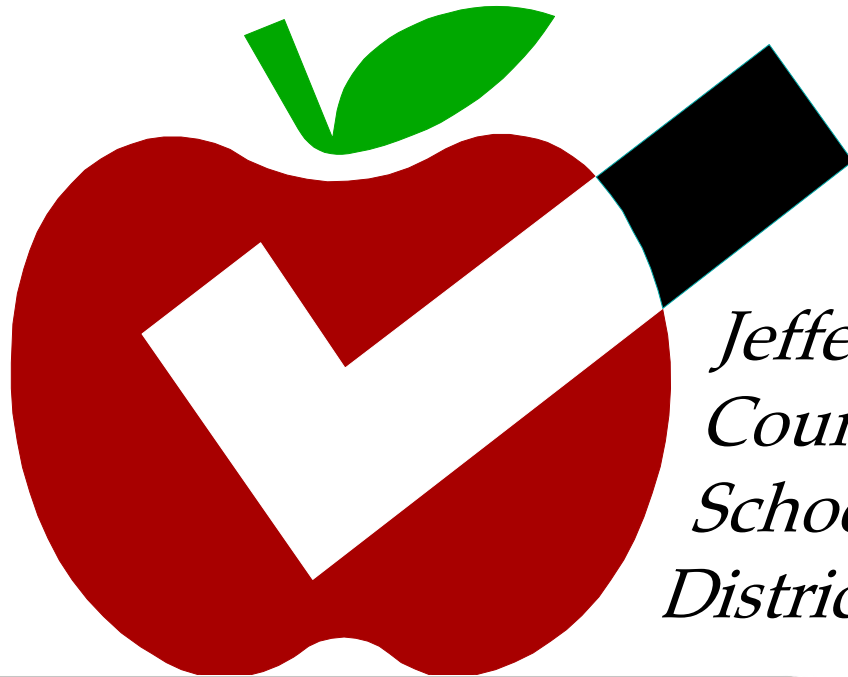


oppaga

Sharpening the Pencil

Best Financial Management
Practices Review



*Jefferson
County
School
District*



Office of Program Policy Analysis
and Government Accountability

an office of the Florida Legislature

Report No. 03-55



The Florida Legislature

OFFICE OF PROGRAM POLICY ANALYSIS AND GOVERNMENT ACCOUNTABILITY



Gary R. VanLandingham, Interim Director

October 2003

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

I have directed that a Best Financial Management Practices Review be conducted of the Jefferson 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, Jefferson County School District* to comply with the law directing 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.

Marti Harkness was the project manager for this review, which was supervised by David Summers. Other OPPAGA staff included Bryan Conrad, Karen Helland, Don Krug, Marcus Mauldin, and Deborah Wagar. Auditor General staff included Jim Kiedinger and Jim Wilkie under the supervision of David Martin.

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

Sincerely,

A handwritten signature in black ink, appearing to read "Gary R. VanLandingham".

Gary R. VanLandingham
Interim Director

GRV/mc

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

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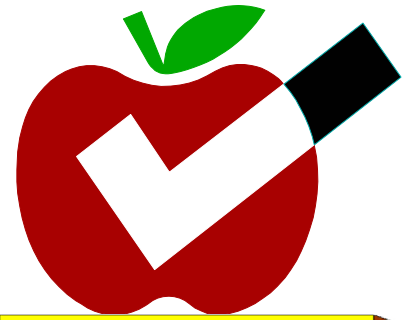
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Digest of the Best Financial Management Practices Review

Jefferson County School District



Sharpening the Pencil

Report No. 03-55A

October 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) and the Auditor General conducted a Best Financial Management Practices Review of the Jefferson County School District during Fiscal Year 2002-03. The review determined that the Jefferson County School District currently is using 71% (102 of 144) of the applicable best practices adopted by the Commissioner of Education.¹ The percentage of best practices used by the Jefferson County School District is comparable to that used by other districts reviewed. The district is using a majority of the best practices in 7 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

¹ Four best practices do not apply to the district given its size and certain aspects of its operations.

best practices that identifies the district's status in relation to each starts on page 6 of this report.

Exhibit 1 The District Is Using 71% of the Applicable Best Practices

Best Practice Area (Total Practices)	Is the District Using Individual Best Practices?		
	Yes	No	N/A
Management Structures (14)	9	5	0
Performance Accountability System (3)	1	2	0
Educational Service Delivery (12)	10	2	0
Administrative and Instructional Technology (9)	7	2	0
Personnel Systems and Benefits (11)	10	1	0
Facilities Construction (24)	19	2	3
Facilities Maintenance (22)	11	10	1
Transportation (20)	14	6	0
Food Service Operations (11)	5	6	0
Cost Control Systems (22)	16	6	0
All Areas (148)	102	42	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 \$548,319 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)	\$ 48,396
• Reduce inappropriate ESE referrals. (Best Practice 2, Page 4-10)	25,000
• Eliminate adult education principal position. (Best Practice 5, Page 4-15)	335,550
<u>Facilities Maintenance</u>	
• Energy Management Plan. (Best Practice 15, Page 8-18)	66,000
<u>Food Service Operations</u>	
• Eliminate three assistant cafeteria manager positions, hire an additional cafeteria worker at the high school, and promote an assistant cafeteria manager to cafeteria manager. (Best Practice 2, Page 10-9)	73,373
TOTALS	\$548,319

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.² Florida law directs the OPPAGA and 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;
- 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 the schedule of Best Financial Management Practice Reviews in Florida law, the Legislature directed that OPPAGA review the Jefferson County School District during Fiscal Year 2002-03. With 1,575 students in Fall 2002, the Jefferson County School District is the fifth smallest school district in the state. Located in Florida's panhandle approximately 30 miles east of Tallahassee, the district operates six schools; one elementary, one middle, one high, and three other types of schools including an adult school.

OPPAGA and 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 Jefferson County School Board and district employees

² A list of cost saving opportunities identified in prior best practices reviews is available under [Ways to Save](#) on OPPAGA's website, the *Florida Monitor*, at <http://www.oppaga.state.fl.us>.

who provided information and assistance during the review.

General Overview and District Obligations

Currently, the Jefferson County School District is using 71% of the 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 law, 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 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

these 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 Jefferson County School District is using 9 of 14 management structures best practices. For example, the district has procedures to ensure that board meetings are efficient and effective, that principals have the authority to manage their schools, and that the community is involved in district decision making. To meet the remaining best practice standards and to ensure the performance, efficiency, and effectiveness of its management structures, the district should participate in state board training and annually assess the board performance; improve budget information given to the board; develop high-level performance measures for the strategic plan; work with state agencies to improve enrollment projections; and link its strategic plan priorities to its Fiscal Year 2003-04 budget.

Performance Accountability System

The Jefferson County School District is using one of the three performance accountability best practices. The district reports basic educational data to the public in the form of annual school accountability reports. To meet the remaining best practice standards and ensure the performance, efficiency, and effectiveness of its major educational and operational programs, the district should develop additional measurable goals and objectives and evaluate its major educational and operational programs.

Educational Service Delivery

The Jefferson County School District is using 10 of the 12 educational service delivery best practices. For instance, the district provides effective and efficient programs to meet the needs of at-risk students and ensures that schools have planning and evaluation processes in place to improve student outcomes. To meet the remaining best practice standards and ensure the performance, efficiency, and effectiveness of its educational programs, the district should make improvements in its exceptional student education and workforce education programs.

Administrative and Instructional Technology

The Jefferson County School District is using seven 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 promote safe and appropriate use of technology resources. To use the remaining best practices, the district should enhance its technology plan by adding administrative systems, an equipment replacement schedule, and technology effectiveness assessments. The district also should augment its technical support efforts.

Personnel Systems and Benefits

The Jefferson County School District is using 10 of the 11 personnel systems and benefits best practices. For instance, the district has an effective performance evaluation system and maintains personnel records in an efficient, readily accessible manner. To meet the remaining best practice standard, the district should take steps to prepare for the retirement of long-term district administrators and provide additional training to teachers mentoring beginning or struggling teachers.

Facilities Construction

The Jefferson County School District is using 19 of the 21 applicable facilities construction best practices.³ The district is using all of the best practices associated with construction funding, design, renovation, and remodeling. To use the remaining two best practices and ensure the performance, efficiency, and effectiveness of its construction activities, the district should address two issues: 1) the institution of a more formalized planning process involving a broader spectrum of participants, including a facilities planning committee and 2) the provision of a more detailed capital budget that gives a better indication of future revenue streams and construction needs, using its Facilities Five-Year Work Program as both a reporting tool and guide.

Facilities Maintenance

The Jefferson County School County School District is using 11 of 21 applicable best practices relating to facilities maintenance.⁴ For example, the maintenance department keeps facilities in adequate condition, given their age, and provides staff with the tools and equipment to accomplish their assigned tasks. To meet the remaining best practice standards the district should develop goals, objectives and measurable standards, including departmental and employee performance measures. The district also should create a preventive maintenance program prior to the opening of the new high school, restructure its capital outlay planning process, and give more attention to the opportunities afforded by outsourcing various maintenance services. In addition, the district

³ Three of the best practices in the facilities construction area are not applicable to this district.

⁴ One of the best practices in the facilities maintenance area is not applicable to this district.

should develop current operating procedures for maintenance activities and enhance employee training and staff development for its non-instructional employees.

Transportation

The Jefferson County School District is using 14 of the 20 transportation best practices. For instance, the district maintains adequate staffing in the transportation department, including vehicle maintenance and bus drivers, and maintains an appropriate inventory of parts and supplies. To meet the remaining best practice standards and ensure the performance, efficiency, and effectiveness of its transportation program, the district should develop a planning, accountability and budgeting process to support its overall strategic planning efforts, develop a systematic approach to update its bus routes to ensure route and cost-efficiency, and revamp its vehicle maintenance management system to better collect vehicle cost data and improve quality control. This cost data should then be linked to the transportation budgeting process.

Food Service Operations

The Jefferson County School District is using 5 of the 11 food service operations best practices. The district and program have taken advantage of financial opportunities, such as ordering its full allocation of the U.S. Department of Agriculture Donated Food. The district also 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 should improve its overall planning, budgeting, and accountability system by developing performance measures, setting performance goals, and then comparing performance to these goals during the school year. Performance information could be used to assist the district in effectively managing program costs. In addition, the program could improve its use of best practices by adjusting its staffing levels. Also, the program needs to include more details in its procedures manual.

Cost Control Systems

The Jefferson County School District is using 16 of the 22 cost control systems best practices. To use all of the best practice standards and enhance the performance, efficiency, and effectiveness of its cost control systems, the district should perform a risk assessment of its operations, be proactive in identifying internal control weaknesses and taking appropriate steps to correct the weaknesses, establish budget planning processes that tie the district's strategic plan objectives to the development of the budget, establish written procedures that provide for effective management of capital assets and detail critical accounting processes, 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.

Jefferson County School District Best Financial Management Practices

Currently, the Jefferson County School District is using 71% (102 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.		✓	2-4
2. The board and superintendent have procedures to ensure that board meetings are efficient and effective.	✓		2-5
3. The board and superintendent have established written policies and procedures that are routinely updated to ensure that they are relevant and complete.	✓		2-6
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.	✓		2-6
5. The district's organizational structure has clearly defined units and lines of authority that minimize administrative costs.	✓		2-7
6. The district periodically reviews its administrative staffing and makes changes to eliminate unnecessary positions and improve operating efficiency.	✓		2-7
7. The superintendent and school board exercise effective oversight of the district's financial resources.		✓	2-8
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.	✓		2-9
9. The district has a multi-year strategic plan with annual goals and measurable objectives based on identified needs, projected enrollment, and revenues.		✓	2-9
10. The district has a system to accurately project enrollment.		✓	2-10
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.		✓	2-11
12. When necessary, the district considers options to increase revenue.	✓		2-12
13. The district actively involves parents and guardians in the district's decision making and activities.	✓		2-13
14. The district actively involves business partners and community organizations in the district's decision making and activities.	✓		2-13

Best Practices

Is the District Using Best Practices?

<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"> Vocational/Technical Education, English for Speakers of Other Languages Education, Facilities Construction, Facilities Maintenance, Transportation, Food Services, and Safety and Security.⁵ 		✓	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.		✓	3-6
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.	✓		3-6

<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. ⁶		✓	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]. ⁷	✓		4-13
4. The district provides an appropriate range of accelerated programs (such as Advanced Placement, International Baccalaureate and Dual Enrollment).	✓		4-14
5. The district provides effective and efficient workforce development programs (such as vocational-technical, adult basic education, and adult high school programs).		✓	4-15
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.	✓		4-18
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	✓		4-20
8. The district's organizational structure and staffing of educational programs minimizes administrative layers and processes.	✓		4-21
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.	✓		4-21
10. The district has sufficient school library or media centers to support instruction.	✓		4-22

⁵ 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.

⁶ Programs for students with disabilities are required by federal law to serve children aged 3 through 21.

⁷ These are students who need academic and/or social skills interventions to assist them to perform to their capacity.

Best Practices

Is the District Using Best Practices?

<u>EDUCATIONAL SERVICE DELIVERY</u>	YES	NO	PAGE
11. The district utilizes instructional technology in the classroom to enhance curriculum and improve student achievement.	✓		4-24
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.	✓		4-25

<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.		✓	5-6
2. The district acquires technology in a cost-effective manner that will best meet its instructional and administrative needs. ⁸	✓		5-7
3. District and school-based staff receive professional development training for all technologies used in the district.	✓		5-8
4. The district provides timely and cost-effective technical support that enables educators and district staff to successfully implement technology in the workplace.		✓	5-9
5. The district maintains a dependable, standards-based infrastructure employing strategies that cost-effectively maximize network and Internet access and performance.	✓		5-11
6. The district uses technology to improve communication.	✓		5-12
7. The district has written policies that apply safe, ethical, and appropriate use practices that comply with legal and professional standards.	✓		5-13
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.	✓		5-13
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.	✓		5-14

<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. ⁹	✓		6-4

⁸ Instructional needs include incorporating technology into the curriculum and needs of students learning how to use technology.

⁹ A reasonably stable work force is characterized by a turnover rate that is low enough so that vacancies can be filled in a timely manner without requiring extraordinary recruitment efforts. This includes both a focus on the district as a whole as well as individual schools and departments. Evidence of an unstable work force could include situations in which school sites or a support departments have been beset by an extremely high turnover rate so that programs and activities have been disrupted, discontinued or have decreased value.

Best Practices

Is the District Using Best Practices?

<u>PERSONNEL SYSTEMS AND BENEFITS</u>	YES	NO	PAGE
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. ¹⁰		✓	6-5
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.	✓		6-7
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. ¹¹	✓		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.	✓		6-10
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.	✓		6-11
11. For classes of employees that are unionized, the district maintains an effective collective bargaining process.	✓		6-12

<u>FACILITIES CONSTRUCTION</u>	YES	NO	PAGE
1. The district has effective long-range planning processes. ¹²		✓	7-6
2. When developing the annual five-year facilities work plan the district evaluates alternatives to minimize the need for new construction.	✓		7-8
3. The five-year facilities work plan establishes budgetary plans and priorities.		✓	7-8

¹⁰ In some districts, the staff development programs and issues related to non-instructional, instructional, and administrative employees may vary widely. In such cases, it is acceptable to separate this best practice into two or three separate best practices, and to deal with these employee groups separately.

¹¹ Evidence of a problem in this best practice area could include one or more of the following examples

- the forced reinstatements of employees who had been dismissed;
- large monetary settlements to employees who had been dismissed;
- public forum, survey or focus group results that suggest that poor performing employees are transferred from site to site rather than being dismissed; or
- incidents occur that are adverse to students involving employees who had previously been identified by the district as poor-performers or as potentially harmful to students.

Evidence that a district is performing this best practice should include

- general consensus from the public forum, survey, and/or focus groups that behavior and performance problems are dealt with effectively by the district;
- if there are cases or incidents as those described above, the district should be able to explain how such cases or incidents were exceptional and should not repeatedly occur within the district; and
- on the indicators listed under this best practice, it is more important that the district provide examples of the application of these procedures than that it provide evidence that a particular procedure is written down some place.

¹² Long-range covers 5-20 years out.

Best Practices

Is the District Using Best Practices?

<u>FACILITIES CONSTRUCTION</u>	YES	NO	PAGE
4. The school board ensures responsiveness to the community through open communication about the construction program and the five-year facilities work plan.	✓		7-10
5. The district has an effective site selection process based on expected growth patterns.	N/A		7-10
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.	✓		7-11
7. Funds collected for school projects were raised appropriately.	✓		7-11
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.	✓		7-12
9. The district develops thorough descriptions and educational specifications for each construction project. ¹³	✓		7-12
10. The architectural design fulfills the building specification needs as determined by the district.	✓		7-13
11. New construction, remodeling, and renovations incorporate effective safety features.	✓		7-13
12. The district minimizes construction and maintenance and operations costs through the use of cost-effective designs, prototype school designs, and frugal construction practices.	✓		7-14
13. The district has effective management processes for construction projects.	✓		7-14
14. District planning provides realistic time frames for implementation that are coordinated with the opening of schools.	✓		7-15
15. All projects started after March 1, 2002, comply with the Florida Building Code.	✓		7-16
16. The district requires appropriate inspection of all school construction projects.	✓		7-16
17. The district retains appropriate professionals to assist in facility planning, design, and construction.	✓		7-18
18. The district follows generally accepted and legal contracting practices to control costs.	✓		7-18
19. The district minimizes changes to facilities plans after final working drawings are initiated in order to control project costs.	✓		7-18
20. The architect recommends payment based on the percentage of work completed. A percentage of the contract is withheld pending completion of the project.	✓		7-19
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.	✓		7-19

¹³ This includes such descriptions as a rationale for the project; a determination of the size of the facility and that it meets the space requirements of current *Laws of Florida*; a determination of the grade level the facility will serve; a determination of whether the new facility will serve all parts of the district on an open enrollment basis or will be a “magnet” school or a special school; a map has been prepared that shows the location of the planned facility within the community and the proposed attendance area of the school; construction budget that meets the state averages or requirements of current *Laws of Florida*, relative to cost per student station; the source of funding for the project; planning and construction time line; durability and maintenance costs; an estimate plan for the time of construction; the date of completion and opening.

Best Practices

Is the District Using Best Practices?

<u>FACILITIES CONSTRUCTION</u>	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	7-20
23. The district has established and implemented accountability mechanisms to ensure the performance, efficiency, and effectiveness of the construction program.	✓		7-20
24. The district regularly evaluates facilities construction operations based on established benchmarks and implements improvements to maximize efficiency and effectiveness.		N/A	7-22

<u>FACILITIES MAINTENANCE</u>	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.	✓		8-12
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.		✓	8-13
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.		✓	8-14
10. The district accurately projects cost estimates of major maintenance projects.	✓		8-15
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.		✓	8-17
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.		N/A	8-20

Best Practices

Is the District Using Best Practices?

<u>FACILITIES MAINTENANCE</u>	YES	NO	PAGE
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
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.		✓	8-23
21. The school district complies with federal and state regulatory mandates regarding facility health and safety conditions.		✓	8-24
22. The district is aware of and prepared for the permitting and inspection requirements of the Florida Building Code.	✓		8-24

<u>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.	✓		9-7
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. ¹⁴		✓	9-7
4. The organizational structure and staffing levels of the district's transportation program minimizes administrative layers and processes.	✓		9-9
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.	✓		9-10
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.	✓		9-11
9. The district provides timely routine servicing for buses and other district vehicles, as well as prompt response for breakdowns and other unforeseen contingencies.		✓	9-13
10. The district ensures that fuel purchases are cost-effective and that school buses and other vehicles are efficiently supplied with fuel.	✓		9-14
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

¹⁴ Measures of cost-efficient student transportation services include reasonably high average bus occupancy and reasonably low cost per mile and cost per student.

Best Practices

Is the District Using Best Practices?

<u>TRANSPORTATION</u>	YES	NO	PAGE
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.	✓		9-16
14. The district provides efficient transportation services for exceptional students in a coordinated fashion that minimizes hardships to students.	✓		9-17
15. The district ensures that staff acts promptly and appropriately in response to any accidents or breakdowns	✓		9-18
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.	✓		9-18
17. The district provides appropriate technological and computer support for transportation functions and operations.		✓	9-19
18. The district monitors the fiscal condition of transportation functions by regularly analyzing expenditures and reviewing them against the budget.		✓	9-20
19. The district has reviewed the prospect for privatizing transportation functions, as a whole or in part.	✓		9-20
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.		✓	9-21

<u>FOOD SERVICE OPERATIONS</u>	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.		✓	10-8
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.		✓	10-9
3. Program management has developed training designed to meet basic program needs as well as improve food services, both based on a needs assessment.	✓		10-11
4. Program management has developed comprehensive procedures manuals that are kept current.		✓	10-12
5. The district performs sound cash and account management.		✓	10-13
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.	✓		10-15
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.		✓	10-16
10. The food service program and district complies with federal state and district policy.	✓		10-17

Best Practices

Is the District Using Best Practices?

<u>FOOD SERVICE OPERATIONS</u>	YES	NO	PAGE
11. The district conducts activities to ensure that customer needs are met and acts to improve services and food quality where needed.	✓		10-17

<u>COST CONTROL SYSTEMS</u>	YES	NO	PAGE
1. The district periodically analyzes the structure and staffing of its financial services organization.	✓		11-7
2. Management has developed and distributed written procedures for critical accounting processes and promotes ethical financial management practices.		✓	11-7
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.	✓		11-9
5. The district has established adequate internal controls.	✓		11-10
6. Management proactively responds to identified internal control weaknesses and takes immediate steps to correct the weaknesses.		✓	11-10
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. ¹⁵		✓	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

¹⁵ Most school districts do not have an internal auditor. They generally do have internal accounts auditors, whose responsibility is to audit the school internal accounts. These internal accounts auditors should not be confused with internal auditors. However, school districts that do have internal audit functions often assign the audits of the school internal accounts to the internal auditor for efficiency purposes.

Best Practices

Is the District Using Best Practices?

<u>COST CONTROL SYSTEMS</u>	YES	NO	PAGE
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



The Florida Legislature

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[Florida Government Accountability Report \(FGAR\)](#) is an Internet encyclopedia of Florida state government. FGAR offers concise information about state programs, policy issues, and performance.

[Best Financial Management Practices Reviews of Florida school districts](#). In accordance with the *Sharpening the Pencil Act*, OPPAGA and the Auditor General jointly conduct reviews to determine if a school district is using best financial management practices to help school districts meet the challenge of educating their students in a cost-efficient manner.

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1 Introduction

Overview

The 2001 Florida Legislature created the Sharpening the Pencil Program to improve school district management and use of resources and identify cost savings. Florida law 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. 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 address 10 broad 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 are awarded a Seal of Best Financial Management by the State Board of Education. Districts that are found not to be using Best Financial Management Practices are provided a detailed action plan for meeting the best practice standards within two years. 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 Jefferson County School District and public schools. The evaluators interviewed district administrators and personnel, held a public forum, conducted focus groups with principals and teachers, and attended school board meetings. Evaluators also gathered and reviewed many program documents, district financial data, data on program activities, and data on student performance.

To put Jefferson'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: Dixie, Hamilton, Hardee, Gadsden, and Glades. 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

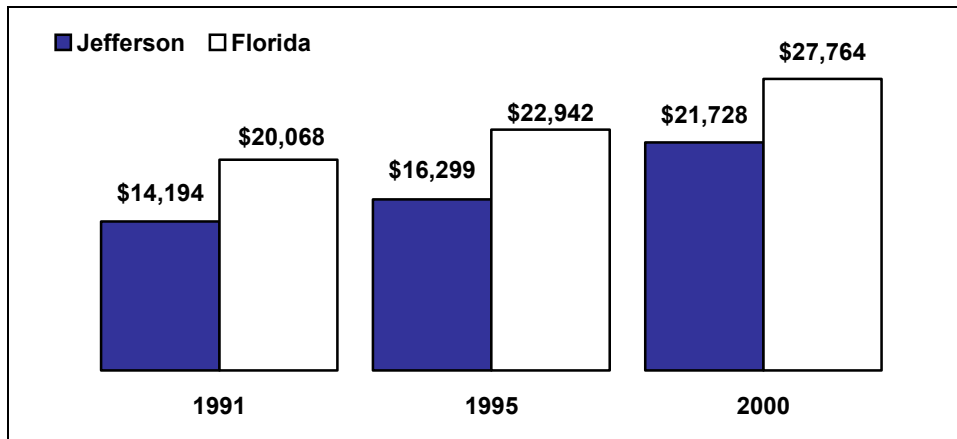
As of July 1, 2001, the U.S. Census Bureau estimated that the total population of Jefferson County was 12,946. The county's population increased by 14% between 1990 and 2000, which was slower than the state's growth rate of 24% during that same time period. The major population center is Monticello, the county seat.

Of the county's population, 99% consider themselves to be one race, while the remaining 1% consider themselves multi-racial. The largest percentage (60%) of the population is white, with persons of Hispanic or Latino origin comprising 2% of the population, a fraction of the statewide figure of 17%. In addition, 38% of the county's residents are Black or African American, which is higher than the statewide figure of 15%. Blacks or African Americans account for 67% of the student population.

Approximately 20% of Jefferson County's population is of school age (5 to 19 years old) while an additional 5% are less than five years old. By contrast, 15% of the county's population is 65 years old or older. Approximately 73% of the county's residents aged 25 years or older are high school graduates, while 17% have graduated from college. These percentages are lower than the statewide figures of 80% and 22%, respectively. This means that the level of educational attainment in Jefferson County is slightly lower than it is across the state.

Jefferson County's per capita income in 2000 was \$21,728, which was \$6,036 below the state average. As shown in Exhibit 1-2, the per capita income of Jefferson County residents has been consistently lower than the per capita income of the state as a whole.

Exhibit 1-2
Per Capita Income of Jefferson County Residents
Was \$6,036 Below the State Average in 2000



Source: Florida Research and Economic Database, 2002.

While 17% of the county’s residents live below the poverty level, a larger percentage of the county’s children (25%) live below the poverty level. These figures are higher than for the state as a whole. This corresponds with the relatively higher percentage of school children that are eligible for a free or reduced price lunch.

The unemployment rate in Jefferson County has been slightly lower than the state’s rate for 2002. This suggests that students who graduate from high school in Jefferson County may have less difficulty finding employment than graduates in other parts of the state. Jefferson County has a civilian workforce of 4,902 people (2002). 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 six schools, as shown in Exhibit 1-3.

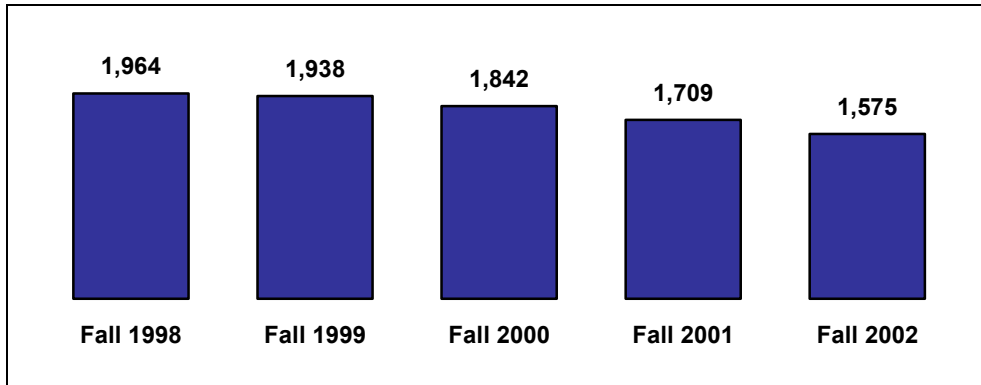
Exhibit 1-3
Jefferson County Operates 6 Schools

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

Source: Florida Department of Education.

With 1,575 students in fall 2002, the Jefferson County School District is the fifth smallest school district in the state. The student population declined 389 students between the fall of 1998 and 2002, for a net decrease of 20%, as shown in Exhibit 1-4. This rate was in sharp contrast to the 8.7% increase in enrollment across the state.

Exhibit 1-4
Student Enrollment in Jefferson Declined Over the Past Five Years



Source: Florida Department of Education.

Jefferson County School District expended \$13.7 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		\$ 0.04
Federal Through State		2.17
Federal Through Local		0.63
State		8.18
Local		3.02
Total Revenues		\$14.04
Expenditures		
Instruction		\$ 6.65
Pupil Personnel Services		0.50
Instructional Media Services		0.33
Instruction and Curriculum Development Services		0.56
Instructional Staff Training		0.27
Board of Education		0.16
General Administration		0.28
School Administration		0.82
Facilities Acquisition and Construction		0.26
Fiscal Services		0.25
Food Services		0.71
Central Services		0.07
Pupil Transportation Services		0.82
Operation of Plant		0.74
Maintenance of Plant		0.34
Fixed Capital Outlay:		
Facilities Acquisition and Construction		0.56
Other Capital Outlay		0.33
Debt Service:		
Principal		0.03
Interest and Fiscal Charges		0.03
Total Expenditures		\$13.71
Excess (Deficiency) of Revenue Over Expenditure		\$ 0.33
Other financing sources:		
Operating Transfers In		\$ 0.20
Insurance Loss Recoveries		0.01
Operating Transfers Out		(0.20)
Total other financing sources		\$ 0.01
Total Excess or Deficiency		\$ 0.34
Fund Balances, July 1, 2001		1.35
Fund Balances, June 30, 2002		\$ 1.69

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

As Exhibit 1-6 illustrates, the ratio of administrators to instructional staff in the Jefferson County School District is lower than its peer districts. That is, Jefferson County has more administrators per instructional staff and per total staff than does its peer districts. This suggests that the district may be overstaffed in

Introduction

administration. Suggestions for reducing administration are discussed in Chapter 4, Best Practice 5 and Chapter 10, Best Practice 2. Exhibit 1-7 illustrates the actual numbers of administrators, instructional personnel, and support positions in the district.

**Exhibit 1-6
Staffing Ratios Are Lower than Peer Districts and the State Average**

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
Dixie	1: 8.25	1: 8.93	1: 19.62	1: 17.56	1: 2.49	1: 463.8
Gadsden	1: 7.63	1: 8.57	1: 17.31	1: 16.67	1: 3.25	1: 422.1
Glades	1: 8.75	1: 9.37	1: 16.87	1: 16.74	1: 4.66	1: 586.0
Hamilton	1: 6.95	1: 7.85	1: 17.05	1: 16.02	1: 3.08	1: 371.2
Hardee	1: 9.90	1: 11.0	1: 22.46	1: 16.96	1: 2.94	1: 560.0
Jefferson	1: 7.00	1: 7.61	1: 16.66	1: 15.38	1: 3.81	1: 646.0
State	1: 14.20	1: 15.89	1: 29.04	1: 17.68	1: 4.29	1: 438.2

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
Jefferson County School District Employed 300 Staff in Year 2000-01**

Full-Time Employees	Number	Percentage
Administrators	18	6.0%
Instructional	137	45.7%
Support	145	48.3%
Total	300	100.0%

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

The Jefferson County School District faces a number of distinct challenges. For example, the district has a rural population that is distributed throughout the district, which may limit participation in extra-curricular activities. In addition, the district is experiencing a unique demographic shift in which the overall county population is increasing, but student enrollment is decreasing. Many of the challenges faced by this district will be discussed throughout this review.

2 Management Structures

Summary

The Jefferson County School District is using 9 of 14 management structures best practices. For example, the district has procedures to ensure that board meetings are efficient and effective, that principals have the authority to manage their schools, and that the community is involved in district decision-making. To meet the remaining best practice standards and to ensure the performance, efficiency, and effectiveness of its management structures, the district should participate in state board training and annually assess the board performance; improve budget information given to the board; develop high-level performance measures for the strategic plan; work with state agencies to improve enrollment projections; and link the strategic plan priorities to the Fiscal Year 2003-04 budget.

Background

The Jefferson County School District's management structure consists of both the executive and policy-setting entities elected by the general population. The district has five board members and an elected superintendent. The district's board members are elected at-large, although they do represent specific districts within the county. Each member is elected for a four-year term. 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 school board consists of members with experience that ranges from newly elected to 10 years of board experience. The newest member was elected for his first term in 2002, and two first-term members were recently reelected during the 2002 primary elections. Exhibit 2-1 shows the length of time board members have served and their background.

Exhibit 2-1 Board Members

Board Member	Tenure	Background
Charles Boland (chair)	Elected for first term in 1998, reelected in 2002.	House Painter / Handyman
Harriett Cuyler (vice chair)	Elected for first term in 2000, up for reelection in 2004.	Beauty Salon Owner / Operator
B. "Franklin" Hightower	Gubernatorial appointment in 1994, elected in 1996, reelected in 2000, up for reelection in 2004.	Monticello City Foreman
Fred Schofner	Elected for first term in 2002.	Jefferson County Veterans' Benefits Officer
Beverly A. Sloan	Elected for first term in 1994, reelected in 1998, reelected in 2002.	Speech Therapist (Madison County School District)

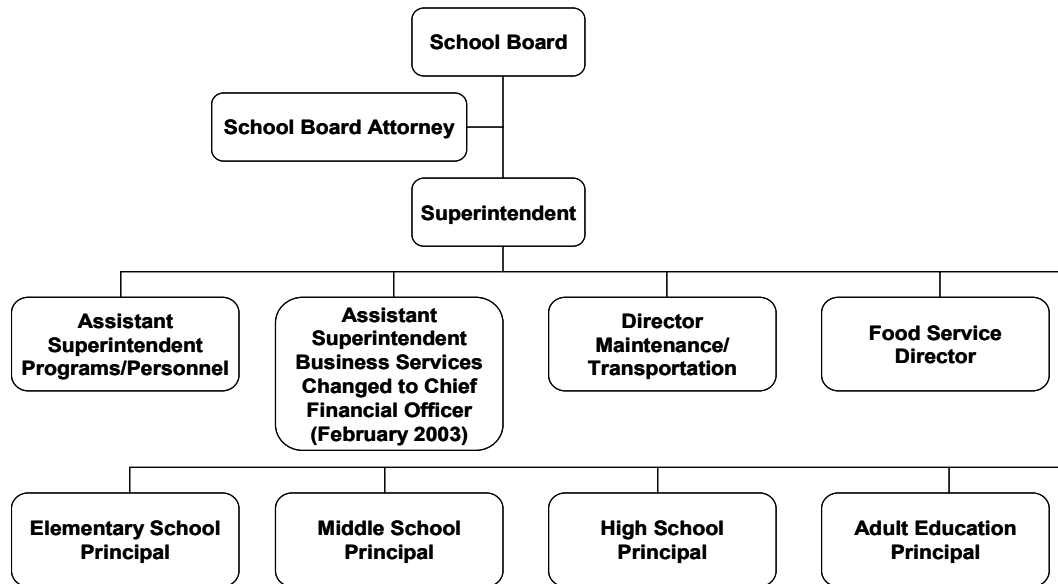
Source: Jefferson County School District.

Management Structures

The current superintendent, Phil Barker, was elected to the position in November 2000. He has 12 years experience as an assistant principal at the district’s elementary school and nine years of experience as a physical education teacher. In addition to his teaching credentials, the superintendent holds a master’s degree in administration and supervision from Florida State University. Barker recently completed the requirements to receive his Superintendent Special Certification through 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 for the 2002-03 school year.

**Exhibit 2-2
Jefferson County District-Level Administration for the 2002-03 School Year**



Source: Jefferson County School District.

In addition to the activities conducted by the persons in Exhibit 2-2, the Jefferson 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 an executive director, who manages day-to-day administration. 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 district employees. PAEC provides more than 20 administrative services including cooperative purchasing; risk management; data processing and management information systems; professional development; grant procurement and coordination; and strategic planning assistance. Each school district has the option of participating in any 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.

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.

Conclusion and Recommendations

Summary of Conclusions for Management Structures Best Practices

Practice Area	Best Practice	Using the 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.	No	2-4
	2. The board and superintendent have procedures to ensure that board meetings are efficient and effective.	Yes	2-5
	3. The board and superintendent have established written policies and procedures that are routinely updated to ensure that they are relevant and complete.	Yes	2-6
	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	2-6
Organization, Staffing, and Resource Allocation	5. The district's organizational structure has clearly defined units and lines of authority that minimize administrative costs.	Yes	2-7
	6. The district periodically reviews its administrative staffing and makes changes to eliminate unnecessary positions and improve operating efficiency.	Yes	2-7
	7. The superintendent and school board exercise effective oversight of the district's financial resources.	No	2-8
	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	2-9
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.	No	2-9
	10. The district has a system to accurately project enrollment.	No	2-10
	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.	No	2-11
	12. When necessary, the district considers options to increase revenue.	Yes	2-12
Community Involvement	13. The district actively involves parents and guardians in the district's decision making and activities.	Yes	2-13
	14. The district actively involves business partners and community organizations in the district's decision making and activities.	Yes	2-13

BOARD AND SUPERINTENDENT ROLES AND RESPONSIBILITIES

Best Practice 1: Not Using

While the board and superintendent have policies to ensure an effective working relationship, the board has not participated in Master Board training and has not regularly assessed its performance.

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. 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 oral and written mechanisms to ensure that each entity adheres to its proper roles and responsibilities. At a minimum, the district (regardless of size) should have policies in place that comply with state statutes regarding these roles and responsibilities.

Jefferson County School District policies address the roles and responsibilities of the board and superintendent. The policies are clear and designate the board as the policymaking entity and the superintendent as the chief administrator. New board members receive school board orientation training and one board member is actively pursuing certification through the Florida School Board Association. In addition, the board members and superintendent advise each other about issues which may be controversial prior to the board meetings.

However, the district does not use this best practice for two reasons. First, the school board has not participated in the Florida School Board Association (FSBA) Master Board Program, which is intended to help boards sharpen their skills in handling challenges. This is especially important since the board is facing four major challenges: (1) improving relations between the superintendent and the school board (the superintendent filed a lawsuit in 2001 to clarify roles and responsibilities); (2) building an \$18-million school facility (the last major facility was built in 1974); (3) improving student achievement (state school grades of two “F” grades and one “D” in 2002); and (4) managing the decreasing student enrollment (an 18 % decrease since Fiscal Year 1999-2000).

Second, the board and superintendent do not formally assess their performance. The Jefferson County School District has faced some challenging education issues that have raised concerns about the district’s leadership. In 2002, Jefferson County citizens criticized the board and the superintendent for their decisions concerning the new school facility and for the low-performing school grades issued to the three schools. The district’s leadership will continue to face these issues over the next two to three years as the district aims to improve student achievement and build a new middle school. To help the district respond to the community criticisms, the board and the superintendent should evaluate their prior year’s performance. Not only should leadership look at their strengths and weaknesses but also look at what information and what resources are available to help them manage the issues. An annual performance assessment of the district leadership will help provide the community with the reassurance that the district is moving forward under capable leadership.

Action Plan 2-1

We recommend that the board participate in state training to seek Master Board status.

Action Needed	Step 1.	The superintendent should invite the Florida School Board Association (FSBA) to a board meeting to present the Master Board Program and, as an alternative, a shorter training program in roles and responsibilities.
	Step 2.	The board and the superintendent should determine whether they will participate in Master Board training or in abbreviated training.
	Step 3.	The board and the superintendent attend training.
Who Is Responsible	The school board and the superintendent	
Time Frame	December 2003	

Action Plan 2-2

We recommend that the board annually assess its performance.

Action Needed	Step 1.	The superintendent should contact the Florida School Board Association to set up a facilitator for a board evaluation workshop.
	Step 2.	The board should use the workshop to look at issues such as the board's decision making process for critical issues, fiscal management, and the board's role in accomplishing its major goals and objectives outlined in the strategic plan.
	Step 3.	The board should adopt a policy on annual self-assessments.
Who Is Responsible	The school board and the superintendent	
Time Frame	December 2003	

Best Practice 2: Using

The board and superintendent have procedures to ensure that board meetings are efficient and effective.

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 mechanisms to ensure that board meetings run efficiently and policy discussions and decisions are open and accessible to the public. When 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 frequently ask employees for more information on agenda items, or ask for clarifications of the materials provided. More important, 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 Jefferson County School Board meetings are at a time and location convenient for the county's population. Regular board meetings are scheduled to begin at 6 p.m. on the second Monday of each month in Monticello. All board members report that they receive their meeting packets at least one week prior to their meeting. They all agree that this provides them ample time to review the issues they will be addressing. In general, board meetings last anywhere from one to three hours depending on the amount of material on the agenda and the types of issues being discussed.

Best Practice 3: Using

The board and superintendent have established written policies and procedures that are routinely updated by legal counsel to ensure that they are relevant and complete.

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 employees 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 also should 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 employees, students and their guardians, and the general public.

The Jefferson County School District policies are updated annually by the district employees and the district has the districtwide procedures required by state law. The district policy committee annually reviews and updates the policies based on information from the Panhandle Area Education Consortium, the Florida School Board Association, and the Florida Association of District School Superintendents. The school board attorney reviews changes when the policies come before the board.

The Jefferson County School District has processes in place to meet the intent of this best practice. However, the district could improve its operations by reviewing local policies on the district website. During our review we found administrative policies that are inconsistent with current practices. For example, current school board meeting times conflict with written policy and the current organization of district-level administration is inconsistent with district procedures.

We recommend that the board review and update all local policies to ensure the public has access to accurate information.

Best Practice 4: Using

The district routinely obtains legal services to advise it about policy and reduce the risk of lawsuits.

To meet the intent of this best practice, school boards should have appropriate, 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.

The Jefferson County School Board retains a local attorney to advise, counsel, and represent the board, the members of the board, the superintendent, and employees. The attorney receives a monthly retainer, equivalent to the school board member salary, to attend regular board meetings, special board meetings, and conferences pertaining to school matters. In addition to retaining legal counsel, the board participates in risk management insurance offered through the Panhandle Area Educational Consortium to protect against losses incurred by the school board. The district appropriately retained outside counsel to

represent the superintendent when he sued the school board in 2001 and to protect the board's interests when considering the purchase of land owned by the school board attorney's family in 2002. The hourly rates paid for the outside counsel are consistent with average rates in North Florida.

