

oppaga

Sharpening the Pencil

Best Financial Management
Practices Review



*Wakulla
County
School
District*



Office of Program Policy Analysis
and Government Accountability

an office of the Florida Legislature

Report 03-35



The Florida Legislature

OFFICE OF PROGRAM POLICY ANALYSIS AND GOVERNMENT ACCOUNTABILITY



John W. Turcotte, Director

June 2003

The President of the Senate
The Speaker of the House of Representatives
The Joint Legislative Auditing Committee
The Superintendent of the Wakulla County School District
The School Board Members of the Wakulla County School District

I have directed that a Best Financial Management Practices Review be conducted of the Wakulla County School District. The 2001 Legislature directed that the Office of Program Policy Analysis and Government Accountability (OPPAGA) conduct a best practices review of the district, and the results of this review are presented in this report. This review was made pursuant to the Sharpening the Pencil Act (HB 269) passed by the 2001 Legislature to improve school district management and use of resources and to identify cost savings.

OPPAGA is issuing the *Digest of Best Financial Management Practices Review, Wakulla County School District* to comply with the law that directs OPPAGA to issue a report to the district regarding its use of the best practices and cost savings recommendations.

OPPAGA and the Auditor General were responsible for fieldwork and report findings and recommendations. OPPAGA made the final determination on the district's use of Best Financial Management Practices.

Debbie Gilreath was the project manager for this review, which was supervised by David Summers. Other OPPAGA staff included Byron Brown, Kathleen Del Monte, Michael Garner, David Tranchand, Nan Smith, Rich Woerner and Don Wolf. Auditor General staff included Jim Wilkie and Jim Kiedinger under the supervision of David Martin.

We wish to express our appreciation to the staff of the Wakulla County School District for their assistance.

Sincerely,

A handwritten signature in black ink, appearing to read "John W. Turcotte".

John W. Turcotte
Director

JWT/mc

cc: The Honorable Jeb Bush, Governor
Commissioner Jim Horne, Commissioner of Education

Table of Contents

- [Digest](#)..... i
- [Chapter 1: Introduction](#) 1-1
 - Overview 1-1
 - Methodology 1-2
 - County Profile 1-2
 - School District Profile..... 1-3
- [Chapter 2: Management Structures](#)..... 2-1
 - Summary..... 2-1
 - Background 2-1
 - Conclusions and Recommendations..... 2-4
- [Chapter 3: Performance Accountability Systems](#)..... 3-1
 - Summary..... 3-1
 - Background 3-1
 - Conclusions and Recommendations..... 3-2
- [Chapter 4: Educational Service Delivery](#) 4-1
 - Summary..... 4-1
 - Ways to Save 4-1
 - Background 4-1
 - Conclusions and Recommendations..... 4-6
- [Chapter 5: Administrative and Instructional Technology](#)..... 5-1
 - Summary..... 5-1
 - Background 5-1
 - Conclusions and Recommendations..... 5-6
- [Chapter 6: Personnel Systems and Benefits](#) 6-1
 - Summary..... 6-1
 - Background 6-1
 - Conclusions and Recommendations..... 6-3
- [Chapter 7: Facilities Construction](#) 7-1
 - Summary..... 7-1
 - Background 7-1
 - Conclusions and Recommendations..... 7-6
- [Chapter 8: Facilities Maintenance](#) 8-1

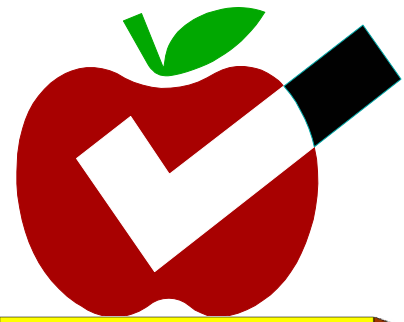
Table of Contents

Summary.....	8-1
Background	8-1
Conclusions and Recommendations.....	8-3
<u>Chapter 9: Transportation</u>	9-1
Summary.....	9-1
Ways to Save	9-1
Background	9-1
Conclusions and Recommendations.....	9-4
<u>Chapter 10: Food Service Operations</u>	10-1
Summary.....	10-1
Ways to Save	10-1
Background	10-1
Conclusions and Recommendations.....	10-6
<u>Chapter 11: Cost Control Systems</u>	11-1
Summary.....	11-1
Auditor General's Scope, Objectives, and Methodology for Cost Controls.....	11-1
Background	11-2
Conclusions and Recommendations.....	11-6
<u>Appendix A:</u>	A-1
<u>Appendix B: Action Plans</u>	B-1



Digest of the Best Financial Management Practices Review

Wakulla County School District



Sharpening the Pencil

Report No. 03-35A

June 2003

Results in Brief

Created in 2001, the Sharpening the Pencil Program (s. 1008.35, Florida Statutes) is intended to improve school district management and use of resources and to identify cost savings opportunities. Florida Law directs the Commissioner of Education to adopt the best practices as standards for the Best Financial Management Practices Review and establishes meeting the best practices as the goal for all Florida school districts. The best practices are designed to encourage districts to

- use performance and cost-efficiency measures to evaluate programs;
- assess their operations and performance using benchmarks based on comparable school district, government agency, and industry standards;
- identify potential cost savings through privatization and alternative service delivery; and
- link financial planning and budgeting to district priorities, including student performance.

In accordance with Florida law, the Office of Program Policy Analysis and Government Accountability (OPPAGA) conducted a Best Financial Management Practices Review of the Wakulla County School District during Fiscal Year 2002-03. The Wakulla County School District currently is using 81% (116 of 144) of the applicable best practices adopted by the Commissioner of Education. The district is using a majority of the best practices in 8 of the 10 areas reviewed. (See Exhibit 1.) The report contains action plans to address the remaining best practices and to make the district eligible for the Seal of Best Financial Management. A detailed listing of all the best practices that identifies the district's status in relation to each starts on page 5 of this digest.

Exhibit 1

The District Is Using 81% of the Applicable Best Practices

Best Practice Area (Total Practices)	Is the District Using Individual Best Practices?		
	Yes	No	N/A
Management Structures (14)	12	2	0
Performance Accountability System (3)	0	3	0
Educational Service Delivery (12)	11	1	0
Administrative and Instructional Technology (9)	6	3	0
Personnel Systems and Benefits (11)	9	2	0
Facilities Construction (24)	18	2	4
Facilities Maintenance (22)	18	4	0
Student Transportation (20)	18	2	0
Food Service Operations (11)	5	6	0
Cost Control Systems (22)	19	3	0
All Areas (148)	116	28	4

As seen in Exhibit 2, the review identified additional opportunities to reduce costs and increase revenues. Implementing these opportunities would have a positive impact of \$187,435 over a five-year period. Determining whether to take advantage of these opportunities is a district decision and should be based on many factors including district needs, public input, and school board priorities. If the district uses these opportunities to reduce costs and increase revenue, it would be able to redirect the funds to other priorities, such as directing more money into the classroom or making improvements suggested by this report.

Exhibit 2

The Review Identified Ways the District Could Further Reduce Costs and Increase Revenues

Ways to Save	Projected Five-Year Cost Savings or Increased Revenue
<u>Educational Service Delivery</u>	
• Seek Medicaid Reimbursement for Direct Services. (Best Practice 2, page 4-10)	\$ 64,840
• Reduce Inappropriate Referrals. (Best Practice 2)	4,500
<u>Student Transportation</u>	
• Collect reimbursement for qualified Medicaid trips. (Best Practice 14, page 9-18)	25,095
<u>Food Service Operations</u>	
• Join purchasing agreement cooperative. (Best Practice 8, page 10-16)	93,000
TOTALS	\$187,435

Purpose

The purpose of Best Financial Management Practices Reviews is to improve Florida school district management and use of resources and to identify cost savings. Florida law directs the Office of Program Policy Analysis and Government Accountability and the Office of the Auditor General to review the financial management practices of school districts. Florida law also provides that the best financial management practices, at a minimum, must instill public confidence by

1. addressing the school district's use of resources;
2. identifying ways that the district could save funds; and
3. improving the school district performance accountability systems, including public accountability.

Background

Two of the most important provisions of the Sharpening the Pencil Program are that it specifies those districts scheduled to undergo a Best Financial Management Practices Review each year of a five-year cycle and requires public input during the review process and after the distribution of the final report.

Florida Law directs that the Commissioner of Education adopt the best practices to be used as standards for these reviews and establishes meeting the best practices as the goal for all Florida school districts.

The best practices are designed to encourage districts to

- use performance and cost-efficiency measures to evaluate programs;

- identify potential cost savings through privatization and alternative service delivery; and
- link financial planning and budgeting to district priorities, including student performance.

In accordance with the schedule of Best Financial Management Practice Reviews in Florida Law, OPPAGA reviewed the Wakulla County School District during the 2002-03 fiscal year. With about 4,600 students, the Wakulla County School District is the 17th smallest out of the state's 67 school districts. Located in north Florida, south of Tallahassee, the district operates 10 schools, including 3 elementary, 2 middle, 1 senior high, and 4 other types of schools. OPPAGA and the Auditor General staff conducted fieldwork and developed report findings and recommendations.

The report contains findings related to each best practice and detailed action plans to address best practice standards not met. These action plans were developed with input from the school district and describe the specific steps the district should take if it decides to implement the action plan within two years. Pursuant to s. 1008.35, *Florida Statutes*, OPPAGA made the final determination on whether the school district is using best practices adopted by the Commissioner of Education based on information in the final report and the independent assessment of the district's use of each best practice.

OPPAGA expresses its appreciation to members of the Wakulla County School Board and district employees who provided information and assistance during the review.

General Overview and District Obligations

Currently, the Wakulla County School District is using 81% of the applicable best practices adopted by the Commissioner, and at this time, is not eligible for a Seal of Best Financial Management. Appendix B of the full report contains an action plan detailing how the district could meet the best practices within two years.

As provided by s. 1008.35, *Florida Statutes*, within 90 days after receipt of the final report, the school board must

- decide by a majority plus one vote, whether or not to implement the action plan and pursue a Seal of Best Financial Management, and
- notify OPPAGA and the Commissioner of Education in writing of the date and outcome of the school board vote on whether to adopt the action plan. If the school board fails to vote on whether to adopt the action plan, the superintendent must notify OPPAGA and the Commissioner of Education.

After receipt of the final report and before the school board votes whether to adopt the action plan, the school district must hold an advertised public forum to accept public input and review the findings and recommendations of the report. The district must advertise and promote this forum to inform school and district advisory councils, parents, school district employees, the business community, and other district residents of the opportunity to attend this meeting. OPPAGA will attend this forum.

If the school board votes to implement the action plan, the district must submit two annual status reports, the first report no later than one year after receipt of the final report and the second report one year later.

After receipt of each status report, OPPAGA will assess the district's implementation of the action plan and progress toward implementing the best financial management practices in areas covered by the plan and issue a report indicating whether the district has successfully implemented the best financial management practices.

If the school district successfully implements the best financial management practices within two years, it will be eligible to receive a Seal of Best Financial Management from the State Board of Education, a designation that is effective for five years. During the designation period, the school board must annually notify OPPAGA, the Auditor General, the Commissioner of Education, and the State Board of Education of any changes that would not conform to the state's best financial management practices. If no such changes have occurred and the school board

determines that the school district continues to conform to the best financial management practices, the school board must annually report that information to the State Board of Education, with copies to OPPAGA, the Auditor General, and the Commissioner of Education.

Conclusions by Best Practice Area

A summary of report conclusions and recommendations by best practice area is presented below.

Management Structures

The Wakulla County School District is using 12 of 14 of the best practices in Management Structures. To meet the remaining best practice standards, the district needs to update and improve its policies and procedures and expedite elements of its planned administrative reorganization.

Performance Accountability System

The Wakulla County School District is using none of the three Performance Accountability Best Practices; few districts we have reviewed have met these accountability requirements. To meet these best practice standards the district needs to improve its strategic plan; conduct evaluations based on need; use these evaluations to modify programs; and report more performance information to the general public, primarily through the improvement of the district's internet webpage.

Educational Service Delivery

The Wakulla County School District is using 11 of the 12 Educational Service Delivery Best Practices. To meet the remaining best practice standard the district needs to make improvements in its Exceptional Student Education (ESE) program. Specifically, the district should bill Medicaid for direct services provided eligible ESE students and reduce inappropriate student referrals to ESE.

Administrative and Instructional Technology

The Wakulla County School District is using six of the nine Administrative and Instructional Technology Best Practices. To meet the remaining best practices the district needs to develop a comprehensive technology plan that maximizes the impact of its investment in technology and coordinates technology initiatives districtwide. The district also needs to enable district personnel to successfully implement technology into the workplace through improved user support and network management and expanding the use of technology to communicate with a wider audience.

Personnel Systems and Benefits

The Wakulla County School District is using 9 of the 11 Personnel Systems and Benefits Best Practices. To meet the remaining best practice standards the district needs to formalize its exit interview process and improve its staff development program by providing increased district level coordination and structure.

Facilities Construction

The Wakulla County School District is using 18 of the 20 applicable Facilities Construction Best Practices (4 of the best practices are not applicable to the district). To meet the two remaining best practice standards the district needs to develop a more effective long-range planning process.

Facilities Maintenance

The Wakulla County School District is using 18 of the 22 best practices relating to facilities maintenance. To meet the remaining best practice standards the district needs to establish and implement accountability mechanisms to ensure the performance and efficiency of the maintenance and operations program, establish personnel performance standards, develop a process for ensuring that employees receive the necessary training to meet their individual needs, and develop policies and procedures that address health and safety conditions and compliance with state and federal regulation.

Transportation

The district is using 18 of the 20 Transportation Operations Best Practices. To meet the remaining best practice standards and ensure the performance, efficiency, and effectiveness of its program, the district needs to improve its computer support and accountability system in the area of transportation operations.

Food Service Operations

The district is using 5 of the 11 Food Service Operations Best Practices. While the district is using less than half of the best practices, it is organized to succeed, has done well in its official inspections, and uses customer information to develop its program. To meet the remaining best practice standards and improve the performance, efficiency, and effectiveness of its food service program, the district needs to integrate the program's operating budget at the school level, develop a process to ensure program employees receive necessary training, improve the program's procedures manual, and hold the program responsible for its share of utilities, maintenance expenditures, and indirect costs. The district will also need to create a system of performance measures to monitor the food service program.

Cost Control Systems

The Wakulla County School District is using 19 of the 22 Cost Control Systems Best Practices. To meet the remaining best practice standards the district needs to perform a risk assessment of its operations, establish budget planning processes that tie the district's strategic plan objectives to the development of the budget, and establish written procedures that promote ethical financial management practices and provide for confidential reporting of suspected improprieties. Although the district has established a strategic plan, it should also tie financial objectives to strategic plan goals.

Wakulla County School District Best Financial Management Practices

Currently, the Wakulla County School District is using 81% (116 of 144) of the applicable best practices adopted by the Commissioner of Education, and at this time, is not eligible for a Seal of Best Financial Management. The detailed list below contains all the best practices and identifies the district's current status in relation to each.

<i>Best Practices</i>	<i>Is the District Using Best Practices?</i>		
<u>MANAGEMENT STRUCTURES</u>	YES	NO	PAGE
1. The roles and responsibilities of the board and superintendent have been clearly delineated, and board members and the superintendent have policies to ensure that they have effective working relationships.	✓		2-5
2. The board and superintendent have procedures to ensure that board meetings are efficient and effective.	✓		2-6
3. The board and superintendent have established written policies and procedures that are routinely updated to ensure that they are relevant and complete.		✓	2-7
4. The district routinely obtains legal services to advise it about policy and reduce the risk of lawsuits. It also takes steps to ensure that its legal costs are reasonable.	✓		2-8
5. The district's organizational structure has clearly defined units and lines of authority that minimize administrative costs.		✓	2-9
6. The district periodically reviews its administrative staffing and makes changes to eliminate unnecessary positions and improve operating efficiency.	✓		2-12
7. The superintendent and school board exercise effective oversight of the district's financial resources.	✓		2-13
8. The district has clearly assigned school principals the authority they need to effectively manage their schools while adhering to district-wide policies and procedures.	✓		2-13
9. The district has a multi-year strategic plan with annual goals and measurable objectives based on identified needs, projected enrollment, and revenues.	✓		2-14
10. The district has a system to accurately project enrollment.	✓		2-16
11. The district links its financial plans and budgets to its annual priorities in the strategic plan and its goals and objectives; and district resources are focused towards achieving those goals and objectives.	✓		2-17
12. When necessary, the district considers options to increase revenue.	✓		2-17
13. The district actively involves parents and guardians in the district's decision making and activities.	✓		2-18
14. The district actively involves business partners and community organizations in the district's decision making and activities.	✓		2-18

Best Practices	Is the District Using Best Practices?
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<u>PERFORMANCE ACCOUNTABILITY SYSTEM</u>	YES	NO	PAGE
1. The district has clearly stated goals and measurable objectives that can be achieved within budget for each major educational and operational program. These major programs are <ul style="list-style-type: none"> • Basic Education (K-3, 4-8, 9-12), Exceptional Student Education, Vocational/Technical Education, English for Speakers of Other Languages Education, Facilities Construction, Facilities Maintenance, Transportation, Food Services, and Safety and Security. 		✓	3-3
2. The district formally evaluates the performance and cost of its major educational and operational programs and uses evaluation results to improve program performance and cost-efficiency.		✓	3-4
3. The district clearly reports on the performance and cost-efficiency of its major educational and operational programs to ensure accountability to parents and other taxpayers.		✓	3-5

<u>EDUCATIONAL SERVICE DELIVERY</u>	YES	NO	PAGE
1. District administrators use both academic and nonacademic data to improve K-12 education programs.	✓		4-7
2. The district provides effective and efficient Exceptional Student Education (ESE) programs for students with disabilities and students who are gifted.		✓	4-10
3. The district provides effective and efficient programs to meet the needs of at-risk students [including English for Speakers of Other Languages (ESOL), Title I, and alternative education].	✓		4-12
4. The district provides an appropriate range of accelerated programs (such as Advanced Placement, International Baccalaureate and Dual Enrollment).	✓		4-13
5. The district provides effective and efficient workforce development programs (such as vocational-technical, adult basic education, and adult high school programs).	✓		4-14
6. The district ensures that schools use effective planning and evaluation processes to improve student outcomes, including school improvement plans and other data driven processes such as the Sterling process.	✓		4-15
7. The district ensures effective progression of students from kindergarten through grade 12 that maximizes student mastery of the Sunshine State Standards and prepares students for work and continued education	✓		4-16
8. The district’s organizational structure and staffing of educational programs minimizes administrative layers and processes.	✓		4-17
9. The district ensures that students and teachers have sufficient current textbooks and other instructional materials available to support instruction in core subjects and to meet the needs of teachers and students.	✓		4-18
10. The district has sufficient school library or media centers to support instruction.	✓		4-19
11. The district utilizes instructional technology in the classroom to enhance curriculum and improve student achievement.	✓		4-21
12. The district provides necessary support services (guidance counseling, psychological, social work and health) to meet student needs and to ensure students are able to learn.	✓		4-21

Best Practices

Is the District Using Best Practices?

<u>ADMINISTRATIVE AND INSTRUCTIONAL TECHNOLOGY</u>	YES	NO	PAGE
1. The district has a comprehensive technology plan that provides direction for administrative and instructional technology decision making.		✓	5-7
2. The district acquires technology in a cost-effective manner that will best meet its instructional and administrative needs.	✓		5-10
3. District and school-based staff receive professional development training for all technologies used in the district.	✓		5-11
4. The district provides timely and cost-effective technical support that enables educators and district staff to successfully implement technology in the workplace.		✓	5-13
5. The district maintains a dependable, standards-based infrastructure employing strategies that cost-effectively maximize network and Internet access and performance.		✓	5-15
6. The district uses technology to improve communication.	✓		5-17
7. The district has written policies that apply safe, ethical, and appropriate use practices that comply with legal and professional standards.	✓		5-18
8. The district has established general controls in the areas of access, systems development and maintenance, documentation, operations, and physical security to promote the proper functioning of the information systems department.	✓		5-19
9. The information needs of administrative and instructional personnel are met by applying appropriate project management techniques to define, schedule, track and evaluate purchasing, developing, and the timing of delivering IT products and services requested.	✓		5-19

<u>PERSONNEL SYSTEMS AND BENEFITS</u>	YES	NO	PAGE
1. The district efficiently and effectively recruits and hires qualified instructional and non-instructional personnel.	✓		6-4
2. To the extent possible given factors outside the district’s control, the district works to maintain a reasonably stable work force and a satisfying work environment by addressing factors that contribute to increased turnover or low employee morale.		✓	6-5
3. The district provides a comprehensive staff development program to improve student achievement and to achieve and maintain high levels of productivity and employee performance among non-instructional, instructional, and administrative employees.		✓	6-6
4. The district’s system for formally evaluating employees improves and rewards excellent performance and productivity, and identifies and addresses performance that does not meet the district’s expectations for the employee.	✓		6-8
5. The district ensures that employees who repeatedly fail to meet the district’s performance expectations, or whose behavior or job performance is potentially harmful to students, are promptly removed from contact with students, and that the appropriate steps are taken to terminate the person’s employment.	✓		6-8
6. The district has efficient and cost-effective system for managing absenteeism and the use of substitute teachers and other substitute personnel.	✓		6-8
7. The district maintains personnel records in an efficient and readily accessible manner.	✓		6-9
8. The district uses cost-containment practices for its Workers’ Compensation Program.	✓		6-9
9. The district uses cost-containment practices for its employee benefits programs, including health insurance, dental insurance, life insurance, disability insurance, and retirement.	✓		6-10
10. The district’s human resource program is managed effectively and efficiently.	✓		6-10

Best Practices	Is the District Using Best Practices?		
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<u>PERSONNEL SYSTEMS AND BENEFITS</u>	YES	NO	PAGE
11. For classes of employees that are unionized, the district maintains an effective collective bargaining process.	✓		6-11

<u>FACILITIES CONSTRUCTION</u>	YES	NO	PAGE
1. The district has effective long-range planning processes.		✓	7-8
2. When developing the annual five-year facilities work plan the district evaluates alternatives to minimize the need for new construction.	✓		7-9
3. The five-year facilities work plan establishes budgetary plans and priorities.		✓	7-10
4. The school board ensures responsiveness to the community through open communication about the construction program and the five-year facilities work plan.	✓		7-12
5. The district has an effective site selection process based on expected growth patterns.	N/A		7-12
6. The board considers the most economical and practical sites for current and anticipated needs, including such factors as need to exercise eminent domain, obstacles to development, and consideration of agreements with adjoining counties.	✓		7-12
7. Funds collected for school projects were raised appropriately.	✓		7-13
8. The district approves and uses construction funds only after determining that the project(s) are cost-efficient and in compliance with the lawfully designated purpose of the funds and the district's five-year facilities work plan.	✓		7-14
9. The district develops thorough descriptions and educational specifications for each construction project.	✓		7-15
10. The architectural design fulfills the building specification needs as determined by the district.	✓		7-16
11. New construction, remodeling, and renovations incorporate effective safety features.	✓		7-16
12. The district minimizes construction and maintenance and operations costs through the use of cost-effective designs, prototype school designs, and frugal construction practices.	✓		7-17
13. The district has effective management processes for construction projects.	✓		7-17
14. District planning provides realistic time frames for implementation that are coordinated with the opening of schools.	✓		7-18
15. All projects started after March 1, 2002, comply with the Florida Building Code.	✓		7-19
16. The district requires appropriate inspection of all school construction projects.	✓		7-19
17. The district retains appropriate professionals to assist in facility planning, design, and construction.	✓		7-19
18. The district follows generally accepted and legal contracting practices to control costs.	✓		7-20
19. The district minimizes changes to facilities plans after final working drawings are initiated in order to control project costs.	✓		7-20
20. The architect recommends payment based on the percentage of work completed. A percentage of the contract is withheld pending completion of the project.	✓		7-21
21. The district conducts a comprehensive orientation to the new facility prior to its use so that users better understand the building design and function.	✓		7-22

Best Practices	Is the District Using Best Practices?
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FACILITIES CONSTRUCTION	YES	NO	PAGE
22. The district conducts comprehensive building evaluations at the end of the first year of operation and regularly during the next three to five years to collect information about building operation and performance.	N/A		7-23
23. The district has established and implemented accountability mechanisms to ensure the performance, efficiency, and effectiveness of the construction program.	N/A		7-23
24. The district regularly evaluates facilities construction operations based on established benchmarks and implements improvements to maximize efficiency and effectiveness.	N/A		7-24

FACILITIES MAINTENANCE	YES	NO	PAGE
1. The district’s maintenance and operations department has a mission statement and goals and objectives that are established in writing.	✓		8-5
2. The district has established and implemented accountability mechanisms to ensure the performance and efficiency of the maintenance and operations program.		✓	8-6
3. The district obtains and uses customer feedback to identify and implement program improvements.	✓		8-8
4. The district has established procedures and staff performance standards to ensure efficient operations.		✓	8-9
5. The department maintains educational and district support facilities in a condition that enhances student learning and facilitates employee productivity.	✓		8-11
6. The district regularly reviews the organizational structure of the maintenance and operations program to minimize administrative layers and assure adequate supervision and staffing levels.	✓		8-11
7. Complete job descriptions and appropriate hiring and retention practices ensure that the maintenance and operations department has qualified staff.	✓		8-13
8. The district provides a staff development program that includes appropriate training for maintenance and operations staff to enhance worker job satisfaction, efficiency, and safety.		✓	8-14
9. The administration has developed an annual budget with spending limits that comply with the lawful funding for each category of facilities maintenance and operations.	✓		8-15
10. The district accurately projects cost estimates of major maintenance projects.	✓		8-16
11. The board maintains a maintenance reserve fund to handle one-time expenditures necessary to support maintenance and operations.	✓		8-16
12. The district minimizes equipment costs through purchasing practices.	✓		8-16
13. The district provides maintenance and operations department staff the tools and equipment required to accomplish their assigned tasks.	✓		8-17
14. The district uses proactive maintenance practices to reduce maintenance costs.	✓		8-18
15. The maintenance and operations department identifies and implements strategies to contain energy costs.	✓		8-18
16. The district has an energy management system in place, and the system is maintained at original specifications for maximum effectiveness.	✓		8-20
17. District personnel regularly review maintenance and operation’s costs and services and evaluate the potential for outside contracting and privatization.	✓		8-20
18. A computerized control and tracking system is used to accurately track work orders and inventory.	✓		8-21

Best Practices

Is the District Using Best Practices?

<u>FACILITIES MAINTENANCE</u>	YES	NO	PAGE
19. The maintenance and operations department has a system for prioritizing maintenance needs uniformly throughout the district.	✓		8-22
20. District policies and procedures clearly address the health and safety conditions of facilities.	✓		8-22
21. The school district complies with federal and state regulatory mandates regarding facility health and safety conditions.		✓	8-23
22. The district is aware of and prepared for the permitting and inspection requirements of the Florida Building Code.	✓		8-24

<u>STUDENT TRANSPORTATION</u>	YES	NO	PAGE
1. The district coordinates long-term planning and budgeting for student transportation within the context of district and community planning.	✓		9-6
2. The district provides regular, accurate, and timely counts to the Florida Department of Education of the number of students transported as part of the Florida Education Finance Program.	✓		9-6
3. The transportation office plans, reviews, and establishes bus routes and stops to provide cost-efficient student transportation services for all students who qualify for transportation.	✓		9-7
4. The organizational structure and staffing levels of the district's transportation program minimizes administrative layers and processes.	✓		9-8
5. The district maintains an effective staffing level in the vehicle maintenance area and provides support for vehicle maintenance staff to develop its skills.	✓		9-9
6. The district effectively and efficiently recruits and retains the bus drivers and attendants it needs.	✓		9-10
7. The district trains, supervises, and assists bus drivers to enable them to meet bus-driving standards and maintain acceptable student discipline on the bus.	✓		9-11
8. The school district has a process to ensure that sufficient vehicles are acquired economically and will be available to meet the district's current and future transportation needs.	✓		9-12
9. The district provides timely routine servicing for buses and other district vehicles, as well as prompt response for breakdowns and other unforeseen contingencies.	✓		9-12
10. The district ensures that fuel purchases are cost-effective and that school buses and other vehicles are efficiently supplied with fuel.	✓		9-15
11. The district maintains facilities that are conveniently situated to provide sufficient and secure support for vehicle maintenance and other transportation functions.	✓		9-15
12. The district maintains an inventory of parts, supplies, and equipment needed to support transportation functions that balances the concerns of immediate need and inventory costs.	✓		9-16
13. The district ensures that all regular school bus routes and activity trips operate in accordance with established routines, and any unexpected contingencies affecting vehicle operations are handled safely and promptly.	✓		9-17
14. The district provides efficient transportation services for exceptional students in a coordinated fashion that minimizes hardships to students.	✓		9-18
15. The district ensures that staff acts promptly and appropriately in response to any accidents or breakdowns	✓		9-19

Best Practices	Is the District Using Best Practices?
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STUDENT TRANSPORTATION	YES	NO	PAGE
16. The district ensures that appropriate student behavior is maintained on the bus with students being held accountable for financial consequences of misbehavior related to transportation.	✓		9-20
17. The district provides appropriate technological and computer support for transportation functions and operations.		✓	9-21
18. The district monitors the fiscal condition of transportation functions by regularly analyzing expenditures and reviewing them against the budget.	✓		9-22
19. The district has reviewed the prospect for privatizing transportation functions, as a whole or in part.	✓		9-23
20. The district has established an accountability system for transportation, and it regularly tracks and makes public reports on its performance in comparison with established benchmarks.		✓	9-23

FOOD SERVICE OPERATIONS	YES	NO	PAGE
1. The program has developed strategic or operational plans that are consistent with district plans, the program budget, and approved by the district.		✓	10-7
2. The district and program are organized with clear lines of responsibility and in a manner that provides the food service program sufficient authority to succeed.	✓		10-8
3. Program management has developed training designed to meet basic program needs as well as improve food services, both based on a needs assessment.		✓	10-10
4. Program management has developed comprehensive procedures manuals that are kept current.		✓	10-11
5. The district performs sound cash and account management.		✓	10-12
6. District and program management optimizes its financial opportunities.	✓		10-13
7. Food service program management has developed comprehensive performance and cost-efficiency measures that provide management with information to evaluate program performance and better manage operations.		✓	10-15
8. At least annually, the program inspects and evaluates its operational components and the system as a whole, and then takes action to initiate needed change.	✓		10-16
9. District and program administrators effectively manage costs of the food services program and use performance measures, benchmarks, and budgets on a regular basis to evaluate performance and use the analysis for action or change.		✓	10-17
10. The food service program and district complies with federal state and district policy.	✓		10-18
11. The district conducts activities to ensures that customer needs are met and acts to improve services and food quality where needed.	✓		10-18

COST CONTROL SYSTEMS	YES	NO	PAGE
1. The district periodically analyzes the structure and staffing of its financial services organization.	✓		11-8
2. Management has developed and distributed written procedures for critical accounting processes and promotes ethical financial management practices.		✓	11-8
3. The district has adequate financial information systems that provide useful, timely, and accurate information.	✓		11-9
4. District financial staff analyzes significant expenditure processes to ensure they are appropriately controlled.	✓		11-10

Best Practices	Is the District Using Best Practices?
-----------------------	--

<i>COST CONTROL SYSTEMS</i>	YES	NO	PAGE
5. The district has established adequate internal controls.	✓		11-11
6. Management proactively responds to identified internal control weaknesses and takes immediate steps to correct the weaknesses.	✓		11-11
7. The district produces an annual budget that is tied to the strategic plan and provides useful and understandable information to users.		✓	11-11
8. Management analyzes strategic plans for measurable objectives or measurable results.	✓		11-12
9. The district ensures that it receives an annual external audit and uses the audit to improve its operations.	✓		11-12
10. The district has an effective internal audit function and uses the audits to improve its operations.		✓	11-13
11. The district ensures that audits of internal funds and discretely presented component units (foundations and charter schools) are performed timely.	✓		11-14
12. The district periodically reviews cash management activities, banking relationships, investment performance, and considers alternatives.	✓		11-14
13. The district has established written policies and procedures and periodically updates them to provide for effective management of capital assets.	✓		11-15
14. The district ensures significant capital outlay purchases meet strategic plan objectives.	✓		11-16
15. The district has established written policies and procedures and periodically updates them to provide for effective debt management.	✓		11-16
16. The district ensures that significant debt financings meet strategic plan objectives.	✓		11-16
17. The district has established written policies and procedures and periodically updates them to provide for effective risk management	✓		11-17
18. District staff periodically monitors the district’s compliance with various laws and regulations related to risk management.	✓		11-17
19. The district prepares appropriate written cost and benefit analyses for insurance coverage.	✓		11-18
20. The district has established written policies and procedures to take maximum advantage of competitive bidding, volume discounts, and special pricing agreements.	✓		11-18
21. The district has established written policies and procedures and periodically updates them to provide for effective management of inventories.	✓		11-19
22. The district periodically evaluates the warehousing function to determine its cost-effectiveness.	✓		11-19

OPPAGA provides objective, independent, professional analyses of state policies and services to assist the Florida Legislature in decision making, to ensure government accountability, and to recommend the best use of public resources. This project was conducted in accordance with applicable evaluation standards. Copies of this report in print or alternate accessible format may be obtained by telephone (850/488-0021 or 800/531-2477), by FAX (850/487-3804), in person, or by mail (OPPAGA Report Production, Claude Pepper Building, Room 312, 111 W. Madison St., Tallahassee, FL 32399-1475).

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1 Introduction

Overview

The 2001 Florida Legislature passed the Sharpening the Pencil Act to improve school district management and use of resources and identify cost savings. The act requires each school district to undergo a Best Financial Management Review once every five years, and provides a review schedule.

The best practices are designed to encourage school districts to

1. use performance and cost-efficiency measures to evaluate programs;
2. use appropriate benchmarks based on comparable school districts, government agencies, and industry standards;
3. identify potential cost savings through privatization and alternative service delivery; and
4. link financial planning and budgeting to district priorities, including student performance.

The Florida Legislature's Office of Program Policy Analysis and Government Accountability (OPPAGA) and the Auditor General developed the Best Practices, which were adopted by the Commissioner of Education's office. Under these reviews, OPPAGA and the Auditor General examine school district operations to determine whether districts are using the best practices to evaluate programs, assess operations and performance, identify cost savings, and link financial planning and budgeting to district policies. As illustrated in Exhibit 1-1, the practices include 10 review areas.

Exhibit 1-1 Best Financial Management Practices Review Areas

Management Structures	Facilities Construction
Performance Accountability Systems	Facilities Maintenance
Educational Service Delivery	Student Transportation
Administrative and Instructional Technology	Food Service Operations
Personnel Systems and Benefits	Cost Control Systems

Districts found to be using the Best Financial Management Practices will be awarded a Seal of Best Financial Management by the State Board of Education. Districts that are found not to be using the practices will be provided a detailed two-year action plan for achieving compliance. The district school board must vote whether or not to implement this action plan.

Methodology

OPPAGA and the Auditor General used a variety of methods to collect information about the district's use of the Best Financial Management Practices. The evaluation team made several site visits to the Wakulla County School District and public schools. The evaluators interviewed district administrators and personnel, held two public forums, conducted focus groups with principals and teachers, and attended school board and School Advisory Committee meetings. Evaluators also gathered and reviewed many program documents, district financial data, data on program activities, and data on student performance.

To put Wakulla's programs and activities in context with other Florida school districts, OPPAGA and the Auditor General gathered information from five peer districts around the state: Baker, Flagler, Gilchrist, Monroe, and Nassau. The peer districts were selected based on their similarities across a number of categories, including the size of the student population and demographic information.

County Profile

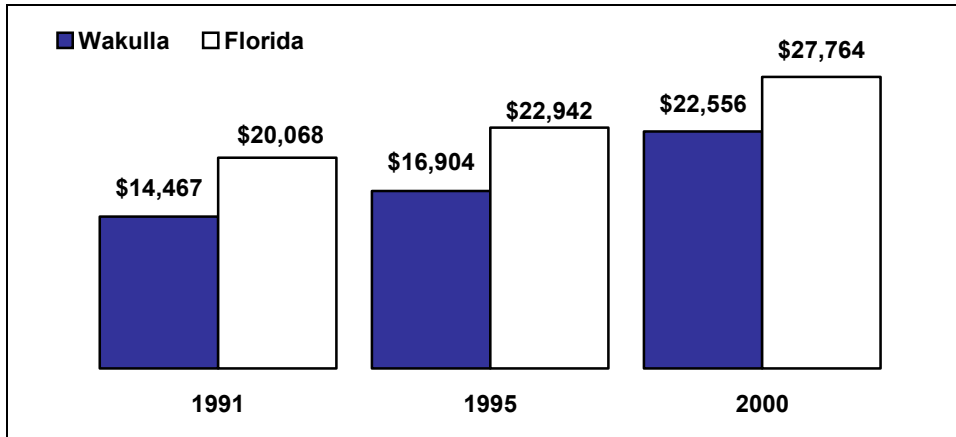
As of July 1, 2001, the U.S. Census Bureau estimated that the total population of Wakulla County was 24,761. The county's population increased by 61% between 1990 and 2000, which was faster than the state's growth rate of 23.5% during that same time period. The entire population of the county lives in unincorporated areas. The major population centers include Crawfordville (the county seat), St. Marks, Sopchoppy, and Panacea.

Of the county's population, 98.8% consider themselves to be one race, while the remaining 1.2% consider themselves multi-racial. The largest proportion of the population is white, with persons of Hispanic or Latino origin comprising 1.9% of the population, a fraction of the statewide figure of 16.8%. In addition, 11.5% of the county's residents are black or African American, which is similar to the statewide figure of 14.6%. These percentages are similar to the racial/ethnic composition of the student population.

A significant percentage of Wakulla County's population (22.4%) is of school age (5 to 19 years old) while an additional 5.9% are less than five years old. By contrast, 10.3% of the county's population is 65 years old or older. Approximately 78.4% of the county's residents aged 25 years or older are high school graduates, while 15.7% have graduated from college. These percentages are lower than the statewide figures of 79.9% and 22.3%, respectively. This means that the level of educational attainment in Wakulla County is slightly lower than it is across the state.

Wakulla County's per capita income in 2000 was \$22,556, which was \$5,208 below the state average. As shown in Exhibit 1-2, the per capita income of Wakulla County residents has been consistently lower than the per capita income of the state as a whole. This can affect the school district's Workforce Development Education Performance Funding.

**Exhibit 1-2
Per Capita Income of Wakulla County Residents
Was \$5,208 Below the State Average in 2000**



Source: Florida Research and Economic Database, 2002.

While 11.3% of the county’s residents live below the poverty level, a larger percentage of the county’s children (17.8%) live below the poverty level. These figures are lower than for the state as a whole. This corresponds with the relatively lower percentage of school children that are eligible for a free or reduced price lunch.

The unemployment rate in Wakulla County has been slightly lower than the state’s rate for the past five years. This suggests that students who graduate from high school in Wakulla County should not have more difficulty finding employment than graduates in other parts of the state. Wakulla County has a civilian workforce of 12,308 people. The county’s primary sources of employment include the service industries related to retail trade, timber, agriculture and local government. The major employers of the school district have an influence on the workforce development programs offered by the district.

School District Profile

The district operates 10 schools, as shown in Exhibit 1-3.

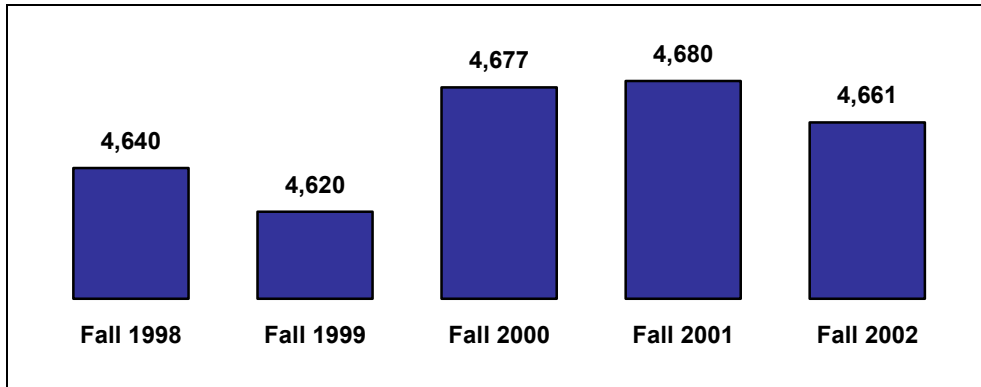
**Exhibit 1-3
Wakulla County Operates 10 Schools**

Number and Type of School		
3 - Elementary Schools	3 - Other Types of Schools	1 - Charter Schools
2 - Middle Schools	0 - Vocational Schools	0 - Exceptional Student Education Schools
1 - High Schools	0 - Adult Schools	0 - Juvenile Justice Facility Schools

Source: Florida Department of Education (2001-02).

With 4,661 students in fall 2002, the Wakulla County School District is the fiftieth largest school district in the state. The student population growth has fluctuated between fall 1998 and fall 2002, for a total net increase of less than 1%, as shown in Exhibit 1-4. This rate was much smaller than the 8.71% increase in enrollment across the state.

Exhibit 1-4
Enrollment in Wakulla Has Fluctuated Over the Past Five Years



Source: Florida Department of Education (2000-01).

The Wakulla County School District expended \$40.14 million for the 2001-02 fiscal year. The district receives revenues from federal, state, and local sources. Most of the revenue that the district receives from the state is generated through the Florida Education Finance Program (FEFP). The FEFP takes into consideration a number of factors in distributing funding to Florida's 67 school districts, such as varying local property tax bases, education program costs, costs of living, and costs for equivalent programs due to the sparsity and dispersion of the student population. This funding source, established by the Legislature, annually prescribes state revenues for education as well as the level of *ad valorem* taxes (property taxes) that can be levied by each school district in the state. It also includes some restricted funding provided through categorical programs, through which the Legislature funds specific programs such as instructional materials or student transportation. Exhibit 1-5 describes the district's revenue, expenditures, and fund balances for the 2001-02 fiscal year.

**Exhibit 1-5
District Funds Include Federal, State, and Local Sources
and Expenditures Are Primarily Related to Instruction**

Revenues and Expenditures		Total (Millions)
Revenues		
	Federal Direct	\$0.05
	Federal Through State	2.83
	State	30.26
	Local	6.71
	Total Revenues	\$39.85
Expenditures		
	Instruction	\$15.35
	Pupil Personnel Services	1.60
	Instructional Media Services	0.39
	Instruction and Curriculum Development Services	0.85
	Instructional Staff Training	0.08
	Board of Education	0.18
	General Administration	0.38
	School Administration	1.23
	Facilities Acquisition and Construction	1.18
	Fiscal Services	0.39
	Food Services	1.42
	Central Services	0.25
	Pupil Transportation Services	1.88
	Operation of Plant	2.46
	Maintenance of Plant	0.74
	Community Services	0
	Fixed Capital Outlay:	
	Facilities Acquisition and Construction	8.60
	Other Capital Outlay	.89
	Debt Service:	
	Principal	1.82
	Interest and Fiscal Charges	0.44
	Total Expenditures	\$40.13
Excess (Deficiency) of Revenue Over Expenditure		\$- 0.28
Other financing sources:	Operating Transfers In	\$2.69
	PECO Special Facilities Advance	3.18
	Insurance Loss Recoveries	0.02
	Operating Transfers Out	-2.69
Total Other Financing Sources		3.20
Net Change in Fund Balance		2.92
Fund Balances, July 1, 2001		5.27
Decrease in Inventory Reserve		-.01
Fund Balances, June 30, 2002		\$ 8.18

Source: Florida Auditor General Annual Audit, Ending Fiscal Year 2002.

Introduction

As Exhibit 1-6 illustrates, the percentage of administrators and instructional staff are similar in the Wakulla County School District to those districts used for comparison. Exhibit 1-7 illustrates the actual numbers of administrators, instructional personnel, and support positions in the district.

**Exhibit 1-6
Staffing Ratios Fall in the Middle for All Comparisons**

School District	Staff Ratios					
	Administrators to Classroom Teachers	Administrators to Total Instructional Staff	Administrators to Total Staff	Classroom Teachers to Students ¹	Teacher Aides to Classroom Teachers	Guidance to Students
Baker	1: 9.28	1: 10.28	1: 20.4	1: 19.35	1: 4.07	1: 498.88
Flagler	1: 9.29	1: 10.31	1: 22	1: 16.38	1: 4.85	1: 550.76
Gilchrist	1: 7.95	1: 8.9	1: 17.5	1: 16.78	1: 3.69	1: 444.83
Monroe	1: 10.94	1: 12.15	1: 26.07	1: 16.28	1: 2.83	1: 617.6
Nassau	1: 13.11	1: 14.38	1: 28.92	1: 18.94	1: 4.14	1: 474.59
Wakulla	1: 9.51	1: 10.37	1: 21.44	1: 18.24	1: 3.38	1: 586
State	1: 14.45	1: 16.2	1: 29.64	1: 18.26	1: 4.28	1: 455.37

¹ This is not the same as average classroom size. This ratio is calculated by DOE by numbers reported through the EE0-5 survey of salaries in districts. The classroom teacher ratio includes all staff paid under the instructional salary schedule, and some of these positions may actually be administrative positions. The OPPAGA team is trying to produce more appropriate ratios at the time of this draft.

Source: Florida Department of Education, Profiles of Florida School Districts, 2000-01.

**Exhibit 1-7
Wakulla County School District Employed 579 Staff in Year 2001-02**

Full-Time Employees	Number	Percentage
Administrators	27	4.6%
Instructional	280	48.4%
Support	272	47.0%
Total	579	100.0%

Source: Profiles of Florida School Districts (2001-02).

The Wakulla County School District faces a number of distinct challenges. For example, the district has a rural population that is distributed throughout the district in challenging feeder patterns. In addition, the district is experiencing a unique demographic shift in which the overall county population is increasing, but student enrollment is constant or decreasing. Many of the challenges and advantages faced by this district will be discussed throughout this review.

2 Management Structures

Summary

The Wakulla County School District is using 12 of 14 of the Best Practices in Management Structures. To meet the remaining best practice standards, the district needs to update and improve its policies and procedures and expedite elements of its planned administrative reorganization.

Background

The Wakulla County School District's management structure includes an elected superintendent and an elected five-member school board. The board members are elected at-large for four-year terms and represent specific districts within the county. Two members are elected at the time of the presidential general election, and three are elected at the time of the gubernatorial general election.

The district has an experienced board, with all but one member serving in at least their second term. The newest member was elected for his first term in 2000, and three members were recently reelected during the 2002 primary elections. Exhibit 2-1 shows the length of time board members have served.

Exhibit 2-1

Most Board Members Are Serving in Their Second or Third Term

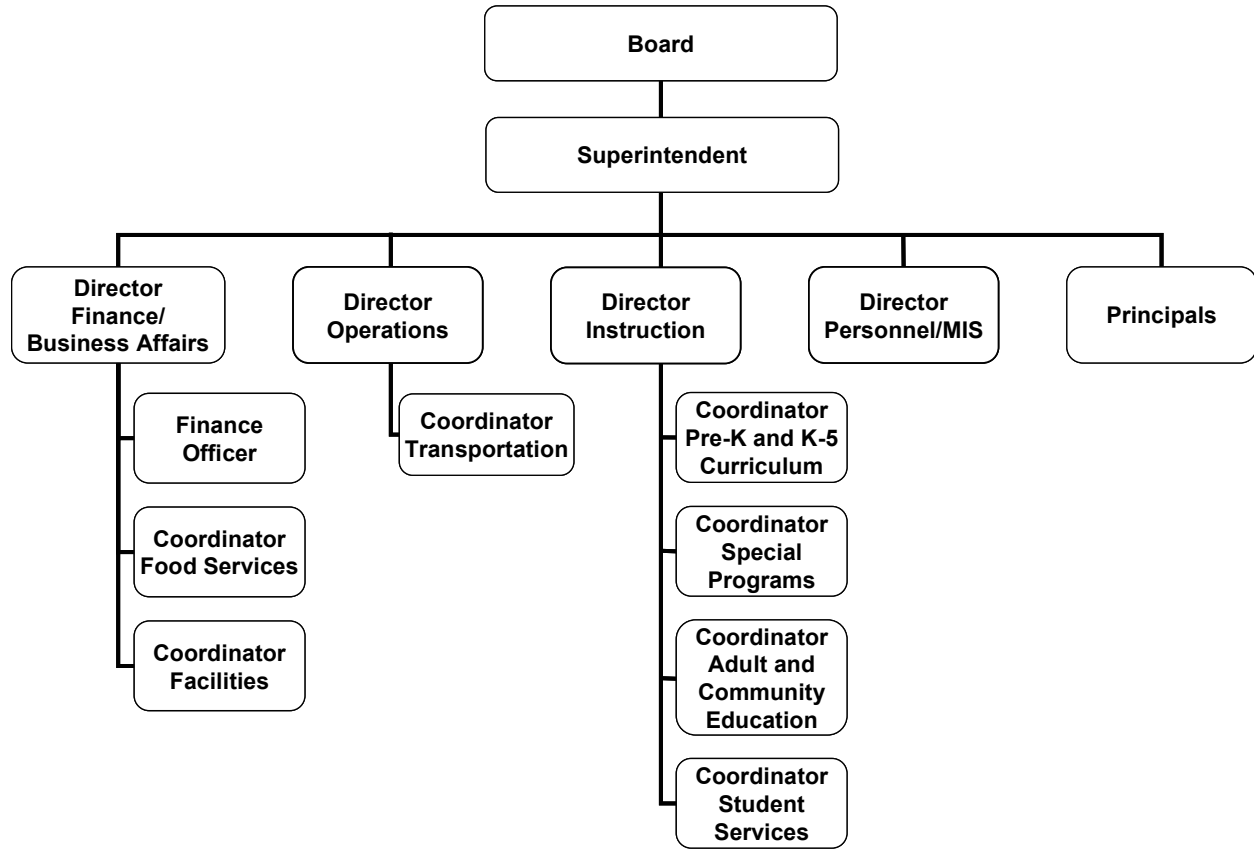
Board Member	Tenure
Mike Scott	First elected in 1996, reelected 2000
Becky Cook	First elected in 1994, reelected in 2002
Jerry Evans	First elected in 1994, reelected in 2002
Ray Gray (Chair)	First elected in 1998, reelected in 2002
Greg Thomas	Elected for first term in 2000

Source: Wakulla County School District.

The current superintendent was appointed by the Governor in 1995 due to the death of the former superintendent and was subsequently elected to the position in 1998 and re-elected in 2002. He is a native of the district and previously served as a teacher before being promoted to the principal of Shadeville Elementary School and later, Wakulla High School. The superintendent holds a master's degree in education and certifications from the Florida Superintendent Special Certification Program and the Chief Executive Officer Leadership Development Program. The superintendent is also active in state issues and serves as the current president of the Florida Association of District School Superintendents (FADSS).

The superintendent is the chief executive and administrative officer of the board and, as such, is responsible for organizing the district’s administration. Exhibit 2-2 illustrates the current district-level administrative structure. The district’s school-level administration is limited to the principals and assistant principals of the district’s three elementary schools (K-5 grade), two middle schools (6-8 grade), and one high school (9-12 grade).

Exhibit 2-2
The Wakulla County School District’s Organizational Structure Is Hierarchical



Source: Wakulla County School District.

In addition to the activities conducted by the persons in Exhibit 2-2, the Wakulla County School District uses many of the services offered by the Panhandle Area Educational Consortium (PAEC) to supplement or replace some administrative activities. PAEC is an educational consortium of 13 member and 8 participating school districts located across Florida’s panhandle.¹ The consortium’s board of directors is composed of the superintendent from each member district and day-to-day administration is managed by an executive director. The board, in consultation with PAEC administrators, selects which services will be provided by the consortium. The consortium attempts to provide certain administrative services in a way that maximizes economies of scale, which reduces the cost of these services compared to the expense that would occur if each individual district conducted the activity using internal staff. PAEC provides more than 20 administrative services including cooperative purchasing; risk management; data processing and Management Information Systems (MIS); professional development; grant procurement and coordination; and strategic planning assistance. Each school district has the option of participating in any

¹ Member districts are those that fall below 10,000 students and have been invited to join the consortium by the board. Participating districts are larger districts which may access PAEC services for a fee. Participating districts do not have a voting right on the board.

or all of the services or programs. Member districts receive most of these services at little or no charge (the state provides funding that is significantly subsidized by federal, state, and private grants), while participating districts pay fees for services.

Notable Activities

The district obtained Master Board training that assisted its development of a strategic plan in 2002. This is the first strategic plan developed in the district in several years. The board directly attributes its strong professional relationship to this training. The district also has accomplished a high level of student performance with relatively small resources compared to some of its peers. In general, the district appears to have strong leadership and utilizes a cohesive, team-oriented approach to delivering educational services to the citizens of Wakulla County.

The district recently completed an Organization and Management Review conducted by the Florida Association of District School Superintendents (FADSS). Among its services, the association offers districts the use of peer reviewers (superintendents and subject matter specialist from other districts) to evaluate district administrative functions. The Wakulla County School District completed a FADSS review in April 2002. The FADSS review identified many of the same issues we found during our examination, and we have concurred with a number of recommendations contained in the FADSS report.

Conclusion and Recommendations

Summary of Conclusions for Management Structures Best Practices

Practice Area	Best Practice	Using Best Practice?	Page No.
Board and Superintendent Roles and Responsibilities	1. The roles and responsibilities of the board and superintendent have been clearly delineated, and board members and the superintendent have policies to ensure that they have effective working relationships.	Yes	2-5
	2. The board and superintendent have procedures to ensure that board meetings are efficient and effective.	Yes	2-6
	3. The board and superintendent have established written policies and procedures that are routinely updated to ensure that they are relevant and complete.	No	2-7
	4. The district routinely obtains legal services to advise it about policy and reduce the risk of lawsuits. It also takes steps to ensure that its legal costs are reasonable.	Yes	2-8
Organization, Staffing and Resource Allocation	5. The district's organizational structure has clearly defined units and lines of authority that minimize administrative costs.	No	2-9
	6. The district periodically reviews its administrative staffing and makes changes to eliminate unnecessary positions and improve operating efficiency.	Yes	2-12
	7. The superintendent and school board exercise effective oversight of the district's financial resources.	Yes	2-13
	8. The district has clearly assigned school principals the authority they need to effectively manage their schools while adhering to districtwide policies and procedures.	Yes	2-13
Planning and Budgeting	9. The district has a multi-year strategic plan with annual goals and measurable objectives based on identified needs, projected enrollment, and revenues.	Yes	2-14
	10. The district has a system to accurately project enrollment.	Yes	2-16
	11. The district links its financial plans and budgets to its annual priorities in the strategic plan and its goals and objectives; and district resources are focused towards achieving those goals and objectives.	Yes	2-17
	12. When necessary, the district considers options to increase revenue.	Yes	2-17
Community Involvement	13. The district actively involves parents and guardians in the district's decision making and activities.	Yes	2-18
	14. The district actively involves business partners and community organizations in the district's decision making and activities.	Yes	2-18

BOARD AND SUPERINTENDENT ROLES AND RESPONSIBILITIES

Best Practice 1: Using

The roles and responsibilities of the board and superintendent have been clearly delineated, and board members and the superintendent have policies to ensure that they have effective working relationships. However, these relationships could be enhanced.

To be effective, school districts must have a constructive, trusting relationship between their school boards and superintendents. This relationship is jeopardized most often when the parties do not understand or fail to adhere to their distinct roles in the educational process. In Florida, unlike most other states, many superintendents are elected rather than appointed by the school boards. This has the potential to further undermine effective working relationships particularly when the school board and superintendent have substantially different philosophies and opinions on key issues. Thus, districts should have mechanisms in place to maintain a distinct separation of roles and responsibilities between the school board and superintendent. In the most simple of terms, the school board should be the policymaking entity in the district, and the superintendent should have the primary responsibility for implementing these policies during the course of his/her daily administration of the district. School board members should not be directing daily operations and should address operational concerns through the superintendent. The superintendent should not make broad, districtwide policies without the approval of the board. A district may use both formal and informal mechanisms to ensure that each entity adheres to its proper roles and responsibilities, including some method of evaluating current working relationships. At a minimum, the district (regardless of size) should have policies in place that comply with state statutes regarding these roles and responsibilities.

The Wakulla County School Board policies 2.20 and 3.20 address these issues. The policies are clear and designate the board as the policymaking entity and the superintendent as the chief administrator.² The board and superintendent utilize several formal and informal mechanisms to ensure these policies are adhered to by all parties. The most important mechanism used by the district is the substantial, ongoing training that the board has pursued over the past few years. New board members receive training through the Florida School Board Association (FSBA), local training on financial and budgetary information is provided by the district's director of finance/business services, and the board completed Master Board training in June 2002. All board members gave very high marks to the Master Board training and believe that the training enabled the district to undertake strategic planning and linking goals and objectives to its financial plans. In general, the board and superintendent have a strong, positive working relationship.

Although the district meets this best practice, it could enhance its operations by developing a method for periodically examining progress towards district goals as well as their own interaction. As both the board and the superintendent are elected by the public, the outcome of elections provides feedback on how well they are performing. However, there is benefit for the school board and superintendent to examine their interactions and progress toward accomplishing the district's priority goals and objectives. This could be done through a workshop or retreat, which would help the school board and superintendent assess whether they are using the skills obtained through the Master Board training as well as progress towards the district's strategic plan. An annual review can provide the board and superintendent with an opportunity to address any concerns before they become problematic.

² The superintendent is an elected position in this district.

We recommend that board and superintendent annually examine board meeting efficiency, decision-making efficiency, and the board’s role in helping the district accomplish its major goals and objectives in the strategic plan. This could be accomplished in a public workshop or other meeting.

Best Practice 2: Using

The board and superintendent have procedures to ensure that board meetings are efficient and effective, but the meeting materials and agenda planning could be enhanced.

The primary goal of all school board meetings should be to come to a decision on the majority of policy issues presented during a particular meeting. To meet this best practice the school board and superintendent should have formal and informal mechanisms in place to ensure that board meetings run efficiently and effectively, and to ensure all policy discussions and decisions are open and accessible to the public. If board meetings consistently last longer than the time allotted, it is usually a telling sign that appropriate mechanisms are not in place, or are ineffective. Board members should not have to ask staff frequently for more information on agenda items, or ask for clarifications of the materials provided. More importantly, regardless of how well board meetings are run, board members and the superintendent should ensure that meetings are accessible and open to the public at large. For example, meetings should be located in large population concentrations at times that are not in conflict with the work hours of the majority of the public (e.g., board meetings should usually begin after 6 p.m.). If possible, board meeting should be broadcast live, or taped for later broadcast, on local public access television channels.

The Wakulla County School District has appropriate policies and procedures to ensure effective and efficient board meetings. Board policies specify meeting times and locations as well as appropriate conduct for board members when discussing issues. Board meetings are at a time and location appropriate to allow access by the general population in the county. Board meetings are scheduled for the third Monday of each month in Crawfordville, and generally begin at 5:30 pm. All board members report that they receive their meeting packets at least one week prior to their meeting. They all agree that this provides ample time to review and understand the issues they will be addressing at the regular meeting, and they all feel that they are appropriately prepared to discuss the issues at that time. Board agendas provide sufficient time for board members to give due consideration of issues brought before them. In general, board meetings last from one to five hours depending on the number of items on the agenda and the types of issues being discussed (e.g., policy issues, grievances, expulsions, employee/student recognition). The more lengthy board meetings are usually the result of the number of issues on the agenda and do not appear to be the result of conflict or the inability of the board to reach consensus.

Although the district meets this best practice, there is one area in which the district could enhance its operations. The district should maintain a master calendar for planning board and district work. Agendas are developed by reviewing the board agendas and minutes from the corresponding meeting a year earlier. Any new items are added on an as-needed basis. This seems to work well at the current time, but if the person who develops the agendas using this system leaves the district unexpectedly or retires, this could create significant problems. Without a systematic method of scheduling the board’s work, the district may be putting itself at risk for not meeting critical compliance deadlines (e.g., publishing proposed millage rates for the coming year). One solution is for the board and the superintendent to consider the adoption of a basic master calendar, which is used by other districts such as the St. Lucie County School District.

We recommend that district staff develops a master planning calendar in consultation with the board.

Best Practice 3: Not Using

The board and superintendent have established written districtwide policies, but formal procedures for routine operations do not exist. This is of significant concern because the district is losing a large number of district administrators over the next five years.

To meet this best practice, school districts must have relevant and complete policies in order to remain in compliance with federal and state laws. Up-to-date districtwide procedures, when coupled with appropriate policies, ensure that activities are carried out in an efficient and effective manner. Appropriate procedures also ensure that staff and students are treated equally and consistently when applying board policies. The larger the district or the more decentralized its administration, the more important the overarching set of extensive policies and procedures. All districts should have, at minimum, written board policies that are consistent with the *Florida Statutes*. Most districts should also have detailed written policies pertaining to specific areas like pupil progression, transportation, and services for Exceptional Student Education (ESE) populations. Districts also should have procedures to ensure that these policies are implemented consistently within administrative units, grade levels, and among schools. Finally, districtwide policies and procedures should be readily accessible by staff, students and their guardians, and the general public.

The Wakulla County School Board's policies were last reviewed and revised as a whole in 1999, and were updated to be consistent with the school code rewrite in 2003. Since that comprehensive review, individual policies have been updated when necessary to ensure the district is in compliance with changes in federal, state, and local laws. District staff does not have primary responsibility for updating policies that result from changes in state and federal law; instead, the district obtains policy revisions and updates through its affiliation with the Panhandle Area Educational Consortium (PAEC). The consortium, in turn, contracts with a private consulting firm, and statewide professional associations (FSBA and FADSS) to ensure that its member districts receive appropriate policy updates. District staff does have responsibility for developing and updating policies that result from board action.

Although the district has comprehensive and appropriate board policies, it can improve its operations and meet this best practice by addressing the following issue. While the district does have some written districtwide procedures (mostly those required by state law such as the pupil progression plan and the student code of conduct), there are no other formal districtwide or program-level procedures to guide daily operations. In general, districtwide procedures are informal and usually distributed orally during staff and/or principal meetings or through memos from the superintendent. Wakulla is not different from most small school districts in this regard; however, it is a serious concern in Wakulla because the district will lose 18 of its 27 district administrators (including principals) through retirement over the next five years. The loss of these individuals has been consistently identified as one of the most serious issues facing the district at this time. Without appropriate procedures in place, it is likely that there will be a significant loss of institutional history and knowledge through this attrition.

Board members, the superintendent, and senior district administrators are aware of these challenges and are working to address the problem. Specifically, the superintendent has required all administrators to maintain a journal of their daily activities in their positions during the 2002-03 school year. These journals will become proxy procedural manuals that will be provided to incoming administrators. However, during our interviews with these administrators, several stated that they are not maintaining this journal. Reasons given for not keeping the journal include that they are too busy or feel that they do not have to worry about keeping the journal because their retirement is not imminent.

Based on this information, we recommend that the administration identify those areas where the loss of current staff could put the district at the most significant risk of missing state or federal compliance requirements, or could cause a disruption in the provision of critical student services. The administration should develop formal, written procedures for these areas of greatest risk, or the administration could take

additional steps to ensure that each administrator records his or her day-to-day activities in their personal journal.

Action Plan 2-1

We recommend that the district develop written procedures for those activities that would put the district at greatest risk, or the administration should take additional steps to ensure that all administrators are recording their activities in their journals.

Action Needed	Step 1.	The superintendent and district staff should meet and identify those positions and activities that have the greatest risk of causing noncompliance with state or federal requirements, or cause a disruption of critical student services if institutional memory is lost.
	Step 2.	For these areas of greatest risk, the superintendent and district staff should ensure that procedures are being documented, at a minimum, in the individual administrator's daily journal.
	Step 3.	The superintendent should stress the administrator's responsibility for developing and maintaining his or her daily journal.
	Step 4.	The administration should assess the progress of keeping the daily journal during each administrator's annual performance review.
	Step 5.	If the journals do not provide the information necessary to ensure appropriate compliance or could result in a disruption of student services, the board and superintendent should develop formal, written procedures.
	Step 6.	Where written procedures are needed, they should be provided to the board for consideration and approval.

Who Is Responsible	Board, the superintendent, and district staff
Time Frame	December 2003

Source: OPPAGA.

