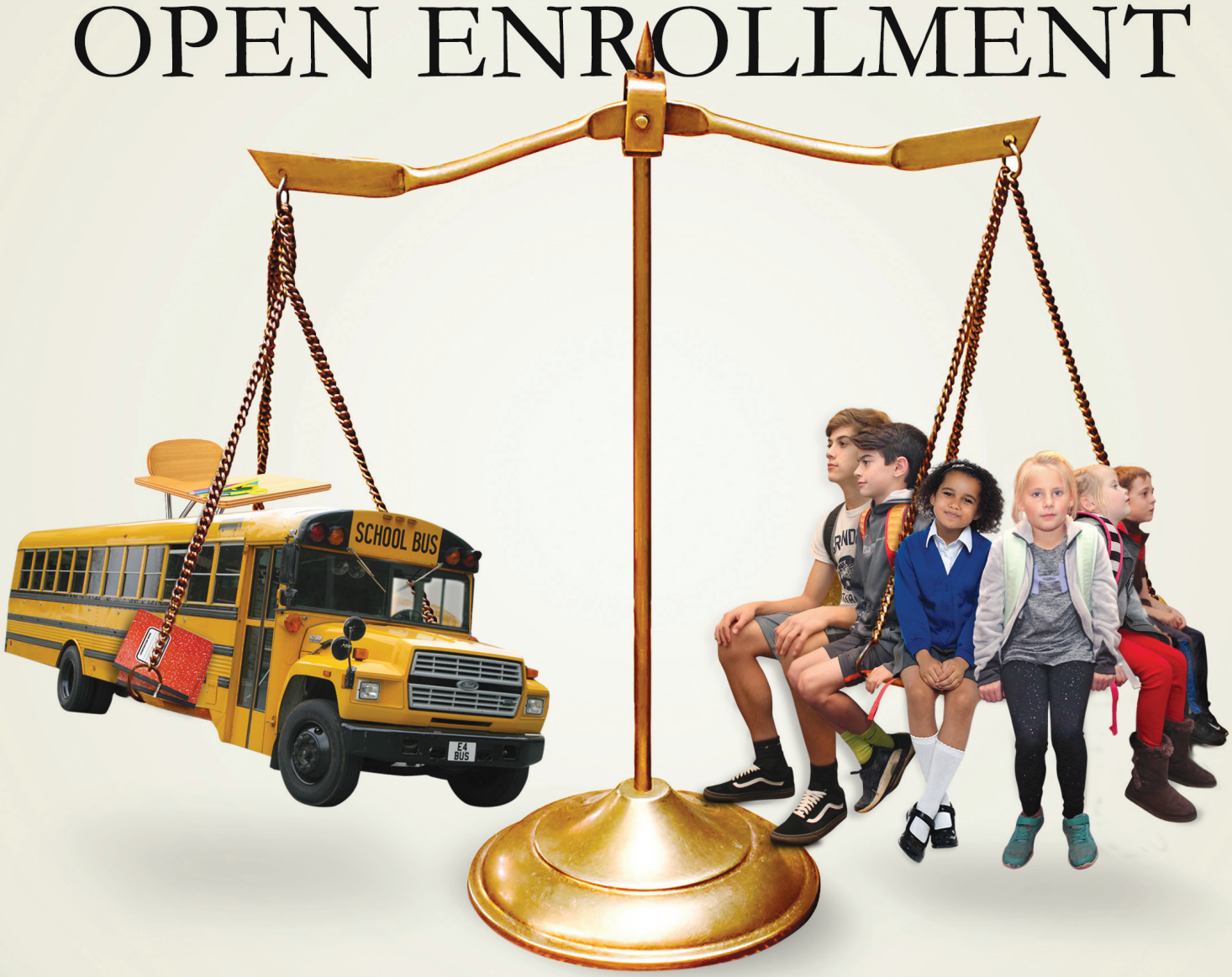
SPECIAL REPORT | NOV. 28, 2016

Weighing the costs and benefits of OPEN ENROLLMENT



Dave Yost
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OPEN ENROLLMENT

A SPECIAL REPORT | NOV. 28, 2016

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Photos by Ohio Auditor of State's office

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OPEN ENROLLMENT

A message from the Auditor

Nothing in life is more important than our children. Our concern for their well-being is why we hold education in such high regard, and why questions involving school funding and school choice provoke such emotions.

There was a similar emotional reaction to the performance audits we released this year of four Ohio schools that admit students from outside their districts through "open enrollment." Performance audits, conducted by request or at districts facing fiscal emergency, are designed to identify operational inefficiencies and provide recommendations to eliminate them.

The audits found some districts use their open enrollment policies effectively – accepting students from area districts to maximize their efficiencies through increased revenues, but without additional expenses. We also found districts that were not closely monitoring the costs associated with open enrollment and were effectively subsidizing the education of non-resident students with local tax dollars.

