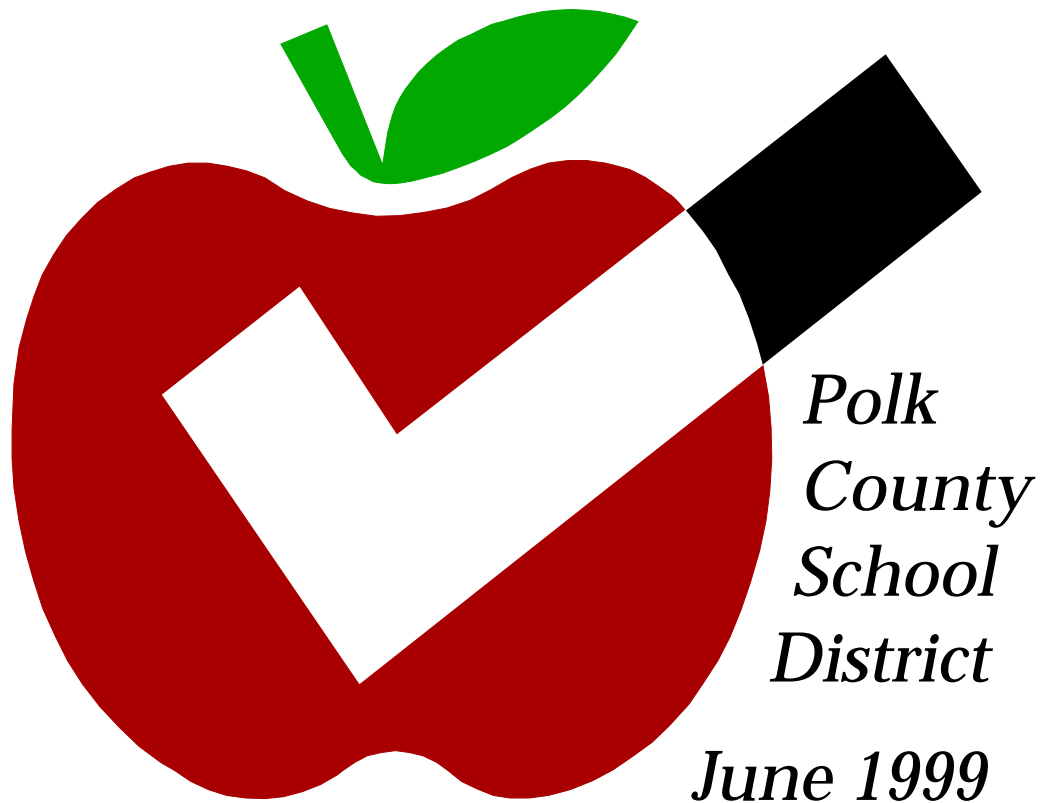


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## Best Financial Management Practice Review



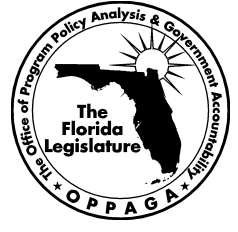
Office of Program Policy Analysis  
and Government Accountability

*Report 98-84*



# The Florida Legislature

## OFFICE OF PROGRAM POLICY ANALYSIS AND GOVERNMENT ACCOUNTABILITY



**John W. Turcotte, Director**

June 15, 1999

The President of the Senate,  
the Speaker of the House of Representatives,  
and the Joint Legislative Auditing Committee

I have directed that a Best Financial Management Practices Review be made of the Polk County School District. The School Board of Polk County School District voted unanimously to request this review. The results of this review are presented to you in this report. This review was made as a part of a series of best financial management practices reviews to be conducted by OPPAGA pursuant to Section 230.23025, F.S.

This review was conducted by staff of OPPAGA, the Auditor General and MGT of America Inc. OPPAGA staff included Byron Brown, Robert Brunger, Louise Cobbe, Sabrina Hartley, Royal Logan, Kim McDougal, Wade Melton, David Summers, Martha Wellman, and Richard Woerner under the supervision of Jane Fletcher. Auditor General Staff included Ken Danley, Sue Graham, and Jim Kiedinger, under the supervision of David Martin. MGT staff included Ed Humble and Dodds Cromwell under the direction of Linda Recio.