Best Practice 4: Using

The district does obtain legal services as needed to advise it about policy and reduce the risk of lawsuits. It also does takes steps to ensure that its legal costs are reasonable.

To meet this best practice, school boards should have appropriate and responsive legal counsel. Legal services should be comprehensive, providing input on district policies, personnel issues, and advice to ensure that the district complies with federal and state legal requirements. Legal services should support the board, its individual members, the superintendent and district staff. In smaller districts, legal services are more likely to be contracted out, while the largest districts may have several in-house attorneys as well as contracted attorneys. As small districts grow in size, they should periodically evaluate whether hiring a full-time in-house attorney would be more cost-effective for the districts. Regardless of the district's size, legal expenses (including hourly rates, retainer fees, and total annual expenditures) should be evaluated for accuracy and appropriateness.

Wakulla County School Board policies state that the board and staff may seek legal counsel as necessary, although staff may only seek counsel with the approval of the superintendent. In practice, the informal district policy is that the superintendent ultimately decides whether or not to obtain legal counsel in almost all matters, including board business, based on his professional judgment. The superintendent identified the cost of legal services as the primary factor in deciding whether or not to obtain counsel. The superintendent also considers conflict of interest, although this is related primarily to expulsion hearings in which the board must be represented by counsel and the superintendent must contract with a second attorney.³

³ In this situation, the board attorney serves as the "judge" in the proceeding with the board as the "jury," and the superintendent's attorney serves as the prosecution. Outside of litigation, counsel is rarely contacted by board member, the superintendent, or district administrators.

The Wakulla County School Board does not contract with or employ an attorney as part of its staff, but uses local attorneys on an ad hoc basis as determined by the superintendent. These firms include Ausley and McMullen; Cooper, Coppins and Monroe, P.A.; and J. David Holder. Other counsel is obtained through the PAEC which provides the district’s risk management services. This arrangement has minimized the district’s legal expenditures. Over the last two fiscal years, the district has paid \$20,423 (2000-01) and \$16,057 (2001-02) in total legal expenditures, which is substantially below that of its peer districts (see Exhibit 2-3).

**Exhibit 2-3
The Wakulla County School District’s Legal Expenditures Are Lowest Among Its Peers**

District	Number of Students	Type of Service	Retainer	Hourly Rate	Total Cost
Baker	4,490	Contracted	\$200 / board meeting	\$200	\$57,665.27
Gilchrist	2,669	Contracted	\$1,408.67 / month	\$100	\$81,982.63
Monroe	9,266	In house staff	N/A	N/A	\$283,266.05
Nassau	10,435	Contracted	\$22,793 / year	\$80 – regular \$110 - litigation	\$50,492.44
Wakulla	4,680	N/A	N/A	\$180 as needed	\$16,057.00

Source: Wakulla County School District data Fiscal Year 2001-02, OPPAGA survey of peer school districts, and Department of Education enrollment data.

Although the district is using this best practice, it should examine whether a more proactive approach to seeking legal counsel could help it avoid lawsuits and minimize its long-term legal expenditures. The district should examine whether it could benefit from additional legal services to review its policies and procedures for adherence with legal requirements, as well as to assist during contract negotiations and collective bargaining discussions. The district could do so by working with its PACE risk manager and/or representatives from the Florida School Board Attorney Association (FSBAA). The district should seek assistance on how to review pending, active, or settled lawsuits to determine whether they could have been prevented through a more proactive use of legal resources. The district should also examine the benefits of a more proactive use of legal services for routine activities such as developing policies, attending board meetings, reviewing contracts, and collective bargaining.⁴

We recommend that the district reevaluate the use of legal services to determine whether additional counsel may benefit operations and reduce liability.

ORGANIZATION, STAFFING AND RESOURCE ALLOCATION

Best Practice 5: Not Using

The district’s organizational structure has clearly defined units, but the impending turnover of senior administrators creates a need to expedite the district’s planned reorganization.

To meet this best practice a school district’s organizational structure should enable the effective and efficient delivery of support services to the schools, teachers, and students. In general, school districts

⁴ The use of counsel during collective bargaining discussion may be of greatest concern. The director of business and finance has served as the district’s representative for collective bargaining for many years, but upon his retirement this year, the district will be without an experienced negotiator. Contracting with a law firm with collective bargaining experience may be critical for successful negotiations over the next few years.

Management Structures

should organize their administration so that similar support services are grouped together and lines of authority are clear to staff and the general public. In addition, school districts should minimize administrative staff, especially at the district level. There is no one-size-fits-all district organizational structure, although there are several common administrative structures employed by school districts statewide. Smaller districts are more likely to have a structure with all administrative units reporting directly to the superintendent and ultimately to the board. Larger districts may group their administrative units by distinct functions such as school operations and instructional support services (such as curriculum and evaluation). Irrespective of organizational structure, staff and the general public should be able to clearly understand who is responsible for what in the district.

The Wakulla County School Board groups most of its functions into either instructional or non-instructional categories. The district's organizational charts accurately reflect this structure and clearly describe the association of one district administrator to another (see Exhibit 2-2 for the district's organizational chart). District position descriptions describe the major roles and responsibilities of each organizational unit and list specific responsibilities of the administrators in their respective positions. The superintendent has four directors that serve as assistant superintendents (instruction; finance/business affairs; operations; and personnel/MIS). Each director reports to the superintendent, as do each of the six principals. The district's administrative structure seems to work well, with some exceptions that will be discussed in more detail later in this section. One notable accomplishment under this best practice is that the district recently completed a comprehensive assessment of its organizational structure and administrative staffing. The assessment was completed by FADSS in April 2002.

As with many smaller districts, the senior administrators for the Wakulla County School Board often manage multiple areas of district operations. While this helps to minimize administrative costs, it can cause confusion and result in situations in which the administrator spends all of his/her time "putting out fires" rather than conducting proactive planning and implementation. For example, the district currently has three people who share responsibilities for technology support services. This is creating confusion on the part of school-based personnel who report it is difficult to identify who they should contact for assistance on technological issues. This also limits the district's ability to identify areas of critical need or challenges, such as those experienced in the area of technology as discussed in Best Practice 1 of Chapter 5.

The district is facing a major challenge over the next few years with the planned retirement of many of its senior administrators. For example, the directors of instruction and finance/business affairs have primary responsibility for administering the district's activities, but both these individuals are retiring at the end of the 2002-03 school year. Overall, 18 of the districts 27 senior administrators are scheduled to retire over the next five years. As discussed in Best Practice 3 of this chapter, this creates a risk that critical operations could be disrupted.

The district recently completed an Organizational and Management Review conducted by the Florida Association of District School Superintendents. FADSS recommended a reorganization of district administration, which is described in *Florida Association of District School Superintendents' Organization and Management Review* published in April 2002. Specifically, the FADSS review recommended that the district reclassify and consolidate its current director positions to create an assistant superintendent for Business and Operations and an assistant superintendent for Curriculum and Instruction. Under the proposed reorganization, district administration will retain four director positions under the two assistant superintendents, although their salaries will be adjusted downward to reduce cost. The four directors will report to their respective assistant superintendent, and the two assistant superintendents and the school principals will report directly to the superintendent. The FADSS review further recommended that four positions be aligned under the assistant superintendent for curriculum and instruction including a director of PreK-adult curriculum services; a director of exceptional student education and student services; a coordinator of student testing, research and evaluation; and a coordinator of student services/drop-out prevention. The review also recommends that the assistant

superintendent of business and operations should have various positions realigned under his/her division to assist in the provision of these services. These positions include a finance officer; a director of human resources services; a director of operations; a coordinator of food services, a coordinator of information technology, a coordinator of transportation, a coordinator of facilities, and a risk management coordinator. In general, we do not see any significant issues with this structure and alignment, other than it may require an investment from the district if all new positions recommended by FADSS are created. However, it may be more appropriate to raise the coordinator of Information Technology position to a director level to provide the position with sufficient authority to facilitate the changes needed in this area.

The superintendent generally agrees with this organizational restructuring; however, he feels that it would be premature to implement the reorganization all at one time. The FADSS review recommended the reorganization over the next five years, and the superintendent states that he plans to implement changes as normal attrition occurs within senior management (which should be within this five-year period). The superintendent states that this will also allow him to minimize the fiscal effect of reorganization by taking the higher salaries of retiring employees and using them to finance additional positions.

We recognize the superintendent's strategy, and agree that a reorganization should take place incrementally. However, we recommend that the district take several steps to optimize the benefits that could be gained through the reorganization. The district's first step should be to evaluate its current position descriptions and revise them to define the qualifications, experience, training, and skills needed by the persons filling those positions to more precisely identify the primary responsibilities of each position. This would better enable the district to evaluate candidates and identify training priorities for the persons selected for those positions. As discussed in Best Practice 1 of Chapter 6, the district's job descriptions do not always clearly define the qualifications, experience, training, and skills needed by the persons filling those positions.

As a second step, the district should consolidate the administration of management information systems (MIS) and information technology and place this responsibility with a MIS/technology coordinator or director as quickly as possible. By consolidating IT functions under a single MIS/technology Coordinator, the district would be better able to develop and implement strategies to maximize the use of technology resources. As noted earlier, the district has spread administration of network management and information technology functions among three administrators.⁵ Although this arrangement was devised as a cost-saving measure, this fractured approach to information technology management is inefficient and creates several problems. For example, this arrangement results in technology support personnel reporting to three different supervisors who can have competing priorities. Also, school-based personnel report that it is difficult to identify who they should contact for assistance on technology issues. It is even more significant that the district lacks centralized leadership and accountability for technology issues. Lack of a coordinated technology effort has compounded the district's technology problems. The district currently faces a number of challenges in improving its systems to operate more efficiently and address the technology needs of users. Specifically, the district needs to improve the level of technical support provided to users, its effectiveness in using and managing networks, how it uses e-mail, the degree to which users have access to data, and the extent to which independent systems can interface with one another to reduce the need to enter the same data into multiple databases. This issue is discussed in greater detail in Best Practice 1 of Chapter 5.

We encourage the district to take steps to shift responsibilities and establish this position as soon as possible. Through reclassification of positions and attrition, the district should be able to add a new MIS/technology coordinator with minimal investment by January 2004. We estimate the district should be able to hire a qualified person with the savings from salaries of higher paid employees that are retiring this year.⁶ Addressing the district's technology needs will be a long-term process. However, given the

⁵ These administrators are the finance/business affairs director, personnel/MIS director, and special program coordinator.

⁶ As noted in the footnote above, a savings of \$20,000 will result from the retirement of two administrative positions this year.

large investment in school technology and the growing importance of computers in instruction and district management, it is critical that technology be carefully planned and implemented. Planning and coordinating technology initiatives will become more complicated because existing technology will age and the demands for technical support and access to data will increase. Once a qualified person is selected to fill this position, the MIS/technology coordinator can begin the process of learning about the district’s unique technology needs, establishing plans and strategies to address these needs, and working with PAEC and other technology resources to obtain any help needed. In the short term, the district should work with available resources such as PAEC and Florida State University to develop technology plans; OPPAGA has worked with the district to arrange contacts with entities that can assist it in its technology development efforts.

Action Plan 2-2

We recommend that the district implement its proposed reorganization within the next five years, with priority given to creating a MIS/technology coordinator as soon as possible.

Action Needed	Step 1.	The board and the superintendent should reexamine the proposed reorganization detailed in the <i>FADSS Organizational and Management Review</i> .
	Step 2.	The district should conduct a cost analysis of reclassifying positions that are vacated through normal attrition to move toward the proposed reorganization.
	Step 3.	The district should evaluate its current position descriptions for district level positions to ensure that the qualifications required for each position are appropriately matched with the essential responsibilities for the position (as recommended in Best Practice 1 of Chapter 6) and that all positions are staffed with individuals with the specific and appropriate amount of experience and/or training in the particular area.
	Step 4.	The district should examine the priority area discussed in this report (technology) to determine whether it is the area of greatest need for reorganization and, if so determined, develop a plan to create an MIS/technology coordinator position as soon as possible.
	Step 5.	The board and the superintendent should determine whether the proposed reorganization should be implemented and if so, under what time frame.
Who Is Responsible	The board, the superintendent, and district staff.	
Time Frame	December 2003	

Best Practice 6: Using

The district periodically reviews its administrative staffing and makes changes to eliminate unnecessary positions and improve operating efficiency.

To meet this best practice, school districts staffing should promote efficiency and effectiveness while minimizing administration, especially at the district level. Low administrative to instructional staff ratios generally indicate that resources are being concentrated in the classroom, the main objective of most school boards and the state. However, districts must balance the goal of minimizing administration with the fact that some support services provided at the district level are more cost-effective than multiple site-based staff.

Our review of administrative staffing uses Baker, Flagler, Gilchrist, Monroe and Nassau counties as peer comparisons. Our analysis indicates that the district is not overly staffed with administrators.⁷ The Wakulla County School District falls in the middle relative to its peers in most of the areas examined in our review. Based on these findings, we do not believe that the district needs a significant increase or

⁷ The 2002 FADSS review drew different conclusions, finding that the district had a high administrative to staff ratio. The difference in our analysis is due to the districts used as peer comparisons.

reduction in administrative staff, even as part of the reorganization discussed in the prior best practice. Exhibit 2-4 compares staffing ratios for major categories for the OPPAGA peer districts.

**Exhibit 2-4
Staffing Ratios Fall in the Middle for Most Comparisons**

School District	Staff Ratios					
	Administrators to Classroom Teachers	Administrators to Total Instructional Staff	Administrators to Total Staff	Classroom Teachers to Students	Teacher Aids to Classroom Teachers	Guidance to Students
Baker	1: 9.24	1: 10.28	1: 20.76	1: 19.9	1: 3.66	1: 510.88
Flagler	1: 8.91	1: 9.97	1: 21.04	1: 15.00	1: 4.60	1: 419.13
Gilchrist	1: 8.68	1: 9.52	1: 18.42	1: 16.56	1: 4.02	1: 455.66
Monroe	1: 10.73	1: 11.92	1: 25.94	1: 16.81	1: 2.83	1: 625.66
Nassau	1: 12.85	1: 14.23	1: 28.69	1: 18.91	1: 3.94	1: 464.36
Wakulla	1: 9.70	1: 10.51	1: 21.29	1: 17.63	1: 3.91	1: 577.50
State	1: 14.20	1: 15.89	1: 29.04	1: 17.68	1: 4.29	1: 438.18

Source: Florida Department of Education, Profiles of Florida School Districts, 2000-01.

Best Practice 7: Using

The superintendent and school board exercise effective oversight of the district’s financial resources.

The school board and superintendent must have a clear and up-to-date understanding of the financial condition of their district in order to exercise effective oversight. To meet this best practice, board members should be able to understand the fiscal effects of their decisions, both short and long term. When fiscal problems arise, the district should be able to react quickly in a manner that prevents significant disruption to school operations. In general, financial reports and budget information should be clear and useful to board members and the general public. These documents should not require extensive explanation by district staff or the superintendent. Financial information should be updated and presented to the board on a regular basis, and all agenda items that have an impact on the budget should include detailed explanations of these effects.

Wakulla County school board members receive budget training from district staff, the FSBA new member training, and the Master Board certification process. On a more regular basis, staff provides board members with the standard budget tables required by the Florida Department of Education. Staff members also provide key fiscal indicators to board members during each board meeting. The district finance director provides short reports to the board anytime there is an agenda item that will have a budget impact. He also provides supplemental information as needed to help the board understand any significant changes in the district’s fiscal status. The finance director will also include a brief narrative on each agenda summary that provided supporting information, especially fiscal impacts. All board members report that they are comfortable with the information provided. If an unusual change in finances occurs, the superintendent and senior staff provide board members with documentation to explain what has happened and a plan for how to manage the change.

Best Practice 8: Using

The district clearly has assigned school principals the authority they need to effectively manage their schools while adhering to districtwide policies and procedures.

Principals should have the authority and ability to manage the day-to-day operations of their schools with minimal oversight from the district. At the same time, it is important that principals adhere to districtwide policies and procedures so that students are treated equally from school to school. Principals, as the top

administrators in the schools, should have the ability to respond to most situations in their schools without first having to receive approval or acknowledgment from the district. Principals should be held accountable for the performance of their faculty and students, but should also have the authority to modify programs to improve this performance. To this effect, principals should have discretion in the way they allocate their school funds that is consistent with the level of accountability required by the district. Principals must be aware of and adhere to districtwide policies and procedures, regardless of the level of “site-based management” used in the district. Districtwide policies and procedures ensure legal compliance and promote the equal treatment of students from school to school, and among grade levels.

The Wakulla County School District’s principals have a reasonable level of authority and are able to operate their schools with relative autonomy. The district does not have the level of site-based management that may exist in other districts, but school board members, the superintendent and principals report that they believe school-based administrators have considerable authority and that the superintendent encourages their independence. In particular, principals report that they feel that they have considerable budgetary discretion, especially in areas such as transportation allocations, and technology funds. They report that the district has a staffing formula although it is possible to, for example, combine funds designated for two aides to hire another teacher. If there is a disagreement in funding or allocations, principals feel that they can come to a consensus on solutions. The primary accountability mechanisms include monthly meetings between the superintendent and principals, performance evaluations of the principals by the superintendent, and informal communications between principals and the superintendent and board members. Principals are assessed using personal goals, principal competencies, and the ability of the school to meet its goals in its school improvement plan.

PLANNING AND BUDGETING

Best Practice 9: Using

The district has a recently developed strategic plan with annual goals and measurable objectives based on identified needs, projected enrollment, and revenues. The plan could be improved by including operational issues and more specific strategies for achieving the goals and objectives.

To meet this best practice, school districts should have a multi-year strategic plan. A strategic plan enables the district to identify its critical needs and establish strategies on how to address these needs. A strategic plan should provide guidance to a district both in policymaking and program development. A strategic plan must address both instructional and non-instructional programs and have reasonable goals and objectives that can be accomplished, in most cases, within existing resources. All strategic plans should be developed with broad stakeholder input. The complexity and breadth of the strategic plan will vary based on the size of the district. All strategic plans should include an accountability and evaluation component or else the plan becomes ineffectual.

The Wakulla County School District developed and is now implementing its first strategic plan since the early 1990s. The strategic plan identifies the district’s goals, objectives, priorities, strategies, and the individual positions responsible for accomplishing the strategies. The plan was adopted in June 2002 with assistance from a consultant contracted through the Panhandle Area Educational Consortium (PAEC).⁸ The superintendent and senior staff report that the plan will be assessed at the end of the year to determine whether the goals and objectives have been met. The plan is primarily concerned with student achievement and district staffing. The plan contains priorities, but it is unclear how these are linked with the new budget for 2002-03.

⁸ The PAEC contracted with Educational Management Consultant Services, Inc., based in Titusville, Florida to provide strategic planning training to PAEC members.

The district's strategic plan contains vision and mission statements, fundamental beliefs, four primary goals that are linked to the state's goals, and strategies to implement each goal.

The district's vision and mission statements state

VISION: Wakulla County School System believes that all students are unique in talents and abilities and should have the opportunity to achieve the highest level of education of which they are capable. Our vision includes a safe learning environment with competent staff that prepares each student to graduate and become a productive self-sufficient citizen.

MISSION: The Wakulla County School System will provide a comprehensive educational environment preparing all students to achieve success in a global technological society.

Exhibit 2-5 details the district's goals and objectives.

**Exhibit 2-5
The Wakulla County School District’s Strategic Plan
Has Four Priority Goals With Detailed Strategies**

Goals		Strategies
I	To employ and retain highly qualified personnel	<ol style="list-style-type: none"> 1. Develop orientation and mentoring programs for employees. 2. Assess/project personnel needs for the next five years. 3. Develop innovative ways to attract personnel. 4. Develop, implement and evaluate plan and procedures for maintaining a certified, qualified staff.
II	To enhance and maintain high levels of student achievement	<ol style="list-style-type: none"> 1. Implement appropriate curriculum strategies to meet the assessed need of all students. 2. Identify and implement effective enrichment programs for high-achieving students. 3. Investigate and implement effective remediation programs. 4. Investigate and implement emerging technology trends to assist in diagnosis/prescription for students. 5. Provide coordination for the implementation and maintenance of technology.
III	To increase and enhance parental and community involvement in schools	<ol style="list-style-type: none"> 1. Establish and implement an expectation/requirement for parent and teacher communication. 2. Investigate and implement a marketing/outreach program to reach business partners (including coordination to address “too many” request for one business). 3. Increase and support a strong volunteer program, K-12 (including expanding the mentoring program, and using parents’ talents more effectively).
IV	To ensure an educational atmosphere that facilitates effective teaching and learning and ensures a safe, drug free, healthy environment	<ol style="list-style-type: none"> 1. Ensure that the district complies with statutory requirements regarding facilities. 2. Develop and implement a districtwide emergency plan. 3. Maintain and enhance drug education, service learning, and dropout prevention programs. 4. Develop a facilities usage plan (for vacated buildings).

Source: Wakulla County School District.

Although the district meets this best practice, it can enhance its strategic plan by developing measurable objectives, providing information on how its priority goals and strategies will be evaluated, and addressing the performance and cost of operational areas. Strategies for improving the district’s strategic plan are included in Action Plan 3-1.

Best Practice 10: Using

The district has a system to accurately project enrollment.

To meet this best practice, school districts must have a system to provide the most accurate student enrollment projections possible. Full-time equivalent (FTE) enrollment projections are used for many purposes in districts including budgeting and funding, zoning, estimates of facility requirements and staffing ratios. Because of the critical nature of FTE projections, districts must have trained staff and formal procedures for applying both the state projection methodologies and local corrective methodologies. At a minimum, the district must use the cohort survival methodology provided by the Florida Department of Education to establish its FTEs for the coming year. However, medium to large districts or districts with above average student growth rates should supplement the DOE models with additional projection methodologies. These additional methodologies should include in-depth demographic information, not used in the DOE models. The information from each methodology should

be reconciled to produce the actual FTE projection. Districts may choose to supplement the DOE model with information from local planning departments, state universities, or private demographers.

The director of finance/business services has the primary responsibility for FTE projections in the Wakulla County School District. The district relies exclusively on the state's cohort survival methodology to produce its projections, which is probably appropriate because of the slow growth in student population in the district. Principals support the projection effort by providing school estimating sheets to the district during each FTE survey period. Documentation provided by the district included original forecasts for 1998-99 through 2001-02 and the fourth count for each of these years. Based on these figures, error rates for these years were all significantly lower than 1% (1998-99 = +0.3%, 1999-2000 = +0.3%, 2000-01 = +0.009%, and 2001-02 = +0.2%). Most standards for FTE projection error rates indicate that districts should try to be within +/- 2% error, which the Wakulla district has met consistently.

Best Practice 11: Using

The district links its financial plans and budgets to its annual priorities in the strategic plan and its goals and objectives, and district resources are focused towards achieving those goals and objectives.

To meet this best practice, school districts' financial information should reflect the district's priority goals and objectives. These goals and objectives (which should be part of a strategic plan) may either be explicitly stated in the budget or may be reflected in changes in allocations that are concurrent with the district's shifting priorities. For example, if improving reading scores is a priority goal, then the district's budget should include resources that assist schools in pursuing this goal (e.g., hiring additional resource teachers or purchasing a new reading curriculum).

The Wakulla County School District's strategic plan is new; however, there have been changes in budgeting that coincide with the priorities of the district. For example, the district recently has shifted budget funds to increase reading support in middle schools. This corresponds with the district's long-standing goals of improving student performance. Specifically, the district transferred Title I dollars from the elementary schools to the middle schools to increase reading resource teachers. These dollars were shifted after the district examined student performance for all schools and determined the greatest need was in the middle and high schools. Based on this assessment, the district developed new funding allocations to increase reading instruction in the middle schools with the goal of improving these student's FCAT scores and then improve the high school's test scores as these students matriculate through into the high school. These budgetary changes appear to be part of the district's attempt to accomplish the primary goals of the strategic plan. However, it is difficult to determine whether the budget is driving the district's priorities or the priorities are reshaping the budget.

We recommend that the district more directly link its priority goals and objectives to its budget as part of the strategic planning process detailed in Chapter 3 in this report. For example, if the district's priority is to improve reading scores, then we would expect a budget allocation for a new reading curriculum or additional resource teachers.

Best Practice 12: Using

When necessary, the district considers options to increase revenue.

To meet this best practice, a school district should be able to demonstrate that it has considered raising additional revenue if cost-efficiencies have been maximized yet there are still student and/or staff needs. In general, districts usually need to increase revenue in times of rapid growth or when demographics within the district change significantly. However, the ability to raise funds varies considerably among districts and is dependent on a district's ability to levy additional taxes (if not already at the maximum

allowed by law) and their current debt load. There are several options available to school districts to increase revenues. These additional revenue sources may include property taxes, sales taxes, bond issues, impact fees, or grants in aid. Some revenue sources can be used only for operational expenses, while others can be used only for capital expenditures, and still others can be used for both.

The Wakulla County School District uses opportunities to increase revenue when necessary. The district has levied the full two mills for capital outlay since 1986 and the voters approved a bond issue in 1995 to renovate and expand Wakulla High School. Another tool used extensively by the district are special facility funds for rural districts. These funds provide substantial subsidies for rural districts to build or renovate schools. Through the use of these funds the district has built its last three schools at an expense of less than 20% of total costs paid for by the taxpayers of Wakulla County. The current elementary school being built will cost approximately \$12 million but will require only \$2.5 million of Wakulla taxpayer dollars to complete. The district also receives Title I, II, and V grants, and a large number of state grants, both competitive and entitled. The district identified a resource teacher who has primary responsibility for developing grant applications in which they have been very successful. The district excels at raising grant dollars from federal, state and other sources. The district has been so successful raising grant dollars that it has established one of the most comprehensive vocational programs in the region.

COMMUNITY INVOLVEMENT

Best Practice 13: Using

The district actively involves parents and guardians in the district's decision making and activities.

To meet this best practice, school districts must actively engage parents and guardians in the activities of the district and the individual schools. The greater the parental involvement, the better most schools perform. However, in order to involve parents, they must be well informed. The extent to which schools and the district are able to reach parents is directly linked to their involvement in activities and decision making. Parents should be encouraged to participate in district and school activities and in certain decision-making processes. Some educational activities require parental involvement (e.g., development of the school improvement plans by participating on the school advisory councils, development of academic improvement plans, or IEPs), while others may just benefit from their participation (e.g., school carnivals, parent-teacher associations meetings).

The Wakulla County School District actively engages parents and guardians in school operations and decision making. All schools conduct open houses and communicate with parents using a variety of materials including newsletters, flyers, and other materials provided by teachers. Student handbooks, the code of conduct, and attendance policies are provided to all students and their families at the beginning of the school year. Each school also has direct contact with parents including telephone calls, personal contacts in the community, and through teacher-parent conferences. In fact, two conferences are scheduled for each student annually according to documentation provided by the district. Parents also have the opportunity to participate in parent-teacher organizations that are active at all elementary schools. Secondary schools are supported by booster clubs. Parents also may attend SAC meetings to provide input on district decisions.

Best Practice 14: Using

The district actively involves business partners and community organizations in the district's decision making and activities.

To meet this best practice school districts and individual schools should actively engage local and regional businesses and community groups so that these entities will participate in educational activities.

Business and community groups are able to provide not only financial assistance, but also in-kind services, mentoring, and other support services that benefit students and their schools. Some of the major ways to involve businesses and community groups include direct contact and solicitation for services, participation in educational committees of service and business associations, and encouraging business and community group leaders to participate in the school advisory councils (SACs). Districts also should coordinate with these groups to create a fundraising foundation. These non-profit foundations can better leverage contributions and can often receive matching funds from the state or federal government for certain projects (i.e., the Take Stock in Children scholarship program). Regardless of how business partners and community groups are approached, the district and schools should work to ensure that business and community leaders have an impact on school performance. This requires more than accepting money or services from these entities.

Although business partners are limited in Wakulla County, the district works to attract business and community group leaders to be active in district activities. The district does not have a community involvement coordinator, so all community involvement activities are conducted through the schools. In general, the principal in each school is responsible for these functions. All schools have business and community group partners who usually provide support during the spring festival. Documentation supports that these partners provide grants and other support to schools. This is conducted primarily in conjunction with the festivals although some in-kind services are provided at individual schools. The responsibility of contacting and coordinating with these partners is primarily the role of the principal.

The district could improve this activity by possibly merging the current academic booster club into the district's formal nonprofit, educational foundation. Booster clubs are active in the middle schools and at the high school, and this is where the major fund-raising activities occur. The districts' academic booster club is coordinated through one of the local banks. The academic booster club has reportedly provided over \$400,000 in scholarships over the last several years. However, the booster club should be able to capitalize on additional matching funds if it were to incorporate its dollars into the foundation. Specifically, under the Take Stock in Children scholarship program through the state, these additional funds can double in value, supplying more scholarships (the Take Stock in Children program matches foundation contributions on a dollar-for-dollar basis).

We recommend that the district evaluate incorporating its academic booster club into its non-profit educational foundation to capitalize on any dollar matches from federal and/or state programs.

3 Performance Accountability Systems

Summary

The district is using none of the three Performance Accountability Best Practices; few districts are yet meeting these new accountability requirements. To meet these best practice standards and ensure the performance, efficiency, and effectiveness of its performance accountability system, the district needs to improve on its strategic plan; conduct evaluations based on need; use these evaluations to modify programs; and report more performance information to the general public, primarily through the improvement of the district's internet webpage.

Implementing the recommendations to improve in the area of performance accountability should have no fiscal impact other than that of district staff's time.

Background

The Wakulla County School District's primary accountability system consists of informal oversight by the board, superintendent, senior district administrators, and the principals of the district's six schools. The district is trying to move to a more formal accountability system with the adoption of a strategic plan in June 2002. The plan contains a mission statement, beliefs, goals, and strategies. The plan will serve as the foundation for the district's performance accountability system, which to date has primarily been comprised of ad hoc evaluations of programs and services. In order to improve this accountability system, the district should establish an evaluation system to monitor its progress towards achieving its goals and objectives in the strategic plan. Any such evaluation system should target those areas in which the inability to achieve the desired goal or objective will put the district at substantial risk.

Conclusion and Recommendations

Summary of Conclusions for Performance Accountability Systems Best Practices

Practice Area	Best Practice	Using Best Practice?	Page No.
Goals and Measurable Objectives	1. The district has clearly stated goals and measurable objectives that can be achieved within budget for each major educational and operational program. These major programs are Basic Education (K-3, 3-8, 9-12), Exceptional Student Education, Vocational/Technical Education, English for Speakers of Other Languages Education, Facilities Construction, Facilities Maintenance, Transportation, Food Services, and Safety and Security. ¹	No	3-3
	2. The district formally evaluates the performance and cost of its major educational and operational programs and uses evaluation results to improve program performance and cost-efficiency.	No	3-4
	3. The district clearly reports on the performance and cost-efficiency of its major educational and operational programs to ensure accountability to parents and other taxpayers.	No	3-5

¹ Each district should define those programs considered “major” within these two broad areas. At a minimum, they should include the programs listed. However, the district should have some defensible, logical criteria to identify major educational and operational programs. Criteria may include funding, number of children or full-time equivalents (FTEs) served, or state or federal requirements.

GOALS AND MEASURABLE OBJECTIVES

Best Practice 1: Not Using

The district has clearly stated goals and measurable objectives that can be achieved within budget for each major educational program, but not for the operational areas. These major programs are Basic Education (K-3, 3-8, 9-12), Exceptional Student Education, Vocational/Technical Education, English for Speakers of Other Languages Education, Facilities Construction, Facilities Maintenance, Transportation, Food Services, and Safety and Security.

Like other publicly funded entities, a school district should be held accountable for and provide information to parents and other taxpayers on the performance and cost of its major programs. To do this, school districts should have an effective accountability system that includes clearly stated goals and measurable objectives that provide performance expectations for their instructional and non-instructional programs, and mechanisms for measuring the district's progress in meeting these expectations. Objectives should include high-level outcome measures that board members and the public can use to assess the efficiency and effectiveness of the district's programs. Objectives also should include lower level interim outcome or process measures that managers can use to administer programs effectively. To assess the progress of its programs toward achieving desired results, school districts should establish standards for the progress they would like to obtain within available resources. Districts should also benchmark their performance data against past results or the results of other, comparable districts.

Program-related goals and objectives are located in several documents located throughout the Wakulla County School District. For instance, as discussed in Chapter 2 of this review, the district's strategic plan includes high-level goals and strategies that cut across most educational programs. However, while the district's strategic plan does a relatively good job establishing an overall direction for district programs, it does not provide the basis for program-level accountability because the goals and objectives included in the plan tend to be so general that they could be attributable to most any of the district's major programs. Thus, the plan cannot be used to assess whether the district is making substantive progress in either its instructional or operational programs.

Program-specific goals also can be found in documents other than the district's strategic plan. For example, goals and objectives for some instructional programs (i.e., vocational/technological and exceptional student education services) are described in grants submitted by the district. In addition, at the school level, individual school goals appear in each school improvement plan (SIP). And finally, specific program goals for both instructional and noninstructional areas are included in the individual, annual evaluation of department administrators. In terms of this last example, each administrator must write two program goals for his/her area at the beginning of each year. They then are assessed at the end of the year through their performance evaluation with the superintendent. These goals provide a starting point to a systematic program-level performance accountability system. However, program directors should integrate goals and objectives located in various documents throughout the district, communicate them to employees and the public, and collect and use performance data on short-term operational objectives to routinely monitor performance. They should also present data on longer-term objectives to the school board or public to indicate things are moving in the right direction.

To improve operations and meet this best practice, the district will need to expand its strategic plan. While not required, especially for smaller school districts the strategic plan can serve as a tool for communicating the board's strategic priorities and direction for the district as a whole as well as establishing specific program-level accountability for district managers. With some modification, the district's current strategic plan can provide the district with strategic direction and program-level accountability. For

instance, to be a more effective in providing overall strategic direction, the plan should be expanded to include high-level goals that reflect the school board's priorities across both educational and operational programs, and measurable objectives that clearly communicate the board's expected outcomes for each objective in the plan. In addition, regardless of whether the district incorporates it program-level accountability into its current strategic plan or separately, it should establish a system to specifically address the performance and cost of each of the district's major educational and operational programs. Action Plan 3-1 provides a mechanism to help the district expand its strategic plan and enhance its performance accountability system.

Program-level accountability is discussed in more detail in the areas of facilities construction (Best Practice 1 of Chapter 7), facilities maintenance (Best Practice 2 of Chapter 8), transportation (Best Practice 20 of Chapter 9), and food service delivery (Best Practice 1 of Chapter 10).

Best Practice 2: Not Using

The district does not formally evaluate the performance and cost of its major educational and operational programs or use evaluation results to improve program performance and cost-efficiency.

School districts should periodically evaluate their operations to identify ways in which they can improve their efficiency and effectiveness and then use evaluation results to improve program performance either by implementing new strategies or by outsourcing. Districts should use performance data and other relevant information (such as the cost of a program or service, or the potential detrimental effect that poor program performance might have on students) to determine which programs to evaluate. The findings and recommendations resulting from these evaluations should be presented in writing to district administrators and, if needed, the school board and used to improve district operations. Districts should also have interim performance measures that assist in the daily administration of its programs.

The Wakulla County School District conducts limited formal evaluations of its instructional and operational programs. Since the strategic plan is so new, there have not been any systematic evaluations of program goals and strategies outlined in this plan. Any evaluations that have been conducted are either a requirement under a specific grant or have been requested on an ad hoc basis. On the instructional side, schools primarily review their students' FCAT scores relative to the average scores of its peer districts and the state as a whole. They also look at indicators like graduation and remediation rates to determine if they are making progress toward accomplishing their main goal of enhancing student achievement. If these informal assessments indicate that there is a problem, then the superintendent's senior leadership team will meet with the principals to develop a plan of action and determine whether changes can be made within the district's budget. Assessments on the non-instructional side are even less frequent.

To improve its operations and meet this best practice, the district will need to develop a process to evaluate its performance. We recommend that the district develop a plan to use performance information to improve its programs. This plan should concentrate on areas of greatest risk in the district for both instructional (e.g., federal programs or others in which noncompliance could result in fines or loss of funding) and non-instructional areas (as discussed in Best Practice 20 of Chapter 9 and Best Practice 7 of Chapter 10), as well as those areas identified as priorities in the strategic plan. These evaluations should also examine areas of need or opportunities for continued improvement. Action plan 3-1 provides a mechanism to help the district evaluate performance and enhance its performance accountability system.

Best Practice 3: Not Using

The district does not report on the performance and cost-efficiency of its major educational and operational programs to ensure accountability to parents and other taxpayers.

Without regular performance reports, school board members and the public may not be aware of the efficiency and effectiveness of the school district in meeting its major goals and objectives. Therefore, school districts should clearly report on the performance and cost-efficiency of its major educational and operational programs. School districts that can demonstrate their ability to manage their programs efficiently and effectively are likely to receive greater support than those who do not provide accountability information.

The Wakulla County School District has not reported on its progress toward achieving its goals and objectives because the current strategic plan is so new (adopted in July 2002). Furthermore, no evidence was provided of a plan to produce such a report. In general, only a few staff in the district are aware of how progress toward accomplishing the goals and objectives in the plan will be evaluated at the end of the year. The district does report some general performance information through the superintendent's annual report to the board, the Wakulla phone digest, and information sent to parents by the schools, but this primarily focuses on student performance and not on fiscal conditions or operational areas.

To improve its operations and meet this best practice, the district will need to report on the performance and cost-efficiency of its major programs. In general, there are no formal feedback mechanisms other than board meetings to address poor performance and inefficiency. Comments or complaints regarding poor performance are usually directed at the principals, the superintendent, or individual board members on a personal level (telephone contact, chance meeting at a social event). In fact, the board and superintendent believe that the elections provide the best mechanism for the public to express its concerns regarding poor performance or inefficiencies. Developing a performance accountability system and regularly reporting performance and cost-efficiency information to the board would better inform board members and the public about the district's accomplishments. The district also should include more performance and cost-efficiency information in annual reports it distributes. Action plan 3-1 provides a mechanism to help the district implement this recommendation.

Action Plan 3-1

We recommend that the district expand its strategic plan to include specific objectives and measures that will apply to non-instructional programs as well as the educational programs. We also recommend that the district develop a program-level accountability system to examine whether programs are having the desired results. Finally, we recommend that the district develop a system to incorporate this information to improve district operations.

Action Needed	Step 1.	Identify a few high-level outcome and efficiency measures for inclusion into the district's strategic plan that reflect board priorities for educational and operational programs and services. In addition, for each major educational and operational program identify supporting measures that reflect the primary purpose of each program that managers can use to monitor performance. The district may wish to consider adopting measures provided in Appendix A.
	Step 2.	For each measure, identify the data needed and determine the information below. <ul style="list-style-type: none">▪ Who will collect performance data and how often?▪ What is the source of the data (e.g., state or district reports)?▪ In what format is the data needed?▪ How often should the data be collected?▪ Who (program staff, department head, assistant superintendent, superintendent, school board) will the data be reported to and how often?▪ How should the data be used?
	Step 3.	Identify and prioritize data needs by classifying data into the following two categories:

- data currently available, accessible, and in the format needed to determine progress toward program goals and objectives and
 - data currently either not available, accessible or in the format needed to determine progress toward program goals and objectives.
- Step 4. For each measure, determine a standard (benchmark) for performance the district would like to achieve, which may be based on past performance, the performance of comparable districts, or industry standards.
- Step 5. For each measure or related measures develop a written statement (objective) that indicates the desired performance (result) or improvement target. For academic programs, objectives should be stated in terms of student outcomes (that is, the effect the program will have on participating students if the program is successful). For operational programs objectives should be stated in terms of the quality and cost of service provided of desired performance. Objectives should be
- either short-term (two to three years) or mid-term (four to five years);
 - address major aspects of the program’s purpose and expenditures;
 - be specific;
 - be easily understood;
 - be challenging but achievable;
 - be measurable and quantifiable;
- Examples of objectives include:
- “The food service program will maintain a labor margin of ___% in 2003-04.”
- “By 2005, the facilities department will decrease average energy cost per gross square foot from \$___ to \$___ which is consistent with the average of its peers (identify peers).”
- “By 2004, the maintenance department will reduce number of custodians per net square foot to ___ which is consistent with the industry standard of 1:___.”
- Step 6. Periodically compare district performance data to data from other, comparable districts or programs to determine whether the district could improve its operations.
- Step 7. Based on the ongoing analysis described in Step 6 above, identify undesirable trends in performance and cost that need more in-depth evaluation.
- Step 8. Conduct more in-depth evaluations to identify the cause and potential remedies to address trends identified in Step 7. Put the results of these in-depth evaluations in writing.
- At least annually, report performance related to high-level measures to the school board. Provide the written results of in-depth to evaluate the school board.

Who Is Responsible	The board, the superintendent, principals, directors, and coordinators
Time Frame	December 2003

4

Educational Service Delivery

Summary

The Wakulla County School District is using 11 of the 12 Educational Service Delivery Best Practices. To meet the remaining best practice standards and ensure the performance, efficiency, and effectiveness of its educational service delivery program, the district needs to make improvements in its Exceptional Student Education (ESE) program. Specifically, the district should bill Medicaid for direct services provided eligible ESE students and reduce inappropriate student referrals to ESE.



As seen in Exhibit 4-1, the district has two opportunities to reduce costs and increase revenues in this area. Determining whether to take advantage of these opportunities is a district decision and should be based on many factors including district needs, public input, and school board priorities. If the district implements these action plans, it would be able to redirect the funds to other priorities, such as putting more money into the classroom or addressing deficiencies identified in this report.

Exhibit 4-1

Our Review Identified Two Ways the District Could Reduce Costs and Increase Revenues in the Area of Educational Service Delivery

Best Practice Number	Fiscal Impact: Savings					Total
	Year 2003-04	Year 2004-05	Year 2005-06	Year 2006-07	Year 2007-08	
2 Seek Medicaid Reimbursement for Direct Services	\$12,968	\$12,968	\$12,968	\$12,968	\$12,968	\$64,840
2 Reduce Inappropriate Referrals	900	900	900	900	900	4,500
Total	\$13,868	\$13,868	\$13,868	\$13,868	\$13,868	\$69,340

Background

The Wakulla County School District served 4,661 students in Fall 2002 with an ethnic breakdown of 86% white, non-Hispanic, 12% black, non-Hispanic, 1% Hispanic, 1% multiracial, and less than 1% each Asian/Pacific Islander and American Indian/Alaskan native. The district has nine schools, including three elementary schools, two middle schools, one high school, one charter school, one adult school, and one

alternative education school. For Fiscal Year 2001-02, the operating costs in the district were \$4,884 per pupil, less than the state’s average operating cost of \$5,180.

As Exhibit 4-2 shows, the Wakulla County School District has experienced modest student growth over the past five years. The district has a very low percentage of students served in the English for Speakers of Other Languages (ESOL) program and the percentage of students who are eligible for free or reduced priced lunch is the lowest among its peer districts and lower than the state.

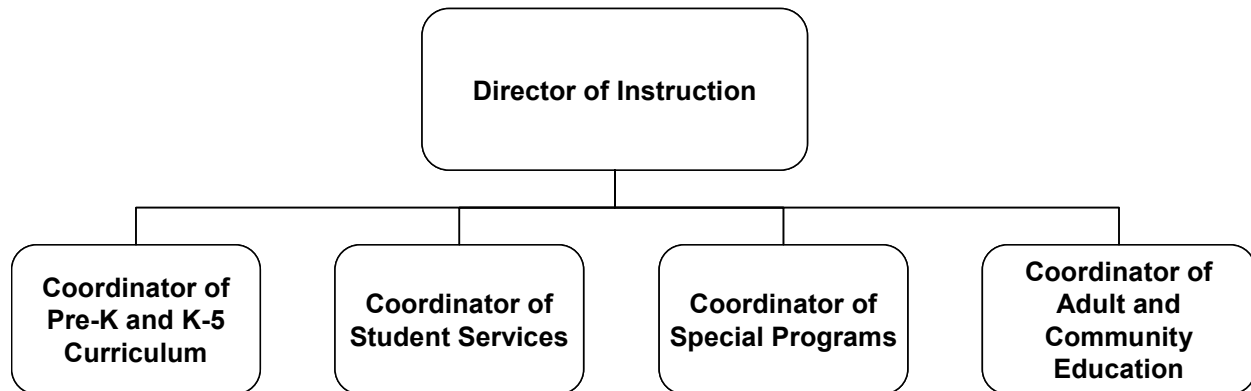
**Exhibit 4-2
Wakulla County School District Student Demographics**

District	Total Students	Percentage Increase, (Decrease) Fall 1998-Fall 2002	English for Speakers of Other Languages (ESOL)	Percentage Eligible for Free or Reduce Price Lunch
Baker	4,525	(4.35)%	0%	41%
Flagler	7,587	24.93%	2%	32%
Gilchrist	2,734	.51%	<1%	55%
Monroe	9,195	(2.67)%	7%	34%
Nassau	10,521	2.35%	<1%	34%
Wakulla	4,661	.45%	<1%	32%
State	2,535,155	8.71%	8%	44%

Source: DOE Statistical Brief, Fall 2002, Profiles of Florida School Districts 2001-02.

The Wakulla County School District’s director of Instruction supervises the four departments that provide instructional and support services to the district’s schools. These services include Pre-K and K-5 curriculum, student services, special programs, and adult and community education activities. As shown in Exhibit 4-3, four administrators report directly to the director. The director also supervises two resource teachers.

**Exhibit 4-3
Four District Departments Perform the District-Level Educational Service Delivery Functions**



Source: Wakulla County School District.

The Wakulla County School District serves students through several types of programs. These include the K-12 basic education program, the Exceptional Student Education program (ESE), at-risk programs, accelerated programs, and vocational and adult education programs.

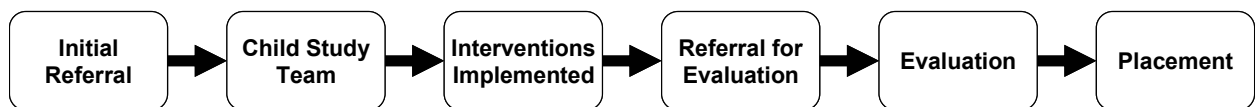
K-12 Basic Education. Basic education refers to a wide array of curriculum and instruction offered to students in pre-kindergarten through 12th grade. In 1996, the State Board of Education approved the Sunshine State Standards (SSS) for student achievement in basic education. These standards apply to seven subject areas and are divided among four separate grade clusters (PreK-2, 3-5, 6-8, and 9-12). The grade division provides flexibility to school districts in designing curricula that are based on local needs. In language arts, mathematics, science, and social studies, the Sunshine State Standards are further defined to include grade-level expectations that are the basis for the Florida Comprehensive Assessment Test (FCAT).

The purpose of the FCAT is to assess achievement of the Sunshine State Standards (SSS) in reading, mathematics, and writing. The FCAT also includes a norm-referenced test (NRT), which reports the performance of Florida students compared to students nationwide. Currently, students in grades 3 to 10 take the FCAT (SSS) and FCAT (NRT) reading and mathematics tests. Students in grades 4, 8, and 10 take the FCAT writing test.

Exceptional Student Education (ESE). Exceptional Student Education is designed for students who meet specific federal and state criteria. In Florida, an “exceptional student” is a student with disabilities or a student who is gifted and is enrolled in (or eligible for enrollment in) a district public school. School districts must provide students with disabilities and students who are gifted the opportunity to receive a free appropriate public education that will maximize their learning. Schools use a variety of strategies, such as modifying schedules, changing teachers, or varying instructional techniques to help ESE students meet their potential and succeed in the classroom. Districts identify students who are eligible for ESE programs and provide special education programs and related services to meet the individual needs of those students.

The percentage of Wakulla County School District students identified and served in the district’s ESE program (22%) is higher than most of its peers. Nineteen percent of the district’s students have disabilities while 3% are gifted. Teachers, parents, or guidance counselors begin the ESE process by referring students to the Child Study Team. Child Study Teams (comprising the assistant principal, teachers, and staffing specialist) initially screen students at the school level by reviewing the case, determining appropriate interventions, and developing an academic improvement plan (AIP) to assist the student to succeed. School personnel then implement these interventions over the course of six to nine weeks. If the child study team finds that these attempts prove unsuccessful, the team meets again, obtains the parent’s permission, and begins the referral process for evaluation. The results of this evaluation determine the student’s placement in ESE. If the student requires ESE services, the individualized education plan (IEP) team meets to decide the most appropriate placement for the student. Exhibit 4-4 illustrates this process.

**Exhibit 4-4
The Child Study Team Referral Process**



Source: Developed by OPPAGA.

At-Risk Programs. The Wakulla County School District provides several programs for students who need academic or social skills interventions to assist them to be successful including Title I, English for Speakers of Other Languages (ESOL), and alternative education programs. Title I programs offer ancillary support services to students who need assistance by providing instruction that reinforces the curriculum and helps students with deficient skills. Title I teachers and teacher assistants help regular classroom teachers by working with students to increase their proficiency in identified skill areas. Title I

is funded by both federal and state sources and provides services to schools with high concentrations of poverty as determined by the number of students who receive free or reduced lunch. For a school to qualify for school-wide Title I services in 2000-01, 50% or more of its students must meet the criteria for free or reduced lunch. One of the district's schools qualifies for school-wide Title I programs. Title I provides targeted assistance to students in its other schools who meet eligibility criteria.

As noted earlier, the percentage of students in the district's ESOL program is very low. The ESOL program currently serves two students or less than 1% of the student population. The district uses the inclusion approach to educate ESOL students, placing students in the regular classroom. School personnel identify ESOL students based on the results of the home language survey administered during registration. ESOL trained teachers are responsible for ensuring that students progress and that their needs are met. To exit the program, students must achieve certain reading and writing criteria.

The district also offers several alternative education programs. One such program, the Second Chance School, places students with discipline problems in an alternative setting. Students in this program, with the assistance of teachers, establish specific behavioral and academic goals and are evaluated annually on their progress toward meeting these goals. In another alternative program, the district provides instruction in a modified format for high school students who are struggling academically in the regular program. The district has a waiver from the Florida Department of Education that allows students in this program to enroll in eight credits rather than the usual seven, providing students the opportunity to graduate on time with their peers. Without the waiver, such students would fall behind their peers, placing them in further danger of dropping out of school. The district also provides alternative education for middle and elementary school students.

Accelerated Programs. The Wakulla County School District provides students several accelerated opportunities, including Advanced Placement (AP), Dual Enrollment, early admission to postsecondary education, and access to the Florida Virtual School. The district does not have an International Baccalaureate (IB) program, a course of study that provides an advanced level of high school coursework based on a specific curriculum designed to allow students to meet various international university entrance standards. However, the district has an agreement with the Leon County School District whereby interested Wakulla students who meet criteria can participate in the IB program in Leon County.

Dual Enrollment Programs allow high school students to enroll in courses for which they can receive both high school and college credit. These courses can be academic courses that count toward an associate or baccalaureate degree or vocational courses that count toward meeting vocational certificate requirements. Tallahassee Community College instructors teach dual enrollment classes at Wakulla High School.

The Advanced Placement program allows high-achieving and self-motivated students in grades 11 and 12 to enroll in advanced courses of study and earn college credit and/or advanced placement credit while still enrolled in high school. The district began offering AP courses in 2001-02 in response to parent and teacher input. The district offered AP Calculus and AP Physics during 2001-02 and added AP English in 2002-03. During the 2002-03 school year, 63 students were enrolled in AP courses at the high school. This compares favorably with peer districts.

Wakulla County students may also take advanced courses through the Florida Virtual School. Students who enroll in this on-line school take classes for graduation credit over the Internet, allowing them to learn at their own pace. Students do not physically meet as a group but access coursework over the Internet, using email, fax machines, and telephones to communicate with teachers and other students. School based teachers or district administrators proctor required exams.

Vocational and Adult Education. The district's secondary vocational and technical education program served approximately 1,070 students during the 2001-02 school year. The program offers several "tech prep" courses of study that include accounting operations, digital design, web/Internet/Intranet services, culinary operations, allied health assisting, carpentry, technology applications, and criminal justice operations. These courses of study prepare students for postsecondary

work as well as assist them in developing job-ready skills. Students also can earn up to nine articulated college credits at Tallahassee Community College through these tech prep programs.

The district also provides vocational and technical education for postsecondary students. During 2001-02, the district served 257 students in programs such as culinary arts, telecommunications, Cisco, computer repair, business technology, medical machine transcription, certified nursing assistant, and home health aide. Through the adult general education program, the district offers instruction to individuals who do not have a high school diploma (or who test below the ninth grade level), whether or not they are enrolled in a regular day school. The district enrolled 236 adult education students in 2001-02.

Districts that provide postsecondary vocational instruction can receive additional funding through the Workforce Development Education Program. The state funds postsecondary vocational programs using a formula based on both need and performance. Each district receives 85% of its previous year's appropriation as a base allocation. The remaining amount, up to 15%, is based on how well a district performs on established measures such as the level of student skills, program completion, and student placement in the workforce. Districts use these funds to maintain or enhance their postsecondary vocational and technical programs.

Student Support Services. In the Wakulla County School District, the Student Services Department provides psychological services and guidance services. The district partners with the Wakulla County Department of Health to provide students with school health services. The objective of these student support services is to provide support outside of the classroom, which helps students to overcome problems that could interfere with their academic success and to broaden their educational experience. Further description of student support services appears later in this chapter.

Activities of particular interest

Some school districts have developed programs that are especially noteworthy and can serve as a model for other school districts to follow. In the Wakulla County School District, these include the New Millennium High School and the National Service Learning Leader School.

New Millennium High School. Wakulla High School was one of the first 10 schools in the state to be designated a New Millennium High School. Funded by a grant from the Florida Department of Education, a New Millennium High School has a well-developed Florida Tech Prep Pathway program, including a local advisory committee representing business, industry and community leaders; a process for certifying the technical portions of the curriculum by business and industry; and a comprehensive career planning process. Additional characteristics include a strong academic component; a comprehensive plan for providing substantial experience in the workplace; projects focused on researching careers, developing a business, and budgeting for living independently; and articulation agreements with postsecondary education institutions. Wakulla High School has a strong career path and articulation with Tallahassee Community College and Lively Technical Center.

National Service Learning Leader School. Wakulla Middle School is designated a National Service Learning Leader School, one of only three middle schools in the state. Service learning combines service to the community with student learning that is integrated into the academic curriculum. This combination improves both the student and the community. Students learn and develop through actively participating in organized student activities intended to meet community needs. Service learning projects are coordinated with the middle school and the community and help foster civic responsibility in participants. Through service learning projects, students at Wakulla Middle School have laid out a walking trail at a county park and participated in other beautification projects such as planting flowers and shrubs, painting the park gazebo, and identifying and labeling trees and plants. Students are now in the process of developing a fitness trail around the school campus with exercise stations at various intervals.

Conclusion and Recommendations

Summary of Conclusions for Educational Service Delivery Best Practices

Practice Area	Best Practice	Using Best Practice?	Page No.
Effective and Efficient Instructional Programs	1. District administrators use both academic and nonacademic data to guide them in their decision making about improving K-12 education programs.	Yes	4-7
	2. The district provides effective and efficient Exceptional Student Education (ESE) programs for students with disabilities and students who are gifted.	No	4-10
	3. The district provides effective and efficient programs to meet the needs of at-risk students (including English for Speakers of Other Languages (ESOL), Title I, and alternative education).	Yes	4-12
	4. The district provides an appropriate range of accelerated programs (such as Advanced Placement, International Baccalaureate and Dual Enrollment).	Yes	4-13
	5. The district provides effective and efficient workforce development programs (such as vocational-technical, adult basic education, and adult high school programs).	Yes	4-14
	6. The district ensures that schools use effective planning and evaluation processes to improve student outcomes, including school improvement plans and other data driven processes such as the Sterling process.	Yes	4-15
	7. The district ensures effective progression of students from kindergarten through grade 12 that maximizes student mastery of the Sunshine State Standards and prepares students for work and continued education.	Yes	4-16
	8. The district's organizational structure and staffing of educational programs minimizes administrative layers and processes.	Yes	4-17
Effective and Efficient Instructional Support	9. The district ensures that students and teachers have sufficient current textbooks and other instructional materials available to support instruction in core subjects and to meet the needs of teachers and students.	Yes	4-18
	10. The district has sufficient school library or media centers to support instruction.	Yes	4-19
	11. The district utilizes instructional technology in the classroom to enhance curriculum and improve student achievement.	Yes	4-21
	12. The district provides necessary support services (guidance counseling, psychological, social work and health) to meet student needs and to ensure that students are able to learn.	Yes	4-21

EFFECTIVE AND EFFICIENT INSTRUCTIONAL PROGRAMS

Best Practice 1: Using

District administrators use both academic and nonacademic data to guide them in their decision making about improving K-12 education programs. However, the district could strengthen its evaluation function of programs at the district level.

Effective school districts use academic and nonacademic data to drive decisions related to their instructional programs and to improve the performance of all students. To meet this best practice, districts should collect, analyze, and use data regularly to monitor the performance of its schools and subgroups of students, identify areas requiring intervention strategies, and evaluate the effectiveness of intervention strategies. In addition to performing well or showing steady improvement, an effective district uses academic and nonacademic data to establish district goals and priorities, target interventions, and allocate resources.

Wakulla County School District administrators use academic data to guide them in their decision making. For example, district administrators disaggregate student assessment data such as Florida Comprehensive Assessment Test (FCAT) scores to improve performance in a variety of ways. Administrators identify those students who are scoring in the lower levels of FCAT and provide additional instruction and assistance to help those students improve their performance.

Student performance in Wakulla County schools on FCAT (SSS) reading and mathematics has in most cases improved over the past three years. FCAT (SSS) tests report two types of scores, scaled scores and level scores. Scaled scores are based on the number of items students answer correctly. Level scores are based on scaled scores and provide a gauge of overall achievement. Florida's Department of Education has established scale score ranges for each of five levels, with level one comprising students with the lowest performance and level five comprising students with the highest performance. As Exhibit 4-5 shows, the proportion of Wakulla students in grade four performing at the lowest levels consistently decreased between 2000 and 2003, showing improvement in both reading and mathematics. The percentage of students scoring in the lowest levels in grade 8 remained steady in reading, but in math has increased in recent years. Grade 10 students have improved their performance in math, though the percentage of students scoring in levels 1 and 2 in reading increased from 2002 to 2003.

Exhibit 4-5

Wakulla County Student Performance in Grade 4 Has Improved Over the Past Four Years; Performance in Grades 8 and 10 Is Mixed

Reading	Grade 4			Grade 8			Grade 10		
	Level 1	Level 2	Levels 1 and 2	Level 1	Level 2	Levels 1 and 2	Level 1	Level 2	Levels 1 and 2
2000	20%	17%	37%	18%	32%	50%	29%	43%	72%
2001	14%	18%	32%	17%	27%	44%	22%	41%	63%
2002	13%	13%	26%	18%	32%	50%	19%	39%	58%
2003	11%	13%	24%	22%	27%	49%	25%	39%	64%

Math	Grade 5			Grade 8			Grade 10		
	Level 1	Level 2	Levels 1 and 2	Level 1	Level 2	Levels 1 and 2	Level 1	Level 2	Levels 1 and 2
2000	17%	36%	53%	21%	18%	39%	19%	24%	43%
2001	17%	27%	44%	16%	16%	32%	15%	26%	41%
2002	14%	24%	38%	23%	21%	44%	10%	28%	38%
2003	9%	20%	29%	22%	24%	46%	14%	22%	36%

Source: Florida Department of Education, Student Assessment Services Section, 2003.

Students in Wakulla County Schools generally scored higher on the spring 2003 administration of the grades 4 and 10 in FCAT reading and grades 5 and 10 in FCAT math than their peer districts and the state average, though in grade 8, Wakulla students performed less well than most of their peer districts in both reading and math. As shown in Exhibit 4-6, students in Wakulla perform comparably to peers on the writing portion of the FCAT.

Exhibit 4-6

Wakulla County's Average FCAT Writing Scores Are Generally Comparable to Peers and to the State, Spring 2003

School District	Grade 4	Grade 8	Grade 10
Baker	3.2	3.3	3.2
Flagler	3.5	4.0	3.7
Gilchrist	3.6	3.6	3.5
Monroe	3.5	4.0	3.6
Nassau	3.6	4.0	3.6
Wakulla	3.8	4.0	3.5
State	3.6	3.9	3.8

Source: Florida Department of Education, Student Assessment Services Section, 2003.

School grades are based primarily on FCAT reading, math, and writing scores. Exhibit 4-7 illustrates Wakulla County School District's most recent school grades compared to its peers. The district's percentage of high performing schools, those schools which have received a grade of "A" or "B," is higher than three of its peers. Eighty-three percent of the schools in Wakulla County received an "A" or "B."

Exhibit 4-7
The Wakulla County School District’s Percentage of High Performing Schools Is Higher Than Three of Its Peers

District	Number of Schools Receiving Grades	Number (Percentage) of “A” Schools	Number (Percentage) of “B” Schools	Number (Percentage) of High Performing Schools
Baker	3	0	0	0
Flagler	6	4 (67%)	1 (17%)	5 (84%)
Gilchrist	4	2 (50%)	2 (50%)	4 (100%)
Monroe	12	5 (42%)	3 (25%)	8 (67%)
Nassau	11	2 (18%)	6 (55%)	8 (73%)
Wakulla	6	3 (50%)	2 (33%)	5 (83%)

Source: Florida Department of Education School Accountability Report 2001-02.

The district generally performs well on nonacademic measures when compared to peers and the state. As Exhibit 4-8 shows, Wakulla County’s graduation rate is the highest of all its peer districts and the state. However, the district’s annual dropout rate is the highest of its peers and the state average.

Exhibit 4-8
Wakulla County’s Graduation Rate and Dropout Rate Are the Highest of All Its Peers and the State Average

District	Four-Year Graduation Rate	Annual Dropout Rate
Baker	60.8%	3.5%
Flagler	72.2%	2.0%
Gilchrist	69.6%	2.6%
Monroe	74.2%	3.7%
Nassau	76.7%	3.3%
Wakulla	81.2%	5.1%
State	67.9%	3.2%

Source: Florida Department of Education, 2001-02.

The district evaluates nonacademic data such as attendance and tardiness, graduation and dropout rates, and suspension data and makes decisions based on these data. For example, in response to attendance problems at the high school, in 2001 the district revised its high school attendance policy to allow a student to receive an extra point on their six weeks grade for no unexcused absences or tardies. As a result of this policy change, the high school attendance rate increased the following year. In response to finding too many students being tardy to class, the district revised its policy for tardiness. Now, if a student is more than 10 minutes late for a class, it will count as an absence.

While the district meets this best practice, the district could strengthen its evaluation function by moving from evaluating programs on an ad hoc basis to periodically evaluating programs. District administrators have successfully used evaluation results to improve some programs. For example, student performance in the alternative education disciplinary (Second Chance) program was evaluated three years ago. As a result of this evaluation, the district targeted improvements in the reading program by hiring a reading teacher and purchasing Accelerated Reader for the Second Chance School. Student performance in reading improved because of these changes.

We recommend that the district strengthen its evaluation function by periodically evaluating programs such as the Second Chance program.

Best Practice 2: Not Using

In some areas, the district provides effective and efficient Exceptional Student Education (ESE) programs for students with disabilities and students who are gifted.¹ However, the district should seek Medicaid reimbursement for direct services and track ESE referrals and placements.

Under federal and state law, school districts must provide appropriate services designed to meet the learning needs of students with disabilities and students who are gifted. To meet this best practice, school districts should identify and place students who require Exceptional Student Education (ESE) services in a timely manner and ensure access of minority students to the gifted program. To increase student success, districts should promote parent involvement and ensure that teachers receive adequate support and training. Districts also should periodically assess the needs and progress of ESE students and make adjustments as needed to ensure that students perform to their capacity.

The Wakulla County School District identifies and assesses students for ESE services in accordance with state and federal laws. The district assesses and places students within 60 days of referral and makes a special effort to ensure that students are evaluated prior to FTE counts. There are no pending referrals from one school year to the next.

The district has incorporated the state's performance standards for ESE students into the curriculum and has included these in its pupil progression plan. In addition, the district provides training to teachers several times a year on policies and procedures, with a focus on developing the Individualized Education Plan (IEP). Individuals who attend training or conferences funded by the district must report back at their staff meetings on the contents of the training. At times, these individuals will also train others in what they have learned at the conference.