The audits ignited debate in some communities – a policy conversation that is worthwhile, even if it sometimes becomes uncomfortable. Two audits recommended that open enrollment be curtailed to reduce costs, advice that some translated into an anti-open enrollment agenda.

Determining policy for Ohio schools is not the role of our office. Local policy is for local officials to decide. Our duty is to help educate local leaders on the true costs associated with open enrollment so they can establish sound policy and manage that policy – in whatever form it takes.

We created this report to help local school leaders and taxpayers understand the factors they should consider when establishing policy for open enrollment. The data shows open enrollment is not a passing fad but an increasingly popular option in the Buckeye State.

I hope you find this report useful in setting policy or reviewing what has already been established.

Sincerely,

Dave Yost
Auditor of State

Summary

Since 1989, open enrollment has enabled thousands of Ohio students to attend schools located outside of their home districts. Its popularity has continued to grow, as shown in the chart below. In 2016, the Auditor of State's Ohio Performance Team (OPT) evaluated open enrollment practices and policies at four northeast Ohio school districts to identify efficiencies and cost savings.

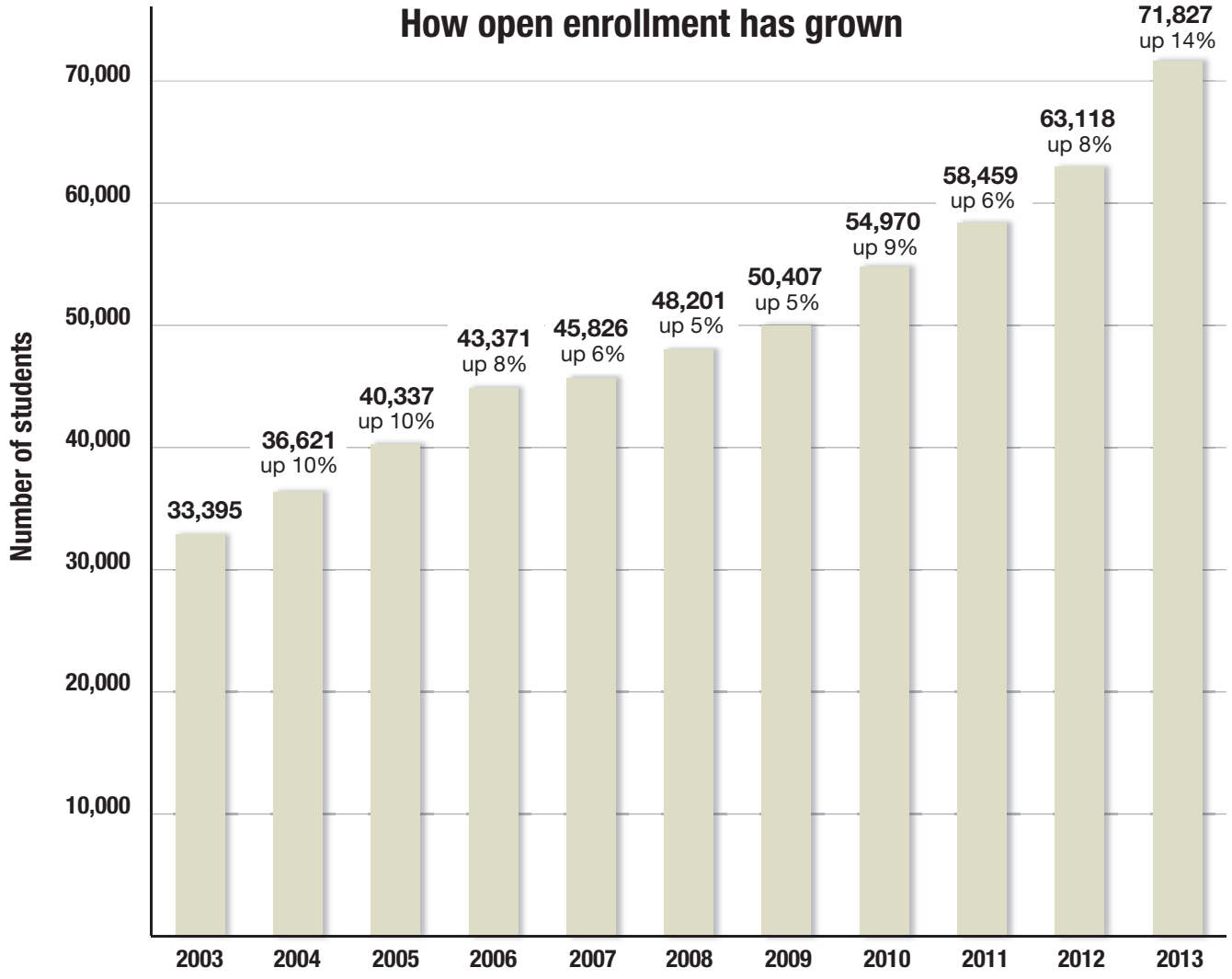
The performance audit findings suggest that open enrollment, when managed properly, can offer districts a gateway to healthier finances. However, when related expenses are overlooked, the costs of educating non-resident students can outweigh the rewards.