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

Sincerely,

John W. Turcotte  
Director

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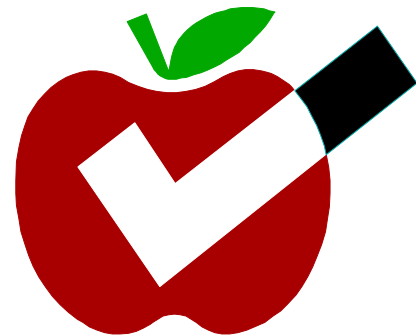
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# Digest Best Financial Management Practice Review

## Report No. 98-84A

*Polk County School District*

*June 1999*

### Results in Brief

If the Polk County School Board agrees by a majority plus one vote to institute the action plans in the *Best Financial Management Practice Review* (OPPAGA Report No. 98-84), the district could be using the best practices within two years. It could then receive the Seal of Best Financial Management from the State Board of Education.

Currently, the Polk County School District is using 62% (101 of 163) of the best practices adopted by the Commissioner and at this time is not eligible for a Seal of Best Financial Management. (See Exhibit 1.) By improving its program-level performance accountability system and strengthening, rather than changing, current facilities construction practices the district should be able to meet many more of these practices.

If the Polk County School Board agrees to implement the action plan,

- the district would need to report annually on its progress toward implementing the plan and on any changes that would affect its use of best practices to the Legislature, the Governor, the SMART Schools Clearing House, the Office of Program Policy Analysis and Government Accountability (OPPAGA), the Auditor General, and the Commissioner of Education; and
- OPPAGA would need to annually conduct a review to determine whether the district has attained compliance with best financial management practices in areas covered by the action plans.

### Exhibit 1

#### Overall the District Is Using Approximately 62% of the Best Practices

Best Practice Area	Is the District Using Individual Best Practices?	
	Yes	No
Management Structures	10	3
Performance Accountability System	0	8
Personnel Systems and Benefits	5	4
Use of Lottery Proceeds	3	2
Use of State and District Construction Funds	2	2
Facilities Construction	19	21
Facilities Maintenance	17	7
Student Transportation	11	3
Food Service Operations	12	3
Cost Control Systems	22	9
<b>All Areas</b>	<b>101</b>	<b>62</b>

In addition, by implementing report recommendations, the Polk County School District could improve district operations, save money, and demonstrate good stewardship of public resources. As shown in Exhibit 2, in total, OPPAGA estimates that implementing these recommendations will have a positive fiscal impact of \$1,471,300 in Fiscal Year 1998-99 and \$7,998,700 over a five-year period.

**Exhibit 2**

**The District Could Experience a Positive Fiscal Impact of Approximately \$8 Million Over Five Years**

<b>Recommendations by Best Practice Area</b>	<b>Projected Cost Savings<sup>1</sup> or (Investments) for Fiscal Year 1999-2000</b>	<b>Projected Five-Year Net Fiscal Impact<sup>1</sup></b>
<b>Management Structures</b>	<b>\$(101,750)</b>	<b>\$(506,350)</b>
Establish new senior director of Information Systems and Technology position (page 3-18).	(100,950)	(504,750)
Provide training to board members (page 3-21).	(800)	(1,600) <sup>2</sup>
<b>Use of State and District Construction Funds</b>	<b>\$33,250</b>	<b>\$166,250</b>
Implement a value engineering process for major construction projects (page 7-4).	69,000	345,000
Create a Capital Budget Analyst position to count for and report on the use of educational facilities construction funds in a proper manner (page 7-9).	(\$35,750)	(178,750)
<b>Facilities Construction</b>	<b>\$1,630,000</b>	<b>\$8,410,000</b>
Create an additional project manager position (page 8-16).	(60,000)	(240,000)
Conduct a districtwide demographic study (page 8-36).	(50,000)	(50,000)
Implement multi-track, year-round programs in 10% of district 's elementary schools (page 8-40).	1,800,000	9,000,000
Develop educational specifications (per major project cost savings annually) (page 8-47).	(60,000)	(300,000)
<b>Facilities Maintenance</b>	<b>\$(98,000)</b>	<b>\$(491,000)</b>
Create new Maintenance Planning Position (page 9-19).	(58,200)	(291,000)
Develop a comprehensive staff development program for maintenance staff (page 9-30).	(40,000)	(200,000)
<b>Student Transportation</b>	<b>\$7,800</b>	<b>\$419,800</b>
Continue efforts to collect Medicaid reimbursement for costs of transporting eligible exceptional students (page 10-45).	103,000	515,000
Assess options to provide additional staff support in the operations area to enable area managers to provide better direct supervision of bus drivers (page 10-66).	(95,200) <sup>3</sup>	(95,200) <sup>3</sup>
<b>Totals</b>	<b>\$1,471,300</b>	<b>\$7,998,700</b>