The district maintains a focus on parental involvement for ESE students. A part-time parent trainer meets three times a year with the parent leadership council and provides training for parents in individual schools. Wakulla County schools receive considerable parental support. For example, the district recently received an award at the Special Olympics for the biggest increase in parent participation in the state. The district also has a Child Find specialist who provides rides for parents to meetings and to medical appointments.

However, the district can improve its operations and meet this best practice by addressing two issues. First, the district does not bill Medicaid for direct ESE services it provides to Medicaid eligible students. The district began billing for administrative claims through the Medicaid Certified School Match Program in January 2000. Monies received through the program go towards supplies for Occupational Therapy teachers and other needs within the ESE department. If the district begins billing for Medicaid direct services in the 2003-04 school year, we estimate it will garner a net increase in revenue of \$92,865 over five years. We based this estimate on the district hiring a 9 1/2-month administrative secretary I to process the claims.² This assumes that speech pathologists and occupational therapists can complete the

¹ Programs for students with disabilities are required by federal law to serve children aged 3 through 21.

² The district provides speech and occupational services to students with disabilities. Using district figures on the number of these students and Florida Department of Education's Florida Medicaid Certified School Match Program Potential Annual Reimbursement worksheet we estimate the district could receive as much as \$39,023 annually in Medicaid reimbursements. Multiplied over five years, this amounts to a total of approximately \$195,115 in revenue to the district. Based on the Wakulla County School Board Personnel Salary Schedule, if the district hires a 9 1/2-month administrative secretary I to process the claims, the beginning salary would be \$12,866. Adding incremental increases over five years plus benefits (estimated at 50% of annual salary), the total cost to the district for this employee over five years is estimated to be \$102,250. Subtracting the total five-year employee salary and benefits cost from the five-year total Medicaid reimbursement yields an estimated net increase to the district of approximately \$92,865 over a five-year period. If the district pays additional per hour costs for service documentation (14 hours

required documentation within the regular workday. Based on our discussions with similar-sized districts that are billing for direct services, speech pathologists and occupational therapists are able to complete the required paperwork within the period of their normal workday. In fact, with a pre-formatted form, professionals are able to complete the required service documentation in less than two minutes per student session. However, if the district is required to pay additional per hour costs for these professionals, the district will still net an estimated increase of \$12,968 per year.

Action Plan 4-1

We recommend that the district expand its participation in the Medicaid Certified School Match Program to bill for all direct services it currently provides students.

Action Needed	Step 1.	Continue seeking Medicaid reimbursement for administrative claims.
	Step 2.	If necessary, hire a secretary to handle the billing of Medicaid for direct services to ESE students. Explore the possibility of sharing this position with a neighboring district,
	Step 3.	Seek Medicaid reimbursement for direct services, including speech therapy and occupational therapy.
Who is Responsible	Director of Exceptional Student Education	
Time Frame	August 2003; ongoing thereafter	

Second, the district needs to increase the proportion of students referred for ESE services who are found eligible. During 2001-02, 69% of the 152 students referred for ESE services in grades PK-12 were eligible to receive these services. To its credit, a full 91% of students referred for ESE services in Pre-Kindergarten were eligible for ESE services. However, for grades K-12, only 56% of those referred were found to be eligible. By providing additional training to assist teachers to identify students who are likely to qualify for ESE services, the district could reduce inappropriate referrals and save money. We estimate that if the district reduced its overall percentage of inappropriate referrals from 56% to 25%, it would save \$4,500 over five years.³ It is possible that the new AIP process that the district has put in place will help reduce the percentage of inappropriate referrals. By tracking its placement rate, the district will be in a position to determine whether the rate has, indeed, decreased over time.

Action Plan 4-2

We recommend that the district regularly track its placement rate of ESE students and establish mechanisms to reduce inappropriate referrals of students with disabilities.

Action Needed	Step 1.	Review the status of assessments and referrals by area and by school to identify areas needing improvement.
	Step 2.	Review options for reducing non-qualifying referrals. This may involve training and support of general education teachers and administrators in strategies for individualizing instruction so that fewer students are referred for assessment that are unlikely to qualify for special education services.
	Step 3.	Implement and monitor the strategies used and adjust as needed to reduce the rate of inappropriate referrals.
Who is Responsible	Director of Exceptional Student Education; director of Instruction	
Time Frame	August 2003 - December 2003; ongoing thereafter	

at \$45 per hour for occupational therapy and 199 hours at \$25 per hour for speech and language therapy), the district will yield an estimated net increase of \$64,840 over a five-year period.

³ If the district reduced its inappropriate referral rate from 44% to 25%, 18 students would not need to be evaluated (19% of 95). The district pays \$250 per an evaluation. Thus if the district reduced the inappropriate referral rate to 25%, it would save \$250 per evaluation * 18 students = \$4,500.

Best Practice 3: Using

The district provides effective and efficient programs to meet the needs of at-risk students including English for Speakers of Other Languages (ESOL), Title I, and alternative education.⁴

Students at risk for failing or falling behind grade level often have significant barriers to learning, and therefore, need various specialized services and programs to address these barriers and to be academically successful. School districts should have programs in place to meet the diverse needs of these students, especially those students who need academic and/or social skills interventions to assist them to perform well. To meet this best practice, school districts should periodically assess the academic and social needs of their students and use this information to identify or develop programs to meet those needs. To increase student success, districts should promote parent involvement and provide teachers adequate training and support. Districts should also periodically assess the progress of at-risk students making adjustments to programs as needed to ensure that students perform to their capacity.

Students in the Wakulla County School District’s at-risk programs perform well academically. Of the 134 students enrolled in the high school alternative education program, 90% completed the school year. Seventy-eight percent were promoted to the next grade and 80% showed academic improvement from the previous year. Both dropout and retention rates for Wakulla Title I students in 2000-01 were lower than for non-Title I students. In addition, norm reference test (NRT) scores for Title I students compare favorably with scores of non-Title I students in both reading and math. Exhibit 4-9 shows the average scale scores in the reading NRT for students in grades three through eight (Note: The district only has elementary schools receiving school wide Title I assistance). As the exhibit shows, students receiving Title I support (both Title I school wide and Title I targeted assistance) score higher than their non-Title I peers.

Exhibit 4-9

The District’s Title I Students Score Higher Than Their Non-Title I Peers on the Norm Reference Test in Reading, 2000-01

Students	Average NRT Scale Score in Reading 2000-01					
	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8
Non-Title I Students	610	620	654	661	650	673
Students in Schools Receiving School Wide Title I	647	662	678	----	----	----
Students Receiving Title I Targeted Assistance	649	670	670	673	696	718

Source: Florida Department of Education, *Title I in Florida Schools*, 2001.

The district maintains a focus on parental involvement for at-risk students, including periodic conferences, parent training, and formal solicitation of satisfaction feedback. For example, in addition to involving parents in planning the student’s initial program, the district hosts a meeting for parents of Title I students from all schools to explain the Title I program, solicit parent input, and to review parental involvement activities. To solicit additional feedback concerning the program, district personnel survey parents of Title I students twice a year. Teachers also solicit oral feedback during parent conferences.

The district provides training for teachers of at-risk students through grants, the Florida Diagnostic and Learning Resources System training, the Panhandle Area Educational Consortium, and district in-service opportunities. Five percent of the Title I allocation pays for these staff development activities. The

⁴ These are students who need academic and/or social skills interventions to assist them to perform to their capacity.

district also ensures that teachers of at-risk students assist regular classroom teachers to develop and/or implement strategies for helping at-risk students become more successful academically and socially. Classroom teachers and Title I teachers meet on a regular basis to discuss students' needs in addition to meeting on grade level with the assistant principal or the principal. Principals at the school level ensure that teachers of ESOL students document ESOL strategies in their planning book. Teachers in focus groups told us that the assistance Title I teachers and aides provide students is crucial and positively affects student performance.

Best Practice 4: Using

The district provides an appropriate range of accelerated programs (such as Advanced Placement, International Baccalaureate, and Dual Enrollment).

Highly motivated and academically talented high school students need educational challenges and opportunities to accelerate their learning and meet their academic potential. To meet the needs of these students, districts should provide an appropriate number and type of accelerated programs, such as advanced placement, International Baccalaureate, and Dual Enrollment. Districts should periodically assess the needs of their highly motivated and academically talented high school students and use this information to identify and develop accelerated programs to meet those needs. Districts should ensure that accelerated programs are made accessible to all eligible students and that teachers, parents, and students are aware of such opportunities. To increase student success, districts should ensure that teachers receive adequate support and training. Districts should also take advantage of incentives and technical assistance offered through the Florida Department of Education and the College Board.

The Wakulla County School District offers several accelerated programs and students who participate in them generally perform well. For example, all 66 students who participated in the Dual Enrollment program in 2001-02 successfully completed their coursework, receiving both high school and college credit. During the same year, all 10 students enrolled in courses through the Florida Virtual School successfully completed their courses. Although student performance on Advanced Placement (AP) exams has been weak, the program is relatively new and may require continued support and development if it is to be more successful.

We recommend that the district identify why students are not scoring well on AP exams and develop strategies to help students improve their performance.

In addition to assessing performance, the district obtains feedback from students and instructors. The district also evaluates the success of the AP program by obtaining feedback from universities about how well students perform during their first year of college study.

The district participates in the Florida Partnership to maximize the effectiveness of its AP program. During the summer of 2002, two district teachers participated in the partnership's summer workshop. As a result, the district altered AP instruction to reflect the changes presented during the workshop. The district should continue to maximize its participation in the partnership, including taking advantage of teacher training and professional development opportunities.

The district informs teachers, students, and parents about the acceleration mechanisms available to Wakulla students and holds an annual curriculum fair for parents and students to help students plan their schedules. All high school students receive the comprehensive *Curriculum Guide* each spring that outlines program offerings and suggested course-taking sequences.

Best Practice 5: Using

The district provides effective and efficient workforce development programs (such as vocational-technical, adult basic education, and adult high school programs).

Students who do not plan to attend college immediately after high school need to enhance their ability to be economically self-sufficient. Many of these students benefit greatly from workforce development programs, such as career and technical education, which help them to attain the skills that will need to become or remain employed. These programs are designed to provide training to meet local and state workforce needs and to help Florida compete in a global economy by building a broadly based, highly skilled, more productive workforce. The programs also provide a broad variety of services including literacy training, English language skills, and/or attainment of high school diploma for adults who need these skills to enter the labor market. Districts should have workforce development programs in place that meet the needs of business and industry in their areas, including high skills/high wages occupations as well as occupations that are in critical demand by the community. Districts should periodically assess workforce development program offerings to ensure that needed programs and newly emerging occupations are addressed. Districts should also provide adult basic education programs that reach all sectors of the population and meet the needs of students at all literacy levels. To assess student success and improve programs, districts should monitor changes in performance funding, student completion, and job placement.

As noted earlier, Wakulla High School was one of the first 10 schools in the state to be designated a New Millennium High School. As a New Millennium High School, Wakulla High has a well-developed Florida Tech Prep Pathway program. In addition to having a local advisory committee that represents business, industry and community leaders, the program has a process for certifying the technical portions of the curriculum by business and industry. These tech prep pathway programs have a strong academic component and a comprehensive plan for providing students with substantial experience in the workplace.

Through the tech prep pathway program, the district has aligned its vocational programs into a system which challenges students academically while preparing them to enter the workforce or postsecondary education. In addition, this program has established strong career paths and articulation agreements with postsecondary education institutions such as Tallahassee Community College and Lively Technical Center. Each tech prep program that articulates with Tallahassee Community College is Gold Seal endorsed so that students who complete the courses can qualify for a Gold Seal Scholarship. Florida awards Gold Seal Scholarships to qualifying students to help defray the cost of postsecondary education.

District administrators evaluate the success of its vocational programs by analyzing GED scores, certification exams passed, and completion points earned. The district also uses Florida Education and Training Placement Information Program data to assess placement rates. As Exhibit 4-10 shows, based on the Carl D. Perkins data report, the placement rate of secondary vocational students in Wakulla County is on par with its peer districts.

Exhibit 4-10 The Placement Rate of Wakulla Secondary Students Is on Par With Peer Districts

School District	Placement Rate of Secondary Students
Baker	85%
Flagler	0
Gilchrist	83%
Monroe	68%
Nassau	89%
Wakulla	85%

Source: Florida Department of Education, Carl D. Perkins Data Reports, 2000-01.

During the 2001-02 year, 62% of the students who took the GED exam in Wakulla passed. The Wakulla County School District provides all high school students comprehensive exposure to career choices. Beginning with grade nine when students take a career research class and continuing over the next three years, high school students are exposed to over 1,000 careers.

District administrators ensure they use resources efficiently by eliminating poorly performing programs and programs with low enrollments and revising course offerings based on need. For example, the district has eliminated high school programs with low enrollments, such as small engine repair. In addition, the district recently revised its business education course sequence by eliminating shorthand and adding web design. The district also regularly reviews the Occupational Forecast Report to determine expected jobs for the future (banking, food service, health, and construction trades) in order to offer programs in these areas.

Best Practice 6: Using

The district ensures that schools use effective planning and evaluation processes to improve student outcomes, including school improvement plans and other data driven processes such as the Sterling process.

High-performing districts and schools use effective processes to assess and improve student outcomes. Florida law requires that each district school have a school improvement plan (SIP) that establishes the school's specific goals, objectives, and strategies to meet the educational needs of their students. Districts should ensure that all schools effectively plan and evaluate programs and strategies to improve student outcomes. Districts should ensure that each school's improvement plan addresses the needs of major subgroups of students (regular, ESE, ESOL, Title I, etc.) and incorporates and integrates to the extent possible other school-level improvement planning processes (Title I, technology, school improvement, Sterling, etc.). To increase effectiveness of the school improvement process, districts should provide training for school improvement teams that includes using academic and non-academic data to identify areas needing improvement, developing measurable objectives, and evaluating progress in meeting objectives. Districts also should oversee the school improvement planning process and provide additional assistance to schools that do not make adequate progress.

All schools in the Wakulla County School District have a school improvement plan (SIP) that has been approved by the school board. The district provides assistance and training to school staff, school advisory council members, and other identified stakeholders in developing the SIPs. The director of Instruction meets with each school advisory council (SAC) several times during the school year to discuss establishing goals and measurable objectives and developing strategies for meeting each goal. Most of the district's school improvement plans contain clear objectives based on students' needs. These objectives are measurable and include clear and specific implementation strategies. However, the district could further strengthen the SIPs by assisting SAC members in identifying more specific ways to measure some of their objectives.

The district encourages schools to integrate major school-level improvement planning processes into the SIP to avoid duplication of effort and resources and to minimize paperwork requirements for teachers and administrators. For example, despite deadline differences, all Title I schools address program issues in their SIPs. In addition, the district is considering requiring schools to combine SIPs and school technology plans into one document. The district monitors each school's implementation of its SIP and other district-approved school improvement planning and evaluation processes and provides constructive feedback and technical assistance when necessary.

Best Practice 7: Using

The district ensures effective progression of students from kindergarten through grade 12 that maximizes student mastery of the Sunshine State Standards and prepares students for work and continued education. However, we identified two areas in which the district could enhance its effectiveness.

In 1996, the State Board of Education adopted the Sunshine State Standards as content expectations for K-12 students in Florida. Since that time, the standards have been refined and expanded to include grade level expectations (for K-8) and represent the academic expectations for Florida students by grade level and subject. Florida districts and schools should have modified their instructional programs and aligned curriculum to include the standards to ensure that students master necessary skills and will be able to perform at the next grade level. Thus, districts must have a clear, comprehensive, easy-to-follow student progression plan that meets state requirements and incorporates the Sunshine State Standards. The plan should be specific, informing teachers and school administrators of factors to consider in deciding whether to promote or retain a student. The plan should also specify the steps schools should take to ensure that retained students either receive intensive remedial assistance or are placed in a program different from what the student received the previous year. To ensure that students progress as expected from kindergarten through grade 12 and are prepared for work and continued education, districts should have and use strategies that facilitate smooth transitions from one school level to the next. Districts should also periodically assess how well their students progress and use this information to make adjustments as needed.

The Wakulla County School District's student progression plan meets state requirements. A particularly strong feature of the plan is the inclusion of the actual benchmarks for each of the core subject areas in each grade level. The plan includes sample checklists of adequate progress for teachers to complete as well as sample academic improvement plans (AIPs). The plan lists specific procedures for developing AIPs and monitoring student progress by month in a clear and concise format. In addition, the plan includes a flowchart outlining a decision-making process to assist teachers in determining which students should be retained.

The district uses a variety of articulation activities to help students progress from one school level to the next. To assess the success of these mechanisms, the district evaluates the number of students promoted or retained, the graduation rate, and the drop-out rate. In addition, school administrators track the promotion /retention rates of their students as well as the progress of Title I students and alternative education students in their programs.

Teachers monitor student progress towards meeting district expectations and provide progress reports to parents in the middle of each six-week grading period for every student not making satisfactory progress. Parents are also involved in developing AIPs. In addition to progress reports, the district requires elementary teachers to complete Pupil Progression Checklists for language arts and math in February, May, and June.

The district ensures that students who do not meet established expectations for progressing to the next grade or level receive instructional strategies designed to meet their needs and to maximize their ability to progress to the next grade. This is accomplished through several remediation programs. At the elementary and middle school levels, schools provide additional instruction in reading and math both during the school day and after school. At the high school level, the district provides remediation for students in grade nine who scored in Level I and II on the grade eight FCAT reading. High school teachers also provide additional remediation using the Compass Learning Computer program for students who scored poorly on the grade 10 FCAT.

The district encourages and facilitates the sharing of innovative and effective teaching strategies to meet the diverse needs of students by providing workshops through the Panhandle Area Educational

Consortium (PAEC), by participating in the Teacher of the Year program, and by providing funding for teachers to participate in training that is only available outside of the district. In addition to meeting staff development needs through the PAEC, the district pays recertification fees for its teachers. The district also offers 120 in-service points during each five-year period, enabling teachers to obtain recertification without having to leave the county. In addition, the district participates in the Teacher of the Year program and formally recognizes its Nationally Board Certified teachers.

While the district meets this best practice, the district can enhance its operations in two areas. First, the district should add information related to accelerated programs in its student progression plan. Currently, the plan contains short descriptions of the Dual Enrollment and the early admission programs. The plan should provide more detail about these options, explaining how these programs work, how students can access the programs, and how students qualify for participation. In addition, the district should include a description of the Advanced Placement and International Baccalaureate programs in future editions of the plan.

We recommend that the district expand the sections in the student progression plan that deal with accelerated programs.

Secondly, the district could enhance its operations by providing each new teacher a mentor. While some schools have mentoring programs, the district does not require all schools to do so. In focus groups, teachers indicated that having a mentor was especially valuable to them during their first year of teaching. While it is not necessary that the district establish a districtwide program, district administrators should require all schools to assign mentors to new teachers

We recommend that the district ensure that all new teachers are assigned a mentor.

Best Practice 8: Using

The district's organizational structure and staffing of educational programs minimizes administrative layers and processes.

School districts that operate efficiently meet the needs of their teachers and students with minimal administrative layers and staff. To meet this best practice, school districts should have a central office organizational structure that ensures adequate administrative oversight of education programs, adequate curriculum and instructional support for teachers, and adequate support to enable schools to identify their needs and evaluate their effectiveness. In addition, districts should ensure that individual school staffing levels are sufficient to meet the needs of students and are comparable across schools in the district.

The Wakulla County School District ensures efficient use of resources by periodically comparing central office staffing levels, including administrators and resource/curriculum specialists, to state standards. In addition, the district bases its staffing plan on Southern Association of Colleges and Schools (SACS) standards. At the school level, the district ensures that the staffing of individual schools within the district is comparable and meets the needs of each school's student population. Each year district administrators establish a plan for each school and present the plan to the superintendent. District administrators then meet with every principal to review their allotted staffing. The organizational structure and staffing in the Wakulla County School District is lean.

EFFECTIVE AND EFFICIENT INSTRUCTIONAL SUPPORT

Best Practice 9: Using

The district ensures that students and teachers have sufficient current textbooks and other instructional materials available to support instruction in core subjects and to meet the needs of teachers and students. However, the district should develop a system to enable them to track how much money schools lose due to damaged or lost textbooks.

To meet the needs of teachers and students, school districts should ensure that all schools have sufficient numbers of current, state-adopted textbooks and other instructional materials available to support instruction in core subjects. Districts should solicit input from teachers when selecting textbooks and other instructional materials. To increase availability of textbooks, districts should seek to purchase, maintain, and dispose of textbooks in a cost-effective manner. Districts should collect monies from students who have damaged or lost textbooks and use these monies to offset materials costs or to purchase additional materials.

The Wakulla County School District purchases current instructional materials and provides each student a textbook and other instructional materials for the core courses in grades K-12. The district purchases materials within the first two years of the effective date of the adoption period. The district has assembled an instructional material handbook that details the process used in purchasing materials and expects to update the handbook this year to reflect the new school code.

Committees of teachers selected by principals make the initial selection of textbooks. The district curriculum coordinator assists each committee to develop criteria and procedures for evaluating and selecting new instructional materials. After a committee identifies its top three choices, teachers meet by individual departments and vote on the textbook of their choice. The committee then reviews the votes and makes the final decision as to which textbook will be adopted.

Generally, the district orders textbooks during the first year of the adoption cycle. District personnel key the curriculum to the new materials and schools may order textbooks for the following year. During the first year of an adoption, the district solicits teachers' comments about needed revisions to curriculum guides. District administrators review comments and revise curriculum guides as appropriate.

While the district meets this best practice, it can enhance its management of textbook inventories by having all schools track textbook inventories using readily available computer spreadsheet software. Most schools currently use paper reports to track when students return textbooks and the money collected for lost and damaged textbooks, and report the money collected to the district. Few schools were able to report how much they were not collecting for lost or damaged materials. However, the high school tracks both how much money it has recovered as well as how much money it has lost. Using a combined paper and spreadsheet approach, the high school was able to recover 75% of the textbooks that had been lost or damaged in 2001-02. By requiring all schools to use computer software to track the value of lost or damaged textbooks as well as money collected, district and school administrators could easily determine how much money schools are losing due to lost or damaged textbooks. Tracking the information over time and across schools would allow administrators to determine if the problem is getting worse and if increased efforts are needed to recover losses.

We recommend that the district develop a system to regularly track how much money it is losing due to lost or damaged textbooks.

Best Practice 10: Using

While the district has school library/media centers to support instruction, the average age of library holdings is well above the recommended standards in most categories, in most schools. The district should update its holdings and pursue pooling library media orders to take advantage of bulk discounts.

To meet this best practice, school districts should have sufficient school library/media center resources to support instruction. Library materials and equipment should be up-to-date and centers should operate during hours that meet the needs of students. To maximize the availability of library materials, the district should have and regularly use procedures to reduce library and media costs, such as coordinating orders across schools to take advantage of bulk rate discounts.

The Wakulla County School District annually allocates money to schools to pay for media center materials. The district also uses grant monies to pay for books and other materials. The district has, on average, 16 books per student, above the standard of 10 books per student required by the Southern Association of Colleges and Schools, the accrediting agency for schools in Florida.

The card catalog and circulation functions at each of the district’s libraries are automated and libraries have access to several electronic databases. For example, all school libraries have access to the SUNLINK database, which is used by students and teachers to locate materials for interlibrary loan. Some schools also have other databases available such as BRIDGES, a career database; EBSCO Periodical and Newspapers on-line; and eZcat software to allow electronic access to other libraries such as the Library of Congress.

The district can enhance its operations by addressing two issues. First, the average age of the library print collections is well above accepted standards. Exhibit 4-11 shows the average age of library holdings in the categories of computers, science, and technology—three areas generally recognized as critical areas in which to keep current. As seen in Exhibit 4-11, none of the district’s six schools meets the standard in science and five schools do not meet the standard in technology. In the area of computers and information, four schools meet the suggested standard. The district recognizes these deficiencies and has taken steps to weed their collections in some schools to improve the average age of print holdings. The district should continue to update its library print holdings, particularly in critical areas, to ensure students have access to current materials.

**Exhibit 4-11
In Selected Categories, Average Age of Library Holdings
Exceeds Recommended Standard**

School	Computers and Information (Recommended: 2-10 Years)	Science (Recommended: 5-10 Years)	Technology (Recommended: 5-10 Years)
Crawfordville Elementary	9	11	10
Medart Elementary	9	12	13
Shadeville Elementary	17	17	15
Riversprings Middle	10	14	16
Wakulla Middle	16	13	19
Wakulla High	10	21	17

Source: Wakulla County School District, 2003.

We recommend that the district continue to implement procedures requiring school library/media collections to meet accepted standards.

The second area which the district should address is pooling library media orders to take advantage of discounts. Each school generally makes purchases using its own media allocation. The district has attempted to combine orders for specific software. For example, the district coordinated its software order for NCSLearn (CCC) in the elementary schools and the Follett software for automating each school's media services. In some cases, however, company policies regarding site-licensing requirements preclude the district from taking advantage of such discounts. Nonetheless, to the extent possible, schools should pool their library media orders to take advantage of bulk rate discounts. The district should also actively investigate pooling orders with neighboring districts or with other members of the Panhandle Area Educational Consortium.

We recommend that the district actively pursue pooling library media orders to take advantage of bulk discounts.

Best Practice 11: Using

The district utilizes instructional technology in the classroom to enhance curriculum and improve student achievement.

Technology has the potential enhance curriculum and instruction, help improve student achievement, and assist students in attaining basic computer skills needed for the 21st century. Whenever possible, districts should use technology to support classroom learning. For instance, districts should offer a variety of courseware focused on helping students achieve grade level academic benchmarks as well as common basic software packages. To increase student success, districts should ensure that all students have opportunities to use computer software while in school. Districts should also periodically obtain feedback from teachers and principals related to the usefulness and adequacy of instructional technology and use this information when selecting future materials.

The Wakulla County School District provides opportunities for students to use technologies. Each school has technology labs. All elementary schools have a lab with NCSLearn (CCC) software and other programs. Both middle schools have a science technology lab, technology education labs, and a World Wide Web lab. The high school has one lab and 20 stand-alone computers in the media center for individual students or classes to use for research and instruction, four business labs, and a lab for remediation and the Drop-Out Prevention Program. In addition to the media center labs and the business labs, Wakulla High School offers several sequenced programs of study in various facets of technology, including digital design, web/Internet/Intranet services, and technology applications.

Teachers require students to use current, appropriate software in completing assignments as part of the regular curriculum. Students in the elementary schools use the lab on a scheduled basis. Students use the lab at least twice a week, and in some cases daily. At the high school and middle schools, students participate in various classes that use the lab daily and all students have the opportunity to use the labs on a regular basis for research purposes. In addition, teachers assign students projects that require them to use cameras, video equipment, and other technology.

The district annually obtains feedback from teachers and school administrators and uses this information when selecting new or additional materials. For example, the district will use the feedback it gets in 2002-03 to help it decide whether to continue using the NCSLearn (CCC) labs at the elementary schools and at the Second Chance School.

Best Practice 12: Using

The district provides necessary support services (guidance counseling, psychological, social work, and health) to meet student needs and to ensure that students are able to learn. However, the district should periodically evaluate the effectiveness of its student support services and make improvements as necessary.

To be successful learners, students often need a variety of non-academic services to meet their health, social, and emotional needs, which if left unattended may present significant barriers to their ability to learn. Districts should ensure that schools offer sufficient support services, such as counseling and social work to help maintain the overall well being of students. An effective district periodically reviews and assesses its support services plan and uses this information to make adjustments as needed to help resolve barriers to student learning.

The Wakulla County School District meets the support needs of its students. The district bases its plan for providing student support services on analysis of each school's needs. The district does not have social workers, but has chosen to provide support services to students through guidance counselors and psychologists. Guidance counselors provide referral coordination for students who are struggling in the classroom. They arrange Child Study Team meetings and ensure that Individualized Education Plans (IEPs) are completed and that students are appropriately placed based on their IEP. Counselors also provide for students' needs by developing guidance-counseling classes for students on a variety of topics including drug awareness, character education, career awareness, interpersonal relationships, and conflict resolution. Each spring, guidance counselors in most schools are also responsible for coordinating FCAT testing. Teachers report that they receive a great deal of support from guidance counselors in meeting student needs.

The Wakulla County School District contracts with Florida State University for five psychologists to assess students who have been referred for ESE services. The district also uses interns who are working on their doctoral degrees. These individuals provide the testing and assessment needed to identify students who require ESE services.

The district provides for the health care needs of Wakulla students through its partnership with the county health department. Seven full-time personnel provide a variety of services to all education centers in the district, including a coordinator, three aides, an LPN, and a nurse practitioner for the elementary and middle schools. The high school is a full service school in which personnel provide height and weight screenings, body mass index calculations, and programs to promote nutrition and physical activity.

The district regularly reviews staffing data provided by the Institute for Small and Rural Districts (ISRDR) and generally compares favorably with peers. The purpose of ISRDR, a group of 32 districts throughout Florida, is to assist ESE administrators in small and rural districts in meeting the needs of students with disabilities. ISRDR provides member districts with training and support to help them achieve their goal of providing effective services to students with special needs. In addition to analyzing data provided by ISRDR, district administrators use the SACS standards to guide them in determining appropriate staffing levels for student services programs.

Although the district meets this best practice, we identified one area in which the district could enhance its effectiveness of student support services delivery. While the district does not formally evaluate its delivery of student support services, when issues arise, district administrators review them and work to address them. The district also holds regular meetings to discuss issues related to student services. The district should evaluate the effectiveness of its student support services on a regular basis and make changes as needed.

We recommend that the district periodically assess the effectiveness of its student support services and use the results to make improvements.

5 Administrative and Instructional Technology

Summary

The Wakulla County School District is using six of the nine administrative and instructional technology best practices. The district acquires technology in a cost-effective manner. The district also offers many training opportunities, provides Internet access to users throughout the district, and has written policies that apply safe and appropriate use practices. The district relies on well-developed data systems for the delivery of accurate financial and student information. To meet the remaining best practices and to ensure the effective use of its technology resources, the district needs to develop a comprehensive district technology plan that maximizes the impact of the district's investment in technology and coordinates technology initiatives districtwide. The district also needs to enable district personnel to successfully implement technology into the workplace through improved user support and network management and expanding the use of technology to communicate with a wider audience.

Background

Instructional and administrative technology is an important aspect of school district operations. Technology affects student performance by enabling students to access and analyze information, solve problems, collaborate with others, and effectively communicate their thoughts and ideas. Teachers use technology as a tool to assist in administrative duties, provide curriculum support, and prepare students for life after graduation. Administrators and district employees use technology to provide timely information to effectively manage the district's resources and make informed decisions.

The instructional and administrative technology resources in the Wakulla County School District serve three elementary schools, two middle schools, one high school, the district office and two education centers. The district has provided a wide variety of technology resources throughout the district and established infrastructure to support networking and telecommunications.

Computer and audio-visual equipment, projection systems, televisions, and digital cameras are available to employees at every school. The district has automated each media center and set up production studios in all schools for students to broadcast morning announcements. All schools have T1 connectivity and all classrooms have Internet access. Each classroom has at least two computers connected to the network. Each school uses computer labs to assist with instruction in a variety of ways including the use of integrated learning systems, drill and practice, business applications, Internet research, industrial arts, and driver education simulators.

The district also provides systems that support administrative functions. The Wakulla County School District participates in cooperative agreements with other small districts to contract for financial management and student record services. As a participant in the Panhandle Area Educational Consortium

(PAEC) and the Gateway Student System Consortium, the district avoids the high cost of providing these services in-house.¹

As a PAEC member, the district, along with 13 other districts, uses a resource management system to track payroll, personnel, finance, professional development and facilities management information. The system is installed at the Northwest Regional Data Center and is accessed by remote terminals housed at district offices. Support for the system is provided by the Gateway Educational Computing Consultants through PAEC. This group provides application support, provides cost reporting, and conducts user training.

The district tracks student records using an application developed and supported by the Gateway Student System Consortium. This system is used to track student demographics, schedules, attendance, bus schedules, health records, test scores, and full-time equivalent (FTE) student counts. The Gateway Student System is installed at the Northwest Regional Data Center and is accessed by remote terminals housed at district offices. Technical support personnel for the Gateway Student System are located in Santa Rosa County. These personnel provide technical support services for all 13 participating school districts by assisting in processing Florida Department of Education (FDOE) required surveys, transmitting electronic data, training users, and maintaining the application to accommodate changes in reporting requirements.²

For the fiscal year ending June 30, 2002, district expenditures for technology amounted to \$698,541, which was approximately 1.5% of the total district budget. The district used public school technology funds, E-rate reimbursement, and state and federal grants to fund approximately 40% of its technology expenditures.³ The district uses other sources of funds, such as local funding, capital outlay funds, and general revenue, to cover additional technology expenditures. Hardware acquisitions account for the majority of the district's technology expenditures. Exhibit 5-1 shows the district's technology funding sources and expenditures for Fiscal Years 1999-2000 through 2001-02. As shown in Exhibit 5-1, the Wakulla County School District spent more on technology (\$154 per student) in Fiscal Year 2001-02 than the funds it received specifically to fund technology (\$62 per student).

¹ The [Panhandle Area Educational Consortium \(PAEC\)](#) presently has 14 member districts with Washington County School Board as district of record.

² Santa Rosa County serves as the fiscal agent for the Gateway Student System. The system meets FDOE reporting requirements for K-20 and the Workforce Development Information System.

³ See [E-rate](#) for further information on E-rate reimbursement amounts.

**Exhibit 5-1
Wakulla Technology Funding Sources and Expenditures**

	Fiscal Year		
	1999-2000	2000-2001	2001-2002
Technology Funding			
<i>Funding from Sources Earmarked for Technology</i>			
Public School Technology Funds	\$120,736	\$117,766	\$116,172
E-rate Reimbursement	43,805	41,348	2,311
State/Federal Grants	279,989	311,961	163,802
Total from Funding Sources Earmarked for Technology	444,530	471,075	282,285
<i>Funding from Other Sources</i>			
Other Funding Sources ¹	286,446	433,712	416,256
Total from All Funding Sources	\$730,976	\$904,787	\$698,541
Technology Expenditures			
Contracted Services – Technology	\$ 89,269	\$ 81,197	\$ 71,512
Hardware Acquisitions	415,629	551,431	393,515
Software Licensing	588	26,033	1,315
Salaries and Benefits	111,580	108,122	109,912
Technology Training		492	3,375
Communication and Technology	92,793	124,418	96,306
Parts, Supplies and Repairs	21,117	13,094	22,606
Total Technology Expenditures	\$730,976	\$904,787	\$698,541
Funding per FTE			
FTEs	4,519	4,473	4,539
Total Funding per FTE from Sources Earmarked for Technology	\$98	\$105	\$62
Total Expenditures per FTE from All Funding Sources	\$162	\$202	\$154

¹ Other sources include capital outlay, general revenue and local funds.

Source: Wakulla County School District, October 2002.

Over the last three years, the district received state/federal funds for technology from three sources: Public School Technology Funds, the Technology Literacy Challenge Fund, and E-rate reimbursement.^{4, 5} During this time period, the Public School Technology Fund was the only technology funding distributed based exclusively on the number of full-time equivalent (FTE) students served. However, the United States Department of Education has replaced Technology Literacy Challenge Funds with the Enhancing Education Through Technology (EETT) initiative, which will result in additional funds being awarded based on FTE students.⁶ The Florida Department of Education (FDOE) will award half of the \$27 million of available federal EETT funds to all Florida districts based on FTE students, of which Wakulla is expected to receive \$19,000 for 2002-03. FDOE will award the other half of the funds competitively; however, Wakulla is one of 10 districts whose high performance and low percentage of free and reduced lunch students make it ineligible to compete independently for additional EETT funding.

⁴ The Florida Department of Education’s Bureau of Educational Technology recommends that districts expend public school technology funds in accordance with the district’s educational technology plan. These funds are also referred to as Education Technology Allocation. See [Public School Technology Funds](#) for more information.

⁵ Recipients of Technology Literacy Challenge Funds were selected for funding through a competitive process (see [Technology Literacy Challenge Funds](#)). These federal funds are no longer available, having been replaced with other opportunities through the [No Child Left Behind Act – Enhancing Education Through Technology](#).

⁶ See [Enhancing Education Through Technology \(EETT\)](#) for more information.

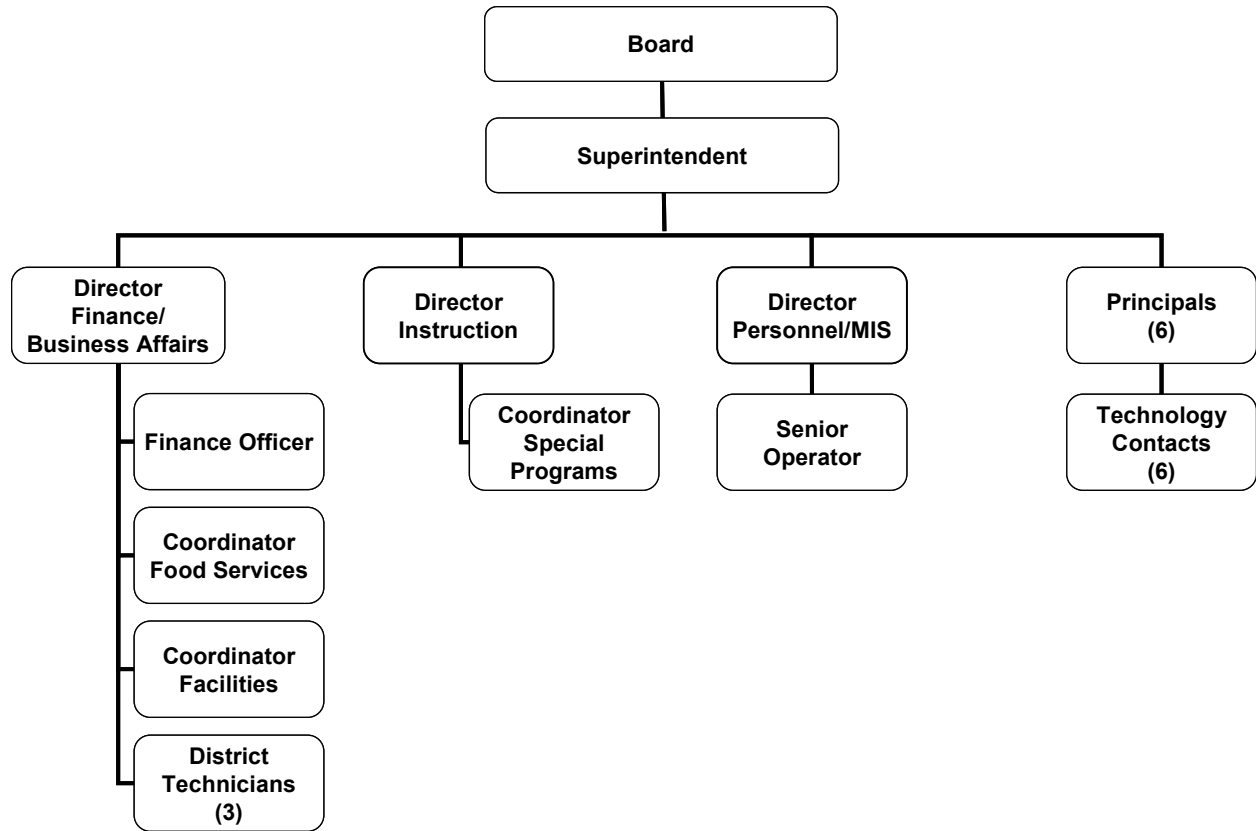
Administrative and Instructional Technology

The district is proactive in applying for grants. As a result, state/federal grants funded an average of 32% of the district's technology expenditures from 1999 to 2002. In the last three years, the district was awarded several grants for programs that integrate technology into the curriculum. These grants include the Millennium Grant, Florida Learning Alliance Grant, and Technology Literacy Challenge Funds.

The district's success in winning the grants has both positive and negative consequences. Although the district has been able to purchase a wide variety of technology resources, if future grants are not awarded to replace old technologies, the district may have to provide training and technical support for aging technology long after the grant money has run out. Because the district cannot depend on the award of competitive grants to continually replace and maintain older technology, the district must continually apply for new grants, which is time consuming and not always productive, or use other funding sources to keep its inventory up to date.

As shown in Exhibit 5-2, the district's organizational structure results in shared responsibility for information technology services. Currently, the district's Personnel/MIS director, Finance and Business Affairs director, senior operator, and district technicians, with help from on-site technology contacts, are responsible for providing technical support to keep data processing and instructional programs functional districtwide. Technology contacts at each school are paid a small supplement to take on the additional duty of providing technical support at each school, with the exception of Wakulla High School where a technology specialist has been hired full time. For the most part, technology contacts are teachers, media specialists, or other school employees who have some experience working with technology. If the technology contacts cannot solve a problem, they follow up by requesting help from the district technicians. Currently, three technicians with varying levels of experience provide technical support districtwide. The director of Finance and Business Affairs coordinates the schedules of the district technicians and is responsible for their performance evaluations. A fourth technical position, the senior operator, provides local support for the Gateway Student System. The MIS director, who is also the director of Personnel, is responsible for the performance evaluation of the senior operator and authorizes users with appropriate access to the student information system. Instructional technology issues are often routed through the coordinator of Special Programs, who handles distance learning and instructional television initiatives.

Exhibit 5-2
The Wakulla County School District's Organizational Structure Results in Shared Responsibility for Information Technology Services



Source: Wakulla County School District, October 2002.

Conclusion and Recommendations

Summary of Conclusions for Administrative and Instructional Technology Best Practices

Practice Area	Best Practice	Using Best Practice?	Page No.
Technology Planning	1. The district has a comprehensive technology plan that provides direction for administrative and instructional technology decision making.	No	5-7
Cost-Effective Technology Acquisition	2. The district acquires technology in a cost-effective manner that will best meet its instructional and administrative needs.	Yes	5-10
Technology Professional Development	3. District and school-based staff receive professional development training for all technologies used in the district.	Yes	5-11
Technical Support	4. The district provides timely and cost-effective technical support that enables educators and district staff to successfully implement technology in the workplace.	No	5-13
Infrastructure and Network Communication	5. The district maintains a dependable, standards-based infrastructure employing strategies that cost-effectively maximize network and Internet access and performance.	No	5-15
	6. The district uses technology to improve communication.	Yes	5-17
	7. The district has written policies that apply safe, ethical, and appropriate use practices that comply with legal and professional standards.	Yes	5-18
Information Management and Delivery	8. The district has established general controls in the areas of access, systems development and maintenance, documentation, operations, and physical security to promote the proper functioning of the information systems department.	Yes	5-19
	9. The information needs of administrative and instructional personnel are met by applying appropriate project management techniques to define, schedule, track and evaluate purchasing, developing, and the timing of delivering IT products and services requested.	Yes	5-19

TECHNOLOGY PLANNING

Best Practice 1: Not Using

The district technology plan is not comprehensive in providing direction for administrative and instructional technology decision making.

Planning is the key to a well-implemented, well-delivered technology system. Effective planning helps ensure that district technology meets the instructional needs of students and teachers and the administrative needs of decision makers, including administrators, teachers, and non-instructional personnel. An effective planning process identifies the technology needs of users, develops strategies to acquire needed technology in a cost-effective manner, and identifies available funds required for acquisitions. To ensure that all critical needs are identified, the planning process should include a broad range of stakeholder input. The decisions made during the planning process should be in writing and the resulting plan should guide technology-related policymaking and acquisitions. While the complexity of the technology plan will vary based on the size of the district, it should include a mission statement and reasonable, measurable goals and objectives that can be accomplished, in most cases, with available resources. The district's budget also should reflect the financial commitment to major technology initiatives included in the technology plan. In addition, the planning process should include follow-up procedures that allow decision makers to assess the benefits of district investments in technology and abandon or modify failed strategies in favor of more successful ones. District plans should state who is responsible for implementing and updating the technology plan.

The Wakulla County School District's technology plan meets state reporting requirements and demonstrates that technology is widely used in daily operations. The plan addresses important issues such as individual school technology needs, equitable resource allocation, cost-effective acquisition, and professional development for technology users. The plan describes recurring funds that are allocated to support technology initiatives and the district proactively pursues grants for additional technology initiatives.

However, the district is not using this best practice for three reasons. First, the district should broaden stakeholder input into the technology planning process by inviting parents, technical advisors, and teachers to participate as members of the district technology committee. Currently, the members of the committee are primarily district administrators. Parents and teachers participate in school improvement committee meetings, but are not involved at the district level. By broadening the membership of the district committee to include parents, technical advisors, and teachers, the district would gain valuable input from additional sources, as well as gain advocates who can promote the development of districtwide technology initiatives.

Second, the district's technology plan should address how to improve local network management and support. The Panhandle Area Educational Consortium and Gateway Student System Consortium (consortia) provide strong user support for the financial system and the student information system. However, support has not been as strong for network users. School personnel are aware of the potential that exists for the district to improve communication and access to data districtwide. For example, individual school technology plans include objectives to provide all faculty and staff access to workstations, enable teachers to track grades and attendance electronically, and improve communication through email. The district technology plan should address these issues in order to standardize the tools and equipment determined to be necessary to accomplish the objectives outlined in the school technology plans, and thus gain efficiencies in technical support, licensing, and training districtwide.

Third, the district technology committee should modify the technology plan to include clearly defined and measurable objectives for better meeting the operational needs of the schools and education centers.⁷ Clearly defined objectives should state the expectation of all major technology initiatives and the cost associated with each initiative. These costs should be linked to the district budget. By periodically evaluating the initiatives outlined in the plan, the district technology committee can determine how well district objectives are being met and modify strategies accordingly.

Action Plan 5-1

We recommend that the district develop a more comprehensive technology plan that includes strategies to meet the needs outlined in school technology plans. The committee should aim for greater standardization of technology resources to improve the district’s ability to provide technical support and training. The plan should include strategies to improve support for local network users, and clearly define measurable objectives that link technology initiatives to the district budget.

Action Needed	<p>Step 1. The district superintendent (or designee) should invite parents, teachers, and technical advisors to participate as members of the district technology committee to assist with planning and evaluation.</p> <p>Step 2. The district technology committee should modify the technology plan to include strategies to improve network management and user support. Strategies for supporting district networks more effectively are discussed under Best Practice 5, Infrastructure and Network Communication.</p> <p>Step 3. The district technology committee should develop clearly defined and measurable objectives for the technology plan that link technology initiatives to the district budget, identifying the funding commitment required for each initiative.</p> <p>Step 4. The district technology committee should evaluate and approve proposals for the purchase of major technology acquisitions and incorporate the proposals into the district technology plan, budgeting funds and establishing criteria for evaluating the success of each initiative.</p> <p>Step 5. The district technology committee should meet at least annually to evaluate the success of each strategy and modify or abandon failed strategies and update the plan accordingly.</p> <p>Step 6. The district should continue its policy of presenting the revised plan to the school board annually for approval and summarizing the progress of the previous year’s efforts.</p>
Who Is Responsible	Superintendent (or designee), district technology committee, and school board.
Time Frame	March 2005

Although not factors in our determination of the district’s use of this best practice, the district can make two other changes to further enhance its technology planning. First, as recommended by a recent review conducted by the Florida Association of District School Superintendents (FADSS), the district should consolidate the administration of management information systems (MIS) and information technology and place this responsibility with an MIS/technology coordinator. Currently, the district has spread administration of network management and information technology functions among three administrators. These administrators are the finance/business affairs director, personnel/MIS director, and special programs coordinator. Although this arrangement was devised as a cost-saving measure, this fractured approach to information technology management is inefficient and creates several problems. For example, this arrangement results in technology support personnel reporting to three different supervisors who may have competing priorities. Also, school-based personnel report that it is difficult to identify who they should contact for assistance on technology issues. Of even more significance is that the district lacks centralized leadership and accountability for technology issues. Lack of a coordinated technology

⁷ These objectives should describe district performance and cost-efficiency expectations and may address the percentage of teachers using technology for instruction, administration, communication, and student assessment; the percentage of students with desired technology skills; and average response time for technical support personnel to resolve problems. Refer to Action Plan 6-1 for more information on developing a program-level accountability system.

effort has compounded the district's technology problems. The district currently faces a number of challenges in improving its systems to operate more efficiently and address the technology needs of users. As discussed in more detail under Best Practices 4, 5, and 9 of this chapter, the district needs to improve the level of technical support provided to users, its effectiveness in using and managing networks, the degree to which users have access to data, and the extent to which independent systems can interface with one another to reduce the need to enter the same data into multiple databases.

By consolidating IT functions under a single MIS/technology coordinator, the district would be better able to develop strategies to maximize the use of technology resources. To provide leadership in technology planning, a qualified district MIS/technology coordinator must be able to envision how to streamline instructional and administrative technology functions and improve communication. Other qualifications should include experience in managing systems in a wide area network environment, technical expertise to identify and recommend solutions to technical problems, and the ability to communicate effectively with both technical advisors and non-technical users. Equally important, the MIS/technology coordinator should have sufficient authority to facilitate change and have technical expertise to assist in developing proposals for funding through such programs as E-rate and EETT.

As discussed in Best Practice 5 of Chapter 2, the district does not intend to make the organizational changes needed to establish an MIS/technology coordinator until positions are vacated through attrition. We would encourage the district to take whatever actions are necessary to shift responsibilities and establish this position as soon as possible. Addressing the district's technology needs will be a long-term process. The longer the district waits to establish this position, the worse its technology problems could become. Planning and coordination of technology initiatives will become more complicated because existing technology will age and the demands for technical support and access to data will increase. Once the position is established and filled, the MIS/technology coordinator can begin the process of learning about the district's unique technology needs, establishing plans and strategies to address these needs, and working with PAEC and other technology resources to obtain any help needed. The steps required to implement this recommendation appear in Action Plan 2-4 of Chapter 2.

The second way to further enhance the district's technology planning is for the district to continue with efforts to partner with other consortia members and thus broaden district access to expertise in technology. The district has begun to explore the idea of partnering with other consortia member districts to share the cost of developing and implementing strategies to use and manage district networks more effectively. Partnering with consortia members has been successful in other areas, such as the management, support and training for financial and student information systems. Thus, this approach should also work in planning for the effective management and use of district networks so as to streamline administrative functions and improve communications. For example, administrative functions can be streamlined by developing file management strategies and automatic virus protection and backup procedures, and by remotely monitoring systems to troubleshoot problems and access school servers for installing new software and upgrades. Communications could be improved by organizing support groups for email users, teachers, students, parents, network administrators, website developers, and others. The district could use the quarterly PAEC Technology Advisory Council meetings as a forum for talking with personnel from member districts about the use of the STaR (School Technology and Readiness) Chart for technology planning. A STaR Chart is a rubric of technology benchmarks that relate to a variety of education issues.⁸ The benchmarks for each issue are presented at stages, providing the opportunity to chart a school's or district's progress in educational technology.

Because developing strategies to maximize use of district network resources requires a level of technical expertise that may not be currently available in some small districts, interested consortia member districts should investigate the possibility of partnering with other educational agencies that specialize in network management and the use of distributive systems. For example, Florida State University's Office for Distributed and Distance Learning (ODDL) has helped schools in Leon County integrate technology into

⁸ See [Florida STaR Chart](#) for further information on the use of the STaR Chart for planning purposes.

the classroom by providing expertise and manpower. Developing such partnerships, would allow the district to gain access to expertise in distributed systems that can be incorporated into technology planning, and at the same time, allow students and teachers the opportunity to put their technical expertise to use.

The district should continue to pursue partnering with other consortia member districts to share the cost of developing and implementing strategies to use and manage district networks more effectively. These strategies should include seeking expertise in network management and organizing support groups for network managers to share information about commonly used network applications, email management, and website development.

COST-EFFECTIVE TECHNOLOGY ACQUISITION

Best Practice 2: Using

The district acquires technology in a cost-effective manner that will best meet its instructional and administrative needs.

Districts can reduce and better anticipate technology-related expenses and avoid downtime by developing acquisition strategies that consider not only the initial purchase price, but also the cost of fully implementing and supporting the systems. Implementation and support cost considerations should include professional development requirements, training, standardization of equipment, system interoperability, technical support, and disposal costs. In addition, districts should base technology acquisitions on need and ensure that technology resources are equitably distributed throughout the district.

The Wakulla County School District uses this best practice. Wakulla has an extensive inventory of technology resources. All classrooms have Internet access and student workstations. Because purchases are often contingent upon competing for grants, the district has tried to maximize funding through the use of state contracts. The district has used the same local vendor for a number of years to purchase workstations and printers. The district prefers local vendors to expedite technical support service. The district also takes advantage of opportunities for purchasing software at discount prices through the PAEC Clearinghouse. All major district technology purchases include warranties and maintenance agreements on individual components.

Although the district uses this best practice, there are three areas in which the district can enhance its operations. First, the district should stay apprised of changes in the marketplace that could result in cost savings and/or innovation and continue to work with other districts and PAEC to obtain negotiated price concessions. With the recent downturn in the economy, especially in the technology sector, the price of PCs has plummeted making vendors extremely competitive. Alternatives exist that would benefit the district as well as other consortia members in obtaining negotiated price concessions for technology acquisitions. For example, the North East Florida Educational Consortium (NEFEC) recently negotiated a deal for very competitive prices on workstations for all NEFEC members, which is accessible to members via the Internet.⁹ PAEC has negotiated bulk rate pricing concessions for some peripherals, including inkjet printers and digital cameras, and is currently negotiating for a consortium discount purchasing website similar to NEFEC's for personal computers. As evidenced by contracts negotiated by other school districts, larger contracts are generally more beneficial in obtaining pricing concessions.

The district should stay apprised of market trends and continue to work with other districts and PAEC to obtain negotiated price concessions that will allow savings to be redirected into the classroom.

⁹ See the North East Florida Educational Consortium or the [NEFEC website](#) for further information.

Second, the district should consistently evaluate the expected outcomes of technology acquisitions and share evaluation information to assist future decision makers in making wise choices. As a member of the Panhandle Area Educational Consortium (PAEC), the district has access to the Technology Training Institute of the South (TETRIS), which provides software preview and training for Panhandle educators.¹⁰ School-based demonstrations are also available and encouraged. However, the district does not often specifically define the expected outcomes of technology purchases and does not consistently evaluate acquisitions after they have been implemented.

The district has an informal process for researching and evaluating technology acquisitions. Many of its instructional technology acquisitions are initiated at the school level. School personnel initiate the research to secure the funding and discuss the success of the initiative among peers. Successful initiatives spread to other schools/programs. Although an informal system has generated some successes such as the Wakulla Middle School computer lab, having the district technology committee routinely evaluate the success of major technology acquisitions would better ensure that all schools benefit from opportunities to improve their use of technology.¹¹

The district technology committee should routinely evaluate the success of technology acquisitions as part of its efforts to evaluate strategies and modify the district technology plan.

Third, to ensure the equitable distribution of resources, the district should analyze school data and provide standardization and replacement guidelines for technology resources. Currently, the district annually conducts a meeting with school principals to discuss the need to replace aging equipment. The district can better ensure that resources are distributed equitably by setting benchmarks for an acceptable student-to-computer ratio and computer obsolescence rate, and then evaluating school inventory data districtwide to prioritize the need for technology resources at each site. The inventory analysis should be discussed at the annual meeting with school principals.

The district should use school inventory data to ensure that all students have access to modern equipment. By setting benchmarks and providing standardization and replacement guidelines, the district can help ensure that students have equal access to standard technology resources.

TECHNOLOGY PROFESSIONAL DEVELOPMENT

Best Practice 3: Using

District and school-based staff receive professional development training for technologies used in the district.

Professional development is essential to ensuring that district employees maximize their use of existing technology. However, given the potentially wide range of knowledge and abilities among its staff, it is essential that districts identify the employees and specific areas in which employees are in the greatest need of training and then use this information to focus professional development efforts. To accomplish this, districts must define the level of competency to be mastered, clearly state the training requirements, and develop strategies to provide the needed training. These strategies include traditional classroom, one-on-one, computer lab instruction, web-based instruction, electronic bulletin boards, videotapes, and other self-directed, technology-based methods. In evaluating the effectiveness of training, districts should

¹⁰ See the Technology Training Institute of the South's (TETRIS) website, [TETRIS Lab](#) for further information.

¹¹ Wakulla Middle School was awarded a grant to replace its industrial arts lab with a computer lab that allows students to create computer-generated products such as plastic molds, signs, and computer animation. The idea was well researched and the technology was geared toward middle school students. The program turned out to be one of the most popular with students at the school. As a result, the initiative has spread to Riversprings Middle School and the high school is also pursuing a program for its age group.

strive to go beyond issues such as whether participants liked the professional development opportunity and should focus on the intended outcomes and skills to be mastered. Assessing the effectiveness of training is important to plan and budget for future training initiatives.

The Wakulla County School District uses this best practice. The district provides a variety of technology training opportunities for instructional and administrative personnel. Data shows that teachers take advantage of the opportunities provided. The Panhandle Area Educational Consortium (PAEC) offers an extensive menu of technology training programs. Technology training occurs at the Technology Training Institute of the South (TETRIS) lab, located in Marianna. Distance learning is available through interactive websites and instructional television. PAEC also sends trainers to schools and district offices to provide on-site training events.¹² Training agreements are often included in the purchase of instructional software. Training has been provided for the student information system as well as the resources management system and other contracted services. District personnel who have been working with these systems for a long time provide most of the training in-house. School technology plans outline the training needs specific to each site.

All district personnel are eligible to participate in the many and varied training opportunities. Most of the funding for technology training comes from the schools. Schools send their employees to the training the schools can afford, as outlined by the school technology plan. The “train-the-trainer” model is encouraged and is used extensively throughout the district. This strategy seems to be an effective training method for teachers because relative to their peers, Wakulla schools report that a greater percentage of their teachers have progressed to Stage 2—Adaptation. (See Exhibit 5-3.)¹³

**Exhibit 5-3
The Wakulla County Public Schools Report
That 57% of Teachers Are in Stage 2 - Adaptation**

District	Percentage of Teachers in Stage 1 Entry	Percentage of Teachers in Stage 2 Adaptation	Percentage of Teachers in Stage 3 Transformation
Wakulla	28%	55%	17%
Nassau	37%	55%	8%
Monroe	40%	44%	16%
Gilchrist	44%	47%	10%
Baker	57%	31%	12%
Flagler	73%	18%	10%
State	37%	55%	8%

Source: Florida Department of Education, Technology Resources Survey, Wakulla School District, 2001.

Although the district uses this best practice, there are two areas in which the district can enhance its technology professional development. First, the district should plan and budget for training employees who use administrative software applications that are being upgraded. Several school plans indicate that as office management applications have become more sophisticated, office personnel need training to improve productivity.

When upgrading administrative software, such as word processing and other desktop productivity tools, administrators should plan and budget for training employees who use the applications.

¹² Such as the Digging Into Data course which was held at Wakulla Middle School in 2002, [PAEC Training Courses](#).

¹³ As part of the district’s annual FDOE 2001 Technology Resources Survey, technology contacts at each school report the percentage of teachers who fall in each of three stages of progress toward technology competency. At Stage 1—Entry, educators are able to operate the computer at a basic level. At Stage 2—Adaptation, technology is integrated into the classroom in support of existing practices and educators are comfortable with a variety of applications. At Stage 3—Transformation, educators are adept at transferring skills from current technology tools to new ones and often act as a resource to others. At this stage the educators use technology for collaboration, communication, research, writing technology-rich lesson plans and designing project-based learning activities.

Second, the district can better evaluate its training efforts by establishing standard performance criteria for technology skills in targeted areas of need. Technology standards for Florida teachers are incorporated in the Florida Educator Accomplished Practices as Practice 12. The FDOE Bureau of Educational Technology is working to align the indicators for Practice 12 with the International Society for Technology in Education National Educational Technology Standards for Teachers (ISTE NETS-T).¹⁴ By defining the expectation and providing training to increase expertise in targeted areas, the district is in a better position to evaluate the success of training initiatives and allocate scarce training resources more effectively. One way to increase professional development in areas of high need is to recognize participation and achievement by awarding certificates.

The district should target training initiatives in high need areas, specify the training expectation, and recognize achievement by awarding certificates.

TECHNICAL SUPPORT

Best Practice 4: Not Using

The district can improve the management of technical support so that resources are allocated to enable educators and district staff to successfully implement technology in the workplace.

Timely, helpful technical support can be a determining factor in whether technology is used or abandoned, decisions are made in a timely manner, and essential district services are maintained or interrupted. Districts should provide responsive technical support to all users. Instructional personnel should provide media-rich curricula and non-instructional personnel should conduct administrative tasks without technical interruptions. Areas of technical support include email support, intranet/Internet access, software application support, web development, and computer hardware installation and maintenance. Providing technical support can be accomplished in a variety of ways, including providing a trained non-instructional technology support person or providing a technology facilitator in each school; managing a central help desk at the district; implementing a work order tracking system; and contracting for regional or vendor support services. In addition, districts can minimize the cost of supporting out-of-warranty equipment by establishing replacement guidelines that specify a time frame for when technologies should be recycled or replaced.

The Wakulla County School District can improve its operations and meet this best practice by developing a system for determining whether technical support is allocated efficiently. Although users of the district's financial management and student record system report that support is very good, principals and teachers stated in interviews that there is a need for more on-site support in classrooms and computer labs. Even though each school has a technology contact to provide assistance in troubleshooting technical problems, demand for on-site support exceeds the amount of support available. With the exception of Wakulla High School where a technology specialist has been hired on a full-time basis, most technology contacts at the schools are busy with their instructional duties when their assistance is needed. Unless problems occur during their free period, they are not immediately available to help. As a result, computer systems in classrooms and computer labs are not always available when scheduled. To better meet user demand for support services, the district should allocate technicians to sites in greatest need of technical support to provide immediate assistance to technology contacts and users.

One way for the district to determine the sites in greatest need of technical support is to track technical support activities using the current work order system and periodically compile and analyze the data to determine what type of technical support is most common and most costly, and where this type of

¹⁴ See [International Society for Technology in Education National Educational Technology Standards](#) for Teachers (ISTE NETS-T) for more information.

technology support is needed. Using this information, the district would be in a better position to allocate technical support personnel, prioritize services, and, if necessary, provide additional training to adequately meet users' technical support needs.

Other districts, such as one in the consortia, use web applications to assist with technical support. These systems enable a district to log help desk calls directly into district websites, track the status of calls, and share solutions to common problems on-line. Data from the system is stored, analyzed and used in decision making. Although smaller districts like Wakulla may not be able to justify the expense of implementing an on-line help system on their own, the district could discuss sharing the cost and the benefits of purchasing such a system with other consortia member districts.

Action Plan 5-2

We recommend that the district track technical support activities using the current work order system and periodically compile and analyze the data to determine what type of technical support is most common and most costly, and where this type of technical support is needed.

Action Needed	<p>Step 1. The MIS/Technology coordinator (or superintendent's designee) should direct technical support staff to log their technical support activities in work orders.</p> <p>Step 2. The MIS/Technology coordinator (or superintendent's designee) should periodically analyze this information to determine what type of technical support is most common and most costly and where this type of support is needed, and to establish a benchmark to determine the average time it takes to resolve technical support issues.</p> <p>Step 3. The MIS/Technology coordinator (or superintendent's designee) should assign district technicians to sites in greatest need to share expertise with teachers, employees, and students in resolving technical problems on site.</p> <p>Step 4. The MIS/Technology coordinator (or superintendent's designee) should discuss districtwide technical support needs with the district technology committee to identify strategies to improve service.</p> <p>Step 5. The district technology committee should incorporate the results of the MIS/Technology coordinator's analysis of technical support needs in the technical support goals of the District Technology Plan, evaluate the success of strategies implemented to improve technical support service, and update these strategies annually.</p>
Who Is Responsible	MIS/Technology coordinator (or superintendent's designee) and district technology committee
Time Frame	March 2005

Although not factors in our determination of the district's use of this best practice, there are two other areas in which the district can enhance the technical support provided to users. First, the district should clearly define the standard equipment and level of competence needed to support users and ensure that district technicians are trained to meet the competency expectation. The lack of standardization in the configuration of school work stations sometimes limits the ability of district technicians to help users. Technical support personnel are expected to solve problems at sites that are running a variety of applications or running older versions of the same operating system, and the technicians may not be trained in the systems they are trying to support. As mentioned earlier, by establishing more complete standards for technology acquisitions, the district would provide guidance for school-based decision makers who can then target training initiatives appropriately. By complying with purchasing standards, expediting the replacement of systems that do not meet the standard, and targeting technician training toward supporting standards-based technology, the district can more efficiently provide technical support.