In the audit reports, OPT highlighted several key elements districts should take into account when forming open enrollment policies. If an objective of open enrollment from an economic standpoint is to increase revenue without adding significant additional costs, district leaders must first understand the differences between state and local funding as they apply to open enrollment.

While open enrollment students generate more state funding than resident students, local funding does not transfer from an open enrollment student's home district to the district they choose to attend. As a result, local taxpayers subsidize students attending their districts via open enrollment. This also means open enrollment student revenue reduces, or "dilutes," the total amount of revenue generated by the resident district on a per-student basis.

The bottom line is that school leaders must weigh the actual costs of open enrollment with the actual revenue open enrollment students bring with them. To guide school districts during this often challenging process, OPT recommends all open enrollment districts implement and adhere to formal policies containing important parameters, such as capacity limits and student-teacher ratios.

Due to open enrollment's fluid nature, districts must monitor their current and projected resident and non-resident student populations and their current and projected source of revenues and costs on an ongoing basis to ensure their outcomes meet expectations.



Source: Ohio Department of Education

Introduction

At least 70,000 Ohio students currently attend schools located outside of their home districts. Since the Ohio General Assembly passed open enrollment into law in 1989, thousands more have pursued the tuition-free school choice option. Consequently, school districts have faced numerous management and policy decisions over the years related to open enrollment, the results of which have had varying financial impacts on both schools and their communities.

In 2016, the Auditor's Ohio Performance Team (OPT) released performance audits of four northeast Ohio school districts that offer open enrollment:

- Austintown Local School District (Mahoning County)
- Coventry Local School District (Summit County)
- Hubbard Exempted Village School District (Trumbull County)
- Madison Local School District (Lake County)

Auditors noted a variety of open enrollment policies and practices at the districts, as well as a range of financial outcomes, both positive and negative. This report highlights some of the key factors analyzed during the course of the audits, the same elements that school leaders should consider when evaluating open enrollment at their districts.

Summary of Audit Process

For each of the four performance audits, OPT first determined the level of the district's open enrollment in relation to its total student population. Auditors chose to include open enrollment in the reviews due to the potential financial impacts of the districts' open enrollment student populations.

Performance auditors then conducted a detailed analysis of the district's revenue streams, comparing the amounts generated from open enrollment students against those from resident students. Auditors narrowed their reviews to only the revenue available to directly educate students – excluding money set aside for expenses like debt service. The team then used these dollar amounts to calculate how the district's average per-pupil revenue was diminished, or "diluted," by the addition of open enrollment students. This calculation determined the revenue side of the equation.

On the expense side, auditors evaluated the district's expenditures, extracting all costs that were not affected by the amount of open enrollment students attending the district.

Using the factors discussed in the following sections of this report, auditors then looked for opportunities to generate savings and boost efficiency by optimizing open enrollment.

State Revenue

Funding for open enrollment students comes entirely from the state, primarily through the Opportunity Grant, which amounted to $5,800 per student in fiscal year 2015. Some districts may receive additional funding on a per-pupil basis for students with disabilities or receiving a career technical education.

School districts receive the entire Opportunity Grant amount for open enrollment students, but just a portion of the grant for resident students. However, not all school districts receive the same amount in state funding for resident students. When distributing the funds, the state calculates the grant amount for resident students using the State Share Index, a calculation that determines a district's capacity to raise local revenue. The basis for this calculation is the three-year average property value, median income index, and a wealth index of the district. As a result, a district's ability to generate revenue from local taxes impacts the amount of state funding that is available for resident students.

Local Revenue

Local revenue for school districts is generated from local property taxes and voted tax levies. It is important to note