<sup>1</sup>Fiscal impacts include estimated increases in revenue and cost avoidance associated with the implementation of report recommendations.

<sup>2</sup>This figure represents costs associated with an additional training course for any newly elected school board members in two years.

<sup>3</sup>The actual investment will depend on the option implemented by the district. The figure presented in the table is based on a one-year pilot project to hire two full-time assistant area managers (\$49,400) and a management information systems specialist (\$45,800).



## Purpose

---

The 1997 Florida Legislature created the Best Financial Management Practice Reviews to increase public confidence and support for school districts that demonstrate good stewardship of public resources, to encourage cost savings, and to improve district management and use of funds.

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.

The Commissioner of Education adopted these practices on September 4, 1997.

Best Financial Management Practice Reviews are designed to help school districts educate their students in the most cost-effective manner. The reviews compare district practices to best practices based on research and work in many states. These best practices represent the state of the art in managing school districts. Districts with adequate practices still may fall short of reaching these best practices.

## Background

---

The Polk County School Board requested a Best Financial Management Practice Review to provide the district with an external assessment of how its existing practices could be improved. Board members and administrative staff have indicated their desire to use the review to improve district operations.

In accordance with the law, OPPAGA and the Auditor General conducted the review. OPPAGA assessed management structures,

performance accountability systems, personnel systems and benefits, use of lottery proceeds, student transportation, and food service operations. The Auditor General assessed cost control systems. OPPAGA contracted with MGT of America, Inc., to assess the use of construction funds, facilities construction, and facilities maintenance.

All three entities express their appreciation to members of the Polk County School Board and district employees who provided information and assistance during the review.

The mission of the Polk County School District is to ensure that all students become self-directed, caring, productive citizens and life-long learners in a changing world.

The Polk County School District has 108 schools including 59 elementary schools, 15 middle schools, 14 high schools, 4 vocational schools, 3 exceptional student schools, and 13 other types of schools. The district employs over 9,000 full-time staff and serves about 77,000 students in pre-kindergarten through 12th grade. In Fiscal Year 1998-99, the district's budget was approximately \$775 million.

During the last three years, the district has had a number of notable accomplishments. These include the following:

- increasing eleventh graders' scores on the state High School Competency Test and fourth and tenth graders' performance on Florida Writing Achievement Assessment to meet or exceed state average;
- establishing broad priorities and a comprehensive strategic plan to provide direction for the development of program-level accountability components;
- making personnel changes within the Human Resource Services division to improve the quality of the leadership and management provided;
- consistently keeping construction projects below average costs both in terms of cost per square foot and cost per student station;
- maintaining a consistent favorable rating of its transportation operations in a national trade journal, School Bus Fleet; and

- increasing lunch participation rates so that they are among the highest in the state.

## ***Conclusions by Best Practice Area***

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### **Management Structures**

The Polk County School District's is using 10 of the 13 best practices for management structures. In particular, the district periodically reviews its organizational structure, staffing levels, and purchasing practices. The district also has a strategic plan in place and considers local options to increase revenue. However, the district has not clearly defined the functions of each of its organizational units. In addition, the district does not have a formal process for evaluating its major programs, and its management information systems need to be upgraded.