The district should set standards for the configuration of school workstations and expedite replacing systems that do not meet these requirements. In addition, the district should ensure that technicians are adequately trained to support the district's technologies.

Second, the district should establish guidelines to replace older technology. By establishing guidelines to replace older technology, the district can maintain a stable, supportable, standardized inventory. Establishing replacement guidelines with which schools can comply would allow the district to offset a portion of the costs of acquiring new technology with reductions in the cost of supporting older and out-of-warranty resources. Providing replacement guidelines also helps ensure that students are provided with an equal opportunity to use the newest equipment available regardless of the school they attend.

The district technology committee should develop guidelines for replacing older, out-of-warranty equipment. The committee should include the replacement guidelines in the district technology plan.

INFRASTRUCTURE AND NETWORK COMMUNICATION

Best Practice 5: Not Using

The district does not cost-effectively maximize network performance.

A district's success in meeting the demands for information depends largely on the ability of its infrastructure to receive and transmit data for effective communication and resource sharing. Thus, districts should have a districtwide infrastructure that provides communication, data transmission, resource sharing, and Internet capabilities in a cost-effective manner. The district's network should be fully operational and consistently available to users. To help ensure network dependability, the district should protect its network from viruses and have speed and access standards for district network resources. Network access and dependability is crucial for meeting the information needs of students, teachers, administrators, and non-instructional personnel.

The Wakulla County School District has placed a wide variety of technology resources throughout the district. The district has established infrastructure to support networking and telecommunications. All schools have T1 connectivity and all classrooms have Internet access.

However, the district does not use this best practice because it needs to use and manage local networks more effectively. The district has difficulty maximizing resources because sites within the district have a variety of individual networks and stand-alone systems. As noted by the Florida Information Resource Network (FIRN), network efficiency is important in the modern school system. It is no longer sufficient to have one or two networked computer labs in a school. Networks created at the individual school level create a technical nightmare due to individual protocols, wiring schemes, and compatibility issues.¹⁵ As mentioned earlier, the district's technology planning process should include developing and implementing strategies to use and manage district networks more effectively. Three cost-effective strategies would help the district achieve this objective.

One strategy to use and manage district networks more effectively is to monitor and manage the network from a central location. This strategy would enable the district to cost-effectively maintain and deploy software districtwide. For example, the district has purchased software for districtwide virus protection, but maintaining virus protection districtwide is a labor-intensive process. Software must be installed on each separate server and stand alone PC. Stand alone PCs must be updated manually. By connecting the local area network (LAN) servers at each education facility to a district server, standardizing operating systems, and configuring the virus protection software to "push" updates to remote servers, every workstation connected to a district wide area network (WAN) would receive virus signature updates automatically, protecting all the networked computers in the district. By managing the virus protection

¹⁵ [5 Things You Should Know About Districtwide Networking](#), Florida Information Resource Network (FIRN).

from a district server, virus alerts and warnings can be monitored districtwide so that viruses can be more easily tracked and contained. This strategy would be cost-effective because it not only ensures virus protection, but also reduces the demand for technical support services.

Sharing commonly used applications through a districtwide area network is a second cost-effective strategy employed by many districts to use and manage district networks more efficiently. For example, if the schools can agree on a product to electronically track grades and attendance, the district could reduce acquisition costs through districtwide licensing, train employees more efficiently using the train-the-trainer model, and reduce the amount of time and materials required to share data at the end of the grading period or when students transfer within the district.

A third cost-effective strategy to use and manage district networks more effectively is to use batch programs scheduled to run automatically during non-peak hours. Batch programs are ideal for backing up servers, transmitting data, and running network diagnostics. For example, network administrators could secure areas on network drives to store data that can be shared by a group of users, accessed by all users, or preserved for only one user. By scheduling backup programs to run after hours and allocating storage space to users on the network, users can be assured that the information stored on the network is backed up according to schedule. Batch programs also can be used to transmit data after hours. For example, in several districts where schools have opted for teachers to track student grades and attendance electronically, batch programs are scheduled to run in the middle of the night to transmit daily information from each school into the student information system that is used to submit data to FDOE, as well as retrieve enrollment changes. Batch programs for running diagnostics would help the district avoid network problems. Districts that routinely run network diagnostics find that this practice provides technicians with information they need to proactively maintain the network before problems reach a crisis level.

We recommend that the district develop strategies to maximize the use of existing resources, automate labor intensive network maintenance, and update the district technology plan accordingly. Developing and incorporating strategies into the technology plan can be accomplished with existing resources. However, implementation of the updated plan will require additional resources. Some of the costs of implementing the updated plan will be offset by reductions in software licensing fees and technical support time and in providing more timely access to data districtwide.

Action Plan 5-3

We recommend that the district develop strategies to maximize the use of existing resources and automate labor intensive network maintenance.

Action Needed	<p>Step 1. With support from the superintendent, the MIS/Technology coordinator (or superintendent’s designee) should identify shortcomings in the current network configuration and list the acquisitions necessary to make the district network manageable from a central location.</p> <p>Step 2. The MIS/Technology coordinator (or superintendent’s designee) should develop and cost out a proposal of strategies for using and managing district networks more effectively. Costs should include equipment and software acquisitions, installation, monthly service fees, and training for district technicians in managing and maintaining a district wide area network.</p> <p>Step 3. The MIS/Technology coordinator (or superintendent’s designee) should present the benefits, costs, and a tentative timetable for the proposed strategies to the district technology committee.</p> <p>Step 4. The district technology committee should review the proposal and provide input. The proposal should be modified accordingly and then approved by the committee.</p> <p>Step 5. The district technology committee should include approved strategies in the district technology plan, budgeting funds for its completion and establishing criteria for evaluating its success.</p> <p>Step 6. After implementation, the district technology committee should plan to evaluate the success of the strategies according to established criteria, making recommendations for future projects based on their findings.</p> <p>Step 7. The district technology committee should update the technology plan accordingly.</p>
Who Is Responsible	MIS/Technology coordinator (or superintendent’s designee) and the district technology committee
Time Frame	March 2005

Best Practice 6: Using

The district uses technology to improve communication, but can more efficiently use email.

Technology has revolutionized communications, providing tools to disseminate large amounts of information to a wide audience. Email, websites, and teleconferencing are examples of technologies that enhance communication within and beyond school boundaries. Whenever possible, districts should use web technologies, such as Internet and intranet sites, and email to improve and enhance communications. Using email can expedite communication between and among colleagues without having to wait for a meeting to discuss important issues, saving time and travel. Posting information on websites, such as policies, announcements, and calendars, improves access to important information district-wide and decreases the expense associated with sending hardcopy updates. Voice, email and website technologies can facilitate communication with parents by providing information regarding the expectation, progress, and well-being of their children, as well as providing general information about specific programs and course offerings.

The Wakulla County School District has done well in providing the infrastructure to enhance its ability to communicate to a wider audience. The district uses the Internet to communicate information through its website and provides email capabilities to all district personnel. Having recently hired a part-time web developer, it has renovated its website to post information that includes links to adult and community education programs, a calendar of events, and each school website. Additionally, although many small districts rely on the Florida Information Resource Network (FIRN) to maintain accounts and deliver email messages, Wakulla has its own local server to distribute email throughout the district. A district technician maintains email accounts, manages email delivery, and monitors network security.

Although the district uses this best practice, it can enhance communications districtwide by more efficiently using email in three ways. First, the district should evaluate the cost-effectiveness of using its

own server for email. If FIRN can provide the same services at a lower cost, the district should abandon the local email system and use FIRN for district email distribution so that district technicians can devote more of their time to providing on-site support at the schools and education centers. Second, the district should provide guidelines regarding the use of email. Email is available to all district employees, but usage varies from individuals who infrequently use email to those who rely on email everyday. By providing guidelines describing the best uses of email and by encouraging district personnel to use email accordingly, the district can increase the frequency and speed of communications to parents and teachers. Third, the district would benefit from standardizing district email addresses and software. Having teachers use standard, district-assigned email addresses would help parents more easily remember or derive the email address of the teachers who come into contact with their children. By deciding on standard email software, the district can target training efforts toward teaching users how to use the basic features including how to set up and use mailing lists and personal folders.

We recommend that the district ensure that its email system is reliable and cost-effective, develop guidelines for email use, standardize district email addresses and software, and encourage employees to participate in email training opportunities. Once the standard is decided upon, the district can use the train-the-trainer model to train personnel on how to use it.

Best Practice 7: Using

The district has written policies that apply safe, ethical, and appropriate use practices that comply with legal and professional standards.

While technological innovations have provided districts with numerous opportunities to improve communication and increase efficiency and productivity, it can be inappropriately used causing potential harm to students and exposing districts to lawsuits. Thus, districts must develop effective strategies and comprehensive guidelines for the appropriate use of technology. Safe use of online resources is important to everyone. The federal Children’s Internet Protection Act (CIPA) requires districts using E-rate funds to protect students from harmful online content. Because the infringement of copyright has legal ramifications, districts must provide guidelines for employees and others to comply with copyright laws.

The Wakulla County School District uses this best practice. School board policy and network user agreements provide written and verbal guidelines to personnel, teachers, students, and parents describing the appropriate and inappropriate uses of technology. As the district’s Internet provider, FIRN filters access to websites that have been identified as providing inappropriate content. The current categories of inappropriate content blocked by FIRN include adult-oriented material, extremist-militant material, anonymous proxy sites, racist or hate-oriented material, and material inciting resistance to or insurrection against lawful authority (sedition).¹⁶

Although the district uses this best practice, the district could further enhance its operations by revising its website to include district policies addressing use of technology in compliance with legal and professional standards. The district’s *Acceptable Use Policy and the Media Handbook* provides personnel, teachers, students and parents with written and verbal guidelines describing legal uses of digital materials for instructional and non-instructional use. The written policies in the handbook apply safe, ethical, and appropriate use practices that comply with legal and professional standards. The district should make these policies available on the district website to demonstrate the district’s commitment to protecting children.

The district should make its *Acceptable Use Policy and the Media Handbook* available on the district website to demonstrate the district’s commitment to protecting children.

¹⁶See the [FIRN filter software website](#) for more information.

INFORMATION MANAGEMENT AND DELIVERY

Best Practice 8: Using

The district has established general controls in the areas of access, systems development and maintenance, documentation, operations and physical security to promote the proper functioning of the information systems department.

Districts are becoming increasingly dependent on information systems to manage their operations. These systems are typically used to track student information and financial management. For example, the Florida Department of Education requires student data to be submitted electronically. Because student data is used for assessment and funding, it is important that controls are in place for the district to secure access and to ensure the reliability and accuracy of the data. Districts should have processes in place that ensure they are following typical electronic data processing (EDP) practices and have controls to promote the proper functioning of all information systems.

The Wakulla County School District uses this best practice. In general, district personnel are well informed and sensitive to the confidentiality of the information contained in district databases. District administrators have well-developed methods for processing data housed in independent systems.

Although the district uses this best practice, it can enhance its data system controls by documenting routine procedures. Documenting procedures allows for a smoother transition when personnel changes occur. Although participating in the Panhandle Area Educational Consortium and Gateway Student System Consortium (consortia) is of benefit to the district, this participation adds complexity to data processes. When retiring personnel leave, new employees will need updated documentation for reference. Moreover, if data conversion is required or if interfaces are to be built to streamline administrative procedures, it is critical that developers understand the features of every system in the context of how each is used in order to accurately estimate the cost and benefit of the project. Even though, district administrators with many years of experience have well-developed methods for processing data housed in independent systems, many of the procedures are not documented. To reduce risk, the district should ensure that critical procedures are well documented.

The district should develop a plan to store documentation such as handbooks and procedure manuals in electronic format and give appropriate access to employees for reference and maintenance purposes.

Best Practice 9: Using

The information needs of administrative and instructional personnel are met by applying appropriate project management techniques to define, schedule, track, and evaluate the implementation of requested IT products and services.

Because districts depend heavily on data from information systems to make informed decisions, this data must be accessible when needed and presented in useful report formats. To ensure that information needs of teachers and administrators are being met, districts should use common project management techniques to schedule, prioritize, and provide users with a projected timeline when developing reports and applications. Districts should have procedures in place to gauge user satisfaction with information systems and services. Districts then should analyze alternatives to identify the most cost-effective method of responding to these needs.

The Wakulla County School District uses this best practice. The district made a cost-effective decision to participate in the consortia, as it is cost prohibitive for smaller districts to develop and maintain large database applications. As the use of technology evolves, the district has opportunities through the Panhandle Area Educational Consortium and Gateway Student System Consortium (consortia) to expand

and update services that would be too costly if the district could not share expenses with other member districts. Users stated in interviews that they are generally satisfied with the data they receive from the district, although they are confident that there are better ways to access data than by having to make requests to the MIS department.

Even though the district generally uses this best practice, the district may be able to enhance its ability to improve IT services by implementing two strategies. The first strategy is to improve the timeliness of information by increasing user access. Advances in software development allow authorized users to query databases for the information they need without having to select “canned” reports from a standard menu, as is currently the practice in Wakulla. Consortia databases house volumes of information, but end users cannot use the mainframe systems to make queries or obtain reports. IT personnel could improve access to database systems for teachers and administrative employees by working with consortia members to develop applications allowing these employees to directly access the information they need, thereby avoiding the wait for data requests to be processed through MIS departments. For example, if teachers were allowed to enter grades and attendance and query the student database for their own classroom information, they would have instant access to information without having to wait for support personnel to enter data or process reports. If teachers enter grades and attendance from the classroom each day, costly and tedious processes could be eliminated.¹⁷ The NEFEC test reporting system is an example of how the Internet can be used to develop applications that provide secure and timely access to information used by teachers, administrators, and district personnel.¹⁸ The district could use the quarterly PAEC Technology Advisory Council meetings as a forum for analyzing the costs and benefits of enhancing existing systems to increase user access.

In partnership with other consortia member districts, the Wakulla County School District should analyze the costs and benefits of enhancing existing systems to enable authorized users, such as teachers, administrators and other district employees, to access information in a more timely manner.

The second strategy to enhance the district’s ability to improve IT services is to enable independent systems to interface with one another to reduce the need to enter the same data into multiple databases. As mentioned previously, the student information system is independent of the financial system, but each system has common data elements that are entered into both. In addition, the district uses several other systems to record and manage information. For example, the district uses a separate database application to house student transfer information and another to manage the exceptional student education (ESE) database. The cafeteria uses a point-of-sale system to track food service transactions and the transportation department uses a system to manage data for bus routing, mapping, and boundary zones. School media centers use a media materials circulation system. The district uses a variety of instructional management systems to track the academic progress of students in separate databases. All of these systems have data elements in common that must be independently entered into each. Currently, combining the information from these systems can be labor and paper intensive, but this information is necessary to meet the informational needs of district users in planning, budgeting, and general reporting functions. In planning for the future replacement or enhancement of these systems, the district, in partnership with other consortia members, should evaluate the possibility of enabling systems to interface with one another to eliminate the need to enter the same data into multiple databases.

¹⁷ The district currently uses manual processes to compile information such as grades and attendance. Teachers use bubble sheets to submit student grades to the district office. The bubble sheets are transported to the district office, where they are scanned. The scanned grades are returned in report form to the teachers for editing; once the grades are reviewed and edited, they are submitted to the student information system for processing. For attendance records, the district creates bar codes from the student information system that identify each child. The bar codes are placed on index cards and reside in classrooms. When a child is absent, the teacher sends the bar-coded index card to the attendance office for data entry. The card is then returned to the classroom for use the next day.

¹⁸ [NEFEC test score reporting system.](#)

Models have already been developed to streamline school district software applications, such as the Schools Interoperability Framework (SIF).¹⁹ SIF is an industry initiative organized by the Software and Information Industry Association to develop an open specification for ensuring that K-12 instructional and administrative software applications work together more effectively. SIF is not a product, but rather an industry-supported technical blueprint for K-12 software that will enable diverse applications to interact and share data seamlessly now and in the future.

In planning for the future replacement or enhancement of technology systems, the Wakulla County School District, in partnership with other consortia member districts, should evaluate the possibility of enabling systems to interface with one another to eliminate the need to enter the same data into multiple databases.

¹⁹ See [Schools Interoperability Framework \(SIF\)](#) website for more information.

6 Personnel Systems and Benefits

Summary

The Wakulla County School District is using 9 of the 11 Personnel Systems and Benefits Best Practices. To meet the remaining best practice standards and ensure the performance, efficiency, and effectiveness of its personnel systems and benefits program, the district needs to formalize its exit interview process and improve its staff development program by providing increased district level coordination and structure.

Background

The Wakulla County School District employed 572 full-time persons during the Fall of 2002, of whom approximately 49% were instructional personnel. (See Exhibit 6-1.)

The district has assigned responsibility for personnel records, application and hiring processes, personnel orientation, and evaluation procedures and coordination to the director of Management Information Systems and Personnel. The director has two full-time employees that are dedicated to personnel issues. Other aspects of personnel are managed through other departments as noted below.

- The district's instructional staff development programs are the primary responsibility of the coordinator of Curriculum, while non-instructional staff development programs are the responsibility of the department heads.
- Benefit packages and collective bargaining are the primary responsibility of the director of Finance and Business Services.
- Workers compensation services fall under the oversight of the director of Operations.

The district does not have a separate human resource budget.

The Wakulla Classroom Teachers Association represents the district's teacher in collective bargaining. That is the only employee union active among Wakulla County School District employees. As of October 2002, approximately 30% of the district's instructional employees were members of the union.

Exhibit 6-1
During the Fall of 2002, the Wakulla School District Employed 572 Persons

Categories of Employees		Numbers of Employees
Administrative Employees	District Level	14
	School Level	13
	Total Administrative	27
Instructional Employees	Elementary	98
	Secondary	113
	Exceptional Student	46
	Other Teachers	2
	Other Instructional Staff	22
	Total Instructional	281
Non-Instructional Employees	Professional	6
	Non-Professional	258
	Total Non-Instructional	264
Total Employees		572

Source: Department of Education.

Conclusion and Recommendations

Summary of Conclusions for Personnel Systems and Benefits Best Practices

Practice Area	Best Practice	Best Practice Met?	Page No.
Human Resource Management	1. The district efficiently and effectively recruits and hires qualified instructional and non-instructional personnel.	Yes	6-4
	2. To the extent possible given factors outside the district's control, the district works to maintain a reasonably stable work force and a satisfying work environment by addressing factors that contribute to increased turnover or low employee morale.	No	6-11
	3. The district provides a comprehensive staff development program to improve student achievement and to achieve and maintain high levels of productivity and employee performance among non-instructional, instructional, and administrative employees.	No	6-11
	4. The district's system for formally evaluating employees improves and rewards excellent performance and productivity, and identifies and addresses performance that does not meet the district's expectations for the employee.	Yes	6-11
	5. The district ensures that employees who repeatedly fail to meet the district's performance expectations, or whose behavior or job performance is potentially harmful to students, are promptly removed from contact with students, and that the appropriate steps are taken to terminate the person's employment.	Yes	6-11
	6. The district has efficient and cost-effective system for managing absenteeism and the use of substitute teachers and other substitute personnel.	Yes	6-11
	7. The district maintains personnel records in an efficient and readily accessible manner.	Yes	6-11
	8. The district uses cost containment practices for its Workers' Compensation Program.	Yes	6-11
	9. The district uses cost containment practices for its employee benefits programs, including health insurance, dental insurance, life insurance, disability insurance, and retirement.	Yes	6-11
	10. The district's human resource program is managed effectively and efficiently.	Yes	6-11
	11. For classes of employees that are unionized, the district maintains an effective collective bargaining process.	Yes	6-11

HUMAN RESOURCE MANAGEMENT

Best Practice 1: Using

The district recruits, processes applications, and hires instructional and non-instructional personnel in a generally efficient and effective manner. However, the district’s job descriptions tend to designate all tasks and duties as essential, which may result in the selection of employees who are poorly matched to their job functions.

Well-run school districts are lean administratively and maximize funds available to support their primary mission, educating students. This requires districts to make the most effective use of funds allocated for administrative services, such as personnel. Thus, school districts should maintain efficient and effective processes for recruiting potential employees, reviewing applications for employment, and hiring new employees. These processes should not be unreasonably burdensome to the applicant or to the principals and department heads that must review applications and make hiring recommendations. School districts should maintain clearly defined position descriptions for all positions within the district and establish recruiting practices that generate a sufficient number of qualified applicants to fill vacant positions in a timely manner. In those areas in which the district has historically experienced a shortage of qualified applicants, the district should have developed and implemented both short- and long-term strategies to remedy these shortages, including making comparisons of entry level salaries and other key factors related to recruitment.

Although the Wakulla County School District has not yet automated its applicant processes, the district’s recruiting, application, and hiring processes function reasonably efficiently. The district hires approximately 75 full-time employees each year, including about 30 teachers, the equivalent of about 13% of its workforce. The district experiences applicant shortages in some instructional positions, such as Exceptional Student Education, and in some non-instructional positions such as bus drivers. However, it has established short-term remedies for these shortages that enable it to function with all positions filled with qualified employees. The district’s entry-level salaries are reasonably competitive with those of neighboring school districts.

In 2001, the district received a comprehensive revision of its job descriptions through consulting services acquired through the Panhandle Area Education Consortium. These job descriptions provide detailed lists of job responsibilities for each positions, and almost all job responsibilities are identified as essential, even if 40 or more responsibilities are listed. Job descriptions are a tool that management can use to determine whether applicants for a position are properly qualified, to evaluate job performance and training needs, and to manage program, operational, and workload tasks efficiently and effectively. In defining positions within the district, we noted two concerns

- Some district administrative positions cover multiple program areas and require a breadth of skills, including both managerial skills and some degree of technical expertise to effectively manage district programs. Because these are managerial positions, candidates with good managerial skills may be selected with the expectation that technical knowledge and skills can be attained through additional training. (See Best Practice 1 in Chapter 5, and Best Practice 3 in Chapter 10 for examples.)
- The district has chosen to use a single generic job description for its trade specialist positions in the maintenance department, rather than specifying advanced skill levels in individual trades such as air conditioning or small machines. As is described in Best Practice 7 of Chapter 8, the district assigns work responsibilities to these employees based upon their individual job skills. If the specific skills that are needed in these positions are not defined in the job description or other organizational documentation, the district may not be able to assure that the maintenance workers have all of the skills necessary to effectively staff this unit.

Revising its job descriptions to more precisely identify the primary responsibilities of each position would better enable the district to evaluate candidates and identify training priorities for the persons selected for those positions. Currently, each job description identifies almost all job responsibilities as essential. The district would be better served if the job descriptions clearly focused on a manageable list of the primary duties of each position, these being those duties upon which the employee's performance is evaluated each year. While the recently completed set of job descriptions is generally useful to the department, we recommend that the district have its employees periodically review and suggest revisions to the job descriptions to ensure that the descriptions clearly identify the major responsibilities and skills of each position. The job descriptions would thus continue to be useful in determining whether applicants for each position have the necessary qualifications and experience, whether employees are performing their duties satisfactorily, and whether additional training is needed by employees to perform their duties.

To ensure that its job descriptions are accurate and useful, we recommend that, as a part of the annual evaluation process, district employees in support and administrative positions review and suggest revisions to their job descriptions so that the priority responsibilities of each position and the training priorities of each position. Considering these suggestions and any direct observations, the managers should then determine whether the descriptions should be amended to better reflect the job duties or requirements.

Best Practice 2: Not Using

Although the district maintains a reasonably stable work force, the district does not conduct formal exit interviews to determine the reasons that teachers separate from employment.

A stable workforce reduces costs, particularly those associated with recruiting and training of new employees, minimizes the disruption of essential district services, and allows management to focus on improving the quality of services provided. Each school district should be able to demonstrate that it has created a working environment for its employees that enhances worker satisfaction and minimizes employee turnover due to factors within the control of the district. A district can effectively manage employee turnover in a number of ways. For instance, it should maintain data on turnover rates for major classes of employees and on approaching retirements, and should be taking steps to remedy factors that are adversely affecting this working environment. The district also should conduct exit interviews with instructional personnel who separate from the district, and provide the data from those interviews to the state Department of Education. In addition, the district should maintain clear and effective channels of communication with its employees.

The Wakulla County School District's workforce appears to be reasonably stable. The district relies upon informal feedback processes and school-based climate surveys to monitor the work environment. The district does anticipate a number of retirements among administrative level staff over the next five years and has taken steps to begin to prepare for those retirements. Salaries for instructional and non-instructional personnel generally are competitive with neighboring counties.

However, to meet this best practice and improve its operations, the district will need to improve its exit interview process. Currently, the district does not conduct exit interviews with its instructional employees. As a result, the information that it provides to the Department of Education may not be accurate. In Wakulla County, district officials complete the interview form based upon information provided in the letter of resignation or information solicited from the teacher's supervisor, rather than from a formal oral or written exit interview conducted at the school or district level. This information is then provided to the Department of Education, which collects and publishes exit interview data from all school districts in Florida. District officials stated that the separating teacher would be contacted if additional information were needed, but that generally, all of the information needed to complete the exit interview document was available to the principal and to the district informally.

The use of letters of resignation and informal discussions with school administrators presumes that the teacher has clearly stated his or her reasons for leaving employment and/or that the administrator has accurately understood those reasons. Some of the categories on the exit interview form overlap and one may better reflect the teacher’s reason for leaving. Without giving separating teachers the opportunity to select their own responses, the procedures used by the district may provide imprecise information to the district and the state as to the reasons for the teacher’s departure and as to the teacher’s future plans. The district should begin the practice of asking each teacher to complete an exit interview form that would allow the teacher to select any and all reasons that may have influenced their separation. Furthermore, the district should give separating teachers the opportunity to ask for a formal exit interview with either the principal or with a district official to provide the teacher with an opportunity to raise issues that may not be clearly captured by the exit interview form.

Action Plan 6-1

We recommend that the district develop a formal exit interview process.

Action Needed	<p>Step 1. Establish a committee of principals and district administrators to meet to determine how best to implement the use of the exit interview, whether by having separating teachers complete a form, or conduct a formal interview, or some combination of these two methods.</p> <p>Step 2. This committee should also determine whether the district should include additional information in the exit interview, and whether any employees other than teachers should be included in the exit interview process.</p> <p>Step 3. The process developed by this committee should provide the opportunity for information to be provided by the teacher directly to the district without review or interpretation by the principal in the event that supervisory issues may be a factor in the teacher’s separation.</p> <p>Step 4. The district should develop an annual summary of the information provided in the exit interviews to be provided to the superintendent and the board for their information.</p>
Who is Responsible	Director of Human Resources
Time Frame	January 2004

Best Practice 3: Not Using

The district has relied heavily upon the individual school sites and department heads to provide the staff development program necessary to improve student achievement and to achieve and maintain high levels of productivity and employee performance among non-instructional, instructional, and administrative employees. The district has begun taking the steps necessary to improve the district-level management and tracking of professional development by working with the Panhandle Area Educational Consortium.

Training ensures that school district employees understand the scope of their responsibilities and performance expectations, and serves to update skills and knowledge necessary to effectively and efficiently carry out their duties. Thus, a school district should provide a comprehensive professional development program that includes orientation, mentoring, and job-related training for both instructional and non-instructional employees. The district’s training plans should be based upon periodic training needs assessments. The training should be designed to improve student achievement and maintain high levels of productivity and performance among employees. The district should have a leadership training program that prepares future principals.

The Wakulla County School District places a major emphasis on training for instructional employees, but assigns primary responsibility to the schools for delivering that training. Similarly, individual departments are assigned responsibility for the training of non-instructional employees. The district provides support to certain aspects of the training program such as new employee orientation and record keeping, and has provided districtwide training in areas such as reading. The district encourages its

teachers to pursue certification by the National Board of Professional Teaching Standards. It also provides a district leadership training program.

However, to meet this best practice and improve its operations, the district will need to increase the level of districtwide coordination of training activities to provide district management with assurance that the individual schools and departments achieve their training goals. Because it has not provided a sufficient level of coordination, the district would not detect gaps in the training program that occur when individual schools or departments do not place a sufficient priority on training. For example, we found that some schools do not appear to ensure that a mentor is assigned to each new teacher (see Chapter 4, Best Practice 7).

In relying upon its schools and departments to plan and coordinate the majority of its staff development programs, the district runs a high risk that conflicting priorities will limit the success of these staff development activities. Furthermore, it misses the opportunity to identify training needs that could more effectively be addressed at the district level, rather than at the school or departmental level. As observed in its review of the Wakulla County School District in April 2002, the Florida Association of District School Superintendents (FADSS) stated that the staff development program is largely limited to the school improvement planning process. As a result, non-instructional and district-level personnel are not served through systematic planned training programs based upon needs assessments. As mentioned in Best Practice 1 of this chapter, the assignment of district level employees to perform widely varying tasks, including tasks that may not be related to their previous assignments, means that these employees require specialized training to equip them to perform their unique duties. (See Chapter 10, Best Practice 3, for further discussion of this issue.)

The district has limited district-level resources to devote to planning, coordinating and organizing staff development activities, in addition to continuing the basic informational and record keeping functions currently performed. In October 2002, the district asked the Panhandle Area Educational Consortium (PAEC) to provide certain management and tracking services to assist the district’s professional development program. For example, the consortium will assume responsibility for submitting the district’s professional development system and annual master in-service plan. As a part of the training process, each school will designate school representatives to work with PAEC in developing and coordinating the training plan. Action Plan 6-2 presents the steps already initiated by the district and PAEC, which should address the weaknesses in the district’s professional development program identified in our review. According to a PAEC official, the participation of district representatives in cooperation with PAEC will be a key to the success of the effort.

The district’s agreement with the PAEC will facilitate the management of the district’s professional development efforts, especially for instructional staff. The district should also take steps to provide planning and management assistance to the non-instructional departments in the delivery of training. The districtwide effort should not replace or supplant the strengths of the school and department-based training that is already provided, but should supplement those efforts by assisting in identifying training needs and ensuring that training plans are implemented for instructional, non-instructional, and administrative employees.

Action Plan 6-2

We recommend the district continue to work with the Panhandle Area Education Consortium (PAEC) to develop a districtwide training program.

Action Needed	Step 1. Designate school and department representatives to work with PAEC and the district. Step 2. Produce Master Training Plan and training calendars for the district. Step 3. Provide an annual summary and overview of training programs within the district to the superintendent and the board to ensure that training needs have been identified and addressed through the combined efforts of the district, schools and individual departments.
Who is Responsible	Director of Human Resources
Time Frame	June 2004

Best Practice 4: Using

The district's system for formally evaluating employees improves and rewards excellent performance and productivity, and identifies and addresses performance that does not meet the district's expectations for the employee.

Performance appraisals are an essential tool to be used by a school district to improve the quality of services delivered. By evaluating its employees, a district can determine the extent to which each employee is meeting performance expectations and identify ways in which individual and organizational performance can be improved. Each school district should have a system for formally evaluating the performance of its instructional and non-instructional employees. The system should include components that provide for the improvement and growth of employee performance, that reward excellent performance, and that identify those areas of performance that do not meet the district's expectations for the employee. The evaluation of district administrators should be made after feedback has been solicited and received from non-administrative personnel and from parents.

The Wakulla County School District has worked with a consultant hired through the Panhandle Area Education Consortium to develop a comprehensive performance appraisal system. The district has been using the system for instructional employees for several years, and in 2001-02, implemented new systems for non-instructional and district level administrative employees. The district has taken appropriate steps to provide training for administrators in making performance appraisals and in administering the delivery of the performance appraisals throughout the district. The district does solicit feedback from faculty and staff that can be considered in evaluating administrator performance. The district verifies that all evaluations are completed annually.

Best Practice 5: Using

The district ensures that employees who repeatedly fail to meet the district's performance expectations, or whose behavior or job performance is potentially harmful to students, are promptly removed from contact with students, and that the appropriate steps are taken to terminate the person's employment.

District employees are in a position of trust with the potential to influence children in both positive and negative ways. To minimize the potential for negative influence on the children within a district, each school district should establish policies and procedures that address issues related to inappropriate conduct or behavior by employees as well as employees who repeatedly do not meet the district's performance expectations. The district should follow these policies and procedures in such a manner that unsatisfactory employee behavior or performance is effectively dealt with so that these employees do not have an adverse effect on students or upon the school environment. District administrators should receive training and district level support in dealing with poorly performing employees. When it is necessary for a district to terminate an employee, then those termination decisions should be defensible in judicial review.

The Wakulla County School District has the appropriate policies and procedures in place to deal with poor employees. When dealing with instructional staff on annual contract, the district has used the option of not renewing those contracts. It has encountered performance and grievance issues that have required the district to reprimand employees and take other appropriate steps as necessary.

Best Practice 6: Using

The district has an efficient and cost-effective system for managing absenteeism and the use of substitute teachers and other substitute personnel.

Excessive employee absenteeism can reduce district productivity, disrupt the continuity of classroom instruction, and, when such absences require the district to use substitutes, increase costs. Thus, each school district should monitor rates of absenteeism and the costs associated with the use of substitutes for

instructional and non-instructional personnel. It should have a sufficient number of substitute teachers to cover absenteeism peaks, and should have efficient processes for the notification of absences and the placement of substitutes. It also should provide orientation and training to substitutes, and should provide special assistance (coaching, guidance, and oversight) to substitutes for extended teacher absences. A district should have policies that either encourage high attendance or discourage excessive absenteeism.

The Wakulla County School District has established policies to limit absenteeism and to ensure that substitutes are available. The district provides an incentive award to employees that maintain perfect or near perfect attendance on the job. District officials indicated that acquiring and maintaining substitutes are school- and department-based functions, and that no major issues have arisen to require intervention by the district. The district provides funds to pay substitutes, has established policies to limit the number of teachers pulled out of class for staff development activities on any given day, and limits the number of employees who can take personal leave on the day prior to a holiday.

The district provides a small cash award to employees who maintain perfect or near perfect attendance during a year. Awards are divided into two categories: one for employees who were absent for no more than one hour, and a second for employees absent for no more than one day. During the 2001-02 year, 29 employees received the award for missing less than one hour, and 19 received the award for missing no more than one day.

Best Practice 7: Using

The district maintains personnel records in an efficient and readily accessible manner.

School district personnel files hold essential information on all district employees, which must be maintained in a manner that protects the employees while serving the needs of the district. Each school district should maintain its personnel records in an efficient, readily accessible, and timely manner. When it is more cost-efficient to do so, districts should implement automated record-keeping systems that facilitate the ready exchange of personnel information with school sites and other departments. When feasible and cost-effective, the district should explore options that would delegate certain data entry responsibilities to school site personnel, so long as this does not compromise the security of those records.

The Wakulla County School District maintains its personnel records in an efficient manner. Although the district has not given school administrators automated access to personnel files, this is a low priority in smaller districts. However, the district has improved access to applicant files by developing databases of those files. This enables the district to search applicant files to identify candidates for employment that match the specific positions available.

Best Practice 8: Using

The district uses cost containment practices for its workers' compensation program.

When left uncontrolled, worker's compensation claims can represent a significant expense to school districts and, thus, should be effectively managed to minimize their frequency and costs. A district can do this in a number of ways. For instance, a district should conduct routine evaluation of the claims and expenses. The district also should have an active safety inspection program, and should develop correction actions such as physical plant repair or employee training based upon information gained from past workers' compensation claims. In addition, the district should implement cost containment steps to limit workers compensation expenses, such as a light duty program that enables injured employees to return to work as soon as they are able.

The Wakulla County School District uses the Panhandle Area Education Consortium (PAEC) to manage its workers' compensation program and PAEC provides monthly reports to the district. The consortium takes appropriate actions to effectively manage the district's claims and costs. In addition, the district takes actions as necessary to address problems identified in workers' compensation claims.

Best Practice 9: Using

The district uses cost containment practices for its employee benefits programs, including health insurance, dental insurance, life insurance, disability insurance, and retirement.

The cost of employee benefits is a substantial, ongoing expense for most school districts. In addition, due to rising health care costs, benefit expenses can increase more rapidly than anticipated resulting in districts having to reduce other services or borrow from reserves. Thus, each school district should use cost containment practices to limit increases in the district's costs for employee benefits and to provide optimum employee benefits for the costs incurred. The district should periodically review its employee benefit package, in cooperation with the employee unions, to identify alternative delivery options. The district should calculate the short- and long-term fiscal impact on all changes to its benefit packages prior to approval of those changes.

The Wakulla County School District has taken and continues to take steps to contain the costs associated with employee benefits. The district has reviewed utilization factors and worked with health care providers to limit cost increases to the employee and the district. The district currently requires an employee contribution of about 18% of the cost of single health insurance and approximately 50% of family health insurance. The district offers all employees a \$50,000 life insurance policy. The district is in the process of creating an insurance benefits committee that will look at issues related to employee benefits, including alternatives to single and family health insurance, such as the employee plus one plan.

The district has recently created an insurance benefits committee composed of representatives from the teachers' union and from non-instructional and instructional areas is an excellent way of involving employees in helping to contain the costs of health insurance. This committee should help the district identify health insurance priorities for the district, and help identify alternatives that will be workable for both the employees and the district.

Best Practice 10: Using

The district's human resource program is managed effectively and efficiently.

Like other publicly funded entities, a school district should be held accountable for and provide information to parents and other taxpayers on the performance and cost of its major programs and support services. To accomplish this, each school district should have an effective accountability system that includes clearly stated goals and measurable objectives for the human resource program that identify the expected outcomes of the program. The district should conduct formal and/or informal reviews of the program structure and staffing, with sufficient justification for each administrative position. In addition, each district should consider the advantages and disadvantages, as well as the costs and potential cost savings, or alternative means of delivery of human resource services, such as increased use of automation and the use of outsourcing.

Although the responsibility for human resource services is divided among several departments within the Wakulla County School District, the district has established goals and strategies in its strategic plan that address human resource issues. The district has recently solicited a review of its operations, including the personnel functions, and has identified ways to improve the efficiency with which it delivers services to the district.

The Wakulla County School District has established four strategies for achieving the goal of employing and retaining highly qualified personnel in the district's strategic plan for 2002-07. The strategies include the development of orientation and mentoring programs, the assessment and projection of personnel needs for the next five years, the development of innovative ways to attract personnel, and the development and implementation of a plan for maintaining a certified, qualified staff. The district has developed an action plan for each of these strategies.

Best Practice 11: Using

For classes of employees that are unionized, the district maintains an effective collective bargaining process.

Each school district should maintain a collective bargaining process that results in fair employee compensation packages that it can afford. To achieve this, district negotiators should receive training to enhance negotiation knowledge and skills, and the roles and responsibilities of the negotiator, superintendent and school board during the negotiating process should be clearly defined. The district should identify and review issues to be considered during the negotiation process, determining the estimated fiscal impact as well as the advantages and disadvantages of each proposal. The negotiating team should have access to an attorney trained in collective bargaining law and procedure, and records of negotiations should be maintained for a time set by the district.

The Wakulla County School District maintains an informal collaborative collective bargaining process in which a single district official serves as the chief and only negotiator (the director of Finance and Business Services). The Wakulla Classroom Teachers Association represents instructional employees, and typically forms a team comprised of three to six instructional employees. The current three-year contract is in effect until 2004, but allows the union to open two issues for renegotiation each year. There is no union representation for non-instructional employees, and the district's non-instructional employees voted against forming a collective bargaining unit in October 2002.

While the district meets this best practice, it could enhance its collective bargaining by expanding the district responsibility for collective bargaining beyond the chief negotiator. Additional officials should be involved in the negotiations process to diminish the extent to which the district relies upon a single individual for its collective bargaining experience and expertise. Since the current chief negotiator is approaching retirement, it is essential that other district officials become knowledgeable and prepared to provide leadership in the district collective bargaining activities. In addition, as discussed in Chapter 2, Management Structures, legal expertise in collective bargaining would be one area of support that could be provided through improvements in the legal services within the district.

We recommend that the board establish a collective bargaining team of two or three persons to work through the collective bargaining process for the district. While one person can still be designated as the chief negotiator, the whole team should be trained in collective bargaining skills, and should be involved in the collective bargaining process.

7 Facilities Construction

Summary

The Wakulla County School District is using 18 of the 24 applicable facilities construction best practices (4 of the best practices are not applicable to the district). To meet the two remaining best practice standards and ensure the performance, efficiency, and effectiveness of its facilities construction department, the district needs to develop a more effective long-range planning process.

Background

Utilizing a combination of local funds and special grants from the Florida Department of Education (DOE), the Wakulla County School District has built sufficient permanent student capacity to satisfy their projected need for the foreseeable future. This has been accomplished, as shown in Exhibit 7-1, by expanding some existing schools' capacity and constructing new educational plant facilities since 1988. Furthermore, the district has been successful in eliminating the need for all relocatable classroom facilities.

Exhibit 7-1

New Construction Projects in the Wakulla County School District Have Added 3,258 Student Stations and 460,650 Square Feet Since 1993

New Construction Project	Year Completed	Student Stations	Project Square Foot
Shadeville School Addition	1993	254	16,146
Medart Elementary School	1995	649	94,492
Riversprings Middle School	2000	663	117,210
Wakulla Middle School Expansion	1993	230	41,277
Wakulla High School Expansion	1999	618	77,033
New Crawfordville Elementary	2002	844	114,492
Total New Student Stations and Square Footage		3,258	460,650

Source: Wakulla County School District.

Facilities utilization. The Wakulla County School District has a total of 5,988 satisfactory student stations, all in permanent facilities, with no student stations located in relocatable classrooms. Exhibit 7-2 shows that with a 2002-03 school year enrollment of 4,318 students, the utilization rate of district facilities is approximately 75%. The district's student population is not projected to grow beyond their current capacity through 2012, although a change in the mix of grade levels at some schools may be necessary to meet projected needs.

**Exhibit 7-2
Wakulla County School District's Total Student Capacity Exceeds
Their Projected Need for the Next 10 Years**

Schools by Level	2001-02 FISH Information		School Year Enrollment Projections by Grade Level									
	Student Stations	Capacity	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
Elementary (PK-05)												
Medart	803	803										
Crawfordville	865	859										
Shadeville	866	866										
Total	2,534	2,528	1,968	1,980	2,062	2,157	2,241	2,350	2,441	2,525	2,545	2,559
Middle (06-08)												
Wakulla	1,041	936										
River Springs	760	684										
Total	1,801	1,625	1,151	1,095	1,089	1,073	1,075	1,045	1,061	1,073	1,170	1,261
High (09-12)												
Wakulla	1,659	1,576	1,199	1,249	1,246	1,235	1,218	1,199	1,167	1,161	1,145	1,143
Total	5,994	5,729	4,318	4,324	4,397	4,465	4,534	4,594	4,669	4,759	4,860	4,963

Source: Florida Department of Education.

Facilities inventory. The district has 11 facilities in current use and one building waiting remodeling. The buildings include six schools, two special purpose centers, and three ancillary buildings which are used for transportation, maintenance, and district administration. The facilities are located in different locations around the county and include almost 973,000 square feet of space on 307 acres of district land. The original Crawfordville Elementary School, built in 1933, has been designated a historical structure and is presently vacant. It was recently vacated when construction was completed on a replacement school and it is slated for remodeling to serve as the district's administrative offices. Four of the schools have been built since 1988, the most recent completed in November 2002. The two remaining schools underwent renovations and classroom additions in 1993 and 1999.

A review of the current Florida Inventory of School Houses (FISH) showed that the summary information in the *School Land Inventory Report* might be misleading as it reflects both the addition of the New Crawfordville Elementary School and the existing student stations in the original school, which is planned to become the new administration center. This is due to the method in which the Florida Department of Education carries student stations in inventory, however. The FISH system does not allow the removal of existing student stations until the stations are actually remodeled out, or the building is declared unusable. The district's current FISH inventory is accurate, in keeping with DOE requirements, while Exhibit 7-3 reflects the actual use of the existing space inventory.

Exhibit 7-3
Wakulla County School District Has 12 Educational Facilities Located on 307 Acres

Facility Name	Location	Site Size in Acres	Low/High Grades	Year Acquired	Perm Square Foot	Facility Gross Square Foot	Perm Student Stations
School Centers							
Medart Elementary	Medart	27	Pk To 05	1994	102,927	109,956	803
New Crawfordville Elementary	Crawfordville	65	Pk To 05	2001	97,229	103,063	865
Riversprings Middle	Crawfordville	40	05 To 08	1986	101,738	107,842	760
Shadeville Elementary	Crawfordville	40	Pk To 05	1986	93,848	99,479	866
Wakulla Middle	Crawfordville	30	06 To 08	1979	112,735	127,973	1041
Wakulla Senior High	Crawfordville	49	09 To 12	1966	208,233	222,105	1659
Dropout Prevention	Sopchoppy	12	Kg To 5	1928	50,124	53,997	0
Ancillary Facilities							
Bus Garage	Medart	2	Admin	1984	4,790	5,077	0
Maintenance Building	Crawfordville	1	Admin	1940	2,973	3,151	0
Wakulla Administration and Community Education	Crawfordville	22	Admin	1909	47,816	54,020	0
Wakulla Superintendent's Office	Crawfordville	1	Admin	1940	5,418	7,788	0
Vacant							
Crawfordville Elementary	Crawfordville	18	Admin	1933	60,237	78,223	0
Totals		307			888,068	972,674	5,994

Source: Florida Inventory of School Houses.

Capital budget. The district assesses the full 2.0 mills of capital outlay property tax allowed by Florida law. The most recent construction project, New Crawfordville Elementary School, was funded through the State of Florida's Public Education Capital Outlay Trust Fund's (PECO) Special Facilities Account. This is a grant program managed by the Florida Department of Education and is discussed in more detail in Best Practice 12. Since the district is in the second year of the required payback to the special facilities account, the district is only entitled to PECO maintenance dollars and 0.510 of the full 2.0 mill assessment. The district's PECO maintenance allocation is calculated by a formula which considers number, condition, and ages of facilities. The district's 2002-03 maintenance allocation is \$130,004 and for 2003-04 it is projected at \$167,890. The .510 discretionary millage generated \$283,857 for 2002-03 and is projected to generate \$292,787 for 2003-04. The district is obligated to use \$192,330 of these amounts for payment on an energy efficiency contract until 2005-06, so available discretionary dollars are \$91,527 for 2002-03 and \$100,457 for 2003-04.

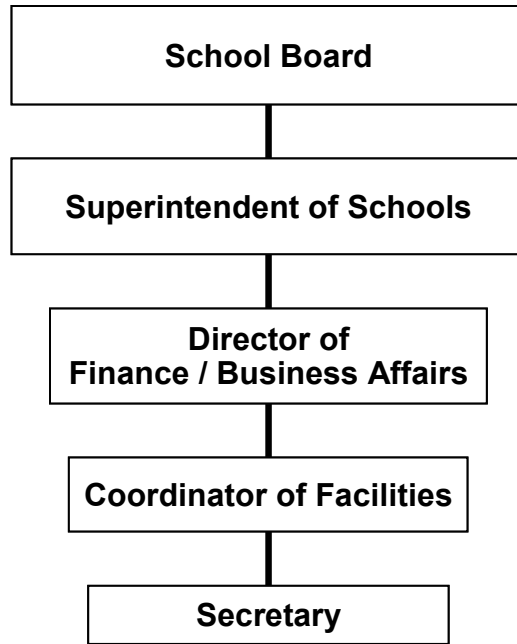
**Exhibit 7-4
The District's Capital Budget for the Next Five Years Includes Several Projects**

Project	Location	2002-03 Budget	2003-04 Estimated Cost	2004-05 Estimated Cost	2005-06 Estimated Cost	2006-07 Estimated Cost	Five- Year Total
HVAC Upgrades							
Hot Water Coils (Food Labs)	Wakulla H. S.				\$ 15,000		\$ 15,000
HVAC Controls	Wakulla H. and M. S.				250,000		250,000
P.E.Fields	Riversprings M. S.	\$ 116,560					116,560
	Wakulla H. S.	150,000					150,000
Furniture and Equipment	Crawfordville E.	118,983					118,983
	Wakulla H. S.	25,000					25,000
Remodeling and Renovations	Crawfordville School	759,756					759,756
	Sopchoppy School	44,767					44,767
	Wakulla H. S.	3,089					3,089
	Districtwide	556,962					556,962
Waste Water Demolition	Shadeville E.		\$50,000				50,000
Roofing							
Re-Roofing	Shadeville E.	\$192,619					\$192,619
	Crawfordville (K)	95,699					95,699
EPA Fuel Tank Replacement	Wakulla H. S.					\$130,000	130,000
Projected Total Major Maintenance and Construction Projects		\$2,063,435	\$50,000		\$265,000	\$130,000	\$2,508,435

Source: Florida Department of Education.

Organization and management. The coordinator of facilities construction is responsible for facilities planning. Demographic information is collected and analyzed by the transportation department which is overseen by the director of operations. The coordinator of facilities is a graduate architect, a licensed general contractor, and the district's a building code inspector. The coordinator of facilities manages the construction program and reports to the director of Finance and Business Affairs.

**Exhibit 7-5
The Wakulla County School District's Organizational Structure Is Simple and
Straightforward, and Construction Is the Responsibility of the Coordinator of Facilities**



Source: Wakulla County School District.

Conclusion and Recommendations

Summary of Conclusions for Facilities Construction Best Practices

Practice Area	Best Practice	Using Best Practice?	Page No.
Construction Planning	1. The district has effective long-range planning processes.	No	7-8
	2. When developing the annual five-year facilities work plan the district evaluates alternatives to minimize the need for new construction.	Yes	7-9
	3. The five-year facilities work plan establishes budgetary plans and priorities.	No	7-10
	4. The school board ensures responsiveness to the community through open communication about the construction program and the five-year facilities work plan.	Yes	7-12
	5. The district has an effective site selection process based on expected growth patterns.	N/A	7-12
	6. The board considers the most economical and practical sites for current and anticipated needs, including such factors as need to exercise eminent domain, obstacles to development, and consideration of agreements with adjoining counties.	Yes	7-12
Construction Funding	7. Funds collected for school projects were raised appropriately.	Yes	7-13
	8. The district approves and uses construction funds only after determining that the project(s) are cost-efficient and in compliance with the lawfully designated purpose of the funds and the district's five-year facilities work plan.	Yes	7-14
Construction Design	9. The district develops thorough descriptions and educational specifications for each construction project.	Yes	7-15
	10. The architectural design fulfills the building specification needs as determined by the district.	Yes	7-16
	11. New construction, remodeling, and renovations incorporate effective safety features.	Yes	7-16
	12. The district minimizes construction and maintenance and operations costs through the use of cost-effective designs, prototype school designs, and frugal construction practices.	Yes	7-17
	13. The district has effective management processes for construction projects.	Yes	7-17
New Construction, Renovation and Remodeling	14. District planning provides realistic time frames for implementation that are coordinated with the opening of schools.	Yes	7-18
	15. All projects started after March 1, 2002, comply with the Florida Building Code.	Yes	7-19
	16. The district requires appropriate inspection of all school construction projects.	Yes	7-19
	17. The district retains appropriate professionals to assist in facility planning, design, and construction.	Yes	7-19
	18. The district follows generally accepted and legal contracting practices to control costs.	Yes	7-20
	19. The district minimizes changes to facilities plans after final working drawings are initiated in order to control project costs.	Yes	7-20

Practice Area	Best Practice	Using Best Practice?	Page No.
	20. The architect recommends payment based on the percentage of work completed. A percentage of the contract is withheld pending completion of the project.	Yes	7-21
Facility Occupancy and Evaluation	21. The district conducts a comprehensive orientation to the new facility prior to its use so that users better understand the building design and function.	Yes	7-22
	22. The district conducts comprehensive building evaluations at the end of the first year of operation and regularly during the next three to five years to collect information about building operation and performance.	N/A	7-23
	23. The district has established and implemented accountability mechanisms to ensure the performance, efficiency, and effectiveness of the construction program.	N/A	7-23
	24. The district regularly evaluates facilities construction operations based on established benchmarks and implements improvements to maximize efficiency and effectiveness.	N/A	7-24

CONSTRUCTION PLANNING

Best Practice 1: Not Using

The district does not have effective long-range planning processes.

Long-range facilities planning enables a district to identify its critical needs, establish strategies, and plan for the allocation of resources to address these needs. To ensure that all critical needs are identified, the district should obtain broad stakeholder input by establishing a facilities planning committee, which includes school district personnel, parents, real estate and construction professionals, and other community stakeholders. The decisions made during the planning process should be in writing and the resulting plans should address facilities needs from 5 to 20 years into the future. The planning process should assess enrollment projections, plant capacity, sufficiency of funds, and other relevant information. Primary responsibility for facilities planning should be assigned to a district employee, and that person should be responsible for developing and maintaining demographic information that can be used to predict facilities needs. Because the Florida Inventory of School Houses (FISH) is used to report plant capacity and is used to help determine district facilities funding levels, it must accurately reflect the capacities and physical condition of the existing facilities. In addition, to refine projections with more current information, there should be an annual update to the five-year facilities work program, which establishes short-term capital budget plans and construction priorities.

The Wakulla County School District's administrators maintain informal communications with Wakulla County administrators to keep abreast of new housing developments and county growth projections. The district's director of operations, whose responsibilities include student transportation and maintenance, is a member of the county planning and zoning board which advises the county commission on growth issues. The transportation office develops area demographic information for the school district, and the district has been able to meet anticipated space needs through six major school construction projects since 1993, as shown in Exhibits 7-1 and 7-2. The five-year educational plant survey, which is required by Florida law, was completed in April 1999 and it is valid until April 2004. Planning for distribution of capital outlay to specific projects starts at the beginning of each school year when district-level administrators, school principals, and assistant principals meet as the district's capital outlay committee. The group creates a priority ranking for all of the projects that are proposed for the year that includes minor maintenance projects as well as new educational facility construction projects. This committee has a short-term focus, concentrating only on the capital outlay money available in the current budget cycle, while a longer-term focus is suggested by this best practice.

However, to meet this best practice the district will need to improve its long-range planning process. The planning process in the Wakulla County School District is generally informal in nature and not well-documented. The district's long-range facilities plan should anticipate long-term district school construction, renovation, and remodeling needs and match the needs to projections of available capital outlay funds. Currently, because of the low age of the district's facilities, no periodic, routine assessment is made of their condition and the district depends on the educational plant survey process to develop capital projects needs. Physical assessments of the condition of educational spaces, equipment, and building systems are appropriately part of the daily routine of the maintenance department employees. As the buildings age, however, a more structured, formal review will facilitate the development of a capital plan. Such a plan will be necessary to deal effectively with the changes in physical conditions that occur as the buildings age, and to aid in predicting the district's future capital budgets 5, 10 and 20 years out. Action Plan 7-1 addresses the development of a long-range facilities plan.

Action Plan 7-1

We recommend that the district develop a long-range facilities plan with community input and update it on a regular basis.

Action Needed	<p>Step 1. Establish a long-range facilities planning work group. The group could consist of members of the district’s current capital outlay committee or be constituted as a new work group.</p> <p>Step 2. Devise a long-range facilities plan with public input that provides a framework for the district’s short and long term decisions regarding facilities that are consistent with the district’s priorities and needs. The plan should consider the following:</p> <ul style="list-style-type: none"> ▪ educational mission, goals and community values; ▪ the most recent educational plan survey and demographic study; ▪ local government’s planning and development plans; ▪ the most practical and economical site selection and land acquisition for current and anticipated needs that reflects intergovernmental, higher education and business coordination; ▪ financing operations; ▪ general educational specifications for facilities; and ▪ project requests. <p>Step 3. Use the long-range facilities planning work group to synthesize the values, concerns, and priorities of the community and district into a draft long-range plan.</p> <p>Step 4. Hold a public meeting to receive feedback on the draft long-range facilities plan.</p> <p>Step 5. Revise plan if needed.</p> <p>Step 6. Present the long-range facilities plan to the board for approval.</p>
Who Is Responsible	The school board and superintendent, with support from the coordinator of facilities and the director of operations.
Time Frame	January 2004

Best Practice 2: Using

When developing the annual five-year facilities work plan, the district evaluates alternatives to minimize the need for new construction.

Alternatives to new construction such as year-round education, extended day schools, changes in grade-level configuration, changes in attendance boundaries, and use of relocatable classrooms are ways in which a district can avoid the high costs associated with building new space. Alternative methods of using existing facilities can help to mitigate the peaks and valleys in future student enrollments.

The Wakulla County School District has successfully considered and implemented some alternatives to new construction projects. The district now uses block scheduling at the high school and determined that the construction of a new elementary school was appropriate after suitable study. A year-round program schedule was considered by the district, but it was not recommended for implementation as there is a perception among district administrators that parents and teachers would find year-round scheduling unacceptable.

A good example of the district’s consideration of alternatives to new construction is the process it used in deciding to build the most recent elementary school. The decision to build New Crawfordville Elementary School, a project that exceeded \$11 million, was made after a Castaldi report was prepared to study the proposed renovation and remodeling of Crawfordville Elementary School, originally constructed in 1933, into a modern educational facility.¹ The district hoped to continue to use the historical structure as a school. Viability criteria for and current conditions of the school outlined in the report’s findings assist financial and facilities managers in determining the economic and practical

¹ A Castaldi report is a method of determining the economic feasibility of modernization of an existing facility and includes a detailed, comprehensive estimate of the costs of such rehabilitation versus replacement.

viability of refurbishing existing space, and the old Crawfordville Elementary School failed virtually all of the Castaldi tests which would recommend remodeling it for continued use as an elementary school. All major building systems, including plumbing, heating and air conditioning, electrical wiring, roofing, and fenestration would require replacement, and significant structural changes would have been necessary to accommodate replacement building systems. Additional structural changes including demolishing and moving load-bearing walls would have been necessary to meet the current educational facility space requirements of the Florida Department of Education. Thus, the district decided to build the New Crawfordville Elementary as a replacement school. The district now proposes to remodel the older facility as an administrative building, a project which can be accomplished at much lower cost, and which will eliminate the need to construct new administrative space while preserving a historical structure.

While it has been unnecessary for the district to develop alternative methods of using their facilities to mitigate student enrollment unpredictability, the district is a good partner to non-school sponsored public and private groups in Wakulla County. Such organizations are allowed to use school athletic fields and other facilities for non-educational purposes if preset criteria regarding the type of activity and liability insurance requirements are met by the user. Non-school sponsored organizations are assisted with their insurance needs through the district's membership and participation in the Panhandle Area Education Consortium.

Best Practice 3: Not Using

The five-year facilities work plan does not establish budgetary plans and priorities.

A five-year facilities work plan, mandated by Florida law (s. 1013.35, *Florida Statutes*), should be prepared, and submitted to the Department of Education. It is primarily a current-year budget document with an additional four-year projection of anticipated revenues and new and continuing capital projects. The plan details a schedule of major projects intended to maintain the educational plant and ancillary facilities of the district properly, and to provide an adequate number of satisfactory student stations for the projected student enrollments. Information developed and contained in the Five-Year Educational Plant Survey is the basis for the work plan. A five-year work plan is not and should not become a district's strategic plan but it is an important element to be used in the planning process. A five-year view of capital needs is inadequate and reactive in nature for a school district; a much longer-term view, a strategic plan, is necessary to assure that the district will develop adequate funding and make appropriate land acquisition decisions. Capital project priorities (site acquisition, site improvement, construction, remodeling, renovation, maintenance) should be established in the strategic plan and linked to the district's anticipated revenues and budget projections through the five-year work plan.

The Wakulla County School District's current five-year facilities work plan (summarized in Exhibit 7-4) lists several major maintenance and construction projects, but it is being used primarily as a one-year budget document and not as the effective planning tool it is designed to be. The district's five-year facilities work plan has two primary weaknesses. First, it does not include sufficient detail to clarify what work is planned. For example, during the 2002-03 fiscal year, the district plans to complete \$556,962 for districtwide remodels and renovations. This funding represents 27% of the district's capital budget, however, the plan does not identify which schools will be affected or the nature of the work to be performed. Secondly, the plan does not match expected revenues to planned expenditures through Fiscal Year 2006-07. While the plan identifies more expenditures (\$2,508,435) than revenues available (\$1,218,078) over the five year period, it does not address how the proposed projects will be funded.

Recent priority has been given to constructing student capacity to meet anticipated growth and the district has met the demand for student stations past the current five-year educational plant survey limits. The July 2, 2002, *Capital Outlay Student Enrollment (CO-FTE) Forecasts* prepared by the Florida Department of Education project the student population in Wakulla county to add 645 CO-FTE students by 2011-12 over the existing CO-FTE enrollment of 4,318 students. School facility capacity stands at 5,729 students with the opening of the newly constructed Crawfordville Elementary School which means that the anticipated growth does not exceed the existing capacity of currently built student stations for the

next 10 years.² All instructional space needs will have been met at the time of this review. The district is to be commended for achieving this status; however, now the planning process should focus on the short- and long-term maintenance needs that will develop as the facilities begin to age and on the affects of the class size amendment recently passed by Florida’s voters. Major capital facility needs must be anticipated to avoid the accumulation of deferred maintenance and to ensure that a suitable learning environment is sustained.

In order to meet this best practice, the district should have, as part of its planning process, a structured method of predicting remodeling, renovation, and other maintenance needs as well as a method of associating those needs with anticipated levels of capital outlay funding. The five-year facilities work plan can be an excellent planning tool and Action Plan 7-2 addresses it and an extension of the long-term planning process to assist in determining district needs.

Action Plan 7-2

We recommend that the district enhance their planning process by coupling long-term facilities needs and anticipated revenues.

Action Needed	<p>Step 1. Develop a facilities planning process that includes a comprehensive and continuing review and assessment of the physical conditions of the district’s educational facilities.</p> <p>Step 2. Develop an assessment tool which will provide accurate information about each facility’s</p> <ul style="list-style-type: none"> ▪ structural integrity, ▪ mechanical systems, ▪ electrical systems, ▪ plumbing and sewer systems, ▪ fire, safety, health and sanitation systems, ▪ educational environment, ▪ educational suitability, ▪ site size, layout, space and adaptability, ▪ operations and maintenance costs, ▪ technological currency, ▪ capacity utilization, and ▪ users’ satisfaction. <p>Step 3. Project the district’s five-year needs relating to, renovation, remodeling, and new construction including ancillary space, and long-term maintenance concerns based on the assessment.</p> <p>Step 4. Periodically apply the assessment tool to the district’s facilities using the information to adjust the capital outlay plans. Older facilities should be assessed annually, and as the newer facilities increase in age, the frequency of the assessment should be increased accordingly.</p> <p>Step 5. Address step 2 needs in relation to projected capital outlay revenues and inflationary factors.</p> <p>Step 6. Develop the five-year facilities work plan based on the projections.</p> <p>Step 7. Develop linkages to the district’s strategic plan.</p> <p>Step 8. Present the capital outlay plans to the superintendent.</p> <p>Step 9. The superintendent makes changes deemed necessary and annually reports long-term anticipated capital outlay needs to the board.</p> <p>Step 10. Publish and disseminate the results to program staff and the public.</p>
Who Is Responsible	The school board and superintendent, with support from the coordinator of facilities and the director of operations.
Time Frame	January 2004

² Total student stations in an educational facility are reduced by a utilization factor determined by the Florida Department of Education. The capacity of an elementary school is set at 100% of the school’s student stations because the student stays in one classroom all day. As students rise in grade, however, they tend to move from classroom to classroom depending on class content, thus reducing the potential for using all student stations 100% of the time. More information on this topic can be found in the five-year educational plant survey for Wakulla County Schools, April 1999.

Best Practice 4: Using

The school board ensures responsiveness to the community through open communication about the construction program and the five-year facilities work plan.

School districts should be accountable for and provide information to parents and other taxpayers on the performance and cost of their major programs, including the facilities construction program. A school district should provide the public with clear and accurate information regarding its capital program, such as information about planned projects, the priorities it has set for future projects and how those priorities were determined. A district should provide a complete explanation of how the planned projects will help the district meet its educational, site acquisition, construction, remodeling, renovation, and maintenance needs. Effective communications with district stakeholders helps earn the support of the public for its capital program. Typically, districts that successfully communicate their capital program priorities hold regular school board meetings at which information regarding the construction program is provided and clear explanations of each construction project are made available in a format that allows for public input.

In the Wakulla County School District, all projects, project designs, and construction plans are presented to the board for approval during scheduled meetings which have been advertised in accordance with Florida law. Additionally, Board Policy, Chapters 7.70, Purchasing and 8.50, School Construction Bids include guidelines, authorities and requirements for bids, advertisements, bonds, protests, change orders and improvements to school sites which ensure comprehensive public notice. All project plans and specifications are available for review by the community at board meetings where the superintendent is available to discuss any proposed and continuing construction projects.