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State and local revenue

	AUSTINTOWN LOCAL SCHOOL DISTRICT Mahoning County	COVENTRY LOCAL SCHOOL DISTRICT Summit County	HUBBARD EXEMPTED VILLAGE SCHOOL DISTRICT Trumbull County	MADISON LOCAL SCHOOL DISTRICT Lake County
Total student population	5,061	2,076	1,947	2,955
Open-enrolled students	686 (13.6%)	782 (37.7%)	219 (11.2%)	243 (8.2%)
Student/teacher ratio	19.2:1	24:1	18.5:1	25.5:1
Open enrollment recommendation	Optimize for a savings of $766,300	Optimize for a savings of $1,582,041	N/A	Establish formal open enrollment capacity limits
State revenue per student	$4,448 resident $5,867 open-enrolled	$2,804 resident $5,997 open-enrolled	$5,296 resident $5,805 open-enrolled	$4,758 resident $6,400 open-enrolled
Local revenue per student	$4,133 resident $0 open-enrolled	$8,299 resident $0 open-enrolled	$4,765 resident $0 open-enrolled	$3,714 resident $0 open-enrolled
Total revenue per resident student	$8,581	$11,103	$10,060	$8,472
Overall revenue per student with dilution	$8,147	$8,701	$9,413	$8,268
Total open enrollment expenditures	$4,048,334	$5,692,575	$237,886	$1,375,120
Total open enrollment revenue	$4,022,682	$4,690,021	$1,240,649	$1,553,404
Net revenue loss/gain	($25,652)	($1,002,554)	$1,002,763	$178,284

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that local funding does not follow open enrollment students out of their home districts to the districts they choose to attend. This means school districts that offer open enrollment receive the full amount of state funding for an open enrollment student, but do not receive any additional local revenue from the student's home district. The local money remains in the open enrollment student's home district even though the student is not being educated there.

On the other hand, districts receive a smaller portion of state funding for resident students than open enrollment students, but the district keeps all locally-generated revenue. The combination of both state and local revenue for resident students outweighs the total amount of state revenue for open enrollment students. To make up for the gap in educational costs for open enrollment students, local taxpayers subsidize non-resident students attending their district.

When resident and open enrollment student revenue are combined, the per-pupil average for resident district students is reduced, or "diluted," because the out-of-district students do not contribute as much financially.

As shown in the chart on Page 12, a resident student of the Austintown Local School District generated an average of $8,404 in state and local revenue in 2015, after accounting for debt payments.

In contrast, an open enrollment student generated an average of $5,867 in state revenue only. When resident student and open enrollment student revenues were combined, the average revenue at the district was $8,147 per student, a reduction of $257 (3.1 percent).

Expenditures

One of the biggest risks for school districts considering or already offering open enrollment is tunnel vision. In some cases, OPT's experience has shown district administrators have focused almost exclusively on the potential for additional revenue but failed to consider the increased costs that can result from a larger student population.

If managed properly, open enrollment should increase revenue for a district without adding significant costs. If expenditures are overlooked, however, the costs of teaching open enrollment students can actually outweigh revenue, resulting in a financial loss for a school district.

Auditors saw this firsthand at the Coventry Local School District, which suffered a $1 million net loss in 2015 as a result of its open enrollment practices. The district generated $4.7 million in revenue from its 782 open enrollment students, who made up 37 percent of Coventry's total student population, but spent $5.7 million to educate them.

To understand the costs of teaching students, it is useful to consider the fixed and variable costs for a district. In relation to open enrollment, the fixed costs are those costs that stay constant regardless of how many open enrollment students are accepted. For example, every school district pays to have a superintendent regardless of the amount of students. On the other hand, the variable costs in this case are the expenditures that are dependent on the number of open enrollment students at a district – such as the number of teachers, buses, support staff, etc.

When a district admits an increased amount of open enrollment students, it may accrue higher variable costs from the additional resources needed to accommodate the students. To illustrate this, consider a first-grade class with 20 resident students but a classroom capacity for 25. The school district could fill out the class by admitting five open enrollment students, filling all of the empty seats. This option would not incur substantial variable costs because the district is already paying for the seats and would not require substantial additional resources.

However, if the district decided to admit 15 first-grade open enrollment students, its variable costs (i.e. additional staff such as educational service providers (ESP), administrators, clerical support, etc.) would increase due to the need for an additional classroom, teacher and materials needed to accommodate the extra students and teacher. As a result, the increased variable costs would negate revenue increases the district could generate from the open enrollment students.

To maintain an ideal financial balance between open enrollment revenue and expenditures, districts should establish formal policies that lay the foundation for how open enrollment will be managed.

Costs attributed to open enrollment: Coventry

Total students: 2,076 | Open enrollment students: 782 | Percentage of open enrollment students: 37.7%

Expenditure	Total cost	Open enrollment cost
Regular Instruction 1	$9,338,970	$3,534,458
Special Instruction 2	$2,754,341	$657,237
Vocational Instruction	$83,667	$31,521
Support Services Pupils	$954,591	$311,078
Support Services Instructional Staff	$201,558	$75,934
Support Services Administrative	$1,693,455	$445,580
Operation and Maintenance of Plant Services	$2,225,704	$38,695
Support Services Pupil Transportation	$1,350,307	$285,727
Support Services Central	$614,987	$231,336
Extracurricular Activities 3	$505,523	$81,009
Total Expenditures	**$19,723,103**	**$5,692,575**
Open Enrollment Revenue		**$4,690,021**
Net Revenue/(Loss)		**($1,002,554)**