The district needs to define the functions and responsibilities of each of its organizational units. Lack of clarity about unit functions and responsibilities has impeded the implementation of some district initiatives and state directives. For example, confusion about unit responsibilities delayed the district's implementation of the Navigator software. We recommend that the district develop functional organization charts to clearly show the responsibilities of each of its organizational units.

The district also needs to revise its school board policy manual and develop written procedures for key operations. The district needs to streamline the manual and review school board policies and rules to ensure compliance with the Administrative Procedure Act. The district does not have written procedures for data processing and financial management. Written procedures are crucial in these two areas to ensure adherence to internal controls and continuity when there is staff turnover. We recommend that the district develop a timeline for completing its review and revision of the school board policy manual. We also recommend that the district develop written procedures for data processing and financial management.

The district periodically reviews its organizational structure and staffing levels. Polk recently contracted for two comprehensive organizational studies and in 1998 underwent a major reorganization and reduction in central office staff. However, the district could improve its organizational structure to improve the alignment of related functions. The district could also allocate its Exceptional Student Education (ESE) staff resources in a more effective manner. We recommend that the district consolidate its technology functions by establishing an Information Systems and Technology unit and create a senior director position to head the new unit. We also recommend that the district use available federal funds to hire school-based clerical staff to perform routine ESE data entry and paperwork. This should enable the district to reduce the risk of lawsuits and avoid funding shortfalls by giving ESE professional and instructional staff more time to address compliance with state program and funding requirements.

The district reviews program results on an ad hoc basis, but does not have a process in place for the formal evaluation of its programs and operations. The district needs to develop a formal program evaluation process. However, the district also needs to develop criteria to determine how to invest its limited evaluation resources. We recommend that the district establish criteria to identify which programs should be formally evaluated and use these criteria to develop an annual plan for conducting formal evaluations.

The district needs to upgrade its management information systems. Major components of the district's financial information system are not integrated, and the updating of budget information is delayed. The district has decided to purchase a vendor-developed system to address these limitations. However, the district needs a technology development plan to guide staff in making decisions about how to best allocate resources for managing and upgrading its technology. We recommend that the district create a Technology Steering Committee and develop a comprehensive three-year technology development plan.

## **Performance Accountability System**

Although the district has several components of a good accountability system in place or under development, its performance accountability system needs substantial improvement. Currently, the district is using none of the eight best practices for performance accountability systems.

For instance, the district has not established clearly stated goals and measurable objectives for most of its major educational and operational programs. When it does develop program-level goals and objectives, the district does not clearly link these to its mission, values, priorities, and expectations and to goals and objectives developed at other levels in the district. In addition, the district generally has not developed appropriate performance and cost efficiency measures and benchmarks it can use to evaluate its programs' progress towards achieving goals and objectives.

Even if the district developed performance measures, it may not be able to rely on the data it needs to assess performance. Although the district has controls in place to assess the reliability of its data on its mainframe, it has not established adequate oversight of data contained on databases independent of its mainframe. Thus, the district has no way of knowing whether this data is accurate and reliable. Without this accurate and reliable data, the district cannot adequately evaluate the performance or cost efficiency of its major programs.

The district rarely performs formal evaluations of its programs. Furthermore, the evaluations it has performed generally do not contain information about program outcomes or recommendations for improvement. However, the district has taken steps to address this problem. For instance, it has begun to schedule programs for evaluation and hired a full-time supervisor to conduct in-house evaluations and oversee private consulting firms who will conduct outsourced evaluations.

The district needs to clarify staff responsibility for assisting schools in their development of school improvement plans. Schools need more

assistance to ensure that plan objectives are measurable and implementation strategies are clearly stated.

We recommend that the district develop a more comprehensive planning and evaluation system for all of its major programs. We recommend that the responsibility for overseeing the development of this system and ensuring that program-level accountability components are aligned with those established at other administrative levels in the district be assigned to its Executive Leadership Team. In addition, we recommend that the district clarify the roles of staff responsible for reviewing and providing feedback on school improvement plans and implement procedures to ensure that all district data is accurate and reliable. There is no fiscal impact associated with these recommendations.