Best Practice 5: Not Applicable

The district has an effective site selection process based on expected growth patterns.

The appropriate and timely selection of sites for new facilities is a critical issue for a district's capital program and ensures that land is available when and where it is needed. A district should use the demographic projections to identify land in areas, which may require school facilities as the district grows or needs change. Early identification of appropriate parcels will allow the district to acquire the land well in advance of construction needs. When multiple sites are to be considered, the district should use the facilities planning committee, which includes experts and community stakeholders, to review the proposed sites.

The Wakulla County School District has satisfied its need for additional educational space for at least the next 10 years. At some future time the district may have to consider acquiring additional sites, but there is no need for them to develop today, a process which will not be used. As the long-range facilities plan outlined in Action Plan 7-1 is established and implemented, a site selection process can be developed when necessary, in accordance with the district's needs and the timelines expressed in the plan, and the interlocal plans now under development.

To ensure that the district is able to meet this best practice in the future, we recommend that, prior to acquiring any additional educational facilities sites, the district develop policies and procedures for site acquisitions in accordance with the long-range facilities plan discussed in Best Practice 1.

Best Practice 6: Using

The board considers the most economical and practical sites for current and anticipated needs, including such factors as the need to exercise eminent domain, obstacles to development, and consideration of agreements with adjoining counties.

An effectively managed district acquires the right property for its facilities and makes economical land acquisitions. To accomplish this, a district should ensure that the land meets its needs as to location, and

that the site complies with the requirements of Florida law as it pertains to land for educational facilities. Moreover, the price should be reasonable. In determining the appropriate price, the district should consider factors beyond the cost of the land itself such as the need for site development and improvement or other work that may be incidental to construction.

The district has not developed written procedures for the identification and selection of educational facility sites, but it used the procedures identified in Florida law and State Requirements for Educational Facilities when it acquired several parcels in 2001. These parcels were combined and used for the construction of the new Crawfordville Elementary School. While these acquisitions met the requirements of Florida law and the State Requirements for Educational Facilities, the district did not document the various processes followed.

While the district met this best practice, it should develop a written site selection process prior to acquiring any additional school sites as recommended in Best Practice 5

CONSTRUCTION FUNDING

Best Practice 7: Using

Funds collected for school projects were raised appropriately.

Funding for district capital projects is commonly derived from a variety of revenue sources, which include property taxes, bond referendums, sales surtaxes, and certificates of participation. A district should be able to demonstrate that each revenue source is used as authorized in the law. For instance, a district must be able to show that if local bond referendum proceeds were used, the scope of each project was spelled out in the bond referendum and, that if local sales surtax revenue was used to finance any project, the scope of that project was spelled out in the sales surtax referendum resolution advertisement. The district should have evaluated the advantages and drawbacks of alternative methods for funding and financing construction projects when developing its capital planning budget. The best way to ensure the greatest amount of construction funding is for the district to first maximize the use of local revenue alternatives.

Funding available for capital projects is reviewed by the Wakulla County School District finance department when setting capital project priorities and determining funding sources. The district is assessing the full two mills allowed by Florida law and all of this tax revenue is being allocated to capital projects or other statutorily permitted purposes (see Section 1011.71, *Florida Statutes*) such as physical plant maintenance and the purchase of buses. Through the 2003-04 school year, the district is bound to repay the state Public Education Capital Outlay Trust Fund, 1.5 mills of this two mill money in return for the funding it received from the Special Facilities Account to build New Crawfordville Elementary School. A detailed discussion of this account can be found in Best Practice 12. The district does not rely on other methods of raising capital funds, such as the one-half cent sales surtax. Exhibit 7-6 shows the district's anticipated sources of capital outlay revenue for the next five years.

**Exhibit 7-6
Wakulla County School District Capital Outlay Projections**

Source and Use of Capital Funds	Actual		Projected			5 Year
	2002-03	2003-04	2004-05	2005-06	2006-07	Total
The Millege projected for discretionary capital outlay per s.236.25	2,000	2,000	2,000	2,000	2,000	10,000
Value of the 2-Mills levied.	\$1,135,430	\$1,248,973	\$1,373,870	\$1,511,257	\$1,662,383	\$6,931,913
less amount used for maintenance/repair	(91,528)	(119,913)	(451,138)	(468,927)	(912,383)	(2,043,889)
less amount to pay debt service for Certificates of Participation	(192,330)	(192,330)	(192,330)	(192,330)		(769,320)
less amount to payback Special Facilities Account	(851,572)	(936,730)				(1,788,302)
Net available 2-mills to construct new student stations & core facilities	-	-	730,402	850,000	750,000	2,330,402
P E C O New Construction						-
C O & D S maximum potential bond proceeds						-
Classrooms First Bond proceeds amount authorized in Fiscal Year 1997-98	100,000	389,756				489,756
Effort Index Grants		728,322				728,322
Total Estimated Revenue	\$100,000	\$1,118,078	\$730,402	\$850,000	\$750,000	\$3,548,480

Source: Wakulla County School District.

Best Practice 8: Using

The district approves and uses construction funds only after determining that the project(s) are cost-efficient and in compliance with the lawfully designated purpose of the funds and the district’s five-year facilities work plan.

A school district must use tax revenues appropriately and for their intended purposes. All capital projects, including new construction, renovation, remodeling, and site acquisition, development and improvement projects may have separate funding sources with differing expenditure requirements. Districts typically rely on a finance officer to ensure that revenues generated for use as construction or site acquisition funds have been collected as authorized by Florida law and are being expended for lawful purposes. Generally, the district finance officer ensures that funds from the Public Education Capital Outlay and Debt Service Trust Fund are used for construction of educational plant space with total student station costs, including change orders, which meet the allowable amount specified in Florida law. The finance officer ensures that the school tax defined in Florida law as two-mill money is only used for construction, maintenance, or other authorized capital or facilities purposes. The finance officer is responsible for the timely use of state funds, avoiding reversion of any unspent revenues. During the budget process, the finance officer should ensure that all available capital resources are applied towards the five-year facilities work plan and limited use capital funds are not diverted to other, lower priority allowable uses.

The Wakulla County School District’s capital outlay expenditures comply with Florida law. Financial compliance issues are the responsibility of the chief financial officer for the district and the coordinator of facilities reports to the chief financial officer. The district’s financial statements show that two-mill money, which amounted to \$1,053,473 in 2001-02, was used for lawful purposes. The fund source used

for the construction of the new Crawfordville Elementary School was a grant from Florida's Special Facilities Construction Account. Since this project was built using special facilities account funds, the cost-per-student station was tightly controlled and not allowed to exceed limits set in Florida law. A detailed discussion of this account can be found in Best Practice 12. The Florida Department of Education, Office of Educational Facilities verified that all reports, documents, required responses, certificates, etc. were submitted by the district in proper form and in accordance with DOE rules and Florida law. OPPAGA also reviewed the most current financial audit of the district, completed by the Office of the Auditor General, and found no exceptions regarding the use of construction funds.

CONSTRUCTION DESIGN

Best Practice 9: Using

The district develops thorough descriptions and educational specifications for each construction project.

Educational specifications are an important part of the planning process allowing stakeholders including parents, subject matter specialists, educators, administrators, and design professionals, to develop working descriptions of a planned educational facility. Well-written educational specifications will ensure that, once built, the facility meets the needs of a variety of users. Educational specifications should include a rationale for the project, determine the size of the facility, and define the district's program goals, objectives and activities, teaching strategies and instructional methods, all based on staff input. Educational specifications should identify the needs and design implications of advanced technology and provide for adaptability as changes and innovations occur in education. Spatial relationships and circulation patterns, security issues, and compliance with the 'small schools' requirement are additional design elements that should be addressed as well.

The Wakulla County School District prepared an educational specification for Wakulla Elementary School in 1992. The educational specification was comprehensive, complete, and prepared by a diverse committee of district administrators and educational program specialists. Included were an elementary school principal, the district's director of operations, the curriculum and student services coordinators for the district, the kindergarten and fourth grade chairs, the ESE chair and the coordinators of both facilities and food services. A philosophy and goal statement was prepared to guide the process, and a facilities list describing the legally allowable spaces and sizes was included, along with a detailed discussion of the types of spaces and their interrelatedness. This educational specification was completed during a period when the Florida Department of Education, Office of Educational Facilities reviewed each educational specification for adequacy and this particular document would have undergone an extensive review by that office at that time.

The district recently developed educational specifications for the new Crawfordville Elementary School without the use of a formal committee. The basic document used in creating the educational specification was the previously described educational specification developed for Wakulla Elementary. Minor modifications, based on suggestions and input from principals, teachers, and district administrators, were made to the educational specification since the district planned to use the same basic school design as was previously built. While the process of developing educational specification is usually a more formal and structured process, the immediate probability that no additional educational space will be constructed in the next 10 years eliminates the need for an action plan to deal with future educational specifications.

To ensure that the district is able to meet this best practice in the future, we recommend that prior to beginning a major construction project, the district develop a policy requiring the responsibility for developing any future educational specifications be assigned to a committee of knowledgeable stakeholders.

Best Practice 10: Using

The architectural design fulfills the building specification needs as determined by the district.

A district should submit a well-developed educational specification to the design professional for use in preparing written construction documents, which include materials and equipment specifications, and schematic drawings. A review of the documents should be made to ensure that the district planning leader, the users of the facility, and the architect and engineers have matched the written construction specifications and schematics against the educational specifications. The final plans must represent the district's needs as expressed in the educational specification.

The Wakulla County School District's standard architectural contract includes a requirement that the architect design the project in accordance with educational specifications adopted by the school board. Practically, the ability to influence the overall design of the district's three recently constructed schools, Riversprings Middle School, Medart Elementary School, and New Crawfordville Elementary School, was limited because the construction has been funded by Florida's Special Facility Construction Account which requires, as a method of reducing costs, a district to reuse plans of previously constructed educational facilities. Design changes to the architectural plans for Medart Elementary School were suggested for New Crawfordville Elementary by an informal committee which included the principal of the new school, teachers, the responsible architects and engineers, the facilities coordinator, the finance director, and the director of operations. The suggested changes were not changes to the educational specifications, but to the final architectural plans of the Medart Elementary School. The suggested changes were discussed by the committee and decisions were made to incorporate, modify, or reject the suggestions. These meetings took place in March, April, and May 2000, prior to the commencement of construction of the new school. The school board approved the design and construction of the new school and received periodic construction progress updates about the project.

Best Practice 11: Using

New construction, remodeling, and renovations incorporate effective safety features.

To ensure the safety and security of those using school district facilities, all building specifications should include common safety elements such as such as controlled access entrances, appropriate signage, and circulation patterns that allow unobstructed views of the entrance and hallways. Other safety needs and design elements include lighting, intra-communication systems, security and fire systems, security fencing, and a combination of fenestration and doorways, which provide safe and quick evacuation. A district must review safety and address it as part of the construction process when designing and building new structures, as well as during renovation and remodeling projects.

The Wakulla County School District identifies and includes safety requirements and design elements in both the educational specification and the Phase II architectural drawings. District construction contracts require adherence to the National Fire Prevention Act and the Florida Building Code. A review of the *Safe School Design Handbook*, published by the Florida Department of Education, was required of the project architect for New Crawfordville Elementary School and the architect attested, as part of the contract documents, that such review had taken place and that safe school design principles enumerated in the publication had been incorporated in the plans. The Florida Department of Education's Office of Educational Facilities provided architectural plan review services to the district ensuring compliance with Florida's safe school requirements as well as other building code requirements and requirements of Florida law.

Best Practice 12: Using

The district minimizes construction and maintenance and operations costs through the use of cost-effective designs, prototype school designs, and frugal construction practices.

A district should design new and remodeled space as efficiently as possible in order to minimize the costs of construction, provide for long term-energy efficiency, and reduce lifetime building operations and maintenance costs. The construction design and major equipment selection are to be analyzed to maximize the efficient use of energy and the environment, the potential for joint usage, how technology is used, and the life cycle and costs of the materials chosen. To control the costs of building new facilities, a district should have a written policy that encourages the design team to comply with Florida's SMART school design philosophy and develop practical design solutions that are functional and cost-effective.

The Wakulla County School District builds schools frugally using cost-effective designs and materials. This is partially attributable to the fact that the last three school construction projects were funded through the Special Facility Construction Account of the Public Education Capital Outlay and Debt Service Trust Fund. This account was established by the Florida Legislature to enable school districts with insufficient capital resources to meet urgent educational facility construction needs. A key provision of the law establishing the Special Facility Construction Account requires the district to meet pre-set cost of construction limits which are intended to hold educational facility building costs to frugal levels. These limits are set in Florida law and are adjusted annually for inflation. Potential projects are reviewed by a Special Facility Construction Committee against criteria established in Florida law which includes, but is not limited to, a district's existing school capacity, growth patterns, enrollment projections, and other information that may be collected or presented about the project. A district is eligible to receive a grant funding the construction of a new school once every three years. In turn, the school district is required to have levied the maximum allowable capital outlay assessment under Florida law, 2 mills against property values, and repay the PECO special facilities account an amount equal to 1.5 mills of the assessment, per year for three years. Oftentimes, this amount does not reimburse the account for the full amount of the cost of a new school so the district receives a financial benefit.

Other cost-effective district activities include the conduct of life-cycle analyses of major equipment acquisitions such as the engineering review made during the design phase of the Riversprings Middle School project. A life-cycle cost analysis compared two types of HVAC systems for the new middle school and determined the more cost-effective unit, that unit becoming part of the construction specification. Also, the district has compiled a set of specifications that detail the types of finishes and materials that are to be used in a construction project, which become part of a project's construction contract. While the district has done a good job detailing the finishes and materials to be used in their projects, and staff said they considered life cycle costs for major items such as roof systems, there is no documentation explaining how such determinations were made. It does not appear that there is any formal process in place but the issue is probably moot for the foreseeable future given lack of need to construct new student stations over the next several years.

NEW CONSTRUCTION, RENOVATION, AND REMODELING

Best Practice 13: Using

The district has effective management processes for construction projects.

A district may be able to improve the management of construction projects by exploring alternative service methods. A district has several options on how to complete a construction project, which include whether to do the project in-house or contract out to a private company. The potential cost savings of alternative methods should be weighed before a project begins. This practice ensures that the district has evaluated the various types of construction contracting and chosen the most beneficial method given the

circumstances of individual projects. Once the method is chosen the project must be monitored for quality, timeliness, and cost.

The Wakulla County School District has considered and used both traditional low bid and guaranteed maximum price contracts, and has concluded that construction management (CM) is the best process for them. Professional, rather than entrepreneurial, direction is the key element CM adds to the design and construction process and the most recent Wakulla County School District contract was completed using this type of contract. Using CM, the district hires a construction manager, based on professional qualifications, who then provides services before, during, and after the actual construction process. The district's construction management is enhanced by the fact that the coordinator of facilities, who is responsible for supervision of the construction program, is a graduate architect, a licensed general contractor and holds Florida building code inspector certifications. The coordinator has been assigned responsibility, and is held accountable for managing construction budgets and project completion time lines. Written evaluations of the different contracting methods used by the district and how satisfactory they are at meeting the district's needs are not made.

Best Practice 14: Using

District planning provides realistic time frames for implementation that are coordinated with the opening of schools.

A district can obtain maximum use of construction and operating funds by reducing the impact of inflation and ensuring a smooth, non-disruptive transition of students into new facilities at the beginning of a school term. Planning, coordination, and regular communication between the district's representatives and its contractors are required. Realistic expectations for project completion must be established and should include contingency planning for delays caused by bad weather or unanticipated construction problems. A district must ensure that the tasks for achievement of all phases of each project have been incorporated and timed to coordinate with the opening of schools to cause the least disruption to students and teachers. When time frames are not met, the district should revise them accordingly and identify why they were not met, periodically updating the board and public. The plan should contain an accountability component that provides assurance to the board and to the public that the projects addressed in the plan will be implemented at the proposed budget levels within the time frame outlined. Regular budget updates prepared at the completion of each phase of design should be delivered to the board.

The schedules of Wakulla County School District's major projects detail the construction activities such as sitework, masonry, dry-in and finishes and establish a start and completion date for each. The schedules reflect both proposed and actual completion times for the tasks, allowing for a realistic estimate of the anticipated completion date. Contract documents outline the construction time line and define liquidated damages for failure to meet contract deadline. The contract reviewed is complete, detailed, and based on standard contracts prepared by the American Institute of Architects (AIA).³ The standard AIA contract language was modified to meet the requirements of the district with the inclusion of issues unique to Florida, and comply with the rules of the Florida Department of Education. These issues, as an example, included modified language regarding the non-extension of the district's sales tax exemption to a contractor and certain Florida specific building code provisions. Liquidated damages, which would be applied to a contractor for failing to complete the project on time, were set in the amendments at \$1,000 per calendar day. The school board is regularly updated on the status of district construction projects, including anticipated completion times. The board approves budgets, project phases and other elements of the construction projects as may be necessary in addition to receiving the regular reports from the coordinator of facilities.

³ AIA Document A201—*General Conditions of the Contract for Construction*, Fourteenth Edition AIA®. ©1987 The American Institute of Architects, 1735 New York Avenue, N.W., Washington, D.C. 20006

Best Practice 15: Using

All projects started after March 1, 2002, comply with the Florida Building Code.

The State of Florida has completed a major rewrite of the state building code, including those elements that pertain to educational facilities, which became effective on March 1, 2002. Significant changes included allowing districts to establish alternative methods of obtaining permits and required the re-education of existing staff certified to conduct building code inspections. All school construction projects begun after the effective date are required to meet the new code requirements. Districts must adjust for the code changes in contracted projects and consider the impact the new code will have on future projects. To ensure that districts are aware of and follow these new requirements, construction personnel should have received training in the Florida Building Code or the district should be able to justify why training is not needed.

The Wakulla County School District's facilities coordinator is qualified under Florida law to manage the new permitting and inspection duties of the Florida Building Code, and has prepared the district to assume the new responsibilities. A *Building Code Administration Manual* was developed by the facilities coordinator "to establish and implement the administration and enforcement of the Florida Building Code at Wakulla County School Board in accordance with state law and in the interest of public health and safety." The manual provides instructions for plan review, permitting, and inspection, and includes process flow charts and standard forms.

Best Practice 16: Using

The district requires appropriate inspection of all school construction projects.

Compliance with the Florida Building Code assures that completed building projects provide a safe and secure facility. Therefore, all school construction projects must be inspected by a competent authority, schooled and certified in the requirements of the state building code. Inspectors must be trained and certified in accordance with Florida law and the inspections must be in accordance with the new Florida Building Code as revised March 2002. All information about the affected space should be recorded in the Florida Inventory of School Houses (FISH), a data base which contains extensive information about school sites, capacity, and condition.

The Department of Education, Office of Educational Facilities requires final inspections and certificates of occupancy for all new construction. This also applies to schools built with funding from the special facilities account. Employees of the Department of Education verified that the Wakulla County School District files all required inspection reports in a timely and accurate fashion and that the FISH data base is current and accurate and in accordance with their requirements.

Best Practice 17: Using

The district retains appropriate professionals to assist in facility planning, design, and construction, but the selection process could be enhanced.

A district should make reasoned and appropriate selections of design and construction professionals to aid in carrying out the mission, goals, and obligations of the school board and in accordance with Florida law. The selection process should be in writing and available to the public. It should begin sufficiently in advance of a proposed project's completion date to ensure that the necessary persons are selected, obligated, and committed to the project. Districts may select from a combination of in-house and out-sourced options to staff a particular project or group of projects. Hiring of permanent employees may not be cost-effective for smaller, low growth districts, but larger districts or districts with significant student population growth may find it appropriate to have permanent, professionally staffed design and construction departments. When outsourcing, the district should use a selection committee to choose appropriate professionals who will act in the district's best interests during the construction project.

The Wakulla County School District has a written architect selection process policy, but the policy has not been adopted by the school board. The steps in the existing policy include advertising, review committee selection, proposal review, interviews with qualified firms, completion of an evaluation table, selection, and confirmation by the school board, and negotiation for contract price. The same basic process is used to select construction managers. Generally, the district follows the process and conducts interviews with competing professionals. The district does not always interview architects if it has had a previous business relationship with them.

We recommend that the Wakulla County School Board adopt the architect selection process policy.

Best Practice 18: Using

The district follows generally accepted and legal contracting practices to control costs.

A district should have policies and procedures in place that delineate bid solicitation and contracting practices, to control costs, and protect itself from litigation. These policies and procedures should have been reviewed by legal counsel for adequacy and conformity to statutes and generally accepted practices. Generally accepted bidding procedures include bids with set opening dates and times that are inspected to confirm that all required documents are in order. Contracting practices include the use of standardized agreements that have been modified to satisfy local concerns and conditions, and review by legal authority. The district should determine the type of contract appropriate for the work to be performed after considering alternative bid and construction systems for each new project. The contract should be awarded to the lowest responsible bidder whose bid, after review by district legal counsel, meets the specifications or to the construction manager or design build contractor selected pursuant to Florida law. The contracts should be submitted to the school board for final contract award.

The Wakulla County School District's methods and oversight of new construction and major project contracting are appropriate. Board policy 8.50, School Construction Bids, is the Wakulla County School District's policy on school construction bids and assigns responsibility for construction bids, references pertinent elements of Florida law and State Board of Education Rules, outlines requirements for legal notices and bid advertisements, sets bid bond requirements, and establishes rules for the opening time and place of bids. The policy also includes procedures for vendor protests. Contract management and construction manager at risk, with guaranteed maximum price, is the district's preferred method of project contracting. The decision to use this contract method was made after the district had poor experiences with traditional, fixed-price, low-bid contracts on large projects. A standard American Institute of Architects (AIA) contract has been modified to meet local requirements and is in use as the district's primary construction project contract. The architectural agreement in place for the most recent large project, New Crawfordville Elementary School, was signed by the superintendent and chair of the school board and the contract used had been reviewed by legal authority.

Best Practice 19: Using

The district minimizes changes to facilities plans after final working drawings are initiated in order to control project costs.

Changes to a facility's design after construction has begun must be carefully considered as changes can be very costly to a district or can save a substantial number of dollars. Design changes have the potential to create substantial delays in the intended completion date of a project, while adding overlooked elements can enhance the educational environment or the delivery of educational services, or reduce future operational/maintenance costs. Necessary changes to the construction agreement, which may be requested by either the contractor or the district's representative, should generate a request for a change order. Change orders should be reviewed for viability, necessity, and cost. A district should use planning and contracting methods that minimize change orders and retain information sufficient to document the

reasons behind a change order and the responsible individual. Critical to the change order process is a review that, when possible, ensures implemented change orders implemented do not result in the project exceeding budget, compromise educational specifications, exceed industry standards, or extend the completion date beyond the established completion date.

The Wakulla County School District satisfactorily manages the change order process. Board policy 8.52, Change Orders, authorizes the superintendent “to approve and execute any construction contract Change Order which will decrease the construction contract amount or which will increase the construction contract amount by twenty-five thousand dollars (\$25,000.00) or less.” Change orders exceeding this limit must be submitted by the superintendent to the school board for review and action. Contractors and the project architect are required to submit detailed, accurate cost data to enable the decision-making process along with a certification statement by the architect that cost of the change is fair before a change order can be approved. The accumulated total dollar value of change orders on any one project is limited to an increase of 8% over the original contract price or \$100,000, whichever is less, before the superintendent must begin obtaining board approval. All change orders must comply with Florida law and the rules of the Florida Department of Education and the director of facilities has been delegated authority to act in the superintendent’s absence.

Not all change orders delay a construction project or are detrimental to the district. Change orders can be highly appropriate when used to successfully reduce project costs and provide a direct benefit to the district’s construction program. The Wakulla County School District regularly deducts or removes large or expensive items from a contract, which the contractor who is not tax exempt under Florida law would usually provide as a normal part of the work. The district, a tax exempt political subdivision under Florida law, then issues purchase orders for the direct procurement of the items, gives them to the contractor to use, and avoids the sales tax. The facilities coordinator is highly successful in using this approach; the expenditures on the last two construction projects were reduced by \$418,420 by directly purchasing materials such as pipes, valves, reinforcing steel, bricks, the food service equipment, and HVAC units, among other items.

Best Practice 20: Using

The architect recommends payment based on the percentage of work completed. A percentage of the contract is withheld pending completion of the project.

Payments to contractors for larger construction projects usually are separated into a series of partial payments known as progress payments. This practice protects the school district and pays the contractor in a fair and reasonable manner and in proportion to the work completed. Once a payment request is received, the district should respond in a timely and efficient manner. A district should retain a predetermined percentage of the contract pending final completion to be used to cover non-performance issues or liquidated damages, should such a situation arise. The district should have a system of internal controls to ensure that payments are made timely and only after the architect and project manager have approved the completed work.

The Wakulla County School District has an adequate system of internal controls that allows it to properly review and process contractors’ requests for payment. A progress payment is requested for completed work utilizing a form containing fields showing the dollar value of payments already made during the term of the project, the total amount completed as of the date of the request, and the total already earned and paid to the contractor given the current state of completion. Calculated on the form is a retained amount which is based on a percentage of the value of materials received on site and all completed work. The value of the amount of the progress payment is calculated and work still to be completed and paid for is noted. The request for payment is signed by both the contractor and the district’s project architect, and then notarized. The payments were generally processed in about two week’s time.

FACILITY OCCUPANCY AND EVALUATION

Best Practice 21: Using

The district conducts a comprehensive orientation to the new facility prior to its use so that users better understand the building design and function.

The proper operation of a school is dependent on the users’ understanding of the facilities systems and why certain design elements were included in the project. Therefore, school district personnel should be familiarized with a new facility prior to occupation. Orienting users to a facility is a critically important activity that allows the new facility to work as it was designed, provides for the safety and comfort of the occupants, and ensures that the building’s components are operated in a non-damaging and efficient manner. An orientation program should include the delivery of clear and understandable users’ manuals designed for the appropriate staff, with elements of the program customized for a particular group of users such as maintenance staff, custodians, administrators, and teachers. The district should include clauses in the design and construction contracts to require the architect and the contractor to share the responsibility for and provide the orientation programs and supporting documentation.

The standard contract documents, developed by the AIA and discussed in Best Practice 14 of this chapter and in use by the Wakulla County School District, include a requirement that the contractor provide an orientation to any new facility. The contract clause, Article 9.12.4 reads:

At the completion of the work and prior to receiving final payment, the Contractor and subcontractor shall instruct the Owner how to use all equipment and systems in the project and supply appropriate instruction manuals.

The orientation sessions are videotaped by the provider and the tapes are given to the facilities coordinator so that a lasting record is available to the district. Exhibit 7-7 provides an example of a typical schedule of training items that are required of a contractor and subcontractors for new school construction projects in the district.

Exhibit 7-7 Orientation Sessions for Riversprings Middle School

Specification Title	Description of Training
Door Hardware	Hardware Maintenance and Adjustment
Operable Partitions	Demonstration
Food Service Equipment	Equipment Maintenance and Operation Training
Telescoping Stands	Demonstration
Chair Lift	Demonstration
HVAC Test and Balance	Equipment Maintenance and Operation Training
Building Automation System	Equipment Maintenance and Operation Training
Emergency Generator Set	Equipment Maintenance and Operation Training
Dimming System	Equipment Maintenance and Operation Training
Fire Alarm and Detection System	Equipment Maintenance and Operation Training
Telephonic Intercom System	Equipment Maintenance and Operation Training
Media Management Center and Video Distribution	Equipment Maintenance and Operation Training
Data Distribution System	Equipment Maintenance and Operation Training
Sound Systems	Equipment Maintenance and Operation Training

Source: Wakulla County School District.

Best Practice 22: Not Applicable

There is no need for the district to conduct comprehensive building evaluations since the district will not be constructing new student stations for several years.

A post-occupancy evaluation helps a district determine how well the design of a facility meets the educational, service, community, and administrative needs of the building's users. Information from a post-occupancy evaluation can be used to improve the design of subsequent projects. Such an evaluation should be conducted on every new facility no earlier than one year and no longer than three years after occupancy. This window of time allows for a full school year in the new facility and for the evaluation to occur before any functional design changes or remodeling might take place that would change elements of the original design. As part of the evaluation, users, including students, parents, district and school-based maintenance and food service personnel, teachers, administrators and bus drivers, should be surveyed or interviewed to determine their attitudes about the design. District facilities design and construction staff, the design professional for the new facility, and a representative of the contractor should also provide input to the evaluation. The information gathered should be compiled into a report, enumerating the positive aspects and difficulties, if any, with the design of the facility. Information obtained through post-occupancy evaluations should be communicated to educational specification committees, the design review committee, and the design professional if contracted for a new facility.

There is no need for the Wakulla County School District to complete comprehensive post-occupancy building evaluations of recent projects. In the past, the district has reviewed and occasionally altered school designs for projects in order to accommodate suggestions made by district stakeholders, the suggestions for change deriving from a series of informal interviews and formal committee meetings with users and district level personnel. There is little value in conducting a full post-occupancy evaluation of the New Crawfordville Elementary School given that the district will probably not be constructing student stations for the next several years. New finishes, materials, and equipment will be developed over the next 10 years and design parameters will necessarily change as a result.

Best Practice 23: Not Applicable

The district has not needed to establish accountability mechanisms to ensure the performance, efficiency, and effectiveness of the construction program.

Like other publicly funded entities, a school district should be held accountable for and provide information to parents, other taxpayers, and the school board on the performance and cost of its major programs and support services, including the facilities construction program. To accomplish this, each school district should have an accountability system that includes clearly stated goals and measurable objectives for the facilities construction program that identify whether it is operating efficiently and effectively. An effective accountability system includes performance and cost-efficiency measures, and interpretive benchmarks, including comparisons to adjoining districts, to evaluate the program and use these in management decision making. As part of its accountability system, the district also should establish and implement strategies to continually assess the reliability of program performance and cost data and take advantage of significant opportunities to improve construction operations management.

The construction program in Wakulla County School District is small. As indicated in Best Practice 3 of this chapter, the district has no plans for additional school construction in the next 10 years. Given the lack of a continuing major construction program, there is no need to develop a formal accountability system in this area.

As noted in Best Practice 12 of this chapter, the last three major school construction projects completed by the Wakulla County School District were funded through a portion of the Public Education Capital Outlay and Debt Service Trust Fund known as the Special Facility Construction Account. A key provision of Florida law establishing the Special Facility Construction Account requires the district to meet pre set cost of construction limits which are intended to hold building costs to frugal levels. The statutes establishing and enabling allocations from the special facilities account include accountability

measures that a district must identify or comply with prior to receiving funding. The district has complied with the statutory requirements for all three of its most recently built schools. The requirements of the special facilities account satisfy the need for district accountability.

To ensure that the district is able to meet this best practice in the future, we recommend that, prior to beginning construction on any additional major educational facilities not funded through the special facilities account, the district develop a project accountability system to ensure efficiency and effectiveness.

Best Practice 24: Not Applicable

The district regularly evaluates facilities construction operations based on established benchmarks and implements improvements to maximize efficiency and effectiveness.

Evaluation of completed projects is an important management tool because it assesses how tax dollars were spent and whether a district took full advantage of available, usually scarce, public funds. Districts should assess their facilities construction operations as a whole at least annually using performance data and their established benchmarks. They should report their progress towards meeting established goals, objectives and benchmarks to the board and the public on at least an annual basis. Strategies should be established and implemented based on the outcomes of these evaluations.

Given the lack of a continuing major construction program focused on adding school capacity there is no need for the district to develop an evaluation methodology for their construction program.



Facilities Maintenance

Summary

The Wakulla County School District is using 18 of the 22 Best Practices relating to facilities maintenance. Our site visits found the district's schools to be clean and well-maintained. To meet the remaining best practice standards the district needs to establish and implement accountability mechanisms to ensure the performance and efficiency of the maintenance and operations program, establish personnel performance standards, develop a process for ensuring that employees receive the necessary training to meet their individual needs, and develop policies and procedures that address health and safety conditions and compliance with state and federal regulation.

Background

The Wakulla County School District's facilities maintenance department is responsible for 12 individual facilities, and 38 relocatable classrooms, located on 307 acres in the Wakulla County School District. A new elementary school opened in November 2002, freeing space in an older school, which the district is planning to remodel for use as district administrative space. The maintenance and custodial departments, managed by the director of operations, are assigned responsibility for the physical care of these facilities which include six schools that are in current use, a bus garage, a general maintenance facility, and the district offices as shown in Exhibit 8-1. Reporting to the director are one support staff, a maintenance supervisor, nine maintenance employees and approximately 47 custodians who maintain almost 973,000 gross square feet of space. Additional responsibilities include the maintenance of all grounds and athletic fields, and the installation of relocatable classrooms. The maintenance department does not have an organizational chart.

**Exhibit 8-1
The Maintenance Department Is Responsible for Maintenance and
Custodial Functions at 12 District Facilities**

Facility Name	Location	Site Size in Acres	Low/ High Grades	Year Acquired	Perm Square Foot	Facility Gross Square Foot	Perm Student Stations
School Centers							
Medart Elementary	Medart	27	Pk to 05	1994	102,927	109,956	803
New Crawfordville Elementary	Crawfordville	65	Pk to 05	2001	97,229	103,063	865
Riversprings Middle	Crawfordville	40	05 to 08	1986	101,738	107,842	760
Shadeville Elementary	Crawfordville	40	Pk to 05	1986	93,848	99,479	866
Wakulla Middle	Crawfordville	30	06 to 08	1979	112,735	127,973	1,041
Wakulla Senior High	Crawfordville	49	09 to 12	1966	208,233	222,105	1,659
Dropout Prevention	Sopchoppy	12	Admin	1928	50,124	53,997	0
Ancillary Facilities							
Bus Garage	Medart	2	Admin	1984	4,790	5,077	0
Maintenance Building	Crawfordville	1	Admin	1940	2,973	3,151	0
Wakulla Administration and Community Education	Crawfordville	22	Admin	1909	47,816	54,020	0
Wakulla Superintendent's Office	Crawfordville	1	Admin	1940	5,418	7,788	0
Vacant							
Crawfordville Elementary	Crawfordville	18	Admin	1933	60,237	78,223	0
Totals		307			888,068	972,674	5,994

Source: Department of Education, Florida Inventory of School Houses, April 2003.

Conclusion and Recommendations

Summary of Conclusions for Facilities Construction Best Practices

Practice Area	Best Practice	Using Best Practice?	Page No.
Program Direction and Accountability	1. The district's maintenance and operations department has a mission statement and goals and objectives that are established in writing.	Yes	8-5
	2. The district has established and implemented accountability mechanisms to ensure the performance and efficiency of the maintenance and operations program.	No	8-6
	3. The district obtains and uses customer feedback to identify and implement program improvements.	Yes	8-8
	4. The district has established procedures and staff performance standards to ensure efficient operations.	No	8-9
	5. The department maintains educational and district support facilities in a condition that enhances student learning and facilitates employee productivity.	Yes	8-11
Organizational Structure and Staffing	6. The district regularly reviews the organizational structure of the maintenance and operations program to minimize administrative layers and assure adequate supervision and staffing levels.	Yes	8-11
	7. Complete job descriptions and appropriate hiring and retention practices ensure that the maintenance and operations department has qualified staff.	Yes	8-13
	8. The district provides a staff development program that includes appropriate training for maintenance and operations staff to enhance worker job satisfaction, efficiency, and safety.	No	8-14
Resource Allocation and Utilization	9. The administration has developed an annual budget with spending limits that comply with the lawful funding for each category of facilities maintenance and operations.	Yes	8-15
	10. The district accurately projects cost estimates of major maintenance projects.	Yes	8-16
	11. The board maintains a maintenance reserve fund to handle one-time expenditures necessary to support maintenance and operations.	Yes	8-16
	12. The district minimizes equipment costs through purchasing practices.	Yes	8-16
	13. The district provides maintenance and operations department staff the tools and equipment required to accomplish their assigned tasks.	Yes	8-17
	14. The district uses proactive maintenance practices to reduce maintenance costs.	Yes	8-18
	15. The maintenance and operations department identifies and implements strategies to contain energy costs.	Yes	8-18
	16. The district has an energy management system in place, and the system is maintained at original specifications for maximum effectiveness.	Yes	8-20
	17. District personnel regularly review maintenance and operation's costs and services and evaluate the potential for outside contracting and privatization.	Yes	8-20

Facilities Maintenance

Practice Area	Best Practice	Using Best Practice?	Page No.
Information Management	18. A computerized control and tracking system is used to accurately track work orders and inventory.	Yes	8-21
	19. The maintenance and operations department has a system for prioritizing maintenance needs uniformly throughout the district.	Yes	8-22
Health and Safety	20. District policies and procedures clearly address the health and safety conditions of facilities.	Yes	8-22
	21. The school district complies with federal and state regulatory mandates regarding facility health and safety conditions.	No	8-23
	22. The district is aware of and prepared for the permitting and inspection requirements of the Florida Building Code.	Yes	8-24

PROGRAM DIRECTION AND ACCOUNTABILITY

Best Practice 1: Using

The maintenance and operations department has a mission statement and goals and objectives that are established in writing, but they could be strengthened by the establishment of measurable objectives and additional planning.

Like other publicly funded entities, a school district should be held accountable for and provide information to parents and other taxpayers on the performance and cost of its major programs and support services, including facilities maintenance. To accomplish this, a school district should have an accountability system that includes a mission statement, clearly stated goals, and measurable objectives that identify the expected outcomes of the facilities maintenance program. The program's goals and objectives should be in writing, tied to the district's strategic plan, and focused on operating facilities in a cost-efficient manner while allowing for maximum utilization of facilities. Maintenance program goals and objectives also should include comprehensive projections of the size of the necessary work force, the amount and types of equipment required, and anticipated long-term budget requirements. These projections should be based on a survey of the physical condition of the facilities and equipment, and should identify repair or replacement needs of district facilities.

The Wakulla County School District has developed a mission statement and objectives for the maintenance and operations department and they are included in the district's *Maintenance/Operations Procedure Manual, 2001-2002* (see Exhibit 8-2). They are positive, broad, general statements that are intended to guide the employees of the maintenance department.

Exhibit 8-2

The Mission Statement and Objectives Provide Broad Direction to Maintenance and Operations Department Staff

The approved mission statement for the maintenance department is

"The goal is to provide students and staff a learning and work environment that will enhance the instructional program, and to provide for the efficient and economical operation of all the facilities owned and operated by the school district."

The maintenance department has four objectives.

- (1) Assure maintenance services remain at a level that allows student and staff to learn and work in an environment that permits reinforcement of the instructional program.
 - (2) Assure a safe and sanitary environment.
 - (3) Provide protection of facilities and equipment for the maximum economic utilization.
 - (4) Assure an appearance that will promote community pride and foster good public relations (i.e., market the school system).
-

Source: *Maintenance/Operations Procedure Manual, 2001-02*.

Although the district meets this best practice, it can enhance its operations by doing two things. First, the district should develop more measurable, outcome-based objectives for its maintenance department. Currently, the maintenance department's objectives are not stated in such a manner as to allow an assessment of whether the district is making substantive progress in its operations. The department's objectives should be revised to identify the primary measures the district will use to determine success. Second, better direction can be provided to its maintenance department by expanding its current goals and objectives to address long-term maintenance needs and activities. The district could include these maintenance issues in its strategic plan or develop them separately. Including them in the strategic plan would help develop a shared vision for the school board, the superintendent, district administration, site-based administrators, teachers and community (including parents and business leaders), and reflect the

district's long-term goals and objectives for locating and housing programs and students. The goal should to maintain the schools in the best possible condition, preserve the district's significant investment, while continuing to provide appropriate learning and teaching environments. The district should address long-range capital project priorities, such as facilities remodeling, renovation, and maintenance, linking those priorities to the district's anticipated revenues and budget projections.

We recommend that the district develop more measurable objectives for its maintenance department and expand current goals and objectives to address future long-term maintenance needs. Action Plan 3-1 includes the steps to implement this recommendation.

Best Practice 2: Not Using

The district has not established and implemented accountability mechanisms to ensure the performance and efficiency of the maintenance and operations program.

An effective accountability system includes performance and cost-efficiency measures, and interpretive benchmarks, such as comparisons to adjoining districts or an industry standard, to evaluate the program and use these in management decision making. By periodically comparing established benchmarks to actual performance, a district can determine if changes are needed in its maintenance program to improve efficiency and effectiveness, reduce costs, and assess whether alternative service delivery methods, such as privatization, may be cost-effective. Measures that should be considered for evaluating the maintenance program include costs per square foot (including energy use), full-time staff per square foot of facility, and costs per student.¹ As part of its accountability system—a district also should establish and implement strategies to continually assess the reliability of program performance and cost data. In addition, school board members should periodically receive performance information that helps them assess the efficiency and effectiveness of its maintenance program.

The Wakulla County School District collects maintenance and operations cost data, and reports it to the Florida Department of Education for inclusion in annual maintenance and operations cost information reports. The director of operations uses this information internally to analyze the maintenance program, but the information is not shared with the superintendent and the school board. The school board should receive performance information to allow it to assess the efficiency and effectiveness of the maintenance department.

For example, the Wakulla County School District compares favorably to its peer districts against several measures that could be used to evaluate performance, as demonstrated in Exhibits 8-3 through 8-6.

¹ All Florida school districts are required to report operations and maintenance costs and energy usage to the Department of Education annually, and this information is readily available to school districts for comparative purposes.

Exhibit 8-3**Wakulla's Custodial Employees Maintain Less Square Footage Than the Average of the District's Peers, But These Staff Also Maintain Grounds**

Peer District	Square Feet Per Custodian	Custodial Employees	Square Footage Net
Monroe	18,785	83	1,559,189
Flagler	18,349	65	1,192,713
Nassau	20,321	80	1,625,650
Baker ¹	23,605	32	755,357
Gilchrist	48,501	13	630,517
Average for Peer Districts	20,958	55	1,152,685
Wakulla	18,895	47²	888,068

¹ Baker is an outsourced service.

² The custodial employees in this district are also responsible for grounds keeping activities including mowing and trimming.

Source: Developed by OPPAGA from FDOE School Land Inventory Report April 2003 and district data.

Exhibit 8-4**Square Foot Costs for Energy Average Lower Than Its Peer Districts**

Peer District	Annual Cost Per Square Footage	Square Footage Gross	Annual Energy Expenditures
Flagler	\$1.03	1,199,173	\$1,229,543
Nassau	0.81	1,503,788	1,220,686
Gilchrist	0.97	670,875	649,616
Baker	0.90	713,596	639,996
Monroe	0.87	1,799,183	1,559,526
Average For Peer Districts	\$0.90	1,177,323	\$1,059,873
Wakulla	\$0.74	958,077	\$ 709,896

¹ Baker is an outsourced service.

Source: FDOE 2000-01 District Financial Report.

Exhibit 8-5**Wakulla's Energy Costs per Student Are Less Than the Average for Its Peer Districts**

Peer District	Energy Cost/Student	Enrollment	Energy Cost
Gilchrist	\$251.11	2,587	\$ 649,616
Flagler	187.95	6,542	1,229,543
Monroe	174.17	8,954	1,559,526
Baker	145.26	4,406	639,996
Nassau	123.12	9,915	1,220,686
Average for Peer Districts	\$163.54	6,481	\$1,059,873
Wakulla	\$162.04	4,381	\$ 709,896

Source: FDOE 2000-01 District Financial Report.

**Exhibit 8-6
The District Is Responsible For Maintaining More Square Footage Per Worker Than Only One of Its Peer Districts**

Peer District	Square Footage Maintained per Trades Worker	Maintenance Department Employees	Square Footage Gross
Gilchrist	95,839	7	670,875
Baker	54,892	13	713,596
Monroe	32,712	55	1,799,183
Flagler	46,122	26	1,199,173
Nassau	34,177	44	1,503,788
Average for Peer Districts	40,597	29	1,177,323
Wakulla	87,098	11	958,077

Source: Developed by OPPAGA from FDOE 2000-01 District Financial Report and district data.

To meet this best practice and improve its accountability, the Wakulla County School District should establish performance measures and benchmarks and conduct ongoing evaluations of the cost-effectiveness of the maintenance program. The district should develop measures and benchmarks as those reported in Exhibits 8-3 through 8-6. Action Plan 3-1 in Chapter 3, addresses the development of benchmarks and performance measures.

Best Practice 3: Using

The district obtains and uses customer feedback to identify and implement program improvements.

Customer feedback drawn from surveys is another tool to evaluate the efficiency and effectiveness of the maintenance program. Customer evaluation surveys should ask stakeholders, such as principals and school-based employees, to provide their perceptions of response times, work order completion times, quality of work, overall facility appearance and cleanliness, and the professionalism of employees in the maintenance program.² This type of survey should be performed at least annually and summary results should be shared with maintenance employees, district managers, the superintendent, and the school board. If the customer surveys identify problems, program managers should assess the situation, prepare corrective action plans for any identified problem areas, and make program improvements.

The Wakulla County School District has an informal customer feedback process, and with minor modifications, tools in place to create a more prescribed feedback system. Maintenance personnel see and speak with school principals and teachers frequently to keep abreast of concerns they may have and to identify maintenance services needed in the schools. The maintenance director encourages the principals to call the maintenance office with concerns, while maintenance department employees are expected to report problems and concerns to their supervisors.

Although the district meets this best practice, it can improve its operations by modifying its work order system to provide information about the quality and timeliness of the department’s services. There are two types of multi-copy, paper work orders in use. One is an internal school maintenance request completed at the school and given to site-based personnel. The other is formatted as a requisition for work or services from the district maintenance office and contains fields which can be used to record workers names, start, and stop times, a way to calculate labor costs, and an area to record materials used. Neither the internal request, nor the district requisition has an area that the service requestor can use to evaluate the completeness or quality of the work performed. This work order system, with minor

² A district may also survey students, parents, or other stakeholders as may be appropriate.

modifications, can become a more valuable source of information about the quality and timeliness of the department's services. The addition of fields to the existing work order asking general information about the quality of maintenance work completed, the timeliness of both the response and the completion of the request, and the appearance and professionalism of the maintenance worker will provide immediate information to the maintenance director about the quality of the department's service.

An annual customer satisfaction survey also would help the department assess its performance. The survey should attempt to identify the strengths and weaknesses of the department's long- and short-term services. A written instrument sent to district employees, students and parents would generate significantly more and varied responses than the work order and alert departmental managers if potential problem areas exist.

We recommend that the work orders be redesigned to include a customer comment area and that the district conduct a written annual survey of maintenance customer satisfaction.

Best Practice 4: Not Using

The district has not established procedures and staff performance standards to ensure efficient operations.

Up-to-date procedures, when coupled with appropriate district policies, ensure that activities are carried out in an efficient and effective manner and that districts comply with federal and state laws. In addition, written procedures serve as a district's institutional memory for key processes and as such help to minimize disruption to essential services and reduce the need for costly training and assistance due to staff turnover. Program management should develop written procedures and employee performance standards with input from maintenance managers, trade and custodial employees, and human resource professionals. Procedures and standards should be developed utilizing a combination of national standards and local imperatives and adjusted for budgetary considerations. Performance standards serve as a basis for measuring how well the maintenance and custodial employees meet or adhere to board policies, and set clear expectations for job performance, giving managers tools that allow them to consistently evaluate employees.

The Wakulla County School District is maintaining its facilities with a department of 11 employees. Exhibit 8-6 shows that the district's maintenance department employees are responsible for maintaining more square footage per worker than only one of their peer districts. However, since the district's educational facilities are all relatively new or recently renovated, the types of maintenance activities taking place may actually require fewer maintenance personnel than of the peer districts. As the facilities begin to age, however, the district may realize a need to increase the number of maintenance personnel accordingly.

To meet this best practice the district needs to address two issues. First, there is no employee performance or cost-efficiency standard in place in the district to evaluate the performance of individual workers or assess the time required to complete assigned tasks. Other than an employee's annual review, the district does not have a way to communicate job successes or failures to meet day-to-day goals. As facilities age, more resources will have to be directed to maintenance activities. The district's managers claim that close, direct supervision ensures maintenance staff is always kept busy and obviates the need for personnel performance standards. However, without employee performance standards, management lacks objective and reliable criteria to evaluate the productivity of the employees and, in turn, the effectiveness and efficiency of the maintenance program. The existing work order system captures sufficient information to judge an employee's work times against industry-recognized performance benchmarks, but given the lack of employee performance standards, there is no way to determine if the work order backlog is due to productivity issues or a shortage of maintenance personnel. Action Plan 8-1 addresses the development of personnel benchmarks and standards.

Action Plan 8-1

We recommend that the district establish personnel performance standards.

Action Needed	Step 1.	Identify common maintenance tasks, such as air conditioning repair, door hardware maintenance or plumbing tasks that are appropriate for performance standards.
	Step 2.	Review existing applicable industry/military standards.
	Step 3.	Develop personnel performance standards for the identified tasks.
	Step 4.	Present and explain the standards to maintenance work force. Make them readily available for employee review and comment.
	Step 5.	Accept employee feedback and incorporate or adjust standards as appropriate.
	Step 6.	Review employee performance against standards at the end of six months. Adjust as appropriate.
	Step 7.	Present findings and standards to the board for adoption as district policy.
Who is Responsible	Director of Operations	
Time Frame	December 2004	

Second, maintenance procedures and standards for facilities need to be separated from general work expectations for employees of the department. Procedures and standards are the directions for how work is to be prioritized and accomplished and expectations are needed to inform the employees of their responsibilities. Written operating procedures are essential for several reasons. Specifically, they facilitate efficient and effective employee training, promote work consistency, provide assurances that tasks are done in compliance with school policies and other legal regulations, and ensure that institutional knowledge is retained when employees retire or leave the district. While the department is performing well, as evidenced by the condition and cleanliness of the schools, the director of operations is in the DROP program and due to leave the district in approximately two years.

Because the maintenance department lacks well-documented procedures and, consequently, methods of evaluating their services, the effectiveness of its activities is dependent on the individuals performing them and their individual familiarity with a particular job or facility. While the district has developed the *Maintenance/Operations Procedure Manual*, it is short, generic in nature, and does not include operating procedures and guidelines for implementing each major component of work assigned to the department, but it does provide an outline which the district can enhance to meet the intent of this best practice. The district should develop work control procedures and methodologies that regulate how and when work tasks are prioritized and completed, as well as who completes them. They should define a process for identifying, screening, planning, scheduling, evaluating, and cost accounting for each type of work task performed. The State Requirements for Educational Facilities (SREF) Section 5(1) specifically requires that boards adopt policies and procedures for maintenance, sanitation and the housekeeping of existing facilities. Action Plan 8-2 addresses the enhancement of the maintenance department’s written operating procedures.

Action Plan 8-2

We recommend that the district enhance its written operating procedures.

Action Needed	<p>Step 1. Contact other school districts, PAEC, and maintenance associations for copies of maintenance procedures that can be adopted for the department's use.</p> <p>Step 2. Develop operating procedures that include routines and maintenance for</p> <ul style="list-style-type: none"> ▪ heating, ventilating and air conditioning, ▪ communication and alarm systems, ▪ fire protections systems and equipment, ▪ preventive maintenance, ▪ site and grounds, ▪ emergency response, and ▪ acquiring parts. <p>Step 3. Solicit employee comment and incorporate or adjust procedures as appropriate.</p> <p>Step 4. Present operating procedures to the superintendent for approval.</p> <p>Step 5. Incorporate procedures into maintenance manual.</p> <p>Step 6. Present and explain the procedures to maintenance work force.</p> <p>Step 7. Periodically review employee compliance with the procedures.</p>
Who is Responsible	Director of Operations
Time Frame	December 2004

Best Practice 5: Using

The department maintains educational and district support facilities in a condition that enhances student learning and facilitates employee productivity.

Comprehensive maintenance of the physical plant is critical to sustaining a suitable environment for teaching and student learning and to extending the useful life of a facility. Facilities should be maintained in a condition that supports efficient operation, maximum utilization, and provide appropriate working conditions for district employees. The district maintenance program should include routine condition inspections, a preventive maintenance component, regularly scheduled repairs, and methods of responding to emergencies, plans for the modernization of building systems, facility enhancements, and general renovations as primary functions.

The Wakulla County School District's facilities are clean and the overall maintenance appears to be at a satisfactory level. Generally, principals, who are the site-based administrators of the county's educational facilities, made positive statements about how the maintenance and custodial work functions and the overall conditions in the schools, although one principal mentioned custodial absenteeism as a problem, and several principals noted maintenance needs specific to their individual school. Principals also reported that while major maintenance projects are done quickly, smaller requests often get postponed and that there is little or no feedback on the status of pending work orders. This issue is discussed further in Best Practice 19.

ORGANIZATIONAL STRUCTURE AND STAFFING

Best Practice 6: Using

The district regularly reviews the organizational structure of the maintenance and operations program to minimize administrative layers and assure adequate supervision and staffing levels.

Well-run school districts are lean administratively and maximize funds available to support their primary mission, educating students. This requires districts to make the most effective use of funds allocated for

Facilities Maintenance

administrative services, such as facilities maintenance. There is no one right way to organize and staff the facilities maintenance program. Critical factors that affect the structure of the maintenance organization include the number, ages, general condition, size (gross square feet), geographic distribution of a district's physical facilities, and the scope of services that have been assigned to the department. In general, however, the organizational structure of the maintenance function should be relatively flat with appropriate spans of control. Such a structure will result in minimized administrative and managerial costs while providing sufficient managerial controls to ensure operations are properly carried out. Staffing needs to be to the level by which needed work is accomplished in an economical and efficient manner. It is expected in smaller districts with fewer staff will require staff to individually handle multiple areas of responsibility (such as facilities maintenance and transportation) that may be done by different individuals in larger districts.

The district has satisfactorily developed formulae identifying and allocating custodians to meet the requirements for its schools. *American School and University Magazine* reports a national median of 24,167 square feet per custodian. The Florida Department of Education recommends a 19,000 square foot base, adding custodians as the grade level of the school increases. By considering the age of the schools and the responsibilities assigned to custodians, such as overall yard maintenance which includes mowing, minor repairs, and limited painting; the district has adjusted its standard to approximately 18,000 square feet per custodian (see Exhibit 8-4). Given the overall level of satisfaction expressed by the school principals with the quality of custodial services at their respective schools and the observations made by OPPAGA during school site visits, although generous, this formula appears to be adequate for the district.

However, the district can enhance its operations by addressing two issues. First, the district would benefit by applying an approach, similar to that used in assessing custodial needs, to its maintenance organization. It has not developed a formula for determining the number or specialties of trades' workers required to provide adequate maintenance. The Florida Department of Education recommends one maintenance worker for each 45,000 gross square feet of building space and additional employees for support, grounds, and athletic field maintenance. As shown in Exhibit 8-7, the district's average is one worker per 87,098 square feet. The calculation of the recommended number, based on the Department of Education formula and the district's FISH inventory, show that the district should be commended for exceeding these standards. However, these standards are only generally applicable, and the district needs to give serious consideration to the number of personnel and types of maintenance specialties that will be required as their facilities age. All decisions about the numbers and types of positions authorized for the district are, of course, the purview of the district school board. The school board defines expectations and outcomes for the district and determines acceptable levels of maintenance, deferred maintenance, and preventive maintenance given available resources and the existing physical condition of the facilities. Since the Department of Education formula does not consider variances in job responsibilities, or the locations and ages of a district's facilities, it is incumbent on the district to develop a staffing formula that is customized to the district's needs.

We recommend that the district develop a staffing formula for plant maintenance function, other than custodial activities, that is customized to the district's needs.

A second area the district should address is a departmental organization chart for the maintenance and custodial functions which defines reporting relationships. The operations director provided the following written statement:

WCSB does not maintain an organization chart for the Maintenance Department. Simply stated, maintenance workers report to the maintenance supervisor who reports to the Director of Operations who reports to the Superintendent. Additionally, some maintenance is

expected of Operations Foremen who report directly to the Director of Operations.

An accurate organization chart is required to depict the flow of work and identify key personnel in the district and will become more important as the district's facilities begin to age and the work of maintaining them becomes more complex requiring additional, diverse trades specialties. The organization chart should outline delegations of authority and identify supervisory relationships, individuals and their areas of responsibility.

We recommend that the district develop organization charts for its maintenance and custodial functions.

Best Practice 7: Using

While the district does not have complete job descriptions, it has informal processes to ensure that the maintenance and operations department has qualified staff.

A qualified, knowledgeable, stable group of employees is the cornerstone of any maintenance organization. Complete job descriptions that accurately reflect the knowledge, skills, abilities, duties, and responsibilities of every employee in the department are essential to the development of such a workforce. The job descriptions should be readily available to school district employees and applicants, meet the district's needs, and they should have been developed by human resource professionals in cooperation with individuals having specific expertise in the job tasks to be performed. Districts should establish competitive compensation to ensure it can attract and retain qualified candidates. Compensation includes salary and benefits, such as health, vacation, and retirement benefits. Districts should establish procedures to ensure that personal and professional references are obtained and contacted.

In 2001, the Wakulla County School District received a comprehensive revision of its job descriptions through consulting services acquired through the Panhandle Area Education Consortium. These job descriptions provide detailed lists of job responsibilities for each position. However, the district has chosen to use a single generic job description for its trade specialist positions in the maintenance department, rather than specifying advanced skill levels in individual trades such as air conditioning or small machines. The district assigns work responsibilities to these employees based upon their individual job skills. If the specific skills that are needed in these positions are not defined in the job description or other organizational documentation, the district may not be able to assure that the maintenance workers have all of the skills necessary to effectively staff this unit.

Although the district meets this best practice it can improve its operations by developing job descriptions for all trades specialties that clearly define the expertise, experience, and training that may be required by the various positions. Some maintenance department employees hold trade certifications, or have advanced postsecondary vocational education in trades such as welding, refrigeration, asbestos abatement, wastewater treatment, electronics, electricity, and nursery operations. There is no recognition or identification of these specialized job skills in the generic job description, nor is there acknowledgement that certain specialties may require either customized training to keep skills current or continuing education hours to maintain certification. Best Practice 1 of Chapter 6 discusses the need for accurate job descriptions in more detail and includes a recommendation that addresses this issue.

Best Practice 8: Not Using

The district does not provide a staff development program that includes appropriate training for maintenance and operations staff to enhance worker job satisfaction, efficiency, and safety.

Training ensures that school district employees understand the scope of their responsibilities and performance expectations, and serves to update skills and knowledge necessary to effectively and efficiently carry out their duties. The sophistication of the maintenance employee training plan, training methods, and documentation of training may vary according to the size of the district. However, maintenance training should address custodial operations, grounds maintenance, and specialized trades and should be tailored to the needs of the specific function. In addition, training in maintenance-related activities such as operating procedures, use of tools, proper lifting techniques, work place safety, hazardous materials handling, and emergency procedures should be required for all employees. A district can use a variety of training sources available to it including vendors and manufacturers of their supplies and equipment, contract trainers, and professional association meetings. School districts also should take advantage of free training materials and programs available through the Florida Department of Education, subscribe to publications, and maintain memberships in organizations that provide information on new technologies, equipment, and procedures. Training programs should include an evaluation component so that employee feedback can be used to improve future training.

The Wakulla County School District's staff development activities are limited and irregular for the maintenance and custodial employees of the Wakulla County School District. Of the six maintenance department employees that hold a trade certification, only one has received trade specific continuing education since 1997. None of the trades workers have participated in CPR or first aid classes since 1993, and there has been no workplace safety or OSHA training since 1994. These types of training experiences are critical to continuing the proper maintenance of the district's significant investment in facilities and in helping control workplace issues related to risk management.

The district provides limited opportunities for the custodial staff to participate in training activities. In 1999, the district offered five in-service sessions, which included instruction on using truck mount carpet cleaning equipment, carpet care, and proper chemical use. Only one training session occurred in years 2001 and 2002. These custodial classes were focused on equipment and proper chemical use. Vendor representatives that supply the county with cleaning supplies, chemicals, and equipment teach in-service classes and deliver training that covers their products. This training method is cost-effective, but tends to be narrow in scope. Again, there are custodial training programs in personal development, or in workplace safety, CPR and first aid, which are critical to the risk management program.

However, to meet this best practice the district will need to develop a process for ensuring that employees receive the necessary training to meet their individual needs. The operations director can seek out cost-free or low-cost training programs from the already mentioned Department of Education and use vendor and supplier sources as well as local public safety and emergency management agencies to provide the necessary educational experiences. In addition, the Panhandle Area Education Consortium (PAEC), of which the district is a member, offers 23 free courses for non-instructional personnel, covering diverse subjects such as Red Cross CPR and first aid, custodial maintenance, workplace safety and crisis management, among others. The district should work with PAEC to ensure training is relevant and useful to the employees. For the action plan related to ensuring employees receive needed training, see Best Practice 3 of Chapter 6.

RESOURCE ALLOCATION AND UTILIZATION

Best Practice 9: Using

The administration has developed an annual budget with spending limits that comply with the lawful funding for each category of facilities maintenance and operations.

Like most other organizations, school districts have limited funds and therefore, must set budget priorities. A school district's budget allocation decisions should reflect its priority goals and objectives. These goals and objectives (which should be part of a strategic plan) may either be explicitly stated in the budget or may be reflected in changes in allocations that are concurrent with the shifting priorities. A school district budget should allocate sufficient resources to ensure that its plant operations and maintenance needs are adequately funded and rely on dollars which are raised and expended in accordance with Florida law. Work force, supplies, equipment, training, and the technology to support the maintenance program are essential budget considerations. The budget should be based on assessments of the physical condition of the district's educational and ancillary facilities, maintenance and custodial staffing standards, historical data, employee input, and projects identified in the strategic and five-year work plans. The annual budget should address long-term goals for maintaining and operating district facilities, recurring maintenance tasks such as preventive maintenance, and provide reasonably adequate funding to avoid the accumulation of significant deferred maintenance projects. The budget should also provide for the correction of deficiencies identified in the annual safety, casualty, and fire safety inspection reports.

The Wakulla County School District has a budget process that works well for the maintenance department. Generally, the finance director centrally manages the budget function and the director of operations, who is assigned responsibility for district maintenance activities, receives a budget amount each year, for day-to-day expenses, that is based on the previous year's experience. Major maintenance projects for the year are listed on the five-year work capital projects work plan, along with the anticipated source of funds. Historical data is prepared and used as a basis for the new budget year, and each year the principals are surveyed to determine their school's needs. A recent audit conducted by the Office of the Auditor General found no evidence to suggest that Wakulla County School District does not comply with Florida law when expending maintenance or capital outlay dollars.

Each principal sets the project priorities for their school within an overall list of school needs. Those priorities may be changed by the director of operations in accordance with available resources, i.e., lower-cost projects may move up in priority since it may be possible to complete several smaller projects at a lower accumulated cost, than one larger, more expensive one. Priorities set by the principals may also change if it is determined that a project must be outsourced rather than completed by district personnel. During the focus group, the principals were in general agreement that there is good communication among the members of their group, that they consider themselves well informed regarding maintenance budget issues, and that they are able to share resources with whoever has the greatest need. As required by Florida law and the rules of the Department of Education, the district ranks life, health, and safety issues as first priority. Annually, the life, health, and safety deficiencies are compiled in the Comprehensive Safety Inspection Report, status and anticipated completion date are noted, and presented to the board. The director of operations closely monitors student accidents and worker injuries, while corrective actions are taken to prevent future occurrences.

Best Practice 10: Using

The district accurately projects cost estimates of major maintenance projects.

The cost of major maintenance projects can be a substantial expense for a school district and therefore must be effectively managed.³ A district can do this in a number of ways. For instance, cost estimates for these projects should be developed considering experience with prior similar projects, current estimating cost standards, local market conditions, and an inflation factor for multiyear projects. A district also should be realistic in its project estimates so that once the five-year work plan is adopted, it is a valid indicator of the work that will actually be accomplished and the dollars that will both be needed and available, in the plan's out years.

All major maintenance projects are listed in the Wakulla County School District's five-year capital outlay plan. Generally, completion of the projects is the responsibility of the coordinator of facilities, who reports to the district finance director, and not the responsibility of director of operations. The director of operations, who is responsible for the expenditure of maintenance funds, receives approximately \$300,000 annually to oversee daily activities and minor maintenance concerns. See Best Practice 18 of Chapter 7 for additional discussion on this topic.

Best Practice 11: Using

The board maintains a maintenance reserve fund to handle one-time expenditures necessary to support maintenance and operations.