Expenditures for open enrollment = 28.8% of total

Expenditures

Costs attributed to open enrollment: Austintown

Total students: 5,061 | Open enrollment students: 686 | Percentage of open enrollment students: 13.6%

Expenditure	Total cost	Open enrollment cost
Regular Instruction	$20,489,883	$2,786,624
Special Instruction	$6,024,950	$60,426
Vocational Instruction	$213,434	$29,027
Support Services Pupils	$2,287,933	$311,159
Support Services Instructional Staff	$899,910	$122,388
Support Services Administrative	$4,129,755	$561,647
Fiscal Services	$614,935	$83,631
Operation and Maintenance of Plant Services	$334,421	$45,481
Extracurricular Activities	$352,578	$47,951
Total Expenditures	**$35,347,799**	**$4,048,334**
Open Enrollment Revenue		**$4,022,682**
Net Revenue/(Loss)		**($25,652)**

Costs attributed to open enrollment: Madison

Total students: 2,955 | Open enrollment students: 243 | Percentage of open enrollment students: 8.2%

Expenditure	Total cost	Open enrollment cost
Regular Instruction	$12,940,680	$988,747
Special Instruction	$3,633,135	$152,235
Support Services Pupils	$1,800,382	$41,112
Support Services Instructional Staff	$212,433	$4,509
Support Services Administrative	$2,201,540	$3,775
Operation and Maintenance of Plant Services	$2,143,485	$15,967
Support Services Pupil Transportation	$2,032,687	$111,770
Support Services Central	$353,154	$29,591
Extracurricular Activities	$919,766	$27,414
Total Expenditures	**$26,237,262**	**$1,375,120**
Open Enrollment Revenue		**$1,553,404**
Net Revenue/(Loss)		**$178,284**

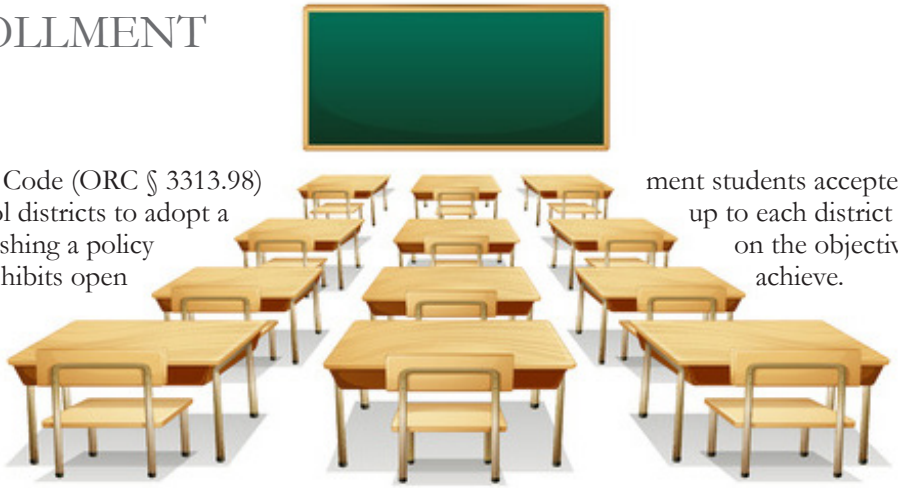
Costs attributed to open enrollment: Hubbard

Total students: 1,947 | Open enrollment students: 219 | Percentage of open enrollment students: 11.2%

Expenditure	Total cost	Open enrollment cost
Support Services - Pupils	$992,757	$106,266
Fiscal Services	$351,510	$39,538
Support Services - Business/Central	$30,661	$3,448
Water and Sewer	$18,967	$2,133
Instruction Supplies and Materials	$248,252	$27,924
Special Education Supplies and Materials	$5,261	$268
Extracurricular Activities (Net Cost)	$518,390	$58,309
Total Expenditures	**$2,165,798**	**$237,886**
Open Enrollment Revenue		**$1,240,649**
Net Revenue/(Loss)		**$1,002,763**

OPEN ENROLLMENT

Policy



The Ohio Revised Code (ORC § 3313.98) requires all school districts to adopt a resolution establishing a policy that "either entirely prohibits open enrollment into their district, permits open enrollment of all students, or permits open enrollment of students only from adjacent districts."

According to data from the Ohio Department of Education, 74 percent of the state's 652 school and vocational districts offered open enrollment to any district in the state during the 2016-17 school year, with an additional eight percent accepting non-resident students from adjacent districts only. The remaining 18 percent of districts had policies prohibiting open enrollment.