## **Personnel Systems and Benefits**

The district Division of Human Resources maintains a positive customer service orientation, but could improve the efficiency of its efforts through increased automation of personnel processes and records. Currently, the district is using five of the nine best financial management practices for personnel systems and benefits. The district has conducted compensation studies of district salaries, has developed and communicated performance expectations to employees, has periodically evaluated its personnel practices, has used cost containment practices for its Workers' Compensation Program, and has regularly evaluated its employee benefit package.

In the four personnel areas in which the district is not currently using best practices, the district has initiated improvements that can be used to implement best practices. These areas include recruitment and hiring, staff development, employee evaluations, and records management.

The district does not recruit and hire enough qualified personnel to fill all instructional positions. The district hired proportionally more new teachers during the 1998-99 school year than its peer districts, but still did not have enough qualified teachers. The district has implemented additional recruiting strategies, but

needs to complete implementation of an on-line application tracking system in order to improve its hiring procedures. The district needs to maintain better data on the current status of instructional positions, including the number of out-of-field teachers. In addition, the district needs to establish a policy to regularly update job descriptions for all employees.

The district needs to develop a comprehensive staff development plan to guide its training efforts. Although the district has provided numerous training opportunities to its staff, the training program needs to have goals that are established on the basis of districtwide needs assessments. Orientation programs and training activities for non-instructional staff should be included in a comprehensive staff development program. In cooperation with community leaders, the district is in the process of establishing a Leadership Learning Academy that will provide training programs for district staff.

The district has developed a good system of employee evaluation, but this system does not yet include a component to consider student achievement when evaluating teachers. District officials are in the process of developing such a component, with completion anticipated near the end of the school year. The district needs to take steps to ensure that the evaluation system is implemented consistently throughout the district.

Very few of the district's records are maintained in automated format. Applications for employment and salary records are maintained in outdated manual systems. During the spring of 1999, the district began to load personnel evaluation results in the automated system, which allows the district greater flexibility in monitoring the results of those evaluations. We recommend that the district proceed with its plans to automate its records, and that it continually revise and update the implementation process as additional automation options are identified.

### **Use of Lottery Proceeds**

The district needs to improve how it manages lottery funds appropriated by the Legislature to

enhance student education. In particular, the district needs to improve how it accounts for its lottery fund expenditures, evaluates the effectiveness of enhancement programs supported by lottery funds, and effectively communicates to the public how it spends lottery funds. The district is using three of five best practices concerning the use of lottery proceeds.

The district has adequately defined enhancement as required by state law and included stakeholders' input when the definition was developed. Lottery funds are expended consistent with the district's definition of enhancement. While lottery dollars are spent on districtwide educational initiatives, most lottery funds are expended on salaries and benefits for school-based personnel supporting the various enhancement programs.

District records show that it spends more lottery dollars on enhancement programs than it actually receives. This is because the district does not use unique fund or account codes for the expenditure of lottery funds at the district level. Thus, staff cannot easily track actual lottery fund expenditures at the district level and do not regularly reconcile lottery expenditures with allocations. Consequently, the district supplements enhancement programs with funds from other sources.

Although the district has problems tracking lottery expenditures at the district level, it has established adequate procedures to account for the lottery expenditures of each school. The district allocates lottery funds to school advisory councils (SACs) and charter schools in accordance with Florida law. After notification of their allocations, the SACs must submit a budget that details how they plan to spend the funds. SAC expenditures of lottery funds are generally in support of school improvement plans. Although SAC expenditures are within district guidelines, information on how schools spend lottery funds is not regularly reported to school board members or appropriate district administrators.

The district does not provide adequate information to the public on the benefits received from lottery-funded initiatives. This is because

schools do not evaluate the extent to which lottery expenditures have enhanced student achievement. In addition, the district's quarterly reports to the public do not provide information on actual lottery expenditures on educational enhancement programs, as required by state law.

We recommend that the district develop and implement written guidelines to ensure appropriate management of its lottery funds. The district should reconcile the lottery funds it receives with its actual expenditures of those funds. We also recommend that the district and SACs evaluate the use of lottery funds to determine the extent to which lottery expenditures have enhanced education. Finally, we recommend that the district report quarterly on how it spends its lottery funds.