A well-managed school district has funds available to address unanticipated or emergency contingencies that may arise during the fiscal year. The age of the facilities and equipment, the repair history of major systems such as HVAC and roofs, area climatic conditions, and the effectiveness of the district's preventive maintenance program are considerations that will help determine the appropriate level of a district's maintenance reserve fund. Overall, the district's budgetary policy must be flexible to ensure funding of unforeseen maintenance needs that could adversely affect the district's mission.

The Wakulla County School District's current board policy is to hold 5% of its FEFP money as a reserve for unanticipated expenses, including extraordinary expenses for maintenance related needs. The district is to be commended for their success in meeting their policy. The Office of the Auditor General states, in the discussion on the District's General Fund Financial Condition in Chapter 11 of this report, that the district consistently exceeded the 5% for the three years audited, 1998 to 2001, and exceeded the statewide average as well. The maintenance department's budget is approximately \$300,000 annually and is intended to cover day-to-day operations and minor projects. Unanticipated larger projects are considered and funded as necessary, and due to proper planning the district has never lacked sufficient additional funds for emergency projects when necessary and justifiable. Emergency funding requests are uncommon and they are presented to the school board for consideration.

Best Practice 12: Using

The district minimizes equipment costs through purchasing practices.

Sound purchasing practices foster competition, which yields the best pricing for goods and services. A district should not only establish purchasing policies and procedures that meet the requirements of Florida law but also ensure cost-efficient purchasing practices. The purchasing policies and procedures must be in a purchasing manual that is readily available to employees and the public. Periodically the district should conduct cost comparisons to determine whether purchasing practices have minimized costs. Consideration of long-term equipment operating and maintenance costs, inflation, and the cost-

³ Individual projects that are beyond the scope of routine maintenance work are considered major maintenance projects.

effectiveness of repair or refurbishment of existing equipment should be a part of the cost projections made for replacement equipment.

The Wakulla County School District has adopted purchasing rules, which are included in Chapter 7.00—Business Services of the *School Board Policy Manual*. The threshold for requiring sealed bids is set at \$15,000 and purchases between \$7,000 and \$14,999 must be supported by written quotations. Written documentation of telephone quotations is required for all purchases between \$4,000 and \$6,999. These requirements ensure that competitive pricing is obtained for district purchases. The district uses the Statewide Negotiated Agreement Price Schedule, also known as SNAPS, the cost-effective volume purchasing program established and managed by Florida's Department of Management Services, when possible. The district superintendent assures compliance with these rules, personally reviewing and signing all purchase orders issued by the district.

Major equipment choices are made depending on the district's experience, both successes and failures, with previous equipment use. Most major equipment purchases have been made during the construction of new school facilities. Some anticipated equipment replacements, including the fuel tanks at the bus depot and a new chiller at the high school, have been projected and included in the five-year capital work plan, an example of good planning which gives the district an opportunity to obtain best pricing.

While the district does not use purchasing cards, it does use open blanket purchase orders for the maintenance department. Maintenance personnel have authority to use these orders to effect departmental purchases and are allowed to make direct purchases of small tools, parts, and supplies necessary to complete day-to-day activities and assignments. The director exercises more control over expenditures involving operations. While this process does not reduce the cost of items purchased, it does help the director avoid unnecessary expenditures. Common custodial supplies used by the district are purchased in bulk and stored in a central warehouse.

Best Practice 13: Using

The district provides maintenance and operations department employees the tools and equipment required to accomplish their assigned tasks.

To be efficient and effective in completing their day-to-day activities, maintenance and operations employees require a wide selection of common tools and equipment. Specialty tools may be required to accomplish unplanned or unusual projects. A district should have procedures in place to ensure that maintenance and operations employees have access to the right tools to accomplish their duties. Most maintenance departments have an inventory of commonly used tools that are available for day-to-day use, but usually find it more cost-effective to rent less frequently used specialty tools. Some districts provide small hand tools while other districts require the employees to provide their own. Districts should have written operating procedures that outline acquisition, use, and return of tools, parts, materials and other equipment required for the day-to-day work and for special or emergency projects.

The Wakulla County School District buys all of the tools used by maintenance personnel. Requests from employees are processed and monitored by the director of operations through the purchasing system described in Best Practice 12 above. Air conditioning Freon reclamation equipment, a scissors lift, a truck mounted carpet cleaner, and a backhoe are examples of recent major equipment purchases completed by the department. Rental agencies in the county and in Tallahassee provide unusual or seldom used tools on an as needed basis. The changes to the purchasing procedures, due to budget reductions, have made it more difficult for employees of the maintenance department to acquire parts and materials quickly, but the operations director indicated the additional review step was necessary to maintain control of limited funds. Employees of the district reported no difficulty in obtaining support of this nature when required.

Best Practice 14: Using

The district uses proactive maintenance practices to reduce maintenance costs.

An effective proactive maintenance program can reduce maintenance and operations costs, reduce service outages, and extend the useful life of expensive building systems. Therefore, a district should have proactive maintenance policies that include the continuing evaluation of building systems and the costs to maintain them, the development of districtwide equipment and building system standards, preventive maintenance programs, and the surplusing of property. Evaluative information developed by the maintenance department can be used to recommend standard cost-efficient building systems for future construction projects. Standardizing equipment and building systems reduces employee training and avoids the costs of maintaining multiple parts inventories. Standards should be developed for HVAC, energy management controls, roofing, plumbing fixtures, mechanical and electrical equipment, door hardware, the security and fire alarms, and commonly used finishes such as paint, carpet, and resilient flooring. While larger districts may need a computerized preventive maintenance program to schedule and track work orders, smaller districts may find paper-based systems cost-effective and sufficient for their level of activity. In addition, school districts should have policies and procedures in place to properly identify and dispose of surplus property in the most cost-effective manner.

Working cooperatively, the Wakulla County School District's construction and maintenance departments successfully coordinate construction and maintenance projects to maximize the maintainability of new and renovated facilities and to standardize building management systems. When new facilities are in the design phase, the design professional is required to use a list of standard materials and finishes that the district has found to be effective and cost efficient. The departments are standardizing fire alarms systems and, as HVAC systems age, they are standardizing the replacement chillers by purchasing a single brand. This has the effect of reducing the need to store multiple manufacturers' repair and replacement parts. These are proactive policies, which reduce overall short- and long-term operating costs, contribute to the ease of maintenance, and eliminate the need for and expense of training employees on multiple systems. More information on this topic can be found in Best Practice 12 of Chapter 7, Facilities Construction. In addition, surplus district property is effectively managed in accordance with Policy 7.72—Acquisition, Use and Disposition of School Property of the *School Board Policy Manual*. The finance department handles all property and surplus inventories and oversees the disposal process. The operations department handles the actual disposal and sale of the items when they are advertised for sale sold and the money received is returned to the district. Any remaining unsold items are held for inclusion in future sales.

The district can enhance operations by expanding its computerized preventive maintenance program, which was developed in-house using MS Works software program. The preventive maintenance program is focused primarily on HVAC filter replacement, which is a good and important starting point. This program has not been expanded to include other district equipment and building systems, but can and should be.

We recommend that the district continue computerizing the preventive maintenance system, expanding it beyond the filter replacement program.

Best Practice 15: Using

The maintenance and operations department does not have a written energy management plan, but since its facilities are all fairly new, its overall energy costs compare favorably with its peer districts.

A comprehensive energy management plan guides a school district in ways to lower energy use and utility costs. Plan development should be a collaborative effort of district stakeholders including maintenance

employees, custodians, site-based administrators, instructional personnel, and utility providers and other experts on energy conservation. The district's energy manager should contact peer districts, state and local agencies, utility providers and other stakeholders to identify resources available to aid the district in their energy management efforts. The energy management plan, at a minimum, should provide incentives to schools to reduce energy costs, provide for energy audits, implement strategies for effective demand-side energy management, and take advantage of energy rebates or other options to lower rates, which are offered by utility providers. Maintenance administrators should analyze the energy management system's reports and assess major building system conditions regularly to identify anomalies indicating problems that need to be addressed.

Although the Wakulla County School District does not have a written energy management plan, its energy costs per square foot of space are lower than its peers (see Exhibit 8-5). When the same comparison is made on a cost-per-student basis, the district is below the average for the peers (see Exhibit 8-6). Achieving this is a result of the low age of the district's facilities, but these efficiencies will diminish as the facilities begin to age and the district adds students. Thus, thinking ahead and developing a strategy to cope with increasing costs will benefit the district.

Even though the district successfully controls its energy costs, it can further reduce costs by developing a written energy plan with a mission statement, goals, and objectives intended to yield additional energy use reductions and cost savings. One proven means is an incentive-based program, which allows an individual school to share in whatever money it saves from reducing its utilities. The principal is charged with the responsibility of implementing the district's energy savings plan, in turn communicating to the school's employees and students the aspects of the plan and the resulting benefits. Simple strategies, including turning off lights when not in use, closing doors, and adjusting thermostats to 75-78 degrees in summer months and 68 in the winter, as well as more complex studies that may be conducted by the local power provider, will help in meeting targeted reductions and savings. Any resulting savings should be shared equally between the district and the school, allowing a cost savings to be realized by the district and the principal to increase available general school funds. Monthly cost and energy utilization reports are necessary to keep managers abreast of the programs impact.

Elements of a good energy management plan are a mission statement, objectives, and activities similar to the following, which are used in another school district.⁴

Mission statement:

- To reduce energy waste, seek new ways to conserve and manage energy resources at school, at home and in the community through management and education.

Objectives:

- Develop awareness of all facilities as to cost and quantities of energy consumption.
- Reduce utility costs by at least 10%.
- Instill a spirit of competition and cooperation among principals and faculty managers to conserve energy.

Activities:

- Survey all schools and other facilities for energy consumption and low cost/no cost conservation.
- Conduct a detailed study of electric power, gas, water, and sewer usage at each facility.

⁴ These elements were derived from the Okaloosa County School District's Energy Management Plan.

Facilities Maintenance

- Develop and monitor an incentive award program in schools that will reward conservation from utility savings.
- Develop a monthly reporting program to inform school and facility managers of energy and utility consumption on a monthly basis.
- Interface with utility companies to address the conservation of energy and reduce the operational cost to the school district.
- Review and evaluate billing for all utilities to ensure that favorable rates to the school district are available.
- Implement a program to secure federal/state funds through the institutional grant program of the department of energy.

The district, using existing resources, should establish a shared savings energy management plan. Because the district's energy costs are below the rest of their peers, the amount of savings from this recommendation is uncertain.

We recommend that the district develop a shared savings energy management plan.

Best Practice 16: Using

The district has an energy management system in place, and the system is maintained at original specifications for maximum effectiveness.

Ever-increasing energy costs and limited budgets make it advantageous for school districts to install comprehensive, modern energy management systems (EMS), which can substantially reduce energy costs. An EMS enables a school district to remotely operate and monitor HVAC equipment. The EMS controls allow the district to maintain facilities at uniform temperature settings during established operating hours. The system should be capable of generating reports that can help to identify inefficiently operating building systems that may need service or upgrading. Because total replacement or installation of a new energy management system can be an expensive undertaking, a school district should budget for energy control enhancements and system replacements in its five-year work plan until an effective system is in place.

The district has contracted with Honeywell Corporation to maintain the Wakulla Middle and Wakulla High Schools' energy management systems. Centrally controlled automated systems are included in the design and construction and are installed in all new or renovated facilities. The maintenance director monitors the centralized control systems at the maintenance shop office. The system allows the director to access the controls after hours and from locations remote to the office. Some of the older schools are individually controlled, at the facility level, and should be moved to central control when financially feasible. The district does not see centralization of the remaining energy control systems as a priority at present, since the amount of uncontrolled space is small and is further reduced with each construction, renovation, or remodeling project.

Best Practice 17: Using

District personnel regularly review maintenance and operations costs and services and evaluate the potential for outside contracting and privatization.

Maintenance administrators should consider opportunities for privatizing services, weighing the potential advantages and disadvantages of using in-house resources against alternative service delivery methods. Outsourcing may be cost-effective and allow the district to reduce, reassign, or make better use of in-house staff. An annual review of services to determine if alternative delivery methods are more cost-

effective should be an ongoing, established function of the department. These evaluations should be in writing and available to the school board and the public for review. If a service is outsourced, periodic written follow-up analyses should be made to confirm the effectiveness of the service and to verify that any anticipated cost savings have actually developed. Criteria that may support outsourcing services include opportunities to save money and management time, the opportunity to add specialized skills or training not available in-house, difficulty in hiring qualified employees, and the opportunity to improve the overall quality of the maintenance and operations function.

The Wakulla County School District has outsourced several services including pest control, garbage removal, fire extinguisher inspection and maintenance, and fire alarm inspection and maintenance. These contracts are bid annually or when they expire and are contractually renewable for additional two-year periods. In 1990, the district entered into a five-year agreement with a maintenance firm to provide custodial services. The district terminated this agreement after two years due to the district's dissatisfaction with the level of service and the local firm's management team. The district also considered a partnership with Wakulla County to provide their own garbage removal service, but after studying the costs, it was determined the customer base was not large enough to make such a venture viable.

INFORMATION MANAGEMENT

Best Practice 18: Using

An effective paper-based rather than a computerized control and tracking system accurately tracks work orders and inventory.

Work order systems enable school districts to effectively track maintenance work orders and warehouse inventory, and improve maintenance response time and efficiency. Larger school districts should use an electronic work order system to coordinate day-to-day activities including workflow, personnel, budget, and inventory associated with maintaining educational facilities.⁵ There are several types of computerized maintenance management systems available, some specifically designed for a single organization as well as "off the shelf software." Any system in use should include work order control, scheduling, assignment and billing, inventory, and preventive maintenance scheduling and record keeping as integrated functions. The system should provide statistical information that can be used to assist managers in determining employee productivity, and in developing cost reports and estimates, equipment histories, facilities condition assessments, while interfacing with other district financial programs. District administrators should receive sufficient training to maximize the potential of the system. Automated work order and billing systems are not required by all districts to ensure the effective and efficient operation of their maintenance department. Smaller districts with a limited number of daily work order requests and few school buildings may find a well designed paper based system provides the same type of control as a computerized system in a larger district.

The Wakulla County School District is not large enough to justify an expensive computerized tracking system for work orders and their limited custodial supply inventory. The initial and subsequent cost of a computer system has been determined by the district to be too expensive to be viable for county need. The number of work orders to process is low enough that a good paper based tracking system should suffice. Computerized systems that meet this practice range from \$60,000 to \$100,000 and would not be appropriate for the district to install to manage their eight facilities. The multi-copy work order system in current use by the district is satisfactory for tracking work orders, but it could be a much more useful tool if the information collected on the work orders was used in analyzing employee productivity and

⁵ Automated work order and billing systems are not required by all districts to ensure the effective and efficient operation of their maintenance department. Smaller districts with a limited number of daily work order requests and school buildings may find a well designed paper-based system provides the same type of control as a computerized system in a larger district.

operating and project costs. The district's foreman assesses previous job order progress when he makes his daily assignments to maintenance staff. The district can enhance its work order system, as noted in Best Practice 3 above, by modifying the forms to include fields designed to collect customer feedback.

Best Practice 19: Using

The maintenance and operations department has an informal system for prioritizing maintenance needs uniformly throughout the district.

All school district maintenance departments must establish a work order system that prioritizes maintenance requests while equitably allocating maintenance resources. Work orders submitted by district employees define the scope of a maintenance department's reactive workload. Additional services provided by the department keep the facilities clean and operating efficiently. Written guidelines and operating procedures should be established for emergency, routine, and preventive maintenance activities. The guidelines should define what is to be considered an emergency, the individuals responsible for reacting to the emergency and the appropriate response to the emergency. Serious problems that affect the life, safety, or health of any student, district employee or the public or an event that, if ignored, renders a facility unusable are to be considered an emergency. Finally, the priority system should address routine and ongoing preventive maintenance activities in a way that ensures all district facilities receive equal attention and service for all of their needs.

Although the district meets this best practice, it can enhance operations by developing written procedures by which work orders can be prioritized, processed, and assigned to the maintenance employees for completion. The district's current process is informal and little written direction is provided. The current *Maintenance/Operations Procedure Manual* is limited in scope and was prepared to communicate job duties and responsibilities to the maintenance and operations employees. Although the current system is effective, the descriptions of work orders and procedures it contains could be improved to help in the day-to-day priority assessment and assignment of work orders. The manual briefly covers multiple topics including safety and loss control, vehicle policy, and work hours, but it is not designed to assist the site administrators or employees of the school district in dealing with problems or requests that are normally handled by maintenance.

We recommend that the district improve its procedures manual to provide better guidance for prioritizing maintenance work orders. These procedures should identify the criteria staff should use when assigning priorities to each individual work order.

HEALTH AND SAFETY

Best Practice 20: Using

District policies and procedures clearly address the health and safety conditions of facilities.

Florida law requires school districts to develop policies and procedures establishing a comprehensive program of safety and sanitation to protect the occupants of educational facilities.⁶ All districts are required to conduct annual inspections of each educational and ancillary plant to determine compliance with the sanitation and casualty safety standards prescribed in the rules of the State Board of Education. Florida law also requires that inspectors certified by the Division of State Fire Marshal conduct annual fire safety inspections. Districts should have established written health and safety standards and ensure that documented evaluations are made of the condition of each educational plant and ancillary facility.

⁶ See s. 1013.12, *Florida Statutes*.

Districts should have a written plan for maintaining healthy indoor air quality, which includes monitoring of indoor air quality and corrective action plans necessary to address indoor air quality issues.

The Wakulla County School District has established policies that address health and safety conditions at its facilities and require that an annual facilities life, safety health inspection be conducted. District employees report to the school board annually, the results of and responses to issues identified in the inspection and what corrections have been made. The district's board policy manual, Chapter 8-Auxiliary Services contains policies that guide the process. In addition, the district's *Building Code Administration Manual*, recently completed in response to changes in the Florida Building Code, contains written procedures that identify the roles and responsibilities of a district building code administrator, the district's maintenance department, Florida building code inspectors, and the fire safety inspector who are managed by and responsible to the facilities department. Additional procedures, outlined in the *Building Code Administration Manual*, guide the consideration of code requirements for routine maintenance, emergency maintenance, new construction, renovation and remodeling, and the process and forms by which such projects are reported and inspected to ensure compliance with the requirements of the Florida Building Code.

The district can enhance its health and safety policies by developing a written policy governing indoor air quality which is essential for a healthy environment for the students and the employees.

We recommend that the district develop a written indoor air quality policy statement, goals, and plan for maintaining healthy indoor air quality.

Best Practice 21: Not Using

The school district does not have adequate procedures to ensure that it complies with federal and state regulatory mandates regarding facility health and safety conditions.

A school district, regardless of size, should have written policies and procedures that direct the district's compliance with state and federal regulations governing health and safety conditions within its facilities. The district should have established health and safety training programs in place for their maintenance and custodial work force which complies with federal and state regulations such as the EPA guidelines, Occupational Safety and Health Administration's (OSHA) Regulations—29 CFR, hazardous materials handling, the proper reporting of accidents, and asbestos handling and abatement. Focused training on the safe use of specialized equipment and building systems should be delivered to all custodial and maintenance employees and supervisors.

While the district has effective building inspection and code compliance policies and procedures in place to deal with elements of the physical structures, in order to meet this best practice, the district should develop policies and procedures that address health and safety conditions and compliance with state and federal regulation. Along with the need for improving safety training opportunities for district employees discussed in Best Practice 8, the *Maintenance/Operations Procedure Manual*, which is intended to address daily employee activities and workplace safety issues, should be enhanced and expanded. Page three of the *manual* states that maintenance supervisors will "ensure that all safety policies and procedures are complied with by all personnel under their direction." There are board-level policies in place, but there are no implementing procedures. PAEC provides several services focused on facility health and safety issues and the district is taking advantage of the relevant services that PAEC provides. Recently, as part of a cooperative effort with PAEC, the district has participated in the development of a safety and procedures manual which is planned for adoption by the PAEC Board in June, 2003. Action Plan 8-3 addresses the development of a comprehensive plan for the district.

Action Plan 8-3

We recommend that the district review and consider adopting the PAEC safety and procedures manual after it is finalized.

Action Needed	Step 1. Continue PAEC interactions, developing procedures to help the district to meet this best practice. Step 2. Identify the individual or individuals that will be responsible for managing each area or practice identified. Step 3. Develop any additional operational procedures necessary to complete identified responses or actions. Step 4. Determine necessary interactions with other departments to accomplish each response or action. Step 5. Commit priorities and processes to writing in a single document. Step 6. Present health and safety policies and procedures to the school board for adoption by the district. Step 7. Distribute approved policies and procedures to appropriate district managers, site administrators, and employees.
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Who is Responsible	Director of Operations
Time Frame	December 2003

Best Practice 22: Using

The district is aware of and prepared for the permitting and inspection requirements of the Florida Building Code.

Effective July 1, 2002, the State Requirements for Educational Facilities (Rule 6A-2.001, *Florida Administrative Code*) were merged into the new Florida Building Code (FBC). Under the FBC school districts are exempted from regulation by other local authorities and are required to follow a single state code. They are allowed to review project plans, issue their own building permits, conduct required building inspections, issue certificates of occupancy and generally perform as the local governing authority had in the past. Smaller school districts may find it easier and more economical to rely on local building code officials rather than establish their own permitting and inspection department. A small district should evaluate the potential advantages and disadvantages of operating a building department internally. If the decision is made to allow the local authority to provide the service, then the district and the local authority should have a memorandum of understanding defining each entity's responsibilities.

The district has assumed responsibility for plan review, issuing building permits and compliance with the Florida Building Code in accordance with Florida law. The decision to assume these responsibilities, rather than rely on local officials was based partly on the district having an employee exceptionally well qualified to run such a department, the existing construction program, and the anticipated remodeling of the old Crawfordville Elementary School. See Best Practice 15 in Chapter 7, Facilities Construction for more detailed information on this topic.

9 Transportation

Conclusion

The district is using 18 of the 20 transportation operations best practices. To meet the remaining best practice standards and ensure the performance, efficiency, and effectiveness of its program, the district needs to improve its computer support and accountability system in the area of transportation operations.



As seen in Exhibit 9-1, the district has an opportunity to increase revenues in this area. Determining whether to take advantage of this opportunity is a district decision and should be based on many factors including district needs, public input, and school board priorities. If the district implements this recommendation, it would be able to redirect the funds to other priorities, such as putting more money into the classroom or addressing deficiencies identified in this report.

Exhibit 9-1
Our Review Identified an Opportunity for the District
to Increase Revenues in the Area of Transportation Operations

Best Practice Number	Fiscal Impact: Savings					Total
	Year 2003-04	Year 2004-05	Year 2005-06	Year 2006-07	Year 2007-08	
14 Collect reimbursement for qualified Medicaid trips	\$5,019	\$5,019	\$5,019	\$5,019	\$5,019	\$25,095

Background

Wakulla County is a rural county in Florida's Panhandle and is located south of Tallahassee. The county is experiencing relatively slow student population growth. The county has 233 miles of paved and 631 miles of non-paved roads serving an area of 601 square miles. For the school year 2000-01, the district reported it provided transportation to 4,045 eligible students out of the 4,677 students (86.5%) enrolled. Currently, the district serves 969 students in exceptional student education programs including 16 students who require special transportation arrangements because of disabilities or the need for specialized classes.

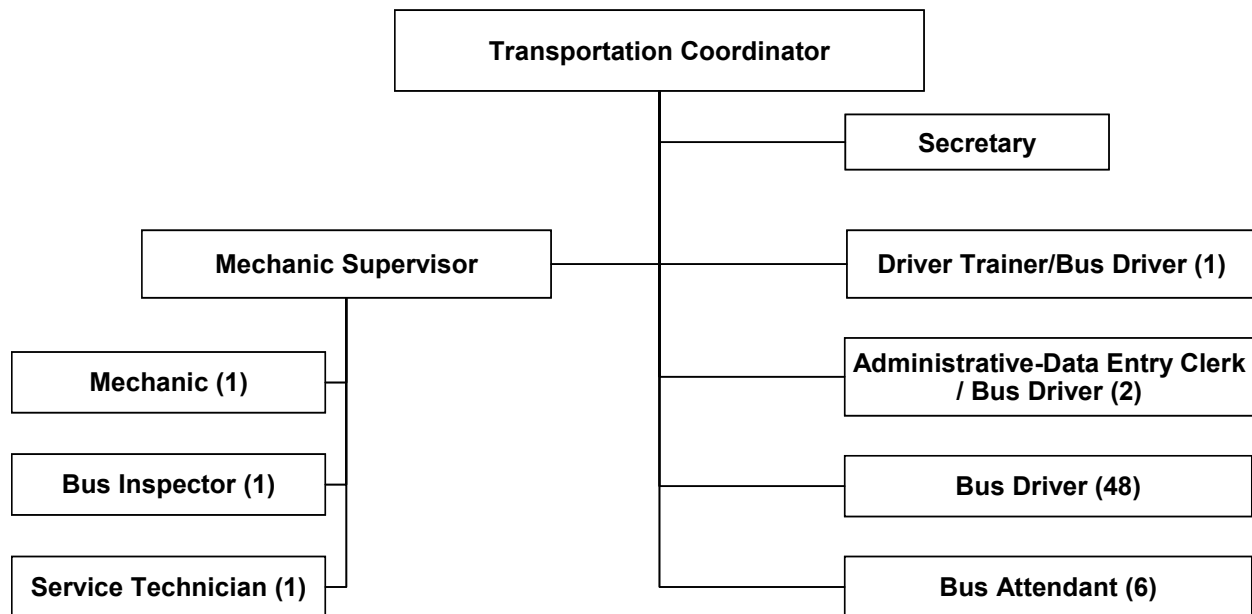
Florida's smaller rural school districts have the same functional operating responsibilities as the largest school districts in the state. However, small districts must accomplish these required tasks with

Transportation

significantly fewer personnel. The Wakulla County School District is typical of a small Florida district in that its lowest and mid-level administrators have a larger range of activities to administer and supervise.

All facets of district student transportation are under the supervision of the transportation coordinator. The department is subdivided into operations and maintenance sections with the transportation coordinator directly supervising all of the bus drivers and attendants as well as the maintenance supervisor (see Exhibit 9-2). The transportation coordinator also performs functions such as bus routing, school district liaison to Wakulla County's community traffic safety team, operations coordination and dispatch, back-up driver, department accident investigation, and is the person directly responsible for fielding parental complaints.

Exhibit 9-2 Wakulla County School District Transportation Department Organization



Source: Wakulla County School District.

District school buses were driven 1,187,011 miles during the 2001-02 year, including 104,900 extracurricular activity trip miles (8.84% of the district's total). Of the 63 buses in current service, 51 are in daily service on the district's school bus routes and 11 buses (17.46%) are used as spares.¹ Most buses operate on two routes each morning and afternoon, with one route typically providing transportation to an elementary school and the other route consisting of a combined route of middle school and high school students. Coordinating multiple routes per bus with staggered school times is intended to maximize efficient use of the district's school buses.

For the 2002-03 school year, the district employs 51 bus drivers along with three substitute drivers and three transportation employees (including transportation coordinator) who can drive buses. Additionally, four coaches and two principals have received training to allow them to drive school buses for activities such as field trips.

Exhibit 9-3 presents selected student transportation data for the Wakulla County School District and five peer districts in the state for the 2000-01 school year. The Wakulla County School District compares

¹ This does not include a bus that is used as a mobile classroom.

favorably with its peer districts as it has the second lowest student transportation operating expenditures per annual mile and the second lowest percentage local funding.

**Exhibit 9-3
Comparative Student Transportation Data for
the Wakulla County School District and Five Peer Districts**

Measure	Wakulla	Baker	Flagler	Gilchrist	Monroe	Nassau	Peer Average
Square miles	601	585	491	354	1,034	649	623
Number of students enrolled	4,677	4,566	6,758	2,606	9,371	10,180	6,696
Number of eligible students transported	4,045	2,467	4,972	1,505	3,875	6,191	3,802
Percentage of students transported	86.49%	54.02%	73.56%	57.73%	41.35%	60.81%	57.49%
Number of buses in daily service	63	37	58	26	56	107	57
Number of miles driven	1,298,180	763,275	1,335,480	611,662	1,094,671	1,445,671	1,050,152
Student transportation expenditures	\$2,204,110	\$1,624,379	\$2,933,067	\$783,628	\$3,488,282	\$3,285,411	\$2,422,953
Student transportation operating expenditures per annual mile	\$1.46	\$1.76	\$1.76	\$1.28	\$2.91	\$2.10	\$1.96
Student transportation expenditures as a percentage of total district expenditures	8.10%	6.33%	6.68%	4.67%	5.14%	5.93%	5.75%
Average bus occupancy	64.21	66.66	85.72	57.87	69.19	57.86	67.46
Percentage state funding	77.51%	61.39%	71.02%	78.33%	44.00%	72.63%	65.47%
Percentage local funding	22.49%	38.61%	28.98%	21.67%	56.00%	27.37%	34.53%
Total transportation expenditures (including reported bus purchases) per student	\$535	\$656	\$585	\$517	\$882	\$528	\$634

Source: Q-Links: Florida District Transportation Profiles, July 2002 for School Year 2000-01, Florida Department of Education and OPPAGA.

Activities of particular interest

In response to reductions in state education funding, the transportation department undertook a project in November 2001 to reduce transportation expenses by combining selected middle school and high school routes. The changes went into effect in August 2002. As a result, the district was able to save an estimated \$282,872 in transportation expenses by reducing the number of bus routes from 63 to 51, which cut the number of buses and drivers needed for daily transportation service.

Conclusion and Recommendations

Summary of Conclusions for Transportation Best Practices

Practice Area	Best Practice	Using Best Practice?	Page No.
Planning, Organization and Staffing	1. The district coordinates long-term planning and budgeting for student transportation within the context of district and community planning.	Yes	9-6
	2. The district provides regular, accurate, and timely counts to the Florida Department of Education of the number of students transported as part of the Florida Education Finance Program.	Yes	9-6
	3. The transportation office plans, reviews, and establishes bus routes and stops to provide cost-efficient student transportation services for all students who qualify for transportation. ²	Yes	9-7
	4. The organizational structure and staffing levels of the district's transportation program minimizes administrative layers and processes.	Yes	9-8
	5. The district maintains an effective staffing level in the vehicle maintenance area and provides support for vehicle maintenance staff to develop its skills.	Yes	9-9
	6. The district effectively and efficiently recruits and retains the bus drivers and attendants it needs.	Yes	9-10
	7. The district trains, supervises, and assists bus drivers to enable them to meet bus-driving standards and maintain acceptable student discipline on the bus.	Yes	9-11
Vehicle Acquisition and Maintenance	8. The school district has a process to ensure that sufficient vehicles are acquired economically and will be available to meet the district's current and future transportation needs.	Yes	9-12
	9. The district provides timely routine servicing for buses and other district vehicles, as well as prompt response for breakdowns and other unforeseen contingencies.	Yes	9-14
	10. The district ensures that fuel purchases are cost-effective and that school buses and other vehicles are efficiently supplied with fuel.	Yes	9-15
	11. The district maintains facilities that are conveniently situated to provide sufficient and secure support for vehicle maintenance and other transportation functions.	Yes	9-15
	12. The district maintains an inventory of parts, supplies, and equipment needed to support transportation functions that balance the concerns of immediate need and inventory costs.	Yes	9-16

²Measures of cost-efficient student transportation services include reasonably high average bus occupancy and reasonably low cost per mile and cost per student.

Practice Area	Best Practice	Using Best Practice?	Page No.
Operations, Management and Accountability	13. The district ensures that all regular school bus routes and activity trips operate in accordance with established routines, and any unexpected contingencies affecting vehicle operations are handled safely and promptly.	Yes	9-17
	14. The district provides efficient transportation services for exceptional students in a coordinated fashion that minimizes hardships to students.	Yes	9-18
	15. The district ensures that staff acts promptly and appropriately in response to any accidents or breakdowns.	Yes	9-19
	16. The district ensures that appropriate student behavior is maintained on the bus with students being held accountable for financial consequences of misbehavior related to transportation.	Yes	9-20
	17. The district provides appropriate technological and computer support for transportation functions and operations.	No	9-21
	18. The district monitors the fiscal condition of transportation functions by regularly analyzing expenditures and reviewing them against the budget.	Yes	9-22
	19. The district has reviewed the prospect for privatizing transportation functions, as a whole or in part.	Yes	9-23
	20. The district has established an accountability system for transportation, and it regularly tracks and makes public reports on its performance in comparison with established benchmarks.	No	9-23

PLANNING, ORGANIZATION AND STAFFING

Best Practice 1: Using

The district coordinates long-term planning and budgeting for student transportation within the school district and the community.

Because the transportation function is in the best position to know the transportation needs of the district, what priority should be assigned to these needs, and the costs associated with particular options to address each need, transportation personnel should be involved in major decisions that will affect transportation operations. These needs and priorities along with cost-saving options should be presented to the school board and public during the budget process along with the factual information needed to assist the school board in making appropriate decisions. In a similar manner, the district transportation function needs to provide the school board and the public information on the financial impact certain district decisions such as those involving staggered school start times and school choice programs will have on transportation. Also, because the location of a new school can have a significant effect on a district's transportation costs, the district transportation function also should be involved in the community and school district planning processes as related to community growth and the need for new schools. Failure to be involved and inform decision makers of the impact these decisions will have on district transportation can be very costly and negatively affect district transportation for many years.

The Wakulla County School District uses this best practice. Transportation personnel are regular participants in the local community's and the district's long-term planning processes involving transportation issues. They serve on the district's technical review committee, advising the county's planning and zoning board on planning issues, and participate in the Community Traffic Safety Team, a community organization that meets to consider Wakulla County growth, traffic, and safety issues. As part of the budget process, the district prepares an annual update to its five-year plan taking into consideration such issues as future growth, fueling facilities, and bus acquisition decisions. Projected bus purchases in the five-year plan are updated at this time. District staff holds budget conferences on transportation issues, and present decisions made at the budget conference to the district superintendent and school board.

Best Practice 2: Using

The district provides regular, accurate, and timely counts to the Florida Department of Education of the number of students transported as part of the Florida Education Finance Program.

The main source of transportation funds for most Florida school districts is the Florida Education Finance Program (FEFP). Approximately 60% of student transportation costs in the state are paid for through this program which distributes funds to school districts based primarily on the number of eligible students in various categories who ride school buses. The school districts determine the number of students riding their buses through sample counts conducted during October and February of each school year and report this information to the Florida Department of Education. Because these counts ultimately determine the level of state transportation funding each school district receives, it is important for this information to be accurate. Ridership records are reviewed by state auditors on a periodic basis and, if the district can not justify its claims for state transportation funds, funds can be taken away from the district. The student ridership counts used in this program are useful to district employees in establishing trend lines for predicting district student transportation needs.

The Wakulla County School District uses this best practice. To maximize state funding for district student transportation, the district's transportation department notifies the local newspaper (*The Wakulla News*), parents, and school principals of upcoming FEFP survey weeks. This notification urges that

students ride district buses at least once during these weeks. Bus drivers receive training on how to correctly fill out the survey forms during initial bus driver training and during in-service training. Both the transportation coordinator and the transportation administrative staff review the information on the completed survey forms for accuracy. The transportation coordinator uses the information on the completed survey forms to determine changes in the number of students transported as well as growth patterns in the county.

The most recent Auditor General report dealing with this subject (published in February 2002) found discrepancies that did not materially affect the district's compliance with the provisions of the Florida Education Finance Program. These discrepancies include incorrectly reporting the number of students in various categories such as ESE (weighted), ESE (non-weighted), students living more than two miles from school, and the number of teen parents. The Auditor General recommended that management exercise more care in the reporting of student transportation ridership data.

Best Practice 3: Using

The transportation office plans, reviews, and establishes bus routes and stops to provide cost-efficient student transportation services for all students who qualify for transportation. However, the transportation office can improve the cost-efficiency of services by increasing the distance between bus stops.

Routing is probably the single most important factor in establishing an effective, cost-efficient, and safe district student transportation system. Efficient bus routes incorporate features such as having fewer bus stops that serve larger numbers of students, avoiding transporting students who could safely walk to school and are ineligible for state transportation funding (generally called "courtesy riders"), using school starting and ending times that allow individual buses to have separate bus runs for elementary, middle, and high schools ("three-tiered routing"), and providing sufficient time between school starting and ending times that allow buses to get from the end of one bus run to the beginning of another. Where hazardous walking conditions exist, school districts should work with governmental agencies to provide crossing guards, reducing speed limits, installing sidewalks, and other safety measures to permit safe walking to school. Larger school districts with complex routes usually need the assistance of computerized routing systems to design cost-efficient bus routes, while smaller districts can develop efficient routes manually.

Wakulla County School District policy restricts the provision of school transportation to students who live two miles or more from their assigned school, exceptional students living less than two miles from their assigned school but are certified as being unable to walk to school, or students having special authorization granted by the school board. The district reduced the number of "courtesy riders" from 142 in school year 2000-01 to 62 in February 2003 when the new Crawfordville Elementary School opened in late fall 2002. The remaining "courtesy riders" live in homes clustered near Highway 319 in Crawfordville. The district primarily relies on manual processes to design and evaluate its bus routes. The transportation coordinator, with the assistance of the county government, uses an AUTOCAD mapping program to graphically plot the location of homes of transported students in the county on a large map. This information is then used in the design of bus routes.³ The transportation coordinator assesses the efficiency and safety of the routes during the year using information received from bus drivers (using standardized forms) or by the coordinator and driver trainer riding bus routes.

Although the district uses this best practice, it can enhance its operations in this area by addressing the relatively short distances between bus stops. Wakulla County School District policy dictates that bus stops shall be one quarter mile (1,320 feet) apart with stops permitted closer than one quarter mile if student safety and welfare is involved, such as when students would face hazardous walking conditions.

³ This year (school year 2002-03), the district will also begin to use the AUTOCAD program to plot bus routes.

However, our review of eight randomly selected routes going from homes to various schools shows that 40% of the scheduled bus stops were less than one quarter mile, with some less than 150 yards. No documentation was available to demonstrate that students were facing unsafe walking conditions, nor has the district established safety criteria for the evaluation of walking conditions in the county.

Short distances between bus stops increase the time necessary to complete a bus route, create more wear on buses, increase fuel consumption, and can potentially back up traffic.⁴ As noted in Exhibit 9-3, Wakulla's transportation expenditures as a percentage of total district expenditures are the highest of its peers. We recommend that the district develop criteria for evaluating the safety of walking conditions between bus stops. In those areas where it is determined that students can safely walk, we recommend that the district consider changing its policy to increase the distance between bus stops to up to one-half mile. This would allow for more students to be picked up using fewer bus stops, increase the time available for the bus to service a larger area, and thus increase bus occupancy rates.⁵

We recommend that the district develop criteria for evaluating the safety of walking conditions and use the criteria to determine whether the distance between bus stops can be increased to one-half mile.

Best Practice 4: Using

The organizational structure and staffing levels of the district's transportation program minimizes administrative layers and processes.

Well-run school districts are lean administratively to maximize funds available to support their primary mission, educating students. This requires districts to make the most effective use of funds allocated for the administration of auxiliary services, such as transportation. There is no "one" right way to organize and staff the transportation program. The organizational structure of the transportation function should be relatively flat with appropriate spans of control. Such a structure will result in minimal administrative and managerial costs while providing sufficient managerial controls to ensure operations are properly carried out. Staffing needs to be to the level by which needed work is accomplished in an economical and efficient manner. It is expected in smaller districts that smaller staff sizes require employees to individually handle multiple areas of responsibility (such as repairing buses and ordering replacement parts) that would be done by different individuals in larger districts.

The Wakulla County School District uses this best practice, as its transportation organizational structure is relatively flat. Such a structure emphasizes personal responsibility and accountability of individuals in the program as management is reduced to a minimal level. However, the span of control of the transportation coordinator is large. The entire transportation operations staff, composed of 48 bus drivers, six attendants, four administrative staff (three of which also drive regular bus routes, for a total of 51 bus drivers), and the mechanic supervisor, reports directly to the transportation coordinator. The transportation coordinator is also responsible for other functions such as bus routing, accident investigations, fielding complaints from parents, and driving school buses when no substitute drivers are available. Such a large span of control coupled with numerous other responsibilities has the potential to prevent the transportation coordinator from having sufficient time to perform certain managerial functions. These functions include strategic planning as well as the establishment and implementation of a formal transportation accountability system (see practices 1 and 20 of this chapter). To increase the time available to the transportation coordinator to perform various managerial functions, the district has

⁴ School boards are required by s. 1006.21(2), *F.S.*, to authorize efficient and economical transportation routes.

⁵ We would expect the school board to allow the transportation department to make exceptions to one-half mile-between bus-stops policy to prevent bus stops from being in unsafe locations or having bus stops that would require students to walk in hazardous conditions described in s. 1006.23, *F.S.*

recently increased the hours of a part-time employee to cover radio dispatch operations and answer the phone during the afternoons while buses are on routes.

Best Practice 5: Using

The district maintains an effective staffing level in the vehicle maintenance area and provides support for vehicle maintenance staff to develop its skills

Vehicle maintenance operations have to strike a balance of having enough trained personnel to properly maintain vehicles while not having an excessive number of employees, which increases costs and reduces operational efficiency. The number of vehicle maintenance personnel needed can vary depending on factors such as the number of different types of buses being maintained, whether vehicle maintenance maintains the district “white fleet” (cars, trucks, and other on-road vehicles), and whether they maintain other district equipment such as lawn mowers and tractors. In addition to employing an adequate number of maintenance personnel, districts need to invest resources into updating the skills of their vehicle maintenance personnel to improve vehicle maintenance efficiency. Such resources include the district providing training opportunities for employees and incentive pay for those who achieve certification in applicable work areas.

The Wakulla County School District transportation department currently employs a mechanic supervisor, one mechanic, one bus inspector, and a service technician. Vehicle maintenance personnel are encouraged to improve job skills through training classes conducted by the Florida Department of Education, the Florida Association for Pupil Transportation, the local Private Industry Council, and various equipment manufacturers, and the district plans to start emphasizing ASE certifications. The district does not conduct regular in-service training for its technicians, but with the small size of vehicle maintenance operations this does not appear to have an adverse effect on employee retention or skills. Although the district does not currently provide any financial incentives for technicians to achieve technical proficiency certifications, it is attempting to establish such incentives.

Although the district uses this best practice, it can enhance its vehicle operations by examining its vehicle maintenance staffing. While the district is short one mechanic according to calculations on a Florida Department of Education distributed spreadsheet, the district is able to have enough buses available to operate bus routes and meet other transportation commitments. In part, this is due to mechanics now facing fewer interruptions in performing their maintenance duties with the recent increase in the hours of a part-time employee to cover radio dispatch operations and answer the phone during the afternoons while buses are on routes (see discussion in best practice 4 of this chapter). However, the district continues to have problems in staffing and managing the replacement parts function as evidenced by a number of obsolete parts contained in its inventory. Management of the replacement parts function (such as ordering, storing, issuing, and inventorying parts) is assigned to the mechanic supervisor. He also has a number of other maintenance-related duties such as supervising the maintenance staff (including conducting quality control reviews of completed repairs and inspections), manually preparing fleet performance data, and repairing district vehicles. Because of the large number of assigned duties and limited amount of time available to the maintenance supervisor to perform these duties, the mechanic supervisor may not have sufficient time to perform the vehicle replacement parts function in an adequate manner. Transportation maintenance staffing options to improve the vehicle replacement parts function include the hiring of a bus driver on a part-time basis at an estimated annual cost of \$7,838.

We recommend that the district examine the staffing of vehicle maintenance operations to determine if improvements can be made in the vehicle replacement parts function.

Best Practice 6: Using

The district effectively and efficiently recruits and retains the bus drivers and attendants it needs.

A stable workforce reduces costs and minimizes the disruption of essential district services. However, for most school districts, job turnover among bus drivers and attendants is generally higher compared to that of other classes of district employees. Contributing to this high turnover is the fact that, unlike many other district employees, bus drivers and attendants are generally part-time employees who must report to work early in the morning and finish late in the day. In addition, bus drivers face many other challenges that make their jobs particularly difficult and stressful, such as trying to drive safely while maintaining discipline on a bus. Because of the relatively high rates of turnover among bus drivers and attendants, school districts need to have an effective system for recruiting and retraining these individuals. Job turnover can be addressed through retention and recruitment. Retention is a preferred way to maintain the staffing levels through reduction in job turnover. Districts need to collect data to determine what it takes to keep drivers and attendants working and performing well for the district. Once the district determines why drivers and attendants want to work for the school district, the district can put together a combination of salary, benefits, and incentives (both financial and non-financial) that will encourage good workers to keep working for the district yet not cause financial difficulties for the district. As there generally will be some turnover in district drivers and attendants each year, the district needs to be prepared to efficiently and effectively recruit high quality drivers and attendants. These efforts include collecting data on wages offered by alternative local employers (both public and private sectors) and knowing the best methods to put their recruiting message to potential drivers and attendants.

The Wakulla County School District uses several techniques to recruit and retain bus drivers. It primarily relies on ads placed in the local newspaper classified advertising section to notify the public of job opportunities for bus drivers. It also puts up banners recruiting bus drivers along highways and flyers in local convenience stores. The effectiveness of these recruitment techniques is evidenced by the district having only one driver vacancy at the beginning of the 2002-03 school year. To retain drivers and improve performance, the district offers incentives to drivers such as monetary awards for perfect attendance (\$100 bonus at end of year), two luncheons per year for perfect and “super” (no more than two days absence) attendance, periodic breakfasts for all drivers and maintenance personnel, and nomination for noninstructional employee of the month and year awards.

Although the district uses this best practice, it could enhance its operations in this area by determining why it has difficulties in retaining drivers. Like many Florida school districts, the Wakulla County School District has difficulty in keeping drivers to meet its needs. The district’s personnel office conducted an assessment of bus driver turnover (approximately 25%) in school year 2001-02, which showed that 10 drivers resigned, 1 retired, and 4 were not rehired. Although formal exit interviews are not conducted, the transportation coordinator believes (through informal talks with drivers) that the major reason why drivers leave school district employment is the low number of guaranteed hours of work. Currently the district guarantees drivers four hours per school day (180 school days in a school year). The district collects information on wages and benefits offered by adjacent school districts but not on local employers that are likely to be competing for the pool of applicants. The district has had some drivers resign their bus driver positions in recent years to work for local employers. Without formal exit interviews, it can be difficult to accurately determine the factors that persuade bus drivers to leave district employment. Lack of information on local employers prevents the district from accurately determining if it offers competitive salary, benefits, and hours of work to potential bus drivers. The periodic collection of information on wages, benefits, and hours of work offered by local employers who are likely to be competing for persons interested in driving school buses in Wakulla County along with formal exit interviews with departing bus drivers can be used by the district to devise effective strategies for the retention of drivers.

We recommend that the district periodically collect information on wages, benefits, and hours of work of local employers who are likely to compete for persons interested in driving school buses as well as conducting formal exit interviews of bus drivers who are leaving district employment to assist in devising effective strategies for the retention of drivers.

Best Practice 7: Using

The district trains, supervises, and assists bus drivers to enable them to meet bus-driving standards and maintain acceptable student discipline on the bus.

To effectively and efficiently carry out their duties, school district employees must be aware of the scope of their responsibilities, have the skills to carry out those responsibilities, and understand district performance expectations. Thus, school districts need to effectively train, supervise, and assist employees in the performance of their duties. School districts generally offer commercial driver license training (a commercial driver license is required to drive a school bus) on a no-cost basis in order to successfully recruit bus drivers. Since this license also can be used to drive other commercial vehicles such as tour buses and trucks, the school district needs a policy to recoup these training costs from bus drivers who resign as school bus drivers shortly after completing their driver training. Management also has responsibilities to supervise its drivers to ensure that necessary rules and regulations are followed with buses being safely operated. Supervision responsibilities include direct observation of bus handling, assisting drivers with student bus discipline problems, administering drug and alcohol tests, and enforcement of driving policies. Management can improve job performance by providing in-service training and resolving drivers' job-related problems.

The Wakulla County School District offers driver training, physical examinations, and drug testing for its bus drivers. Prospective bus drivers attend a 40-hour training class that allows them to receive a class "B" (school bus) commercial driver's license. The district provides training and testing for current bus drivers and monitors their driving performance. School district policy requires drivers pass an annual physical examination, for which the district pays, to ensure that the drivers are medically capable of safely operating buses. Each driver receives 8 hours of paid annual in-service training prior to the start of the school year with additional hours (up to 12) during the school year. The drivers also receive yearly dexterity testing during inservice training. The district conducts drug and alcohol tests on those applying for a job as a bus driver or a school bus mechanic, drivers after accidents, and random tests for all current drivers and mechanics. Under a zero tolerance policy, employees tested to be positive for alcohol or drugs are not allowed to drive or repair buses and will be discharged from their employment. In our review of the random sample of 12 driver records, we found all but one driver had evidence of pre-employment drug testing.

The district monitors its drivers through reviews of the state's traffic violation database on a monthly basis with driving printouts placed in personnel files. We reviewed a random sample of 12 drivers' records and found all included current physical examination records, driver licenses, and traffic violations. The transportation department is proposing the school board adopt a safe driver policy in addition to state driving regulations to improve the safety of students being transported on buses.

Although the district uses this best practice, the district can enhance its operations by instituting a training reimbursement policy. According to district transportation employees, some drivers leave shortly after completing school district training and obtaining their commercial drivers' licenses. District employees reported that 15 drivers received initial bus driver training at the beginning of the 2001-02 school year. By the end of the school year, only 10 of these drivers were still working for the district with the remaining five drivers leaving district employment. The district thus paid for the cost of training for five drivers without receiving full benefit from the investment. The district should institute a reimbursement policy with a contractual obligation for all new drivers who fail to complete a designated period of service after driver training to repay the cost of training.

We recommend that the district determine the cost of training new bus drivers and initiate a policy that contractually obligates new bus drivers to reimburse the district for training costs if they fail to complete a designated period of driver service (e.g., six months to one year as a bus driver).

VEHICLE ACQUISITION AND MAINTENANCE

Best Practice 8: Using

The district has a process to ensure that sufficient vehicles are acquired economically and will be available to meet the district’s current and future transportation needs.

School buses and other vehicles are an expensive but necessary investment for most school districts. Therefore, school districts need to have systems in place to ensure that decisions to purchase, maintain, and sell vehicles meet the district’s needs in the most economical way. These decisions must consider a variety of factors. For instance, the need for buses to transport students is a given for districts, but it is important to buy the right type of buses at the right time. In addition, it is generally more economical to operate larger buses than smaller ones, so long as a high occupancy level can be maintained. Districts should buy vehicles through economical methods such as state pool purchase programs. Once vehicles are purchased and inspected, districts should track vehicle maintenance costs and age to determine when the optimal time is to remove and replace the vehicle (assuming the need for the vehicle still exists). Districts should minimize the number of spare vehicles they retain to avoid tying up funds through excess inventory. Vehicles removed from service should be processed so that the district recovers the maximum value possible for the disposal of the vehicle, such as fixing minor cosmetic flaws to encourage higher bids at auctions.

The Wakulla County School District orders new buses via the Florida Department of Education’s pool purchase with the assistance of district purchasing personnel and school board approval. All newly purchased buses are inspected prior to being placed in service and are usually assigned to the longest routes. The district received three new school buses in school year 2001-02. Buses that are replaced are placed in a salvage status and turned over to district purchasing for sale at auction. The district receives approximately \$2,700 per bus at auction. The district’s bus fleet currently stands at 63 buses.

Although the district uses this best practice, it could enhance its operations in two areas. First, it can determine how many buses are needed to meet its student transportation requirements and keeping its bus fleet to this number. The number of buses a district needs can be determined by adding the number of buses needed to service its bus routes to the peak daily number of spare buses needed to replace those that are out of service for maintenance, needing inspections, or are required for field trips that can not be met by using buses available for regular route buses or charter bus service.⁶ Based on information from the district, the number of daily route buses is 51, the peak number of out-of-service buses is 4, with 3 additional spare buses needed to replace those undergoing mandatory 20-day inspections for a total of 58 buses. However, the district has not determined how many buses are needed to provide field trip transportation that cannot be met using buses available for regular route service or charter bus service. Such a determination can be made by taking the previous school year’s requests from schools for field trip transportation that cannot be met by using buses available for regular route service and determining

⁶ For the purposes of this review, “field trips” are considered all trips taken by students taken for athletic competitions, extracurricular, and educational-enhancing purposes in which the individual schools are responsible for scheduling and supervising.

the peak daily number of field trips where it is less expensive to use school buses for transportation rather than using charter service.⁷

We recommend that the district acquire and retain only the number of buses necessary to meet its student transportation requirements. An analysis to determine the number of buses needed should include calculation of the number of school buses needed for field trips.

The second way the district could enhance its operations is by adopting a formal bus replacement policy. The district has maintained a reasonably new bus fleet. As seen in Exhibit 9-4, as of July 2002, the district has regularly bought new buses, and no buses are more than 12 years old. Overall, 16% of Wakulla County School District’s bus fleet is 10 years or older.

**Exhibit 9-4
Wakulla County School District’s Bus Fleet
Has Many Buses Over 10 Years Old¹**

Age in Years	Number of Buses	Percentage of Total
12	6	9.5%
11	4	6.4%
10	0	0.0%
9	5	7.9%
8	5	7.9%
7	2	3.2%
6	7	11.1%
5	7	11.1%
4	7	11.1%
3	1	1.6%
2	5	7.9%
1	11	17.5%
>1	3	4.8%
TOTAL	63	100.0%

¹ Does not include a training bus or buses being surplus.

Source: Wakulla County School District.

There is no state policy on how often districts should replace their buses. In the past, the Florida Department of Education recommended a planned 10-year replacement cycle for school buses, but it no longer does so. Florida school districts are successfully using bus replacement schedules that range from 12 to 15 years. Districts should establish school bus life cycles based on formal policies to periodically replace older buses that become unreliable and generally are more costly to maintain than newer buses using district-specific data and practices followed by exemplar districts.

The Wakulla County School District’s policy on the periodic replacement of vehicles provides only general guidance. Most (73%) of all roads in Wakulla County are unpaved, which can increase wear on bus bodies and engines. The district reported nine cracked bus frames in school year 2001-02. The district’s current five-year capital plan, if followed, will result in an aging bus fleet. The plan indicates that the district will not purchase any more buses until school year 2004-05. The work plan indicates that the district will buy approximately eight buses a year in school year 2004-05 through school year

⁷ When comparing the cost of school bus transportation versus charter bus transportation, the cost of school bus transportation needs to include all direct operational cost of operating field trip buses including fuel, driver’s salary, maintenance, and scheduling costs.

2006-07.⁸ In that it usually takes a year to receive a bus after ordering, this means that Wakulla will not receive any new buses until school year 2005-06. If the district does not surplus any buses until new buses arrive in school year 2005-06, 10 of its buses (16% of the current bus fleet) will be 15 years old or older. A formal bus replacement policy based on district-specific data and practices followed by exemplar districts will be useful in guiding future bus purchases.

We recommend that the district adopt a formal bus replacement policy based on district-specific data and practices followed by exemplar districts to assist it in guiding future bus purchases.

Best Practice 9: Using

The district provides timely routine servicing for buses and other district vehicles, as well as prompt response for breakdowns and other unforeseen contingencies.

Good stewardship of district resources dictates district vehicles should be properly maintained to operate properly and maximize their value. District vehicle maintenance operations can be divided into two types: those that service just buses and those that service buses and some or all other district vehicles. No matter what type of vehicle maintenance operation is used, it is important that the district's transportation department tracks vehicle maintenance for all district on-road vehicles to ensure that timely servicing is performed. Use of this tracking can help the district make appropriate decisions on whether to make complex or expensive repairs on older vehicles. The servicing of district vehicles does not have to be accomplished in district-owned facilities (especially if there is lack of facilities and manpower to do so) but can be done on an outsourced basis. Quality control reviews by district employees need to be conducted to make sure that servicing and repairs (both those done by district employees and those done by vendors) are done in an economical and timely manner.

State-required 20-day bus inspections are the foundation for most bus-related repair work in the Wakulla County School District. These inspections cover all major operating and safety systems. Buses with items not meeting specifications are repaired. Inspection schedules are distributed to shop personnel and bus drivers. Bus drivers are further reminded of pending bus inspections through a sticker posted on the bus windshield. Buses are usually inspected at night by a second shift inspector. The maintenance manager and the transportation coordinator review all major and expensive repairs to determine if the repairs will be cost-effective. White fleet repairs and maintenance are appropriately charged to user departments. Bus inspection records are maintained in individual bus files. The latest review of the 20-day inspection records conducted in 1998-99 (as a follow-up to a 1997-98 review) by the Florida Department of Education showed that one of the 24 records selected for review was incomplete while another inspection record was missing. The review also showed that all 12 buses inspected by the Florida Department of Education had safety-related deficiencies and required repair before being returned to service to transport students. Most of the deficiencies discovered were items missed by the district's previous inspection and attributed to the limited time the inspector was allocated to perform the inspection. According to transportation management, these discrepancies have been resolved by having bus inspections take place during a night shift and increased training for the person inspecting buses; the bus inspector is now certified to train other persons to be bus inspectors.

While the Wakulla County School District uses this best practice, it could enhance the servicing of its buses through improvements to its automated maintenance management information system. The district's current system is not capable of performing all the functions that contribute to an efficient bus maintenance quality control program such as integrating mileage data with 20-day inspection date to automatically scheduling all mileage based preventative maintenance services (e.g., oil changes). Further

⁸ The district's facility five-year work plan annually allocates \$500,000 for bus purchases in school years 2004-05 through 2006-07. At an estimated cost of \$65,000 per bus, this equates to the purchase of approximately eight school buses per year.

discussions of automated maintenance management information systems are contained in Best Practice 17 of this chapter.

Best Practice 10: Using

The district ensures that fuel purchases are cost-effective and that school buses and other vehicles are efficiently supplied with fuel.

School districts need cost-effective systems that ensure that fuel is purchased at the lowest possible cost, prevent unauthorized use of fuel, and that fueling stations are accessible to vehicles. Cost-effective purchases of fuel generally occur when the district and other large users of fuel (such as other school districts and local governments) pool their fuel purchases into a large bid. Part of the bid should include timely deliveries of fuel to district fueling stations. To ensure that the fuel stations have sufficient fuel for district operations, districts must monitor fuel disbursements to prevent theft and know when to reorder fuel supplies. Most districts are sufficiently large to be able to justify using automated fueling systems that are designed specifically to prevent unauthorized fuel disbursements and monitor fuel tank levels as well as log the amount of fuel individual vehicles taken. Leaking fuel tanks can be a major cost for the district. Failure to promptly deal with fuel leaks found either through automated fueling systems or during inspections by governmental environmental agencies can result in large district costs to clean up ground contamination especially if the fuel tanks are underground and contamination is in the groundwater.

The Wakulla County School District operates an automated fueling system with computerized software to supply buses and other school vehicles with fuel. There are two convenient fueling locations in the district. The district places bids out each year for the purchase and delivery of fuel. Reorder points for each district fuel tank are based on the tank size and volume pumped on an average day. The district transportation office manually measures fuel levels in each tank daily and uses that information to determine if reorder points have been reached. The fueling system reports fuel dispensed to the transportation department's computer system via computer modem with gallons and cost of fuel charged to the receiving vehicle. The transportation coordinator and the maintenance manager review fuel system reports to ensure that fuel is properly being dispensed and to identify any buses with excessive fuel consumption. The district's fueling locations are supplied by a national fuel supplier under contract with the district.

Current records of inspections by the Florida Department of Environmental Protection indicate that the district fuel facilities are in compliance with environmental regulations, but the district needs to install a fuel spill containment structure at the River Springs Middle School. The River Springs Middle School fueling site uses an above ground fuel tank while the tanks at the district transportation facility are located underground. The district plans on replacing its underground tanks in the 2008-09 school year.

Best Practice 11: Using

The district maintains facilities that are conveniently situated to provide sufficient and secure support for vehicle maintenance and other transportation functions.

If uncontrolled, vehicle maintenance costs can represent a significant expense to school districts and, thus, should be effectively managed. To efficiently maintain vehicles and reduce maintenance-related costs, the district must have maintenance facilities that are appropriately situated within the district so as to minimize distances district vehicles have to travel for servicing yet have access to vehicle parts houses and delivery services. Service areas should be equipped with parts rooms, administrative areas, specialized tools, and covered and hard surfaced working areas so that technicians can concentrate on their assigned jobs rather be distracted/prevented from work due to weather, lack of tools, etc. The maintenance facilities will generate hazardous wastes such as antifreeze, which need to be stored and properly disposed of. In general, district vehicles should be parked in secure compounds at the end of the

Transportation

working day to reduce transportation costs for the district. The only time that vehicles should be allowed to be taken home is if it can be shown to be in the district's best financial interests to allow certain vehicles to be taken home. One example of this exception is when it is cheaper for the school district to allow a bus driver take a bus and park it at home instead of taking it to a distant bus compound. It is also appropriate for district employees in an on-call status (such as district facility personnel) to park vehicles at their homes instead of a district compound if the drivers are frequently responding to calls after normal working hours involving the transport of materials not easily transported in personal passenger vehicles (such as heavy welding equipment or sheets of plywood).

The Wakulla County School District operates a regional transportation facility behind the Wakulla County High School. This facility consists of three pull-through bays (one of the bays is being used for temporary storage of bus seat covers and foam), a parts room, administrative offices for maintenance and transportation operations, and a bus compound. One of the bays is equipped with a heavy duty lift capable of lifting all buses in the fleet. The floor layouts are appropriate and have safety apparatus such as fire extinguishers and a first aid kit which includes eye-wash solutions. Hazardous waste generated through the servicing of buses (e.g., used oil and antifreeze) at the facility is appropriately handled by the district through contracts for collection and disposal of these items. The transportation facility is fenced with security lights in place.

The parts room in the transportation facility is relatively small but adequate for the storage of most spare parts such as light bulbs, alternators, and radios with large items like exhaust systems stored against the wall of the facility. Because of the limited number of parts in this parts room, the small size of the bus fleet, and the relatively remote location of the regional transportation facility, it is appropriate that the district does not use a full-time position to control access to the parts rooms.

The majority (75%) of the district's buses are parked at drivers' houses when not on regular bus routes. The district has done a financial analysis that shows it is cheaper for the district to allow buses to be parked at the driver's house when there will be less than five "deadhead" (not carrying students) miles between the driver's house and the beginning of the first morning route.

Best Practice 12: Using

The district maintains an inventory of parts, supplies, and equipment needed to support transportation functions that balance the concerns of immediate need and inventory costs.

Minimizing the amount of time vehicles spend out of service for maintenance lessens disruptions to district services and reduces the number of vehicles required to support the district's transportation needs. Thus, keeping vehicles on the road in good mechanical condition saves the district money. Several factors affect vehicle maintenance time and costs. For instance, insufficient parts inventories can result in longer maintenance downtime for buses and the need to maintain extra spare buses. Conversely, excessive parts inventories can cost the district needed funds that can be used to meet other district transportation needs. Ideally, districts should have the minimum number of parts and supplies necessary to efficiently operate the fleet. Strategies for achieving this goal include standardizing engines and bodies and the using just-in-time inventories. Parts and supplies that are purchased also need to be secured to safeguard district assets using management tools such as restrictions on who can be in parts rooms, maintaining inventory tracking systems, and periodically conducting part inventory audits. Districts also need to make sure that they fully use the warranties provided by bus manufacturers, thus avoiding paying for repairs and parts that are covered by warranty.

The Wakulla County School District obtains parts and supplies in an economical manner. District purchasing personnel works with transportation personnel to obtain necessary parts while minimizing costs. The district purchases parts using state contracts when the prices are lower and quality is higher than from other sources. The district uses local firms to perform services that would otherwise require expensive specialized equipment and training. Periodically the maintenance manager calls area part

vendors to compare prices and quality for determining what firm should get the district's business. Parts coming into district parts rooms are properly inventoried and accounted for but warranties are not formally tracked. All received parts are checked to ensure that each part is the correct one and is properly priced. The same procedures are used for services. Parts receive a bar code sticker when placed in inventory. As the part is used, the bar code sticker is placed on the completed work order to track parts that have been used in conjunction with the work order. Parts are inventoried with the inventory being kept on a computerized inventory program.

Although the district uses this best practice, it could enhance its operations in this area by making two changes. First, the district could establish a comprehensive system to track items that are covered by manufacturer warranties. This includes tracking replacement of parts that are covered by warranty and filing for reimbursement whenever possible. Without such a system, it is probable that the district may pay for repairs that are covered under warranty. The district could improve its transportation management information systems to track and use warranty information.