Although the Jefferson County School District is using this best practice it can enhance its operations by regularly reviewing its legal costs. The contract for the school board attorney has been renewed every year for the past 22 years without a cost analysis. The school board should regularly collect and compare annual legal costs of peer districts to ensure Jefferson's legal costs are comparable.

We recommend that the district compare its legal costs with other peer districts, at a minimum, every four years.

ORGANIZATION, STAFFING AND RESOURCE ALLOCATION

Best Practice 5: Using

The district's organizational structure has clearly defined units and lines of authority that minimize administrative costs.

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 should organize their administrations so that similar support services are grouped together and lines of authority are clear to employees and the general public. In addition, school districts should minimize administrative staffing, 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 simple hierarchical structure with all administrative units reporting directly to the superintendent and ultimately to the board. District employees and the general public should be able to clearly understand who is responsible for what in the district.

The Jefferson County School District has an organizational chart that accurately depicts its organizational structure. The structure eliminates unnecessary overlapping functions and excessive administrative layers. District-level administrators have reasonable spans of control.

Although the Jefferson County School District is using this best practice, it can enhance its operations by posting the district's organizational chart on the website. Currently, the district posts the school policies on the website with summarized job descriptions. Adding the current organizational chart on the website will provide the public with a clear understanding of who is responsible for district services.

We recommend that the district post the most recent organizational chart on the district website to keep the public better informed.

Best Practice 6: Using

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

To meet this best practice, school district staffing should promote efficiency and effectiveness while minimizing administration, especially at the district level. Low administrative to instructional staffing 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 employees.

In June 2003, the Jefferson County School District received a comprehensive review of its administrative staffing from the Florida Association of District School Superintendents. The district wanted a staffing review in response to significant changes within the school district. For example, since 1999-2000, the district has experienced an 18% decrease in enrollment (or 337 full-time equivalent students) which impacts the amount of state funds appropriated to the district. In addition, 40 of the district's 280 employees will be retiring in the next five years (20 of the 40 are retiring in June 2003). While the district reviewed its administrative staffing five years ago, these new challenges indicated a need to conduct a comprehensive evaluation of administration beyond transferring employees within the district and eliminating vacant positions. The Florida Association of District School Superintendents conducted a free evaluation of the district's current structure and made recommendations on how the district's human resources could be organized to improve services. The review also helped the district determine appropriate job titles and responsibilities.

Best Practice 7: Not Using

The district should improve budget documents used by the board to make budget decisions.

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 use this best practice, board members should be able to understand the short- and long-term fiscal effects of their decisions. When fiscal problems arise, the district should be able to react quickly in a manner that prevents significant disruption of 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.

The members of the Jefferson County School Board receive Florida School Board Association orientation training on district finances and one member attends additional board certification classes. In addition, the superintendent keeps the board informed and responds to financial concerns such as emergency actions taken during the state budget reduction activities in 2001.

However, the Jefferson County School District could improve its operations and use this best practice by improving its budget documents. Our review of 2002 budget documents found a minimal amount of information on the proposed budget, the revenue and expenditures over the prior years, and fiscal implications of proposed budgets or budget amendments. Further, there was no consensus among the board members about whether they thought the district provided sufficient budget information. The Auditor General also found that the district's annual financial report and underlying accounting records disclosed significant deficiencies.²

² Florida Auditor General, *Jefferson County District School Board: Annual Financial, Operational, and Federal Single Audit for the Fiscal Year Ended June 30, 2002*, Report No. 03-161.

Action Plan 2-3

We recommend that the chief financial officer provide the board with additional budget information.	
Action Needed	<p>Step 1. After correcting the prior year audit deficiencies, the new chief financial officer should review budget documents from other school districts, as provided by OPPAGA, to identify products that provide more information and are more beneficial to understanding the budget.</p> <p>Step 2. The chief financial officer should provide the school board with additional information through budget workshops to explain the current budget and the availability of resources.</p> <p>Step 3. The chief financial officer should provide the school board with the short and long-term implications of major budget amendments.</p>
Who Is Responsible	The board, superintendent, and chief financial officer
Time Frame	December 2003

Best Practice 8: Using

The district has clearly 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 Jefferson County School District’s principals have a reasonable level of authority and are able to manage their schools with relative autonomy. School board members, the superintendent, and principals report that they believe school-based administrators have considerable authority and feel that the superintendent encourages their independence. In particular, principals report that they have budgetary discretion, especially in areas like staffing allocations and discretionary funds. If there is a disagreement in funding or allocations, the principals feel that they can come to a consensus on solutions. The primary accountability mechanism is the superintendent’s annual review of the school administrator’s progress toward achieving personal goals and complying with the professional development plan. Accountability reviews occur during the weekly staff meetings of school and district administrators and during conversations with administrators and school board members.

PLANNING AND BUDGETING

Best Practice 9: Not Using

The district has a new multi-year strategic plan that contains annual goals but does not have measurable objectives and standards.

A strategic plan enables a 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 should 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 Jefferson County School District has developed, but has not fully implemented, its first strategic plan. The five-year plan was adopted in June 2002 with district goals and broad objectives (referred to as “strategies” in the district’s plan) to achieve those goals. The plan also lists action steps necessary to achieve the objectives. The plan includes both instructional and non-instructional programs.

Although the district is rapidly progressing with its first strategic plan, there are two issues that the district should address to meet best practice standards. First, the district should clarify how the objectives and action steps will help it achieve its goals. For example, the district goal to enhance student and staff safety has several objectives. One of the objectives is to reduce the number of discipline incidents and strengthen counseling programs for at-risk students. The plan’s action steps focus solely on the location, staffing, student selection criteria, and curriculum for an alternative program, Jefferson’s Opportunity School. Although these steps are logical activities necessary to create an alternative program, the plan does not explain how placing selected students in a new alternative program will reduce discipline incidents. Further, the plan does not explain how the action steps will strengthen counseling programs for at-risk students.

Second, the district should clarify the strategic plan’s objectives to make them more specific, measurable and outcome-oriented. In addition, the district should establish benchmarks or performance standards, clarify the roles of those responsible to implement the action steps, and establish a time table to regularly assess the progress. For example, one of the district’s objectives is “to expand opportunities for students in academic, co-curricular, career, and vocational development.” While this objective supports the overall district goal of preparing students for graduation, it is not measurable and does not include a standard by which assess whether the district is meeting the objective. An example of a more measurable objective would be “by August 2004, increase vocational education placements by 5% from 100 to 105.” While the action steps are linked to specific performance measures, there are no standards or benchmarks to assess progress on the action steps. Action Plan 3-1 addresses steps necessary to improve the strategic plan.

Best Practice 10: Not Using

The district does not have a system that accurately projects 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) student 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 student 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 project enrollment for the coming year. The information from each methodology should be reconciled to produce the actual FTE student projection. Districts may choose to supplement the model with information from local planning departments, state universities, or private demographers.

The Jefferson County School District relies on the state’s cohort survival methodology to produce its preliminary projections and then modifies the state projection based on information about the availability of alternative choices. According to district employees, the declining district enrollment is due to the growing number of students enrolled in home schooling, the Florida State University schools, the Leon County School District, and private schools in Florida and Georgia. To help minimize the adverse effects of declining enrollment and projection errors, the district maintains a reserve of funding that exceeds the Auditor General minimal recommendations.

However, the Jefferson County School District can improve its operations and begin using this best practice by evaluating and improving its current projection process. The district error rates have exceeded the standard recommended by state demographers (within plus or minus 2%). As shown in the exhibit below, Jefferson’s error rates for the past four years have exceeded 2%. Although small districts will likely have an error rate that is higher than the standard, Jefferson’s continuous pattern of error indicates a need to improve the current process by seeking additional expertise.

**Exhibit 2-3
Comparison of District Projections to Actual Enrollments and Error Rates**

Fiscal Year	District Projection	Actual Enrollment	Actual Enrollment Compared to District Projection	Error Rate
1998-99	1,953.26	1,922.21	(31.05)	1.6%
1999-00	1,901.35	1,853.92	(47.43)	2.5%
2000-01	1,818.43	1,755.97	(62.46)	3.4%
2001-02	1,722.83	1,632.89	(89.94)	5.2%
2002-03	1,570.53	1,516.19	(54.34)	3.5%

Source: Florida Department of Education.

Action Plan 2-4

We recommend that the district evaluate their student projection process and seek ways to improve projections.

Action Needed	<p>Step 1. The district should document the current process including the names and phone numbers of the people contacted about projected enrollment in surrounding schools.</p> <p>Step 2. The district should obtain assistance in identifying demographic trends in Jefferson County that affect public school enrollment. OPPAGA has contacted the Department of Education’s Strategy and Planning Office and the Legislative Office of Economic and Demographic Research. Both offices are willing to work with the district to improve its projections.</p> <p>Step 3. The district should review the district projections, the actual enrollments, and the mid-year budget and student service adjustments that were made since 1998-99 due to decreasing enrollments.</p> <p>Step 4. The district should present the information to the school board for discussion and request direction from the board about projection guidelines and contingency plans.</p>
Who Is Responsible	The board and district employees designated by the superintendent
Time Frame	December 2003

Best Practice 11: Not Using

The district does not link its financial plans and budgets to its annual priorities in the strategic plan and its goals and objectives; and district resources are not focused towards achieving those goals and objectives.

To meet this best practice, the school district’s 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 Jefferson County School District has a new strategic plan which is the first formal districtwide strategy for education delivery and district operations. Although the five year strategic plan has identified

Management Structures

funding for some goals, it is not directly linked to the Fiscal Year 2002-03 budget. This disconnect may be attributed to timing since the budget was developed within weeks of the strategic plan adoption.

The district can improve its operations and use this best practice by prioritizing action steps and by linking the upcoming budget to the strategic plan. The district should prioritize the current strategic plan actions. Although the district has only three goals there are 11 to 13 actions for each goal without any indication of priority. After the district has identified the priorities the chief financial officer should identify funding for priorities. This information will guide the district in implementing and assessing its progress toward achieving its goals.

Action Plan 2-5

We recommend that the district prioritize action steps within each goal and link the priorities to the Fiscal Year 2003-04 budget.

Action Needed	Step 1.	The district should prioritize the action steps under each goal.
	Step 2.	The priorities should be communicated to stakeholders including employees, students, and the community.
	Step 3.	The chief financial officer should verify whether the priorities are funded in the proposed budget for Fiscal Year 2003-04. If priorities are not funded, possible funding sources should be identified.
	Step 4.	The chief financial officer should communicate the funding for the district's strategic priorities to the school board, employees, and the community as a whole.
Who Is Responsible	The board, the superintendent, and district employees	
Time Frame	December 2003	

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 employee 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 Jefferson County School District takes advantage of opportunities to increase revenue when necessary. The district levies the full 2 mills for capital outlay and has secured \$18 million from the state's Special Facilities Construction Account to build a new high school. The district receives federal grants to provide free and reduced price meals; to teach a low-income population; to provide services for individuals with disabilities; to provide vocational and technical training; to serve the community with adult education; and to provide early child development classes. The district also has received financial support for mentoring initiatives and personal computers for the students.

COMMUNITY INVOLVEMENT

Best Practice 13: Using

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

To meet the intent of 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.

The Jefferson County School District actively engages parents and guardians in school operations and decision making. All three schools conduct open houses and communicate with families 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 teacher-parent conferences. Jefferson High School has scheduled five evening programs to showcase different academic departments while requiring parents to pick up their child's report card at the high school. Parents also have the opportunity to participate in the Parent Teacher Organizations and School Advisory Councils.

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. Districts also should coordinate with these groups to create a fundraising foundation. 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.

The Jefferson County School District actively involves business partners and community organizations within this small rural county. For example, the Jefferson Elementary School Advisory Council is a forum for regular communication with local business and community leaders about student learning programs in the elementary grades. Jefferson has a county chapter of the Communities in Schools organization that helps to coordinate and deliver services to at-risk youth and their families. In addition, the Boys and Girls Club provides mentoring services and other after-school activities with support from the local Church Ministerial Group. The Monticello-Jefferson County Chamber of Commerce has a Junior Leadership Program to help high school students with college plans and resumes. The new Jefferson Educational Foundation, Inc. was incorporated in August 2002 to help provide financial support to the county's public schools through the community.

3 Performance Accountability Systems

Summary

The Jefferson County School District is using one of the three performance accountability best practices. The district reports basic educational data to the public in the form of annual school accountability reports. To meet the intent of the remaining best practice standards and ensure the performance, efficiency, and effectiveness of its performance accountability system, the district should develop additional measurable goals and objectives and evaluate its major educational and operational programs.

Background

The Jefferson County School District has a two-part performance accountability system. The first part consists of school improvement plans for each of the district's three schools. These three plans cover the basic educational programs for kindergarten through grade 12 in the district. The second part is the district's newly-adopted strategic plan for 2002 through 2007. This plan contains additional districtwide goals for basic education and rudimentary goals for the major programs of vocational / technical education and safety / security.

Conclusion and Recommendations

Summary of Conclusions for Performance Accountability Systems Best Practices

Practice Area	Best Practice	Using the 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	3-6
	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.	Yes	3-6

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

Although the district has recently adopted its first districtwide strategic plan, it does not have clearly stated goals and measurable objectives for each major educational and operational program.

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 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.

The Jefferson County School District adopted its first formal strategic plan in July of 2002. Jefferson received assistance in developing the plan from the Panhandle Area Educational Consortium (PAEC). The plan consists of three goals that include both instructional and non-instructional services in the school district¹. Each major goal is broken down into two or three components (see Exhibit 3-1).

Exhibit 3-1 Jefferson County School District’s Strategic Plan for 2002-2007

Goals		Components	
I	Students will be prepared for graduation, employment, postsecondary education and to become responsible citizens and lifelong learners.	1.	Improve student achievement emphasizing reading, writing, mathematics, and science utilizing research-based best instructional practices.
		2.	Expand opportunities for students in the areas of academic, co-curricular, career, and vocational development.
II	Enhance the safety of students and staff and increase the quality of the learning environment.	1.	Reduce the number of discipline incidents and strengthen counseling programs for at-risk students.
		2.	Increase efforts to promote safety and civil rights for 100% of students and employees.
		3.	Increase skills, knowledge, professionalism, and accountability in regards to classroom management.
III	Ensure that the school system operations conform to the highest business and professional standards of effectiveness, ethics, and efficiency.	1.	Enhance the financial planning and management process to ensure that resources are allocated and expended according to district needs and priorities.
		2.	Improve the delivery of services such as personnel management, maintenance, facilities, transportation, food services, and technology maintenance.
		3.	Evaluate, revise, and implement clear procedures to ensure effective working relationships between the school board, superintendent, district-level administrators, school-based administrators, and the community.

Source: The Jefferson County School District’s 2002-07 Strategic Plan

¹ Although the strategic plan has four goals, we will not be considering the fourth goal since it does not relate to the district’s major programs.

Performance Accountability Systems

The district has clearly stated goals and measurable objectives for the basic K-12 educational programs in the three school improvement plans (SIPs). Since each SIP represents the entire population in the district (grades K-4, Jefferson Elementary School; grades 5-8, Howard Middle School; and grades 9-12, Jefferson County High School) there is no need for grade-specific districtwide goals. Instead, the district's strategic plan includes broader performance measures such as aligning the curriculum and allocating instructional time based upon student performance data and the Sunshine State Standards.

However, the district can improve its operations and begin to use this best practice by developing districtwide measurable goals and objectives for other major educational programs (i.e., exceptional student education and vocational / technical education) and operational programs (facilities maintenance, transportation, food services, and safety/security). Although the district has made great progress in creating its first strategic plan, the plan lacks details. The district should establish more specific goals and measures to provide direction and accountability for these programs. This can be done as part of the strategic plan or at the program level. Action Plan 3-1 provides the steps to develop a program-level accountability system.

Action Plan 3-1

We recommend that the district develop measurable goals and objectives for three or four priority goals in educational and operational programs.

Action Needed	<p>Step 1. For each educational and support program, adopt a few high level outcome or efficiency measures that reflect the primary purpose of the program and a few supporting measures managers can use to monitor performance. The district may wish to consider adopting measures provided in Appendix A.</p> <p>Step 2. For each performance 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? • How should the data be used? <p>Step 3. Identify and prioritize data needs by classifying data into the following two categories:</p> <ul style="list-style-type: none"> • 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. <p>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.</p> <p>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</p> <ul style="list-style-type: none"> • 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; <p>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:___.”</p> <p>Step 6. Periodically compare district performance data to data from other, comparable districts or programs to determine whether the district could improve its operations.</p> <p>Step 7. Based on the on-going analysis described in Step 6 above, identify undesirable trends in performance and cost that need more in-depth evaluation.</p> <p>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.</p> <p>Step 9. 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.</p>
Who Is Responsible	The board, the superintendent, principals, and district staff
Time Frame	December 2003

Best Practice 2: Not Using

The district does not regularly evaluate the performance and cost of its major educational and operational programs.

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 Jefferson County School District does not regularly evaluate its major instructional and operational programs beyond the mandatory self-assessments and compliance plans imposed by grant-funded programs such as Title I and IDEA. The district's only non-compulsory evaluation was an annual in-house report by the ESE program specialist. In 2002, the program evaluation was the district's early intervention program for pre-kindergarten students.

However, the district can improve its operations and meet the intent of this best practice by conducting one evaluation of a major program each school year using available resources. These evaluations could be conducted by district staff, interns from local higher education programs, the Panhandle Area Educational Consortium (PAEC), and other associations or institutions. Action Plan 3-1 addresses the need for annual evaluations of school district programs.

Best Practice 3: Using

The district clearly reports on the performance and cost-efficiency of its major 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 Jefferson County School District reports basic education program performance information through annual school public accountability reports. These annual reports provide information on how the student performance in the school compares with the state average and results of a school climate survey taken by the students, staff, and parents. In addition, the district has taken steps to improve communications by conducting special school board meetings and workshops on the new school; by maintaining an open-door policy for the public; by writing newspaper articles on district plans to improve student performance; and by using school advisory council meetings, parent teacher organization meetings, and civic meetings as forums to discuss performance.

However, the district could improve its operations by providing information from the formal evaluations of major instructional and non-instructional programs recommended in Action Plan 3-1. This information should be distributed in printed publications (e.g., school newsletters, meeting agendas, district fact sheets, and press releases) and in electronic format (e.g., E-mails and websites).

We recommend that the district provide information about the major educational and operational program evaluations to the public.

4

Educational Service Delivery

Summary

The Jefferson County School District is using 10 of the 12 educational service delivery best practices. For instance, the district provides effective and efficient programs to meet the needs of at-risk students and ensures that schools have planning and evaluation processes in place to improve student outcomes. To meet the remaining best practice standards and ensure the performance, efficiency, and effectiveness of its educational programs, the district should make improvements in its exceptional student education and workforce education programs.



As shown in Exhibit 4-1, the Jefferson County School District has an opportunity to save a total of \$408,946 over the next five years by making changes to educational services described in the chapter. Specifically, the district should bill Medicaid for direct services provided to eligible ESE students, reduce inappropriate referrals to ESE, and eliminate the adult education principal position. 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 Several Ways the District Could Reduce Costs and Increase Revenues in the Area of Educational Service Delivery

Best Practice Number	Fiscal Impact: Savings					Total
	Year 2004-05	Year 2005-06	Year 2006-07	Year 2007-08	Year 2008-09	
2 Seek Medicaid Reimbursement for Direct Services	\$10,458	\$10,088	\$9,699	\$9,290	\$8,861	\$48,396
2 Reduce Inappropriate ESE Referrals	5,000	5,000	5,000	5,000	5,000	25,000
5 Eliminate Adult Education Principal Position	60,977	63,894	66,957	70,173	73,549	335,550
Total	\$76,435	\$78,982	\$81,656	\$84,463	\$87,410	\$408,946

Background

The Jefferson County School District served 1,708 students during the 2001-02 school year with an ethnic breakdown of 29.1% white, non-Hispanic, 69.3% black, non-Hispanic, and less than 1% each Hispanic, Asian/Pacific Islander, American Indian/Alaskan native, and multiracial. The district has eight schools, including one elementary school, one middle school, one high school, one adult school, and four alternative education schools. For Fiscal Year 2001-02, the operating costs in the district were \$5,679 per pupil; more than the state’s average operating cost of \$5,180.

As Exhibit 4-2 shows, the Jefferson County School District, as did all of its peers, experienced a decrease in student growth over the past five years, with Jefferson County School District experiencing the highest decrease of nearly 16%. 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 comparable to its peer districts but higher than the state.

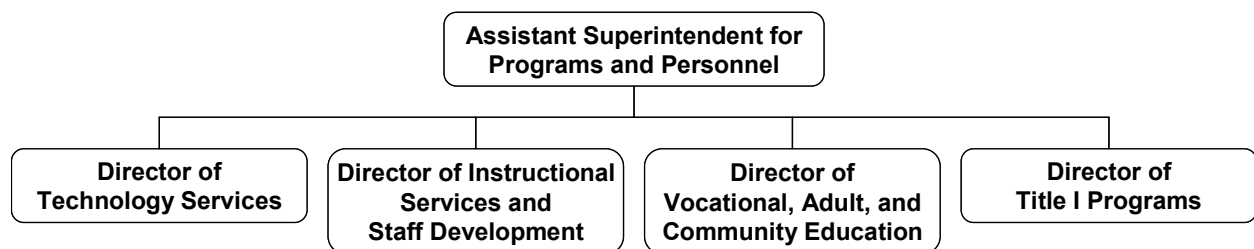
Exhibit 4-2
Jefferson County School District Student Demographics

District	Total Students in 2001-02	Percentage Change 1997-2001	English for Speakers of Other Languages (ESOL) ¹	Percentage Eligible for Free or Reduce Price Lunch
Dixie	2,265	(4.3)%	<1%	64%
Gadsden	7,433	(12.5)%	5%	77%
Glades	1,099	(4.3)%	4%	62%
Hamilton	2,159	(7.4)%	3%	72%
Hardee	5,092	(4.3)%	10%	70%
Jefferson	1,709	(15.7)%	<1%	71%
State	2,499,781	9.0%	8%	44%

¹ The percentages listed for ESOL students in each of the peer districts reflects end of the 2001-02 school year statistics.
Source: Florida Department of Education, Profiles of Florida School Districts, 2001-02.

The Jefferson County School District’s assistant superintendent for Programs and Personnel supervises the four departments that provide instructional and support services to the district’s school. These services include curriculum development, instructional strategies, school improvement, and administrative/reporting activities. As shown in Exhibit 4-3, four administrators report directly to the assistant superintendent.

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



Source: The Jefferson County School District.

The Jefferson 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.

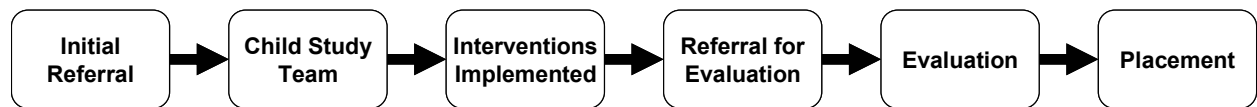
K-12 Basic Education. Basic education refers to a wide array of curriculum and instruction offered to students in pre-kindergarten through twelfth grade. In 1996, the State Board of Education approved the Sunshine State Standards (SSS) for student achievement in basic education. These standards apply to seven subject areas and are divided among four separate grade clusters (PreK-2, 3-5, 6-8, and 9-12). The grade clusters provide 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 Jefferson County School District students identified and served in the district’s ESE program (28%) is the highest of all of its peers. Twenty-seven percent of the district’s students have disabilities while 1% is gifted. Teachers, parents, or guidance counselors begin the ESE process by referring students for assessment. Child study teams (comprising the assistant principal, teachers, and staffing specialist) initially screen students at the school level by reviewing the case, assessing the student, and determining appropriate interventions 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 refers the student to a school psychologist for evaluation. The results of this evaluation determine the student’s ESE status. If the student requires ESE services, the child study 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 Jefferson 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 students who receive free or reduced lunch. For a school to qualify for schoolwide Title I services, 50% or more of its students must meet the criteria for free or reduced lunch. Jefferson Elementary School qualifies as a schoolwide Title I school and uses Title I funds to upgrade the instructional program for the whole school. Howard Middle School is a targeted assistance school and concentrates Title I funds on students who are failing or are at risk of failing.

As noted earlier, the percentage of students in the district's ESOL program is very low. The ESOL program currently serves four students. The district uses the inclusion approach, placing students in the regular classroom. School administrators identify ESOL students based on the results of the home language survey administered through the ESOL district office. Guidance counselors 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, two of which are the Opportunity School and the On-Track Program. Opportunity School started in the fall of 2002 and serves up to 45 K-12 students. Opportunity School faculty, with the assistance of parents, prepare a personal education plan (PEP) for each student, which is evaluated no less than every six weeks. The On-Track Program is a dropout prevention program, providing alternative school placement in lieu of out-of-school suspension and expulsion for students between the ages of 10 and 17. The program provides instructional services, with the goal of reducing suspensions and expulsions. The district also provides a variety of other alternative education programs are discussed later in this chapter.

Accelerated Programs. The Jefferson County School District provides students several accelerated opportunities, including Dual Enrollment, early admission to postsecondary education, and access to the Florida Virtual School. The district does not have an International Baccalaureate (IB) program, and, due to low demand, the district does not provide advanced placement courses.

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. North Florida Community College instructors teach dual enrollment classes at Jefferson High School.

In 2002-03, 19 Jefferson County students were enrolled in 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 enrollment at Jefferson County High and Howard Middle schools was approximately 500 during the spring 2002 semester. The program offers several "tech prep" courses of study that include food production and services, life management skills, nutrition and wellness, automotive service technology, and career preparation. The district also partners with North Florida Community College and Green Industries, providing landscaping and nursery operations training to high school students. These courses of study prepare students for postsecondary work as well as assist them in developing job-ready skills.

Through the adult general education programs offered at the Jefferson Adult Center, the district offers instruction to individuals who do not have a high school diploma (or who test below the ninth grade level). In 2001-02, the district provided GED preparation instruction to 218 students. In addition, the adult education center serves senior adult learners and adults with disabilities.

Districts that provide adult general education programs can receive additional funding through the Workforce Development Education Program. The state funds adult general education 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 adult general education programs.

Student Support Services. In the Jefferson County School District, students are provided psychological services through a contract with Florida State University's Regional Multidisciplinary Evaluation and Consulting Center. The educational and emotional needs of students are also met through a contract with the Apalachee Center for Human Services. In addition, the district employs one full-time social worker whose duties include connecting students and parents with needed services. Guidance services are provided by a guidance counselor at each of the elementary, middle, and high schools. Health service needs are met through a certified registered nurse at each school. 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 education experience.

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 Jefferson County School District, these include the Technology Literacy Challenge Fund Grant to Howard Middle School.

Technology Literacy Challenge Fund Grant. For school year 2001-02, Howard Middle School received a \$200,000 Technology Literacy Challenge grant through the Panhandle Area Educational Consortium (PAEC). The district used the grant monies to purchase 165 laptop computers for fifth grade students and teachers. Teachers received extensive training on the use of the computers and the instructional software, then worked with the students on their computer skills. Students were able to access instructional software programs at home through their telephone lines and services are restricted to educational programs. The district received additional Phase II funds to purchase 135 units, allowing students to continue their lessons in sixth grade.

Conclusion and Recommendations

Summary of Conclusions for Educational Service Delivery Best Practices

Practice Area	Best Practice	Using the 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	4-13
	4. The district provides an appropriate range of accelerated programs (such as Advanced Placement, International Baccalaureate and Dual Enrollment).	Yes	4-14
	5. The district provides effective and efficient workforce development programs (such as vocational-technical, adult basic education, and adult high school programs).	No	4-15
	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	4-18
	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	4-20
	8. The district's organizational structure and staffing of educational programs minimizes administrative layers and processes.	Yes	4-21
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	4-21
	10. The district has sufficient school library or media centers to support instruction.	Yes	4-22
	11. The district utilizes instructional technology in the classroom to enhance curriculum and improve student achievement.	Yes	4-24
	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.	Yes	4-25

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. Student performance on the 2003 FCAT improved, but performance remains below peer and state averages. The district could strengthen evaluation efforts by monitoring the success of initiatives required by the Department of Education.

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.

Jefferson County School District administrators, as well as teachers and school administrators, use academic and nonacademic data to assist them in developing and implementing strategies for academic improvement. For example, administrators disaggregate Florida Comprehensive Assessment Test (FCAT) data to identify students who need additional assistance. Principals and teachers have received training by the Panhandle Area Educational Consortium (PAEC) in using software to disaggregate data for purposes of tracking student progress. The district generates reports for each school principal after the spring FCAT results are received to assist in determining class assignments and to identify those students scoring in the lowest 25th percentile by class and grade level. Administrators and teachers use the reports to evaluate performance and develop strategies in the school improvement plans to make necessary adjustments to assist students. The Title I coordinator also uses assessment results as a tool for making class assignments and matching teachers with students who need individualized assistance. The district disaggregates academic and nonacademic data for all students, placing emphasis on those students performing in the lowest 25th percentile.

Exhibit 4-5 shows that the percentage of students performing in the lowest achievement levels (Levels 1 and 2) has varied over the past three years. While student performance has improved in reading programs for fourth graders and math programs for fifth and tenth graders, performance has declined in eighth and tenth grade reading and eighth grade math.

Exhibit 4-5

Jefferson County Student Performance Has Varied Over the Past Three Years

Subject and Year	Grade 4			Grade 8			Grade 10		
	Level 1	Level 2	Levels 1 & 2	Level 1	Level 2	Levels 1 & 2	Level 1	Level 2	Levels 1 & 2
Reading									
2001	55%	15%	70%	48%	32%	80%	45%	33%	78%
2002	45%	18%	63%	47%	22%	69%	54%	26%	80%
2003	37%	26%	63%	49%	32%	81%	50%	35%	85%
Math									
	Grade 5			Grade 8			Grade 10		
2001	49%	35%	84%	47%	28%	75%	42%	31%	73%
2002	64%	26%	90%	54%	19%	73%	32%	30%	62%
2003	66%	19%	85%	47%	31%	78%	30%	33%	63%

Note: In 2001, the math portion of the FCAT was not given to fourth graders, it was given to fifth graders only. In order to be consistent, we have used grade 5 scores in math for 2001, 2002, and 2003 as well.

Source: Florida Department of Education, Student Assessment Services Section, 2002.

In July 1999, the Florida Department of Education established criteria for identifying schools with similar performance characteristics using letter grades. School grades are based primarily on FCAT reading, math, and writing scores. Exhibit 4-6 illustrates Jefferson County School District's 2003 school grades compared to its peers. Of the number of Jefferson County schools receiving grades in 2003, the middle school received a grade of D and the elementary and high schools each received grades of C. This is an improvement over the district's 2002 scores, in which the elementary and high schools each received an F.

Exhibit 4-6

The Jefferson County School Grades Are Comparable to Its Peer Districts, Spring 2003

District	Number Of Schools Receiving Grades	Number of A Schools	Number of B Schools	Number of C Schools	Number of D Schools	Number of F Schools
Dixie	4	1	0	2	1	0
Gadsden	14	1	2	5	2	4
Glades	2	0	0	2	0	0
Hamilton	4	0	0	3	1	0
Hardee	5	2	1	0	2	0
Jefferson	3	0	0	2	1	0

Source: Florida Department of Education.

As shown in Exhibit 4-7, fourth, eighth, and tenth graders generally scored lower than most peer districts and the state average on the spring 2003 math FCAT with the fourth and eighth graders scoring lower than students in all peer districts. Fourth- and eighth-grade students scored the lowest of all peer districts in the spring 2003 reading FCAT. Eighth-grade students scored the lowest of all peer districts in the spring 2003 writing FCAT, with fourth-grade students scoring second lowest. Tenth-grade students scored the highest of four of its peer districts in the writing FCAT.

Exhibit 4-7
Jefferson County's Average FCAT Scores Are Relatively Low
Compared to Peer Districts and the State Average, Spring 2003

School District	Grade 4			Grade 8			Grade 10		
	Reading	Writing	Math	Reading	Writing	Math	Reading	Writing	Math
Dixie	288	3.2	277	297	4.0	294	282	3.2	301
Gadsden	288	3.3	276	271	3.4	282	260	3.0	286
Glades	285	3.1	267	294	3.2	294	297	3.2	313
Hamilton	283	3.7	284	273	3.2	280	270	2.8	291
Hardee	283	3.5	282	277	3.6	302	295	3.5	326
Jefferson	274	3.2	261	263	3.1	269	277	3.5	296
State	305	3.6	298	301	3.9	310	302	3.8	320

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

When analyzing mean scale scores, Jefferson County students improved their performance in 2003 in all levels of the FCAT reading and math tests, with the exception of sixth grade reading, and fourth and sixth grade math. Further, students showed the highest level of improvement compared to most of its peer districts in third grade math and reading (see Exhibit 4-8).

Exhibit 4-8
Jefferson County's Third Graders Made the Highest Improvement
in Reading And Second Highest in Math of All of Its Peer Districts
and the State Average in the Spring 2003 FCAT

School District	Reading			Math		
	2002	2003	Percentage Change	2002	2003	Percentage Change
Dixie	278	282	1.4%	276	291	5.4%
Gadsden	271	283	4.4%	274	298	8.8%
Glades	288	294	2.1%	283	296	4.6%
Hamilton	287	277	-3.5%	302	281	-7.0%
Hardee	277	284	2.5%	294	304	3.4%
Jefferson	258	275	6.6%	250	271	8.4%
State	293	298	1.7%	302	308	2.0%

Source: Florida Department of Education, Student Assessment Services Section, 2002 and 2003.

The Department of Education's Office of School Improvement requires that districts receiving school grades of D or F provide intensive reading programs, reading coaches, enter into partnerships with schools that have improved their grades, and consult with educational experts. The Jefferson County School District has actively participated in these initiatives and, as mentioned, both elementary and high school grades improved in 2003 from F to C. To assure continued improved performance, the district should continue to closely monitor student progress, identify areas in which students are not showing improvement, and develop strategies to increase student performance at both the district and school level. The district should conduct an in-depth analysis of the intensive reading and tutoring programs currently in place. This can be done by appointing a special task force composed of the district director of instructional services, principals, curriculum specialists, and reading coaches. This task force should review the success of initiatives currently in place and determine areas that need to be strengthened or where existing resources could be put to better use. The district should then develop strategies, where needed, to assist in improving performance.

In addition to analyzing academic data, the district compiles and analyzes data on in-school suspensions, out-of-school suspensions, graduation rates, and dropout rates. The district performs comparably with its peers on nonacademic measures such as graduation and dropout rates. As Exhibit 4-9 shows, Jefferson County’s graduation rate is third lowest of all its peer districts and lower than the state average as well. The district’s annual dropout rate is third lowest of its peers and higher than the state average.

**Exhibit 4-9
Jefferson County’s 2001-02 Graduation Rates
and Dropout Rates Are the Third Lowest Among Its Peers**

District	Four-Year Graduation Rate	Annual Dropout Rate
Dixie	75.1%	3.3%
Hamilton	67.9%	2.3%
State	67.9%	3.2%
Hardee	67.6%	6.6%
Jefferson	64.5%	3.6%
Glades	54.7%	7.2%
Gadsden	52.4%	4.4%

Source: The Florida Department of Education.

However, the district has a significantly higher percentage of suspensions compared to its peers and the state average, as shown in Exhibit 4-10. The district attributes the high disciplinary rates to an in-school suspension program and strictly enforced discipline plans. In addition, the district rigorously monitors its code of student conduct. The high school discipline committee, consisting of teachers and parents, reviews the school’s discipline plan each year. The plan outlines unacceptable behavior as well as procedures and consequences for dealing with student infractions.

**Exhibit 4-10
The District’s Discipline Rates for Both Students with Disabilities
and Non-Disabled Students Is Highest of All Peer Districts and the State, 2001**

District	In-School Suspensions		Out-of-School Suspensions		Expulsions		Alternative Placement	
	Students with Disabilities	Non-disabled Students	Students with Disabilities	Non-disabled Students	Students with Disabilities	Non-disabled Students	Students with Disabilities	Non-disabled Students
Dixie	<1%	<1%	17%	10%	0%	0%	<1%	<1%
Gadsden	9%	6%	26%	14%	<1%	<1%	0%	0%
Glades	23%	15%	12%	6%	0%	<1%	0%	<1%
Hamilton	11%	14%	16%	11%	0%	<1%	0%	<1%
Hardee	8%	4%	15%	7%	<1%	<1%	0%	0%
Jefferson	32%	20%	30%	21%	<1%	<1%	2%	<1%
State	13%	8%	15%	7%	<1%	<1%	<1%	<1%

Source: LEA Profiles, 2002, Florida Department of Education.

Best Practice 2: Not Using

The district provides effective and efficient Exceptional Student Education (ESE) programs for students with disabilities and students who are gifted. However, the district should seek Medicaid reimbursement for direct services, track ESE referrals and placements, and more closely monitor academic and nonacademic indicators of ESE students.

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 should also periodically assess the needs and progress of ESE students and make adjustments as needed to ensure that students perform to their capacity.

The Jefferson County School District has policies and procedures in place to ensure ESE services meet the needs of students. ESE teachers use software to develop individualized education plans (IEPs) for all ESE students. The software’s components correspond directly to state-approved performance standards. The district serves students in all exceptionalities, as needed, and has contracts with Leon County School District and Apalachee Center for Human Services to provide more intensive assistance or therapy. The Institute for Small and Rural Districts (ISRDR) provides training for ESE teachers. The training pairs regular classroom teachers and ESE teachers to help develop skills in identifying and assisting students. This training is required by the district and provided at times convenient for teachers. The district also encourages parental involvement in the ESE process and employs a staff person to act as liaison between the parents and teachers to keep parents informed and actively participating in their children’s programs.

However, the district can improve its operations and meet best practice standards 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 the summer of 2000 when they entered into a contract with Cost Management Services through the Hillsborough County School Board. The district is now contracting with Seminole County School Board, which serves as a Medicaid Administrative Claims Services (MACS) administrative provider. Monies received through the program go towards funding school resource officers at the elementary school. If the district begins billing for Medicaid direct services in the 2004-05 school year, we estimate it will garner a net increase in revenue of \$48,396 over five years. We based this estimate on the district hiring a 12-month part-time secretary.¹

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. Hire a part-time secretary to handle the billing of Medicaid for direct services to ESE students. Explore the possibility of sharing a Medicaid staff person with a neighboring district for direct services claiming. Step 3. Seek Medicaid reimbursement for direct services, including speech therapy and health services.
Who Is Responsible	Director of Exceptional Student Education; Finance Officer
Time Frame	June 2004; ongoing thereafter.

Second, the district should improve the accuracy of ESE referrals. During the 2001-02 school year, 31 of the 42 students (74%) referred for ESE services were ineligible to receive these services. By providing additional training to assist teachers to identify students who are likely to qualify for ESE services, the

¹ The district provides speech and health 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 \$20,506 annually in Medicaid reimbursements. Multiplied over five years, this amounts to a total of approximately \$102,530 in revenue to the district. Based on the Jefferson County School Board Personnel Salary Schedule, if the district hires a 12-month part-time secretary with five years experience to process the claims, the combined beginning salary and benefits would be \$9,344. Assuming a yearly 5% salary adjustment and no increase to the benefit costs, the total cost to the district for this employee over five years is estimated to be \$54,134. 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 \$48,396 over a five-year period.

district could reduce inappropriate referrals thereby saving money. We estimate that if the district reduced its percentage of inappropriate referrals to 25%, it would save \$25,000 over five years.²

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. Conduct an analysis of the status of assessments and referrals by area and by school to identify areas with high numbers of inappropriate referrals. Step 2. Present findings to task group composed of the director of ESE, guidance counselors, and selected ESE and general education teachers. Step 3. 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 to assessment that are unlikely to qualify for special education services. Step 4. Implement and monitor the strategy used and adjust as needed to reduce the rate of inappropriate referrals.
Who Is Responsible	Director of Exceptional Student Education, ESE Program specialist, ESE staffing specialist
Time Frame	December 2003; ongoing thereafter.

In addition, although not required to meet best practice standards, the district could enhance its ESE program by periodically assessing the needs and progress of ESE students and making adjustments as needed to ensure that the students are performing to their capacity. This can be done by analyzing academic and non-academic indicators for ESE students, and comparing these indicators over time and with peer districts to gauge performance and provide information for developing needed strategies and improvements. The district’s standard diploma rate for ESE students is nearly half that of the state and the third lowest of its peers (see Exhibit 4-11). The district had among the highest retention rate for ESE students of its peer districts. The district should monitor the standard diploma and retention rates over time and develop strategies to increase the number of students with disabilities graduating with a standard diploma. As discussed above, the district’s percentage of in-school and out-of-school suspensions is over twice the state average, and well above all of their peer districts. (See Exhibit 4-10). Teacher focus groups revealed that regular classroom teachers frequently have difficulty dealing with disciplinary problems of ESE students. Additional training for regular classroom teachers, as well as additional cross training between ESE and regular classroom teachers would help in this effort.

Exhibit 4-11

Jefferson County ESE Students Had the Third Lowest Standard Diploma Rate and the Among the Highest Retention Rates of Its Peer Districts, 2000-01

School District	Dixie	Gadsden	Glades	Hamilton	Hardee	Jefferson	State
Standard Diploma Graduation Rate	100%	42%	17%	33%	25%	27%	51%
Retention Rate	8%	9%	10%	4%	5%	10%	7%

Source: LEA profiles, 2000, Florida Department of Education.

We recommend that the district periodically analyze academic and non-academic indicators of ESE students and develop strategies to address problem areas.

² Reducing the inappropriate referral rate to 25% would save the district \$250 per evaluation x 20 students (49% of 42 referrals) = \$5,000 per year. Cost savings over a five-year period would be \$25,000.

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.³ However, the district should conduct analysis of student need for alternative education.

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 parental involvement and provide teachers adequate training and support. Districts also should periodically assess the progress of at-risk students adjusting programs as needed to ensure that students perform to their capacity.