### **Use of State and District Construction Funds**

The Polk County School District is currently using two of the four best practices with regard to the use of state and district construction funds. In general, capital outlay funds have been spent for appropriate purposes and maintenance and operations requirements have been incorporated into the design of new facilities. However, the district is not using best practices to

- insure that alternatives to construction have been fully explored before committing capital funds for a project and
- oversee the administration of capital funds.

The district uses a five-year capital master plan as a basis for administering their capital outlay funds. Portable classrooms are used as a means of dealing with enrollment fluctuations. In addition, the district uses multi-track scheduling at two grade schools, 4x4 scheduling at two middle schools and four high schools, and block scheduling at one high school. However, the district does not systematically examine the cost differences between modernization and replacement of a facility. Additionally, the district is not currently using value engineering to examine all construction alternatives prior to commencing construction.

While the district follows state guidelines as set forth in the *Fixed Capital Outlay Public School Finance Manual* and *Financial and Program Cost Accounting and Reporting for Florida Schools*, they have no internal policies and procedures governing the administration of capital outlay funds. Also, there is no capital fiscal/budget analyst responsible for administering, monitoring, and assuring compliance with fund and expenditure rules and regulations.

### **Facilities Construction**

The Polk District is currently using 19 of the best practices in facilities construction.

Specific areas where the best practices are being met include those described below.

- The identification of needs, costs, and financing methods. They have an accurate five-year plan that accurately lists the estimated costs and the sources of funding available.
- The completion of schools at costs that are below state and regional averages both in terms of cost per square foot and cost per student station.
- The thorough review and evaluation regarding the different types of construction processes available. This has resulted in the utilization of a traditional approach, the design-build approach, and a construction management process.
- The development of a design standards manual.
- The development of site selection criteria and an assessment process to ensure that prices paid reflect fair market value.
- The regular conduct of an evaluation of the physical condition and education adequacy of existing buildings.

However, other areas of the best practices noted below need to be strengthened or revised in the Polk County district.

- The establishment of clear lines of authority within the facilities department including the responsibility for budgetary oversight.
- The establishment of a broad-based facilities committee to assist in the development of

the facilities plan and the prioritization process.

- The thorough consideration of alternatives to new construction. In particular the district could reduce the need for new construction with the expansion of year-round programs on a voluntary basis.
- The development of project specific educational specifications. The district does not currently complete educational specifications for new and renovated facilities, so there is no way to ensure that the facilities are meeting the intended educational program.
- The thorough review and evaluation of completed projects.

In other areas (including inspection of projects, the process for payment to contractors, the timing of site selection) the district can meet the best practice goals through the strengthening of, rather than changing, current practices.

In general, the district has attempted to meet best practice goals during a period of rapid change involving the Facilities department. During the past few years new schools has been completed, existing schools renovated, and the use of portables has been reduced through the addition of classroom pods. In doing so, the department has been reorganized, and the construction methodologies have changed. These changes will be most effective through the implementation of the best practice goals.

## **Facilities Maintenance**

The Polk County School District is using 17 of the 24 best financial management practices for facilities maintenance. The district is evaluating maintenance and operations activities to determine cost effective ways of providing services to the facility users. Outsourcing and the use of private contractors are two ways the district provides cost effective maintenance services. In addition, the board has established procedures to guide the activities of the maintenance department, however there are no budgetary guidelines to ensure a proper level of funding for facilities maintenance.

The district does have a staffing level guideline for maintenance staff and the staffing level is presently adequate. However, the Maintenance department does not have an adequate number of administrators/managers to accomplish comprehensive planning tasks. We recommend that the district add an assistant director of Maintenance to support the director's planning efforts. The management of the custodial operations is outsourced to a private company. The contract with the company includes staffing formulas for custodians and these are efficient.

The district has developed work standards for the Maintenance department, which establish response times for work order request by priority and by trade. However the district has not established performance standards for commonly repeated maintenance tasks, which would help in planning and scheduling, establish clear expectations for the staff, and be helpful in evaluating staff performance. We recommend the district establish performance standards for the department.