We recommend that the district establish a comprehensive system to track items that are covered by manufacturer warranties.

The district could further enhance its operations in this area by eliminating obsolete parts from its inventory. For example, the district has several gasoline engine exhaust systems in inventory although it no longer has any gasoline powered buses. Although the district has eliminated some obsolete or unneeded parts, it needs to regularly (at least annually) go through the parts inventory, identify those parts that can be eliminated from inventory, and returned to the parts distributor for credit. Improvements in staffing for the parts management function should facilitate the removal of obsolete or unneeded parts from inventory. See Best Practice 5 of this chapter for additional discussions of the staffing of the transportation maintenance operations.

We recommend that the district improve the management of its parts inventory by regularly (at least annually) going through the parts inventory, identifying those parts that can be eliminated from inventory, and returning them to the parts distributor for credit.

OPERATIONS, MANAGEMENT AND ACCOUNTABILITY

Best Practice 13: Using

The district ensures that all regular school bus routes and activity trips operate in accordance with established routines, and that any unexpected contingencies affecting vehicle operations are handled safely and promptly.

Up-to-date procedures, when coupled with appropriate policies, ensure that activities are carried out in an efficient and effective manner and that districts are in compliance with federal and state laws. Written procedures serve as a district's institutional memory for key processes and, as such, help to minimize disruption to essential services and reduce the cost of training when there is employee turnover. Districts need effective procedures to handle circumstances that prevent normal bus operations. These include vehicle breakdowns, driver absences, bus overcrowding, and excessive ride times. While the district needs to minimize these occurrences, they also need effective procedures to follow when these situations occur. To recover costs of field trips, districts should also have a policy to charge schools 100% of all transportation costs for these trips.

Transportation

Bus routes in the Wakulla County School District generally function with few problems. The district has effective procedures to handle incidences in which regular drivers are unable to perform their assigned routes with overcrowding on buses (usually occurring in the beginning of the school year) being eliminated through shifting of bus stops to nearby but less crowded routes. Bus breakdown road calls occur about eight times per month with three of these incidents per month being non-mechanical breakdowns (e.g., flat tires). The district, in accordance with written procedures, dispatches mechanics as necessary to repair bus breakdowns. The district does have 135 elementary students and 42 middle and high school students who ride buses for longer time periods than recommended by the state.⁹ This occurs because these students live in rural areas, and it takes buses long periods of time to travel to their assigned schools.

The district schedules buses and drivers for field trips taken by students and recovers the full costs of these trips. District school buses were driven 1,187,011 miles on bus routes during the 2001-02 year with 104,900 extracurricular activity trip miles (8.84% of the district's total bus mileage). Schools are required to turn in requests for field trip transportation to the district transportation department at least seven days prior to the date of the field trip. The transportation coordinator takes the request, chooses a driver based on an alphabetical rotation using the driver's last name, and notifies the driver of the field trip. The field trip drivers are given procedures to use in case of breakdown and a list of emergency contact numbers. The district charges schools \$8.50 per hour for the driver and \$0.57 per mile, which the district indicates recovers the full cost of field trip transportation.

Although the district uses this best practice, it could enhance its operations by enforcing its transportation policy involving the discharge of students at stops other than the one the student usually uses. The district has adopted a policy (Section 8.35 of the board policies) that states bus drivers cannot discharge a student at any stop other than the one the student usually uses without a parental and principal's written authorization. Use of this policy helps prevent discharging of students at bus stops other than their regularly assigned neighborhood stops. Bus drivers are reminded of this policy yearly in meetings and via bus radios. However, it has been observed that bus dispatchers will radio a change in bus stops to drivers when parents call in to change a stop. Such changes are contrary to stated board policies and raise the potential that persons other than parents could make such calls.

We recommend that the district enforce the current school board policy of not discharging students at stops other than the one normally used by the student until such time as the board changes the policy.

Best Practice 14: Using

The district provides efficient transportation services for exceptional students in a coordinated fashion that minimizes hardships to students.

School districts are required by law to provide specialized transportation services to certain students with disabilities (i.e., students in Exceptional Student Education (ESE) programs).¹⁰ While necessary, these services can be very costly to a district. Many ESE students can ride on regular buses with no assistance or equipment. However, others may require accommodations such as specially equipped buses that lift a student and wheelchair into the bus and secure it for transport. To ensure their compliance with law while controlling costs, school districts need effective systems for determining ESE students' need for special transportation. Districts need policies that clearly outline circumstances that require specialized transportation to guide the teachers, ESE employees, and parents who meet to determine what students

⁹ The state recommends that elementary student bus route times be limited to no more than 50 minutes with secondary student bus routes to no more than 60 minutes.

¹⁰ The ESE population in a school district can include gifted students, slow learners, emotionally handicapped students, and physically handicapped students.

will receive specialized transportation. These policies also should identify circumstances in which alternative transportation modes, such as paying parents to drive children who need special supervision, should be considered. Finally, districts should seek to recover Medicaid reimbursement for specialized transportation whenever possible, as this federal program will reimburse school districts for transporting Medicaid-eligible students on certain approved bus runs. It is rare for the cost to complete Medicaid paperwork to exceed the amount of the reimbursement. Every Medicaid dollar coming into the district frees up a general fund dollar for another district need.

The Wakulla County School District identifies specialized student transportation needs in staffing meetings in which an Individual Education Plan (IEP) is drawn up for each exceptional education student. Upon notification of specialized transportation requirements, the transportation personnel will adjust bus routes to provide needed services. The district's total ESE student population in school year 2001-02 is 969 students of which 16 are transported on four specially equipped buses and one mini-van.¹¹ Although ESE students who do not require specialized transportation are "mainstreamed" on regular buses rather than receiving transportation on specially equipped buses, there is no formal district policy requiring this be done.

Although the district uses this best practice, it could enhance its operations in this area by seeking Medicaid transportation reimbursements. The district is eligible to be partially reimbursed for the transportation to and from school of a Medicaid-eligible exceptional student that receives physical therapy and certain other specialized services at a school site as part of the student's individual education plan. Currently the Wakulla reimbursement rate is \$3.95 per one-way trip. Based on information received from the district, 30 exceptional students receiving specialized transportation are eligible for Medicaid during Fiscal Year 2002-03. Experiences in other districts show that Medicaid-eligible students receive an estimated four round trips per month for Medicaid-reimbursed services with school districts eligible to receive the federal portion (58.83%) of the Medicaid reimbursement rate. Under these assumptions, we would expect the district would receive approximately \$5,019 a year from Medicaid.¹²

We recommend that the district seek Medicaid reimbursements for eligible transportation services currently provided by the district.

Best Practice 15: Using

The district ensures that transportation staff acts promptly and appropriately in response to any accidents or breakdowns.

No matter how competent bus drivers are and how well buses are maintained, accidents and breakdowns occur. Districts need written procedures to guide employees when these situations occur to ensure that activities are carried out in a safe, efficient and effective manner, proper officials are notified, and the district complies with federal and state laws.¹³

The Wakulla County School District has taken various steps in order to minimize problems arising from accidents and uses this best practice. The district had three accidents involving its school buses during school year 2001-02. School bus drivers were reported as the causal factor in two of these accidents. Each of the three accidents resulted in property damage over \$500. Primary responsibility for post accident investigation is assigned to the transportation coordinator. All buses on routes are equipped with

¹¹ One of these specially equipped min-buses is owned by the North Florida Head Start, Inc. This bus is operated by the school district and is used as a spare bus as needed.

¹² The Wakulla County School District transported 30 students with disabilities in school year 2000-01 that are Medicaid-eligible. If all of these Medicaid-eligible students received four round trips per month in a nine-month school year at \$3.95 per one-way trip, the district would be eligible to receive \$5,019 annually for Medicaid transportation reimbursement.

¹³ For example, under Florida law, accidents involving damage of \$500 or more or having student injuries must be reported to the Florida Department of Education.

two-way radios that are monitored by the transportation personnel during normal bus operating times. Bus drivers are given phone numbers of designated transportation personnel to call in the case of an emergency while on out of county or after hours trips. Accident procedures direct transportation and district employees as to what actions to take upon receipt of information that a bus has been involved in an accident or other emergency. Bus drivers participate in bus evacuation drills that are scheduled and conducted by the principals at each school each semester. Bus drivers also are required to conduct a pre-trip inspection prior to all bus runs. Some of the pre-trip inspection forms reviewed in the 12 randomly selected bus maintenance file folders had minor errors such as incomplete odometer readings. We view these omissions as non-material.

Best Practice 16: Using

The district ensures that appropriate student behavior is maintained on the bus, with students being held accountable for financial consequences of misbehavior related to transportation.

Inappropriate student behavior on school buses can distract bus drivers from their responsibility to drive their buses safely and can potentially result in accidents, cause injury to students and others, and saddle the school district with costly legal liabilities. Therefore, school districts need effective methods to manage the behavior of students while they are being transported. District staff members that are primarily responsible for ensuring the appropriate conduct of students on school buses should work together to develop these behavior management methods. For example, school principals are responsible for the conduct of students on buses from the time students get on the buses until the time they leave them. School bus drivers assist the principals in the maintaining appropriate student behavior on school buses through various behavior management techniques and by writing disciplinary referrals to principals when appropriate. Principals can assist bus drivers in maintaining student bus discipline by informing them of what disciplinary actions are taking place in response to written disciplinary referrals.

The Wakulla County School District has developed disciplinary procedures to govern students on school buses. To help bus drivers face discipline problems on their buses, the district transportation office provides the drivers with initial and in-service training. Newly purchased buses are being equipped with video cameras to provide additional evidence of student misbehavior (45 of the 63 buses are equipped with video cameras).

Although the district uses this best practice, it could enhance its operations in this area by establishing and implementing additional policies and procedures to increase reimbursements for vandalism on school buses. The district had 12 incidents of vandalism involving buses in school year 2001-02 costing the district an estimated \$300 to \$500 to repair. The vandalism included destruction of bus seat covers and protective safety foam. Although the school board has a policy to assess restitution of damage repair costs due to vandalism of a school bus, transportation personnel believe that the district was unable to collect on all of these incidents due to parents refusing to pay unless there was videotape proof showing the vandalism taking place. Due to the location of the bus's video camera (either at the front or back of the bus) and high seat backs, it is not possible to always observe vandalism taking place on video tapes. The district should establish and implement additional policies and procedures that will increase reimbursements for vandalism on school buses. These policies and procedures should require use of assigned seats, drivers checking buses for vandalism after each bus route, and the holding of students responsible for damage to assigned seats unless there is evidence that the damage to the seat was caused by a non-assigned student.

We recommend that the district establish and implement additional policies and procedures that will increase reimbursements for vandalism on school buses.

Best Practice 17: Not Using

The district needs to provide additional technological and computer support for transportation functions and operations.

The proper use of technology can make the district transportation function more efficient and safe, as well as less expensive. For instance, technology can assist school districts in mapping out the most efficient bus routes and can reduce the need to manually manipulate data. Therefore, school districts need appropriate technology to support their transportation systems. This includes providing computers to access databases with driver traffic histories maintained by the Florida Department of Highway Safety and Motor Vehicles and to maintain data such as vehicle maintenance histories, fuel disbursements, and parts inventories. Districts also need diagnostic tools to accurately troubleshoot bus engine problems. In very small districts, districts may be able to maintain some of this data manually, but most districts require computer systems to enable management to make more informed and appropriate decisions.

The current management information system used by the Wakulla County School District transportation department uses some of these criteria. The system can track monthly and annual labor time, parts, and costs associated with work orders for repairs and 20-day inspections, fuel usage, and produce pre-formatted reports. However, the district is not able to use the system for some functions such as scheduling inspections and mileage-based preventative maintenance, generating work orders, alerting transportation personnel that certain vehicles are requiring more than expected repairs over the life of the vehicle, comparing costs associated with one bus to others, or assisting in the tracking of part warranties. Given the relatively small size of Wakulla's school bus fleet and associated maintenance operations, the district is able to efficiently perform some of these functions manually, such as scheduling 20-day inspections.

However, the district can improve its operations and meet this best practice by improving its technological and computer support for transportation functions and operations. Due to the number of buses in its fleet (63), the district is unable to easily compute information such as fuel and oil consumption by bus over the life of the vehicle without additional computer support. Transportation management believes that its management information system is capable of computing this type of information with some modifications, but the transportation department lacks the fiscal resources to do this. One of the transportation coordinator's goals for the 2002-03 school year was to increase the information provided by the department's management information system. Another option available to the district to improve its computer support to transportation is the adoption of another maintenance management information system, such as the system developed by the Hernando County School District. This system is being offered to other school districts free of charge. The district recently said it was planning on adopting a new maintenance management information system in the near future. We recommend that the district take the steps in Action Plan 9-1 to obtain needed information to improve transportation operations.

Action Plan 9-1

We recommend that the district assess the costs and benefits of available maintenance management information systems (including the currently used management information system and the system developed by Hernando County) and develop a plan to use the selected system to provide needed information to improve transportation operations.

Action Needed	<p>Step 1. The transportation coordinator, with the assistance of the mechanic supervisor and the director of information technology, evaluates the costs and benefits associated with various maintenance management information systems</p> <p>Step 2. Using this information, the transportation coordinator with the assistance of the director information technology, the director of finance/business, and superintendent, develops a plan to obtain the support and resources necessary to obtain and operate a maintenance management information system that will provide the needed by the transportation department to improve transportation operations.</p> <p>Step 3. The superintendent submits the plan to the school board for approval.</p> <p>Step 4. Upon approval by the school board, the district implements the approved plan.</p>
Who is Responsible	Director of finance/business, director of information technology, transportation coordinator, mechanic supervisor, superintendent, and school board.
Time Frame	December 2003

Best Practice 18: Using

The district monitors the fiscal condition of transportation functions by regularly analyzing expenditures and reviewing them against the budget.

Like most other organizations, school districts must make difficult decisions during the budget process to control expenses and maximize funds available to support their primary mission, educating students. Exceeding these budgets may require the district to reduce funds to the classroom, forgo other needs, or to dip into reserves to meet unanticipated expenses. Thus, transportation management must monitor operations and control costs to ensure that budgets are not exceeded. Budget categories need to be sufficiently detailed to be useful to transportation managers. Wide variance between actual expenditures and budgeted expenditures indicates problems in either deriving accurate budgeted expenditure figures or controlling actual expenditures. In either case, transportation management can prevent budgeting problems through analysis of expenditures and comparing those expenditures to budgeted items. Such analyses will help alert transportation management to unexpected patterns of expenditures as well as identifying opportunities to increase the efficiency and effectiveness of operations.

The Wakulla County School District’s transportation department monitors its expenditures in an adequate manner. The transportation coordinator reviews transportation expenditures at least once a month. These expenditures include items such as bus repair parts and fuel. Vehicle maintenance personnel in the transportation office maintain records of all maintenance and repairs conducted on all vehicles and the costs associate with those repairs. However, the district should document that these records are reviewed regularly to identify maintenance cost concerns such as excessive costs or unexpected patterns of maintenance activity.

The transportation department has done analyses on an ad hoc basis to improve the transportation system. For example, in response to budget shortfalls in the fall of school year 2001-02, it combined high school and middle school routes which resulted in the reduction of 12 bus routes.

Best Practice 19: Using

The district reviews the prospect for privatizing transportation functions, as a whole or in part.

To be good custodians of public resources, school districts should continually evaluate the efficiency and effectiveness of their operations including examining the benefits of alternative service delivery methods to reduce costs and maximize funds available for classroom instruction and/or to improve performance. Certain administrative and support functions, including transportation, are more easily privatized due to the limited scope of operations and availability of private providers. Therefore, school districts should conduct periodic analyses to determine if they would benefit from privatization of certain aspects of their transportation systems. Privatizing specialized functions such as rebuilding bus transmissions can save districts money by avoiding the need to buy and maintain equipment and skills for a job that will only be used a few times a year. In some cases, districts have privatized their entire transportation operations and achieved cost savings. However, these steps need to be taken only after “make or buy” analyses are done to ensure that the move will produce real benefits. To conduct these analyses, districts need to identify their unit costs, both direct and indirect, of providing services (such as oil changes, paint and body work, and engine rebuilds) so that they can compare their costs to the prices charged by private vendors.

The Wakulla County School District has privatized a number of its transportation maintenance functions. It currently contracts out certain vehicle maintenance functions such as the rebuilding of transmissions, alternators, and engines as well as tire mounting and balancing. The district also contracts out maintenance on district vehicles other than school buses. The decisions to contract out these services resulted from the review of in-house capabilities and cost versus the cost to outsource these services. Vendors are selected based on bid comparisons, warranties, and experience with the quality of services provided by various vendors. The mechanic supervisor checks the quality of the services received to ensure standards are met.

Although the district uses this best practice, it could enhance its operations in this area by formally determining the potential for additional privatization of transportation functions in the district. It should systematically analyze its various transportation functions to determine whether it would be desirable to privatize additional activities. This analysis would include identification of transportation functions performed by the district such as oil changes and the driving of buses, the unit cost of the district to perform the transportation function, the availability and competitiveness of private vendors to perform the function, and estimates of unit-costs for the private vendor to perform the function.¹⁴

We recommend that the district conduct a systematic analysis to determine the potential for additional privatization of transportation functions.

Best Practice 20: Not Using

The district needs to improve its accountability system for transportation including regularly tracking and making public reports on its performance in comparison with established benchmarks.

Like other publicly funded entities, a school district should be held accountable to parents and other taxpayers for the performance and cost of its major programs and support services, including transportation. To accomplish this, each school district should have a system that allows managers at both the district and program level to evaluate performance and make informed decisions regarding the use of limited resources. In addition, school transportation departments need to be able to demonstrate to

¹⁴ See our *Review of the Potential for Privatizing Student Transportation*, Report No. 97-44, published February 1998 for additional information on this subject.

Transportation

district management, school boards, and the public that they are good stewards of the public's funds and are constantly striving to improve. This is done by establishing measures, goals, and benchmarks and comparing internal performance to other school districts. Districts should monitor some performance measures on a regular, short-term (e.g., monthly) basis such as the number of bus breakdowns, driver/technician absenteeism, complaints received (e.g., buses not being on time and students not picked up), vehicle maintenance (oil changes, inspections not conducted, etc.) delayed, and overtime paid. Districts should monitor other performance measures on an annual basis, such as the number of courtesy students served, annual operational cost per student, vehicle breakdowns per 100,000 miles, the percentage of buses that are spare buses, accidents per million miles, and on-time performance. The district should compare its performance to those of peer districts as well as against established benchmarks. Transportation department performance should be reported on a regular basis to the district superintendent, school board, and the public.

The Wakulla County School District transportation department evaluates itself on two efficiency measures: average bus occupancy and operating expenditure per annual mile. The district's results on these two measures are compared to other districts in the state. Wakulla has the fourth lowest operating expenditure per annual mile in the state with a cost of \$1.46 per annual mile in school year 2000-01. Its average bus occupancy (64.21) in the same year is slightly below the statewide average (68.68) of the 67 school districts in Florida. This information is provided to the superintendent and the school board reports during periodic workshops that primarily concentrate on school start and stop times and the cost per student transported.

However, to improve its operations and meet this best practice, the district needs to strengthen its accountability system. The transportation department should develop a set of measures that allows it to routinely monitor and evaluate performance. The measurement set should include both short-term internal measures to evaluate day-to-day transportation operations, such as driver absentee rates, and long-term measures for major aspects of the transportation department, such as the operating costs per student, age of its bus fleet, and timeliness of service provided. The transportation department should also use the performance information to provide district management and the board with an annual report summarizing program results. Action Plan 3-1 in Chapter 3 provides a mechanism to help the district evaluate performance and enhance its performance accountability system.

10 Food Service Operations

Summary

The district is using 5 of the 11 food service operations best practices. While the district is using less than half of the best practices, it is organized to succeed, has done well in its official inspections, and uses customer information to develop its program. To meet the remaining best practice standards and ensure the performance, efficiency, and effectiveness of its food service program, the district needs to integrate the program's operating budget at the school level, develop a process to ensure program employees receive necessary training, improve the program's procedures manual, and hold the program responsible for its share of utilities, maintenance expenditures, and indirect costs. The district will also need to create a system of performance measures to monitor the food service program.



As seen in Exhibit 10-1, the district has an opportunity to reduce costs in this area. Determining whether to take advantage of this opportunity is a district decision and should be based on many factors including district needs, public input, and school board priorities. If the district implements this action plan, it would be able to redirect the funds to other priorities, such as putting more money into the classroom or addressing deficiencies identified in this report.

Exhibit 10-1 Our Review Identified A Way the District Could Reduce Costs in the Area of Food Services

Best Practice Number	Fiscal Impact: Increased Program Revenue					Total
	Year 2003-04	Year 2004-05	Year 2005-06	Year 2006-07	Year 2007-08	
8 Join purchasing agreement cooperative	\$5,000	\$22,000	\$22,000	\$22,000	\$22,000	\$93,000

Background

The Wakulla County School District's food service program provided approximately 673,000 meals during 2001-02 school year. This included approximately 95,000 breakfasts, 330,000 lunches, and the equivalent of 248,000 meals in the form of a la carte items. The program provided meal services at eight sites, two of which are satellite locations. The program employed 33 full-time and 11 part-time food

Food Service Operations

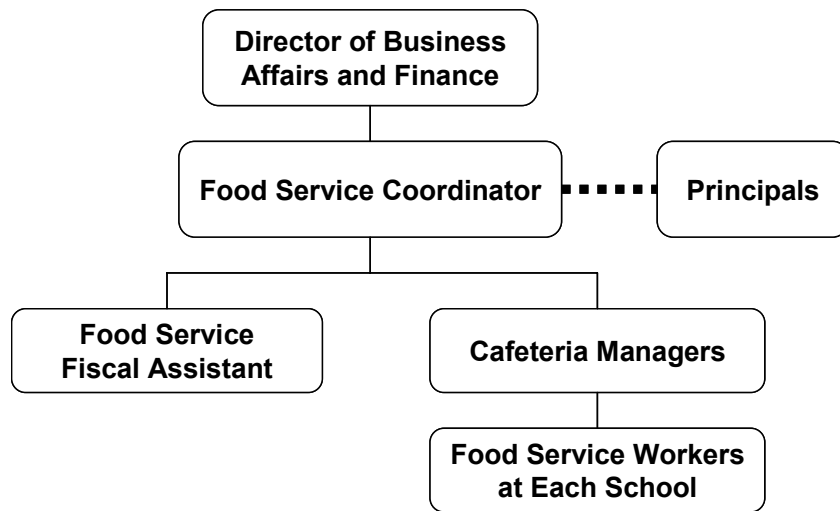
service staff at the eight sites plus 2 staff members at the central office. The food service budget for 2002-03 school year was approximately \$1.5 million.

The district's food service coordinator manages all aspects of the food service program, including managing food service staff on-site at each school. The current food service coordinator has been overseeing the program for 14 years.

Program organization

The program lines of authority are typical for most small district food service operations. The food service coordinator has additional duties, but her main focus is the business aspect of the program. As shown below in Exhibit 10-2, the coordinator works directly for the district's financial and business manager and directly oversees all of the cafeteria managers. District-level food program staff is minimal, with the coordinator and a secretary/fiscal assistant to perform all district level program duties. Maintenance department staff members routinely assist in the delivery of donated food items to school sites.

Exhibit 10-2
Food Service Organizational Chart



Source: Wakulla County School District.

National School Lunch Program participation

The district participates in the Child Nutrition Programs, including the National School Lunch Program, which are regulated by the United States Department of Agriculture (USDA). These programs assist states through grants-in-aid and other means such as menu design in establishing, maintaining, operating, and expanding school feeding programs. The purpose of these federal programs is to safeguard the health and well-being of the nation's children as well as provide and encourage the consumption of nutritious domestic agricultural commodities (USDA donated foods).

These breakfast and lunch programs are administered through Florida's Department of Education and the Department of Agriculture and Consumer Services. Each school district executes an annual agreement with these state agencies to operate the programs at the local level. The school board, superintendent, and the food service department share local responsibility for program administration.

As a participant in these programs, the district receives monthly federal reimbursement for the free, reduced, and paid meals it serves. Quarterly, the state also provides required partial matching funds to

lunch programs and breakfast meals. Exhibit 10-3 shows the federal reimbursement rates for the National School Lunch Program for 2002-03 school year. Based on relative economic need, districts receive a standard reimbursement of either \$0.20 or \$0.22 for each lunch meal served, plus additional monies based on the number of free and or partially paid (called “reduced”) meals served. Under the program guidelines, Wakulla County is relatively affluent and therefore receives the \$0.20 reimbursement rate. Students pay the full, reduced, or free meal rate based on individual family economic conditions as determined by the USDA.

Although somewhat different rules apply, breakfast meals are similarly funded based on each school’s participation rates and the economic need of its students. The state requires that all elementary schools provide a breakfast opportunity to students and supplements some of this cost. The Wakulla County School District has opted not to offer breakfast to its middle and high school students.

**Exhibit 10-3
Per Meal USDA Reimbursement Rates and Fees for School Year 2002-03**

Meal	Federal Assistance	Fees Paid by Student	Program Total Revenue
Elementary Schools—Wakulla County			
Full price paid			
Breakfast	\$0.22	\$0.75	\$0.97
Lunch	\$0.20	\$1.40	\$1.60 ¹
Reduced price			
Breakfast	\$0.22 + \$0.65	\$0.30	\$1.17 ²
Lunch	\$0.20 + \$1.54	\$0.40	\$2.14 ¹
Free			
Breakfast	\$0.22 + \$0.95	\$0	\$1.17 ²
Lunch	\$0.20 + \$1.94	\$0	\$2.14 ¹
Middle and High Schools—Wakulla County			
Full price paid			
Breakfast			Not provided
Lunch	\$0.20	\$1.50	\$1.70 ¹
Reduced price			
Breakfast			Not provided
Lunch	\$0.20 + \$1.54	\$0.40	\$2.14 ¹
Free			
Breakfast			Not provided
Lunch	\$0.20 + \$1.94	\$0	\$2.14 ¹

¹ In addition, the state quarterly pays partial matching funds to the district. For school year 2001-02 this equaled about \$0.03 per lunch served.

² For individual schools classified as “severe need,” the federal program provides an additional \$0.23.

Source: United States Department of Agriculture and Florida Department of Education.

As Exhibit 10-4 illustrates, the Wakulla County’s food service program account balance has decreased over the past two years because of operational loses. Typical for school food programs, participation in the federal National School Lunch Program and cash food sales account for the majority of revenue, while food costs, salaries, and benefits represent the majority of expenditures.

Exhibit 10-4
The Wakulla Food Service Program Has Lost Money from Operations
Over the Last Two Years

	Fiscal Year			
	1998-99	1999-00	2000-01	2001-02
Revenue				
Food Sales Revenue				
Federal Meals Program	\$468,170	\$514,206	\$483,408	\$495,378
State Supplement	24,631	25,994	23,100	22,559
Meal Sales	362,772	287,607	263,631	275,469
A La Carte Sales	322,221	408,642	469,515	496,645
Other Food Sales	93			150
Extraordinary Food Sales ¹	43,558			
Other Revenue				
USDA Donated Food	93,970	56,643	56,972	72,881
Interest	11,082	11,355	10,215	3,856
Other Revenue	150			
Total Revenue	\$1,326,647	\$1,304,447	\$1,306,841	\$1,366,938
Expenditures				
Salaries	\$421,860	\$442,391	\$483,243	\$512,611
Employee Benefits	160,781	141,612	147,921	160,627
Purchased Services	16,542	10,181	10,138	29,979
Energy Services				
Material and supplies	643,886	624,375	647,937	682,613
Capital Outlay	36,276	51,772	14,397	9,406
Other Expenses	41,959	26,409	31,906	31,049
Total Expenditures	\$1,321,304	\$1,296,740	\$1,335,542	\$1,426,285
Net Income (Loss)	\$5,343	\$7,707	\$(28,701)	\$(59,347)
Account Balance	\$235,950	\$243,657	\$214,956	\$155,609

¹ Meals sold to forest fire fighters.

Source: Wakulla County School District.

Peer districts used for comparison

To evaluate the Wakulla County School District food service program, we compared its food operations to a set of similar, or peer, districts. The five districts selected were Baker, Flagler, Gilchrist, Monroe, and Nassau. The Wakulla County food service program is serving fewer meals per student than most of its peers and has about the same ratio of free and reduced price eligible students.

**Exhibit 10-5
General Comparison of Peer Districts, Fiscal Year 2001-02**

Districts	Reported Student Population ¹	Total Schools in District Serving NSLP Meals	Total NSLP Claimed Meals Served	Meals Served per Student for the Year	Free and Reduce Eligibility Percentage (Elementary)
Wakulla	4,533	8	333,164	73	39.3%
Baker	4,394	5	469,712	107	53.4%
Flagler	7,043	7	520,245	74	34.3%
Gilchrist	2,555	4	301,460	118	62.3%
Monroe	9,068	17	796,287	88	38.2%
Nassau	10,304	15	1,081,648	105	44.2%

¹ Unweighted FTE, all programs.

Source: Florida division of Education data sources.

Activities of particular interest

The food service director has developed an innovative program using student labor. Select Exceptional Student Education Program students are employed in a limited capacity in the school cafeterias. This allows these students to gain basic employment skills while helping the program reduce labor costs. This program is discussed in further detail in Best Practice 2 of this chapter.

The food service program also has a very successful a la carte food sales program. The average annual sales per student is about twice as much as peer and local district comparisons. This substantially assists the financial condition of the program. See Best Practice 6.

Summary of Conclusions

Wakulla County School District Uses Five Food Service Operations Best Practices

Practice Area	Best Practice	Using Best Practice?	Page No.
Planning, Organization, and Staffing	1. The program has developed strategic or operational plans that are consistent with district plans, the program budget, and approved by the district.	No	10-7
	2. The district and program are organized with clear lines of responsibility and in a manner that provides the food service program sufficient authority to succeed.	Yes	10-8
	3. Program management has developed training designed to meet basic program needs as well as improve food services, both based on a needs assessment.	No	10-10
Management	4. Program management has developed comprehensive procedures manuals that are kept current.	No	10-11
	5. The district performs sound cash and account management.	No	10-12
	6. District and program management optimizes its financial opportunities.	Yes	10-13
Performance and Accountability	7. Food service program management has developed comprehensive performance and cost-efficiency measures that provide management with information to evaluate program performance and better manage operations.	No	10-15
	8. At least annually, the program inspects and evaluates its operational components and the system as a whole, and then takes action to initiate needed change.	Yes	10-16
	9. District and program administrators effectively manage costs of the food services program and use performance measures, benchmarks, and budgets on a regular basis to evaluate performance and use the analysis for action or change.	No	10-17
	10. The food service program and district complies with federal state and district policy.	Yes	10-18
	11. The district conducts activities to ensures that customer needs are met and acts to improve services and food quality where needed.	Yes	10-18

PLANNING, ORGANIZING, AND STAFFING

Best Practice 1: Not Using

The food service program has developed some goals and met minimal budgeting requirements, but could improve planning.

A well managed food service program should have coordinated, approved plans that give the program a logical direction. These plans should include a mission statement, goals, objectives, and strategies that describe what the program desires to accomplish. However, the extensiveness of such plans may differ by size of the district. For instance, larger districts should have more highly developed, detailed plans for their food service operations, whereas smaller districts may need less extensive, more general plans. Because school districts generally have seemingly unlimited demands for available funds, the food service program budget should be an extension of the district’s plan and financial decisions should reflect the program’s priority goals and objectives. The operating budget also should have school-level, detailed forecasts of revenue and expenses. In addition, the food service director should be involved in major capital projects such as kitchen-related design or renovation.

The Wakulla County School District food service coordinator has been actively involved in the design of the kitchen for the newly opened school in Crawfordville. District construction staff members were receptive to changes that program management considered important. Such action avoids costly modifications to new facilities. The food service program also has developed some basic planning tools that are general in nature. As shown in Exhibit 10-6, the food service coordinator has also developed goals and objectives for the program.

Exhibit 10-6

The Wakulla County School District’s Food Service Program Has Two Goals

Goals	Objectives
<p>I</p> <ul style="list-style-type: none"> ▪ To administer the food service program in an efficient and cost-effective manner to meet nutritional needs and program acceptability for students and staff in accordance with federal, state and local requirements 	<ul style="list-style-type: none"> ▪ To complete agreements/reports with agencies for implementation of the program ▪ To dispense information relative to school lunch and breakfast ▪ To supervise/monitor personnel ▪ To procure food equipment required for the efficient operation of the program ▪ To implement procedures for food distribution ▪ To plan for and/or conduct reviews relative to food service regulations ▪ To monitor and maintain a financially sound budget ▪ To insure that kitchen equipment is safe and operational
<p>II</p> <ul style="list-style-type: none"> ▪ To incorporate technology into the daily operation of the food service program to enhance communication, increase efficiency in record keeping and promote participation in the breakfast/lunch program 	<ul style="list-style-type: none"> ▪ To utilize computers to facilitate communication ▪ To increase efficiency in ordering and record keeping ▪ To distribute information via the Internet to promote participation in the breakfast and lunch program

Source: *Wakulla County Food Service Procedures Manual*, August 2002.

However, to improve its operations and meet this best practice the program’s operating budget, or financial plan, should be integrated down to the school level. As discussed in Best Practice 7 of this chapter, the limited collection of performance information during the school year has restricted program management’s ability to make informed decisions within time to influence results. Similarly, not incorporating school-level operating budget information significantly limits management’s ability to set

quantifiable program goals and measure and monitor operational results at key intervals during the school year. At a minimum, such budget information should include labor cost, food cost, use of commodities, and supplies cost. These costs are the most variable, are readily influenced by management action, and can significantly effect the financial success of the program.

Action Plan 10-1

We recommend that food service program monthly budgets be developed to school level.		
Action Needed	Step 1.	The food service coordinator, cafeteria managers, and district finance staff work together to develop a program operational budget to the school level. Prior financial statements to school level should be used as a starting point for the first draft.
	Step 2.	Refine these school-level operational budgets annually and link forecasts to annual program goals.
Who Is Responsible	Food service coordinator	
Time Frame	July 2005	

In addition, the district can enhance its operations in this area in two ways. First, the program’s objectives are not stated in such a manner as to allow an assessment of whether the district is making substantive progress in its operations. Rather than identifying tasks, objectives should be stated in the form of a measurable accomplishment. For example, rather than the objective of *to plan for and/or conduct reviews relative to food service regulation*, a more appropriate objective would be to *pass all food service regulation reviews*. Similarly, rather than the objective *to supervise/monitor personnel*, the program could strive to maintain *a staffing level of 90%*. This will allow program managers to focus on those tasks that will have the greatest influence on results. We recommend that the food service program work with district management to better focus and align the program’s goals and objectives. Action plan 3-1 in Chapter 3, provides a mechanism to address this issue.

The district also can enhance its operations by integrating program goals into its performance evaluations of cafeteria managers. As part of the food service coordinator’s annual evaluation, the director of business affairs and finance includes specific accomplishments for the coordinator for the coming year that tie to program goals. However, the use of personal goals in annual evaluations should also be extended to cafeteria managers.

We recommend that program goals be integrated into annual performance evaluations for cafeteria mangers.

Best Practice 2: Using

The district and program are well organized with clear lines of responsibility and in a manner that provides the food service program sufficient authority to succeed.

For the food service program to function well, the district food service manager, the school’s cafeteria manager, and its principal need to balance authority and responsibility. If not closely monitored, this shared responsibility and authority can create barriers to student meal purchases and program success. Food service staffing at both the district and the school cafeteria levels should balance efficiency and effectiveness. Supervising too few workers is wasteful, but supervising too many can result in a loss of control. Management theorists generally agree that managers should oversee between 3 and 10 employees; more than 10 may be supervised if they are in close proximity to the manager and perform very routine or similar duties, such as in a cafeteria. All districts, even those with few employees, should maintain basic organizational charts to help management and employees understand their organizational relationships, explain lines of authority, assign responsibilities, and avoid conflicts.

The Wakulla County School District is organized to succeed. The food service coordinator has been given both the responsibility and authority to manage the program. The food service coordinator’s span

of control of eight sites is appropriate. However, if the district grows significantly, additional staff may be needed at the district level to assist in program oversight.

Although the district is using this best practice, there are several areas in which the district can enhance its operations. First, the district should document that it solicits and obtains input from principals when conducting evaluations. The food service coordinator hires and annually evaluates all cafeteria managers. Although verbal input currently occurs, this evaluation process would be strengthened if a more formal means were established for soliciting input from principals and recording their responses. Thus, if disciplinary action is ever considered, documentation on performance would exist from more than just the food service coordinator. Formalizing this process by which input is obtained also will improve principal “buy-in” to the program and increase their awareness of the part principals play in success.

We recommend that the food service coordinator document the solicitation of input from principals when conducting annual personnel evaluations of school cafeteria managers as well as any response that is obtained.

Second, while the food service coordinator has performed some basic management functions, such as hiring employees and ordering food, other important management functions, such as planning, development and monitoring of program performance measures, and procurement procedures (discussed in Best Practices 1, 7, and 8 of this chapter) have lacked sufficient attention. A primary cause of this is that the food service coordinator frequently fills in for absent staff at school cafeterias. Although it is understandable that in a small district the food service coordinator would be seen as a readily available resource to fill in for absent staff, the frequency with which this occurs restricts the food service coordinator’s ability to perform her managerial responsibilities and serves as an expensive means for dealing with absenteeism.

The staffing ratios at the school level of the program are reasonable and allow the cafeterias to occasionally operate with one vacancy per school. However staffing may not be sufficient to cover the absence of two or more employees on the same day. Considering the frequency of absenteeism, it would be better to cross train one or more employees in all aspects of the program and designate these persons as a floating food service workers to fill in for absent workers districtwide. One of these employees could be a member of the high school food service staff. This school is the largest in the district and has historically had a high meals-per-labor-hour ratio and therefore routinely has the capacity to cover for a vacancy. Another option to consider is having one of the employees at Riversprings Middle or Shadeville Elementary crosstrained to cover vacancies at these two schools. While this approach should not require additional staff, management may want to consider authorizing standard travel pay when a floater is required to travel to another school to substitute. This approach should allow the food service coordinator more time to perform her management duties and provide a more cost-efficient means of covering for absent employees.

We recommend that the program designate staff as substitute employee(s) who are trained in all aspects of food service and cashier duties.

Third, the district uses Exceptional Student Education Program students (ESE) in each of its cafeterias to provide employment experience for these individuals. These employees perform dishwashing at all schools and limited serving line duties at some. This allows students to gain basic employment skills and, because the program pays the students minimum wage, helps the program reduce labor costs. Management may want to consider expanding the use of ESE student workers to increase support of the student’s training program and further reduce program labor costs.

The district should consider expanding its employment of ESE student workers when appropriate and helpful to the students.

Best Practice 3: Not Using

The district has developed a training program for all employees, but does not always ensure that training is provided.

Training ensures that school district employees understand the scope of their responsibilities and performance expectations and serves to update skills and knowledge necessary to effectively and efficiently carry out their duties. Thus, school districts should have a process for identifying and tracking employee training needs. All food service employees should be required to complete at least a minimum level of sanitation, safety, and food production/handling training. In addition, comprehensive training, though not necessarily required of all employees, should include essential program functions such as food safety; portion control; production control; special diets; inventory; meal count procedures; receiving and storing food and supplies; emergency procedures; and customer service. The district should have an annual training plan that addresses routine and special needs. Care should be taken to ensure that all levels of food service employees (managers, assistant managers, interns, and line-production staff) receive the appropriate level of training. The district also should have a strategy for addressing cafeteria manager turnover, such as an intern program or an assistant manager program.

The sophistication of the training plan, training documentation, and training methods may vary by the size of the district. Very large districts may designate an employee as a trainer, while in small districts training may be the responsibility of the food service director and cafeteria managers. All districts should be taking advantage of training materials available from DOE.

The Wakulla County School District has worked to develop a training program that fulfills its needs within the constraints imposed by limited resources. Program management has established a training program that makes extensive use of the Florida chapter of the American School Food Service Association (ASFSA). Becoming certified by ASFSA within three years of hire is a condition of employment. The district also requires employees to retain certification through ASFSA's continuing education program. Thus, the district is able to take advantage of a structured school food service training program. In exchange for off-duty certification and training, the district provides food service staff members a pay incentive that remunerates those who become and stay certified.

However, the district can improve its operations and use this best practice by developing a process for ensuring that all employees timely receive the necessary training to meet their individual needs. As discussed in Chapter 6, the assignment of district-level employees to perform tasks that may not be related to their previous assignments could require that these employees be provided specialized training to equip them to perform new and unique duties. For example, a food service coordinator position needs skills related to food service operations as a business. Although knowledge of nutrition and an understanding of the National School Lunch Program (NSLP) can be acquired through research and experience, the position also needs experience or formal training in performance measurement systems and knowledge of basic managerial accounting. These skills are necessary to ensure the program coordinator is prepared to plan, budget, and monitor the program's operations using the district's financial reporting and performance measurement systems. Although some of these training needs have been identified by the district and the incumbent food service coordinator in her professional development plan, the district has not ensured that she has fully achieved her training goals. For the action plan related to ensuring employees receive needed training, see Best Practice 3 of Chapter 6.

Although not required to meet this best practice, the district can further enhance its operations in this area by developing and monitoring training plans that target and prioritize the individual training needs of each employee. This would assist in ensuring that training intended by management actually occurs. Although the district's use of the ASFSA Certification Program likely fulfills much of the employee core and long-term training needs, it would assist managers if they were kept abreast of what courses each employee has taken and what additional courses may be needed. Cafeteria managers could include this training review as part of their annual personnel evaluation and development plan for food service workers. In addition, new employees need special attention to enhance their initial training, especially related to food and job

safety. At the time of our fieldwork, all food service workers with over three years in the program were certified through the local chapter of the American School Food Service Association. However, certification can be a three-year process. In the meantime, managers provide or oversee informal on-the-job training that could be better defined. Ensuring that initial safety training is provided on a timely basis will help ensure that the program is not subjected to workers' compensation claims.

We recommend that the program more closely monitor training by targeting and prioritizing individual food service training needs as part of its annual personnel evaluation and development plan. In addition, managers should better organize initial on-the-job training for new employees.

MANAGEMENT

Best Practice 4: Not Using

The district has developed a program procedures manual; however, it needs improvement to be fully effective.

Up-to-date procedures, when coupled with appropriate policies, ensure that activities are carried out in an efficient and effective manner and that districts are in compliance with federal and state laws. In addition, written procedures serve as a district's institutional memory for key processes and as such help to minimize disruption to essential services and reduce the need for costly training and assistance due to staff turnover. To ensure that employees know and use program policy and directives, school districts should make comprehensive procedures manuals available to all food service managers. The manuals should cover important areas of food service operations and district policy. The district should conduct a scheduled and documented review process to keep manuals current and complete.

The Wakulla County School District food service coordinator has developed a procedures manual that contains the program mission, organizational chart, limited goals and objectives, some procedures, and a directory of key program staff. This manual provides managers and employees a basic overview of the program and operations.

However, the district can improve operations and use this best practice by more fully developing the food service program's procedures manual. The food service coordinator recently revised and improved the procedures manual, but additional work is needed to make this document complete. For example, the manual addresses storing perishable food under refrigeration but does not provide acceptable specific temperature ranges for food categories (i.e., milk products, frozen items and fresh vegetables). In addition, the manual describes how cash receipts at schools will be handled but lacks procedures to affix accountability for program cash and change funds while stored in school safes. Also, the manual states that all goods being delivered will be counted to agree with invoices, but employees are not required to verify products billed by weight. This is important as we found that the district was accepting some items that were less than the weight that the district ordered and was invoiced.

To provide the district with a more useful management tool, the improvements noted below should be made to the program's procedures manual.

- The manual should be expanded to provide detailed instructions that specify how assets of the program are to be protected in key areas of financial concern (e.g., how storage areas are to be secured, how keys will be controlled to limit access, what the acceptable temperature ranges are for storage of food items, what the procedures are for accepting and verifying deliveries, and how accountability for cash receipts is to be affixed throughout the payment process).
- The manual should clearly explain to managers under what conditions there is a delegation of authority and any limitations imposed on the delegation of that authority, with key terms being clearly defined and used consistently (e.g., circumstances under which emergency purchases, major

purchases, or direct purchases from vendors can be made and any limitations as to the amount that can be spent for such purchases).

- The manual should include an indexed list of program forms, that includes a clear identifier for each form (by number or title), instructions for the use of each form, and samples of how they are to be completed, to ensure the appropriate forms are used and completed correctly.

Management may also want to organize, tab, and index procedures manuals by topic to enable all polices and procedures relating to a particular topic to be easily located or referenced. Having the manual in an electronic format could also be advantageous for updating information and printing. Some districts even make such manuals available on a district electronic network.

Action Plan 10-2

We recommend that program management expand the information included in the program's procedures manual.		
Action Needed	Step 1.	Contact other school districts' food service programs and request copies of procedures manuals.
	Step 2.	Form a committee made up of cafeteria managers and headed by the food service coordinator to expand the program's procedures manual.
	Step 3.	Using the procedures manuals obtained from other counties (as well as the sample provided by OPPAGA) as examples, draft a revised manual. Have cafeteria managers should field test the revised manual for 3-5 months and annotate any edits or details as they perform their duties.
	Step 4.	Review at least annually for changes.
Who is Responsible	Food service coordinator	
Time Frame	May 2005	

Best Practice 5: Not Using

The district currently has an adequate cash reserve; however, the program is not paying all of its costs.

School districts should run the food service program much like a business, ensuring that it remains in a healthy financial position, pays its share of operating expenses, and maintains a reserve fund balance within legal limitations to protect it from unanticipated emergencies. At a minimum, district management should require the food program to be self-sufficient by paying all appropriate direct and indirect expenses so that it does not drain general account dollars from the classroom. Management should also ensure that program account balances, plans, and budgets support future self-sufficiency. Districts of all sizes should make prompt requests for payment to the federal National School Lunch Program because payments are so substantial they affect cash management and interest income.

As shown in Exhibit 10-4, even though the Wakulla County School District food service program has operated at a loss for the last two years, it currently has a cash reserve. Although the reserve has declined by 34% over the last four years, it is sufficient for the program to operate in the short run and cover current expenses without the use of general account support. The program manager has also been timely in the submission of claims for federal grant funds in support of the National School Lunch and Breakfast Programs.

However, the district can improve overall operations and use this best practice by addressing one issue. The food service program has not been paying for all of the assistance it receives from other district units, which effectively results in its operations being subsidized by general account funds. For example, the food service account has not been billed for any utilities, indirect costs (i.e., processing of personnel and accounting services), or labor costs associated with repair of program equipment by district maintenance staff, all of which is funded out of the general account, the same account that funds classrooms. Although not allocating these costs to the food service program allows it to appear more financially successful, it reduces the amount available in the district's general account fund for classroom-type expenditures. The

Florida Association of District Superintendents also noted this condition in an April 2002 review of the Wakulla County School District. To the program’s credit, the food program does directly pay for an outside preventive maintenance contractor.

While the fiscal impact of this recommendation will be neutral to the district, it represents an increase in costs to the program of approximately \$23,000 per year.¹ As the allocation of these costs to the program will contribute to a further decline in program reserves, this action should coincide with the implementation of our recommendations for increasing program revenues and decreasing program costs included in Best Practices 6 and 8 of this chapter, which should offset the additional expense to the program.

Action Plan 10-3

We recommend that the food service program assume responsibility for its share of utilities, maintenance expenditures, and indirect costs.

Action Needed	Step 1. District account staff estimate and determine the appropriate fair share charges to the food service program and bill accordingly.
	Step 2. The director of business affairs and finance reviews and approves charges.
	Step 3. Food service coordinator budgets and plans for additional program expenses.
Who is Responsible	Food service director and director of business affairs and finance
Time Frame	May 2004

Best Practice 6: Using

The district is making good use of free commodities, but needs to develop a pricing strategy

If the food service program takes advantage of opportunities to reduce costs and enhance revenues, it can avoid the need to raise meal prices and/or supplement the food service program with general operating funds that otherwise could be directed to student education. For instance, the district should make optimal use of federally donated foods, which can substantially reduce food costs, and maximize its participation in the National School Lunch and Breakfast Programs to increase federal reimbursement. In addition, meal prices should be reasonable but sufficient to provide for quality food and service, as well as to enable the district to make needed capital investments and pay employees a fair wage. To respond to changing conditions and to control costs, the district should also periodically review core processes such as warehousing and procurement. These reviews should help the district make informed decisions as to which functions the program should perform and which should be outsourced.

The Wakulla County School District has ordered its full allocation of the U.S. Department of Agriculture Donated Food to assist in reducing food costs. Managers also meet monthly to assist in menu planning to maximize the use of USDA donated foods. The Wakulla County School District has an aggressive a la carte food sales program. Compared to its peer and local districts, the Wakulla food service program annually sells about twice as much per student as its counterparts. Exhibit 10-7 displays these comparisons. A la carte sales supplement the National School Lunch Program and can be a significant source of additional revenue for a food service program.

¹ Estimated additional annual reimbursements by the program of approximately \$23,000 per year include \$12,000 for utilities, \$3,000 for repair expenses, and \$8,000 in indirect charges. Estimates were developed using the following criteria. Utility costs are calculating using \$0.02 per breakfast meal and \$0.03 per lunch meal based on the DOE statewide food program cost report. Similarly, indirect costs were based on \$0.02 per lunch and breakfast meal using the DOE statewide food program cost report. Repair costs were estimated using 12 hours per month, 9 months per year, at \$25 per hour.

**Exhibit 10-7
The Wakulla Food Service Program Has a Successful
A La Carte Sales Program (School Year 2000-01)**

Peer Districts	Wakulla	Baker	Flagler	Gilchrist	Monroe	Nassau	Peer Average
A La Carte Sales	\$469,515	\$247,866	\$454,058	\$71,115	\$290,848	\$566,235	\$326,024
Students ¹	4533	4394	7043	2555	9068	10304	6673
Annual Sales per Student	\$104	\$56	\$64	\$28	\$32	\$55	\$49

Local Districts	Leon	Jefferson	Gadsden	Franklin	Taylor	Gulf	Local Average
A La Carte Sales	\$1,975,742	\$46,046	\$124,167	\$39,531	\$241,978	\$88,566	\$419,338
Students ¹	31319	1634	6822	1380	3406	2121	7780
Annual Sales per Student	\$63	\$28	\$18	\$29	\$71	\$42	\$54

¹ Unweighted FTE.

Source: Florida Department of Education.

Although the district is using this best practice, it can enhance its operations in this area by adopting a meal pricing strategy. The district’s need to allocate all 13 employees associated with the food service program to its budget to reduce the program’s use of general account funds (as discussed in Best Practice 5 of this chapter) will likely contribute to a further decline in the program’s food account balance. This condition will likely require the district to take action to either increase program revenues or decrease program costs at some point in the future. We were unable to identify any specific basis for previous price adjustments in the district other than a pattern of raising the price \$0.10 per lunch every four years. The use of a pricing strategy would ensure that the district considers such factors as program production and overhead costs, volume, anticipated participation, food account reserve status, comparative district pricing, and program investment needs, such as equipment or automation when deciding whether price adjustments are appropriate.

For example, OPPAGA reviewed the food program’s financial position using the criteria discussed above and concluded that price adjustments will likely be justified. As shown in Exhibit 10-8, the district’s price for an elementary school lunch is reasonable compared to its peers. However, the price for middle and high school is significantly lower than its peers and slightly lower than local school districts. District prices for a la carte items appear appropriate and in accordance with federal and state guidelines. OPPAGA recommends that when price adjustments are decided upon, the district should consider implementing any increase in increments of \$0.05 per meal since we have found that customer acceptance of price adjustments occur best when introduced in small amounts.

We recommend that the program develop a food pricing strategy that will enable the district to better determine when and by how much meal prices should be raised in the future.

Exhibit 10-8

Meal Pricing Among Peer and Local Districts Varies Significantly, But Wakulla County Is Relatively Low for Middle and High School Lunch (School Year 2002-2003)

Peer Districts	Wakulla	Baker	Flagler	Gilchrist	Monroe	Nassau	Peer Average
Lunch							
Elementary	\$1.40	\$1.10	\$1.50	\$1.35	\$1.75	\$1.15	\$1.37
Middle	1.50	1.50	1.75	1.75	2.00	1.40	1.68
High	1.50	1.50	2.00	1.75	2.00	1.40	1.73
Adult	2.25	2.25	2.65	2.50	3.00	1.85	2.45
Breakfast							
Elementary	\$0.75	\$0.60	\$0.25	\$1.00	\$1.25	\$0.65	\$0.75
Adult	1.00	1.25	1.35	1.50	2.00	1.00	1.42

Local Districts	Leon	Jefferson	Gadsden	Franklin	Taylor	Gulf	Local Average
Lunch							
Elementary	\$1.25	\$1.00	\$1.00	\$1.50	\$1.50	\$1.75	\$1.33
Middle	1.35	1.25	1.25	1.75	1.50	1.75	1.48
High	1.35	1.50	1.25	1.75	1.65	1.75	1.54
Adult	2.00	2.50	2.25	2.50	2.00	2.50	2.29
Breakfast							
Elementary	\$0.70	\$0.75	\$0.00	\$1.00	\$0.65	\$1.00	\$0.68
Adult	1.00	1.00	1.00	1.25	1.00	1.50	1.13

Source: Florida Department of Education.

PERFORMANCE AND ACCOUNTABILITY

Best Practice 7: Not Using

The district needs to develop a set of key performance measures.

Like other publicly funded entities, a school district should be held accountable to parents and other taxpayers for the performance and cost of its major programs and support services, such as food services. To accomplish this, school districts should have a performance measurement system that allows managers at both the district and program level to evaluate performance and make informed decisions regarding the use of limited resources. A comprehensive set of program measures should include input, output, outcome, and cost-efficiency measures. Districts need to periodically verify that their performance information is reliable by testing its accuracy and assure its validity by assessing whether it is useful. Managers also need to occasionally review performance benchmarks and efficiency standards for appropriateness. The degree of sophistication of the district’s performance measurement system may vary with the size of the district; smaller districts may have a less formal reporting system and simpler methodology for development and validation of benchmarks.

The district can improve its operations and meet this best practice by using available data to create a system of performance measures to monitor the food service program. Data is readily available in current program records and reports required for NSLP participation, the district’s accounting system, and the program’s automated point-of-sale system, which management could use to develop and maintain the needed performance measurement system. For example, the food service coordinator calculates *meals per labor hour* for an annual awards program, but does not employ this measure as a tool to adjust staffing levels during the school year. The Department of Education uses data provided by the district to

calculate and report such measures as *food cost and labor cost per lunch and breakfast meal*. However, even though the information is readily available, program management has not developed a measurement system that allows it to routinely monitor and identify areas of poor performance.

The routine calculation and monitoring of a key set of performance measures can also help managers proactively investigate and correct for the cause of poor performance. For example, if the district had a problem with high food costs, it may just be due to the high cost of purchased food, but also could be the result of expensive menu design, improper portion control, or inadequate procurement practices or inventory control. Periodic or quarterly monitoring of performance measures allows management to effect change in a more timely manner than a year-end analysis. For example, OPPAGA worked with district staff and available data to identify potential causes if food costs were detected as high. We recommend that the district develop a set of key program performance measures and accompanying benchmarks, to include such measures as meals per labor hour, food and labor cost per meal, and participation rates. Action Plan 3-1 provides a mechanism to help the district evaluate performance and enhance its performance accountability system.

Best Practice 8: Using

The district is inspecting cafeteria operations, but needs to improve its procurement methods.

School districts should have a system for inspecting individual cafeterias and for evaluating overall program operations to ensure efficiency and compliance with public safety standards. Cafeteria inspections should address, at a minimum, program assets, safety, food preparation, and training. Evaluations of the program should analyze functions such as procurement and accountability. District managers should use inspection and evaluation results to ensure that corrective actions are taken and to make changes to improve the program. As part of overall operational efficiency and to assist in budgeting and planning, the district should have a long-range equipment replacement plan and preventive maintenance program.

The Wakulla County School District has a relatively straightforward inspection system. The food service coordinator performs an inspection annually, using a checklist developed by the Florida Department of Education, Office of Food and Nutrition Management. The checklist focuses primarily on compliance with the National School Lunch Program, an important aspect of the program. Results of the inspection are discussed with cafeteria managers and recommendations are made for improvement. The program also has a preventive maintenance system in place. During the summer, when schools are closed, the district contracts to have key equipment inspected, serviced, and repaired as needed. As with all evaluation systems, the evaluative process itself should be routinely reviewed to identify needed improvements.

Although the district uses this best practice, there is one area in which the district can improve its operations. OPPAGA examined procurement practices of the district, considered its geographic location and availability of suppliers, and found that the program could improve procurement procedures and lower food costs by using sealed bid procurement procedures and advertising for a single source bids for its purchased food (perishables should continue to be bid separately). Also see Best Practice 20, Chapter 11 for additional procurement comments. As an additional consideration, the district could use an existing cooperative buying agreement, such as the one between Putnam and Alachua counties and the district's current major food purveyor. By state rule, with permission of the agreement originators and the purveyor, the district could immediately begin using the better price list to lower its food costs and simplify its procurement process. An OPPAGA comparison of the district's current prices and the cooperative agreement revealed that the district could realize at least a 5% savings by using a cooperate

agreement.² The agreement originators are rewriting the current agreement and expanding membership. As a result, the Wakulla County School District food program may be able to join the group.

We recommend that the food service program review and reconsider its procurement procedures for purchased food to optimize its financial opportunities. Options that should be considered include the use of single source competitive bids, and joining a food purchasing cooperative.

Best Practice 9: Not Using

The district and program management do not use performance measures, benchmarks, and budgets on a regular basis to evaluate performance and effectively manage costs of the program.

School district and program administrators should make informed management decisions based on a goal-driven performance measurement system that is linked to the district's overall mission and strategic plan. Best Practice 7 addresses the design, development, and maintenance of a comprehensive set of performance measures and benchmarks that comprise an accurate, complete, and reliable system of reporting for management to use. This best practice addresses management's use of the performance measurement system through the routine collection, analysis, and reporting of performance information. All districts should keep upper management informed with some form of performance reporting and analysis of operations.

The Wakulla County School District could improve operations in this area and use this best practice by using performance measures to evaluate and manage the food service program. As discussed in Best Practice 7, the food service program has not developed a measurement system that allows it to routinely monitor and evaluate performance. The lack of such a system limits management's ability to timely identify problem areas or make informed management decisions during the year. Once Action Plan 3-1 has been implemented, the district should use the measures to identify and target any necessary corrective actions. For example, management should review school-level staffing ratios five to eight weeks into a new school year. An analysis at this time allows school attendance to stabilize and the meals per labor hour ratio can inform management of any hourly staff allocation changes that are needed at each site. (Too high a ratio may not allow for adequate meal preparation and serving time, while too low of a ratio may indicate excessive labor costs.) The district should also re-evaluate this ratio mid-year to allow for any necessary fine tuning of total labor hours that could improve program performance. Management should also monitor key areas such as food costs. If management finds that food costs are escalating, action can be taken to increase the use of USDA donated foods or modify menu patterns to lower costs before year-end.

The program also should use the performance measurement system to provide district management and the board with a program report summarizing program results. The district should be conducting an annual program-wide analysis and critique to allow an opportunity for program managers to present an overview of program accomplishment, shortfalls, recommendations, and issues where assistance is needed to district-level management and the board. This will showcase program efforts but also solicit assistance in areas beyond program management's authority. Open discussion should be held especially about identified barriers to program performance such as principal-directed meal periods, bus arrival times that limit breakfast participation by students, financial report timeliness, and personnel recruitment issues. Adjustments and attention to these areas can sometimes significantly improve the operational program environment within the district and improve performance often with little effort or change by

² Based on sample price and volume tests, OPPAGA estimates at least a 5% (\$22,000) annual improvement in the cost of purchased food cost. Since implementation would occur during the first year, full savings would not be gained. Using a conservative first year savings of only \$5,000, the five-year savings is estimated to be at least \$93,000.

other district staff. Action Plan 3-1 in Chapter 3 includes the steps needed to develop a Food Service program-specific accountability system.

Best Practice 10: Using

The district complies with federal, state, and district policy for the NSLP, nutrition, and competitive foods.

To operate safely and efficiently, school districts must comply with applicable federal, state, and district policies. Therefore, the district should have a systematic process for identifying these policies, performing the activities necessary for compliance, conducting internal periodic inspections to test for compliance, and implementing corrective action when areas of non-compliance are found. Of particular interest are policies pertaining to the pricing of a la carte items and the availability of certain beverages. For example, a la carte items should be priced to promote the purchase of complete meals designed to fulfill nutritional needs of students.

The Wakulla County School District passed all of its most recent formal inspections. These DOE scheduled inspections cover compliance with requirements of the National School Lunch Program, nutrition, and accountability of USDA donated foods (commodities). Inspectors found some minor discrepancies, but corrective action was immediately taken. In addition, during our visits to school sites we observed no violations of competitive food rules or policies.

Best Practice 11: Using

The district communicates with its customers, but improvements could be made.

Like most businesses, to be successful, school district food service programs must be responsive to customers, particularly that of students, teachers, and other employees. Therefore, food service programs should solicit feedback actively and use it to identify needed improvements, eliminate barriers to student meal participation, and gauge reactions to changes in program operations, promotional campaigns, and service levels. The district can use a variety of mechanisms to obtain this information such as individual cafeteria evaluations, regular customer surveys, suggestion boxes, customer taste tests, and website access.

The close community atmosphere and relatively small school size that we observed in the Wakulla County School District results in open communications with student customers. Although the district uses this best practice it could enhance its operations by improving communications with its customers. To ensure that parents, teachers, and students know they can be heard and to discover any barriers to participation, the district would be well served to at least semi-annually conduct customer satisfaction surveys to more readily open these lines of communications. Also, since the district headquarters and many schools in the district have websites, it would be advantageous to include a link on all of these sites directly to food service program information. At the time of our fieldwork, only one of six school websites mentioned the food service program. Although hard copies of menus are distributed through schools, participation may improve if menus were available electronically on the district and school web pages. See Best Practice 6 of Chapter 5 for further discussion of this issue.

We recommend that the district improve its communications with its customers through customer satisfaction surveys and increased use of district and school websites.

11

Cost Control Systems

Summary

The Wakulla County School District is using 19 of the 22 cost control systems best practices. To use all the best practice standards and enhance the performance, efficiency, and effectiveness of its cost control systems, the district needs to perform a risk assessment of its operations, establish budget planning processes that tie the budget to the district's strategic plan objectives, and establish written procedures that promote ethical financial management practices and provide for confidential reporting of suspected improprieties. Although the district has established a strategic plan, it should also tie financial objectives to strategic plan goals.

Auditor General's Scope, Objectives, and Methodology for Cost Controls

Pursuant to s. 1008.35, *Florida Statutes*, the Auditor General assists the Office of Program Policy Analysis and Government Accountability (OPPAGA) in examining district operations to determine whether they meet best financial management practices. The Auditor General provides this assistance by performing the review of the cost control systems area (one of ten areas) as defined in s. 1008.35(2)(j), *Florida Statutes*. We conducted the best practices review of the Wakulla County School District's cost control systems in accordance with generally accepted government auditing standards as they apply to performance audits. We reviewed cost control systems in the areas of financial management, internal controls, external and internal auditing, cash management, capital asset management, debt management, risk management, purchasing, and inventory management. We reviewed the district's operations relating to cost control systems primarily for the 2001-02 fiscal year and gathered information by using the following methods:

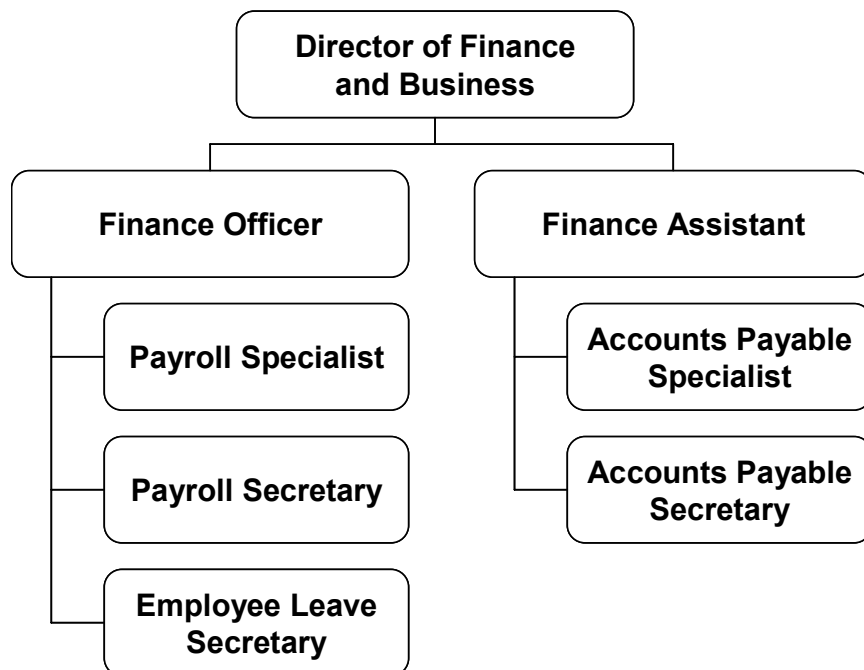
- Reviewed and tested compliance with state laws and rules applicable to cost control systems.
- Examined and tested compliance with district policies and procedures applicable to cost control systems.
- Reviewed district prepared preliminary survey documents regarding best practice standards and indicators applicable to cost control systems.
- Examined operational reports and records as they relate to cost control systems.
- Interviewed district officials and employees.
- Reviewed other financial and compliance related audits and monitoring reviews of the district.