The Jefferson County School District provides an array of at-risk programs to meet student needs, including ESOL, Title I, and alternative education. Jefferson Elementary School is a schoolwide Title I school and Howard Middle School a targeted Title I school. The district director of Title I programs monitors the academic performance of Title I students performing at levels one and two on the FCAT. Students needing additional assistance are targeted and linked with teachers to provide extra instruction. The Title I director stays in contact with the schools to make sure all low scoring students receive needed assistance. Student goals and objectives are incorporated in the educational improvement plans. Prior Title I efforts have mostly been concentrated on the lower grade levels, but the district plans to expand services to the middle and high schools.

The district also provides two alternative education programs targeted toward students with behavioral problems and a history of truancy. Opportunity School started in the fall of 2002 and serves 45 K-12 students. Opportunity School faculty, with the assistance of parents, prepare a personal education plan (PEP) for each student. The plans are evaluated every six weeks to monitor student progress. The second alternative education program, On-Track, is a dropout prevention program, providing alternative school placement in lieu of out-of-school suspension and expulsion for students ages 10-17. The program provides instructional services, with the goal of reducing suspensions and expulsions. The district also serves a very small number of ESOL students (two districtwide) and is in the process of updating its Limited English Proficient (LEP) plan to ensure that ESOL students are identified and placed in a timely manner.

At-risk students also receive services through the STARS Project (Students Thinking Achieving Reaching Success). This program is provided through a partnership between the Jefferson County School District, the Boys and Girls Club of the Big Bend, and St. Phillips Church and funded by the 21st Century Community Learning Centers Program Grant. This competitive grant is provided through the Department of Education under the No Child Left Behind Act of 2001. DOE has developed the grant program to assist districts with D and F schools. The grant provides for community learning centers to offer academic, artistic, and cultural enrichment opportunities to students and their families when school is not in session. In Jefferson County, grant monies, totaling nearly \$4 million over the next five years, will establish fully operating 21st Century Learning Centers at four county sites located at the Boys and Girls Club, Howard Middle School, Jefferson County High School, and the St. Phillip AME Church. Components of the program include academic acceleration, technology, recreation, enrichment, family involvement, and adult education through services provided by 11 community partners. The community partners will assume funding after five years. The project will serve a minimum of 300 students per year.

³ These are students who need academic and/or social skills interventions to assist them to perform to their capacity.

The district provides a new GED Exit Option program at the high school for students between 16 and 18 years of age who have been retained several years and have an insufficient number of credits to graduate. The program is part of the district's dropout prevention strategy. Students who desire to graduate with their class and receive a standard high school diploma are required to pass the FCAT in addition to the GED test. Students attend individually-paced GED preparation classes in the morning and take electives in the afternoon at the high school campus. This program is currently serving six students and administrators anticipate that enrollment will increase in the 2003-04 school year.

The district is implementing the first year of a three-year Jefferson START Mentoring Program using federal funds. START is an acronym for Students Today Achieving Results for Tomorrow. The goal of the program is to link students with the greatest needs with caring adults who will encourage them to remain in school, avoid delinquent behavior and achieve at a high level of excellence. The program provides a variety of activities, to include mentor recruitment and training. The project will be jointly administered by Jefferson County Public School District and Communities in the Schools of Jefferson County.

While the district has alternative education programs to serve at-risk students and is using this best practice, the district can improve its operations by addressing two issues. First, the district should take a holistic approach to identifying programs needed by at-risk students by conducting a comprehensive analysis of student needs. Currently, the district programming is driven by the types of grants it receives rather than the needs of students. While the district's alternative programs provide meaningful services, there is no assurance that these services are the best fit for the district's students. For example, Jefferson County has a need for additional programs to address high suspension and expulsion rates. The current Opportunity School program serves a limited number of students. Alternative services need to be identified and implemented that would assist in decreasing the high number of suspensions and expulsions. Second, the district should also compare graduation/retention/dropout/disciplinary rates of alternative education students or ESOL students to peer districts to gauge program success and identify needed improvements.

We recommend that the district periodically conduct a comprehensive analysis of student needs to ensure that existing alternative education programs meet those needs and compare the performance of alternative education programs to peer districts.

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 identify students that might benefit from accelerated programs, 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 these 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 Jefferson County School District is providing an appropriate range of accelerated programs for its students. The district had 8 students enrolled in a dual enrollment program during the Spring 2000 semester at North Florida Community College and 19 students in the Florida Virtual School program,

with students in both programs generally performing well. Students who fall behind in their accelerated programs receive additional help, and teachers provide the guidance counselor feedback on performance.

The district offered one advanced placement course in physics in school year 2001, but attendance and interest in the AP course was so low that the high school eliminated the course from its curriculum. The school has had success using the Florida Partnership program, provided by the College Board. The program paid for training of an advanced placement teacher, as well as provided materials and tutoring. The high school would have benefited from the partnership paying for the salary of an advanced placement teacher. However, student interest is low and the school did not pursue that benefit. The district should continue to maximize its participation in the partnership, including taking advantage of teacher training and professional development opportunities. High school administrators are considering using the Pacesetter program, offered through the College Board. The Pacesetter curriculum is at the honors level and would be a means to introduce students to higher-level schoolwork, and stimulate interest in advanced placement courses.

We recommend that the high school use the Pacesetter program to complement its dual enrollment and Virtual High School programs.

Teachers assess student interest in accelerated programs by meeting with students and parents to discuss the details of the programs. The high school provides information on accelerated program offerings in the student planner and notices to incoming seniors. The school also invites parents of prospective students to visit the school where they are informed of the details of the Virtual High School and dual enrollment programs. School administrators and teachers inform students and parents of the advantages of having an accelerated program listed on their transcript, how the programs allow them to progress through college more quickly, and how salary outcomes would improve.

Best Practice 5: Not Using

The district provides effective and efficient workforce development programs (such as vocational-technical, adult basic education, and adult high school programs). However, the district should formally assess student progress, coordinate more closely with the workforce board, and restructure workforce staffing positions.

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 needed 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 also should 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.

The Jefferson County School District offers a variety of secondary vocational-technical programs at Jefferson High School, which include automotive service technician, horticulture, computer technology, food production, business systems and technology, and career preparation. The district plans to offer additional high school courses in patient care assisting, architectural drafting, Cisco Network

Management, and carpentry. Two of the more successful vocational-technical programs are the horticulture and automotive service technician programs. The district partners with North Florida Community College and Green Industries Institute to provide a dual enrollment horticulture program for high school students. The program allows students to take environmental horticulture courses at the high school and at Green Industries Institute, and then transfer into a two-year horticulture program at North Florida Community College. Administrators hope to expand the program where students can articulate into a university program. Graduates of the program find employment in landscape management and design, nursery production, and greenhouse management. There are presently 75-80 students enrolled in this program.

Students in the automotive service technician program receive instruction from a certified master mechanic who reported that he currently has seven or eight students ready for job placement. Starting salaries for program completers are \$7.50-\$8.00 per hour, as they start as apprentices working with certified master technicians. After one year of training, some students move on to companies that provide specialized factory training. The program has been very successful, and in recent years has won first place at the statewide Diversified Cooperative Training (DCT) conference five years in a row.

The Jefferson County Adult School offers adult basic education and GED programs for which the district receives funding from Workforce Development Education funds. The Jefferson County Adult School also provides instruction in adult basic education at the Jefferson Senior Citizens Center and Education for Adults with Disabilities at the Association for Retarded Citizens. The center serves as the official GED testing center for the county. In school year 2001-02, the Jefferson County Adult School served 254 students in their adult education programs, and 402 adults sat for their GED test.

The district has a good relationship with the North Florida Workforce Development Board (NFWDB), but district administrators expressed interest in improving coordination with the board. Jefferson County has no large employers; the school district is the largest employer, followed by the bank, racetrack, and two nursing homes. The district would like the board to assist in identifying more vocational programs. The district has worked jointly with the NFWDB in several programs, such as Take Stock in Children in which NFWDB purchased pre-paid college plans from the state program for children of WAGES clients. The district also contracts with NFWDB to coordinate efforts with other member counties to staff and provide training at the one-stop centers. The director of adult and vocational education also serves on the First Jobs/First Wages Committee of the board as well as attends general meetings of the board. He is also a member of the North Florida Tech Prep Consortium, one of the functions of which is to approve new courses offered by the district.

The district can improve its vocational-technical and adult education programs and meet best practice standards by addressing three issues. First, the district should improve vocational-technical and adult education program development. The new high school, with its new space and equipment, will provide an excellent opportunity to re-examine its current vocational-technical offerings and identify new opportunities for expansion. This can be done by surveying local businesses to determine what training programs are needed in the community. Since there are two nursing homes in Jefferson County, the district should work more closely with these businesses to arrange internships and cooperative programs with the high school's planned nursing assistant program. The district should also strengthen efforts with the local workforce board to obtain its assistance in identifying and obtaining grant resources to provide needed programs. After the district determines the appropriate types of programs to offer, it needs to ensure that the programs receive appropriate funding and staffing to allow them to succeed. A strong strategic planning process, linked with the district budget, will help the district prioritize its funding needs for vocational-technical programs. Enhanced emphasis on vocational-technical programs may stimulate student interest, improve graduation rates, and improve local economic conditions by providing a better trained workforce.

Action Plan 4-3

We recommend that the district reexamine its current vocational-technical offerings.		
Action Needed	Step 1.	Appoint a special task force composed of the district director of vocational and adult education, the high school principal, high school guidance counselor and curriculum specialist, director of the local Workforce Development Board, directors of the two local nursing homes, and Chamber of Commerce representative.
	Step 2.	Identify program needs in the community by developing and administering a formal survey to local businesses. Determine the local need for nursing assistants and computer technicians and develop a cooperative agreement between the nursing homes, school district, and high school to train workers to fill these needed positions.
	Step 3.	Develop and implement strategies to provide needed training.
Who Is Responsible	Director of Vocational-Technical Programs	
Time Frame	December 2003; ongoing thereafter.	

Second, it is currently difficult for the district to gauge the success of existing vocational-technical and adult education programs since the district does not routinely assess student progress or compare performance with peer districts. The district should track placement of vocational-technical education completers, using Florida Education and Training Placement Information Program data. The district should assess student placement, whether the student continues education in a postsecondary setting or is placed in a job, the salaries earned by completers, and whether or not the student was placed in a training-related position. Analyzing these data over time and comparing the data to peer districts will assist the district in determining program success and areas in which improvement is needed. The district also needs to analyze GED test scores and the number of literacy completion points earned by adult general education students to gauge program performance and compare performance to peer districts.

Action Plan 4-4

We recommend that the district conduct ongoing formal analysis of student performance data for vocational-technical completers, adult education, and GED students.		
Action Needed	Step 1.	Analyze FETPIP data, GED scores, and literacy completion points over time and compare to peer districts to determine program performance
	Step 2.	Use analysis results to identify areas that need to be strengthened and areas where programs have shown improvement.
	Step 3.	Develop and implement strategies to assist students achieve full potential. Use findings to obtain support and funding to strengthen programs.
Who Is Responsible	Directors of Vocational and Adult Education	
Time Frame	December 2003; ongoing thereafter.	

Third, the district’s organizational structure has overlapping functions in adult education. Under the current organization, the district has two administrators, the adult education principal and a director of vocational, adult, and community education, who have responsibility for overseeing adult education and are located at different sites. The principal is housed at the Jefferson County Adult School and has direct supervision of three adult education teachers, one full-time instructional assistant, one part-time instructional assistant, and a secretary. However, according to Department of Education data, only 120 students participated in adult instruction during the 2001-02 school year, comparable to two of its peer districts—the Dixie and Hamilton County School Districts.⁴ These two districts, however, do not have a

⁴ The National Reporting Service for Adult Education defines a participant as an adult who receives at least 12 hours of instruction. The Dixie County School District had 120 participants and the Hamilton County School District had 110 participants during the 2001-02 school year. For more information, visit the Department of Education site: <http://www.firn.edu/doe/arm/cctcmis/nrs/nrsreports.htm>.

designated adult education principal. While there are a number of options to reduce administration, we recommend that the district transfer responsibilities of the adult education principal to the director of vocational, adult, and community education and eliminate the principal position beginning the school year of 2004-05. This recommendation will be easier to implement when the adult education and district employees relocate to a central location in 2004, which obviates the need for an administrator to supervise an off-site location. Because the director of vocational, adult, and community education will also be assuming the responsibilities for all educational programs in the summer of 2003, we propose that the volunteer services, Monticello New Life program activities, and ESOL programs be reassigned to existing administrative staff. In the Dixie and Hamilton County School Districts, adult education administrators also manage program areas such as ESE, dropout prevention, curriculum, technology, and personnel. The estimated cost savings to eliminate the adult education principal position will be \$335,550 in salary and benefits over a five-year period.⁵

The district should also explore reassigning other adult education activities, such as securing the data reporting assistance from the Panhandle Area Educational Consortium (PAEC). We also encourage the district to maximize the use of other public learning resources for adult education such as the public library's Lifelong Learning Center and Literacy Lounge.

Action Plan 4-5

We recommend that the district re-evaluate staffing needs in the adult education program.		
Action Needed	Step 1.	Review the organizational structure in the adult education program, including all job responsibilities and spans of control.
	Step 2.	Identify options to reduce the program's administration and determine the cost saving associated with those options.
	Step 3.	Determine how administrative responsibilities will be reassigned for each option. For example, the district should identify how programs and services currently administered by the director of vocational, adult, and community education will be reassigned to other district personnel.
	Step 4.	The superintendent should present options and recommendations to the school board.
Who Is Responsible	The superintendent, school board, and other administrative staff, as necessary	
Time Frame	June 2004	

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 1, 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

⁵ Cost savings are based on the Jefferson County School Board personnel salary schedule. If the district eliminates the adult education principal position with an annual salary and benefits of \$60,977, over five years, the total cost savings would equal \$335,550. This five-year figure assumes a 5% yearly salary increase and assumes no annual increase to benefits.

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 Jefferson County School District, including the Monticello New Life Program and the Jefferson County Adult School, have a school improvement plan approved by the school board. It is evident that district administrators, principals, and teachers coordinate efforts to develop school improvement plans based on improving student outcomes. The school improvement plans have clear and measurable objectives, for example, "The percent of standard curriculum third- and fourth-grade students scoring level three or above on the 2003 FCAT Sunshine State Standards reading component will increase by 15% or greater." Schools that do not make adequate progress in meeting school improvement plan objectives receive assistance from district staff. District staffs meet on a regular basis with each school's school improvement plan contacts to advise and assist in the process. District staff attended school improvement plan training for D and F schools provided by the Department of Education. The school advisory councils at each school are actively involved in the development of the school improvement plans and receive training provided by the district. School advisory councils for all three schools are comprised of principals, teachers, support staff, students, parents, and business community representatives.

In past years, each school was required to develop and submit annual progress reports to the superintendent. District administrators used the reports to ensure that objectives of the school improvement plans were being met. The process changed this past school year with the requirement that the district submit an adequate progress report, which incorporate objectives from the district intervention plan. The adequate progress reports contain the goals and objectives and whether or not the measurable gain was achieved. Every three months, district staff meets with the principals and reviews progress of the SIP strategies. District staff also meets with school improvement contacts at the elementary and high schools to provide training on how to use the DOE school improvement plan template for F schools. The DOE Office of School Improvement has also visited and provided assistance to schools in using the template.

The Department of Education requires that F schools conduct a needs assessment, through the school advisory councils, to identify the desired conditions for the school and work toward identifying actions/strategies to correct any areas in need of improvement. The elementary and high school conduct a needs assessment of programs, identify programs having a positive impact on student learning, and offer programs identified as successful on a larger scale to have a schoolwide impact. The schools implement action steps using state and federal funds and additional grant funds. Strategies include improved technology, after school tutorial programs, and mentoring programs.

The district is also following two DOE requirements for F schools designed to improve school performance. First, DOE requires districts to consult with an assistance team comprised of educational experts in specific fields that district and school personnel can call upon for support. The district is very proactive in working with this team. Second, the district participates in a school match program with Pineview Elementary School in Tallahassee. School match is a program designed to provide low-performing schools an opportunity to observe and learn how a formerly low-performing school raised its school FCAT score. The elementary school principal and teachers conducted a series of site visits to Pineview Elementary School over the past two years to observe teaching strategies and programs that have been instrumental in improving student performance. Jefferson Elementary School teachers were then asked to write up and submit a description of their observations and suggestions for improvements that could be made at their school as a result of the visits. In addition, Jefferson Elementary School's school improvement plan uses the Pineview partnership as one of the strategies to increase reading scores.

The district encourages schools to integrate major school-level improvement planning processes into the school improvement plan to avoid duplication of effort and resources. For example, school improvement plan contacts meet with district staff to inform them of their funding needs so that they can be incorporated into grant requests. The school improvement plan plays a major role in mapping and

planning programs to minimize duplication of teaching at different levels. Title I and technology plans are also incorporated in the school improvement plan process to minimize duplication of effort.

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.

Florida's school 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 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 Jefferson County School District's pupil progression plan meets all state requirements and complies with s. 1008.25, *Florida Statutes*. Progression of students from kindergarten through twelfth grade is facilitated by strategies such as teachers participating in cross-grade meetings. Teachers at all three schools reported that grade level meetings are held every school year to plan strategies for smooth student progression from grade to grade. The high school holds conferences with parents and students in the ninth and eleventh grades to review the pupil progression plan to make sure parents and students understand the plan and graduation requirements for graduation. Each in-coming freshman is assigned a teacher-advisor to assist with selection of core and academic courses, and to also provide assistance in obtaining additional instruction as needed.

The schools use a variety of programs and strategies to provide remediation to students who need additional help. The elementary school has implemented a new writing program Teach Me Writing in which the curriculum is coordinated for all grade levels to ensure a smooth transition between grades. Academic improvement plans are developed for each student performing in the lower 25th percentile, and the District provides remedial instruction in reading and math in each school as part of the academic improvement plan. Parents receive written notice if their child scores in the bottom 25th percentile in reading comprehension or math concepts on the Stanford9 or FCAT. Teachers and school administrators hold parent conferences as part of developing the student's academic improvement plan. The plans include intervention strategies, such as tutoring, and the planned date of intervention. Student progress is monitored and assessed through three-week interim reports. In addition to parental conferences, principals encourage parents to visit and observe their child in the classroom.

The elementary school has implemented the SRA reading program with the goals of every child reading on level, and facilitating student progression to the next grade. Students are tested and grouped according to reading level. Students performing in the bottom quartile receive an additional 30-45 minutes of reading instruction per day. Those students reading at or above level also receive additional instruction, such as the opportunity to work on FCAT skills. Math students are grouped, as well, according to individual level of ability.

Literacy initiatives at the high school involve schoolwide reading during the first period of each day for 20 minutes, with students reading two novels during the year. The middle school is a designated Reading First school through a federal grant. Middle school students are involved in 90 minutes of uninterrupted reading per day and have a reading lab for students who need additional remediation.

The district takes a proactive stance in ensuring that the curricular frameworks are based on the Sunshine State Standards. Curriculum guides for each school include the Sunshine State benchmark with the

corresponding course requirement and activity for each course. Each curriculum guide is broken down in six-week grading periods and specifies the particular Sunshine State Standard to be taught during that period. The high school and middle school have curriculum maps at the individual student level to include the Sunshine State Standard and resources used to teach a particular concept or question. For example, a middle school student's curriculum map in science contains questions essential to learning the material, such as "What are the major characteristics of the planets, moons, asteroids, comets, and stars in the solar system?" The map lists the corresponding textbook and page number the student uses to locate this information. The curricular frameworks align with district goals and objectives as well. The district's goals, as specified in the strategic plan, emphasize academics and improving test scores.

Best Practice 8: Using

The district's current organizational structure and staffing of educational programs minimize unnecessary 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 organizational structure of the district provides for reasonable supervisory control of staff to meet the needs of teachers and students. The district superintendent supervises the four school principals. In 2001, the district revised the job descriptions to document and clarify the responsibilities of the current staff and identify additional staffing needs. The district's staffing allocation formula is driven by current resources and uses components from the staffing formulas of Dixie and Wakulla counties. The financial officer uses the cost report from the previous year to determine how many positions can be staffed at the schools. Since staffing allocations are based on actual revenues, as revenues are cut, allocations are adjusted. The district is conducting a staffing study to examine school staffing and teacher/student ratios. The district regularly compares ratios with peer districts as discussed above. While overall staffing is reasonable, the district should consider eliminating the adult school principal, as discussed in Best Practice 5 of this chapter.

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.

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 Jefferson County School District supplies all students with sufficient, up-to-date textbooks to assist them in their coursework. The district's policy for adopting instructional materials aligns with state law. The district uses state-adopted texts and updates them regularly to correspond with the state adoption schedule. Teachers reported that the only reason a text would be out of date is if it were not up for adoption for another year.

The district's instructional materials selection committee is made up of a district representative, the school curriculum specialists, and lay members consisting of parents, community and business representatives. School board policy states that school-based textbook selection committees consist of principals, curriculum specialists, department chairs, and teachers. Teachers reported that they are actively involved in the selection of textbooks and instructional materials, reviewing samples provided by companies, and selecting the ones best suited for their classes and curriculum.

Curriculum specialists at each school poll the teachers annually to determine need for instructional materials. After teachers receive the books, they provide feedback on the materials selected and meet by grade or subject level to discuss at what level the selected materials are meeting their needs.

Even though the district is using this best practice, it can improve its operations by having all schools implement a system to track textbook inventories. Presently, only the high school maintains records on the value of lost or damaged instructional materials. The elementary and middle schools do not maintain an inventory of lost or damaged instructional materials, or the value of the materials. Instead, records are kept by the school bookkeepers of money turned in for lost or damaged books. Records are not kept to track the value of books lost or damaged to compare with the total fees recovered from students. Therefore, it is impossible to calculate a percentage of fees recovered from students for lost or damaged books. Principals, teachers, and curriculum specialists at all three schools maintain that lost or damaged books are not a widespread problem. However, records provided by the high school indicate that 72.7% of the 2002 graduating class paid fees in May 2002 for books lost or damaged since they enrolled in ninth grade. In all, school administrators recovered 87.0% of the funds associated with lost and damaged texts from these high school seniors. All but one of the seniors paid their fees in May 2002.

We recommend the district track lost or damaged instructional materials and the corresponding collection of money from students. This would allow the district to determine how much money is lost each school year and develop strategies to collect money during the year, saving district resources.

Best Practice 10: Using

The district has school library or media centers to support instruction for two of the three schools. However, the average age of library holdings is well above the recommended standards in all categories in the elementary school, and slightly above in the middle school. The high school media center is not yet automated, making it impossible to determine the age of its holdings and the number of materials.

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 Jefferson County School District annually allocates money to schools to pay for media center materials. Libraries also obtain books and materials through grant moneys and donations from the Jefferson County Public Library. The district has, on average, 29 books per elementary student and 17 books per middle school student, well within the standard of 10 books per student required by the Southern Association of Colleges and Schools, the accrediting agency for schools in Florida. It is not

possible to determine the number of books per high school student since the library’s holdings are not automated and there is no count available on the number of books and materials available.

The elementary and middle school libraries are fully automated and student-friendly. The middle school is a member of the SunLink program, allowing middle school students have access to every SunLink library in Florida. Students can borrow materials or have articles e-mailed or faxed from other libraries on through an interlibrary loan program. The elementary school has submitted its application for acceptance into the SunLink program. The district is in the process of upgrading the high school library and media center to bring it up to standard with the other schools. The high school library did not meet SACS criteria in terms of automation. However, the new high school, to be completed by August 2004, will have fully automated media services. The new high school should also apply for membership in the SunLink program so that its students will have access to quality educational materials statewide.

The public library collaborates with the school libraries, particularly with the accelerated reading program, and conducts programs in the summer in the school media centers. The public library also supports a teen center near the high school, providing five computers with Internet access, as well as recreational activities. The same building that houses the teen center, houses the FACET program (Families and Communities Educating Together). The FACET program is funded by the public library through grant moneys and staffed by two library employees. High school and middle school students have access to the facility where they receive help on their homework, conduct research, receive help writing papers, or learn a computer programs. The teen center is open after school three afternoons a week. The two library employees plan to start serving students from the dropout prevention program, On-Track, one afternoon per week.

Even though the district is using this best practice, it can improve its library and media operations by addressing the issue of the age of library holdings. The average age of the library collections is well above accepted standards for the elementary school, and slightly above standards for the middle school. Exhibit 4-12 shows the average age of library holdings in the categories of computers, science, and technology—three areas generally recognized as the most critical areas in which to keep current. The high school library is not automated, making it impossible to determine the age of its holdings. The district should develop a plan to update its library holdings, particularly in critical areas to ensure students have access to current materials.

Exhibit 4-12
Average Age of Library Holdings in Selected Categories

School	Computers and Information (Recommended: 2-10 Years)	Science (Recommended: 5-10 Years)	Technology (Recommended: 5-10 Years)
Jefferson Elementary School	27	26	25
Howard Middle School	11	13	13
Jefferson County High School	- ¹	- ¹	- ¹

¹ Information Not Available.

Source: The Jefferson County School District.

We recommend the district develop a plan to meet the currency standards for library holdings. We further recommend that administrators regularly track and evaluate holdings to ensure that students have access to current materials.

Best Practice 11: Using

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

Technology has the potential to 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 Jefferson County School District provides opportunities for students to use various technologies. The district pursues technology grants and lends strong support to the three schools in the development of instructional technology initiatives. All three schools have computer labs and the students use FCAT Explorer to practice their FCAT skills. The high school computer lab utilizes software that provides a variety of programs to include career exploration, assistance in dealing with work-related problems, assistance in test preparation for FCAT, and college prep. Students at all three schools are required to use computers in their coursework and have time designated as time to work on computers. The district's technology plan requires that telecommunication and technology needs are determined by staff surveys and requests. The district solicits the opinions of parents and members of the community and uses the feedback in making technology decisions.

The district's technology plan specifies that the curriculum, based on Sunshine State Standards, integrate telecommunications into instructional programs to improve performance. The plan also outlines that best teaching practices and curriculum resources are accessible through in-service training and on the Florida Curricular Frameworks, Prek-12 Standards and Instructional Practices for Sunshine State Standards. District teachers and administrators use the services of the Technology Training Institute of the south (TETRIS) lab. The TETRIS Lab is a joint effort of Jackson County Schools and the Panhandle Area Educational Consortium (PAEC) on behalf of all member districts, providing software preview and training for Panhandle educators. In addition to providing access to educational software, TETRIS also provides workshops to train teachers in the use of Excel, PowerPoint, and other programs.

For school year 2001-02, Howard Middle School received a \$200,000 Technology Literacy Challenge grant through the Panhandle Area Educational Consortium (PAEC). The district used the grant monies to purchase 165 laptop computers for fifth grade students and teachers. Teachers received extensive training on the use of the computers and the instructional software, then worked with the students on their computer skills. Students were able to access instructional software programs at home through their telephone lines and services are restricted to educational programs. The district received additional Phase II funds to purchase 135 units, allowing students to continue their lessons in sixth grade.

District and school administrators and teachers reported that there are not sufficient technicians to keep computers and software in operating order. The district currently has two technicians to serve four schools (to include the adult education school). The district obtains additional technical assistance through PAEC and grant moneys. The two technicians try to spread their time equitably between schools, but teachers and administrators reported that demand for technical assistance is greater than the two technicians can handle. Administrators reported that students proficient in computer technology have assisted the technicians.

Best Practice 12: Using

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. However, the district does not conduct an analysis of student need to gauge the need for services.

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.

In the Jefferson County School District, students receive psychological services through a contract with Florida State University's Regional Multidisciplinary Evaluation and Consulting Center. The educational and emotional needs of students are also met through a contract with the Apalachee Center for Human Services. In addition, the district employs one full-time social worker whose duties include connecting students and parents with needed services and working with truant students. Guidance services are provided by a guidance counselor at each of the elementary, middle, and high schools. Students receive health services through a certified registered nurse at each school.

Although the district is meeting best practice standards, it can further enhance its support services. Teachers reported that some students do not have access to a psychologist or the social worker with whom to discuss personal and social problems, which may contribute to disciplinary problems. The Jefferson County School District has a high number of in-school and out-of-school suspensions and expulsions compared to peer districts and the state average, as previously shown in Exhibit 4-7. This is especially prevalent in the ESE population where the average is three times higher compared to peers. The district has taken steps to address this problem. For example, the district analyzes expulsion and truancy data to track changes over time and develops strategies to lower the number of disciplinary acts. The district also collaborates with other districts to discuss violent behavior and harassment issues, and how those districts are addressing these problems. However, the district does not conduct an analysis of student need or survey and obtain feedback on the quality and sufficiency of support services, which are key to helping children resolve difficult life issues.

We recommend that the district conduct an analysis of student need, periodically review any existing backlogs of students waiting for services, seek feedback from teachers, parents, students on the quality and sufficiency of services, and track the amount of time support services staff spend on activities directly related to their support areas.

5 Administrative and Instructional Technology

Summary

The Jefferson County School District is using seven 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 promote safe and appropriate use of technology resources. To use the remaining best practices, the district should enhance its technology plan by adding administrative systems, an equipment replacement schedule, and technology effectiveness assessments. The district should also augment its technical support efforts.

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 educate students by teaching them life skills and to use technology as a tool and learning resource. Administrators and district employees use technology to provide timely information to help effectively manage the district's resources and make informed decisions.

The instructional and administrative technology resources in the Jefferson County School District serve an elementary school, a middle school, a high school, the district office, and one adult education center. The district has provided a wide variety of technology resources throughout the district and established an efficient cost-effective infrastructure to support networking and telecommunications.

Computer and audio-visual equipment, large-screen televisions, and projection systems are available to instructional staff at every school. All schools connect to the Internet with T1 lines and all classrooms have Internet access. Each classroom has at least two computers connected to the network. The elementary, middle, and high schools use 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, and industrial arts.

The district also provides systems that support administrative functions. The Jefferson 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 with additional district employees.¹

The district uses the Total Educational Resource Management System (TERMS) to process payroll, personnel, finance, professional development, and facilities management information.² The TERMS system is installed at the Northwest Regional Data Center and is accessed by remote terminals housed at district offices.³ Support for TERMS is provided by the Gateway Educational Computing Consultants through PAEC. This group provides application support, cost reporting analysis, 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 through the Internet with computers housed at the schools and the district office. These personnel provide technical support services for all 13 participating school districts and three lab schools 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.

For the fiscal year ending June 30, 2002, district expenditures for technology amounted to \$568,820, which was approximately 3.52% of the total district budget. Last year, the district used Public School Technology Funds, E-rate reimbursement, and state and federal grants to fund approximately 53% of its technology expenditures.⁴ 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 2001-02 through 2003-04; the final year's expenditures are projected. As shown in Exhibit 5-1, the Jefferson County School District spent \$348 per student on technology during the 2001-02 school year.

¹ The [Panhandle Area Educational Consortium \(PAEC\)](#) provides information systems and services and presently has 14 member districts with Washington County School Board as district of record. Santa Rosa County serves as the fiscal agent for the Gateway Student System. The system meets Florida Department of Education reporting requirements for K-20 and the Workforce Development Information System.

² Total Educational Resource Management System (TERMS) is a commercially available resource management software package. OPPAGA's disclosure of the product's name should not be construed as an endorsement of the product.

³ The Northwest Regional Data Center (NWRDC) provides computing facilities, equipment and technical support to Florida's educational entities.

⁴ E-rate is a federal grant program for school districts. See [E-rate](#) for further information on E-rate reimbursement amounts.

Exhibit 5-1

Jefferson County School District Technology Funding Sources and Expenditures

Technology Funding	Fiscal Year		
	2001-2002	2002-2003	2003-2004 ²
Public School Technology Funds	\$44,099	\$40,000	\$38,000
E-rate Reimbursement	48,000	45,000	44,000
State/Federal Grants	257,408	324,469	587,300
Other Funding Sources ¹	26,250	29,500	27,500
Total Funding	\$375,757	\$438,969	\$696,800
Technology Expenditures			
Contracted Services—Technology			
Hardware Acquisitions	\$220,852	\$221,835	\$355,000
Software Licensing	46,971	60,638	42,000
Training/Staff Development	100,826	95,670	179,800
IT Consultants	155,828	53,670	110,000
Infrastructure	44,343	7,156	10,000
Total Expenditures	\$568,820	\$438,969	\$696,800
FTEs	1,633	1,516	1,489
Funding per FTE	\$230	\$290	\$468
Expenditures per FTE	\$348	\$290	\$468

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

² Estimated funding and expenditures.

Source: Jefferson County School District.

Over the last three years, the district received state and federal funds for technology from three sources: Public School Technology Funds, the Technology Literacy Challenge Fund, and E-rate reimbursement.^{5,6} 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.⁷ 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 Jefferson County School District is expected to receive \$20,069 for 2002-03. FDOE will award the other half of the funds competitively and Jefferson County School District has been awarded \$599,865.

The district is proactive in applying for grants. As a result, state/federal grants funded approximately 80% 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 Florida Learning Alliance Grant, 2002-03 NCLB: Enhancing Education through Technology (EETT), and Technology Literacy Challenge Funds.

The district's success in winning grants has both positive and negative consequences. Although the district has been able to purchase a large amount of technology resources, if future grants are not awarded

⁵ 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.

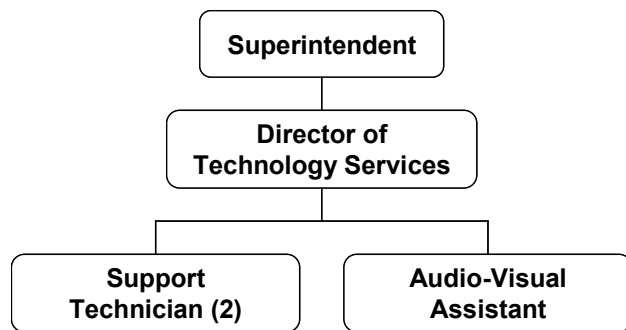
⁶ Recipients of Technology Literacy Challenge Funds were selected for funding through a competitive process (see [Technology Literacy Challenge Funds](#)). These federal funds are no longer available, having been replaced with other opportunities through the [No Child Left Behind Act – Enhancing Education Through Technology](#).

⁷ See [Enhancing Education through Technology \(EETT\)](#) for more information.

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 competitive grants awards to continually replace and maintain older technology, the district must continually apply for new grants, which cannot be depended on consistently in future years, or use other funding sources to keep its inventory up to date.

As shown in Exhibit 5-2, the director of technology services is responsible for providing technical support to keep data processing and instructional programs functional districtwide. Each school has a media specialist who provides some technical support at the school level. If the media specialists cannot solve a problem, they request help from the district technicians. Currently, two support technicians provide technical support districtwide. The audio-visual assistant assists the director in district office support activities. The director of technology services coordinates the schedules of the support technicians and is responsible for their performance evaluations. In addition, the district created technology teams at each school to assist the district in coordinating technology purchases and solving technology problems (see Best Practices 1 and 4 for more information on technology teams and technical support).

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



Source: Jefferson County School District, December 2002.

Activities of particular interest

- Jefferson has partnered with a notebook computer vendor so that all students in fifth and sixth grades at Howard Middle School have laptops.
- The district has been awarded a competitive EETT grant for \$599,865 to provide laptops and software for all students in grades 5-8.

Conclusion and Recommendations

Summary of Conclusions for Administrative and Instructional Technology Best Practices

Practice Area	Best Practice	Using the 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	5-6
Cost-Effective Technology Acquisition	2. The district acquires technology in a cost-effective manner that will best meet its instructional and administrative needs.	Yes	5-7
Technology Professional Development	3. District and school-based staff receive professional development training for all technologies used in the district.	Yes	5-8
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	5-9
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.	Yes	5-11
	6. The district uses technology to improve communication.	Yes	5-12
	7. The district has written policies that apply safe, ethical, and appropriate use practices that comply with legal and professional standards.	Yes	5-13
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	5-13
	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	5-14

TECHNOLOGY PLANNING

Best Practice 1: Not Using

The district has a technology plan that provides direction for instructional technology decision making, but could be strengthened by including administrative systems, an equipment replacement policy and schedule, and technology evaluation procedures.

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 Jefferson County School District technology plan shows a comprehensive effort to implement effective technology throughout the district. The three-year technology plan shows the direction and methods for maintaining and expanding the provision of technology to its students in the classroom. The plan includes a districtwide needs assessment, a mission statement, short- and long-term goals, and a three-year funding plan. The plan also includes access to technology, technical support, and professional development. The acquisition part of the plan allocates funds specifically to each school for hardware, software, professional development, infrastructure, and technology support personnel. The program evaluation part of the plan requires correlating technology use to demonstrate progress in meeting the goals of the Sunshine State Standards. The district also established technology teams at each school to help district administrators plan technology at the school level. The technology teams are composed of a teacher, the principal or the assistant principal, and the media specialist as chairman, who in turn represents the school on the district technology team. The district technology team determines the allocation of technologies at the school and district level and gives priority to managing the networks to improve support for end-users in the classroom.

While the district has made significant efforts in technology planning, it can improve its operations and meet best practice standards by addressing four issues. First, the district should include administrative systems planning in future technology plans. For example, while the district researched food service systems in other school districts and selected an appropriate, cost-effective system, this system is not part of the current plan. To improve the comprehensiveness of its planning efforts, the district should identify future costs of administrative systems, based on needs assessments, and include these choices in the technology plan. The PAEC and Gateway consortia are cost-effective resources to help the district identify reliable administrative and financial systems.

Second, the acquisition part of the plan lacks specificity. Though the plan allocates funds to each school for hardware, software, professional development, infrastructure, and technology support personnel, it should specifically itemize technology purchase requirements. This would clarify to schools and the community the specific progress the district makes each year towards long-term technology objectives

and provide the school district with budget information to better plan for technology needs, such as replacing older computer equipment to minimize escalating repair costs.

Third, the district does not produce a written replacement policy for computer equipment. The district has received computers from area businesses that were several years old when donated, and the demand for support grows as computers age and computer inventory grows. Management should track technology assets and create a schedule for planning periodic equipment replacement due to the relationship between aging machinery and increasing support and maintenance costs. This information should be incorporated into the district technology plan because it drives planned technology costs.

Fourth, the program evaluation part of the plan should better correlate technology use to progress in meeting the goals of the Sunshine State Standards and should include a requirement to establish procedures for measuring the plan’s effectiveness using student test scores. Data from Florida Writes, FCAT, the Florida High School Competency Test, grade-point averages, promotion and retention rates, and other standardized test scores can be used to assess the effective use of technology. The plan should specifically address how the information can and will be used as an assessment tool for management decisions and future planning by including measurable objectives and follow-up procedures.

Action Plan 5-1

We recommend that the district augment its technology planning efforts to improve the comprehensiveness, specificity, and accountability of its annual technology plan.

Action Needed	Step 1.	The director of technology services should include administrative systems planning into the current technology plan. The district should consider using the PAEC and Gateway consortia for assistance in this area.
	Step 2.	The director of technology services should include equipment replacement schedules (based on a written replacement policy) and specific purchasing plans for the number of machines, types of other equipment needed, software itemization, and support and training requirements in the plan. The district should establish priorities for planned purchases.
	Step 3.	The director of technology services should include evaluation procedures in future plans to measure the effective use of technology to enhance student achievement.
Who Is Responsible	The director of technology services	
Time Frame	December 2003	

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, and 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.

Jefferson County School District schools do not independently purchase technology; all efforts are coordinated throughout the district by the technology committee after review of the school technology plan goals, the results of the needs assessments, and new program needs. The district technology committee establishes standards for cost-effective technology improvement in the school district. The district technology director assists with researching state contract pricing for all items. Planning for purchases comes out of technology committee work that consolidates purchases for quantity discounts

whenever possible. The district also can use the consortium to get bulk-purchasing discounts for computer purchases.

The district plans technology acquisitions across several years with the long-term plan emphasizing equitable distribution and access. In the short-term, acquisitions are made one school at a time, with the middle school receiving the bulk of the latest acquisitions due to grant awards for the middle school laptop program. The district is building a new high school and its plan contains a large technology component to align with the district's technology plan. Subsequent years will see a greater emphasis on newer equipment for the elementary grades, which have good instructional software from the first phase of technology initiatives. The district technology committee emphasizes consistency and interoperability with existing technology delivery systems when planning new acquisitions.

Acquisition of networked applications is cost-effective and provides uniformity of instruction. When applications are on a network and available to all classrooms, the district can ensure that everyone is using the same version of the software. Using school networks allows the district to purchase a site license rather than purchasing individual copies of software, which is more cost effective. For example, the district uses a networked application for reading instruction in the elementary school.

TECHNOLOGY PROFESSIONAL DEVELOPMENT

Best Practice 3: Using

District and school-based staff receive professional development training for technologies used in the district but additional training in using student assessment data and analysis techniques is needed.

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 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 Jefferson County School District measures skills and training needs annually for teachers and support staff and uses the results to plan training activities. The district analyzes technology use in each teacher's classroom, the teacher's skill level with ten specific software applications, and his/her proficiency in student assessment and analyses of test data. The district also uses performance assessments to generate administrative and non-instructional personnel training plans based on employees' skill development needs.

Training needs are also part of software purchase negotiations. Training for staff and teachers is included in services provided by the PAEC contract. Both PAEC and the Gateway consortium provide telecommunications, distance learning equipment and administrative software training. The district plans to send both support technicians to training courses to support the middle school notebook initiative and advanced operating systems. The director of technology and other administrative personnel skilled in the appropriate applications also provide individual training for administrative personnel in specific job skills as needs arise.

In addition, the district contracts for training sessions held at district facilities for a variety of instructional applications. The integration of technology into the classroom and curriculum by this district is

innovative and aggressive in the middle school and is being planned for the new high school. Total integration of technology at all levels will take several years to realize and has been part of the current and previous plans.