Effective management practices are employed in the Maintenance department. Employees are evaluated annually and the supervisor to staff ratios are appropriate. The department is organized in such a way that levels of authority and areas of responsibility are clearly defined. The department also utilizes a sophisticated work order tracking system that produces reports that are effective management tools.

Training is provided to the Maintenance staff and the district has begun an apprenticeship program. However, the training is not part of a structured program with clearly defined goals, and there is no coordination with the staff development department. We recommend that the department develop a structured and comprehensive training program. Training offered to the custodial staff is the responsibility of the private contractor, and the program is comprehensive. However, we recommend that the program be regularly reviewed by Staff Development to ensure it is meeting the goals of the district.

The district is spending below the state average on maintenance of facilities but at about the

average of five peer districts and somewhat higher than the mean for the southeast region of the United States. School administrators report favorably on the level and quality of the maintenance program. The district has not developed any written guidelines for maintenance budgeting and we recommend that they do this. The budgeting guidelines would establish funding levels for the different areas of building maintenance to ensure the present level of quality is maintained. An additional task in ensuring the current level of maintenance would be to develop a five-year maintenance plan, which would project staffing, budget, and equipment needs.

The Maintenance department has established a procedure by which each school facility is assessed annually for maintenance needs. This procedure is a team effort of the Maintenance department and the school administrators and uses a standard rating system to help in prioritizing the facility needs of the district as a whole.

The district is using cost-effective purchasing procedures to acquire maintenance materials and equipment. However, the inventory tracking system needs to be improved to ensure the staff have the materials on hand to complete their work in a timely manner.

The district has established a comprehensive program to ensure that the facilities are operated in a safe and healthy manner. Standards for health and safety have been established, and the district has written standards for cleaning procedures. The district does not have external benchmarks to ensure that this program is cost effective and we recommend they develop these. While the district does have a system for physical plant security, it does not track the cost of vandalism and has not developed a program to minimize these costs.

## **Student Transportation**

The Polk district is currently using 11 of the 14 best practices in Student Transportation. As noted below, the areas covered by these best practices include a range of activities in which the district's performance is generally favorable.

- Comparisons with other districts and state averages indicate that the district uses its buses efficiently, maximizes the receipt of state funding, and keeps its costs of transporting students low.
- A school board decision to replace buses on a 10-year cycle should help to minimize vehicle maintenance costs and ensure that safety features are up to date.
- Bus safety inspections are timely and thorough, and repairs are made by qualified mechanics to meet state standards. Spare buses are available when needed, and purchasing practices are efficient.
- Staff coordinate their efforts to provide adequate service to exceptional students who require special transportation arrangements. In addition, staff act to maximize the supplemental state funding available for some exceptional students. However, the ride times for some exceptional students exceed the district's 55-minute standard.
- Staff have implemented procedures to help ensure the safe and timely transport of students.
- Staff routinely report performance information to appropriate supervisory personnel.

Although the district is using best practices in these areas, we make three suggestions for further improvement.

- The vehicle maintenance management system is being upgraded now. When completed, it should improve staff's ability to make claims against manufacturers or vendors whose parts are covered under warranty. Student transportation staff should continue to track warranties and pursue claims whenever possible;
- Student transportation staff have identified in their five-year capital improvements plan a need to replace the Lakeland service facility and begin upgrading most of the fueling stations in the near future. We agree that these are needed changes; the Polk district should continue to include them in their plans; and

- Although the district has initiated steps to collect Medicaid funding for certain qualified exceptional students who are transported by the district, no funds have been received yet. The district should continue its efforts to collect revenue from this new funding source.

The three areas in which the district currently is not using best practices are detailed below. For each of these areas we offer recommendations and an action plan to bring the district into compliance with these best practices.