Background

The Wakulla County School District's cost control activities are primarily managed by the finance function. Operational units of the finance function include general accounting, accounts payable, food service accounting and payroll. The finance function consists of two administrative staff, one professional staff, and five clerical staff. The finance function's budget for the 2000-01 fiscal year was \$416,849.

Finance and accounting functions are centralized. The current director of finance and business affairs (DF) has been with the district for 30 years in various positions and has been assigned the DF position for the last 6 years. The DF is supported by the finance officer, who has over 35 years of experience. Both the DF and the finance officer are planning to retire at the end of the 2002-03 fiscal year. The district has already filled the finance officer position in order to provide training prior to the current finance officer's retirement. The new finance officer is a licensed certified public accountant with several years of experience at another school district. The district is considering a re-organizational plan prior to filling the DF position. The finance function's current organizational structure is shown in Exhibit 11-1 below:

Exhibit 11-1
Organizational Structure For the District's Finance Activities



Source: Wakulla County School District.

The district uses governmental accounting to report its financial position and results of operations. Governmental accounting segregates a governmental entity's operations and activities into funds based on the nature and restrictions placed on the revenue sources of each fund. The district's governmental funds include the general fund, special revenue funds, debt service funds, and capital projects funds. The district also reports fiduciary funds (agency and trust funds) and proprietary funds (internal service funds that account for consortium programs). Substantially all of the district's resources are accounted for in the governmental funds. Exhibit 11-2 shows that the district reported revenues of \$31.8 million in its governmental funds during the 2000-01 fiscal year.

**Exhibit 11-2
Governmental Funds Revenues—2000-01 Fiscal Year**

General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total
\$24,237,162	\$3,034,860	\$928,921	\$3,618,718	\$31,819,661

Source: Audited Financial Statements.

Certain governmental funds account for non-operating activities of the district. For example, debt service and capital projects funds are used to account for resources restricted specifically for the payment of debt and for the acquisition of real property and the construction, renovation, remodeling, and maintenance of district facilities. These resources are not used to finance ongoing operating activities of the district.

The general fund accounts for most of the operating resources and expenditures of the district and provides most of the operating resources for K-12 education programs. Exhibit 11-3 shows federal, state, and local sources reported in the general fund for the 2000-01 fiscal year.

**Exhibit 11-3
General Fund Revenues—2000-01 Fiscal Year**

Federal	State	Local	Total
\$117,116	\$20,623,988	\$3,496,058	\$24,237,162

Source: Audited Financial Statements.

The state provided over 85 percent of the district’s general fund resources during the 2000-01 fiscal year. Four sources administered by the Florida Department of Education comprise the majority of state revenue accounted for in the district’s general fund. First is the Florida Education Finance Program (FEFP) funding which is used for current operations. Second is resources provided for categorical education programs which are earmarked for certain programs such as supplemental academic instruction, instructional materials, and transportation. Third is workforce development funds used for adult and other vocational educational services. Fourth is lottery funds earmarked for educational enhancement and school advisory council activities.

Local revenues are primarily generated from ad valorem (property) taxes.

As is characteristic of governmental accounting, the district presents expenditures by character or functional purpose. Within the governmental funds, functional expenditures are segregated into current and non-current capital outlay and debt service categories. General fund current expenditures comprise the largest portion, representing approximately 77 percent of the total 2000-01 fiscal year governmental funds expenditures. Current expenditures are broken down into three major functional classifications; instruction, instructional support services, and general support services. Exhibit 11-4 shows general fund current expenditures on a functional basis.

**Exhibit 11-4
General Fund Functional Expenditures—2000-01 Fiscal Year**

Instruction	Instructional Support Services	General Support Services	Total
\$13,746,121	\$2,768,676	\$7,792,071	\$24,306,868

Source: Audited Financial Statements.

Although general fund expenditures are higher than its revenues for the 2000-01 fiscal year, the general fund had a transfer in (other financing source) from the capital projects fund to pay for budgeted

maintenance activities. This transfer resulted in revenues and other financing sources exceeding expenditures and other financing uses.

Instruction and instructional support expenditures represented approximately 68 percent of total general fund expenditures for the 2000-01 fiscal year. Expenditures for instruction include activities directly related to teaching students, including the interaction between teachers and students. Instruction expenditures include those for basic K-12 programs, exceptional student instruction, vocational-technical instruction, adult general instruction, and other instruction, such as pre-kindergarten, lifelong learning, and workforce development. Instructional support services include those activities related to administrative, technical, and logistical support for the instruction program. It includes such activities as attendance, guidance, health, and psychological services. General support services expenditures represented approximately 32 percent of total general fund expenditures for the 2000-01 fiscal year. Although technically not a part of general support services, community services are included in this category because they represent a very small portion of the overall general fund expenditures. General support services include expenditures related to the functional categories of board activities, general administration (superintendent’s office), school administration (principal’s office), fiscal services (financial accounting, payroll, etc.), central services (information technology, staff services, inventories, etc.), pupil transportation services (school buses), operation of plant (utilities, insurance, etc.), and maintenance of plant (grounds keeping, repairs, preventative maintenance, etc.).

Exhibit 11-5 shows the district’s general fund expenditures by object for the 2000-01 fiscal year. This schedule shows the expenditures in Exhibit 11-4 by type of expenditure in broad categories.

**Exhibit 11-5
General Fund Object Expenditures—2000-01 Fiscal Year**

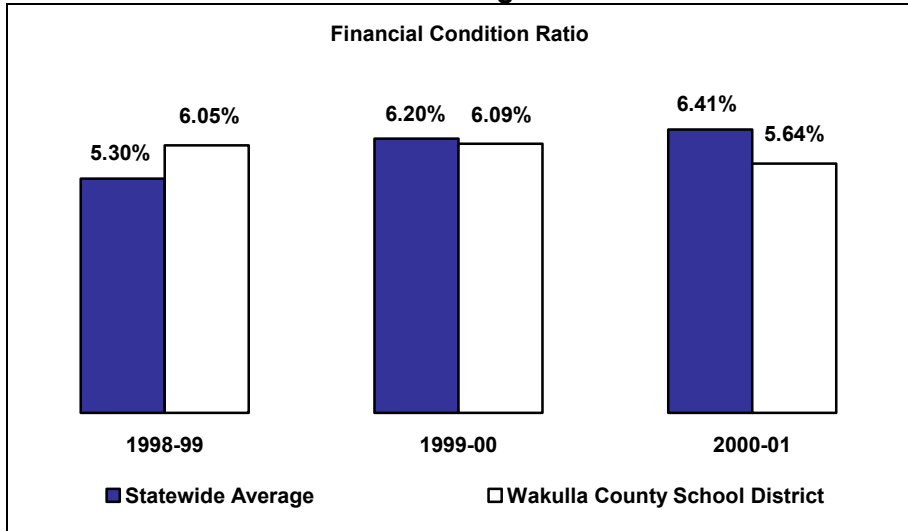
Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other Expenses	Total
\$15,697,467	\$3,889,452	\$2,179,739	\$915,149	\$1,135,296	\$238,012	\$251,753	\$24,306,868

Source: Audited Financial Statements.

As primarily a service organization, the school district’s major expenditure objects are salaries and employee benefits which comprise 80.58 percent of total expenditures. Purchased services, energy services, materials and supplies, capital outlay, and other expenses were consistent with that of previous years.

We analyzed the fund balance in the general fund to determine if the district’s efforts to control costs have had a beneficial impact on its financial position. The most common measure of financial position is the ratio of fund balance to operating activity. The fund balance of most school districts includes reserved and unreserved portions. Fund balances are often reserved for legal and other commitments of the entity. Common examples of reserves in Florida school districts include amounts reserved for outstanding purchase orders and contracts (encumbrances) and amounts reserved for restricted purposes (categorical programs). As a result, only the unreserved portion of the fund balance is actually available to offset unexpected needs and this portion is often referred to as the “rainy day” fund. For the purposes of our analysis, we used a common financial condition ratio that compares the general fund unreserved fund balance with operating revenues. Exhibit 11-6 compares the financial condition ratio for the district with statewide averages for the three-year period ending June 30, 2001.

**Exhibit 11-6
The District's General Fund Financial Condition Ratio
is Consistent With Statewide Averages**



Source: Audited Financial Statements.

As can be seen in Exhibit 11-6, the district's ratio of unreserved fund balance to revenues is consistent with statewide averages.

Conclusions and Recommendations

Summary of Conclusions for Cost Control Systems Best Practices

Practice Area	Best Practice	Using Best Practice?	Page No.
Financial Management	1. The district periodically analyzes the structure and staffing of its financial services organization.	Yes	11-8
	2. Management has developed and distributed written procedures for critical accounting processes and promotes ethical financial management.	No	11-8
	3. The district has adequate financial information systems that provide useful, timely, and accurate information.	Yes	11-9
	4. District financial staff analyzes significant expenditure processes to ensure that they are appropriately controlled.	Yes	11-10
Internal Controls	5. The district has established adequate internal controls.	Yes	11-11
	6. Management proactively responds to identified internal control weaknesses and takes immediate steps to correct the weaknesses.	Yes	11-11
	7. The district produces an annual budget that is tied to the strategic plan and provides useful and understandable information to users.	No	11-11
	8. Management analyzes strategic plans for measurable objectives and results.	Yes	11-12
External and Internal Auditing	9. The district ensures that it receives an annual external audit and uses the audit to improve its operations.	Yes	11-12
	10. The district has an effective internal audit function and uses the audits to improve its operations.	No	11-13
	11. The district ensures that audits of internal funds and its discretely presented component unit (charter school) are performed timely.	Yes	11-14
Cash Management	12. The district periodically reviews cash management activities, banking relationships, investment performance, and considers alternatives.	Yes	11-14
Capital Asset Management	13. The district has established written policies and procedures and periodically updates them to provide for effective management of capital assets.	Yes	11-15
	14. The district ensures that significant capital outlay purchases meet strategic plan objectives.	Yes	11-16
Debt Management	15. The district has established written policies and procedures and periodically updates them to provide for effective debt management.	Yes	11-16
	16. The district ensures that significant debt financings meet strategic plan objectives.	Yes	11-16
Risk Management	17. The district has established written policies and procedures and periodically updates them to provide for effective risk management.	Yes	11-17
	18. District staff periodically monitors the district's compliance with various laws and regulations related to risk management.	Yes	11-17

Practice Area	Best Practice	Using Best Practice?	Page No.
	19. The district prepares appropriate written cost and benefit analyses for insurance coverage.	Yes	11-18
Purchasing	20. The district has established written policies and procedures to take maximum advantage of competitive bidding, volume discounts, and special pricing arrangements.	Yes	11-18
Inventory Management	21. The district has established written policies and procedures and periodically updates them to provide for effective management of inventories.	Yes	11-19
	22. The district periodically evaluates the warehousing function to determine its cost-effectiveness.	Yes	11-19

FINANCIAL MANAGEMENT

Best Practice 1: Using

The district periodically analyzes the structure and staffing of its financial services organization.

In recent years, a variety of external factors have had direct and indirect effects on school district finances. Some school districts have experienced significant changes in student population size—mostly getting larger, but some getting smaller. Similarly, changes in existing laws and new laws have changed financial documentation and reporting requirements which have impacted workload requirements. Because of this, districts should regularly evaluate the financial services function’s organizational structure and staffing to ensure that needed financial services are being provided effectively and efficiently. Similarly, it is important that financial services staff receive timely and relevant training to ensure that the services they provide comply with current laws and reporting requirements.

The Wakulla County School District’s organizational chart, which includes the financial services organization, is current and position descriptions exist for all positions included in the organizational chart. Our review of position descriptions showed that educational and experience requirements for established positions were commensurate with the responsibilities for each position. Because of budgetary constraints, the Director of Finance and Business Affairs and other management staff frequently evaluate the services provided by the financial services organization with a view towards minimizing the number of positions to effectively perform the responsibilities of this function. The Director of Finance and Business Affairs has identified critical financial and accounting processes and has ensured that appropriate staff are cross-trained to perform these processes when the employees who are primarily responsible for performing those processes are absent. Financial services organization staff receive training in the use of the accounting system when hired and also receive annual training updates. Also, selected staff members attend state finance officers’ association meetings and receive training relative to emerging issues in their responsibility areas at those meetings.

Best Practice 2: Not Using

Although management has developed and distributed written procedures for critical accounting processes and promotes ethical financial management, the district does not have an ethics policy, nor has it developed a process that encourages the reporting of improprieties without fear of reprisal.

It is critical that districts be able to continue day-to-day financial operations. Even small school districts must have numerous control processes and safeguards to ensure that district resources are adequately protected and used. These control processes should be documented to ensure consistency in their application. Written procedures frequently represent the best way to document these processes.

Every school district has board policies that generally include policies related to accounting and financial services. However, these policies are not considered procedures. Procedures show district employees how to carry out board policies. Well written and organized procedures:

- Implement and assure compliance with board policies as well as document the intent of those policies;
- Protect the institutional knowledge of an organization, so that as experienced employees leave, new employees will benefit from the experience of prior employees;
- Provide the basis for training new employees; and
- Offer a tool for evaluating employee performance based on their adherence to procedures.

The development and maintenance of procedures manuals can be cumbersome and time consuming tasks. For this reason, districts should, at a minimum, identify critical accounting and finance processes and ensure that written procedures are maintained for these processes. For example, if a key accounting employee that has responsibility for generating a payroll leaves the district, are there sufficient written procedures that someone else can follow to generate a payroll? Other critical processes can include bank reconciliations, processing of accounts payable checks, budget amendment processes, and so on.

Similarly, even small school districts benefit from having strong ethics standards (policies) for district accounting and financial staff and from processes that encourage reporting of suspected improprieties. When employees understand the importance of ethical conduct of their responsibilities and the ramifications of unethical conduct, the overall control environment is enhanced. Also, processes that encourage reporting of suspected improprieties without fear of reprisal further strengthen the control environment.

The Wakulla County School District has established a written procedures manual for all critical financial and accounting processes. Although the district places a strong emphasis on professional and ethical conduct of its business, it does not have an ethics policy. In addition, the district has not developed procedures for the confidential reporting of suspected improprieties.

Action Plan 11-1

We recommend that the district develop an ethics policy that includes remedies for unethical behavior as a means to strengthen the overall control environment.	
Action Needed	Step 1: Develop an ethics policy and present the policy to the board for approval. Step 2: Subsequent to board approval and adoption of the policy, all existing and new employees should be required to sign a statement indicating that they are aware of the ethics policy and its ramifications.
Who Is Responsible	Director of Finance and Business Affairs
Time Frame	December 2003

Action Plan 11-2

We recommend that the district develop a process for the reporting of suspected improprieties. This process should encourage individuals to report such improprieties without fear of reprisal.	
Action Needed	Step 1: Develop a policy for the confidential reporting of suspected improprieties and present the policy to the board for approval. Step 2: Subsequent to board approval and adoption of the policy, distribute the newly developed procedures to all employees and post at all work sites.
Who Is Responsible	Director of Finance and Business Affairs
Time Frame	December 2003

Best Practice 3: Using

The district has adequate financial information systems that provide useful, timely, and accurate information.

Florida school districts are subject to significant federal, state, and local (board) oversight of their financial activities. Also, given the limited financial resources provided to school districts, it is important that they have adequate financial information systems that provide useful, timely, and accurate information. Users of this information must be able to understand the information provided so that they can make informed spending and resource use decisions.

The Wakulla County School District uses an integrated enterprise accounting system that has various subsystem modules (such as accounts payable, fixed asset accounting, and payroll accounting) that interface seamlessly with the general ledger module. This system permits users to make entries at the subsidiary level and these entries automatically update the general ledger. As a result, the degree of manual reconciliations required between subsidiary ledgers and the general ledger are minimized. The

reporting features of the system allow users to easily create user-defined reports at any time. Also, system-generated detail reports (such as accounts payable details) created in this manner agree with general ledger balances. The district's finance staff works with users, including the board, to identify financial reporting needs. As these needs become known, finance staff develop financial report products to meet user needs. Our interview with the superintendent and other administrative staff showed that these users are satisfied with monthly financial report products they receive and they believe that they receive these reports in a timely fashion. The district's financial services staff are satisfied with the system's reporting package and believe that its ease of use permits them to have the required Superintendent's Annual Financial Report completed well before the required report date.

Currently, approximately 50 percent of district employees permit the district to direct-deposit their payroll checks. The district could achieve greater payroll processing and accounting efficiencies if it achieved 100 percent participation. District staff must account for payroll checks and track them from the time the district issues them through the time the checks are presented for payment at the bank. Also, district personnel must perform bank reconciliations, and file and safeguard payroll checks (both blank checks and paid checks). The district must provide adequate and safe storage for the checks and follow appropriate public record retention periods and requirements for eventual destruction of the payroll checks. Many of these time-consuming processes could be eliminated or greatly reduced when using direct deposit. Although the district may not derive cost savings from using direct deposit, the increased control over payroll processing would add greater efficiencies to the overall payroll transaction process. The efficiencies gained will allow the district to reallocate resources to other district priorities.

We recommend the district try to achieve 100 percent participation in the direct deposit of payroll checks.

Best Practice 4: Using

District financial staff analyzes significant expenditure processes to ensure that they are appropriately controlled.

Other than salaries, the expenses of many school districts are frequently concentrated among a few vendors who are paid for goods and/or services on a repetitive basis. Examples include employee benefits, utility payments, payments for frequently used supplies, progress payments on contracts, and periodic payments for the use of assets, such as lease payments. It is important that employees approving such bills for payment are knowledgeable about relevant contract, payment, and other provisions to ensure that the bills are accurate and to ensure that only appropriate amounts are paid. In the case of utility payments, appropriate stewardship includes analyses of the payments to identify and determine the reasons for unusual fluctuations in consumption.

The Wakulla County School District assigns payment monitoring for specific high cost and complex contracts to department heads and/or contract monitors. These individuals review all bills and invoices related to these contracts and must approve them prior to payment. They are responsible for understanding contract terms and discuss any questionable issues related to payment and request for proposal (RFP) terms with the Director of Finance and Business Affairs and the district's legal counsel. The district will pay bills and invoices containing these questionable issues only after the issues have been resolved to the district's satisfaction.

Specific expenditure categories, such as utility payments and travel expenditures are assigned to specific accounts payable employees who are knowledgeable about payment patterns and legal requirements for these payments. We noted that utility payments were monitored by location and, if appropriate, by meter to identify unusual changes between months and to identify unusual seasonal changes. District employees investigated any unusual changes that were noticed.

INTERNAL CONTROLS

Best Practice 5: Using

The district has established adequate internal controls.

School districts must practice sound financial management in order to maximize the effectiveness of limited resources and to plan for future needs. Effective financial management ensures that internal controls are in place and operating as intended.

In addition to its annual external audit, the Wakulla County School District is also subject to monitoring reviews by federal and state grant monitors. Our review of these reports issued for the past three fiscal years disclosed only minor internal control weaknesses noted by the auditors and monitors. Also, our review of critical revenue and expenditure classes, such as collection cycles, payroll processing, and disbursement processing showed that the district had implemented internal control processes and that the processes appeared to be operating as intended.

Best Practice 6: Using

Management proactively responds to identified internal control weaknesses and takes immediate steps to correct the weaknesses.

As noted previously, school districts must practice sound financial management in order to maximize the effectiveness of limited resources and to plan for future needs. Effective financial management ensures that internal controls are in place and operating as intended. School districts demonstrate effective financial management when they proactively respond to internal control weaknesses identified in external audits and other monitoring reviews.

We reviewed the Wakulla County School District's efforts to resolve internal control weaknesses identified in the external financial audits and other monitoring reviews made over the past three years. Our review disclosed that district staff responded promptly to the findings in the reports and corrected them in a timely manner.

Best Practice 7: Not Using

Although the district produces an annual budget that provides useful and understandable information to users, the budget is not linked to strategic plan goals.

Districts that make the best use of their resources and achieve high student performance rates generally practice some form of strategic planning that looks at all district operations, links support functions to the achievement of institutional goals, and has a direct link to the annual planning and budgeting process. Effective strategic planning includes:

Effective strategic planning includes:

- Identifying priorities through surveys of students, parents, teachers, administrators, and community leaders;
- School board input on goals and major priorities;
- Developing objectives for strategic plan goals that include measurable outcomes and achievement dates as appropriate;
- Assignment of responsibility for achieving objectives;
- Annual performance monitoring and adjusting of objectives as necessary to ensure achievement of strategic plan goals; and
- Budgets that require expenditures to be tied directly to the strategic plan priorities of the district.

The Wakulla County School District has taken strategic plan goals and developed objectives that, if achieved, will meet these goals. The district has assigned responsibility for each objective to a specific department or cost center. The district has also developed measures to determine achievement of objectives. However, the budget for each responsible department and/or cost center needs to identify the appropriations established for meeting strategic plan objectives. Users need to be able to review measures and budgets to determine the district's effectiveness in meeting strategic plan objectives. The district could compare costs of various departments and cost centers that are meeting strategic plan objectives in an effort to identify additional efficiencies. For example, different schools that have met a specified strategic plan objective may have incurred different costs to meet the same objective. The district can review the costs of the different schools to identify the differences and evaluate whether additional cost efficiencies can be achieved.

Action Plan 11-3

We recommend that the district establish links between their strategic plan objectives and the district budget planning process.

Action Needed	<p>Step 1: List all strategic plan objectives and rank them in order of importance and cost.</p> <p>Step 2: Ensure that during each budget planning meeting, the strategic plan objectives list is considered.</p> <p>Step 3: After the proposed budget is completed, ensure that all strategic plan objectives are 1) noted as being included in the budget, or 2) reassigned to another budget year within the strategic plan.</p>
Who Is Responsible	Director of Finance and Business Affairs
Time Frame	August 2003—the start of the 2003-04 school year

Source: Auditor General.

Best Practice 8: Using

District management analyzes strategic plans for measurable objectives or measurable results.

As mentioned previously, districts that make the best use of their resources and achieve high student performance rates generally practice some form of strategic planning that looks at all district operations, links support functions to the achievement of institutional goals, and has a direct link to the annual planning and budgeting process.

Our review of the measures established by the Wakulla County School District for strategic plan objectives showed that, in general, measures were objective and clearly related to achievement of the related goal. The district generally used Florida Comprehensive Achievement Test and other universal objectives to measure educational achievement. Similarly, the district had established measures for financial goals, such as establishing a required minimum level of unreserved fund balance which was considered when preparing the budget.

EXTERNAL AND INTERNAL AUDITING

Best Practice 9: Using

The district ensures that it receives an annual external audit and uses the audit to improve its operations.

Section 11.45(2)(d), *Florida Statutes*, requires the Auditor General to annually conduct financial audits of the Wakulla County School District. Section 11.45(1)(c), *Florida Statutes*, defines a financial audit as an examination conducted in order to express an opinion on the fairness of the financial statements in conformity with generally accepted accounting principals and an examination to determine whether

operations are properly conducted in accordance with legal and regulatory requirements. Financial audits must be conducted in accordance with generally accepted auditing standards and government auditing standards.

The Wakulla County School District has received annual financial audits for each of the last three years. These audits were performed in accordance with generally accepted auditing standards and government auditing standards. The audit reports show that the district makes reasonable efforts to resolve findings noted in annual audits.

Best Practice 10: Not Using

The district does not have an internal audit function and it has not conducted annual risk assessments of its operations.

Section 1001.42(10)(l), *Florida Statutes*, permits school boards to employ internal auditors to perform ongoing verification of the financial records of the school district. This law requires the internal auditor to report directly to the board or its designee. Internal auditing is a managerial control that can be used to measure and evaluate the efficiency, effectiveness, and cost/benefit of operations, programs, other controls, and systems. The objective of internal auditing is to help management effectively discharge its responsibilities by providing analyses and recommendations on the activities reviewed. The internal audit function typically performs annual risk assessments in private sector businesses.

The Wakulla County School District does not have an internal audit function as anticipated by this best practice and the district does not conduct annual risk assessments of its financial operations and activities. As with many school districts, the district believes that it cannot afford the cost of establishing an internal audit function.

The district is responsible for having internal controls in place to provide reasonable assurance regarding the achievement of the following objectives: (1) the safeguarding of assets, (2) the reliability of financial reporting, (3) the effectiveness and efficiency of operations, and (4) compliance with applicable laws and regulations. In order to meet these objectives, the district should identify and analyze relevant risks using a risk assessment as a basis for determining how identified risks should be managed.

Some recurring risks are already addressed by various departments within the district. For example, the district monitors student full-time equivalent counts to ensure that significant errors in reporting are detected and corrected before the counts are reported to the state. The district has established procedures for ensuring that inventories and tangible personal property are counted annually and correctly to ensure stewardship for these assets. The district ensures that it obtains the required audits of the school internal accounts on an annual basis.

These activities, along with performing annual risk assessments, are those that would typically be performed by an internal audit function. An established internal audit function would also be available to address other financial risks identified in an annual risk assessment that district management may not be effectively addressing. Regardless of whether or not the district establishes an internal audit function, it should conduct financial risk assessments of its operations and activities annually.

Given existing budget constraints, the district should examine staff workload and priorities, and if at all possible, conduct the risk assessment in-house. However, if the district determines that it cannot effectively conduct its own risk assessment it may choose to contract with a certified public accountant to conduct the first year risk assessment and provide a methodology so that district staff can conduct the risk assessments in subsequent years. We estimate that the cost of contracting for the risk assessment would be a one-time cost of approximately \$20,000. This amount is based on an estimate of 225 hours at an average rate of \$90 per hour (\$20,250 rounded to \$20,000). As management addresses identified risks, the district will likely experience cost savings and avoidances that will offset the cost of the risk assessments. However, the cost impact of these potential savings and avoidances cannot be determined at this time.

Action Plan 11-4

We recommend that the district conduct annual risk assessments.	
Action Needed	<p>Step 1: Conduct annual risk assessment using district staff.</p> <p>Step 2: If district staff is unable to conduct assessments, develop and distribute a request for proposal for risk assessment services; review proposals for risk assessment services and select a firm that will perform the risk assessment for the district.</p> <p>Step 3: Review the results of the risk assessment, prioritize high-risk activities, and assign responsibility for addressing and resolving prioritized risks.</p>
Who Is Responsible	Director of Finance and Business Affairs
Time Frame	August 2004—the start of the 2004-05 school year

Source: Auditor General.

Best Practice 11: Using

The district ensures that audits of internal funds and its discretely presented component unit (charter school) are performed timely.

The financial transactions of individual school activities and organizations are accounted for in the school internal accounts (funds). Florida law requires that the school districts provide for the annual audits of the school internal funds. Also, pursuant to Florida law, school districts may have related organizations such as foundations and charter schools. Due to the nature of these organizations, their financial activity generally should be included with that of the school district. However, this law requires that these organizations provide for their annual financial audits. School districts frequently provide little if any oversight of these related organizations other than to monitor their activity. School districts frequently monitor these organizations’ activity by reviewing the annual audit reports. Accordingly, it is important that the school districts receive timely audits of these related organizations and perform appropriate review of the reports.

The Wakulla County School District has a contract in place to have the internal accounts audited by August 31, after the June 30 fiscal year-end date. Each fiscal year, an audit of the school internal accounts is conducted, as required by law, and the district receives and maintains copies of these audit reports.

The district has one charter school (the Charter School of Arts, Science and Technology, Inc.). Since the charter school is required to provide for its own audits, the district’s contract with the charter school requires that it provide audited financial statements by August 31, after the June 30 fiscal year-end date. Each fiscal year, an audit of the charter school and its financial statements is conducted, as required by law, and the district receives and maintains copies of these audit reports.

CASH MANAGEMENT

Best Practice 12: Using

The district periodically reviews cash management activities, banking relationships, investment performance, and considers alternatives.

Cash and investment management involves the systematic coordination of cash-flow forecasting, cash-flow management, investment of surplus cash, and sound banking and investment relationships. Even small school districts have annual cash-flows of millions of dollars and effective cash management and investing of these resources can generate beneficial results and resources which can be used to meet district needs. Similarly, beneficial banking services arrangements should promote the investment of idle cash and limit any banking service fees.

The Wakulla County School District uses various bank accounts for transactions by fund. The district's investment account feeds two minimum-balance bank accounts (payroll and accounts payable). Because there are only two local banks, the district utilizes both banks for banking services. In addition, the district reviews the features offered by the two banks to ensure that the district receives competitive banking services while minimizing the number of times the district has to change banks.

The district's procedures manual includes detailed procedures for cash collection and cash disbursement activities. The district receives the majority of its cash in the form of wire transfers from the state or the local tax collector, which is directly sent to either the district's local bank account or their investment account. Sufficient personnel are employed in the Finance Department to provide adequate segregation of duties for the cash receipts and disbursement functions. Additionally, the recording of cash receipts is functionally separate from the responsibility to make general ledger entries and to reconcile the bank accounts. An accountant within the Finance Department, with no cash handling responsibilities, performs the reconciliation process for the district's bank accounts.

District accounting staff prepare a daily cash-flow analysis. Based on this analysis, excess funds are sent to the State Board of Administration for investment. The district places all of its investments with the State Board of Administration's Local Government Surplus Funds Trust Fund, a Securities and Exchange Commission Rule 2a7-like external investment pool. This fund offers highly liquid investments with competitive rates and provides a simplistic conservative investment approach by allowing investments to remain with the fund and withdrawals to be requested based on periodic cash needs with no type of withdrawal penalties.

CAPITAL ASSET MANAGEMENT

Best Practice 13: Using

The district has established written policies and procedures and periodically updates them to provide for effective management of capital assets.

Capital assets include all properties, vehicles, equipment, and building contents. School districts should keep and maintain accurate accounting records because:

- Accurate capital asset records provide the basis for adequate insurance coverage;
- Annual physical inventories of capital assets allow the district to survey the physical condition of its assets and assess the need for repair, maintenance, or replacement;
- Reliable information about currently owned capital assets provides assistance when determining future needs and provides a basis for budgeting capital asset needs; and
- Accurate capital asset records provide users with information that shows how resources have been used to purchase assets necessary to carry out the operations of the district.

The Wakulla County School District has developed detailed procedures for accounting for capital assets. These procedures are supplemented by state laws and *Rules of the Auditor General*, which govern school district responsibilities relative to fixed assets. The district's Finance Department is responsible for purchasing and accounting for tangible personal property. School principals and department managers have custodial responsibilities for property charged to and under their area of responsibility.

To ensure that the property is being properly accounted for in the property records, an annual inventory is performed each summer by teams of two district employees other than the custodian. District accounting staff reconcile the results of the inventory with the district's fixed asset subsidiary ledgers. The finance officer reviews the results of these reconciliations and ensures that unusual discrepancies, if any, are satisfactorily resolved.

Best Practice 14: Using

The district ensures significant capital outlay purchases meet strategic plan objectives.

As mentioned previously, districts that make the best use of their resources and consistently have high student performance generally practice some form of strategic planning that addresses district operations, including the capital acquisition program, and links operational functions to the achievement of institutional goals.

The Wakulla County School District has prepared capital projects budgets which are consistent with strategic plan objectives. The district's five-year facilities work program plan that addresses long-range goals concerning significant capital outlay purchases is used when developing annual capital projects budgets. The district has also developed approval processes that ensure only appropriate expenditures are charged to capital project budgets.

DEBT MANAGEMENT

Best Practice 15: Using

The district has established written policies and procedures and periodically updates them to provide for effective debt management.

Many school districts must identify and procure other sources of financing to meet current facility needs and, in some instances, operating needs. There are specific provisions of state laws that govern school districts' ability to incur debt. Also, most debt instruments are highly complex financial transactions that require a high level of expertise to ensure compliance with federal (primarily arbitrage), state, and district requirements as well as ensure that the transactions are appropriately accounted for and monitored. Many school districts, depending on the extent of their debt program, must have effective procedures to ensure that debt service requirements are appropriately followed.

The Wakulla County School District does not frequently enter into long-term financing arrangements. As such, detailed procedures are not required. The district uses its contracted financial advisor, who is experienced in the issuance and sale of debt instruments, to assist in determining the best financing alternatives given the district's specific needs.

Best Practice 16: Using

The district ensures that significant debt financings meet strategic plan objectives.

As mentioned previously, districts that make the best use of their resources and achieve high student performance rates generally practice some form of strategic planning that covers all district operations, including the use of debt management to meet capital acquisition program goals, and links them to the achievement of institutional goals.

The Wakulla County School District's debt management program is tied to its capital asset acquisition planning. Capital project budgets are consistent with the strategic plan objectives. As capital project needs are prioritized and given a value, the district evaluates revenue streams and fund balance resources as well as optional revenue streams such as the capital outlay millage levy and financing options. When evaluating financing options, the district uses its financial advisor. Based on the advice of the financial advisor, the board is presented with the best financing alternative given the district's specific needs for approval.

RISK MANAGEMENT

Best Practice 17: Using

The district has established written policies and procedures and periodically updates them to provide for effective risk management.

Managing risks has become a critical component of school district operations. Rising costs of property, liability, and other insurance coverage has forced school districts to carefully evaluate the risks they are insuring and to identify ways to contain costs. Effective risk management involves:

- Evaluating insurance alternatives such as self-insurance and other current industry trends;
- Evaluating current insurance programs for deductible amounts, co-insurance levels, and types of coverage provided;
- Evaluating risks and implementing programs to minimize exposure to potential losses; and
- Monitoring district compliance with applicable laws and regulations.¹

Wakulla County School District has established a policy for risk management. The district's risk manager along with other members of the risk management team is charged with the responsibility of implementing the district's risk management policy and ensuring that the district has acquired all insurance coverage required by law.

The Wakulla County School District has established a policy for risk management. The district's risk manager along with other members of the risk management team is charged with the responsibility of implementing the district's risk management policy and ensuring that the district has acquired all insurance coverage required by law.

Best Practice 18: Using

District staff periodically monitors the district's compliance with various laws and regulations related to risk management.

School districts are exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Florida law requires school districts to provide effective protection against these risks. Florida law allows school districts to purchase insurance, to be self-insured, to enter into risk management programs, or to have any combination of the above in any area to the extent the district is either authorized or required by law to contract for insurance. Due to the significant risks that school districts are exposed to, it is important that they effectively monitor compliance with the various laws and regulations related to risk management.

To meet these law requirements, the Wakulla County School District is a member of a consortium of school districts which was created to provide a combined self-insurance program and risk management services to participating members. This consortium is a public entity risk pool and provides a combined self-insurance program for property protection, general liability, automobile liability, workers' compensation, money and securities, employee fidelity and faithful performance, boiler and machinery, errors and omissions, and other coverage deemed necessary by members of the consortium. The insurance consortium is self-sustaining through member assessments (premiums) and purchases coverage through commercial companies for claims in excess of specified amounts.

¹ Risk management as it applies to this section relates to insurance coverage required by law other than employee group benefits, such as group health insurance, which are discussed in Chapter 6—Personnel Systems and Benefits.

Best Practice 19: Using

The district prepares appropriate written cost and benefit analyses for insurance coverage.

As mentioned previously, managing risks has become a critical component of school district operations. Rising costs of property, liability, and other insurance coverage has forced school districts to carefully evaluate the risks they are insuring and to identify ways to contain costs. Effective risk management procedures include evaluating the costs of risk management programs, comparing costs with that paid by peer districts, and continually evaluating new risk management products to determine the cost benefit.

The Wakulla County School District's risk management function has established processes to determine current valuations of district assets to ensure that insurance policies cover recent changes in assets. Annually, with the assistance provided by the consortium, the insurance lines are reviewed to determine adequacy of services provided relative to the cost of the insurance. The district's risk manager also periodically obtains insurance cost information from other non-consortium members to compare with the district's costs. The risk manager uses this information to evaluate the reasonableness of costs paid by the district.

PURCHASING

Best Practice 20: Using

The district has established written policies and procedures to take maximum advantage of competitive bidding, volume discounts, and special pricing arrangements.

An effective purchasing system allows a school district to provide quality materials, supplies, and equipment in the right quantity in a timely, cost-effective manner. A good purchasing system has established purchasing policies implemented through effective and well-developed procedures. Careful planning and cost-effective practices such as bulk-purchasing and price/bid solicitation provide the framework for the efficient procurement of goods and services. School districts must also ensure that goods and services are obtained to the specifications of the users; at the lowest possible costs; and in accordance with applicable state laws and regulations.

The Wakulla County School District has procedures to consolidate and bid recurring purchases when feasible. To determine feasibility, the Purchasing Department conducts departmental surveys to determine upcoming equipment and supply needs. When practical, the district also uses various state purchasing contracts and piggybacks on the bids of other school districts.

Except for the Food Service Department, the district generally follows its purchasing policy, which provides that purchases of items or groups of items exceeding \$15,000 shall be made on the basis of competitive sealed bids. The policy also requires that these bids are to be opened at a place and time designated in the presence of not less than two administrative personnel and shall be read, tabulated, and recommended to the board through the superintendent. The Food Service Department received bids from vendors three times during the school year and the bids were received at a place and time designated; however, these bids were not required to be sealed and the district did not document the opening of the bids in the presence of two or more administrative staff. In addition, the vendor selection was not presented to the board for approval and award of the bid.

We recommend that the district enhance its procedures to control the bids received for food service supply items in accordance with established board policy.

In addition, we noticed two other areas in which the district could potentially enhance purchasing processes: (1) Formal competitive bid processes are generally time and resource consuming. The district's current competitive bid threshold is \$15,000, which is lower than the statutorily established

maximum (currently \$25,000). (2) The district has not established a purchase card program. Because of the district's small size, any cost savings resulting from establishing a purchase card system may not be substantial. However, an effective purchase card system could potentially result in time and resource efficiencies.

We recommend that the district consider raising the bid threshold to the statutorily established maximum. We recommend that the district periodically review its purchasing practices and consider the benefits of establishing a purchase card program. These changes could possibly allow the district to achieve resource efficiencies that could be reallocated to other essential district needs.

INVENTORY MANAGEMENT

Best Practice 21: Using

The district has established written policies and procedures and periodically updates them to provide for effective management of inventories.

Many school districts have chosen to centralize their warehousing function. In many instances, school district inventories include desirable items that are subject to misappropriation. Depending on the size of the warehousing function and the nature of the inventory items stored, it is essential that these school districts establish effective policies and procedures that ensure that the inventory assets are appropriately controlled, safeguarded, and accounted for.

The Wakulla County School District has established a policy for inventory management. The district maintains an inventory only for the Transportation Department and food/commodities for food service. Due to the small amount of inventory, inventory balances are entered into the general ledger at the end of each fiscal year based on inventory counts.

Best Practice 22: Using

The district uses suppliers to deliver most supplies on an as-needed basis.

School districts that have centralized warehousing functions can meet this best practice by evaluating the total cost of its warehousing operation and comparing this cost with alternative inventory procurement services. Recently, many organizations have been reassessing the need to maintain central warehousing facilities by assessing the potential economies of outsourcing warehouse operations to inventory supply companies. Some organizational studies have found that some inventory suppliers can provide services comparable to the central warehouse function at costs equal to or lower than the central warehouse function. The end result for these school districts has been to fully eliminate central warehouses and replace them with inventory supply delivery services for applicable and appropriate items.

The Wakulla County School District uses suppliers to deliver most supplies on an as-needed basis and does not have a central warehouse.

A

Appendix A

Educational Services—Basic Education and Disaggregate for all special student populations (ESE, ESOL, At-Risk, Title 1, Low SES, etc.) of sufficient numbers who expected to receive a regular diploma

School Board Level and Management Level	Program Level
School Grades	Suspension rates
FCAT Scores	Interim test scores (district choice of test)
Graduation rates	Retention rates
College placement test scores (SAT/ACT)	Absenteeism
Remediation rates (post graduation for students going to higher education)	

Educational Services—ESE1 (in addition to measures given above)

School Board Level and Management Level	Program Level
	Average time from referral to provision of services
	Percent of referrals found in need of services
	Percent of time ESE students spend in regular classes
	SEC characteristics of ESE students compared to regular students or state averages

Educational Services—ESOL1 (in addition to measures given above)

School Board Level and Management Level	Program Level
	Average time from referral to provision of services
	Average time in program

Educational Services—Vocational/Technical

School Board Level and Management Level	Program Level
Placement rates	Technical skill acquisition rates
Post-placement wages	Academic skill acquisition rate

Technology

School Board Level and Management Level	Program Level
Percent of students with desired technology skills (ISTE standards)	Percent of teachers using technology for instruction
	Percent of teachers using technology for administration
	Percent of teachers using technology for communication
	Percent of teachers using technology to assess student performance
	Percent of principals with desired technology skills (ISTE standards)
	User satisfaction with tech support (teachers/administrators/other staff)

Construction

School Board Level and Management Level	Program Level
Cost per square foot (new projects, renovations, remodeling)	Average number and dollar amount of change orders per contract
Cost per student station	Percent of project cost due to change orders

Maintenance

School Board Level and Management Level	Program Level
Maintenance/operation cost per gross square foot	Customer satisfaction with maintenance services
	Customer satisfaction with custodial services
	Energy cost per gross square foot
	Cost of custodial operations per net square foot
	Number of custodians per net square foot
	Number of maintenance crafts persons per gross square foot
	Number of maintenance crafts persons per gross square foot

Transportation

School Board Level and Management Level	Program Level
Cost per student (operational only)	Cost per mile
Percentage of buses arriving/departing on time*	Average bus occupancy
	Vehicle breakdowns per 100,000 mile
	Accidents per million miles
	Driver absentee rate

Food Service

School Board Level and Management Level	Program Level
Gross margin (revenue less expenses)	Labor margin (percent of total expenses comprising labor and benefits)
Participation rates (regular and free and reduced lunch)	Materials margin (percent of total expenses comprising food and materials)
	Average meals served per labor hour

Safety and Security

School Board Level and Management Level	Program Level
Property damage due to accidents/incidents.	
Personal injury requiring physician care due to accidents/incidents.	

B

Action Plans

Management Structures

Action Plan 2-1

We recommend that the district develop written procedures for those activities that would put the district at greatest risk, or the administration should take additional steps to ensure that all administrators are recording their activities in their journals.

Action Needed	<p>Step 1: The superintendent and district staff should meet and identify those positions and activities that have the greatest risk of causing noncompliance with state or federal requirements, or cause a disruption of critical student services if institutional memory is lost.</p> <p>Step 2: For these areas of greatest risk, the superintendent and district staff should ensure that procedures are being documented, at a minimum, in the individual administrator's daily journal.</p> <p>Step 3: The superintendent should stress the administrator's responsibility for developing and maintaining his or her daily journal.</p> <p>Step 4: The administration should assess the progress of keeping the daily journal during each administrator's annual performance review.</p> <p>Step 5: If the journals do not provide the information necessary to ensure appropriate compliance or could result in a disruption of student services, the board and superintendent should develop formal, written procedures.</p> <p>Step 6: Where written procedures are needed, they should be provided to the board for consideration and approval.</p>
Who Is Responsible	Board, the superintendent, and district staff
Time Frame	December 2003

Action Plan 2-2

We recommend that the district implement its proposed reorganization within the next five years, with priority given to creating a MIS/technology coordinator as soon as possible.

Action Needed	<p>Step 1: The board and the superintendent should reexamine the proposed reorganization detailed in the <i>FADSS Organizational and Management Review</i>.</p> <p>Step 2: The district should conduct a cost analysis of reclassifying positions that are vacated through normal attrition to move toward the proposed reorganization.</p> <p>Step 3: The district should evaluate its current position descriptions for district level positions to ensure that the qualifications required for each position are appropriately matched with the essential responsibilities for the position (as recommended in Best Practice 1 of Chapter 6) and that all positions are staffed with individuals with the specific and appropriate amount of experience and/or training in the particular area.</p> <p>Step 4: The district should examine the priority area discussed in this report (technology) to determine whether it is the area of greatest need for reorganization and, if so determined, develop a plan to create an MIS/technology coordinator position as soon as possible.</p> <p>Step 5: The board and the superintendent should determine whether the proposed reorganization should be implemented and if so, under what time frame.</p>
Who Is Responsible	The board, the superintendent, and district staff.
Time Frame	December 2003

Performance Accountability Systems

Action Plan 3-1

We recommend that the district expand its strategic plan to include specific objectives and measures that will apply to non-instructional programs as well as the educational programs. We also recommend that the district develop a program-level accountability system to examine whether programs are having the desired results. Finally, we recommend that the district develop a system to incorporate this information to improve district operations.

Action Needed	<p>Step 1: Identify a few high-level outcome and efficiency measures for inclusion into the district’s strategic plan that reflect board priorities for educational and operational programs and services. In addition, for each major educational and operational program identify supporting measures that reflect the primary purpose of each program that managers can use to monitor performance. The district may wish to consider adopting measures provided in Appendix A.</p> <p>Step 2: For each measure, identify the data needed and determine the information below.</p> <ul style="list-style-type: none"> ▪ Who will collect performance data and how often? ▪ What is the source of the data (e.g., state or district reports)? ▪ In what format is the data needed? ▪ How often should the data be collected? ▪ Who (program staff, department head, assistant superintendent, superintendent, school board) will the data be reported to and how often? <p>Step 3: How should the data be used?</p> <p>Step 4: Identify and prioritize data needs by classifying data into the following two categories:</p>
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- data currently available, accessible, and in the format needed to determine progress toward program goals and objectives and
 - data currently either not available, accessible or in the format needed to determine progress toward program goals and objectives.
- Step 5: For each measure, determine a standard (benchmark) for performance the district would like to achieve, which may be based on past performance, the performance of comparable districts, or industry standards.
- Step 6: For each measure or related measures develop a written statement (objective) that indicates the desired performance (result) or improvement target. For academic programs, objectives should be stated in terms of student outcomes (that is, the effect the program will have on participating students if the program is successful). For operational programs objectives should be stated in terms of the quality and cost of service provided of desired performance. Objectives should be
- either short-term (two to three years) or mid-term (four to five years);
 - address major aspects of the program’s purpose and expenditures;
 - be specific;
 - be easily understood;
 - be challenging but achievable;
 - be measurable and quantifiable;
- Examples of objectives include:
- “The food service program will maintain a labor margin of ___% in 2003-04.”
- “By 2005, the facilities department will decrease average energy cost per gross square foot from \$____ to \$____ which is consistent with the average of its peers (identify peers).”
- “By 2004, the maintenance department will reduce number of custodians per net square foot to _____ which is consistent with the industry standard of 1:_____.”
- Step 7: Periodically compare district performance data to data from other, comparable districts or programs to determine whether the district could improve its operations.
- Step 8: Based on the ongoing analysis described in Step 6 above, identify undesirable trends in performance and cost that need more in-depth evaluation.
- Step 9: Conduct more in-depth evaluations to identify the cause and potential remedies to address trends identified in Step 7. Put the results of these in-depth evaluations in writing.
- At least annually, report performance related to high-level measures to the school board. Provide the written results of in-depth to evaluate the school board.

Who Is Responsible	The board, the superintendent, principals, directors, and coordinators
Time Frame	December 2003

Educational Service Delivery

Action Plan 4-1

We recommend that the district expand its participation in the Medicaid Certified School Match Program to bill for all direct services it currently provides students.

Action Needed	Step 1.	Continue seeking Medicaid reimbursement for administrative claims.
	Step 2.	If necessary, hire a secretary to handle the billing of Medicaid for direct services to ESE students. Explore the possibility of sharing this position with a neighboring district,
	Step 3.	Seek Medicaid reimbursement for direct services, including speech therapy and occupational therapy.
Who is Responsible	Director of Exceptional Student Education	
Time Frame	August 2003; ongoing thereafter	

Action Plan 4-2

We recommend that the district regularly track its placement rate of ESE students and establish mechanisms to reduce inappropriate referrals of students with disabilities.

Action Needed	Step 1:	Review the status of assessments and referrals by area and by school to identify areas needing improvement.
	Step 2:	Review options for reducing non-qualifying referrals. This may involve training and support of general education teachers and administrators in strategies for individualizing instruction so that fewer students are referred for assessment that are unlikely to qualify for special education services.
	Step 3:	Implement and monitor the strategies used and adjust as needed to reduce the rate of inappropriate referrals.
Who is Responsible	Director of Exceptional Student Education; director of Instruction	
Time Frame	August 2003 - December 2003; ongoing thereafter	

Administrative and Instructional Technology

Action Plan 5-1

We recommend that the district develop a more comprehensive technology plan that includes strategies to meet the needs outlined in school technology plans. The committee should aim for greater standardization of technology resources to improve the district’s ability to provide technical support and training. The plan should include strategies to improve support for local network users, and clearly define measurable objectives that link technology initiatives to the district budget.

Action Needed	<p>Step 1: The district superintendent (or designee) should invite parents, teachers, and technical advisors to participate as members of the district technology committee to assist with planning and evaluation.</p> <p>Step 2: The district technology committee should modify the technology plan to include strategies to improve network management and user support. Strategies for supporting district networks more effectively are discussed under Best Practice 5, Infrastructure and Network Communication.</p> <p>Step 3: The district technology committee should develop clearly defined and measurable objectives for the technology plan that link technology initiatives to the district budget, identifying the funding commitment required for each initiative.</p> <p>Step 4: The district technology committee should evaluate and approve proposals for the purchase of major technology acquisitions and incorporate the proposals into the district technology plan, budgeting funds and establishing criteria for evaluating the success of each initiative.</p> <p>Step 5: The district technology committee should meet at least annually to evaluate the success of each strategy and modify or abandon failed strategies and update the plan accordingly.</p> <p>Step 6: The district should continue its policy of presenting the revised plan to the school board annually for approval and summarizing the progress of the previous year’s efforts.</p>
Who Is Responsible	Superintendent (or designee), district technology committee, and school board.
Time Frame	March 2005

Action Plan 5-2

We recommend that the district track technical support activities using the current work order system and periodically compile and analyze the data to determine what type of technical support is most common and most costly, and where this type of technical support is needed.

Action Needed	<p>Step 1. The MIS/Technology coordinator (or superintendent’s designee) should direct technical support staff to log their technical support activities in work orders.</p> <p>Step 2. The MIS/Technology coordinator (or superintendent’s designee) should periodically analyze this information to determine what type of technical support is most common and most costly and where this type of support is needed, and to establish a benchmark to determine the average time it takes to resolve technical support issues.</p> <p>Step 3. The MIS/Technology coordinator (or superintendent’s designee) should assign district technicians to sites in greatest need to share expertise with teachers, employees, and students in resolving technical problems on site.</p> <p>Step 4. The MIS/Technology coordinator (or superintendent’s designee) should discuss districtwide technical support needs with the district technology committee to identify strategies to improve service.</p> <p>Step 5. The district technology committee should incorporate the results of the MIS/Technology coordinator’s analysis of technical support needs in the technical support goals of the District Technology Plan, evaluate the success of strategies implemented to improve technical support service, and update these strategies annually.</p>
Who Is Responsible	MIS/Technology coordinator (or superintendent’s designee) and district technology committee
Time Frame	March 2005

Action Plan 5-3

We recommend that the district develop strategies to maximize the use of existing resources and automate labor intensive network maintenance.

Action Needed	<p>Step 1. With support from the superintendent, the MIS/Technology coordinator (or superintendent’s designee) should identify shortcomings in the current network configuration and list the acquisitions necessary to make the district network manageable from a central location.</p> <p>Step 2. The MIS/Technology coordinator (or superintendent’s designee) should develop and cost out a proposal of strategies for using and managing district networks more effectively. Costs should include equipment and software acquisitions, installation, monthly service fees, and training for district technicians in managing and maintaining a district wide area network.</p> <p>Step 3. The MIS/Technology coordinator (or superintendent’s designee) should present the benefits, costs, and a tentative timetable for the proposed strategies to the district technology committee.</p> <p>Step 4. The district technology committee should review the proposal and provide input. The proposal should be modified accordingly and then approved by the committee.</p> <p>Step 5. The district technology committee should include approved strategies in the district technology plan, budgeting funds for its completion and establishing criteria for evaluating its success.</p> <p>Step 6. After implementation, the district technology committee should plan to evaluate the success of the strategies according to established criteria, making recommendations for future projects based on their findings.</p> <p>Step 7. The district technology committee should update the technology plan accordingly.</p>
Who Is Responsible	MIS/Technology coordinator (or superintendent’s designee) and the district technology committee
Time Frame	March 2005

Personnel Systems and Benefits

Action Plan 6-1

We recommend that the district develop a formal exit interview process.

Action Needed	Step 1.	Establish a committee of principals and district administrators to meet to determine how best to implement the use of the exit interview, whether by having separating teachers complete a form, or conduct a formal interview, or some combination of these two methods.
	Step 2.	This committee should also determine whether the district should include additional information in the exit interview, and whether any employees other than teachers should be included in the exit interview process.
	Step 3.	The process developed by this committee should provide the opportunity for information to be provided by the teacher directly to the district without review or interpretation by the principal in the event that supervisory issues may be a factor in the teacher's separation.
	Step 4.	The district should develop an annual summary of the information provided in the exit interviews to be provided to the superintendent and the board for their information.
Who is Responsible	Director of Human Resources	
Time Frame	January 2004	

Action Plan 6-2

We recommend the district continue to work with the Panhandle Area Education Consortium (PAEC) to develop a districtwide training program.

Action Needed	Step 1.	Designate school and department representatives to work with PAEC and the district.
	Step 2.	Produce Master Training Plan and training calendars for the district.
	Step 3.	Provide an annual summary and overview of training programs within the district to the superintendent and the board to ensure that training needs have been identified and addressed through the combined efforts of the district, schools and individual departments.
Who is Responsible	Director of Human Resources	
Time Frame	June 2004	

Facilities Construction

Action Plan 7-1

We recommend that the district develop a long-range facilities plan with community input and update it on a regular basis.

Action Needed	<p>Step 1. Establish a long-range facilities planning work group. The group could consist of members of the district's current capital outlay committee or be constituted as a new work group.</p> <p>Step 2. Devise a long-range facilities plan with public input that provides a framework for the district's short and long term decisions regarding facilities that are consistent with the district's priorities and needs. The plan should consider the following:</p> <ul style="list-style-type: none">▪ educational mission, goals and community values;▪ the most recent educational plan survey and demographic study;▪ local government's planning and development plans;▪ the most practical and economical site selection and land acquisition for current and anticipated needs that reflects intergovernmental, higher education and business coordination;▪ financing operations;▪ general educational specifications for facilities; and▪ project requests. <p>Step 3: Use the long-range facilities planning work group to synthesize the values, concerns, and priorities of the community and district into a draft long-range plan.</p> <p>Step 4: Hold a public meeting to receive feedback on the draft long-range facilities plan.</p> <p>Step 5: Revise plan if needed.</p> <p>Step 6: Present the long-range facilities plan to the board for approval.</p>
Who Is Responsible	The school board and superintendent, with support from the coordinator of facilities and the director of operations.
Time Frame	January 2004

Action Plan 7-2

We recommend that the district enhance their planning process by coupling long-term facilities needs and anticipated revenues.

Action Needed	<p>Step 1: Develop a facilities planning process that includes a comprehensive and continuing review and assessment of the physical conditions of the district's educational facilities.</p> <p>Step 2: Develop an assessment tool which will provide accurate information about each facility's</p> <ul style="list-style-type: none"> ▪ structural integrity, ▪ mechanical systems, ▪ electrical systems, ▪ plumbing and sewer systems, ▪ fire, safety, health and sanitation systems, ▪ educational environment, ▪ educational suitability, ▪ site size, layout, space and adaptability, ▪ operations and maintenance costs, ▪ technological currency, ▪ capacity utilization, and ▪ users' satisfaction. <p>Step 3: Project the district's five-year needs relating to, renovation, remodeling, and new construction including ancillary space, and long-term maintenance concerns based on the assessment.</p> <p>Step 4: Periodically apply the assessment tool to the district's facilities using the information to adjust the capital outlay plans. Older facilities should be assessed annually, and as the newer facilities increase in age, the frequency of the assessment should be increased accordingly.</p> <p>Step 5: Address step 2 needs in relation to projected capital outlay revenues and inflationary factors.</p> <p>Step 6: Develop the five-year facilities work plan based on the projections.</p> <p>Step 7: Develop linkages to the district's strategic plan.</p> <p>Step 8: Present the capital outlay plans to the superintendent.</p> <p>Step 9: The superintendent makes changes deemed necessary and annually reports long-term anticipated capital outlay needs to the board.</p> <p>Step 10: Publish and disseminate the results to program staff and the public.</p>
Who Is Responsible	The school board and superintendent, with support from the coordinator of facilities and the director of operations.
Time Frame	January 2004

Facilities Maintenance

Action Plan 8-1

We recommend that the district establish personnel performance standards.

Action Needed	Step 1: Identify common maintenance tasks, such as air conditioning repair, door hardware maintenance or plumbing tasks that are appropriate for performance standards. Step 2: Review existing applicable industry/military standards. Step 3: Develop personnel performance standards for the identified tasks. Step 4: Present and explain the standards to maintenance work force. Make them readily available for employee review and comment. Step 5: Accept employee feedback and incorporate or adjust standards as appropriate. Step 6: Review employee performance against standards at the end of six months. Adjust as appropriate. Step 7: Present findings and standards to the board for adoption as district policy.
Who is Responsible	Director of Operations
Time Frame	December 2004

Action Plan 8-2

We recommend that the district enhance its written operating procedures.

Action Needed	Step 1: Contact other school districts, PAEC, and maintenance associations for copies of maintenance procedures that can be adopted for the department's use. Step 2: Develop operating procedures that include routines and maintenance for <ul style="list-style-type: none">▪ heating, ventilating and air conditioning,▪ communication and alarm systems,▪ fire protections systems and equipment,▪ preventive maintenance,▪ site and grounds,▪ emergency response, and▪ acquiring parts. Step 3: Solicit employee comment and incorporate or adjust procedures as appropriate. Step 4: Present operating procedures to the superintendent for approval. Step 5: Incorporate procedures into maintenance manual. Step 6: Present and explain the procedures to maintenance work force. Step 7: Periodically review employee compliance with the procedures.
Who is Responsible	Director of Operations
Time Frame	December 2004

Action Plan 8-3

We recommend that the district review and consider adopting the PAEC safety and procedures manual after it is finalized.

Action Needed	Step 1:	Continue PAEC interactions, developing procedures to help the district to meet this best practice.
	Step 2:	Identify the individual or individuals that will be responsible for managing each area or practice identified.
	Step 3:	Develop any additional operational procedures necessary to complete identified responses or actions.
	Step 4:	Determine necessary interactions with other departments to accomplish each response or action.
	Step 5:	Commit priorities and processes to writing in a single document.
	Step 6:	Present health and safety policies and procedures to the school board for adoption by the district.
	Step 7:	Distribute approved policies and procedures to appropriate district managers, site administrators, and employees.

Who is Responsible	Director of Operations
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Time Frame	December 2003
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Transportation

Action Plan 9-1

We recommend that the district assess the costs and benefits of available maintenance management information systems (including the currently used management information system and the system developed by Hernando County) and develop a plan to use the selected system to provide needed information to improve transportation operations.

Action Needed	Step 1:	The transportation coordinator, with the assistance of the mechanic supervisor and the director of information technology, evaluates the costs and benefits associated with various maintenance management information systems
	Step 2:	Using this information, the transportation coordinator with the assistance of the director information technology, the director of finance/business, and superintendent, develops a plan to obtain the support and resources necessary to obtain and operate a maintenance management information system that will provide the needed by the transportation department to improve transportation operations.
	Step 3:	The superintendent submits the plan to the school board for approval.
	Step 4:	Upon approval by the school board, the district implements the approved plan.

Who is Responsible	Director of finance/business, director of information technology, transportation coordinator, mechanic supervisor, superintendent, and school board.
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Time Frame	December 2003
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Food Service Operations

Action Plan 10-1

We recommend that food service program monthly budgets be developed to school level.

Action Needed	Step 1.	The food service coordinator, cafeteria managers, and district finance staff work together to develop a program operational budget to the school level. Prior financial statements to school level should be used as a starting point for the first draft.
	Step 2.	Refine these school-level operational budgets annually and link forecasts to annual program goals.

Who Is Responsible	Food service coordinator
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Time Frame	July 2005
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Action Plan 10-2

We recommend that program management expand the information included in the program's procedures manual.

Action Needed	Step 1:	Contact other school districts' food service programs and request copies of procedures manuals.
	Step 2:	Form a committee made up of cafeteria managers and headed by the food service coordinator to expand the program's procedures manual.
	Step 3:	Using the procedures manuals obtained from other counties (as well as the sample provided by OPPAGA) as examples, draft a revised manual. Have cafeteria managers should field test the revised manual for 3-5 months and annotate any edits or details as they perform their duties.
	Step 4:	Review at least annually for changes.

Who is Responsible	Food service coordinator
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Time Frame	May 2005
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Action Plan 10-3

We recommend that the food service program assume responsibility for its share of utilities, maintenance expenditures, and indirect costs.

Action Needed	Step 1.	District account staff estimate and determine the appropriate fair share charges to the food service program and bill accordingly.
	Step 2.	The director of business affairs and finance reviews and approves charges.
	Step 3.	Food service coordinator budgets and plans for additional program expenses.

Who is Responsible	Food service director and director of business affairs and finance
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Time Frame	May 2004
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Cost Control Systems

Action Plan 11-1

We recommend that the district develop an ethics policy that includes remedies for unethical behavior as a means to strengthen the overall control environment.

Action Needed	Step 1: Develop an ethics policy and present the policy to the board for approval. Step 2: Subsequent to board approval and adoption of the policy, all existing and new employees should be required to sign a statement indicating that they are aware of the ethics policy and its ramifications.
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Who Is Responsible	Director of Finance and Business Affairs
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Time Frame	December 2003
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Action Plan 11-2

We recommend that the district develop a process for the reporting of suspected improprieties. This process should encourage individuals to report such improprieties without fear of reprisal.

Action Needed	Step 1: Develop a policy for the confidential reporting of suspected improprieties and present the policy to the board for approval. Step 2: Subsequent to board approval and adoption of the policy, distribute the newly developed procedures to all employees and post at all work sites.
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Who Is Responsible	Director of Finance and Business Affairs
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Time Frame	December 2003
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Action Plan 11-3

We recommend that the district establish links between their strategic plan objectives and the district budget planning process.

Action Needed	Step 1: List all strategic plan objectives and rank them in order of importance and cost. Step 2: Ensure that during each budget planning meeting, the strategic plan objectives list is considered. Step 3: After the proposed budget is completed, ensure that all strategic plan objectives are 1) noted as being included in the budget, or 2) reassigned to another budget year within the strategic plan.
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Who Is Responsible	Director of Finance and Business Affairs
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Time Frame	August 2003—the start of the 2003-04 school year
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Action Plan 11-4

We recommend that the district conduct annual risk assessments.

Action Needed	Step 1: Conduct annual risk assessment using district staff. Step 2: If district staff is unable to conduct assessments, develop and distribute a request for proposal for risk assessment services; review proposals for risk assessment services and select a firm that will perform the risk assessment for the district. Step 3: Review the results of the risk assessment, prioritize high-risk activities, and assign responsibility for addressing and resolving prioritized risks.
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Who Is Responsible	Director of Finance and Business Affairs
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Time Frame	August 2004—the start of the 2004-05 school year
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