Although the district uses this best practice, the district can strengthen its training for teachers and administrators in using curriculum software to analyze student and teacher skills for curriculum planning and teacher evaluations. Principals, as educational leaders, and teachers need the latest tools to effectively manage technology and learning resources. The district distributes test score data to teachers and principals, which requires that teachers have basic skills in data interpretation. Jefferson Elementary and Howard Middle School scheduled training during the summer to train teachers in data analyses. Therefore, focusing additional training on student assessment and data analysis skills will strengthen teachers' use of technology in the classroom and curriculum planning. More training will enable administrators and teachers to better respond to student and teacher strengths and needs.

We recommend that the district increase training for school administrators and teachers in using student assessment data and analysis techniques to evaluate curriculum needs and the success of strategies.

TECHNICAL SUPPORT

Best Practice 4: Not Using

The district provides cost-effective technical support that enables educators and district staff to successfully implement technology in the workplace but should reexamine technical support needs in light of its aging and increasing inventory.

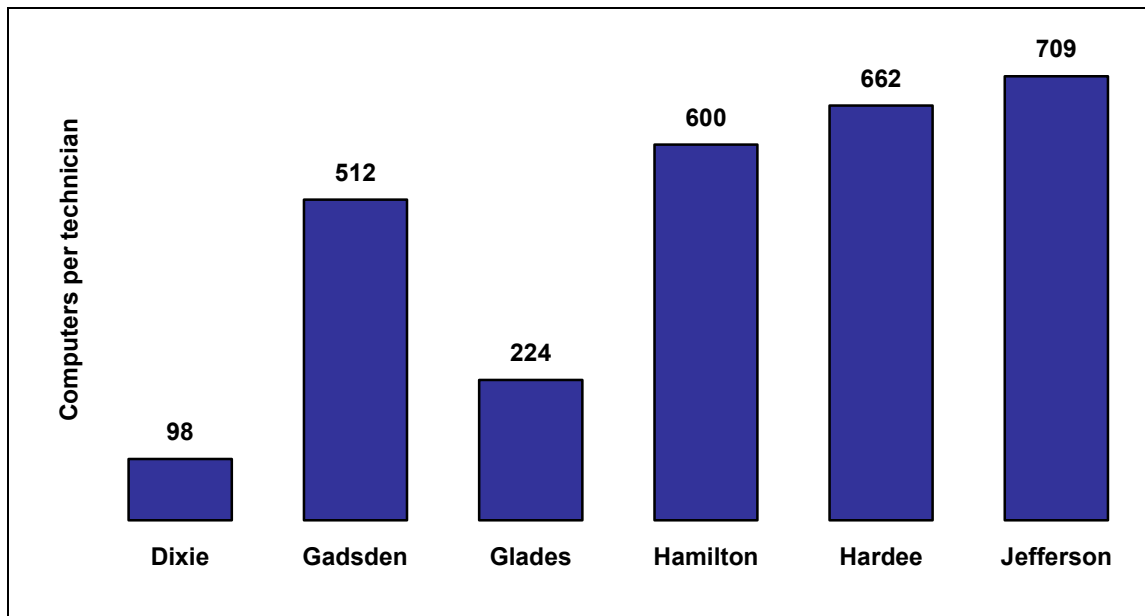
Timely, helpful technical support can be a determining factor in whether technology is used or abandoned, decisions are made in a timely manner, and essential district services are maintained or interrupted. Districts should provide responsive technical support to all users. Instructional personnel should 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 Jefferson County School District provides technical support at both school-based and district levels. At the school level, media specialists are the first to respond to requests for technical support. Teachers contact the media specialists to solve many problems informally without requiring the services of one of the district support technicians. For instance, media specialists are trained to address simple software and printer problems that do not require a formal computer background. When computer problems require more in-depth computer knowledge, the media specialists at each school coordinate and prioritize support requests. At the district level, two support technicians provide on-site assistance to the schools and administrative offices. Both of these individuals are skilled technicians who have had specialized computer training, enabling them to keep the district's technology investment operational. Technicians go to each school on specific days of the week on a schedule determined by the technology committee. They meet with the media specialists to discuss school needs and prioritize support requests for that day. Emergency network problems take priority over routine schedules. In addition to the support technicians, the district works with private vendors and Florida Information Resource Network (FIRN) employees to resolve router and Internet connection problems.

Technical support, including installation, training, and maintenance, is also considered when the district makes its purchasing decisions. For instance, a private vendor has provided support to assist with the student laptop project at Howard Middle School. This grant and other technology grants include support allocations. A help desk for students provided mainly by the assistant principal is available at the middle school to assist students using notebook computers. The district also purchases contracts for software support when necessary. The director of technology and the district support technicians provide software assistance to district employees and administrative personnel. The finance personnel receive assistance from PAEC on the payroll, personnel and financial software.

However, the Jefferson County School District can improve its technical support and meet best practice standards by evaluating its technical support needs and identifying ways to minimize future support costs. Although most support needs are filled as quickly as possible, current staffing leaves support needs unattended for more than a day, unless it is an urgent or network issue. Teachers reported that classroom activities and district support activities are interrupted when the technology does not work. For the 2002-03 school year, Jefferson technical support personnel serviced more computers than any of its peer districts. Exhibit 5-3 shows that each of Jefferson's technicians supports more than 700 computers, and these numbers will grow as the district acquires additional equipment. New grant funding will add more than 400 new computers in the upcoming school year. This new inventory, together with timeliness issues and the aging inventory of machines, creates greater demand for support. As a result, the district needs to identify ways to improve the technical support and present those options to the superintendent and school board. For example, reducing the number of obsolete computers in the inventory could reduce the number of service calls and reduce resources needed to perform time-consuming computer repairs. Adding a districtwide network will also improve efficiency of technical support. For example, installing and updating computer software, such as virus protection, can be done more efficiently on a central server than on each school's network. The district should also consider recruiting computer-savvy students to perform technology work for course credit or hiring part-time technical support.

Exhibit 5-3
The Jefferson County School District Services More Computers Per Technician Than Any of Its Peer Districts



Source: OPPAGA analysis.

Action Plan 5-2

We recommend that the district analyze and document technical support deficiencies and identify ways to improve technical support in the most cost-effective manner possible.

Action Needed	Step 1. The director of technology services should document the support needs for technology, given the age of the inventory, the anticipated number of new machines, and expectations of service timeliness.
	Step 2. The director should identify solutions to address technical support deficiencies and cost out those solutions, including the adding additional technical support personnel or installing a district network.
	Step 3. The school board should review the superintendent's options, supporting documentation, and take appropriate action.
Who Is Responsible	Director of technology services and school board
Time Frame	December 2003

INFRASTRUCTURE AND NETWORK COMMUNICATION

Best Practice 5: Using

The district maintains a dependable, standards-based infrastructure employing strategies that cost-effectively maximize network and Internet access and performance but may need to upgrade administrative hardware and install a centralized district network.

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 create 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 Jefferson County School District uses a Metropolitan Area Network and T1 line services that provide reliable high-speed routing to the Internet and FIRN.⁸ The district relies on the telephone company and the state to provide these standard services and access standards are written into their contract agreements. The FIRN filter and local anti-virus software provide free protection to district and classroom computers. The district notifies users to upgrade virus definitions regularly.

Although the district uses this best practice, it could take steps to improve its network and administration of network applications. Network software license upgrades, virus protection, email, and Internet firewalls can be managed more cost-effectively with a central district network connecting all schools and offices. In addition, software updates can be made uniformly and efficiently, saving technical support time. Voice over Internet Protocol management may also provide more cost-effective communications in the near future by providing telephone service over the Internet and eliminating costly phone service charges.

Centralized network monitoring software can anticipate network problems on district and school servers and notify support personnel quickly if there are problems. It also can allow software upgrades to be downloaded from one central location. A centralized network will improve cost-effectiveness and reliability as the district continues to acquire more computers, as virus protection becomes more difficult

⁸[The Florida Information Resource Network](#) (FIRN) is an extensive network which electronically links all of Florida's public education entities to computing resources which serve public education

to monitor at individual workstations, and as support personnel demands increase. District technology administrators should obtain cost estimates for upgrading the district's administrative hardware and adding a centralized district network, including both hardware and software. Administrators should then share this information with the superintendent and board and include it in the district's technology plan.

We recommend that the district consider adding a centralized district network to improve its network and administration of network applications.

Best Practice 6: Using

The district uses technology to improve communication but should consider expanding the content available on its website.

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 Jefferson County School District uses the FIRN email system to communicate with teachers, parents, and principals and also to access the Internet and individual school websites. (FIRN provides a free, reliable, email service for all district employees.) Principals email teachers as soon as important information becomes available. Each teacher has an email address and can communicate with colleagues and the principal. Principals use email daily to avoid the need for frequent faculty meetings. Time is saved by communicating more frequently, and communications are timelier. A small percentage of parents have email and teachers are encouraged to communicate with them using email if the parents are receptive.

In addition to email, the district uses other technology to improve communication. At the middle school, the notebook computer program enhances communication for parents who have phone lines. Parents of students who take their laptops home get access to the Internet and classroom information about their children. According to the district, an additional benefit of the notebook program is its positive effect on student behavior because students do not want to lose their notebook take-home privileges. In addition, some teachers have classroom websites to inform parents of classroom activities and to teach students about websites. The district provides telephones in elementary pods, classroom televisions and large screen televisions for teaching, and video projectors as instructional tools. Automated phone calls systems at each school assist the district in automatically notifying parents of important events.

While the district uses this best practice, it could improve its communication by augmenting the content on its district website. While the website provides the community with some basic information about the school district, it is not used as mechanism to publish current news, procedures, board agendas, board minutes, and student accomplishments. An up-to-date and comprehensive website is the most cost-effective communications tool for teachers, students, parents, and staff as the district continues to increase community involvement and outreach.

We recommend that the district expand the content available on its website for communicating more information to district staff and the community.

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 Jefferson County School District policies describing the appropriate and inappropriate uses of technology, the Internet, and copyrighted materials are communicated and clarified through consent forms that parents, staff, and students must sign to indicate their acknowledgement of these policies. The district is vigilant in using preventative steps to protect students and computer resources. Students are not left unsupervised when accessing the Internet. The district uses commercial filters provided for free by FIRN to block inappropriate sites. The district reports that student access to inappropriate sites gets blocked in almost all cases. The district can notify FIRN of suspicious sites for exclusion and the process of review and blocking takes no more than 24 hours. In the media center, the high school has implemented a more sophisticated software program for Internet filtering and site monitoring that blocks new websites immediately. In addition to Internet safeguards, security software prevents outside material or programs from being installed on district machines at all three schools. Other software prevents students from deleting the approved machine setup.

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 that they are following generally accepted typical electronic data processing (EDP) practices and have controls to promote the proper functioning of all information systems.

The Jefferson County School District has both internal and external security controls in place to secure access to and protect data integrity. Within the district, controls are applied based on an employee's job assignment. For instance, finance employees cannot access or update data on the student system and student data operators cannot access or update finance system programs. External security controls exist for applications maintained by outside entities (e.g., Northwest Regional Data Center; FIRN), such as the district's resource management system and email. Also, the Gateway Consortium provides software procedures manuals that recommend security methods. Operators have received training on the "right to privacy of students" and the importance of their role in maintaining that confidentiality. Similar training is provided to payroll and finance system users.

The district also physically protects the district's systems. For example, the main administrative systems for processing applications reside off-site at PAEC; district staff does not have physical access to these

computers. When teachers are using administrative systems, they are required to lock doors when not in the room and screensaver passwords prevent unauthorized or unsupervised computer access by students.

The district had a successful review of data reporting by the Florida Department of Education, Division of Technology, Bureau of Information and Accountability Services. Also, the district was one of only 25 (of 67) school districts that had no information technology findings in state Auditor General reports issued last year; it also had no technology-related findings in the most current Auditor General report.

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.

Districts depend heavily on data from information systems to make informed decisions and 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 Jefferson County School District contracts for services with the PAEC and Gateway consortium for district applications and the information reports generated by these programs. Support received from PAEC for financial reporting and support for student records reporting (Gateway Student Records Consortium) costs the school district less than one full-time programmer/IT employee. The consortia provide technology support, training, technical assistance, program planning, introduction of new technologies, contact information for private vendors that assist in troubleshooting projects, and assistance in seeking grants. The district gets timely student and financial information at a reasonable cost. These contracts are the most cost-effective method to obtain IT services for this district.

The district has made good progress using information in the management of the district and in the analysis of student achievement. The principals report satisfaction with the technology push into the schools and some frustration with the learning and implementation curves. Teachers and principals are excited about student progress reporting and testing information availability. See the recommendation for increased training for school administrators and teachers in using student assessment data and analysis techniques in Best Practice 3 of this chapter.

6 Personnel Systems and Benefits

Summary

The Jefferson County School District is using 10 of the 11 personnel systems and benefits best practices. For instance, the district has an effective performance evaluation system and maintains personnel records in an efficient, readily accessible manner. To meet the remaining best practice standards and ensure the performance, efficiency, and effectiveness of its personnel systems and benefits program, the district should develop and administer a work environment survey; survey parents and district instructional staff for their opinions on the school principals; and monitor their long-term and regular substitutes more closely.

Background

The Jefferson County School District employed 281 full-time persons during School Year 2001-02, of whom approximately 45% were instructional personnel. (See Exhibit 6-1.) Three administrators perform personnel functions: the assistant superintendent for Programs and Personnel, the director of Instructional Services and Staff Development, and the director of Risk Management.

The district has assigned responsibility for personnel records, application and hiring processes, personnel orientation, and evaluation procedures and coordination to the assistant superintendent for Programs and Personnel. The director does not have anyone assigned full-time to personnel functions, but does supervise two district employees who dedicate at least part of their time 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 director of Instructional Services and Staff Development, while non-instructional staff development programs are the responsibility of the department heads.
- Collective bargaining is the primary responsibility of the assistant superintendent for Programs and Personnel.
- Benefit packages and workers compensation services fall under the oversight of the director of Risk Management (also serving as the district's director of Food Services).

The district does not have a separate human resources budget.

The Jefferson County Education Association (JCEA) represents the district's teachers in collective bargaining. The JCEA is the only employee union active among Jefferson County School District employees.

Exhibit 6-1
During 2001-02, the Jefferson County School District Employed 281 Persons

Categories of Employees		Numbers of Employees
Administrative Employees	District Level	9
	School Level	6
	Total Administrative	15
Instructional Employees	Elementary	44
	Secondary	42
	Exceptional Student	21
	Other Teachers	8
	Other Instructional Staff	11
	Total Instructional	126
Non-Instructional Employees	Professional	4
	Non-Professional	136
	Total Non-Instructional	140
Total Employees		281

Source: Department of Education, Profiles of Florida School Districts, 2001-02.

Conclusion and Recommendations

Summary of Conclusions for Personnel Systems and Benefits Best Practices

Practice Area	Best Practice	Using the Best Practice?	Page No.
Personnel Systems & Benefits	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.	Yes	6-4
	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	6-5
	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	6-7
	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	6-8
	6. The district has efficient and cost-effective system for managing absenteeism and the use of substitute teachers and other substitute personnel.	Yes	6-8
	7. The district maintains personnel records in an efficient and readily accessible manner.	Yes	6-9
	8. The district uses cost-containment practices for its Workers' Compensation Program.	Yes	6-10
	9. The district uses cost-containment practices for its employee benefits programs, including health insurance, dental insurance, life insurance, disability insurance, and retirement.	Yes	6-10
	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	6-12

PERSONNEL SYSTEMS & BENEFITS

Best Practice 1: Using

The district efficiently and effectively recruits and hires qualified instructional and non-instructional personnel, but should continue to regularly update all job descriptions.

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.

The Jefferson County School District generates enough qualified applicants to fill vacancies by using a variety of recruiting methods. Participation in career fairs at Florida State University and Florida A&M University has generated most of the district's eventual hires. Non-instructional positions have been filled by word-of-mouth and community advertising. Jefferson County has used the Department of Education's TeachInFlorida website to recruit instructional and administrative candidates. These recruitment methods have allowed the district to avoid chronic shortages and to develop a workforce that reflects the county's racial and gender composition.

Although Jefferson County uses this best practice, it could improve its hiring processes by periodically reviewing its job descriptions to make sure that they are accurate and up-to-date. Non-instructional job descriptions were approved by the board in the fall of 2002, the first time since 1990 that they had officially been revised. Instructional and administrative job descriptions are regularly updated by the district. Job descriptions should accurately reflect the district's current expectations for each position to ensure the most appropriate applicants are selected.

We recommend that the district adopt a plan or schedule for reviewing job descriptions. For example, the district might systematically review and update all job descriptions every four years.

Best Practice 2: Using

The district maintains a reasonably stable work force and a satisfying work environment by addressing factors that contribute to increased turnover or low employee morale.

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 (DOE). In addition, the district should maintain clear and effective channels of communication with its employees.

The Jefferson County School District has been able to maintain a reasonably stable work force by effectively communicating district news and policies to everyone in the district. School principals and district staff meet weekly to discuss operational issues. Minutes of these meetings are distributed and shared at school-site meetings. Teachers can share their concerns with principals and district-level administrators, or can relay them through the union—the Jefferson County Educational Association. Jefferson County conducts exit interviews and compiles information in addition to that required by DOE. The district can forecast retirements due to those who enrolled in the state’s deferred-retirement option program (DROP). So far, virtually all of those eligible have enrolled.

Although the Jefferson County School District maintains several clear and effective channels of communication with its employees, the district does not have any systematic information or measure of the job satisfaction of its current employees. To facilitate feedback from all groups of employees, the district should create and administer a periodic survey of employees. This survey should include questions related to the employee’s working environment and should identify potential barriers to high employee morale. Administering such a survey in a fashion that protects employee anonymity would allow employees to express concerns that may not be voiced in official meetings. An employee survey could be incorporated into a climate survey that includes feedback from parents and volunteers, although employee responses should be analyzed separately, and data should be retained from year to year to facilitate the comparison of results.

We recommend that the Jefferson County School District develop and periodically administer a survey of all instructional and non-instructional personnel.

Best Practice 3: Not Using

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 instructional and administrative employees. The district should develop a formal mentoring program and train future administrators before they fill the positions.

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 Jefferson County School District ensures that teachers receive training to address identified needs and to follow their professional development plans (PDPs). PDPs are linked to needs assessments and training and tied to improved student achievement. The district has three principals-in-training and requires them to complete the principals training offered by the Panhandle Management Development Network, part of the Panhandle Area Educational Consortium (PAEC). The district also utilizes other training for administrative and instructional personnel sponsored by PAEC, the Florida Diagnostic Learning Resources System, and statewide associations (like the Florida Association of District School Superintendents). The district relies primarily on PAEC for its instructional training, most of it centering on curriculum and state standards. Instructional personnel must have the approval of their principal, the assistant superintendent for Programs and Personnel, and the superintendent.

Non-instructional training is less frequent than instructional training and is limited to required in-service and maintaining technical certification. Technology-related training is available through PAEC, but training for food service, maintenance, and transportation employees has been limited to required in-service and initial training. The Finance Office has not conducted any in-service training recently. Administrators receive training through professional organizations they belong to (for instance, the Florida Education Negotiators) or through PAEC activities. Non-instructional supervisors have received little management training.

The district does not meet best practice standards because it has not developed a strategy to address its anticipated long-term needs for administrators or established training for mentors of beginning and struggling teachers. First, for those district-level positions where the administrators are enrolled in DROP and will retire at the end of the year (food service, Exceptional Student Education, and the assistant superintendent for Programs and Personnel), potential successors have received only limited training. These retiring administrators have almost 70 years of experience combined. The district should first assess its needs and possible combinations of responsibilities. The district should identify and train replacements, including some on-the-job training, to minimize disruption to district operations and provide smooth transitions with future vacancies. One possible option for the district to consider in recruiting and training successors: hire an intern in that field, train them for the position, and then hire them full-time once the internship has been completed. Another possible alternative could include combining administrative functions with other districts or employers (for example, sharing maintenance functions with the county government).

Action Plan 6-1

We recommend that the Jefferson County School District take appropriate steps to prepare for the retirement of long-term district administrators.

Action Needed	<p>Step 1: The district should anticipate approaching retirements of district-level administrators at least a year prior to the separation.</p> <p>Step 2: For each approaching retirement, the district should consider options for succession and transition, including whether the job function should be revised, continued, or combined with other positions, and the best timing for the hiring or promotion of the successor to the retiree.</p> <p>Step 3: Whenever possible, the retiree should be asked to provide written documents that include information about critical responsibilities of the position, so that a successor can quickly determine past practices. When appropriate, the retiring administrators should provide some on-the-job training, shadowing, or overlapping opportunities to his or her successor.</p> <p>Step 4: When appropriate and cost-effective, the district should also take advantage of outside training from PAEC and other providers for filling positions left vacant by retiring employees.</p>
Who Is Responsible	The superintendent
Time Frame	May 2005.

Second, the Jefferson County School District has established limited training opportunities for mentors of beginning and struggling teachers. District mentors should help new and recently hired teachers adjust to teaching and the district. Mentors also should provide guidance to those teachers struggling to meet performance standards or become better acclimated to teaching in the district. For the 2002-03 school year, the district contracted with a former teacher and current professor at Florida A&M University to conduct a mentoring program for beginning teachers and to work with struggling teachers (as identified by their principals). The district should adopt a formal training program for mentors and should continue to explore ways to positively improve the mentoring experiences for district teachers. Possible ways to improve the mentoring experiences and training for mentors could include taking advantage of opportunities from their regional consortium or the Florida Department of Education, as well as possibly partnering with other districts or with colleges to share the costs of training mentors and mentoring

teachers. The district could conduct evaluations of their mentoring program and training through resources provided by their regional consortium or by a local university (for instance, having the Learning Systems Institute in Florida State University’s College of Education conduct the evaluation).

Action Plan 6-2

We recommend that the district provide additional training opportunities for teachers mentoring beginning or struggling teachers.

Action Needed	<p>Step 1: The district should identify the needs of new teachers and develop a mentoring program on those needs.</p> <p>Step 2: The district should identify the characteristics needed in a good mentor.</p> <p>Step 3: The district should identify current teachers who would be effective mentors.</p> <p>Step 4: The district should offer training to potential mentors before assigning them to serve as mentors to new teachers.</p> <p>Step 5: The district should evaluate the effectiveness of both the training for mentors and the mentoring program periodically.</p>
Who Is Responsible	The director of Instructional Services and Staff Development
Time Frame	May 2005.

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. However, the district should systematically seek public and employee input on the administrators’ performance.

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 Jefferson County School District’s performance appraisals evaluate district employees by gauging their performance in key job areas. Each job area is composed of several job duties listed in the job description. Each area is graded on a point scale (divided into unsatisfactory, needs improvement, effective, and outstanding). For poor performance, the supervisor fills out an additional form, including suggested improvements and a timetable for action and follow-up. Goals for the upcoming year are established for principals and other district administrators, regardless of their performance rating. To receive performance pay or be offered a continuing contract, instructional employees must be rated as effective or outstanding. Although several classes of non-instructional employees share a common evaluation, maintaining their technical certification acts as an evaluation of their specific job abilities.

Although the district’s performance appraisals allow it to properly evaluate performance against job expectations, it could improve administrator evaluations by better soliciting and integrating public input into the process. Currently, public input on principals and other school administrators is not formally or systematically sought. The superintendent relies on informal communication and volunteered responses from the community when evaluating principals. The superintendent gathers this input by monitoring the public comments brought to the district office and will also solicit public feedback at district events. This approach means that feedback is only received from those persons who are so disposed to make their opinions known. The district should consider alternative methods of gathering feedback, such as

including such questions on a districtwide survey of employees and parents, or by publishing instructions to employees and parents of how, where, and when to provide feedback. To ensure that input from employees and the public are considered when evaluating the performance of principals and other administrators, we offer the recommendation below.

We recommend that the district establish a formal process for soliciting feedback from the public and district employees on the performance of principals and administrators.

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.

For those whose performance continues to be lacking after repeated attempts at improvement, the Jefferson County School District’s principals and supervisors recommend that the employee’s contract not be renewed (or terminated if the employee is on a continuing contract). Principals and district staff review allegations of misconduct or substance abuse and will remove the employee from contact with students. The district has recently dismissed an employee for violating the district’s substance abuse guidelines and another employee for violating The Principles of Professional Conduct of the Education Profession in Florida.

Best Practice 6: Using

The district has an efficient and cost-effective system for managing absenteeism, but could improve its system for training and supervising substitute teachers.

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 Jefferson County School District does not have a high rate of absenteeism and is able to follow up on absences individually, given the district’s small workforce. The district’s policy of paying employees for sick leave at 100% of face value upon retirement (and at increasing percentages until they complete 13 years with the district) encourages employees to minimize their absences.

Although the district has a sufficient number of substitute teachers, it could improve its system for using substitute teachers. Substitutes receive training and receive the district's handbook when they initially sign up. However, the district does not have ongoing training for substitute teachers, with decisions on further training left to school principals. To serve as a long-term substitute teacher, an individual must have a college degree, preferably in education or in that field of expertise. The district can improve its substitute teacher program in two ways.

First, the district should revise its substitute handbook. The handbook was last updated four years ago. The handbook should better reflect both the school environment and any external events that may impact the substitute teacher's ability to manage the classroom. To ensure the handbook accurately describes the current conditions and procedures of substituting, the district should periodically review and update the substitute handbook.

We recommend that the district review and revise the substitute handbook.

Second, the district should better monitor substitute performance. Principals can allow a substitute to fill in for up to 90 days at their schools. Once the substitute works more than 10 days, the teacher is offered a regular teacher salary. Once that 90-day limit has been reached, the vacancy must be filled with a certified teacher. This certified teacher is offered an annual contract and is subject to the same performance appraisal system as full-time teachers. The principals follow up with long-term substitutes in the same manner as they would a full-time teacher. However, a long-term substitute should be monitored more closely to ensure that student performance remains on track and the district's overall goals are achieved. To ensure student performance goals are met, the principals should follow up at least weekly with long-term substitutes and those teachers who fill vacancies during the school year.

We recommend that the district establish procedures to provide closer supervision of long-term substitutes and those filling a vacancy during the school year.

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 Jefferson County School District maintains records in an efficient and readily accessible manner. All personnel records are kept centrally at the district office. Files are kept under lock and key both in the office of the payroll account clerk and in the district storage room. Only the payroll account clerk and the assistant superintendent can amend personnel records. The assistant superintendent's secretary can enter training records, but not personnel records. School site administrators can view personnel files electronically from their schools, but must submit requested changes to the district office for those files to be amended. The district relies on hard copy archives rather than storing their files electronically. This is both a cost-effective and appropriate method, given the district's small size.

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 to identify high-cost claims. 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 Jefferson County School District uses the Panhandle Area Educational Consortium to conduct risk management comparisons with other districts. These comparisons are used to identify safety concerns and provide possible methods to reduce costly accidents. The district also purchases its risk insurance from PAEC. Jefferson County has used these PAEC studies to identify safety problems and has taken steps to reduce accidents and insurance claims. For example, the district's food service operations have purchased a non-slip shoe to reduce accidents. These measures have lowered the district's modification factor and insurance costs.

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.

In addition to general health insurance, the Jefferson County School District offers a cafeteria plan with four benefits—disability, dental, term life, and life insurance. It does not offer early retirement benefits. In 2001-02, the Jefferson County School Board contributed \$1,935 for employees enrolled in the health plan wishing to purchase additional benefits, as shown in Exhibit 6-2. This board contribution is lower than its peers and neighboring districts for 2001-02. In comparison, the district's employee contribution is higher than all districts except Gadsden among its peer districts and Wakulla among its neighboring districts. The school board considers how changes will affect the overall costs of its benefit packages before adopting them. For example, the district recently discontinued offering an additional cancer insurance benefit, given the low number of enrollees and cost-ineffectiveness.

**Exhibit 6-2
Jefferson County School District’s Board Contribution for Health Care
Is Below Average (and Its Employee Contribution is Above Average)
Compared to the State, Its Peer Districts and Its Neighboring Districts**

District	Peer Districts		Neighboring Districts		
	2001-02 Board Contribution	2001-02 Employee Contribution	District	2001-02 Board Contribution	2001-02 Employee Contribution
Hardee	\$3,500.16	\$468.20	State Average	\$2,864.81	\$339.52
Dixie	\$3,160.00	\$263.00	Madison	\$2,600.00	\$501.36
State Average	\$2,864.81	\$339.52	Wakulla	\$2,300.00	\$641.10
Hamilton	\$2,750.00	\$360.00	Leon	\$2,140.30	\$593.30
Gadsden	\$2,458.56	\$755.04	Jefferson	\$1,935.00	\$634.20
Glades	\$2,198.16	\$0.00	Taylor	\$1,462.00	\$627.00
Jefferson	\$1,935.00	\$634.20			

Source: Florida Education Negotiators.

The Jefferson County School District has taken steps to reduce its accrued financial liability when considering approaching retirements. The district discontinued offering retirement incentives to those teachers have taught at least 30 years. This has reduced costs and encouraged employees to stay employed with the district. However, the district’s policy of paying retiring employees for sick leave at 100% face value still leaves the district with a large accrued liability. A teacher retiring after 30 years could be paid approximately \$55,000 in unused sick leave.¹ With eight instructional and administrative retirements, this amounts to roughly \$440,000 in accrued liability for 2002-03. To reduce this type of liability in future years and potentially reduce costs, we offer the recommendation below.

We recommend that the district explore alternative rates or methods for making terminal payments.

One such alternative the district could take towards reducing its large, accrued liability would be offering a sick leave buyout option for employees. This option would allow employees to get paid for unused sick leave the year it is earned, rather than waiting until retirement. This option would result in lower payments for sick leave upon separation from the district, with fewer days being reimbursed at a higher daily rate. The district should decide eligibility for the proposal, possibly limiting it to only those employees who have perfect attendance or have only missed one day during the year. These employees could then paid for up to five days of sick leave earned that year. Offering to buy out a portion of the earned sick leave allows instructional and non-instructional employees to earn additional money and still accumulate some sick leave. This option may also help the Jefferson County School District attract and retain qualified teachers and instructional personnel.

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

¹ The actual amount a retiree receives is based on salary level, time employed with the district, and the actual amount of sick leave used during employment.

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.

The Jefferson County School District's human resource program is managed effectively and efficiently. The superintendent and assistant superintendent for Programs and Personnel establish the objectives for the human resource program during the assistant superintendent's annual review. The goals for the human resource program are developed in consultation with other district supervisors and the principals. The district's personnel functions have been reviewed as part of the district's strategic plan. The first comprehensive review of the district's organizational structure in 20 years is being conducted this year due to the approaching retirements of the assistant superintendent for Programs and Personnel and the director of Food Services. With the payroll account clerk charged with amending personnel records retiring in June 2004, the district could combine the personnel functions in new ways. Such re-combinations could include assigning the responsibility for benefits or all training functions to the personnel director. Another possibility would be having the personnel director report directly to the chief financial officer.

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 Jefferson County School District has a collaborative bargaining process with the Jefferson County Education Association. The district's collaborative bargaining process has made negotiations go more smoothly and quickly. Each side can discuss salaries, benefits, and one other issue in addition to those mandated by state policy changes. The Jefferson County School Board holds executive sessions to establish its positions, address areas of concern, and evaluate the fiscal impact of proposals. In recent years, neither the district nor the JCEA have introduced proposals with financial impacts other than those related to salaries and benefits.

The school board has appointed the assistant superintendent as its negotiator and the school board attorney is trained in collective bargaining procedures. The district negotiator is a member of the Florida Educational Negotiators and also receives training from the Florida School Labor Relations Service. The district has kept all collective bargaining records since 1975.

7 Facilities Construction

Summary

The Jefferson County School District is using 19 of the 21 applicable facilities construction best practices.¹ The district is using all of the best practices associated with construction funding, design, renovation, and remodeling. To use the remaining two best practices and ensure the performance, efficiency, and effectiveness of its construction activities, the district should address two issues: 1) the institution of a more formalized planning process involving a broader spectrum of participants, including a facilities planning committee and 2) the provision of a more detailed capital budget that gives a better indication of future revenue streams and construction needs, using the Facilities Five-Year Work program as both a reporting tool and guide.

Background

Facilities Utilization

As shown in Exhibit 7-1, the district has a total of 3,230 satisfactory student stations (3,031 permanent student stations and 199 student stations located in relocatables) across its three schools. With a 2002-03 enrollment of 1,591 students, the utilization rate of district facilities is 49%. If only permanent student stations are counted, however, the utilization rate increases to 52%. This low utilization rate does not reflect overbuilding, but rather declining enrollment. Student enrollment in the district has declined almost 20% over the past five years, the largest decrease of any school district in Florida. As a result, facilities utilization is low compared to the state average and peers.

Exhibit 7-1

Overall, the Jefferson County School District Uses 49% of Its Capacity (2002-03)

Description	Number	Total Satisfactory Student Stations	Full Capacity	Satisfactory Permanent Student Stations	Capacity of Permanent Facilities	Capital Outlay FTE
Elementary	1	1,324	1,324	1,293	1,293	637
Middle	1	948	853	938	844	523
Senior High	1	947	804	789	670	431
Adult Education	1	11	16	11	16	0
Total	4	3,230	2,997	3,031	2,823	1,591

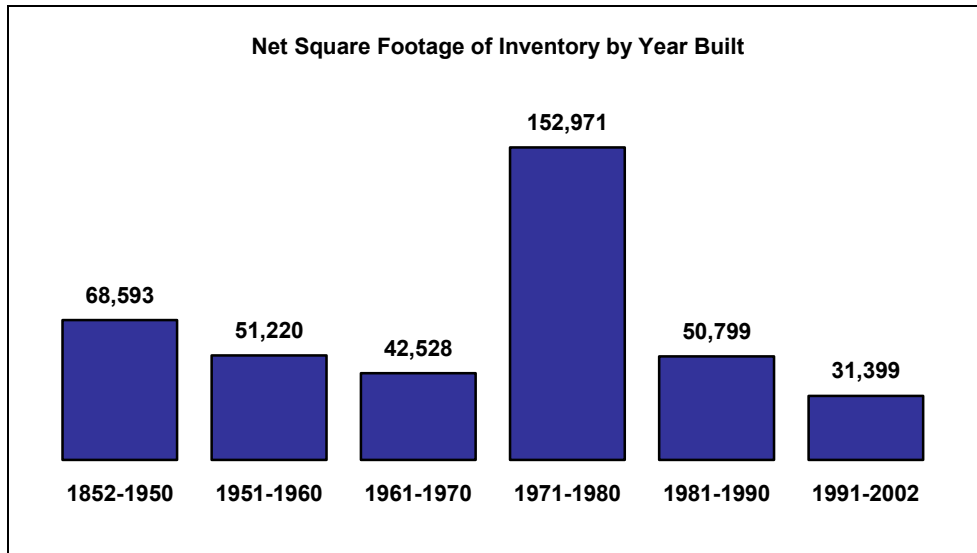
Source: Florida Inventory of School Houses School Year 2002-03.

¹ Three of the best practices are not applicable to this district.

Age and Condition of Facilities

Jefferson County School District facilities are aging and in need of replacement rather than renovation. The district has three schools - a high school, middle school and elementary school, as well as ancillary facilities. All three schools are located in Monticello. As Exhibit 7-2 shows, the district's construction activity peaked in the 1970s. The last construction involving an increase in student stations took place in 1991.

Exhibit 7-2 Age of Jefferson Public School Buildings



Source: FISH Report, Jefferson County Public Schools.

In 2001, an architect, facilities planner and school district official from the Florida Department of Education inspected the district's three schools. The department recommended that the Capital Outlay Classification for the high school be changed to Category C-6 (ancillary facility), with some buildings categorized C-3 (unsatisfactory). According to the department, facilities assigned a C-3 classification "should be closed when adequate facilities are available elsewhere", and a C-6 designation restricts usage to countywide administration or district services. The middle school was likewise reclassified to category C-2, which stipulates that no new construction or major remodeling projects take place at the facility. The elementary school remains classified as C-1 (satisfactory condition).

Given its limited tax base, the district applied for Special Facilities Construction Account financing to build a new high school. This funding source is designed to assist small districts that cannot locally raise sufficient funds to build new schools. A school district must return 1.5 mills of its discretionary millage it raises for three years as its contribution to the cost of building the school.² The Jefferson County School District was approved for an \$18-million high school, and the district's contribution will be about \$1.5 million.

Special Facilities Construction Account financing requires adherence to a number of criteria that correspond to facilities construction best practices.

- The project must be deemed a critical need (Best Practice 2).

² School Boards may levy up to 2.0 mills as prescribed in Section 1011.71(2), *F.S.* for new construction and remodeling, as well as other uses prescribed in s. 1013.64(3)(b), *F.S.*

- The facility under construction must not exceed the norm for net square feet occupancy requirements (Best Practice 12).
- The total cost per student station must not exceed Public Education Capital Outlay (PECO) guidelines (Best Practice 8).
- The Department of Education must certify the inability of the district to fund the survey-recommended project using projected capital outlay revenue (Best Practice 7).
- Phase III construction plans must be certified by the board as complete and in compliance with the building and life safety codes (Best Practices 9, 10, 11, and 15)
- The project must meet a series of accountability requirements prior to receiving funding (Best Practice 23).

Organization and management

The Jefferson County School District has a small administrative staff to supervise the district's construction activities. The superintendent is responsible for the day-to-day management of the new high school's construction, maintaining regular contact with the construction professionals under contract and the Department of Education. The school board makes the final decisions regarding educational specifications, change orders, and financial arrangements, including final approval on all invoices. An agency representative has been hired by the district to coordinate much of the activity related to construction of the new high school. The agency representative approves construction invoices, and has contractual liability for performance. The responsibilities of the agency representative are discussed further under Best Practice 13.

Conclusion and Recommendations

Summary of Conclusions for Facilities Construction Best Practices

Practice Area	Best Practice	Using the Best Practice?	Page No.
Construction Planning	1. The district has effective long-range planning processes.	No	7-6
	2. When developing the annual five-year facilities work plan the district evaluates alternatives to minimize the need for new construction.	Yes	7-8
	3. The five-year facilities work plan establishes budgetary plans and priorities.	No	7-8
	4. The school board ensures responsiveness to the community through open communication about the construction program and the five-year facilities work plan.	Yes	7-10
	5. The district has an effective site selection process based on expected growth patterns.	N/A	7-10
	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	7-11
Construction Funding	7. Funds collected for school projects were raised appropriately.	Yes	7-11
	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	7-12
Construction Design	9. The district develops thorough descriptions and educational specifications for each construction project.	Yes	7-12
	10. The architectural design fulfills the building specification needs as determined by the district.	Yes	7-13
	11. New construction, remodeling, and renovations incorporate effective safety features.	Yes	7-13
	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	7-14
New Construction, Renovation and Remodeling	13. The district has effective management processes for construction projects.	Yes	7-14
	14. District planning provides realistic time frames for implementation that are coordinated with the opening of schools.	Yes	7-15
	15. All projects started after March 1, 2002, comply with the Florida Building Code.	Yes	7-16
	16. The district requires appropriate inspection of all school construction projects.	Yes	7-16
	17. The district retains appropriate professionals to assist in facility planning, design, and construction.	Yes	7-18
	18. The district follows generally accepted and legal contracting practices to control costs.	Yes	7-18

Practice Area	Best Practice	Using the Best Practice?	Page No.
	19. The district minimizes changes to facilities plans after final working drawings are initiated in order to control project costs.	Yes	7-18
	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	7-19
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	7-19
	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	7-20
	23. The district has established and implemented accountability mechanisms to ensure the performance, efficiency, and effectiveness of the construction program.	Yes	7-20
	24. The district regularly evaluates facilities construction operations based on established benchmarks and implements improvements to maximize efficiency and effectiveness.	N/A	7-22

CONSTRUCTION PLANNING

Best Practice 1: Not Using

The district needs to improve its 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.

Prior to this year, the last school built in the Jefferson County School District was in 1965. As a result, the district's current construction activities to complete a new high school have been done on an ad-hoc basis and were not driven by a formal planning process. The district has taken positive steps, however, to ensure that this and future construction projects progress efficiently. For example, the district has designed the new high school as the first phase of a multi-use complex, which will include a future middle school and perhaps an elementary school. The ancillary facilities are being built at a scale to accommodate a future middle school on the premises. The district intends to apply for additional funding from the Special Facilities Construction Account for construction of a middle school on the premises in 2005-06, when they are once again eligible. In addition, the district sought advice from the Department of Education, Office of Facilities and officials of other school districts throughout the process of obtaining state funding. The district also solicited technical assistance from the Department of Education, Office of Educational Facilities, as required for Special Facility Construction Account financing.

Despite these efforts, the district could improve its planning efforts and meet best practice standards by taking two steps to improve its activities. First, the district should reestablish a facilities committee to help it plan future construction projects. While the district initially set up a committee at the onset of planning for the new high school, it was disbanded by the school board, which retained the committee responsibilities because some school board members felt that the committee was not representing the board's interests. Further, since the committee was disbanded, the board had no representation from outside the school district. As a result, board decisions were made without extensive input of professionals.

At a minimum, the district should have a facilities planning committee that includes school officials, local government representatives as well as community members to advise the school board. This committee should cover a much broader scope of activity than is covered by the district's current school site committee, which appropriately limits itself to specifics of the new high school.³ The newly formed facilities planning committee could immediately provide assistance in oversight functions related to the construction of the new school. Other responsibilities that would be appropriate for a facilities committee include:

³ The school site committee is discussed under Best Practice 9.

- evaluating existing facilities support of current and planned programs;
- planning space utilization;
- reassessing (at least annually) construction goals and objectives;
- assessing the educational program on a regular basis;
- identifying future school site needs, and reviewing potential school sites; and
- providing the school board with recommendations regarding selection of construction professionals (architects, agency representatives, construction managers, construction firms, inspectors, etc.).

In addition, the district should periodically assess the condition of its existing facilities, which would improve the district's planning efforts. Currently, the district does not routinely assess the condition of existing facilities, but relies on spot checks by school principals and custodians. To prepare for the high school construction, the district solicited assistance from the Department of Education staff to inspect and generate recommendations regarding the capital outlay classifications for each of its three schools. These recommendations were incorporated into the district's Educational Plant Survey. The district should undertake periodic assessment of the condition of existing facilities, prioritize its construction needs based on the assessment, and initiate a facilities budgeting system that will project facilities financing needs based on expected revenue streams.⁴ The Five-year Facilities Work Plan is a useful tool for this, but it should be enhanced by a longer planning horizon—10 to 20 years at a minimum.