State law also requires districts to have the following procedures in place if they allow open enrollment from anywhere in the state:

- Application procedures, including deadlines for application and for notification of students and the superintendent of the applicable district whenever an adjacent or other district student's application is approved.
- Procedures for admitting adjacent or other district applicants free of any tuition obligation to the district's schools, including, but not limited to:
  - » The establishment of district capacity limits by grade level, school building, and education programs;
  - » A requirement that all native students wishing to be enrolled in the district will be enrolled and that any adjacent or other district students previously enrolled in the district shall receive preference over first-time applicants; [and]
  - » Procedures to ensure that an appropriate racial balance is maintained in the district schools.

While some district policies simply mirror the language of the ORC, such an approach does not satisfy the legal requirements to actually establish limits. The Auditor of State's office recommends district leaders go beyond minimum requirements by developing thorough policies tailored to the specific goals and priorities of their districts.

One of the first questions districts may want to ask when evaluating their policies is, "What objective are we trying to achieve through open enrollment?" The answer to this question may serve as the driving force to other policy decisions as they arise.

At a minimum, districts offering open enrollment should establish capacity limits based by grade level, school building, and/or educational program for the number of open enrollment students accepted into the district. It is up to each district to set these limits based on the objectives they are trying to achieve.

One way to carefully manage these limits is to base each threshold on whatever it takes to provide services for resident students and then fill the remaining empty seats with open enrollment students. The Hubbard Exempted Village School District's use of this practice was recognized as a "Noteworthy Accomplishment" in its audit report, allowing it to generate a net gain of more than $1 million in fiscal year 2015.

Student-teacher ratios are another important factor directly related to capacity limits. In some cases, low student-teacher ratios are ideal because they allow students to have increased interaction with teaching staff due to a small class size. Districts should evaluate this benefit in relation to the revenue they expect to generate from open enrollment. Increasing student-teacher ratios can potentially offer an opportunity for increased revenue because more seats will be available for open enrollment students. Still, this practice must be managed carefully to ensure class sizes do not become large enough to require additional teaching staff or classrooms, both of which increase costs. Districts will need to balance the financial benefits of having higher student-teacher ratios vs. the benefits of more intimate learning environments.

Districts also should have up-to-date enrollment projections and analyze projected changes to their student populations to determine how many seats will be available in future years. As the number of students moving in or out of districts fluctuates, districts should adjust their capacity limits accordingly.

For example, it would not be in the best interest of a district with growing residential enrollment to fill all empty seats with open enrollment students if doing so would require additional classrooms and teachers to accommodate a future increase in resident students. On the other hand, a district with shrinking residential enrollment may want to fill more seats with open enrollment students, or it may want to consider the potential efficiencies that could result from fewer open enrollment students, such as savings from reducing teaching staff or closing school buildings.

It is important to remember that a policy is useless if it is ignored or unrealistic. When crafting a policy, district leaders should take the time to evaluate all relevant factors and ensure the contents of the policy are practical. In addition, open enrollment's fluid nature requires continuous monitoring to achieve positive financial results. School districts should constantly evaluate the outcomes of their policies and practices and make adjustments when necessary.

