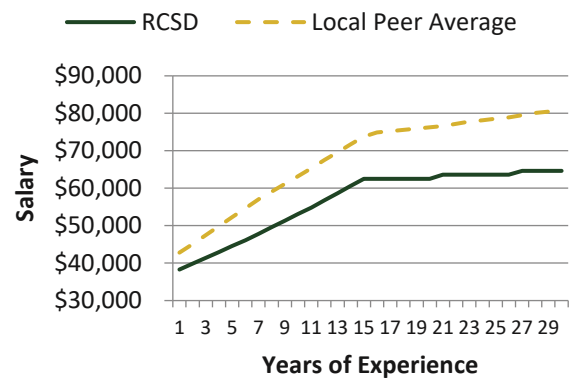
We also looked at the average annual salary over the course of a career for all certificated and classified employees. The charts which follow show how the average annual salary compares to peer districts

Certificated Annual Salary Comparison:

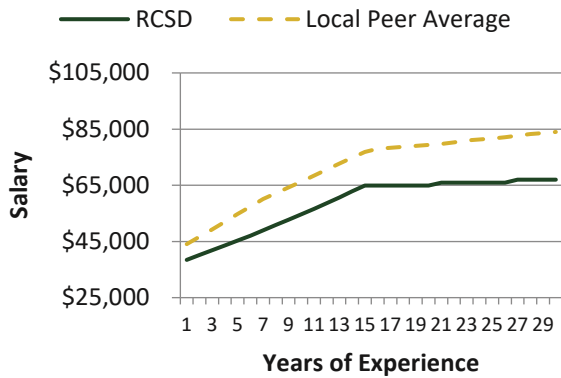
Salaries: Bachelor's



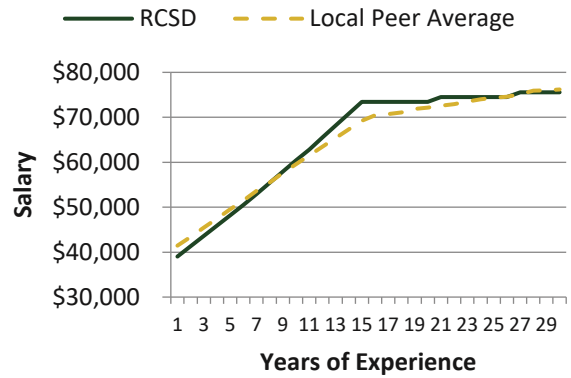
Salaries: BA+10



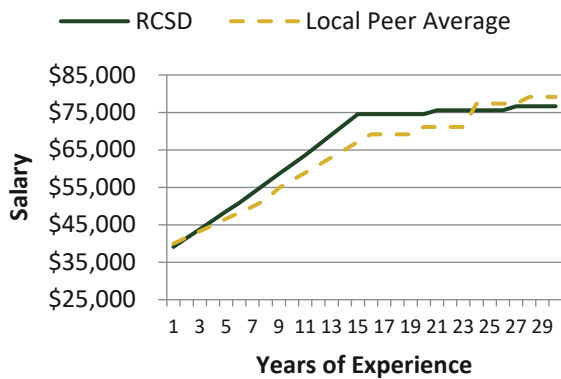
Salaries: BA+20



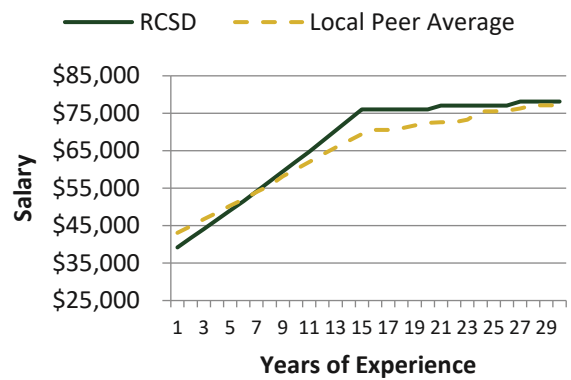
Salaries: Master's



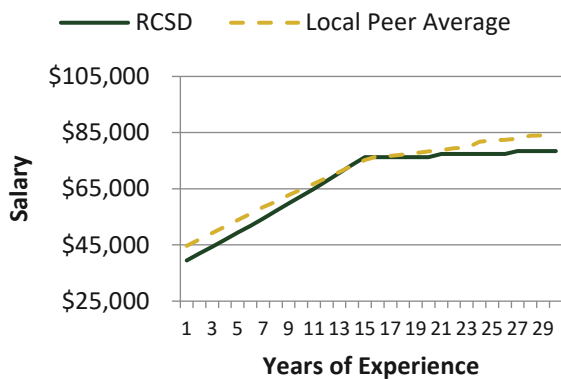
Salaries: MA+10



Salaries: MA+20

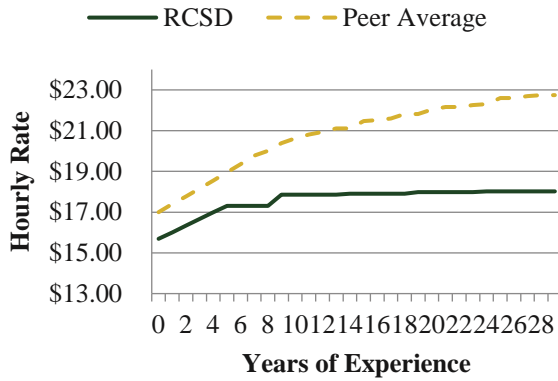