⁴ This recommendation is discussed under Best Practice 3.

Action Plan 7-1

We recommend that the district establish a comprehensive long-range planning process.

Action Needed	<p>Step 1. Establish a facilities planning committee composed of a broad-based group of stakeholders to determine the need for new construction, repair, or renovation of the district's schools. Clearly establish the committee's mission and responsibilities.</p> <p>Step 2. Assess each school's condition, including structural integrity, mechanical system, electrical systems, plumbing and sewer systems, fire, safety, health and sanitation issues, educational suitability, site size, layout, space and adaptability, operations and maintenance costs, technological readiness, capacity utilization, users' satisfaction, and compliance with federal standards.</p> <p>Step 3. Use information obtained above to update Five-Year Plant Survey. (This is the planning document for the Facilities Five-Year Work Program.)</p> <p>Step 4. Update FISH data to ensure correct funding from DOE.</p> <p>Step 5. Periodically assess demographic projections to determine future facility needs.</p> <p>Step 6. If enrollment is expected to increase, determine alternatives to new construction, renovation, and remodeling, such as merging half-empty schools, expanded use of relocatables, joint use agreements for existing buildings, etc.</p> <p>Step 7. Prioritize needs for corrective action based upon results of steps 1 – 5 and incorporate needs into district strategic plan.</p> <p>Step 8. Develop comprehensive Facilities Five-Year Work Program based on the district's most pressing needs identified in step 7, taking into account budget and inflation. Ensure that all sources of revenue and proposed expenditures are included in the work program.</p> <p>Step 9. Develop 10-year and 20-year facility plans, incorporating demographic and inflation projections and the remaining projects listed in the strategic plan.</p> <p>Step 10. Present the above plans to the school board for approval.</p> <p>Step 11. Implement Facilities Five-Year Work Program.</p> <p>Step 12. Assess facilities and revisit all of the above steps annually.</p>
Who Is Responsible	Superintendent
Time Frame	June 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.

Until 2003, the Jefferson County School District had not undertaken any construction or major renovations within the past 10 years. The critical need for a new high school was documented by way of a Department of Education technical assistance report, which found that renovation and/or continued long-term maintenance of the high school was not warranted. The department also approved the school design, as required to secure Special Facilities Construction Account financing. The Facilities Five-Year Work Program and Educational Plant Survey were updated in 2001 to accommodate the new high school.

Best Practice 3: Not Using

The Facilities Five-Year Work Program does not establish budgetary plans and priorities.

A Facilities Five-Year Work Program, mandated by Florida law (s. 1013.35, *Florida Statutes*), should be prepared annually, 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 properly maintain the educational plant and ancillary facilities of the district, 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, in the form of 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 Jefferson County School District's capital budgeting has historically been limited to allocating a relatively similar portion of the budget each year to small construction projects. For example, the 2002-03 Facilities Five-Year Work Program reports that \$202,000 was budgeted for electrical upgrades and roofing at two schools, and restroom renovations at the middle school for the 2002-03 school year. This approach to facilities planning met the district's needs for many years, given its lack of significant capital projects.

The Jefferson County School District can improve its planning and meet best practice standards by improving the accuracy of its work program. The district's 2002-03 Facilities Five-Year Work Program is not as useful a planning document as it could be due primarily to omissions. While the district submitted its work program to the Department of Education in a timely manner, the report did not include all sources of revenue or all proposed expenditures. For example, the district received Special Facilities Construction Account funds from the state to build a new high school. In order to receive this funding, the district had to agree to pay back 75% of the district's 2-mill discretionary capital funds for three years. This payback provision has a significant impact on the amount of money available to make future repairs. However, the 2002-03 work program did not reflect the pay back provisions required by this account. Approximately \$484,000 of the district's 2-mill discretionary capital outlay was paid back to the state in Fiscal Year 2002-03 as the district's contribution to construction of the new high school, with similar amounts estimated to be returned during each of the next two years (\$496,000 and \$511,000.) This represents about \$1.5 million of the district-estimated \$2.0 million in revenues through fiscal year 2004-05.

The work program also does not properly reflect expected revenues. The plan does not properly identify future Public Education Capital Outlay (PECO) construction or maintenance funding nor does it reflect all of the grants the district received during Fiscal Year 2002-03. These omissions reduce the usefulness of the document in the district's planning process. The district needs to accurately project revenues so that it will know how much funding will be available for future projects. Revenues over the five-year period were understated by approximately \$2.13 million.

During our review, we notified the district's new Chief Financial Officer of these deficiencies and she provided us with an updated five-year capital projects projection. This new document identifies approximately \$2.13 million additional revenues and \$2.56 million more in capital facilities-related expenditures. These new projections will give the district a good start in preparing their new facilities five-year work program. Action Plan 7-1 includes steps to ensure that these omissions are addressed. Given that the district plans to build a middle school using Special Facilities Construction Account funding, it is imperative that it identify future shortfalls in Step 8 of Action Plan 7-1 resulting from its anticipated commitment of millage for the next five years (two additional years for the new high school and an additional three years for the planned middle school).

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.

Jefferson County residents have been kept regularly informed of progress on the planning and construction of the new high school. The board holds workshops to discuss the progress on construction one hour prior to each school board meeting. In addition, the board has made construction plans made available for public inspection at district's administration office, and the superintendent sends monthly progress reports to the local newspaper.

Best Practice 5: Not Applicable

The district doesn't need an effective site selection process in its foreseeable future given its 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 demographic projections in conjunction with existing land use patterns and zoning, as well as land use designations in local Comprehensive Development Master Plans, to project future school site needs. Early identification of appropriate parcels will allow the district to acquire the land well in advance of construction needs, potentially generating substantial savings in land prices, as well as avoiding later conflicts with nearby land uses. 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 Jefferson County School District had not considered school siting until it began the process of applying for Special Facilities Construction Account funds. Instead of utilizing a committee constituted for the purpose, the school board attorney was given the responsibility of finding an appropriate site. Special Facilities Construction Account funding was jeopardized because the board did not determine, in a timely manner, the local land use designation on the first site selected for the new school (Bird property), which was later found to be in conflict with the City of Monticello's Comprehensive Plan.

When the first site chosen by the school board was deemed unsuitable, a committee of involved local citizens, known as the Educational Foundation Committee, identified four sites for further consideration by the school board that were compatible with existing local land use plans. The site eventually chosen for the new high school is of sufficient size to accommodate a middle school, and the Jefferson County Educational Foundation has an option on an additional 43-acre contiguous site that could be used for an elementary school. Given projected enrollment trends, and the present condition of the elementary school, it is unlikely that the district will need additional land for school facilities in the foreseeable future; thus, this best practice does not currently apply to this district. However, given the proximity of Jefferson County to Tallahassee, and the possibility that growth could spill over into the county (as is happening in neighboring Wakulla County), it would be prudent for the district to identify general

locations for future schools, and consider purchasing appropriate tracts of land sometime after the current construction program ends (approximately 2008-09, assuming a middle school is approved for Special Facilities Construction Account funding).

We recommend that the district identify general locations for future schools, and consider purchasing appropriate tracts of land in the future.

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.

As previously explained, the Jefferson County School District faced some obstacles in acquiring an appropriate site for the new high school. In spite of these difficulties, the sites identified for the new high school were fairly priced and were physically suitable for construction of schools. Cost was a primary determinant since the district was using Special Facilities Construction Account funding. Although site selection criteria were not formally established, critical factors, such as location, utility accessibility, and environmental conditions were considered along with cost in the site selection process. Independent appraisals were undertaken on all sites that were given serious consideration by the board. The purchase price of the new high school site (\$481,600) was slightly less than the appraisal amount (\$498,000).

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.

The Jefferson County School District is participating in the Special Facilities Construction Account program, which is used to finance schools in small districts facing critical needs and without adequate self-financing capacity. The district estimated that they could raise \$1.6 million over three years towards the cost of the new high school, less than 10% of the \$18 million cost of building the new school. The program requires that the district return 1.5 mills of its discretionary millage to the state for three years as its contribution to the building of the new high school. Bonding and sales surtaxes are appropriate

vehicles for raising local funds for capital projects, but since the district has not undertaken any construction or major renovations recently, it has not held a bond referendum or utilized sales surtaxes.

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.

In the case of the new high school, Special Facilities Construction Account funding requires Jefferson County School District’s compliance with this practice. This program has restrictive requirements regarding all aspects of school construction, ensuring that per-student-station construction costs are within statutory limits. In spite of these restrictions, the district must be careful to avoid change orders that significantly increase the cost of construction.⁵ It is too early in the construction process to fully determine whether the district is adhering to proper financial practices in the building of the new high school. Neither the Auditor General nor the Department of Education has issued any adverse findings on the district’s use of funds.

All expenditures are appropriated via purchase orders, which are initially reviewed by the finance director (chief financial officer), then signed by the superintendent and approved by the school board. The district has been submitting all required reports to the Department of Education, and has not had to revert funds back to the state. The district has been raising the full discretionary 2 mills, which it has used to fund maintenance, renovations, repair and equipment purchases at school sites, as well as purchase new school buses. For three years starting in 2002-03, the district is returning 1.5 mills to the state as its statutorily required contribution to construction of the new high school.

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

⁵ This issue is discussed further under Best Practice 19.

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. They should address spatial relationships and circulation patterns, security issues, and comply with the 'small schools' requirement.

The educational specifications for the new high school in the Jefferson County School District are thorough, minimizing the potential for large cost overruns resulting from change orders. A school site committee, which includes department heads, other district personnel, and community representatives, works closely with the project architect on specifics of the new school, such as size of rooms, lighting, and electrical outlet placement. The district is using a school design that had received prior approval from the Department of Education. The building was redesigned from two-story to one-story. The department had prior knowledge of this change and approved the redesign. The new high school is being wired to accommodate the latest technological equipment.

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 Jefferson County School District has contracted with an agency representative, who has been given numerous responsibilities related to construction of the new high school, including the responsibility of ensuring that the final building plans for the new school fulfill the district's requirements. The agency representative reviews building specifications as necessary, and has the responsibility of preparing the design criteria package, which ultimately reflects the district's needs. Changes to educational specifications are transmitted to the architect, who has been accommodating the changes into renderings as necessary. The district does not have a designated planning leader; this function is shared between the superintendent and school board. The superintendent acts as liaison to the contracted construction professionals.

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 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 project architect for the Jefferson County School District is legally responsible for ensuring that safety features are incorporated into structures, and the responsibilities of the project architect and agency representative are incorporated in their respective contracts with the district. Safety issues are discussed further in Chapter 8.

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.

Special Facilities Construction Account funding requires that the pre-approved prototype school chosen by the district incorporate cost-effective factors; thus, the Jefferson County School District is using this best practice. When utilizing this funding source, preliminary designs must be approved by the Department of Education, which then determines the funding necessary to design and construct the facility. Facilities built using Special Facilities Construction Account funds must not exceed total cost per student station amounts, as dictated in s. 1013.64, *Florida Statutes*. Within the constraints imposed by Special Facilities Construction Account, the district retains a considerable amount of flexibility regarding finishes, such as floor coverings and wiring. The district considers future maintenance costs when choosing these finishes.

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.

Small districts that are experiencing steady or declining enrollment, such as Jefferson, do not have sufficient large-project construction activity to warrant full-time construction managers. A sensible alternative is to hire construction professionals on a per-project basis. Selecting competent construction professionals is critical to success, and small districts should consider soliciting the expertise of peers in other school districts as well as Department of Education staff, as appropriate, to assist in screening applicants and selecting finalists, as well as drafting contracts.

Realizing that it did not have the in-house expertise to manage a construction project of the magnitude of the new high school, the Jefferson County School District hired an agency representative to manage the project.⁶ The agency representative's responsibilities include participation in the selection of a design/build contractor, coordinating with Department of Education facilities staff, reviewing technology needs, providing Uniform Building Code inspection services, reviewing invoices for payment and

⁶ Best Practice 17 of this chapter covers the appropriateness of professionals involved in facility planning, design, and construction.

maintaining project deadlines. The superintendent has been given the role of liaison with the agency representative, and the school board is regularly apprised of progress.

For the actual construction of the facility, the Jefferson County School District considered design-build and architect-construction manager arrangements, choosing design-build. The design-build method assigns both design and construction responsibilities to one firm, allowing some construction work to begin before the design is completed. Design-build contracting often reduces an owner's administration and inspection costs and can reduce or eliminate change orders and claims resulting from errors and omissions during construction. Design-build also allows contractors increased flexibility in selecting innovative designs, materials, and construction techniques. The firm that designed the prototype school was chosen to be the design-build firm and, therefore, was familiar with the design specifications.

To protect itself from cost overruns, the district contracted with the agency representative and selected a design-build method on a "not-to-exceed" basis, which effectively passes the risk of cost overruns to the contracted firms. The district's contracts with the design-build firm are industry-standard contracts which are comprehensive while providing sufficient flexibility. For example, agency representative services are being contracted by project phase, so that the district can sever its relationship with the agency representative at designated points in the contract. The benefits of a "not-to-exceed" contract have already been demonstrated; the agency representative had to absorb unanticipated costs for additional services related to a dispute during the selection process for design-build services. Without a "not-to-exceed" provision, the district would have had to cover these costs. The agency representative and school board have since renegotiated their contract for later phases to a per-hour basis, which may lead to cost overruns if the district requests additional services over those initially considered within the scope of services.

Although the district has been effectively monitoring the new high school construction process and uses this best practice, it should consider availing itself of contract oversight training offered by the Department of Education to ensure success.

We recommend that the district avail itself of contract oversight training offered by DOE.

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 attainment 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 Jefferson County School District's construction of the new high school is on target. The construction phase began in April 2003 and should be completed in May 2004, giving ample time for preparing the new school for the anticipated fall 2004 opening. The district is planning to operate the core facility for

instructional purposes as of August 2004. It is too early in the process to tell how the district will deal with delays should they occur. Because the new school is being built on a “not-to-exceed” basis, the superintendent and chief financial officer do not foresee any cost overruns. The district has not made any changes to construction plans that have extended the completion date for the project.

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 architect and agency representative for the new school have the requisite knowledge, credentials and certification to ensure that the Jefferson County School District complies with the Florida Building Code. In regard to existing facilities, the Panhandle Area Educational Consortium (PAEC) provides Florida Building Code services to the district through a series of inspections and professional staff availability. The district either uses certified in-house staff, or contracts out for services if district employees are not certified. District personnel are familiar with the Florida Building Code but do not possess a working knowledge of its provisions.

We recommend that the district assign an employee the responsibility of becoming familiar with the Florida Building Code. Training can be provided by the Department of Education and/or Panhandle Area Educational Consortium at no cost to the district.

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 database that contains extensive information about school sites, capacity, and condition.

The Jefferson County School District assigned the responsibility for inspecting the new high school to the agency representative, who has the necessary credentials and certifications. This responsibility is being incorporated into phased contracts between the district and agency representative. In the case of existing facilities, the Panhandle Area Educational Consortium professional staff provides inspection services to the district. The district has submitted documentation of changes in capital outlay classifications, changes in the Educational Plant Survey and updates to FISH data to the Department of Education as required for Special Facilities Construction Account financing.

Best Practice 17: Using

The district retains appropriate professionals to assist in facility planning, design, and construction.

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.

As previously discussed under Best Practice 13 of this chapter, the Jefferson County School District recognized that it was lacking in necessary expertise to successfully manage a large construction project. To ensure the district used state funding efficiently and effectively, it selected its design and construction professionals in three stages. First, the district selected an architect to develop the plans. The school board, acting as selection committee, advertised a Request for Qualifications (RFQ), screened and interviewed applicants, and selected a firm. The architect was required to develop preliminary design documents for submission to the Department of Education.

Second, the school board used the same process to select the agency representative. The school board pre-screened applicants, conducted comprehensive interviews, and ranked finalists based on evaluative criteria developed with assistance from architects, builders, as well as school facilities managers from nearby counties, who also sat in on interviews. Evaluative criteria included:

- distance to site;
- past performance;
- experience and ability;
- experience with previous assignments of similar scope;
- staff expertise;
- understanding program and project requirements;
- references;
- knowledge of site/local conditions;
- proposed project staff functions; and
- approach and methodology.

The school board members ranked the finalists and selected a firm.

Third, with the architect and agency representative chosen, the district then selected a design-build firm. The agency representative helped draw up the RFQ for selecting a design-build firm. The selection process was similar to that used for selecting the agency representative. While the district used a RFQ process, it did not prepare a design criteria package meeting the provisions of Florida Law for the consideration of proposing firms. This gave the appearance of an unfair advantage to the selected architectural firm, since it had designed the prototype school that was the basis of the preliminary design documents. Although the matter was eventually settled, and the district's activities were not found to be illegal, the Auditor General concluded that "the board's procurement procedures appear to have reduced

the opportunity for fair and open competition, and resulted in limited assurance that the professional services were acquired in a fair, equitable, and economical matter.”

Experience to date suggests that the process utilized by the district to select construction professionals for the new high school has had a positive outcome; nevertheless, the school board should involve a broader spectrum of individuals in the selection process, particularly in writing RFQs and screening applicants. A facilities committee should assist in performing this responsibility, with the board retaining final decision-making authority in the selection of a vendor.⁷

We recommend that the facilities committee described in Action Plan 7-1 be given a role in the construction professional identification and evaluation process.

Best Practice 18: Using

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

To control costs and protect itself from litigation, a district should have policies and procedures in place delineating bid solicitation and contracting practices. 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 Jefferson County School District has followed lawful bidding procedures and contracts have been awarded legally. Bids were opened at board meetings. Contracts are based on standard industry contracts, and provide sufficient flexibility for the district and contractors. Agency representative services are contracted by construction phase on a per-hour basis, which could result in cost overruns if the district requests change orders.⁸

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 they can be very costly to a district or they 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 change orders implemented do not result in the project

⁷ This is one of the roles recommended for a facilities committee, which is discussed under Best Practice 1.

⁸ See discussion under Best Practice 13 for further elaboration on this issue.

exceeding budget, do not compromise educational specifications, do not exceed industry standards, and do not extend the completion date beyond the established completion date.

The use of a prototype school design being built on a not-to-exceed basis has minimized the potential need for change orders and resulting delays and cost overruns in the Jefferson County School District. In addition, facilities built using Special Facilities Construction Account funds must not exceed total cost per student station amounts as stated in s. 1013.64, *Florida Statutes*. This provides additional protection against cost overruns. The design-build contract stipulates that once the district signs off on project criteria, any non-minor changes to plans must be negotiated, including the payment of additional fees and extensions of deadlines. The school board must approve all work orders as well as changes in facilities plans.

The district has put significant effort into planning the educational specifications for the new high school, thereby minimizing the need for change orders. The school plans chosen for the first site had to be retrofitted to the second, final site, and the school board decided to redesign the school from two-story to one-story. The design-build firm charged the district an additional \$80,000 to incorporate these and some other board-induced changes into the school plans. Since then, the school board has not approved any change orders that have required re-negotiation of contracts.

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 are usually 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 has approved the completed work, and with the concurrence of the district's project manager.

The design-build firm building the new high school invoices the Jefferson County School District for payment as project milestones are met, approximately every three months. The agency representative reviews invoices, checking to ensure that the invoiced work was completed, and then recommends payment. The contract with the design-build firm for construction of the new high school includes provisions for payments at project milestones and generally-accepted retainage requirements: 10% until the project is 50% completed, and 5% after that.

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, elements of the program being customized for a particular group of

users such as maintenance staff, custodians or 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 Jefferson County School District intends to conduct a comprehensive orientation to the new high school with the assistance of the agency representative. Maintenance personnel will also visit the site periodically during construction to familiarize themselves with the underlying structure of the facilities. Although funds have been allocated for this purpose, this is not currently included in the agency representative's scope of services.

We recommend that the district budget sufficient resources to provide a comprehensive orientation to the new high school, and include this item in contracts for agency representative services.

Best Practice 22: Not Applicable

It is too early in the construction process of the new high school to determine whether 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.

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, which 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 when contracted for a new facility, the design professional.

The Jefferson County School District does not have sufficient construction activity to constitute a "construction program". It is too early in the process of constructing the new high school to ascertain whether the district is meeting best practice standards.

Best Practice 23: Using

The district has established and implemented 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.

As previously discussed, the Jefferson County School District is using Special Facility Construction Account funding to build its high school. A key provision of the law establishing the Special Facility Construction Account requires the district to meet preset cost of construction limits, which are intended to hold building costs to reasonable levels. The statutes authorizing the Special Facility Construction Account program also contain reporting requirements that a district must comply with prior to receiving funding. These include

- the capacity of all existing facilities within the district as determined by the Florida Inventory of School Houses;
- the district's pattern of student growth;
- the district's existing and projected capital outlay full-time equivalent student enrollment as determined by the Department of Education;
- the district's existing satisfactory student stations;
- the district's use of all existing district property and facilities; and
- the district's grade level configurations;

In addition, the project must be recommended in the most recent five-year educational plant survey and must appear on the district's approved project priority list. The district must have selected and had approved a site for the construction project in compliance with s. 1013.36, *Florida Statutes*, and the rules of the State Board of Education. There must also be a district school board adopted list of facilities that do not exceed the norm for net square feet occupancy requirements under the State Requirements for Educational Facilities. Upon construction, the total cost per student station, including change orders, must not exceed the cost per student station as preset in Florida law and the district school board must agree to start the project in a timely manner, advertising for bids within 30 days of receiving authorization from the Department of Education.

Given the size of the district and the limited number of construction projects, the accountability requirements of the Special Facility Construction Account satisfy the district's basic requirements for accountability. The district should, however, internalize these accountability requirements by developing a comprehensive internal tracking system for all expenses related to construction of the new high school to complement the value engineering assistance being provided by the agency representative. To support this, the following accountability measures and benchmarks should be tracked for all subsequent projects:

- target cost per square foot;
- target cost per student station;
- projected vs. facility completion date;
- projected vs. actual project budget; and
- percentage of satisfied users.

We recommend that the district track the following accountability measures for all subsequent projects: target cost per square feet, target cost per student station, projected vs. facility completion date, projected vs. actual project budget, and percentage of satisfied users.

Best Practice 24: Not Applicable

The district does not have sufficient construction activity to justify regular evaluations of facilities construction operations based on established benchmarks and implementation of 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.

The Jefferson County School District does not have sufficient construction activity to justify a “construction program”; therefore this best practice is not applicable to the district.



Facilities Maintenance

Summary

The Jefferson County School County School District is using 11 of 21 applicable best practices relating to facilities maintenance. For example, the maintenance department keeps facilities in adequate condition, given their age, and provides staff with the tools and equipment to accomplish their assigned tasks. To meet the remaining best practice standards the district should develop goals, objectives and measurable standards, including departmental and employee performance measures. The district should create a preventive maintenance program prior to the opening of the new high school, restructure its capital outlay planning process, and give more attention to the opportunities afforded by outsourcing various maintenance services. In addition, the district should develop current operating procedures for maintenance activities and enhance employee training and staff development for its non-instructional employees.



As shown in Exhibit 8-1, the district has an opportunity to reduce costs by implementing an energy conservation program. The district’s energy costs are approximately \$264,000 per year. A simple energy management plan will help reduce the district’s expenditures by 5%. Determining to take advantage of this opportunity is a district decision, and it should be based on many factors including district needs, public input, and school board priorities. If the district implements this energy plan, it would be able to redirect the savings to other priorities, such as putting more money into the classroom or addressing deficiencies identified in this report.

Exhibit 8-1
Our Review Identified a Way the District Could Reduce Maintenance Costs

Best Practice Number		Fiscal Impact: Savings					Total
		Year 2004-05	Year 2005-06	Year 2006-07	Year 2007-08	Year 2008-09	
15	Energy Management Plan	\$13,200	\$13,200	\$13,200	\$13,200	\$13,200	\$66,000

Background

The Jefferson County School District’s facilities maintenance department is responsible for all aspects of preventative, routine, and emergency upkeep for the district’s four school sites and several other district facilities. In total, the department maintains 421,361 square feet of building space according to the most recent Florida Inventory of School Houses (FISH) report. The district’s facilities are listed in Exhibit 8-1.

Facilities Maintenance

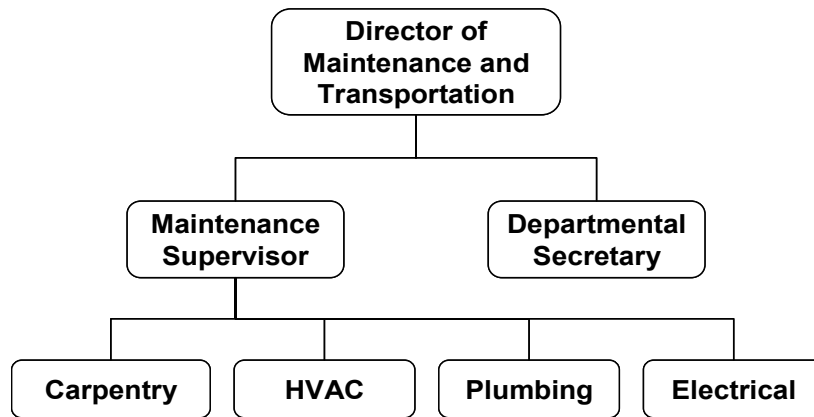
The maintenance functions are supervised by the director of maintenance and transportation, who is also responsible for student transportation. The maintenance and operations department has 17 authorized positions that are responsible for cleaning and maintaining all facilities, school grounds, athletic fields and relocatable classrooms. These positions include skilled trades, such as plumbers and electricians, clerical employees, and maintenance support positions.

**Exhibit 8-2
The Operations and Maintenance Department Is Responsible for 9 District Facilities**

Facility Name	Location	Site Size In Acres	Use or Grade Level	Year Acquired	Net Square Feet	Gross Square Feet	Number of Relocatable Classrooms
Schools							
Jefferson Adult School	Monticello	2	Adult	1986	4,613	4,890	0
Jefferson Senior High	Monticello	86	09 to 12	1852	152,692	169,357	7
Howard Middle	Monticello	37	05 to 08	1949	93,617	100,313	1
Jefferson Elementary	Monticello	39	pk to 04	1965	89,955	100,770	6
Ancillary Facilities							
Central Food Services	Monticello	1	Admin	1965	1,911	2,026	
Maintenance Department	Monticello	1	Admin	1969	7,065	7,489	
Superintendent's Office	Monticello	4	Admin	1971	10,887	11,540	
Transportation Department	Monticello	16	Admin	1991	12,228	12,962	
Old Transportation	Monticello	16	Admin	1852	11,334	12,014	
Totals		293			384,302	421,361	14

Source: Florida Inventory of School Houses

**Exhibit 8-3
The Jefferson County School District’s Maintenance Department Organizational Structure Is Simple and Provides For the Direct Supervision of the Employees**



Source: The Jefferson County School District.

Conclusion and Recommendations

Summary of Conclusions for Facilities Maintenance Best Practices

Practice Area	Best Practice	Using the 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	8-12
	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	8-13
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.	No	8-14
	10. The district accurately projects cost estimates of major maintenance projects.	Yes	8-15
	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.	No	8-17
	15. The maintenance and operations department identifies and implements strategies to contain energy costs.	No	8-18
	16. The district has an energy management system in place, and the system is maintained at original specifications for maximum effectiveness.	N/A	8-20
Information Management	17. District personnel regularly review maintenance and operation's costs and services and evaluate the potential for outside contracting and privatization.	No	8-20
	18. A computerized control and tracking system is used to accurately track work orders and inventory.	Yes	8-21

Facilities Maintenance

Practice Area	Best Practice	Using the Best Practice?	Page No.
Health and Safety	19. The maintenance and operations department has a system for prioritizing maintenance needs uniformly throughout the district.	No	8-22
Health and Safety	20. District policies and procedures clearly address the health and safety conditions of facilities.	No	8-23
Health and Safety	21. The school district complies with federal and state regulatory mandates regarding facility health and safety conditions.	No	8-24
Health and Safety	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 Jefferson County School District maintenance department's mission statement and goals are contained in the board policy manual and the department's *School Plant Management and Safety Procedures Manual*. The board rules contain a simple mission statement which describes the responsibilities of the department.

The Maintenance Department shall be responsible for major repairs, grounds excavation, and the maintenance of buildings and equipment for the school district, including replacements, renovations, and adjustments.

The program also has a set of goals to support the maintenance program, as shown in Exhibit 8-4.

Exhibit 8-4

The Goals of the Operations and Maintenance Department

Goals of the operation and maintenance department include those below.

- Providing maintenance and operation services at a level that will allow students and staff to learn and work in an environment that will enhance the instructional program.
 - Providing a safe and sanitary environment.
 - Providing for the protection of facilities and equipment to assure the maximum economical utilization of resources.
 - Providing for the efficient and economical operation of facilities.
 - Providing an appearance that will promote community pride and foster good public relations.
 - Providing an insight to the technological, environmental, legal and educational variances and changes which affect the funding and service levels of maintenance and operational programs.
-

Source: *School Plant Management and Safety Procedures Manual*, 1988-89.

The school board rules are comprehensive and cover services that are to be provided by the maintenance department and procedures that employees are to use to access those services. The rules define expectations and expected responses/outcomes for department activities but they are written along functional lines, not as measurable goals. For example, Rule 6.508 states that the principal is required to check fire alarms and report malfunctions to the department. If the department fails to make "prompt" repairs, the principal is required to report this to the superintendent. While "prompt" is not measurable, the rule sets forth general performance expectations for the department.

Although the district uses this best practice, district maintenance operations could be improved in two areas. First, the district should establish measurable objectives to operationalize program goals. The district's *School Plant Management and Safety Procedures Manual* contains goals for the maintenance department, as shown in Exhibit 8-3, but not objectives to measure the district's success in meeting these goals. Since the district has not developed measurable objectives, it is very difficult to hold the department and the employees accountable for their daily activities or to measure the overall effectiveness of the maintenance program. There are no periodic condition assessments conducted or planned, nor are there projections of the need for future maintenance employees necessary to maintain district facilities as new schools are built, as technologies change, and as the facilities age. By periodically comparing facility conditions and the maintenance department objectives to actual performance, the district can determine what improvements may be needed. These elements will aid the district's evaluation of the maintenance department's success in meeting its objectives.

We recommend that the district strengthen its program direction and accountability by developing measurable objectives for the maintenance department.

Second, the district should improve its maintenance planning efforts. A strategic plan helps develop a shared vision for the school board, the superintendent, district administration, site-based administrators, teachers and community (including parents and business leaders), and reflects the district's long-term goals and objectives for locating and housing programs and students. The district should include maintenance activities considered to be high priority by the school board in its strategic plan to better ensure that the district maintains the schools in the best possible condition and preserves its significant investment. The planning process should allow the district to set forth its long-range capital project priorities, such as facilities remodeling, renovation, and maintenance, linking those priorities to the district's anticipated revenues and budget projections. The planning process should also include an assessment of the condition of existing facilities, with estimates of capital outlay expenditures based on the assessment. The district currently operates on a "fix it as it breaks" basis, which may be disruptive to educational activities and ultimately more expensive. The five-year facilities work plan, required by the Florida Department of Education, can serve as a facilities maintenance budgeting tool. It should assist the district in anticipating facilities financing needs based on expected revenue streams and it should include a view of the work force, equipment and budgets necessary to accomplish the district's maintenance goals. A meaningful facilities plan, however, must have a longer horizon than this five-year plan. The recommendation for a district strategic plan for facilities is discussed in Chapter 7, Best Practice 1, Action Plan 7-1.

We recommend that future long-term maintenance activities considered to be high priority by the school board be included as part of the district's strategic plan for facilities. Chapter 7, Action Plan 7-1 describes the necessary elements of a strategic plan.

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 Jefferson County School District collects information which could be used to evaluate the performance and efficiency of maintenance activities. The department’s work order system tracks hours and materials used; all employees and their activities on particular projects, regardless of specialty, can be separated by trade and shown on the work order. Hours are expensed on the work order, receipts for any miscellaneous materials purchased are attached, and the completed orders are turned into the district maintenance office.

To meet best practice standards, the Jefferson County School District should establish performance measures and benchmarks to evaluate program effectiveness. Historically, the department has not collected or analyzed maintenance cost data to evaluate program effectiveness. The district reports gross maintenance and operations costs to the Department of Education; however, district financial and maintenance department administrators do not break these costs down or use this data to analyze performance. The district could use its work order data as a foundation for performance evaluation efforts. Currently, the data is not used to measure departmental cost-effectiveness, assess employee performance, or forecast future costs. Exhibits 8-5 through 8-8 provide examples of performance data that could be used to evaluate operational and maintenance performance. Action Plan 3-1 in Chapter 3 contains the steps necessary to use this best practice.

**Exhibit 8-5
The Jefferson County School District Custodians Maintain
More Square Footage Than the Average of the District’s Peers**

Peer District	District FISH Net Square Footage	Custodial Employees	Square Feet Per Custodian
Hardee	836,237	35	23,892
Glades	179,256	7	25,608
Dixie	416,890	14	29,778
Gadsden	1,194,485	40	29,862
Jefferson	363,221	11	33,020
Hamilton	439,317	9	48,813
AVG for Peer Districts	613,237	21	29,202

Source: OPPAGA, 2002 Data

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 8-6
The District's Annual Cost Per Gross Square Foot Is Lower Than All But One of Its Peer Districts

Peer District	Total Maintenance and Operations Costs	District FISH Gross Square Footage	Annual Cost per Gross Square Foot
Hamilton	\$1,060,453	466,446	\$2.27
Jefferson	\$1,084,589	421,361	\$2.57
Dixie	\$1,660,001	613,978	\$2.70
Hardee	\$3,241,944	889,937	\$3.64
Glades	\$818,299	207,096	\$3.95
Gadsden	\$5,387,964	1,349,958	\$3.99
AVG For Peer Districts	\$2,433,732	705,483	\$3.45

Source: Florida Department of Education, 2001-02 Data.

Exhibit 8-7
The District's Energy Cost Per Gross Square Foot Is the Lowest Among Its Peer Districts

Peer District	District FISH Gross Square Footage	Total Energy Cost	District Energy Cost per Gross Square Foot
Jefferson	421,361	\$263,965	\$0.63
Hamilton	466,446	\$303,479	\$0.65
Dixie	613,978	\$429,560	\$0.70
Hardee	889,937	\$732,345	\$0.82
Gadsden	1,349,958	\$1,146,684	\$0.85
Glades	207,096	\$207,776	\$1.00
AVG For Peer Districts	705,483	\$563,969	\$0.80

Source: Florida Department of Education, 2001-02 Data.

Exhibit 8-8
The District's Energy Costs Per Student Are Lower Than the Average of Its Peer Districts

Peer District	Enrollment (COFTE)	Total Energy Cost	Energy Cost per Student
Hamilton	2,033	\$303,479	\$149.28
Hardee	4,890	\$732,345	\$149.76
Jefferson	1,591	\$263,965	\$165.91
Gadsden	6,440	\$1,146,684	\$178.06
Dixie	2,182	\$429,560	\$196.87
Glades	1,005	\$207,776	\$206.74
AVG for Peer Districts	3,310	\$563,969	\$170.38

Source: Florida Department of Education, 2001-02 Data.

Best Practice 3: Using

The district obtains and uses customer feedback to identify and implement program improvements; however, the district could enhance the enhance feedback process to obtain more useful information.

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 Jefferson County School District annually surveys three stakeholder groups and uses the information to improve services. One survey is directed at students, another at school employees and a third at parents. The surveys ask for information about a variety of subjects, including the conditions of facilities, and the results are shared at district staff meetings. The facilities-related questions are general in nature and include queries about noise levels, atmosphere, environment, safety, and cleanliness. The district also receives feedback at each school from teachers. For example, each school site has one employee, generally the school secretary, who reports maintenance-related feedback to the principal.

Although the district is using this best practice, better feedback on the success of the maintenance program can be developed in two ways. First, the addition of quality indicators 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 performance. This will improve the feedback the department is getting on its work. Less formalized feedback methods, such as asking teachers face-to-face for general critiques of maintenance work, are generally inadequate mechanisms for judging satisfaction with the department's activities.

Second, a survey with open-ended questions focused on maintenance issues will provide better, more specific information on how to improve department performance. Currently, the survey responses are limited to yes/no and a simple Likert scale so that they are inadequate to identify specific problems with maintenance or custodial activities.

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 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. 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.

While the Jefferson County School District's maintenance department has a procedures manual, it is not meeting the intent of this best practice for two reasons. First, the department's operational procedures, as contained in the *School Plant Management and Safety Procedures Manual* are not up to date; the current version was written in 1988. Moreover, the district is not performing the maintenance activities which are documented in the manual. For example, the manual calls for regular inspection of buildings, equipment and grounds and for the performance of explicit preventive maintenance tasks in all of these areas.

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

Facilities Maintenance

However, the district does not have a preventive maintenance program. The district is fortunate to have an experienced and dedicated maintenance staff, since there are few operating procedures in writing. A loss of key personnel would adversely affect the district’s ability to perform needed maintenance in a timely and cost effective way. A district that develops and applies standards and operating procedures for the maintenance and operation of their facilities will experience lower maintenance and equipment replacement costs. Written operating procedures are essential for several reasons. Specifically, they facilitate efficient and effective employee training, they promote work consistency, they provide responsible parties, such as the superintendent and the school board and their constituents, assurances that tasks are done in compliance with school policies, safety and health requirements and other legal regulations, and ensure institutional knowledge is retained when employees retire or leave the district.

Action Plan 8-1

We recommend that the district revise the maintenance manual and develop procedures that address current technologies and methods of operation.		
Action Needed	Step 1.	Contact PAEC, DOE and peer districts and obtain sample maintenance procedure manuals.
	Step 2.	Review all sections of existing manual for necessary corrections.
	Step 3.	Using sample manuals, develop procedures for the items below. <ul style="list-style-type: none"> • Replacement and selection of equipment and tools • Purchasing of equipment, supplies and materials • Workplace safety procedures • Hazardous materials handling and storage • Routine and preventive maintenance including buildings and grounds • Access to employee assistance programs including worker’s compensation • Classifying and prioritizing daily work orders
	Step 4.	Obtain input from the maintenance workers and use in preparing draft procedures.
	Step 5.	Compile procedures in an easily updated loose leaf manual and submit to the board and the superintendent for comment
	Step 6.	Distribute approved policies to department and school based employees.
Who Is Responsible	The director of maintenance and transportation	
Time Frame	June 2004	

Second, there are no written performance standards to assess how well employees perform maintenance activities. A school district should have performance standards for all major maintenance activities to assess the timeliness and quality of the work performed. For example, the district should identify standards for the amount of time it takes to complete a particular task, such as repair a lock, paint a classroom, or replace glass in a window. The district should compare actual performance to these standards to judge employee performance. Without such standards, it is difficult to hold maintenance staff accountable for their work. Performance standards would provide clear expectations for employees and a meaningful basis for evaluations. Standards also provide a foundation for a thorough orientation and training program for employees, and allow the district to efficiently scheduling work, improve budgeting for maintenance activities, and improve customer service.

Action Plan 8-2

We recommend that the district develop performance standards for the maintenance department's employees.

Action Needed	Step 1. Identify common maintenance tasks that are appropriate for performance standards.
	Step 2. Review existing applicable industry/military standards, or standards developed by other school districts
	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 if appropriate.
	Step 7. Use the standards to regularly review employee performance
Who Is Responsible	The Director of Maintenance and Transportation
Time Frame	June 2004

Best Practice 5: Using

To the extent possible, 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 provides 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 Jefferson County School District's schools are old and are supported by a small maintenance department with limited maintenance dollars. OPPAGA conducted site visits and evaluated overall facilities conditions. Two of the school facilities are in need of substantial renovation. The high school has deteriorated in condition, mostly as a function of age, such that it has not been recommended for continued use by the Florida Department of Education (FDOE). The district has been fortunate to receive a grant from the Department of Education, Special Facilities Account, to begin construction on a replacement high school. Major maintenance projects have been undertaken at the middle school but there is still major renovation work needed. As a result, the district is considering closing the middle school in three years and combining it with the new high school scheduled to begin construction this year. The elementary school was built in 1971 and appears to be in the best overall condition of the three schools. This may be partly due to the fact that the same head custodian is in charge of the school today as when it opened and demonstrates a significant personal commitment to maintaining the overall condition. School-based employees stated that they were mostly satisfied with the responsiveness of the department, but that some improvements could be made. Immediate needs, involving safety and security of the schools and users, are generally addressed and fixed immediately, while other less important needs, such as painting or cosmetic work, have a lower priority. Generally the school and ancillary support facilities are adequate given age, use, and available financial resources.

While the district is using this best practice, it should carefully plan its use of maintenance funds over the next few years as it phases out its aging facilities. Currently, the district operates under a "fix it when it breaks" approach. This may be the best strategy for the high school, given that will only be operated for one more school year. For the middle and elementary, this district should identify the critical maintenance projects that will allow the schools to operate safely while not needlessly expending funds on structures with a limited lifespan. To this end, the district should conduct routine condition inspections of these aging facilities and carefully prioritize maintenance projects. Any future

maintenance projects to improve these facilities should be incorporated into the district's facilities plan, as discussed in Chapter 7, Best Practice 1. In addition, with the construction of one or more new schools imminent, the district will need to shift to a more preventive style of maintenance. Best Practice 14 of this chapter discusses the development of a preventive maintenance program.

ORGANIZATIONAL STRUCTURE AND STAFFING

Best Practice 6: Using

Review of the organizational structure of the maintenance and operations program in order to assure adequate supervision and staffing levels is important for the district to successfully maintain its planned schools.

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 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.