Performance audit findings

Coventry Local School District

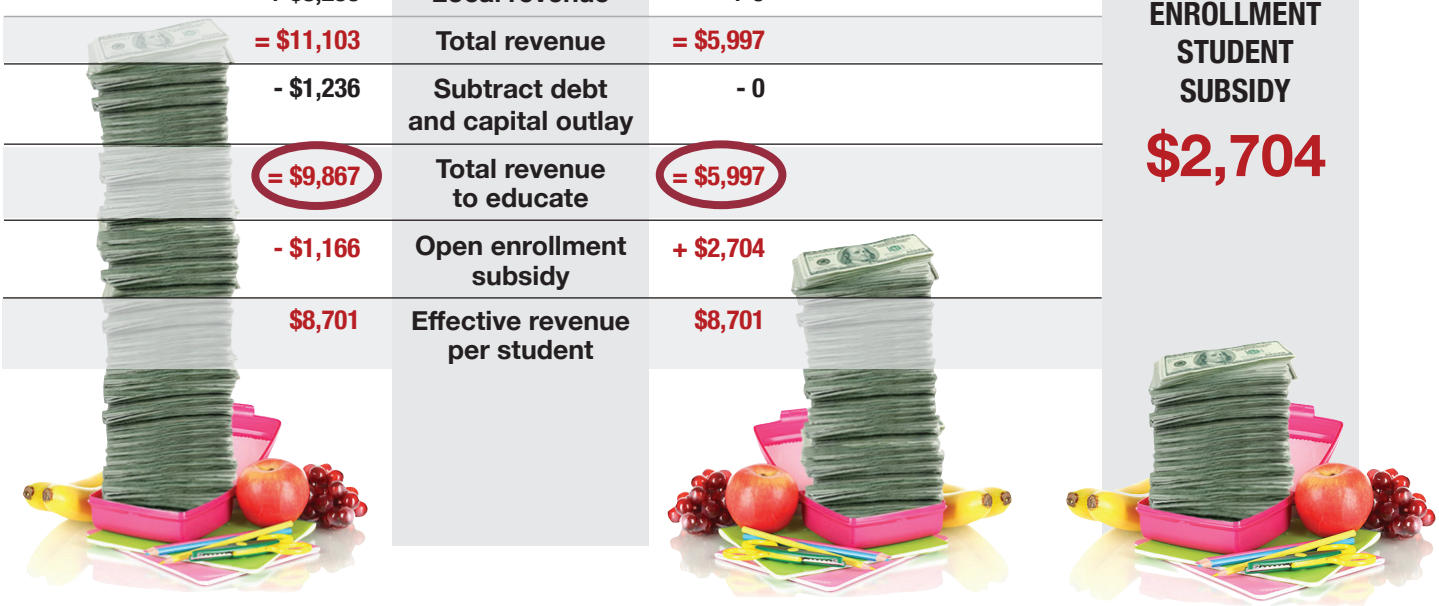
Audit released July 19, 2016

The graphic below shows the breakdown of revenue generated by both resident and open-enrolled students in the Coventry Local School District. The revenue available for a resident student's education is reduced once debt and capital outlay are deducted, then further reduced (or diluted) once the open-enrollment subsidy is included.

RESIDENT STUDENT		OPEN-ENROLLED STUDENT
$2,804	State revenue	$5,997
+ $8,299	Local revenue	+ 0
= $11,103	Total revenue	= $5,997
- $1,236	Subtract debt and capital outlay	- 0
= $9,867	Total revenue to educate	= $5,997
- $1,166	Open enrollment subsidy	+ $2,704
$8,701	Effective revenue per student	$8,701

EFFECTIVE OPEN ENROLLMENT STUDENT SUBSIDY

$2,704



The Coventry Local School District admitted the most open enrollment students in the state in fiscal year 2015, with 782 students making up 37 percent of its total student population. While those open enrollment students generated nearly $4.7 million in revenue that year, the costs of educating them totaled $5.7 million, resulting in a $1 million net loss for the district.

After accounting for debt payments, Coventry generated an average of $9,867 in state and local revenue from its resident students. However, open enrollment students generated an average of $5,997 in state revenue only (local tax dollars do not follow the student out of the home district). When resident student and open enrollment student revenues were combined, the average revenue from resident students decreased to $8,701 per student. Consequently, resident student revenue was diluted by $1,166, or 13.4 percent.

To help alleviate the conditions that led to the district's fiscal emergency status, auditors recommended the district reduce open enrollment to a level that maximizes staff resources to save $1.6 million annually. Based on available data, OPT found the district could admit 116 open enrollment students if it increases its total student to general teacher ratio to 25:1. Alternatively, the district could admit 58 open enrollment students and still maintain its current 24:1 ratio. However, this option would limit the revenue the district could receive from open enrollment.

The audit report also recommended the district establish open enrollment capacity limits by grade level, school building and/or educational program. Doing so would help the district predetermine the amount of open enrollment students to accept each year based on the number of openings. Additionally, this would allow the district to better define staffing levels and space availability without increasing expenditures.

Performance audit findings

Madison Local School District

Audit released Oct. 13, 2016

The graphic below shows the breakdown of revenue generated by both resident and open-enrolled students in the Madison Local School District. The revenue available for a resident student's education is reduced once debt and capital outlay are deducted, then further reduced (or diluted) once the open-enrollment subsidy is included.

RESIDENT STUDENT		OPEN-ENROLLED STUDENT
$4,758	State revenue	$6,400
+ $3,714	Local revenue	+ 0
= $8,472	Total revenue	= $6,400
- $81	Subtract debt and capital outlay	- 0
= $8,391	Total revenue to educate	= $6,400
- $123	Open enrollment subsidy	+ $1,868
$8,268	Effective revenue per student	$8,268

EFFECTIVE OPEN ENROLLMENT STUDENT SUBSIDY

$1,868

The Madison Local School District's effective open enrollment practices generated a net positive impact of $178,284 in fiscal year 2015 and earned it a "Noteworthy Accomplishment" in its audit report.

OPT determined that the positive impact stemmed from the district's practice of limiting the amount of open enrollment students it accepts to reflect the available resources needed to educate its resident student population. The district educated a total of 243 open enrollment students, making up 8.2 percent of its total student population.