Salaries: MA+30

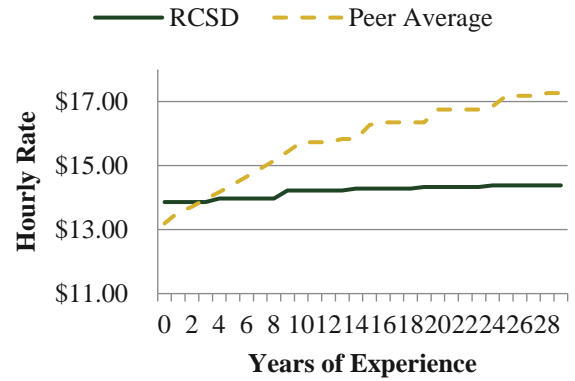


Classified Hourly Rate Comparison:

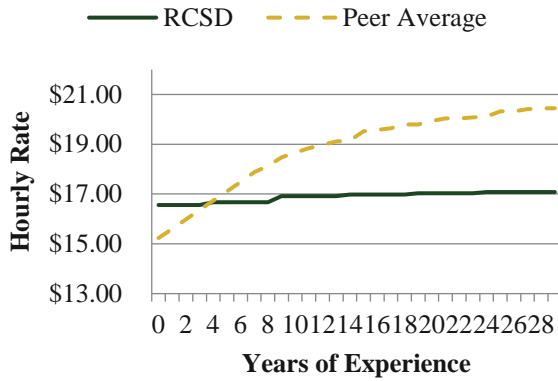
Salaries: Bus Driver



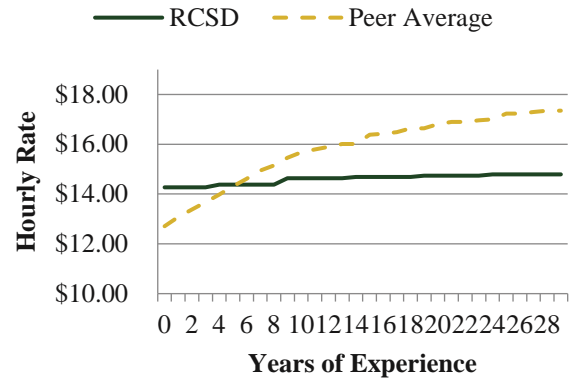
Salaries: Cook



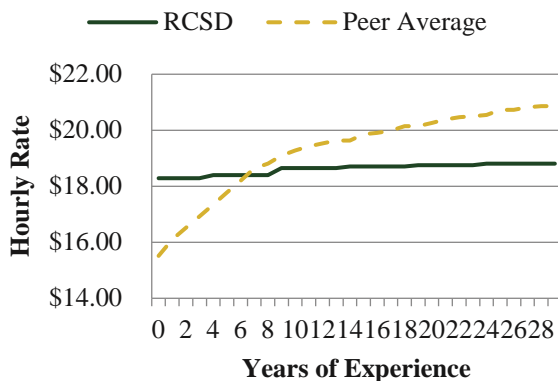
Salaries: Secretary



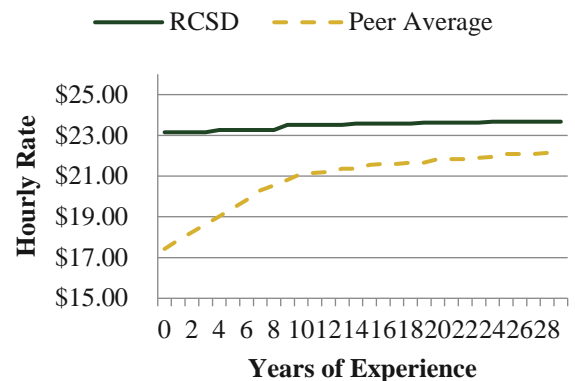
Salaries: Educational Assistant



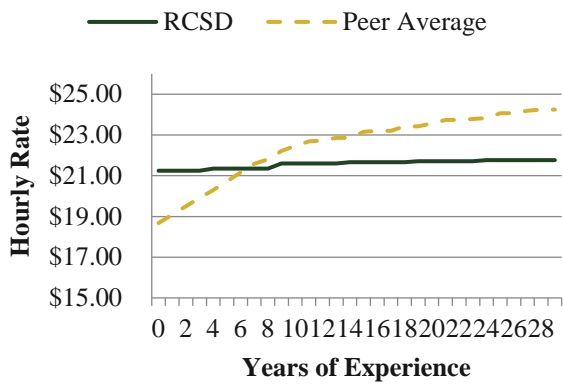
Salaries: Custodian



Salaries: Maintenance



Salaries: Mechanic



OHIO AUDITOR OF STATE KEITH FABER



RAVENNA CITY SCHOOL DISTRICT

PORTAGE COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
APRIL 30, 2020**