Given the number of schools, the Jefferson County School District has reasonable maintenance and custodial staffing levels. The district's maintenance activities are coordinated from a central location. Given the limited number of maintenance employees (six), the district relies heavily on individuals with expertise and cross training in more than one trade. For instance, the district has a master electrician, a carpenter, a plumber and an HVAC mechanic. They may often work as a team, one as the lead and the other acting as the assistant, depending on the assigned task. The school district's average square footage maintained per maintenance worker is higher than Florida Department of Education standards. For example, the *Maintenance and Operations Administrative Guidelines for School Districts and Community Colleges* recommends one maintenance worker for each 45,000 gross square feet of building space and additional employees for support, grounds, and athletic field maintenance. The district's figure of 70,227 square feet per maintenance worker exceeds this standard and the district should be commended.

In terms of custodial staffing, site-based managers reported that the number of custodians assigned to any site is predetermined by district administrators and that the schools are sharing some part-time custodians even though the salaries for the custodial employees are included in the individual school budgets. The district's average square footage maintained per custodian is higher than standards recommended by the Florida Department of Education. The school district's 38,305 net square feet per custodian exceeds the recommended state standard of 19,000 net square feet. The National Forum on Education Statistics advocates a range of custodian per square footage ratios based on standards of cleanliness.³ For instance, to achieve a Level 3 standard, considered “acceptable” for most schools, the custodian per square footage ratios range from 28,000 to 31,000. Prior OPPAGA reports have recommended that school districts use a staffing ratio of 20,000 net square feet per custodian. Regardless of the standard, the school district does not have excess staffing for custodial activities.

³ [Planning Guide for Maintaining School Facilities](#), National Forum on Education Statistics, School Facilities Maintenance Task Force; Association of School Business Officials International, Washington, D.C., Feb 2003.

While the Jefferson County School District is using this best practice, it has not developed a systematic method to assign the appropriate number of custodial and maintenance personnel to specific schools and other district facilities based on predicted workload. While current staffing is cost effective, the school district needs to give serious consideration to the number and types of personnel that will be required as they construct new facilities. 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 plan that is customized to the district's needs.

We recommend that the district develop a method for determining the appropriate number of maintenance and custodial personnel.

Best Practice 7: Using

Complete job descriptions and appropriate hiring and retention practices 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 that they 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.

The Jefferson County School District recently completed a review and rewrite of the non-instructional personnel job descriptions. They were approved by the school board in September 2002. The district uses the local media to advertise positions and intends to begin posting job vacancies on the district website when it is completed. The job vacancy form in use by the district includes all of the elements required by this best practice. The last hire made by the maintenance department was approximately four years ago, indicating low turnover, and the individual was already employed by the district, so employee retention in the maintenance area does not appear to be a problem.

Best Practice 8: Not Using

The district does not provide an adequate 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.

Despite the Jefferson County School District’s budget constraints, it has offered some limited opportunities for maintenance employee training. The district has provided specialized training necessary to maintain safe school facilities and meet critical employee certification requirements. For example, asbestos abatement training has been given to select maintenance personnel and the district is helping to keep current employees’ specialty licenses and certifications, such as refrigeration and LP gas specialties.

The district can meet best practice standards by formalizing a training program for maintenance personnel. While some district training is offered, the program has no established training goals and does not take advantage of low- or no-cost training opportunities. The district should identify vendor and supplier training resources as well as local public safety and emergency management agencies to provide the necessary educational experiences. 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. Action Plan 8-3 addresses the development of a training program which the district can implement at no cost, other than work release time, using the PAEC offerings.

Action Plan 8-3

We recommend that the district develop a training program for maintenance and custodial personnel.

Action Needed	Step 1.	Coordinate through PAEC, the development of a long-term staff training program that includes the following elements: <ul style="list-style-type: none"> • job safety, • emergency response (CPR, first aid) • OSHA, • team work, • use of tools, chemicals, and equipment, • interpersonal communications, • work habits, and • and job skills.
	Step 2.	Consult with principals to determine the best schedule for site-based employees to attend training sessions.
	Step 3.	Prepare a set annual schedule which provides for all district and site-based maintenance and custodial staff to receive at least two training sessions per year.
	Step 4.	Evaluate the program annually using feedback from site-based administrators and participants.
Who is Responsible	Director of maintenance and transportation	
Time Frame	December 2003	

RESOURCE ALLOCATION AND UTILIZATION

Best Practice 9: Not Using

The administration’s development of the annual budget for facilities maintenance and operations is not planned or organized well.

Like most other organizations, school districts have limited funds and therefore, they 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. Workforce, 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 also should provide for the correction of deficiencies identified in the annual safety, casualty, and fire safety inspection reports.

The Jefferson County School District could improve its budgeting and meet best practice standards by addressing two issues. First, maintenance needs and priorities are not sufficiently linked to the budget process. The department's current year budget is based on the previous year's budget and the outgoing maintenance director had no input into the budget planning process. Furthermore, the current director does not receive monthly financial reports which would facilitate spending decisions. Instead, the director communicates with the finance office to find out if there is enough money to accomplish a particular project or purchase needed materials and then proceeds as advised. In addition, there is no money allocated to a preventive maintenance program which would allow the district to avoid substantial future costs and extend building and systems life. A preventive maintenance program will be a critical factor in successfully maintaining the new high school facility, and is discussed in detail in Best Practice 14 of this chapter. Staffing standards, as recommended in Best Practice 6, would also help the district link maintenance needs to the budget. Staffing standards would provide an objective basis upon which to budget current and future maintenance resources.

Second, the facilities five-year work plan, which serves as the district's summary of its capital outlay expenditure plan, had limited usefulness due to several major omissions. These concerns are addressed in detail in Chapter 7, Best Practice 3. The district needs accurate information to assist it making funding decisions relating to maintenance projects proposed at existing facilities. Recommendations relating to correcting deficiencies in the district's facilities five-year work plan are contained in Action Plan 7-2.

In order to use this best practice, the district should have, as part of its planning process, a structured method of predicting maintenance needs as well as a method of associating those needs with anticipated levels of funding. The need for new maintenance employees should be considered along with the anticipated projects in order to accurately develop the department's annual budget. The five-year capital outlay work plan is an excellent planning tool and, as previously noted, Action Plan 7-2 addresses it to assist in determining district needs.

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.⁴ 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.

The district bases its cost estimates on its experience with similar projects, local market conditions, the proximity of available services, and a formal bid process. The former finance officer regularly added

⁴ Individual projects that are beyond the scope of routine maintenance work are considered major maintenance projects.

inflation factors for soon to be completed projects, but not for full extension of the five years of the capital work plan. In accordance with board policy, a formal bid process is used for any project or purchase anticipated to cost over \$25,000, while phone quotes are accepted up to \$5,000. Written quotes are requested and sent to the superintendent for procurements valued between \$5000 and \$25,000. Professional assistance, such as from an engineering firm, is used in developing bids for more complex projects. The Office of the Auditor General found that while the district's purchasing procedures could be tightened, there was no evidence of misuse of district money.

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 amount of a 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 Jefferson County School District has no separate maintenance reserve fund and one has not been proven necessary. The district's current practice is to retain 5% of its annual budget as a reserve for unanticipated expenses, including extraordinary expenses for maintenance related needs. Unanticipated emergency projects are considered and funded as necessary and the district has never lacked sufficient additional funds for emergency projects when necessary and justifiable. Large emergency funding requests are uncommon and they are presented to the school board for consideration. The Office of the Auditor General considers 5% a satisfactory reserve for these purposes and the district. Additional information referencing the district's reserve funds can be found in Exhibit 11-6 of the Cost Control chapter.

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

While the district has board approved purchasing procedures in place and is using this best practice, the district should review and revise purchasing procedures and require staff to follow them. In its most recent annual audit (Report 03-161), the Auditor General identified areas of improvement in purchasing. The district's financial procedures were found to be generally lacking and the Auditor General recommended the development of a comprehensive procedures manual for financial operations and related activities. OPPAGA noted that while a framework was in place to direct employees in the acquisition of goods and services, it was loosely followed by maintenance employees and that procurement decisions were not documented. Also, Chapter 11, Cost Controls, includes a review of the district's purchasing system and makes suggestions for improvement including the periodic review of its purchasing practices, the benefits of establishing a purchasing card program and a review of its capital asset accounting and management practices. Action Plan 11-1 recommends that the district develop a comprehensive procedures manual for financial operations and related activities.

We recommend that the district review and revise purchasing procedure, as necessary, and require its employees to use its established procedures.

Best Practice 13: Using

The district provides maintenance and operations department staff the tools and equipment required to accomplish their assigned tasks, but the controls could be strengthened.

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 district provides the maintenance and operations department personnel with the tools necessary to accomplish assigned duties in two ways. First, small hand tools are purchased by the district and provided to each maintenance department employee. Maintenance employees interviewed were satisfied with the level of support received. Second, the district uses an equipment rental service when larger or unusual tools are required. Sometimes, if the equipment is available, the district borrows equipment from the City of Monticello since they have a good relationship with the city and occasionally trade services and use of equipment. The prison population is often used to paint facilities during periods when the schools are closed and the district supplies them the materials and equipment as well.

While the district is using this best practice, it should develop written procedures to govern tool and equipment purchases. Currently, tools and rentals are acquired via the district's purchase order process. Open purchase orders are in place at local and neighboring county hardware stores. Larger items are purchased at major building supply stores using purchase orders or open accounts. However, there is no written procedure directing who is allowed to make such purchases, or the dollar amount an individual may be allowed to spend. This speaks to the general lack of financial controls that have been identified by the Auditor General, and the lack of procedures noted in Best Practice 4 of this chapter.

We recommend that the district develop written procedures to govern the acquisition of tools and equipment by employees of the maintenance department, as noted in Best Practice 4, Action Plan 8-1.

Best Practice 14: Not Using

The district does not use preventative 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 district wide 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 building systems, which are cost-efficient, 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.

The Jefferson County School District has not developed a preventative maintenance program. While the district has an air conditioning filter replacement program, it does not have a complete preventive maintenance program. Given the general condition of the facilities, a major preventive maintenance program started now would probably be wasteful rather than significantly cost-effective. The district has not had an opportunity to develop cost efficient standardized finishes and building systems simply due to the fact that little renovation and no construction has occurred for many years.

In order to meet best practice standards, the district should begin a preventive maintenance program at the new high school to ensure that the facility will provide a suitable educational environment throughout its maximum useful life. A preventive maintenance program will reduce the number and frequency of repairs and the associated costs including labor, parts, and downtime and will offset the costs associated with maintaining the program. The district should also develop material and equipment standards to address building systems that will be compatible between the new high school and the anticipated middle school, if plans go forward for its construction. Action Plan 8-4 addresses the development of a preventative maintenance program.

Action Plan 8-4

We recommend that the district develop a preventative maintenance program in conjunction with the construction of the new high school.

Action Needed	Step 1.	Identify building systems and components that will benefit from a preventive maintenance program by reviewing programs in place in other school districts.
	Step 2.	Tailor the tasks to the exact systems selected for the new high school.
	Step 3.	Identify key district personnel, according to training and skills, and assign them specific preventive maintenance tasks.
	Step 4.	Set priorities for preventive maintenance and establish target dates for assignment and completion of the tasks.
	Step 5.	Implement preventive maintenance program at the new school.
	Step 6.	Develop a list of building systems and finishes with suitable life-cycle analyses that can be recommended for the anticipated middle school. This information can be developed from a combination of sources such as other school districts and the Florida Department of Education.
	Step 7.	Recommend the inclusion of selected systems and furnishes in the design phase of the middle school.
Who is Responsible	Director of maintenance and transportation	
Time Frame	June 2004	

Best Practice 15: Not Using

The maintenance and operations department does not have a written energy management plan; however, the district’s energy expense compares 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 Jefferson County School District does not have a written energy management plan, its energy costs per square foot of space are the lowest among its peers (Exhibit 8-7). The district reported that its energy costs were \$264,000 per year. The district should be commended for achieving these efficiencies, but to meet best practice standards, the district should have a written energy plan with a mission statement, goals, and objectives. A formal energy management plan would yield additional energy use reductions and cost savings. One proven method of implementing a plan is to allow an individual school to share in whatever money it saves from reducing its utility costs. Using this approach, principals are accountable for their schools' energy savings plan and are responsible for communicating the aspects of the plan and the resulting benefits to the employees and students. Any resulting savings should be shared equally between the district and the school. The district would have to develop monthly reports to keep managers abreast of each school's energy consumption and utility costs. We estimate that a simple energy measurement plan might help reduce the district's expenditures by 5%.

Elements of a good energy management plan are a mission statement, measurable outcome-oriented objectives, and activities similar to the following, which are excerpts from the energy management plan from another school district.⁵

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:

- Reduce utility costs by at least 10%.

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.
- 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.

A key element to the success of an incentive based program is making principals aware of the impact of energy costs on overall operating expenses and the potential dollar savings that they will be able to move into other program activities. Principals should review and share monthly reports with faculty, custodial and lunchroom workers who, in turn, should be encouraged to participate. Simple strategies include turning off lights when not in use, closing doors, and adjusting thermostats to 75-78 degrees in summer

⁵ These excerpts were taken from the Okaloosa County School District's Energy Management Plan.

months and 68 in the winter. More complex studies may be conducted by the local power provider which will help the district meet targeted reductions and savings.

Action Plan 8-5

We recommend that the district develop a shared savings energy management plan.		
Action Needed	Step 1.	Review successful energy conservation and energy management programs. This would include other school districts and professional energy management and maintenance organizations.
	Step 2.	Develop a program that would include: <ul style="list-style-type: none"> • conducting an energy audit to determine ways of reducing energy consumption and cost; • energy measures to be tracked by facility; • energy management training for students, teachers, administrators, and maintenance workers; • energy conservation checklists for students, teachers, administrators, and maintenance workers; and • incentive programs for schools to promote and reward student and staff for participation.
	Step 3.	Present plan to superintendent for implementation.
Who is Responsible	Director of operations	
Time Frame	June 2004	

Best Practice 16: Not Applicable

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 schools in the Jefferson County School District were built prior to widespread concerns over energy usage and utility costs. Today, these issues are a routine part of new construction and day-to-day facilities management. As such, there has been little opportunity, outside of a major retrofit or structural renovation (which would be cost prohibitive), for the district to install systems which would meet best practice standards. The new high school is being designed with equipment which will meet best practice standards and the district is encouraged to use the system as intended to help control consumption and costs.

Best Practice 17: Not Using

District personnel does not 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 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 Jefferson County School District has not taken advantage of opportunities for outsourcing needed district services. This best practice contemplates outsourcing such services as custodial, pest control and various other maintenance services. The department has not regularly reviewed the district’s needs to determine if internally managed services are cost effective and efficient and if it might be beneficial to outsource some services. To meet best practice standards, the district should review services and consider the potential for outsourcing. Action Plan 8-6 outlines the necessary steps.

Action Plan 8-6

We recommend that the district evaluate the feasibility of outsourcing major maintenance services.		
Action Needed	Step 1.	Identify existing services and maintenance trade functions and evaluate to determine if any are suitable for privatization or if privatization should be continued.
	Step 2.	Identify criteria for use in determining cost to privatize these functions.
	Step 3.	Perform analysis comparing vendor cost to in-house cost. Consider non-monetary variables when performing this evaluation.
	Step 4.	Determine feasibility of privatizing or continuing privatizing maintenance trade functions based on the results of the comparison.
	Step 5.	Move to outsource or perform in-house services.
Who is Responsible	Director of maintenance and chief financial officer	
Time Frame	June 2004	

INFORMATION MANAGEMENT

Best Practice 18: Using

A computerized control and tracking system is generally unnecessary in a small district to accurately track work orders and inventory; however, the district could improve the use of its paper system.

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.⁶ 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.

⁶ 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.

The Jefferson County School District is not large enough to justify the purchase and installation of a computerized work order system, but it does have an adequate manual system in place. As discussed in Best Practice 2 of this chapter, the district collects work order data which could be useful in evaluating maintenance activities, but it does not use the information in any meaningful way to improve operations or employee productivity.

While the district uses this best practice, it should improve its use of work order data. A regular review of the district's work orders would allow managers to monitor the effectiveness and efficiency of their crews, identify backlogs by comparing work orders generated to work orders completed, and suggest the need for new or different equipment and systems. Some examples of information already collected, that could be used by management to improve efficiency are hours worked by trade, completion times versus deadlines, actual work hours as compared to clock hours, work order history of a school, work order activity by type and parts usage analysis. The district should analyze such information periodically to improve decision making and to plans to optimize available resources.

We recommend that the district consistently review information collected by the work orders and use the information to better inform decision making.

Best Practice 19: Not Using

The maintenance and operations department does not have a 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.

To meet best practice standards, the Jefferson County School District should improve the way work orders are prioritized, processed, and assigned to the maintenance employees for completion by reviewing and rewriting the *School Plant Management and Safety Procedures Manual*, discussed in Best Practice 1 of this chapter. The manual was prepared to communicate job duties and responsibilities, and safety issues to the maintenance and operations employees. It does not include descriptions of work orders and the district procedures it contains are not adequate to help in the day-to-day priority assessment and assignment of work orders, a situation which often results in maintenance employees choosing the work they want to do rather than addressing the district's priorities. The district's current work assignment process is not committed to writing. There are no written procedures available to district or department employees, describing how the department works, how requests for service are to be made, and what the intended response is. There are no procedures designed to aid in emergencies, other than what is contained in the school board policies, which are inadequate to direct the activities of the maintenance department.

Action Plan 8-7

We recommend that the district develop procedures for prioritizing of work orders and handling emergency situations.		
Action Needed	Step 1.	Review Panhandle Area Educational Consortium (PAEC) and other school district guidelines for responding to maintenance and emergencies.
	Step 2.	Establish written guidelines to prioritize maintenance needs.
	Step 3.	Establish emergency guidelines.
	Step 4.	Include guidelines in the rewrite of the <i>School Plant Management and Safety Procedures Manual</i> .
	Step 5.	Distribute guidelines to all district employees.
Who is Responsible	Director of maintenance and transportation	
Time Frame	June 2004	

HEALTH AND SAFETY

Best Practice 20: Not Using

District policies and procedures are in need of updating in order to address current issues regarding 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.⁷ 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 firesafety 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. 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 Jefferson County School District does have board policies which address the health and safety conditions of the schools. Most board policies are brief and do not contain recommended or required procedures to follow in order to meet the policy. Further, the only procedural manual available to maintenance employees is more than 10 years old and requires rewriting. To meet best practice standards, the district should augment its procedures to include health and safety conditions. The rewrite should include procedures establishing a comprehensive program of safety and sanitation in accordance with Florida law and the guidelines of the Florida Department of Education.

Action Plan 8-8

We recommend that the district develop current policies and procedures regarding health and safety in facilities.		
Action Needed	Step 1.	Review Panhandle Area Educational Consortium (PAEC) and other school district guidelines for model health and safety guidelines.
	Step 2.	Establish written guidelines regarding health and safety conditions in the district's facilities.
	Step 3.	Include guidelines in the rewrite of the <i>School Plant Management and Safety Procedures Manual</i> .
	Step 4.	Present to the school board for adoption.
	Step 5.	Distribute guidelines to all district employees.
Who is Responsible	Director of maintenance and operations	
Time Frame	June 2004	

⁷ See s. 1013.12, *Florida Statutes*.

Best Practice 21: Not Using

The school district needs to develop written policies and procedures that comply 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.

In order to meet best practice standards, the Jefferson County School 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 of this chapter, the *School Plant Management and Safety Procedures Manual*, which is intended to address daily activities of the maintenance employee and workplace safety issues, should be enhanced and expanded. There are board-level policies in place, but there are no implementing procedures. Panhandle Area Educational Consortium (PAEC) has substantial expertise in and provides several services focused on facility health and safety issues and the district should make use of all of the services that PAEC can provide when developing its health and safety policies and procedures. Action Plan 8-9 addresses the development of a comprehensive plan for the district.

Action Plan 8-9

We recommend that the maintenance department develop written health and safety policies and procedures that comply with applicable regulatory requirements.

Action Needed	<p>Step 1. Consult with the Panhandle Area Educational Consortium (PAEC) to determine the resources available to help the district to meet this best practice.</p> <p>Step 2. Review the appropriate state and federal rules, regulations, and statutes to identify areas and practices relevant to the district.</p> <p>Step 3. List the areas and practices and the required responses or actions to comply with applicable regulatory requirements.</p> <p>Step 4. Identify the individual or individuals that will be responsible for managing each area or practice identified.</p> <p>Step 5. Develop any additional operational procedures necessary to complete identified responses or actions.</p> <p>Step 6. Determine necessary interactions with other departments to accomplish each response or action.</p> <p>Step 7. Commit priorities and processes to writing in a single document.</p> <p>Step 8. Present health and safety policies and procedures to the school board for adoption by the district.</p> <p>Step 9. Distribute approved policies and procedures to appropriate district managers, site administrators, and employees.</p>
Who is Responsible	Director of maintenance and 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 Jefferson County School district does not have a significant construction program which would require the establishment of its own permitting and inspection unit. The district uses a combination of local fire officials and outsourced services to ensure code compliance. Also, the new high school will be constructed by a registered architect required by Florida law to design within Florida Building Code requirements and the project will be reviewed for code compliance issues by representatives of the Florida Department of Education.

9 Transportation

Summary

The Jefferson County School District is using 14 of the 20 transportation best practices. For instance, the district maintains adequate staffing in the transportation department, including vehicle maintenance and bus drivers, and maintains an appropriate inventory of parts and supplies. To meet the remaining best practice standards and ensure the performance, efficiency, and effectiveness of its transportation program, the district should develop a planning, accountability and budgeting process to support its overall strategic planning efforts, develop a systematic approach to update its bus routes to ensure route and cost efficiency, and revamp its vehicle maintenance management system to better collect vehicle cost data and improve quality control. This cost data should then be linked to the transportation budgeting process.

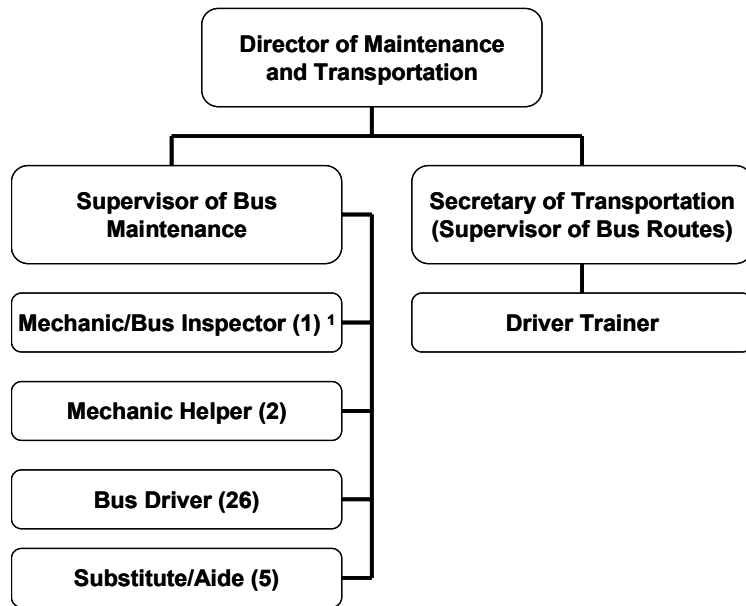
Background

Jefferson County is a rural county in Florida's Panhandle and is located east of Tallahassee. The county is experiencing a declining student population. The county has 307 miles of paved and 398 miles of non-paved roads serving an area of 609 square miles. For the school year 2001-02, the district reported it provided transportation to 1,064 eligible students, which is 62.2% of its 1,709 enrolled students. Currently, the district serves 1,064 students in exceptional student education programs including 288 students (27%) 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 significantly fewer personnel. The Jefferson 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 director of maintenance and transportation. The supervisor of bus maintenance oversees the mechanics as well as the bus drivers and aides (see Exhibit 9-1). The supervisor of bus routes performs functions such as bus routing, operations coordination and dispatch, substitute driving, and department accident investigation, and is the person directly responsible for fielding parental complaints. For the 2002-03 school year, the district employs 27 bus drivers (including the driver trainer) along with five substitute drivers.

**Exhibit 9-1
Jefferson County School District
Transportation Department Organization**



¹ One of two mechanic positions is filled. The district plans to fill the other position in Summer 2003. Source: Jefferson County School District.

District school buses were driven 398,973 miles during the 2001-02 year, including 60,411 extracurricular activity trip miles (15% of the district's total). Of the 44 buses in current service, 27 are in daily service on the district's school bus routes with the remaining 17 buses (39%) used as spares (three of these spares are allocated to after-school activities and three are in inspection or out-of-service). Most buses operate on a combined, single route each morning and afternoon, providing transportation to all grade levels students.

Exhibit 9-2 presents selected student transportation data for the Jefferson County School District and five peer districts in the state for the 2001-02 school year. The Jefferson County School District compares favorably with its peer districts in both student transportation expenses per mile and total transportation expenditures per student. However, the average bus occupancy is the much lower than peer districts and is the lowest in the state. The issue of average bus occupancy is addressed in Best Practice 3.

**Exhibit 9-2
Comparative Student Transportation Data for
Jefferson County School District and Five Peer Districts**

Measure	Jefferson	Dixie	Gadsden	Glades	Hamilton	Hardee	Peer Average
Square miles	609	701	518	763	517	637	627.20
Number of students enrolled	1,709	2,264	7,431	1,099	2,152	4,782	3,546
Number of students transported	1,064	1,382	5,279	398	961	2,571	2,118
Percentage of students transported	62.2%	61.0%	71.0%	36.2%	44.6%	53.8%	59.7%
Number of buses in daily service	26	24	74	8	23	28	31
Number of miles driven	398,973	343,368	1,257,513	117,823	293,741	764,517	567,392
Student transportation expenditures	\$817,643	\$861,502	\$3,071,227	\$448,989	\$758,578	\$1,515,217	\$1,331,103
Student transportation expenditures per annual mile	\$2.05	\$2.51	\$2.44	\$2.52	\$2.58	\$1.98	\$2.35
Student transportation expenditures as a percentage of total district expenditures	6.67%	5.85%	5.96%	6.16%	5.15%	4.92%	5.59%
Average bus occupancy	40.9	58.8	71.8	49.7	41.8	91.8	62.8
Percentage state funding	48.9%	71.2%	76.7%	34.7%	52.0%	78.5%	70.7%
Percentage local funding	51.1%	28.8%	23.3%	65.3%	48.0%	21.5%	29.3%
Total transportation expenditures (including reported bus purchases) per student	\$768.82	\$623.37	\$581.84	\$1,129.53	\$789.77	\$589.35	\$628.50

Source: Q-Links: Florida District Transportation Profiles, July 2003 for School Year 2001-02, Florida Department of Education and OPPAGA.

Conclusions and Recommendations

Summary of Conclusions for Transportation Best Practices

Practice Area	Best Practice	Using the 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.	No	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	9-7
	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. ¹	No	9-7
	4. The organizational structure and staffing levels of the district's transportation program minimize administrative layers and processes.	Yes	9-9
	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	9-10
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	9-11
	9. The district provides timely routine servicing for buses and other district vehicles, as well as prompt response for breakdowns and other unforeseen contingencies.	No	9-13
	10. The district ensures that fuel purchases are cost-effective and that school buses and other vehicles are efficiently supplied with fuel.	Yes	9-14
	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
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	9-16
	14. The district provides efficient transportation services for exceptional students in a coordinated fashion that minimizes hardships to students.	Yes	9-17

¹ Measures 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 the Best Practice?	Page No.
	15. The district ensures that staff acts promptly and appropriately in response to any accidents or breakdowns.	Yes	9-18
	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	9-18
	17. The district provides appropriate technological and computer support for transportation functions and operations.	No	9-19
	18. The district monitors the fiscal condition of transportation functions by regularly analyzing expenditures and reviewing them against the budget.	No	9-20
	19. The district has reviewed the prospect for privatizing transportation functions, as a whole or in part.	Yes	9-20
	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	9-21

PLANNING, ORGANIZATION AND STAFFING

Best Practice 1: Not Using

The district does not coordinate long-term planning and budgeting for student transportation within the context of district and community planning.

Because the transportation function is in a good position to assess the transportation needs of the district and the costs associated with particular options to address each need, transportation staff 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 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 Jefferson County School District has coordinated with local government to resolve issues that would affect student transportation. For example, transportation employees coordinated with the county transportation officials to modify bus routes to allow county road crews to repair a bridge.

While the district coordinates with local government, the district is not using this best practice for two reasons. First, the transportation department does not systematically identify and prioritize its needs and develop cost savings estimates for the board and public. According to the transportation director, the transportation department does not perform strategic planning, such as formal planning for the number of riders or future bus purchases. Planning has not been a priority with the transportation, given the district's declining enrollment and the lack of new schools. Second, the transportation department is not involved in the budget process; the director relies on the budget department to track the status of the proposed transportation budget. Proper long-range budgeting will be a critical district need with the addition of a new high school. The transportation department needs to ensure that current transportation dollars are used efficiently and that future transportation costs are identified and planned as the new school will require modifying the district's current transportation operations.

Action Plan 9-1

We recommend that the transportation department develop a planning and budgeting process to support the district's overall strategic planning efforts.

Action Needed	Step 1.	The transportation department should annually develop a set of prioritized transportation needs and estimate the anticipated transportation dollars needed to meet these needs. This should be done in conjunction with district personnel in charge of strategic planning, e.g., the district ad hoc planning committee, and the chief financial officer.
	Step 2.	The transportation department should also annually identify any potential cost-savings.
	Step 3.	The transportation department should present its transportation needs and cost savings to the school board for consideration and final approval.
Who Is Responsible	Transportation department, planning committee, chief financial officer	
Time Frame	August 2004	

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 the FEFP-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 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 are taken away from the district. The student ridership counts used in this program are useful to district staff in establishing trend lines for the prediction of district student transportation needs.

According to an Auditor General report dated May 1, 2001, the Jefferson County School District was found to be materially compliant with the requirements of the Florida Education Finance Program for the 1999-2000 fiscal year. The Auditor General recommended that management exercise more care and take corrective action to ensure that (1) eligible IDEA students are reported in the correct IDEA ridership category; (2) the number of students to be reported in each ridership category is in agreement with the supporting detailed records; (3) the distance from home to school for students in the Two Miles or More ridership category is verified prior to those students being reported; and (4) all ridership counts are reviewed for accuracy and completeness prior to their finalization and submission to the Florida Department of Education (FDOE).

Best Practice 3: Not Using

The transportation office does not plan, review, nor establish bus routes and stops to provide cost-efficient student transportation services for all students who qualify for transportation.

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. 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.

The Jefferson County School District has a manual process to create and update bus routes. Since there are only three schools in the district and they are all located in the City of Monticello, the transportation department designs routes that pick up students in all grades K through 12 using a single-tier system. That is, each bus makes a single run picking up students of all grades. Under a single-tier system, the district has adopted staggered start times for its three schools in order to allow each route bus sufficient time to pick up and discharge students. Transportation department employees review these routes annually for adjustment.

Although the district’s manual routing process seems reasonable given the district’s size, the district is not using the best practice for two reasons. First, the district could improve its operations by developing and

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implementing a written policy governing the transportation of students who may be able to safely walk to school for which it does not receive state funds (“courtesy riders”) while working to eliminate unsafe walking conditions. In Fiscal Year 2001-02, the district transported 164 non-eligible students out of a total rider population of 1,064 (13%). This is higher than the average of its peer districts (14%) and the state average (5%). It may be appropriate for districts to transport students who face walking hazards that do not meet the state criteria. However, the district should develop a written policy defining these unsafe walking conditions, and determine whether the “courtesy rider” students it transports meet these criteria. The district also should continue to work with local and state governmental agencies to take steps that would improve student safety when walking to school in areas that it deems to be hazardous. These steps could include reductions in speed limits, construction of sidewalks, and the stationing of crossing guards. For example, much of Highway 90 leading to Howard Middle School has no sidewalks. The district will achieve a cost savings by reducing or eliminating transportation of students who can safely walk to school. However, the actual cost savings will depend on the number of students who under the new school board policy will no longer be eligible for bus transportation. Therefore, we could not provide an estimate of these savings.

Second, the district needs to adopt a systematic approach to update bus routes to ensure route efficiency and cost effectiveness. Currently, the district manages its routes manually, plotting routes and stops on maps. However, the district’s average bus occupancy was the lowest in the state (40.9) during the 2001-02 school year. The district reported multiple routes with half empty buses that cover the same general area. For example, bus routes 51 and 37 have current bus occupancy levels of 28 and 32 respectively and follow the same general path into Monticello on County Road 259. While each bus deviates from the highway to pick up children on different side roads, the transportation department should assess whether these routes could be combined while still meeting school bell schedules. Currently, the transportation department does not systematically review routes each year to determine whether they could be consolidated to reduce costs; instead, decisions regarding bus routing currently appear to be based on the staff retirement decisions, with routes consolidated when bus drivers retire. The need to have a systematic approach to bus routes is even more important given that the location of the high school will move 3.8 miles out of town in August 2004, which will affect all bus routes. The district should conduct a comprehensive review of its bus routes to determine the most efficient routes to accommodate this change. The district should also identify those remote areas in which it is not cost-effective to run a bus route, given the number of students the bus would transport. In these cases, it may be more cost-effective to pay those parents to transport their children to closer bus stops.

Action Plan 9-2

We recommend that the transportation department develop a systematic approach to update its bus routes to ensure route and cost efficiency.

Action Needed	Step 1.	Develop a written policy specifying situations that it deems to be unsafe walking conditions, and annually determine whether the “courtesy rider” students it transports meet these criteria. The district should continue to work with local and state governmental agencies to take steps that would improve student safety when walking to school.
	Step 2.	Identify the most cost effective method of bus routing. The district should consider commercially available bus routing software and software used by other small districts or county governments.
	Step 3.	Annually re-examine all current routes and bell schedules for efficiency and make changes, as appropriate. Route decisions and bell schedules should be based on route efficiency rather than historical preferences.
	Step 4.	When the new high school is opened, re-assess routes given the change in the school’s location.
Who Is Responsible	Transportation department, school board	
Time Frame	December 2003	

Best Practice 4: Using

The organizational structure and staffing levels of the district's transportation program minimize administrative layers and processes.

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 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 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 that smaller staff sizes require staff to individually handle multiple areas of responsibility (such as repairing buses and ordering replacement parts) that would be done by different individuals.

As shown in Exhibit 9-2, the Jefferson County School District has minimal layers of administration consistent with the intent of this best practice. The director of transportation has responsibilities for both the maintenance of district facilities and transportation. The district employs a supervisor of bus routes, who handles bus dispatch duties, routing, and other paperwork in the transportation department. This supervisor also oversees the driver trainer (a part-time position). A supervisor of bus maintenance oversees school bus maintenance and supervises bus drivers and aides, along with the director. There are no additional administrative employees assigned to the transportation area. The span of control is also reasonable. The 26 bus drivers report to either the director or the supervisor of bus maintenance.

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 staff to properly maintain vehicles while not having excessive staff, 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 adequate maintenance staff, districts need to invest resources into updating the skills of their vehicle maintenance staff to improve vehicle maintenance efficiency. Such resources include the district providing training opportunities for staff and incentive pay for those who achieve certification in applicable work areas.

The Jefferson County School District has a small maintenance staff consisting of a supervisor and one mechanic, who also serves as a bus inspector, and two mechanic helpers.² The maintenance employees perform all non-warranty repair and periodic maintenance on the district's entire vehicle fleet. Vehicle maintenance personnel attend in-service training and are encouraged to improve job skills through training classes put on by the Florida Department of Education. The district does not have a regular in-service training for its mechanics, but with the small size of vehicle maintenance operations (a total of four employees), this does not appear to have an adverse effect on employee retention or skills.

² The district has one other mechanic position, which is vacant as of May 2003.

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 high compared to that of other classes of 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 will take to keep drivers and attendants working and performing well for the district. Once the district determines why the 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 Jefferson County School District has not had difficulty recruiting and retaining drivers. The job market in Jefferson County is favorable to the district. In addition, the district has a steadily declining enrollment and has reduced positions through attrition. The district's turnover rate is two per year (7.4%) over the last three years. Of the six drivers who left employment, one was fired, one left for higher pay, one left on regular retirement, one retired medically, and the remaining two passed away. When the district does have vacancies, it recruits drivers through local media advertising and word of mouth. The district does not have a financial incentives program for drivers' recruitment or retention, but does recognize drivers with good attendance by awarding plaques.

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 Jefferson County School District does provide eight hours of in-service training annually to bus drivers through its participation in the Panhandle Area Educational Consortium (PAEC). In addition, the district's driver trainer conducts the required 40 hours of initial driver training and is a certified third

party commercial driver license (CDL) examiner. The district requires prospective drivers to first pass the written portion of the CDL test and obtain a learner's permit before beginning the training program conducted by the district's driver trainer. School district policy requires drivers pass an annual physical examination, paid for by the district, to ensure that the drivers are medically capable of safely operating buses. The district also performs drug and alcohol tests on a random sample of drivers four times a year.

While the district is using the best practice, it could improve its operations by improving oversight of its bus drivers. Adequate oversight of bus driver performance is essential for ensuring the safety of students. The transportation director reports periodic observation of driver performance through random road checks; however, the district does not formally assess bus handling skills, safe driving practices, and pupil management techniques on a consistent basis. Although the driver trainer has these responsibilities, she is assigned a regular bus route and there are no opportunities to conduct ride along reviews of driver performance. The district should develop a checklist of bus driver skills by adapting evaluation forms widely available on the Internet or contacting other school districts.

We recommend that the district assess, on an annual basis, bus drivers' handling and driving skills as well as pupil management.

VEHICLE ACQUISITION AND MAINTENANCE

Best Practice 8: Using

The district has processes in place to ensure that vehicles are acquired economically and will be available to meet the district's current and future transportation needs, but needs to improve its fleet replacement and disposal policies.

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 the vehicles through economical methods such as the state pool purchase program. 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 buses 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 Jefferson 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. The district received two new school buses in school year 2002-03. Buses that are replaced are placed in a salvage status and sold via a local sealed bid process. The district's bus fleet currently stands at 44 buses.

Although the district uses this best practice, it could enhance its operations in three areas. First, it can enhance its operations by determining 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

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service.³ Based on information from the district, the number of daily route buses is 27; the peak number of out-of-service buses is 3, including those needed to replace buses undergoing mandatory inspections, and 3 set aside for field trips and athletic events for a total of 33 buses. This leaves 11 spare buses that are not needed to meet current requirements. However, the number of needed buses may increase with the impending change in the location of the high school.

We recommend that the district acquire and retain only the number of buses necessary to meet its student transportation requirements.

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 9-3, as of May 2003, one-quarter of the fleet is 3 years old or less. However, almost 30% of Jefferson County School District's bus fleet is 10 years or older.

Exhibit 9-3 Jefferson County School District's Bus Fleet Has Many Buses Over 10 Years Old

Age in Years	Number of Buses	Percentage of Total
12 or greater	8	18.2%
11	0	0.0%
10	5	11.4%
9	4	9.1%
8	4	9.1%
7	4	9.1%
6	4	9.1%
5	4	9.1%
4	0	0.0%
3	7	15.9%
2	2	4.5%
1	0	0.0%
>1	2	4.5%
TOTAL	44	100.0%

Source: Jefferson 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 Jefferson County School District does not have a written policy on the replacement of vehicles. Generally, the transportation department requests three buses per year, but budget constraints have limited purchases. The district purchased two buses in September 2002, but had not purchased any during the 2001-02 school year. Most roads in Jefferson County (56%) are unpaved, which can increase wear on bus bodies and engines. While the district does not track maintenance costs for individual buses, older buses typically experience higher maintenance costs and it may not be cost-effective to continue using them in the fleet. Maintenance data can be helpful in determining when the costs of repairing buses

³ 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.

outweigh their value. A written bus replacement policy based on district-specific data and practices followed by exemplar districts and incorporated into the district's strategic plan will be useful in guiding future bus purchases. The policy should also include provisions for rotating buses from longer routes to shorter routes to better equalize the wear across the entire fleet.

We recommend that the district adopt a written bus replacement policy based on district-specific data and practices followed by exemplar districts and incorporate this policy into the district's strategic plan to assist it in guiding future bus purchases.

Third, the district should consider partnering with other Florida counties at auctions to dispose of its buses. Currently, the district disposes of its buses through local sealed bid process, which is not costly but generates a limited pool of buyers. As a result, the district may not be able to get a favorable price for its vehicles. For example, in December 2000, the district sold two 1989 International Harvester buses using its bid process. One bus sold for \$2,050 and the other \$3,500. However, it is unclear whether the district received the best price for these buses because there was only one bid for each bus. Other districts receive greater returns when auctioning off their buses at regional auctions. For example, the Wakulla County School District sold its surplus buses for an average of \$4,700 per bus when it took its buses to Green Cove Springs for a regional auction.

We recommend that the district consider using regional auctions when it retires buses.

Best Practice 9: Not Using

The district provides routine servicing for buses and other district vehicles, but should use automation to improve its preventative maintenance efforts.

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 by district staff needs to make sure that servicing and repairs (both those done by district staff and those done by vendors) is done on an economical and timely manner.

The Jefferson County School District has an informal process for ensuring that vehicles are properly maintained and relies on the experience of maintenance personnel to guide decision-making on vehicle repairs. For instance, the district has a 20-day bus inspection process in place, per state regulations, but maintenance records are not consistently documented (the Department of Education recently extended the required inspection period from 20 days up to 30 days). Two mechanic helpers provide much of the maintenance, such as changing and mounting tires and replacing wipers and belts. All maintenance work conducted by the helpers is supervised by either the bus maintenance supervisor or bus inspector.

The district can use this best practice by improving its maintenance operations in two ways. First, the district should develop a formal preventative maintenance schedule for its fleet using an automated maintenance management information system. The district's current information system is not currently capable of performing all the functions that contribute to an efficient bus maintenance quality control program such as integrating mileage data with bus inspection dates to automatically schedule all mileage-based preventative maintenance services. For example, the oil changes are made every 3-5 months rather than on specific mileage of each vehicle. The district's current vehicle maintenance management system

Transportation

consists of two spreadsheets, one containing information on repairs costs (both materials and labor), fuel and oil costs, and mileage for each bus and another with specific parts costs per bus. However, the information is incomplete and not readily useable as a system for monitoring district costs and scheduling maintenance activities. The district should identify management systems available in other school districts that would meet Jefferson County's needs. For example, the Hernando County School District has developed a Microsoft Access-based preventative maintenance system which tracks usage and maintenance of vehicles, tracks parts coming into and out of the garage, and compares expenses to budget. The Hernando district has indicated that it would be willing to provide its system free of charge to other districts.