That year, the district's state revenue totaled $6,400 for each open enrollment student. Resident students generated $4,758 in state revenue for the district, in addition to $3,714 in local revenue for resident students for a total of $8,472. Debt and capital outlay of $81 per student reduced that total to $8,391. When resident and non-resident student revenues were combined, the average per-student revenue totaled $8,268, a reduction of $123 per resident student.

While the district limits its open enrollment in practice, auditors found the district had not established formal capacity limits. As a result, auditors issued a recommendation similar Coventry's, suggesting the district establish formal limits in policy to assist in determining the optimal amount of open enrollment students to accept each year.

Performance audit findings

Austintown Local School District

Audit released Oct. 18, 2016

The graphic below shows the breakdown of revenue generated by both resident and open-enrolled students in the Austintown Local School District. The revenue available for a resident student's education is reduced once debt and capital outlay are deducted, then further reduced (or diluted) once the open-enrollment subsidy is included.

RESIDENT STUDENT		OPEN-ENROLLED STUDENT
$4,448	State revenue	$5,867
+ $4,133	Local revenue	+ 0
= $8,581	Total revenue	= $5,867
- $177	Subtract debt and capital outlay	- 0
= $8,404	Total revenue to educate	= $5,867
- $257	Open enrollment subsidy	+ $2,280
$8,147	Effective revenue per student	$8,147

EFFECTIVE OPEN ENROLLMENT STUDENT SUBSIDY

$2,280

Auditors found the Austintown Local School District could save $766,286 per year by adjusting its open enrollment practices. In fiscal year 2015, the district's 686 open enrollment students made up 13.6 percent of its total student population, bringing in $4,022,682 in revenue. However, the costs associated with teaching open enrollment students totaled $4,048,334, resulting in a $25,652 net loss.

The performance audit determined that a resident student of Austintown generated an average of $8,404 in state and local revenue, after accounting for debt payments. On the other hand, an open enrollment student generated an average of $5,867 in state revenue only. When resident student and open enrollment student revenues were combined, the average revenue decreased to $8,147 per resident student, resulting in resident student revenue being diluted by $257, or 3.1 percent.

To save $766,286, OPT recommended the district reduce open enrollment and realign staffing to accommodate fewer students. To accomplish this, the district could increase its total student to general education teacher ratio to 25:1 for grades K-2, allowing it to admit 125 open enrollment students without increasing general education teacher expenditures.

Performance audit findings

Hubbard Exempted Village School District

Audit released Oct. 25, 2016

The graphic below shows the breakdown of revenue generated by both resident and open-enrolled students in the Hubbard Exempted Village School District. The revenue available for a resident student's education is reduced once debt and capital outlay are deducted, then further reduced (or diluted) once the open-enrollment subsidy is included.

RESIDENT STUDENT		OPEN-ENROLLED STUDENT
$5,296	State revenue	$5,805
+ $4,765	Local revenue	+ 0
= $10,060	Total revenue	= $5,805
- $178	Subtract debt and capital outlay	- 0
= $9,882	Total revenue to educate	= $5,805
- $469	Open enrollment subsidy	+ $3,608
$9,413	Effective revenue per student	$9,413

EFFECTIVE OPEN ENROLLMENT STUDENT SUBSIDY

$3,608

The Hubbard Exempted Village School District's careful management of it open enrollment program helped it realize a net gain of more than $1 million in fiscal year 2015. The district's policy earned it a "Noteworthy Accomplishment" in its audit report, and auditors suggested other school districts use Hubbard's open enrollment policy as a model if they are considering open enrollment.

During that school year, the district's 219 open enrollment students (11.2 percent of student population) generated $1.2 million in revenue, outpacing $238,000 in costs to teach them by $1 million. The audit credits the district's accomplishment, in part, to capacity limits established in district policy.

The district bases its capacity levels on the amount of students that can be accommodated without increasing educational costs. The policy states, "The number of openings in a particular program for students from other Ohio districts will be determined by optimum size for a particular program, classroom/school building, or grade level which is the number of students that can be accommodated without increasing the District expenditures for staff or equipment."

The policy also requires each building principal to "notify the Superintendent by March 1st, the programs and classrooms which have space available for students from another Ohio district and for tuition students."

In addition, the district's low student-teacher ratio enabled it to accommodate its open enrollment students without incurring additional staff expenditures or requiring extra classrooms. Historically, Hubbard's average number of students per grade has remained below its maximum overall student-teacher ratio.

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OPEN ENROLLMENT

Conclusion

Open enrollment is a viable option for districts hoping to maximize efficiencies or to offer educational opportunities for students in nearby districts. However, without established policies and constant oversight, open enrollment can lead to additional expenses and leave taxpayers in resident districts subsidizing students from families who do not live or pay taxes there.

For a more detailed explanation of the information contained in this report, visit www.ohioauditor.gov to view the complete performance audit reports.