Second, the district does not allocate its transportation costs to the specific school district operations that use transportation services. School districts should allocate transportation costs to departments and schools to properly and fairly account for costs and ensure appropriate cost control over transportation expenses. A vehicle maintenance management system, as described in Action Plan 9-3, will provide an opportunity to charge transportation costs to specific departments and schools.

Action Plan 9-3

We recommend that the transportation department revamp its vehicle maintenance management system to better collect vehicle cost data and improve quality control.

Action Needed	Step 1.	The district should identify key transportation data elements that it would need to capture electronically to improve preventative maintenance and vehicle cost allocation. The district should identify data elements associated with any additional transportation operations that would support an efficient and effective vehicle maintenance system, such as inventory management. The district should include a data element that will allow it to capture cost center information.
	Step 2.	The transportation director, with the assistance of the mechanic supervisor and the director of information technology, evaluates the costs and benefits associated with the various maintenance management information systems that would meet the district's needs, as identified in Step 1.
	Step 3.	Using this information, the transportation director with the assistance of the director information technology, the chief financial officer, and superintendent, should develop a plan to obtain and operate a maintenance management information system.
	Step 4.	The superintendent should submit the plan to the school board for approval.
	Step 5.	Upon approval by the school board, the district should implement the approved plan.
Who Is Responsible	Superintendent	
Time Frame	June 2004	

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 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 to 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 contamination is underground and in the groundwater.

The Jefferson County School District has a bid process to obtain the best available local fuel prices. The district receives automated fuel reports from the fueling system that alert transportation staff when the tanks reach certain critical levels. The fuel dispensing system is secure and requires a PIN number to activate. The system also requires the driver to input vehicle and mileage information. The fueling station is located within the transportation compound, which is fenced and lighted. The district has also cooperated with governmental environmental agencies charged with conducting tank inspections. While inspection reports cited discrepancies in the areas of corrosion control and record keeping, these discrepancies have been addressed and resolved.

While the district is using this best practice, the district should improve its oversight of the fuel system reports and consider expanding its fuel bidding. A review of the fuel system reports showed that data entered by the drivers was incomplete or inaccurate. For example, one fuel report showed the same mileage reported for a vehicle on four separate occasions. Another report showed fuel dispensed without recording mileage data. This data is important for monitoring the performance of its fleet. In addition, the district should expand its bid for fuel sources to regional and national firms to better ensure that fuel purchases are cost-effective.

We recommend that the district monitor fuel system reports to ensure accuracy and completeness. The district should emphasize to bus drivers the importance of maintaining accurate fuel system data. We also recommend that the district expand its bid for fuel sources to regional and national firms.

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 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 staff) 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 Jefferson County School District owns a vehicle maintenance facility that meets its needs. The service center was a former car dealership and is sufficiently large to accommodate school buses. The district does not own a hydraulic vehicle lift (and there is no room for one within the facility's structure); however, the district uses floor jacks and jack stands to service the fleet. The district has a controlled access parts room and tire storage within the maintenance building. The facility also has a perimeter fence and exterior lighting, which affords adequate security.

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 being maintained minimizes 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 repair saves the district money. Several factors affect vehicle maintenance time and costs. For instance, insufficient parts inventories can result in higher 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 Jefferson County School District maintains a small inventory of parts with an estimated value of \$23,000. Most non-stock parts are available from local vendors or can be delivered by next business day. The district uses a manual system for tracking inventory. The maintenance director and maintenance supervisor share the parts room responsibilities, such as reviewing invoices, maintaining the card file inventory system, and certifying invoices for payment. Warranty claims also are tracked manually by maintenance staff and the Department of Education has all district warranties on file. The district conducts an annual audit of inventory, usually performed by the district's driver trainer or bus inspector.

Although the district is using this best practice, it should consider automating its inventory process, integrating it into the vehicle maintenance system described in Best Practice 9 of this chapter. While the manual inventory process may be sufficient, if the district is going to implement a vehicle maintenance system it should incorporate a parts inventory component into the system.

We recommend that the district incorporate inventory management function into its automated vehicle management system described in Best Practice 9 of this chapter.

Although the district has a process to audit the maintenance inventory, the department uses its own employees to conduct the review. To improve accountability, the district should conduct an annual audit using a representative from the finance department, who would be organizationally independent from the maintenance department.

We recommend that the district assign staff independent of the maintenance department to conduct the annual inventory audits.

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. 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, a particularly important issue to the transportation function. Therefore, 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.

The Jefferson County School District has sufficient processes in place to address vehicle breakdowns. Bus drivers have two-way radios to contact the office if a bus breaks down or there is an accident. The district also has adequate processes to address planned and last minute absences. The district does not have problems with bus overcrowding; it has the lowest average bus occupancy in the state. The district also has policies regarding discharging students at alternative bus stops and procedures for requesting activity trips.

While the district uses this best practice, it does not charge schools for transportation costs associated with activity trips. The transportation department absorbs the cost of all such trips. This is consistent with the issues identified in Best Practice 9 of this chapter, related to the allocation of transportation to the appropriate cost centers.

To improve accountability, we recommend that the district charge the cost of activity trips to the individual schools rather than having the transportation department absorb these costs.

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).⁴ 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. As the need for special transportation is determined in meetings between teachers, ESE staff, and parents, districts need policies that clearly outline the circumstances that require special transportation. These policies also should identify circumstances in which alternative transportation modes, such as paying parents to drive children who need special supervision. Finally, districts should seek to recover Medicaid reimbursement for ESE 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 Jefferson County School District does not currently claim Medicaid reimbursement for transportation services. According to the district, all of its occupational and physical therapy services are paid for using Individuals with Disabilities Education Act (IDEA) federal funding. Federal law prohibits the district from receiving IDEA funding for the therapy services and Medicaid reimbursements for the associated transportation services. However, the district does provide Medicaid-reimbursable speech therapy for 69

⁴ The ESE population in a school includes gifted students, slow learners, emotionally handicapped students, and physically handicapped students.

ESE students using district general funds.⁵ While only one of Jefferson's peer districts, Hamilton County, filed Medicaid claims for transportation services during 2002, Jefferson has the highest percentage of ESE students of any of its peers. We suggest that the district revisit its Medicaid billing for transportation services for the purpose of minimizing the use of general funds. For example, if the district were able to use IDEA dollars to fund other special education services, it might be able to pay for occupational and physical therapy with Medicaid funding and maximize transportation funding.

We recommend that the district re-evaluate its ESE funding arrangements and make changes to maximize federal funding while minimizing district general fund expenditures.

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 they compliance with federal and state laws.⁶

The Jefferson County School District has an effective process to deal with breakdowns and accidents. As previously mentioned, bus drivers have two-way radios to report incidents and supervisors are experienced in dealing with these situations. Drivers are instructed on how to respond properly in the event of an accident and the district maintains records of accidents for reporting to the Department of Education. The district had four reportable accidents during the 2000-01 school year.

While the district uses this best practice, its current process has not been codified into district procedures. To protect itself against possible legal action in the event of an accident, the district should codify current procedures for drivers to follow for vehicle breakdowns and accidents, including the roles and responsibilities of the district administrative employees.

We recommend that the district codify current procedures for responding to vehicle breakdowns and accidents.

Best Practice 16: Using

The district does not fully ensure that students are 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 control the behavior of students while they are being transported. Several individuals primarily responsible for ensuring the appropriate conduct of these students and should be involved in developing these 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 in the maintaining appropriate student behavior on school buses through various management techniques and by writing disciplinary referrals to principals when appropriate. Principals can assist bus drivers in

⁵ If the district were to file Medicaid claims for the transportation services provided on days students receive speech therapy, the district could receive approximately \$1,225 a year.

⁶ 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.

maintaining student bus discipline by informing them of what disciplinary actions are taking place in response to written disciplinary referrals.

The Jefferson County School District has policies to address student behavior and appropriately reports problems with school bus behavior and vandalism. For example, a random sample of six bus records from the 2001-02 school year revealed a total of 279 formal student conduct reports. The district has installed video cameras on the buses as a deterrent to inappropriate behavior and as a way to document incidences.

However, the school district can improve its operations by tracking the costs of bus vandalism and holding students and their parents accountable for the damages. The district does not track the number of vandalism incidences or the associated repair costs and does not require parents to pay for damages. Even with video cameras, the transportation officials stated that it is difficult to assign blame for damage because it is difficult to see behind the tall seats where much of the damage occurs. Nevertheless, the district should identify practices to deter vandalism and document vandalism incidences. For example, the district should consider requiring use of assigned seats, checking buses for vandalism after each bus route, and holding students responsible for damage to assigned seats unless there is evidence that the damage to the seat was caused by a non-assigned student. In addition, the district should begin documenting these costs and taking steps to ensure compensation for the damages. For instance, the district could use third party collection agents, making claims against the responsible parties in small claims court, and suspending responsible parties from district-provided transportation until damage claims have been paid.

We recommend that the district establish and implement policies and procedures that will increase the detection of vandalism on school buses and increase reimbursements for damages.

Best Practice 17: Not Using

The district does not provide appropriate technological and computer support for transportation functions and operations.

The proper use of technology can make the district transportation function more efficient and safe, and 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 specialized 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.

As discussed in Best Practice 9 of this chapter, the Jefferson County School District does not have computerized management information systems to support transportation functions and operations. The district's current vehicle maintenance management system consists of two spreadsheets, one containing information on repairs costs (both materials and labor), fuel and oil costs, and mileage for each bus and another with specific parts costs per bus. However, the information is incomplete and not readily useable as a system for monitoring district costs and scheduling maintenance activities. The transportation department relies on manual systems to track training, certifications, driver's license data, substance abuse testing, and personnel performance. Further, the department does not track its budget electronically, nor does it compare its budget to expenditures.

Given its size, the district does not need to computerize all of its maintenance operations. However, key maintenance functions, such as vehicle maintenance and repair costs, should be maintained and tracked

electronically. The district can meet this best practice by implementing an automated vehicle maintenance system, as described in the action plan under Best Practice 9.

Best Practice 18: Not Using

The district does not monitor 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.

Neither the Jefferson County School District's budget director nor the transportation department has regularly monitored transportation operations to ensure that expenditures do not exceed the budget. In addition, transportation officials have little input into the budgeting process and concede that the current process for maintaining cost information is inadequate for comparing to the budget. The district can meet best practice standards by involving the transportation director in the budgeting process and requiring him to track transportation expenditures to the budget. Implementation of this system would allow the district to track costs more accurately and would provide an opportunity to identify areas where expenditures exceed the budget. The steps necessary to address this issue are included in Action Plan 9-3.

Best Practice 19: Using

The district has reviewed the prospect for privatizing transportation functions, as a whole or in part.

To be good custodians of public resources, school districts should evaluate the efficiency and effectiveness of their operations continually, which includes 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 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 these costs to the prices charged by private vendors.

The Jefferson County School District regularly contracts for vendor services such as air conditioning, transmission, and bus frame repair. The district attempts to identify the best price for such services and monitors the quality of repairs received. Although the district is using 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 unit-costs for the private vendor to perform the function.⁷

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 has not established an accountability system for transportation, and it does not regularly track and make 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 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 percentage 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 the percentage of students delivered within established ride time standards. District should compare their 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 Jefferson County School District relies on Quality Links transportation profiles to compare its performance with neighboring districts. However, to improve its operations and use this best practice, the district should strengthen its accountability system. The transportation department should develop a set of measures that allows it to routinely and systematically 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 also should 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.

⁷ See our *Review of the Potential for Privatizing Student Transportation*, Report No. 97-44, published February 1998 for additional information on this subject.

10

Food Service Operations

Summary

The Jefferson County School District is using 5 of the 11 food service operations best practices. The district and program have taken advantage of financial opportunities, such as ordering its full allocation of the U.S. Department of Agriculture Donated Food. The district also 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 should improve its overall planning, budgeting, and accountability system by developing performance measures, setting performance goals, and then comparing performance to these goals during the school year. Performance information could be used to assist the district in effectively managing program costs. In addition, the program could improve its use of best practices by adjusting its staffing levels. Also, the program needs to include more details in its procedures manual.



As seen in Exhibit 10-1, the district has opportunities to reduce food service program costs. In Best Practice 2, we recommend that the food service program eliminate the assistant managers positions, hire an additional cafeteria worker, and promote an existing worker for a net cost savings of \$73,373 over five years. 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 recommendations, 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
Implementing the Recommendations for Food Services
Will Have a Five-Year Fiscal Result of \$73,373

Best Practice Number	Fiscal Results: Program Net Cost Savings					Total
	Year 2004-05	Year 2005-06	Year 2006-07	Year 2007-08	Year 2008-09	
2 Eliminate three assistant cafeteria manager positions, hire an additional cafeteria worker at the high school, and promote an assistant cafeteria manager to cafeteria manager	\$14,384	\$14,542	\$14,664	\$14,812	\$14,971	\$73,373

Background

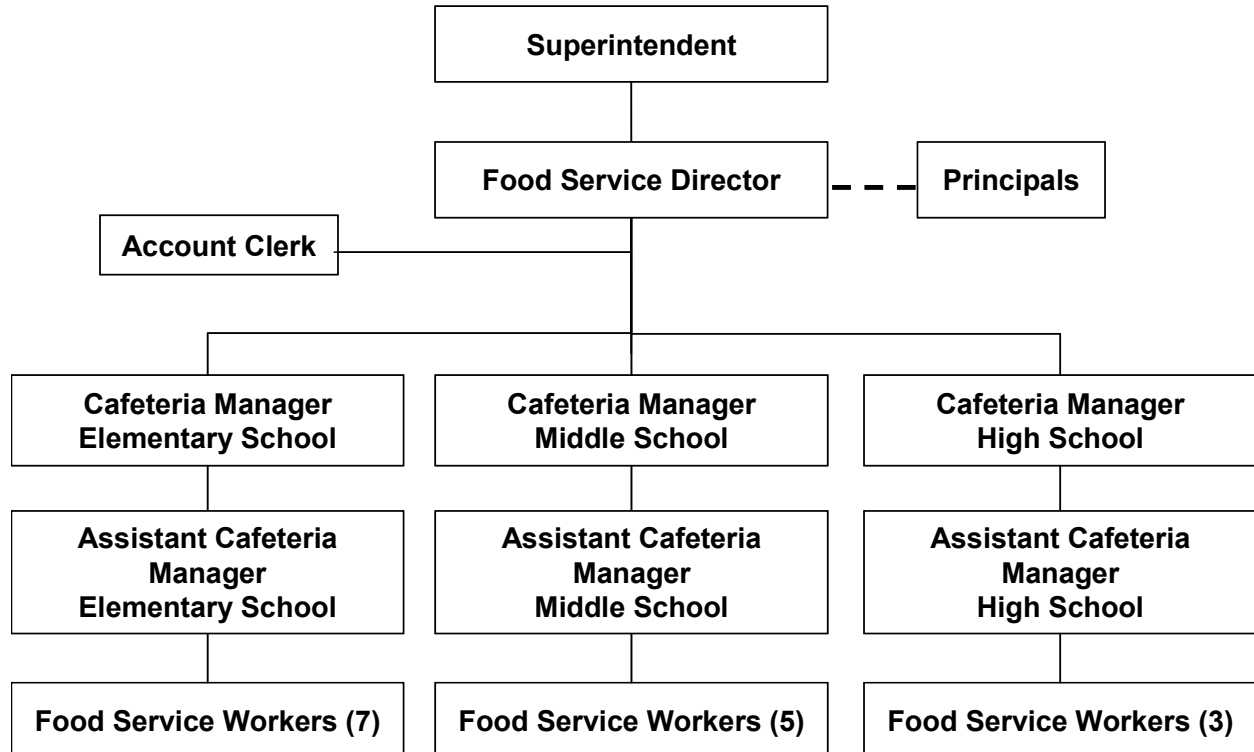
The Jefferson County School District’s food service program provided approximately 321,030 meals during School Year 2001-02. In doing so, the program produced approximately 104,957 breakfasts and 216,073 lunches. The district also sold the equivalent of 12,910 meals in the form of a la carte items. The program provided meal services at three schools and had 22 full and part-time employees. The food service budget for School Year 2001-02 was approximately \$728,482. The district’s director of school food service manages all aspects of the food service program, including managing food service staff on-site at each school.

The district is experiencing declines in student enrollment. Over the past five years, student enrollment has declined about 20%. As a result, the district’s total meal sales have also declined. Such reductions hinder the district’s efforts to make sufficient revenues to effectively support program operations.

Program organization

The program lines of authority are typical for most small district food service operations. The food service director has additional duties, but her main focus is the business aspect of the program. As shown below in Exhibit 10-2, the director works directly for the district’s superintendent and directly oversees all of the cafeteria managers. District-level food program staff is minimal, with the director and a secretary to perform all district-level program duties.

Exhibit 10-2
Fiscal Year 2002-03 Food Service Organizational Chart



Source: The Jefferson County School District.

The Jefferson County School District has approved a new administrative organizational structure effective July 1, 2003. The district is replacing the director of food service position with a supervisor of school food services. This person will report directly to the chief financial officer. In addition, the district is eliminating the account clerk (secretary) position.

National School Lunch Program participation

The district participates in the National School Lunch Program and National Breakfast Program, which are regulated by the United States Department of Agriculture (USDA). These programs assist states through grant-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 within the district.

As a participant in these programs, the district receives monthly federal reimbursement income for the free, reduced, and paid meals it serves. Quarterly, the state of Florida also provides required partial matching funds to lunch programs and to supplement breakfast meals. Exhibit 10-3 shows the federal reimbursement rates for the National School Lunch Program for School Year 2002-03. 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. Jefferson County receives a \$0.22 reimbursement rate. Students pay the full, reduced, or free meal rate based on family economic conditions set 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. Jefferson County School District offers breakfast in each of its schools.

**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 School			
Full price paid			
Breakfast	\$0.22	\$0.75	\$0.97
Lunch	\$0.22	\$1.00	\$1.22 ¹
Reduced price			
Breakfast	\$0.87	\$0.30	\$1.17 ²
Lunch	\$1.76	\$0.40	\$2.16 ¹
Free			
Breakfast	\$1.17	\$0	\$1.17 ²
Lunch	\$2.16	\$0	\$2.16 ¹
Middle School			
Full price paid			
Breakfast	\$0.22	\$.75	\$0.97
Lunch	\$0.22	\$1.25	\$1.47 ¹
Reduced price			
Breakfast	\$0.87	\$0.30	\$1.17
Lunch	\$1.76	\$0.40	\$2.16 ¹
Free			
Breakfast	\$1.17	\$0	\$1.17
Lunch	\$2.16	\$0	\$2.16 ¹
High School			
Full price paid			
Breakfast	\$0.22	\$.75	\$0.97
Lunch	\$0.22	\$1.50	\$1.72 ¹
Reduced price			
Breakfast	\$0.87	\$0.30	\$1.17
Lunch	\$1.76	\$0.40	\$2.16 ¹
Free			
Breakfast	\$1.17	\$0	\$1.17
Lunch	\$2.16	\$0	\$2.16 ¹

¹ In addition to the \$2.14, 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 23 cents.

Source: United States Department of Agriculture and Florida Department of Education.

As Exhibit 10-4 illustrates, the Jefferson County's food service program account balance has decreased significantly over the last five years. Having an adequate fund balance allows the program to protect itself in case of a financial emergency. 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 Jefferson County School District Food Service Program
Has Lost Money From Operations in Two of the Last Five Years

	Fiscal Year				
	1997-98	1998-99	1999-2000	2000-01	2001-02
REVENUE					
Food Sales Revenue					
Federal Meals Program	\$526,970	\$537,485	\$518,092	\$490,775	\$502,077
State Supplement	28,690	25,139	23,298	23,359	22,637
Meal Sales	135,515	133,041	138,457	135,939	126,831
Other Food Sales	1,764	295	416	213	0
Other Revenue					
USDA Donated Food	45,813	52,749	43,777	45,369	0
Interest	2,381	2,522	3,077	3,574	2,121
Other Revenue	1,697	4,423	3,647	3,165	1,175
Total Revenue	\$742,830	\$755,654	\$730,764	\$702,394	\$654,841
EXPENDITURES					
Salaries	278,704	286,322	290,411	321,261	311,258
Employee Benefits	90,674	86,102	73,696	83,118	90,558
Purchased Services	7,847	8,011	7,284	7,702	8,018
Energy Services	16,014	14,744	18,248	20,962	18,144
Materials and Supplies	278,013	293,417	279,927	274,351	218,359
Capital Outlay	911	3,134	1,035	837	661
Other Expenses	29,494	35,317	61,338	25,876	6,144
Other Capital Outlay	3,024	28,319	29,417	10,214	0
Total Expenditures	\$704,681	\$755,366	\$761,356	\$744,321	\$653,142
Other Financing Uses ¹	0	0	(2,250)	(13,295)	0
Net Income (Loss)	38,149	288	(28,342)	(28,632)	1,699
Account Balance	\$ 73,603	\$ 73,891	\$ 45,549	\$ 16,917	\$ 18,616

¹ Other financing uses includes proceeds received from the sale of assets in Fiscal Year 1999-00 and a general fund transfer in Fiscal year 2000-2001.

Source: Jefferson County School District.

Peer districts used for comparison

To evaluate the Jefferson County School District food service program, we compared food operations in this district to a set of similar, or peer, districts. Using a statistical analysis conducted by OPPAGA and approved by school district, we selected Dixie, Gadsden, Glades, Hamilton, and Hardee as the peer districts. As shown in Exhibit 10-5, the Jefferson County food service program is serving more meals per student than 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	Total Schools in District Serving NSLP Meals	Total NSLP Claimed Meals Served	Meals Served per Student for the Year	Free and Reduce Eligibility Percentage
Jefferson	1,708	3	321,030	188	71%
Dixie	2,265	4	378,125	167	64%
Gadsden	7,433	18	1,328,924	179	77%
Glades	1,099	2	154,880	141	62%
Hamilton	2,159	5	364,947	169	72%
Hardee	5,092	6	862,731	169	70%

Source: Florida Department of Education data sources.

Conclusion and Recommendations

Jefferson County School District Met Five Food Service Operations Best Practices

Practice Area	Best Practice	Using the 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	10-8
	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.	No	10-9
	3. Program management has developed training designed to meet basic program needs as well as improve food services, both based on a needs assessment.	Yes	10-11
Management	4. Program management has developed comprehensive procedures manuals that are kept current.	No	10-12
	5. The district performs sound cash and account management.	No	10-13
	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	10-15
	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	10-16
	10. The food service program and district complies with federal state and district policy.	Yes	10-17
	11. The district conducts activities to ensures that customer needs are met and acts to improve services and food quality where needed.	Yes	10-17

PLANNING, ORGANIZING, AND STAFFING

Best Practice 1: Not Using

The food service program has not developed strategic or operational plans that are consistent with district plans and the program budget, and approved by the district.

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 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 Jefferson County School District food service program has a mission statement and program goals. The program's mission states that it will provide nutritional meals to students and staff while operating in a cost-effective manner. This mission statement is posted in each cafeteria. In order to fulfill its mission, program management has developed goals in three categories: (1) Meal Service, (2) Meal Production, and (3) Cost-Effectiveness. The goals include

- maintain present participation level due to decreasing enrollment;
- maintain food cost by utilizing food buying cooperatives; and
- maintain meal cost as compared to other similar sized districts.

Although the district has a mission statement and program goals, it is not using this best practice for two reasons. First, the district has not developed measurable, outcome-oriented objectives for its food service program. The district should develop these measurable objectives to assess its efforts in meeting program's mission and goals. For example, Goal A (*maintain present participation level due to decreasing enrollment*) should have an objective such as "maintain participation rate at x%". This target would be based on participation trends and a break-even analysis that determines how many meals should be served to cover costs of the program. Goals B and C are similar in that they aim to control food costs. An objective for Goal B, for example, would be "to maintain food costs at x% of revenue". If measurable objectives are monitored on a routine basis, it would allow program management to assess progress towards achieving program goals. Action Plan 3-1 includes the steps needed to address this issue.

Second, the district should compile school-level food service costs to generate the district-level food service budget. As discussed in Best Practice 7 of this chapter, the limited use of performance information during the school year has restricted program management's ability to make informed budget and programmatic decisions. Similarly, not incorporating school-level budget information in the district's budget significantly limits management's ability to set quantifiable program goals and measure and monitor results during the school year. District management does not collect school-level cost data to inform budget decisions. In fact, the food services director is not involved in school or district-level budgeting or planning and relies on the finance director to provide monthly fund balance reports. The director stated that these reports were not timely and she had no foundation upon which to base purchase requests or to plan for the needs of the program. At a minimum, school-level budget information should include labor costs, food costs, use of commodities, and supplies costs, all of which are directly controlled by cafeteria managers and significantly influence program success. We recommend that monthly

program budgets be developed at the school level. Action Plan 10-1 includes the steps needed to implement this recommendation.

Action Plan 10-1

We recommend that monthly program budgets be developed at the school level.		
Action Needed	Step 1.	The supervisor of school food service, cafeteria managers, and district finance staff work should together to develop a monthly budget at 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 budgets annually and link forecasts to annual program goals.
Who Is Responsible	Supervisor of school food service	
Time Frame	December 2003	

Best Practice 2: Not Using

The district and program are organized with clear lines of responsibility but have excess administrative staffing.

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 level 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 Jefferson County School District has appropriate lines of authority. As shown in Exhibit 10-2, Jefferson County’s Food Service Program has three administrative layers - a director, three cafeteria managers and three assistant cafeteria managers.¹ In addition, the director has an account clerk (secretary), who is responsible for the intake of daily receipts. The director’s span of control of three schools is appropriate. The director has delegated specific food service activities to the cafeteria managers. For example, cafeteria managers provide input into the development of menus and track cafeteria inventories to ensure that they are adequately supplied. The assistant cafeteria managers report to the managers and are responsible for supervising food service employees in the absence of the managers. They also perform the functions of food service workers. Food service workers perform various functions such as food preparation, serving meals, and operating the cash register.

However, the district can improve its cost-effectiveness and use this best practice by evaluating its food service staffing and eliminating excess food service positions. There are a number of ways the district could reduce staffing. For instance, the district could eliminate the program’s two remaining assistant cafeteria manager positions. Using a *meals per labor hour* and staffing analysis, we determined that there are too many assistant manager positions to support the few number of food service workers in the district. *Meals per labor hour* is an efficiency measure that expresses the number of meal equivalents served divided by the actual amount of labor hours per day allocated to each school. A high *meals per labor hour* ratio suggests that the school may not allow for adequate meal preparation and serving times. If the ratio is too low, the program may be incurring excess labor costs. The *meals per labor hour* calculations for the elementary, middle, and high schools are 17, 14, and 12 respectively. These figures

¹ The district has three assistant cafeteria manager positions; however, only two of these positions are currently filled.

are lower than the *meals per labor hour* standards adopted by program management, which are 18, 15, and 13 meals per labor hour at the elementary, middle, and high school respectively. This means that the district has labor hours in excess of what it needs to efficiently operate the food service program. In addition, while the director’s span of control is acceptable, the assistant managers supervise too few employees. The assistant managers supervise 7, 5, and 3 employees at the elementary, middle, and high school, respectively. A more appropriate span of control would be 10 or more employees, given that they perform similar activities. Therefore, both the *meals per labor hour* and span of control figures suggest that there are too few food service workers to justify the assistant manager positions.

These reductions could be accomplished with transfers and attrition, given employee retirements. The district could eliminate three assistant manager positions, including the vacant position. This would result in a cost savings of about \$132,933 over five years. The current assistant manager at the high school could be promoted to fill the vacating manager position at the elementary school, at a cost of \$10,600 over five years. To maintain sufficient staffing at the high school, the school district could hire a new cafeteria worker, which will require it to make a five-year investment of about \$48,960. Based on our calculations, the district could experience five-year net cost savings resulting from the implementation of \$73,373.² Per-year estimates are provided in Exhibit 10-6. Action Plan 10-2 includes the steps needed to reduce the staffing in the food service program.

**Exhibit 10-6
The Jefferson County School District Could Save Approximately \$73,373
By Eliminating the Assistant Cafeteria Manager Positions**

Cost Savings	2004-05	2005-06	2006-07	2007-08	2008-09	Total
Eliminate middle school assistant manager position	\$ 11,537	\$ 11,648	\$ 11,758	\$ 11,868	\$ 11,979	\$ 58,790
Eliminate high school assistant manager position	14,527	14,682	14,823	14,978	15,133	74,143
Total Estimated Savings	\$ 26,064	\$ 26,330	\$ 26,581	\$ 26,846	\$ 27,112	\$ 132,933
Investments						
Hire additional high school cafeteria worker	\$ (9,619)	\$ (9,701)	\$ (9,792)	\$ (9,883)	\$ (9,965)	\$ (48,960)
Promote high school assistant manager to elementary school manager	(2,061)	(2,087)	(2,125)	(2,151)	(2,176)	(10,600)
Total Estimated Investments	\$(11,680)	\$(11,788)	\$(11,917)	\$(12,034)	\$(12,141)	\$(59,560)
5-Year Fiscal Results	\$ 14,384	\$ 14,542	\$ 14,664	\$ 14,812	\$ 14,971	\$ 73,373

Source: OPPAGA.

² All estimates are calculated using hourly rates from the Jefferson County School District salary schedules with a fixed benefits figure of \$2,639 per year. We assume a yearly ½ step salary increase for all positions to estimate savings and investments in subsequent years.

Estimated savings from the elimination of the middle school assistant manager position are determined by taking the base salary of \$8.05 per hour at six hours per day plus benefits for 184 working days. Savings from the elimination of the high school assistant manager position are determined using a current salary of \$9.23 per hour at seven hours per day plus benefits for 184 working days.

The cost of an additional cafeteria worker assumes a starting base salary of \$7.67 per hour at five hours per day and benefits times 182 working days. The cost associated with the promotion of an assistant cafeteria manager to cafeteria manager reflects the difference between the salaries of the two positions. The estimated difference in salaries is obtained by using the high school assistant manager’s salary as mentioned above and an estimated cafeteria manager salary of \$10.83 per hour at seven hours per day and benefits times 184 working days.

Action Plan 10-2

We recommend that the district evaluate the staffing needs of the food service program and eliminate excess food service positions to reduce costs and improve efficiency.		
Action Needed	Step 1.	The supervisor of food services and chief financial officer should evaluate the program's staffing needs based on an assessment of workload, such as meals per labor hour, and an assessment of managerial span of control.
	Step 2.	The supervisor and chief financial officer, along with the superintendent, should identify feasible scenarios for reducing staffing and improving efficiency.
	Step 3.	District administration should propose its options and recommendations to the school board for approval.
Who is Responsible	Supervisor of food services, chief financial officer, and superintendent	
Time Frame	June 2004	

Best Practice 3: Using

The program provides in-service training for all employees, but should assess the needs of employees and develop a management training program.

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 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 Jefferson County School District provides adequate in-service training to all food service employees. For example, employees receive training in safety, use of equipment, and customer relations through the district's participation in Panhandle Area Training Consortium (PAEC). In addition, workers receive training on the district's automated food service sales systems. The program has also offered Hazard Analysis Critical Control Points (HACCP) training, a food safety program established by the United States Department of Agriculture and the Food and Drug Administration. The program director, account clerk, cafeteria managers, and assistant managers have all received this training. On-site training materials, such as videotapes, are also available.

Although the district is using the best practice, the program could improve its training program. For instance, the in-service training contains components that meet the program's basic needs and the needs of new employees, but they are not based on employee needs assessments. Employee needs assessments, based on performance evaluations, would better identify current gaps between employee skills and the current training curriculum. In addition, the program does not have a formal training program for employees seeking future management positions. This is significant because the food service director retired in June 2003 and future managers will need to be trained.

We recommend that the program develop an employee training needs assessment and incorporate components for management training.

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 Jefferson County School District's procedures manual covers general food service policy. District policy provides guidance on free and reduced price meals; adult lunches; sale prices of meals; duties and responsibilities of the director, the principal, and other personnel in the food service program; replacement and care of equipment; custodial responsibilities; keys/security in the food service area; commodities; left over food and garbage; menu planning and procurement; staffing of food service programs; terms and hours of employment; and qualifications of food service personnel.

However, the district can improve its operations and use this best practice by enhancing its food service procedures manual. The current manual lacks sufficient detail that would enable a food service worker, if the manager were absent, to determine how to carry out tasks such as filling out receiving reports of delivered food, setting the proper temperature range for the freezer, and responding to emergencies. We recommend that program management should expand the information included in the program's procedures manual using the Sarasota County School District's manual as a guide. Action Plan 10-3 includes the steps needed to implement this recommendation.

Action Plan 10-3

We recommend that program management expand the information included in the program's procedures manual.

Action Needed	<p>Step 1. The supervisor of school food service should contact other school district food service programs and request copies of procedure manuals. We recommend the supervisor use the Sarasota County School District's manual as a guide.</p> <p>Step 2. The district should form a committee of cafeteria managers, chaired by the supervisor of school food service, to expand the program's procedures manual.</p> <p>Step 3. The committee should draft a revised manual and field test it for 3-5 months. Cafeteria managers should annotate edits and details as they perform their duties.</p> <p>Step 4. The district should publish a final manual and issue in a labeled, tabbed binder to improve identification and ready access to topic areas. Format in a manner that changes and/or latest edition can be readily indicated.</p> <p>Step 5. The school board should approve the final manual and the program should review at least annually for changes.</p>
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Who is Responsible	Supervisor of school food service and cafeteria managers, school board
Time Frame	December 2003

Best Practice 5: Not Using

The district submits claims for and receives federal reimbursements in a timely manner; however, the district currently has an inadequate cash reserve.

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.

The Jefferson County School District has been timely in submission of claims for federal grant funds in support of the National School Lunch and Breakfast Programs. In addition, the district received all reimbursements in a timely manner. Further, the program pays its fair share of indirect costs with program funds and does not use general fund dollars to support program operations.

However, the district can improve its operations and use this best practice by improving its food service cash reserve. An adequate cash reserve allows districts to have sufficient resources to repair and replace equipment, pay for capital projects, and cope with financial emergencies. According to federal guidelines, school districts should have a cash reserve equal to no more than three months of operating expenses less the value of inventory. The program operated at a loss in two of the past five years resulting in a decline of its cash reserve. The program's cash reserve has declined by almost 75% over the last five years. The decline can be attributed to operating losses experienced by the program in Fiscal Year 1999-2000 and Fiscal Year 2000-01 resulting from increases in salaries and benefits coupled with reductions in federal program revenues. Increases in salaries and benefits can be attributed to step-based pay increases of food service employees. Federal revenue reductions have resulted from declining student enrollment and declining meal sales. Meal sales have declined about 6% over the past five years, consistent with the overall decline in student population.

The district should work to replenish the program's cash reserve by monitoring meals per labor hour and staffing ratios and making necessary adjustments as needed. Such adjustments could include reductions in working hours or the elimination of positions. The district also should develop and monitor cost-efficiency measures in order to effectively manage program operational costs. In addition, the program should consider meal price increases to account for declining federal revenues and student population. Implementation of Action Plan 10-3 and the recommendation under Best Practice 6 will assist in the district in addressing this issue.

Best Practice 6: Using

The district is making good use of free commodities, but needs to develop a meal 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 income. 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 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 Jefferson 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. In addition, the program receives bonus commodities as they are offered. Program management compares the unit costs of commodities to the cost of purchasing the same item through a vendor to assure that the best price is being paid for food items. The district is also involved in a purchasing cooperative through the Alachua/Putnam bid. There are 15 districts participating in this cooperative. By buying in volume, the districts are able to reap the benefits of economies of scale in purchasing. The program also minimizes costs by taking bids for replacement equipment and bread products. The program also sells, if feasible, inoperable food service equipment.

Although the district is using this best practice, it could enhance its operations by modifying its meal pricing strategy. Development of a pricing strategy should consider many factors, including program production and overhead costs, volume, anticipated participation, food account reserve status, comparative district pricing, and program investment needs, such as equipment or automation. The district has the opportunity to solve its declining fund balance by raising prices since they are less than peer prices. As shown in Exhibit 10-7, the program’s full-pay meal prices are lower than peer average for the middle school, high school, adult lunches, and adult breakfasts, despite board approved meal price increases for school year 2002-03. Given the financial condition of the program described in Best Practice 5 of this chapter, there may be room for additional meal price increases. However, if the district were to make additional increases, it should do so in small increments over a period of time. OPPAGA has found acceptance of price adjustment occurs best when performed in small increments over time, such as \$0.05 per year.

We recommend that the district strengthen its meal pricing strategy, including consideration of meal price increases.

**Exhibit 10-7
Meal Pricing Among Peer Districts Varies, But Jefferson County School District’s Full-Pay Prices Are Relatively Low—School Year 2002-03**

	Jefferson	Dixie	Gadsden	Glades	Hamilton	Hardee	Peer Average
Lunch							
Elementary	\$1.00	\$1.35	\$1.00	\$1.50	\$1.25	\$1.25	\$1.27
Middle	\$1.25	\$1.75	\$1.25	\$1.50	\$1.75	\$1.50	\$1.55
High	\$1.50	\$1.75	\$1.25	\$1.50	\$1.75	\$1.50	\$1.55
Adult	\$2.50	\$2.50	\$2.25	\$2.00	\$2.50	\$2.25	\$2.30
Breakfast							
Student	\$0.75	\$0.75	Free ¹	Free ¹	\$0.92 ²	\$0.75	\$0.81 ³
Adult	\$1.00	\$1.25	\$1.00	\$0.50	\$1.25	\$1.10	\$1.02

¹ The districts take advantage of a federal provision which allows them to offer free breakfasts to all students to offset some operational costs.

² Average of elementary, middle, and high school full-pay student breakfast prices.

³ Average excludes Gadsden and Glades school districts.

Sources: Florida Department of Education and Jefferson County School District.

PERFORMANCE AND ACCOUNTABILITY

Best Practice 7: Not Using

Although the district has begun using performance information, it should develop a set of key performance measures that should be used to monitor operations and make informed management decisions.

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 Jefferson County School District has taken steps to collect performance information to monitor its food service program. For example, the program director periodically computes the number of *meals per labor hour* to provide insight on the optimal staffing levels at each school cafeteria; however, the district does not collect and use performance and cost data to manage the program. The district could improve operations in this area and use 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 National School Lunch Program 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. The routine calculation and monitoring of a key set of performance measures can help managers investigate the cause of poor performance. For example, the district should collect the *cost per meal*, which includes per meal figures for salaries, benefits, purchased services, energy services, supplies, purchased foods, other materials/supplies, other expenses, and indirect costs. In addition, the program should monitor participation rates. Participation rates allow program management to assess trends in student participation and provide a basis upon which to plan meals. Some other examples of food service performance measures include

- gross margin (revenue less expenses);
- labor margin (percentage of total expenses comprising labor and benefits); and
- materials margin (percentage of total expenses comprising food and materials).

Action Plan 3-1 includes the steps needed to implement this recommendation.

Best Practice 8: Using

The district inspects cafeteria operations, but needs to develop a preventive maintenance plan.

School districts should have a system for inspecting individual cafeterias and for evaluating overall program operation 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 district conducts thorough cafeteria inspections and recommendations for necessary changes are followed. The food service director conducts an annual inspection at each of the district's schools using a checklist format 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 made for improvement. The system can be improved once performance measures are in place by adding a performance review component to the annual review. Other inspections include a school food service review and the National School Lunch Program On-Site School Review. A monthly audit of program funds is conducted as well.

Although the district is using this best practice, it can enhance its operations by developing a preventative maintenance program. Currently, program management develops a School Food Service Replacement Needs list and makes requests to the board to replace equipment when it breaks down and can't be repaired. In addition, district maintenance personnel inspect, service, and repair equipment if needed during the summer school closure period. However, the program should develop a proactive process to monitor and provide maintenance on its food service equipment. Preventive maintenance programs provide guidance to ensure that equipment is checked and serviced on a regular basis and allow for the planning of repairs and replacements. The preventative maintenance information and the School Food Service Equipment Replacement Needs list should then be incorporated into the district's budget to ensure that the district accounts for future costs.

We recommend that the program incorporate preventive maintenance and School Food Service Equipment Replacement Needs list into the district's budget.

Best Practice 9: Not Using

Once the district's set of performance measures is developed, an improved system of informing program leadership and team members of operational conditions needs to be put in place.

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 Jefferson County School District can improve its operations and use this best practice by improving its reporting of performance information. As discussed in Best Practice 7 of this chapter, the district does not have a performance measurement system to routinely monitor food service performance and costs. As a result, the program does not regularly report performance information to management. To improve reporting of information, the district should conduct an annual program-level evaluation to provide an opportunity for program managers to openly discuss identified barriers to program performance, including those beyond authority of the program. Such analysis could include issues such as meal periods, bus arrival times that limit breakfast participation by students, financial report timeliness, and personnel recruitment issues. In addition to an annual appraisal, program management should report information on operations and performance on a more frequent basis. For example, the program should report its *meals*

per labor hour performance to management five to eight weeks into the year, which allows time for school attendance to stabilize, and again at mid-year to allow for fluctuations in enrollment. Action Plan 3-1 presents steps to address this issue.

Best Practice 10: Using

The district complies with federal, state, and district policy for the NSLP, but should examine the sale of competitive foods at the high school.

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. Certain beverages, such as carbonated soda, should not be available for one hour before or after meal-serving periods, except in high schools when the board approves such sales.

The Jefferson County School District food service program passed all of its most recent formal inspections. The Florida Department of Education inspections cover compliance with requirements of the National School Lunch Program, nutrition, and accountability of USDA Donated foods (commodities). Inspectors found some minor discrepancies, such as case pack dates not being written on USDA commodity foods stored out-of-carton, but corrective actions were immediately taken.

Although the district is using this best practice, the district can improve its operations by ensuring that vending sales do not compete with the food service program. For example, state rule permits schools to sell carbonated beverages to students in high schools if a beverage of 100% fruit juice is sold at the same location.³ However, the rule prohibits sales where breakfast or lunch is served or eaten. If students are allowed to eat their meals outside the cafeteria, the sale of carbonated beverages in the areas where meals are eaten is prohibited. At Jefferson High School, there are two school board-approved vending machines located in an area near the lunchroom where students are allowed to eat. One serves carbonated beverages and the other serves 100% fruit juices. The vending machines are not part of the cafeteria and are not operated by the program, but are available for use throughout the school day including the lunch periods. As a result, the district may be in violation of state rule. Two ways to ensure that the vending products comply with state rule and are not in competition with the food service program is to move the vending machines to a location away from the cafeteria and to not allow students to use vending machines during the lunch periods.

We recommend that the district examine the sale of vending products at Jefferson High School to ensure that such sales are not in competition with the food service program.

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

³ State Board Rule 6-7.042, FAC.

Food Service Operations

cafeteria evaluations, regular customer surveys, suggestion boxes, customer taste tests, and website access.

The Jefferson County School District publicizes the requirements for participation in the free and reduced lunch and breakfast programs and it posts daily cafeteria menus on its website. While the program is open to suggestions from its customers, there is no formal system in place to solicit feedback. The director of food services reported that cafeteria managers receive suggestions and feedback from students, which are shared during monthly managers' meetings. As a result, the district has made some improvements to food service operations. For example, the program added items to the menu, added a la carte items, and changed the way some foods are prepared.

Although the district is using this best practice, it can enhance its food service operations by annually surveying customers. These surveys would ensure that parents, teachers, and students can formally and anonymously submit feedback to the district and will improve lines of communication and identify barriers to participation.

We recommend that the district improve its communications with its customers by including food service operations questions in school climate surveys.

11

Cost Control Systems

Summary

The Jefferson County School District is using 16 of the 22 cost control systems best practices. To use all of 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, be proactive in identifying internal control weaknesses and taking appropriate steps to correct the weaknesses, establish budget planning processes that tie the district's strategic plan objectives to the development of the budget, establish written procedures that provide for effective management of capital assets and detail critical accounting processes, 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 Jefferson 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:

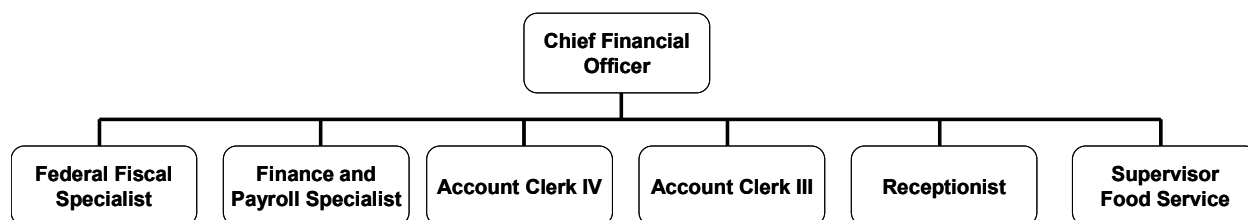
- Reviewed and tested compliance with state laws and rules applicable to cost control systems.
- Examined and tested compliance with district policies and procedures applicable to cost control systems.
- Reviewed district prepared preliminary survey documents regarding best practice standards and indicators 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 Jefferson 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 one professional, and four support staff. The finance function’s budget for the 2001-02 fiscal year was \$263,617.

Finance and accounting functions are centralized. The District recently hired a new chief financial officer (CFO). The new CFO is a licensed certified public accountant and has worked at two other school districts and the Florida Department of Education. The CFO is supported by six staff members with varying levels of experience. 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: Jefferson 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 (trust and agency funds). Substantially all of the district’s resources are accounted for in the governmental funds. Exhibit 11-2 shows that the district reported revenues of \$14 million in its governmental funds during the 2001-02 fiscal year.

**Exhibit 11-2
Governmental Funds Revenues—2001-02 Fiscal Year**

General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total
\$9,870,314	\$1,965,147	\$794,348	\$1,407,439	\$14,037,248

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 2001-02 fiscal year.

**Exhibit 11-3
General Fund Revenues—2001-02 Fiscal Year**

Federal	State	Local	Total
\$104,396	\$7,515,363	\$2,250,555	\$9,870,314

Source: Audited Financial Statements.

The state provided over 76% of the district’s general fund resources during the 2001-02 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 gross receipts taxes earmarked for public education capital outlay projects. Fourth is workforce development funds used for adult and other vocational educational services.

Local revenues are primarily generated from ad valorem (property) taxes and represent 23% of the district’s general fund revenues.

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 73% of the total 2001-02 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—2001-02 Fiscal Year**

Instruction	Instructional Support Services	General Support Services	Total
\$5,631,216	\$977,698	\$3,439,772	\$10,048,686

Source: Audited Financial Statements.

Although general fund expenditures are higher than its revenues for the 2001-02 fiscal year, the general fund had a transfer in (other financing source) from the capital projects funds to pay for budgeted maintenance activities. This transfer still did not cover all of the district’s expenditures and resulted in the district using fund balance reserves to cover remaining expenditures.

Instruction and instructional support expenditures represented approximately 66% of current general fund expenditures for the 2001-02 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 34% of current general fund expenditures for the 2001-02 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 natural classification (object) for the 2001-02 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—2001-02 Fiscal Year**

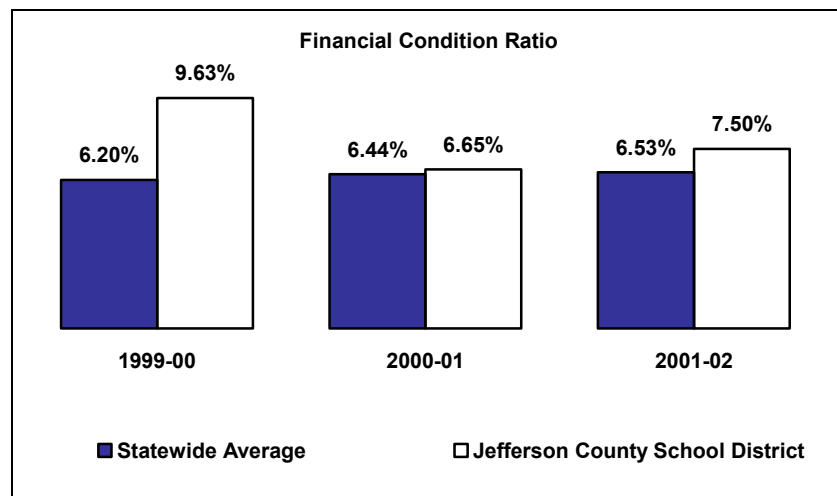
Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other Expenses	Total
\$6,850,135	\$1,518,294	\$758,471	\$304,708	\$487,393	\$56,983	\$72,702	\$10,048,686

Source: Audited Financial Statements.

As primarily a service organization, the district’s major expenditure objects are salaries and employee benefits which comprise 83% of current general fund 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 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, 2002.

**Exhibit 11-6
The District’s General Fund Financial Condition Ratio is Higher than the Statewide Average**



Source: Audited Financial Statements.

As can be seen in Exhibit 11-6, the district’s ratio of unreserved fund balance to revenues is consistently better than the statewide average.

Conclusions and Recommendations

Summary of Conclusions for Cost Control Systems Best Practices

Practice Area	Best Practice	Using the Best Practice?	Page No.
Financial Management	1. The district periodically analyzes the structure and staffing of its financial services organization.	Yes	11-7
	2. Management has developed and distributed written procedures for critical accounting processes and promotes ethical financial management.	No	11-7
	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	11-9
Internal Controls	5. The district has established adequate internal controls.	Yes	11-10
	6. Management proactively responds to identified internal control weaknesses and takes immediate steps to correct the weaknesses.	No	11-10
	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.	No	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 units (foundations and charter schools) 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.	No	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

Cost Control Systems

Practice Area	Best Practice	Using the 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 Jefferson 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 chief financial officer 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 chief financial officer has identified critical financial and accounting processes and has ensured that appropriate staff is 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 promotes ethical financial management, the district has not developed written procedures for critical accounting processes, 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 Jefferson County School District can improve its operations and be considered to be using this best practice by addressing three issues. First, it has not established a written procedures manual for all critical financial and accounting processes.

Action Plan 11-1

We recommend that the district develop a written procedures manual for all critical financial and accounting processes as a means to strengthen the overall control environment.		
Action Needed	Step 1.	Develop a written procedures manual for all critical financial and accounting processes and present the manual to the superintendent for approval.
	Step 2.	Subsequent to the superintendent's approval and adoption of the manual, training should be held for all financial and accounting personnel to ensure they are aware of their duties and responsibilities.
Who Is Responsible	Chief Financial Officer	
Time Frame	July 2004	

Second, although the district places a strong emphasis on professional and ethical conduct of its business, it does not have an ethics policy.

Action Plan 11-2

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	Chief Financial Officer	
Time Frame	July 2004	

Third, the district has not developed procedures for the confidential reporting of suspected improprieties.

Action Plan 11-3

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	Chief Financial Officer	
Time Frame	July 2004	

Best Practice 3: Using

Although, the district has adequate financial information systems that provide useful, timely, and accurate information, it should encourage employee participation in the payroll direct deposit program.

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 Jefferson 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 develops 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.

Although the district is using this best practice, its financial information systems processes would be improved if it achieved 100% employee participation in its payroll direct deposit program. Currently, approximately 43% of district employees permit the district to direct-deposit their payroll checks. When using physical payroll check processes, the district 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 that the district try to achieve 100% 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 Jefferson County School District assigns payment monitoring for utilities and 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 chief financial officer 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 contracted services and fuel usage payments are assigned to specific accounts payable employees who are knowledgeable about payment patterns and legal requirements for these payments. We noted that utility payments are monitored by location and, if appropriate, by meter to identify unusual changes between months and to identify unusual seasonal changes. District employees investigate any unusual changes that are noticed.

INTERNAL CONTROLS

Best Practice 5: Using

Although the district has established adequate internal controls in most areas, it should enhance its controls relating to the approval of journal entries.

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 Jefferson 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 adequate internal control processes and that the processes appeared to be operating as intended.

Although the district is using this best practice, it has not established a process to ensure that journal entries are properly reviewed and approved prior to posting to the district's accounting system. Also, the district's purchasing processes did not prevent purchase order amounts from being exceeded without prior approval. Although the instances and amounts we noted in which the paid invoices exceed the purchase orders were small, not having such a process increases the risk that district funds could be spent without proper authorization.

The district should establish procedures to ensure that journal entries are properly approved before they are posted to the accounting records and should establish procedures to ensure that paid invoices do not exceed authorized purchase order amounts.

Best Practice 6: Not Using

Although management attempts to respond to identified internal control weaknesses proactively, it has had difficulty resolving findings noted in the external financial audits.

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 Jefferson County School District's efforts to resolve internal control weaknesses identified in the external financial audits made over the past three years. Our review disclosed that

district staff needs to be more responsive in correcting findings in the reports and correct them in a more timely manner. For example, we noticed that four of seven findings reported in the external audit for the 2000-01 fiscal year were not corrected and were repeated in the external audit for the 2001-02 fiscal year.

Action Plan 11-4

We recommend that the board establish procedures to ensure that the district promptly takes action to correct findings noted in external financial audits and other monitoring reviews.		
Action Needed	Step 1.	For each audit or monitoring review, assign the responsibility for resolving findings to appropriate district staff.
	Step 2.	To ensure timely resolution of the findings, require assigned district staff to periodically report the status of corrective action for the findings to the board.
Who Is Responsible	Chief Financial Officer	
Time Frame	July 2004	

Best Practice 7: Not Using

Although the district’s annual budget provides useful and understandable information to users, it is not tied to the district’s strategic plan.

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:

- 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 Jefferson 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 district is not using this best practice because it needs to identify within the budget 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 11-5

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.
Who Is Responsible	Chief Financial Officer	
Time Frame	July 2004	

Best Practice 8: Not Using

Although the district has a strategic plan, district management has not established measurable objectives or measurable results for its financial goals.

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 Jefferson 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 the Florida Comprehensive Achievement Test and other universal objectives to measure educational achievement. However, the district has not established measures for financial goals, such as establishing a required minimum level of unreserved fund balance which should have been considered when preparing the budget.

Action Plan 11-6

We recommend that the district analyze strategic plans for measurable objectives and results.

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.	Establish measures for financial goals, such as establishing a required minimum level of unreserved fund balance and ensure that this meets the district's strategic plan.
Who Is Responsible	Chief Financial Officer	
Time Frame	July 2004	

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 Jefferson 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 Jefferson 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. However, as noted in Best Practice 6, the district needs to be proactive in correcting deficiencies found in audits to improve operations.

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 230.23(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 the annual risk assessments in private sector businesses.

The Jefferson 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) 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 the annual risk assessment, 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 workloads and priorities, and if at all possible, conduct this 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 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 assessment. However, the cost impact of these potential savings and avoidances cannot be determined at this time.

Action Plan 11-7

We recommend that the district conduct annual risk assessments.		
Action Needed	Step 1.	Conduct annual risk assessments 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.
Who Is Responsible	Chief Financial Officer	
Time Frame	July 2004	

Best Practice 11: Using

The district ensures that audits of internal funds are performed timely.

The financial transactions of individual school activities and organizations are accounted for in the school internal accounts (funds). The law requires that school districts provide for the annual audits of the school internal funds. School districts also may have related organizations such as foundations and charter schools. Due to the nature of these related organizations, their financial activity generally should be included with that of the school district. However, this law requires that these related 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 related 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 Jefferson 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 of each fiscal year. 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. Jefferson County School District does not have a charter school and as such there are no additional audits required.

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 Jefferson 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 periodically 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.

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: Not Using

The district has not established written policies and procedures 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 show how resources have been used to purchase assets necessary to carry out the operations of the district.

The Jefferson County School District has not developed detailed procedures for accounting for capital assets. These procedures should be supplemented by state law 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.

The external auditors noted several findings related to capital assets in their audit reports for the 2000-01 and 2001-02 fiscal years. The auditor's noted that district accounting staff had not reconciled general ledger control accounts for capital assets with the subsidiary ledgers, property disposals had not been approved by the board, and that, although required annual physical inventories of property were performed by someone other than the property custodian, many of the inventory worksheets were either not signed by the person performing the inventory or were initialed and dated by the inventory custodian. We determined that employees assigned capital asset accounting duties did not have written procedures to follow as a guide to ensuring that all stewardship and accounting responsibilities were met.

Action Plan 11-8

We recommend that the district establish written procedures and periodically update them to provide for effective management of capital assets.		
Action Needed	Step 1.	Develop written procedures for the management of capital assets and present the procedures to the superintendent for approval. Ensure that annual physical inventory methods are contained within the new procedures.
	Step 2.	Subsequent to superintendent's approval and adoption of the procedures, training should be held for all personnel whose responsibility involves the handling of capital assets.
	Step 3.	Ensure that all discrepancies between the annual inventory and property records are resolved.
Who Is Responsible	Chief Financial Officer	
Time Frame	July 2004	

Best Practice 14: Using

The district ensures that 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 Jefferson 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 which ensure that 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 law 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 Jefferson County School District does not frequently enter into long-term financing arrangements. As such, detailed procedures are not required.

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 Jefferson 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. For the recently approved new high school, the district applied for and received capital project funds from the state's special facilities trust fund that is used to help small school districts with their capital projects needs.

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

Jefferson County School District has established a policy for risk management. The district's risk manager 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 Jefferson 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 Jefferson 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'

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.

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.

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. To maximize effectiveness, school districts should regularly evaluate the costs of their risk management programs and compare their costs with that paid by their peer districts and continually evaluate new risk management products to determine the cost benefit.

The Jefferson 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

Although the district has established written policies and procedures to take maximum advantage of competitive bidding, volume discounts, and special pricing arrangements, its purchasing processes would be enhanced if it implemented a purchasing card program.

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 Jefferson County School District has procedures to consolidate and bid recurring purchases when feasible. When practical, the district also uses various state purchasing contracts and piggybacks on the bids of other districts.

Although the district is using this best practice, we noticed an area in which the district could potentially enhance their purchasing processes. The district has not established a purchasing card program. Because of the district's small size, any cost savings resulting from establishing a purchasing card system may not be substantial. However, an effective purchasing card system could potentially result in time and resource efficiencies.

We recommend that the district periodically review its purchasing practices and consider the benefits of establishing a purchasing card program. This change 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 Jefferson County School District has established a policy for inventory management. The district maintains an inventory only for the Maintenance and Transportation Departments 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 so that they agree with the year-end 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 Jefferson 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 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 and Management Level	Program Level
	Average time from referral to provision of services
	Percentage of referrals found in need of services
	Percentage 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 and Management Level	Program Level
	Average time from referral to provision of services
	Average time in program

Educational Services—Vocational/Technical

School Board and Management Level	Program Level
Placement rates	Technical skill acquisition rates
Post-placement wages	Academic skill acquisition rate

Technology

School Board and Management Level	Program Level
Percentage of students with desired technology skills (ISTE standards)	Percentage of teachers using technology for instruction
	Percentage of teachers using technology for administration
	Percentage of teachers using technology for communication
	Percentage of teachers using technology to assess student performance
	Percentage of principals with desired technology skills (ISTE standards)
	User satisfaction with tech support (teachers/administrators/other staff)

Construction

School Board 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	Percentage of project cost due to change orders

Maintenance

School Board 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 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 and Management Level	Program Level
Gross margin (revenue less expenses)	Labor margin (percentage of total expenses comprising labor and benefits)
Participation rates (regular and free and reduced lunch)	Materials margin (percentage of total expenses comprising food and materials)
	Average meals served per labor hour

Safety and Security

School Board and Management Level	Program Level
Property damage due to accidents/incidents.	
Personal injury requiring physician care due to accidents/incidents.	

B Action Plan

Management Structures

Action Plan 2-1

We recommend that the board participate in state training to seek Master Board status.

Action Needed	Step 1.	The superintendent should invite the Florida School Board Association (FSBA) to a board meeting to present the Master Board Program and, as an alternative, a shorter training program in roles and responsibilities.
	Step 2.	The board and the superintendent should determine whether they will participate in Master Board training or in abbreviated training.
	Step 3.	The board and the superintendent attend training.

Who Is Responsible	The school board and the superintendent
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Time Frame	December 2003
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Action Plan 2-2

We recommend that the board annually assess its performance.

Action Needed	Step 1.	The superintendent should contact the Florida School Board Association to set up a facilitator for a board evaluation workshop.
	Step 2.	The board should use the workshop to look at issues such as the board's decision making process for critical issues, fiscal management, and the board's role in accomplishing its major goals and objectives outlined in the strategic plan.
	Step 3.	The board should adopt a policy on annual self-assessments.

Who Is Responsible	The school board and the superintendent
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Time Frame	December 2003
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Action Plan 2-3

We recommend that the chief financial officer provide the board with additional budget information.

Action Needed	Step 1.	After correcting the prior year audit deficiencies, the new chief financial officer should review budget documents from other school districts, as provided by OPPAGA, to identify products that provide more information and are more beneficial to understanding the budget.
	Step 2.	The chief financial officer should provide the school board with additional information through budget workshops to explain the current budget and the availability of resources.
	Step 3.	The chief financial officer should provide the school board with the short and long-term implications of major budget amendments.

Who Is Responsible	The board, superintendent, and chief financial officer
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Time Frame	December 2003
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Action Plan 2-4

We recommend that the district evaluate their student projection process and seek ways to improve projections.

Action Needed	Step 1.	The district should document the current process including the names and phone numbers of the people contacted about projected enrollment in surrounding schools.
	Step 2.	The district should obtain assistance in identifying demographic trends in Jefferson County that affect public school enrollment. OPPAGA has contacted the Department of Education's Strategy and Planning Office and the Legislative Office of Economic and Demographic Research. Both offices are willing to work with the district to improve its projections.
	Step 3.	The district should review the district projections, the actual enrollments, and the mid-year budget and student service adjustments that were made since 1998-99 due to decreasing enrollments.
	Step 4.	The district should present the information to the school board for discussion and request direction from the board about projection guidelines and contingency plans.

Who Is Responsible	The board and district employees designated by the superintendent
Time Frame	December 2003

Action Plan 2-5

We recommend that the district prioritize action steps within each goal and link the priorities to the Fiscal Year 2003-04 budget.

Action Needed	Step 1.	The district should prioritize the action steps under each goal.
	Step 2.	The priorities should be communicated to stakeholders including employees, students, and the community.
	Step 3.	The chief financial officer should verify whether the priorities are funded in the proposed budget for Fiscal Year 2003-04. If priorities are not funded, possible funding sources should be identified.
	Step 4.	The chief financial officer should communicate the funding for the district's strategic priorities to the school board, employees, and the community as a whole.

Who Is Responsible	The board, the superintendent, and district employees
Time Frame	December 2003

Performance Accountability Systems

Action Plan 3-1

We recommend that the district develop measurable goals and objectives for three or four priority goals in educational and operational programs.

Action Needed	Step 1.	For each educational and support program, adopt a few high level outcome or efficiency measures that reflect the primary purpose of the program and a few supporting measures managers can use to monitor performance. The district may wish to consider adopting measures provided in Appendix A.
	Step 2.	For each performance 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: <ul style="list-style-type: none"> • 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 <ul style="list-style-type: none"> • 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 on-going 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.
	Step 9.	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, and district staff
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.	Hire a part-time secretary to handle the billing of Medicaid for direct services to ESE students. Explore the possibility of sharing a Medicaid staff person with a neighboring district for direct services claiming.
	Step 3.	Seek Medicaid reimbursement for direct services, including speech therapy and health services.

Who Is Responsible	Director of Exceptional Student Education; Finance Officer
Time Frame	June 2004; 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.	Conduct an analysis of the status of assessments and referrals by area and by school to identify areas with high numbers of inappropriate referrals.
	Step 2.	Present findings to task group composed of the director of ESE, guidance counselors, and selected ESE and general education teachers.
	Step 3.	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 to assessment that are unlikely to qualify for special education services.
	Step 4.	Implement and monitor the strategy used and adjust as needed to reduce the rate of inappropriate referrals.

Who Is Responsible	Director of Exceptional Student Education, ESE Program specialist, ESE staffing specialist
Time Frame	December 2003; ongoing thereafter.

Action Plan 4-3

We recommend that the district reexamine its current vocational-technical offerings.

Action Needed	Step 1.	Appoint a special task force composed of the district director of vocational and adult education, the high school principal, high school guidance counselor and curriculum specialist, director of the local Workforce Development Board, directors of the two local nursing homes, and Chamber of Commerce representative.
	Step 2.	Identify program needs in the community by developing and administering a formal survey to local businesses. Determine the local need for nursing assistants and computer technicians and develop a cooperative agreement between the nursing homes, school district, and high school to train workers to fill these needed positions.
	Step 3.	Develop and implement strategies to provide needed training.

Who Is Responsible	Director of Vocational-Technical Programs
Time Frame	December 2003; ongoing thereafter.

Action Plan 4-4

We recommend that the district conduct ongoing formal analysis of student performance data for vocational-technical completers, adult education, and GED students.

Action Needed	Step 1.	Analyze FETPIP data, GED scores, and literacy completion points over time and compare to peer districts to determine program performance
	Step 2.	Use analysis results to identify areas that need to be strengthened and areas where programs have shown improvement.
	Step 3.	Develop and implement strategies to assist students achieve full potential. Use findings to obtain support and funding to strengthen programs.
Who Is Responsible	Directors of Vocational and Adult Education	
Time Frame	December 2003; ongoing thereafter.	

Action Plan 4-5

We recommend that the district re-evaluate staffing needs in the adult education program.

Action Needed	Step 1.	Review the organizational structure in the adult education program, including all job responsibilities and spans of control.
	Step 2.	Identify options to reduce the program's administration and determine the cost saving associated with those options.
	Step 3.	Determine how administrative responsibilities will be reassigned for each option. For example, the district should identify how programs and services currently administered by the director of vocational, adult, and community education will be reassigned to other district personnel.
	Step 4.	The superintendent should present options and recommendations to the school board.
Who Is Responsible	The superintendent, school board, and other administrative staff, as necessary	
Time Frame	June 2004	

Administration and Instructional Technology

Action Plan 5-1

We recommend that the district augment its technology planning efforts to improve the comprehensiveness, specificity, and accountability of its annual technology plan.

Action Needed	Step 1.	The director of technology services should include administrative systems planning into the current technology plan. The district should consider using the PAEC and Gateway consortia for assistance in this area.
	Step 2.	The director of technology services should include equipment replacement schedules (based on a written replacement policy) and specific purchasing plans for the number of machines, types of other equipment needed, software itemization, and support and training requirements in the plan. The district should establish priorities for planned purchases.
	Step 3.	The director of technology services should include evaluation procedures in future plans to measure the effective use of technology to enhance student achievement.
Who Is Responsible	The director of technology services	
Time Frame	December 2003	

Action Plan 5-2

We recommend that the district analyze and document technical support deficiencies and identify ways to improve technical support in the most cost-effective manner possible.		
Action Needed	Step 1.	The director of technology services should document the support needs for technology, given the age of the inventory, the anticipated number of new machines, and expectations of service timeliness.
	Step 2.	The director should identify solutions to address technical support deficiencies and cost out those solutions, including the adding additional technical support personnel or installing a district network.
	Step 3.	The school board should review the superintendent's options, supporting documentation, and take appropriate action.
Who Is Responsible	Director of technology services and school board	
Time Frame	December 2003	

Personnel Systems and Benefits

Action Plan 6-1

We recommend that the Jefferson County School District take appropriate steps to prepare for the retirement of long-term district administrators.		
Action Needed	Step 1.	The district should anticipate approaching retirements of district-level administrators at least a year prior to the separation.
	Step 2.	For each approaching retirement, the district should consider options for succession and transition, including whether the job function should be revised, continued, or combined with other positions, and the best timing for the hiring or promotion of the successor to the retiree.
	Step 3.	Whenever possible, the retiree should be asked to provide written documents that include information about critical responsibilities of the position, so that a successor can quickly determine past practices. When appropriate, the retiring administrators should provide some on-the-job training, shadowing, or overlapping opportunities to his or her successor.
	Step 4.	When appropriate and cost-effective, the district should also take advantage of outside training from PAEC and other providers for filling positions left vacant by retiring employees.
Who Is Responsible	The superintendent	
Time Frame	May 2005.	

Action Plan 6-2

We recommend that the district provide additional training opportunities for teachers mentoring beginning or struggling teachers.		
Action Needed	Step 1.	The district should identify the needs of new teachers and develop a mentoring program on those needs.
	Step 2.	The district should identify the characteristics needed in a good mentor.
	Step 3.	The district should identify current teachers who would be effective mentors.
	Step 4.	The district should offer training to potential mentors before assigning them to serve as mentors to new teachers.
	Step 5.	The district should evaluate the effectiveness of both the training for mentors and the mentoring program periodically.
Who Is Responsible	The director of Instructional Services and Staff Development	
Time Frame	May 2005.	

Facilities Construction

Action Plan 7-1

We recommend that the district establish a comprehensive long-range planning process.

Action Needed	<p>Step 1. Establish a facilities planning committee composed of a broad-based group of stakeholders to determine the need for new construction, repair, or renovation of the district's schools. Clearly establish the committee's mission and responsibilities.</p> <p>Step 2. Assess each school's condition, including structural integrity, mechanical system, electrical systems, plumbing and sewer systems, fire, safety, health and sanitation issues, educational suitability, site size, layout, space and adaptability, operations and maintenance costs, technological readiness, capacity utilization, users' satisfaction, and compliance with federal standards.</p> <p>Step 3. Use information obtained above to update Five-Year Plant Survey. (This is the planning document for the Facilities Five-Year Work Program.)</p> <p>Step 4. Update FISH data to ensure correct funding from DOE.</p> <p>Step 5. Periodically assess demographic projections to determine future facility needs.</p> <p>Step 6. If enrollment is expected to increase, determine alternatives to new construction, renovation, and remodeling, such as merging half-empty schools, expanded use of relocatables, joint use agreements for existing buildings, etc.</p> <p>Step 7. Prioritize needs for corrective action based upon results of steps 1-5 and incorporate needs into district strategic plan.</p> <p>Step 8. Develop comprehensive Facilities Five-Year Work Program based on the district's most pressing needs identified in step 7, taking into account budget and inflation. Ensure that all sources of revenue and proposed expenditures are included in the work program.</p> <p>Step 9. Develop 10-year and 20-year facility plans, incorporating demographic and inflation projections and the remaining projects listed in the strategic plan.</p> <p>Step 10. Present the above plans to the school board for approval.</p> <p>Step 11. Implement Facilities Five-Year Work Program.</p> <p>Step 12. Assess facilities and revisit all of the above steps annually.</p>
Who Is Responsible	Superintendent
Time Frame	June 2004

Facilities Maintenance

Action Plan 8-1

We recommend that the district revise the maintenance manual and develop procedures that address current technologies and methods of operation.

Action Needed	Step 1.	Contact PAEC, DOE and peer districts and obtain sample maintenance procedure manuals.
	Step 2.	Review all sections of existing manual for necessary corrections.
	Step 3.	Using sample manuals, develop procedures for the items below. <ul style="list-style-type: none"> • Replacement and selection of equipment and tools • Purchasing of equipment, supplies and materials • Workplace safety procedures • Hazardous materials handling and storage • Routine and preventive maintenance including buildings and grounds • Access to employee assistance programs including worker's compensation • Classifying and prioritizing daily work orders
	Step 4.	Obtain input from the maintenance workers and use in preparing draft procedures.
	Step 5.	Compile procedures in an easily updated loose leaf manual and submit to the board and the superintendent for comment
	Step 6.	Distribute approved policies to department and school based employees.
Who Is Responsible	The director of maintenance and transportation	
Time Frame	June 2004	

Action Plan 8-2

We recommend that the district develop performance standards for the maintenance department's employees.

Action Needed	Step 1.	Identify common maintenance tasks that are appropriate for performance standards.
	Step 2.	Review existing applicable industry/military standards, or standards developed by other school districts
	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 if appropriate.
	Step 7.	Use the standards to regularly review employee performance
Who Is Responsible	The Director of Maintenance and Transportation	
Time Frame	June 2004	

Action Plan 8-3

We recommend that the district develop a training program for maintenance and custodial personnel.

Action Needed	Step 1.	Coordinate through PAEC, the development of a long-term staff training program that includes the following elements: <ul style="list-style-type: none"> • job safety, • emergency response (CPR, first aid) • OSHA, • team work, • use of tools, chemicals, and equipment, • interpersonal communications, • work habits, and • and job skills.
	Step 2.	Consult with principals to determine the best schedule for site-based employees to attend training sessions.
	Step 3.	Prepare a set annual schedule which provides for all district and site-based maintenance and custodial staff to receive at least two training sessions per year.
	Step 4.	Evaluate the program annually using feedback from site-based administrators and participants.
Who is Responsible	Director of maintenance and transportation	
Time Frame	December 2003	

Action Plan 8-4

We recommend that the district develop a preventative maintenance program in conjunction with the construction of the new high school.

Action Needed	Step 1.	Identify building systems and components that will benefit from a preventive maintenance program by reviewing programs in place in other school districts.
	Step 2.	Tailor the tasks to the exact systems selected for the new high school.
	Step 3.	Identify key district personnel, according to training and skills, and assign them specific preventive maintenance tasks.
	Step 4.	Set priorities for preventive maintenance and establish target dates for assignment and completion of the tasks.
	Step 5.	Implement preventive maintenance program at the new school.
	Step 6.	Develop a list of building systems and finishes with suitable life-cycle analyses that can be recommended for the anticipated middle school. This information can be developed from a combination of sources such as other school districts and the Florida Department of Education.
	Step 7.	Recommend the inclusion of selected systems and furnishes in the design phase of the middle school.
Who is Responsible	Director of maintenance and transportation	
Time Frame	June 2004	

Action Plan 8-5

We recommend that the district develop a shared savings energy management plan.		
Action Needed	Step 1.	Review successful energy conservation and energy management programs. This would include other school districts and professional energy management and maintenance organizations.
	Step 2.	Develop a program that would include: <ul style="list-style-type: none"> • conducting an energy audit to determine ways of reducing energy consumption and cost; • energy measures to be tracked by facility; • energy management training for students, teachers, administrators, and maintenance workers; • energy conservation checklists for students, teachers, administrators, and maintenance workers; and • incentive programs for schools to promote and reward student and staff for participation.
	Step 3.	Present plan to superintendent for implementation.
Who is Responsible	Director of operations	
Time Frame	June 2004	

Action Plan 8-6

We recommend that the district evaluate the feasibility of outsourcing major maintenance services.		
Action Needed	Step 1.	Identify existing services and maintenance trade functions and evaluate to determine if any are suitable for privatization or if privatization should be continued.
	Step 2.	Identify criteria for use in determining cost to privatize these functions.
	Step 3.	Perform analysis comparing vendor cost to in-house cost. Consider non-monetary variables when performing this evaluation.
	Step 4.	Determine feasibility of privatizing or continuing privatizing maintenance trade functions based on the results of the comparison.
	Step 5.	Move to outsource or perform in-house services.
Who is Responsible	Director of maintenance and chief financial officer	
Time Frame	June 2004	

Action Plan 8-7

We recommend that the district develop procedures for prioritizing of work orders and handling emergency situations.		
Action Needed	Step 1.	Review Panhandle Area Educational Consortium (PAEC) and other school district guidelines for responding to maintenance and emergencies.
	Step 2.	Establish written guidelines to prioritize maintenance needs.
	Step 3.	Establish emergency guidelines.
	Step 4.	Include guidelines in the rewrite of the <i>School Plant Management and Safety Procedures Manual</i> .
	Step 5.	Distribute guidelines to all district employees.
Who is Responsible	Director of maintenance and transportation	
Time Frame	June 2004	

Action Plan 8-8

We recommend that the district develop current policies and procedures regarding health and safety in facilities.

Action Needed	Step 1.	Review Panhandle Area Educational Consortium (PAEC) and other school district guidelines for model health and safety guidelines.
	Step 2.	Establish written guidelines regarding health and safety conditions in the district's facilities.
	Step 3.	Include guidelines in the rewrite of the School Plant Management and Safety Procedures Manual.
	Step 4.	Present to the school board for adoption.
	Step 5.	Distribute guidelines to all district employees.
Who is Responsible	Director of maintenance and operations	
Time Frame	June 2004	

Action Plan 8-9

We recommend that the maintenance department develop written health and safety policies and procedures that comply with applicable regulatory requirements.

Action Needed	Step 1.	Consult with the Panhandle Area Educational Consortium (PAEC) to determine the resources available to help the district to meet this best practice.
	Step 2.	Review the appropriate state and federal rules, regulations, and statutes to identify areas and practices relevant to the district.
	Step 3.	List the areas and practices and the required responses or actions to comply with applicable regulatory requirements.
	Step 4.	Identify the individual or individuals that will be responsible for managing each area or practice identified.
	Step 5.	Develop any additional operational procedures necessary to complete identified responses or actions.
	Step 6.	Determine necessary interactions with other departments to accomplish each response or action.
	Step 7.	Commit priorities and processes to writing in a single document.
	Step 8.	Present health and safety policies and procedures to the school board for adoption by the district.
	Step 9.	Distribute approved policies and procedures to appropriate district managers, site administrators, and employees.
Who is Responsible	Director of maintenance and operations	
Time Frame	December 2003	

Transportation

Action Plan 9-1

We recommend that the transportation department develop a planning and budgeting process to support the district's overall strategic planning efforts.

Action Needed	Step 1.	The transportation department should annually develop a set of prioritized transportation needs and estimate the anticipated transportation dollars needed to meet these needs. This should be done in conjunction with district personnel in charge of strategic planning, e.g., the district ad hoc planning committee, and the chief financial officer.
	Step 2.	The transportation department should also annually identify any potential cost-savings.
	Step 3.	The transportation department should present its transportation needs and cost savings to the school board for consideration and final approval.

Who Is Responsible	Transportation department, planning committee, chief financial officer
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Time Frame	August 2004
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Action Plan 9-2

We recommend that the transportation department develop a systematic approach to update its bus routes to ensure route and cost efficiency.

Action Needed	Step 1.	Develop a written policy specifying situations that it deems to be unsafe walking conditions, and annually determine whether the "courtesy rider" students it transports meet these criteria. The district should continue to work with local and state governmental agencies to take steps that would improve student safety when walking to school.
	Step 2.	Identify the most cost effective method of bus routing. The district should consider commercially available bus routing software and software used by other small districts or county governments.
	Step 3.	Annually re-examine all current routes and bell schedules for efficiency and make changes, as appropriate. Route decisions and bell schedules should be based on route efficiency rather than historical preferences.
	Step 4.	When the new high school is opened, re-assess routes given the change in the school's location.

Who Is Responsible	Transportation department, school board
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Time Frame	December 2003
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Action Plan 9-3

We recommend that the transportation department revamp its vehicle maintenance management system to better collect vehicle cost data and improve quality control.

Action Needed	Step 1.	The district should identify key transportation data elements that it would need to capture electronically to improve preventative maintenance and vehicle cost allocation. The district should identify data elements associated with any additional transportation operations that would support an efficient and effective vehicle maintenance system, such as inventory management. The district should include a data element that will allow it to capture cost center information.
	Step 2.	The transportation director, with the assistance of the mechanic supervisor and the director of information technology, evaluates the costs and benefits associated with the various maintenance management information systems that would meet the district's needs, as identified in Step 1.
	Step 3.	Using this information, the transportation director with the assistance of the director information technology, the chief financial officer, and superintendent, should develop a plan to obtain and operate a maintenance management information system.
	Step 4.	The superintendent should submit the plan to the school board for approval.
	Step 5.	Upon approval by the school board, the district should implement the approved plan.
Who Is Responsible	Superintendent	
Time Frame	June 2004	

Food Service Operations

Action Plan 10-1

We recommend that monthly program budgets be developed at the school level.

Action Needed	Step 1.	The supervisor of school food service, cafeteria managers, and district finance staff work should together to develop a monthly budget at 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 budgets annually and link forecasts to annual program goals.
Who Is Responsible	Supervisor of school food service	
Time Frame	December 2003	

Action Plan 10-2

We recommend that the district evaluate the staffing needs of the food service program and eliminate excess food service positions to reduce costs and improve efficiency.

Action Needed	Step 1.	The supervisor of food services and chief financial officer should evaluate the program's staffing needs based on an assessment of workload, such as meals per labor hour, and an assessment of managerial span of control.
	Step 2.	The supervisor and chief financial officer, along with the superintendent, should identify feasible scenarios for reducing staffing and improving efficiency.
	Step 3.	District administration should propose its options and recommendations to the school board for approval.
Who is Responsible	Supervisor of food services, chief financial officer, and superintendent	
Time Frame	June 2004	

Action Plan 10-3

We recommend that program management expand the information included in the program's procedures manual.

Action Needed	Step 1.	The supervisor of school food service should contact other school district food service programs and request copies of procedure manuals. We recommend the supervisor use the Sarasota County School District's manual as a guide.
	Step 2.	The district should form a committee of cafeteria managers, chaired by the supervisor of school food service, to expand the program's procedures manual.
	Step 3.	The committee should draft a revised manual and field test it for 3-5 months. Cafeteria managers should annotate edits and details as they perform their duties.
	Step 4.	The district should publish a final manual and issue in a labeled, tabbed binder to improve identification and ready access to topic areas. Format in a manner that changes and/or latest edition can be readily indicated.
	Step 5.	The school board should approve the final manual and the program should review at least annually for changes.
Who is Responsible	Supervisor of school food service and cafeteria managers, school board	
Time Frame	December 2003	

Cost Control Systems

Action Plan 11-1

We recommend that the district develop a written procedures manual for all critical financial and accounting processes as a means to strengthen the overall control environment.

Action Needed	Step 1.	Develop a written procedures manual for all critical financial and accounting processes and present the manual to the superintendent for approval.
	Step 2.	Subsequent to the superintendent's approval and adoption of the manual, training should be held for all financial and accounting personnel to ensure they are aware of their duties and responsibilities.
Who Is Responsible	Chief Financial Officer	
Time Frame	July 2004	

Action Plan 11-2

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	Chief Financial Officer	
Time Frame	July 2004	

Action Plan 11-3

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	Chief Financial Officer	
Time Frame	July 2004	

Action Plan 11-4

We recommend that the board establish procedures to ensure that the district promptly takes action to correct findings noted in external financial audits and other monitoring reviews.

Action Needed	Step 1.	For each audit or monitoring review, assign the responsibility for resolving findings to appropriate district staff.
	Step 2.	To ensure timely resolution of the findings, require assigned district staff to periodically report the status of corrective action for the findings to the board.
Who Is Responsible	Chief Financial Officer	
Time Frame	July 2004	

Action Plan 11-5

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.
Who Is Responsible	Chief Financial Officer	
Time Frame	July 2004	

Action Plan 11-6

We recommend that the district analyze strategic plans for measurable objectives and results.

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.	Establish measures for financial goals, such as establishing a required minimum level of unreserved fund balance and ensure that this meets the district's strategic plan.
Who Is Responsible	Chief Financial Officer	
Time Frame	July 2004	

Action Plan 11-7

We recommend that the district conduct annual risk assessments.		
Action Needed	Step 1.	Conduct annual risk assessments 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.
Who Is Responsible	Chief Financial Officer	
Time Frame	July 2004	

Action Plan 11-8

We recommend that the district establish written procedures and periodically update them to provide for effective management of capital assets.		
Action Needed	Step 1.	Develop written procedures for the management of capital assets and present the procedures to the superintendent for approval. Ensure that annual physical inventory methods are contained within the new procedures.
	Step 2.	Subsequent to superintendent's approval and adoption of the procedures, training should be held for all personnel whose responsibility involves the handling of capital assets.
	Step 3.	Ensure that all discrepancies between the annual inventory and property records are resolved.
Who Is Responsible	Chief Financial Officer	
Time Frame	July 2004	