- Although staff track several performance indicators and make appropriate comparisons with peer districts, no performance targets have been established. Furthermore, very little of this benchmarking information is reported to the school board. We recommend that student transportation staff should make a more systematic “report card”-style report to the school board that will identify performance targets and include additional performance indicators. Some suggested performance indicators are: average bus occupancy; operational costs per student per year; percentage of state funding; number of students exceeding the district’s ride-time standard; number of breakdowns per 100,000 miles; and number of accidents per 1,000,000 miles.
- Bus driver turnover is high, and drivers cite student discipline as one reason for leaving. Because area managers must spend most of their time in the office, they can provide drivers with only limited direct supervision or guidance on developing pupil management skills. We recommend that the district assess its options to provide better staff support in the operations area to enable area managers to provide better direct supervision of bus drivers. If this is implemented as a pilot project, the district can assess the effectiveness of hiring additional staff before making a permanent staffing commitment.

## Food Service Operations

The Polk County School District is using 12 of the 15 best practices for Food Service. The program is financially sound and well managed with extensive promotional campaigns, efficient automation, comprehensive fiscal data, and maximum use of USDA commodities.

The Food Service program operates efficiently and effectively with a mission statement and annual program goals. However, the program lacks a formal strategic plan with measurable goals, objectives, and benchmarks to guide program development and measure program performance. In the absence of a strategic plan, the program director conducts comparisons of program performance with peer districts and DOE data. While these comparisons are helpful, without a strategic plan, the results do not reveal whether the program is performing as desired and anticipated. We recommend that the district develop a food service strategic plan. The district extensively promotes the Food Service program and as a result has some of the state’s highest meal participation rates. The Food Service director and accounting staff continually assess service delivery alternatives to ensure program efficiency and effectiveness.

The Food Service program is financially accountable and viable. The program budget is based on revenue and expenditure projections and these figures are monitored throughout the year. The number and types of meals are accurately accounted for and reported to the Florida Department of Education using the district’s automated Food Service system. This system also includes an inventory mechanism that allows the district to maximize the use of USDA commodities and contain overall food costs. To maximize the life of equipment and facilities, there is a long-range plan for preventative maintenance and replacement.

While the program has a healthy reserve fund balance, this balance has decreased over the past two years due to food, supply, and salary cost increases. In addition, the program is increasingly self-supporting and pays its share of a



variety of food service-related positions and equipment. At the same time, meal prices have not been raised in eight years. Though meal prices are currently comparable to peer district prices, the district will have to address this issue if the program is to remain self-supporting with a healthy reserve fund balance.

The district meets the needs of students by preparing and serving nutritious meals with minimal waste. Thirty-eight satellite locations receive food from the Polk County Food Service program. While many of these locations are responsible for picking up meals, several receive deliveries. Food Service staff and vehicles are used to deliver meals. The Food Service director continuously monitors the satellite program(s) to ensure quality food and minimal waste.

Polk County School District food services are provided in a safe and sanitary environment. While Food Service staff adhere to safety and sanitation requirements, a copy of these requirements is not maintained on site at the cafeterias. In the event of an emergency, these policies and procedures may be needed. We recommend that copies of these policies and procedures be maintained at each cafeteria. Dumpster garbage appears to be a problem at some schools. To address this issue, we recommend increased communication between Food Service staff, school administrators, and waste and recycling staff.

## **Cost Control Systems**

The Polk County District School Board has generally established adequate cost control systems. It uses all best practices related to financial auditing, risk management, and purchasing although there are enhancements that could be made to purchasing to improve the effectiveness of the purchasing process. Improvements are recommended for the remaining best practice areas of internal auditing, asset management, financial management, and information systems.

The effectiveness of the district's internal auditing function could be improved by making two enhancements. First, the risk assessment process needs to be better documented and should include the input of additional district

personnel. The internal audit committee should review all the documented risk assessments provided by district personnel and assist the internal auditor in preparing long-range and short-range (annual) plans for audits of district operations. Additionally, the board should enhance the independence of the internal auditor by making organizational changes so that the internal auditor reports to the board appointed internal audit committee.

The district is currently in the process of replacing its existing financial accounting and information system. Weaknesses and deficiencies in the present systems have contributed to several of the recommendations made in this report. In the asset management area, we noted that the accounting system's lack of historical data files has resulted in inefficient processes for accumulating life-to-date cost records for construction projects. In the financial management and purchasing areas we noted the accounting system's lack of integration between various subsystems which may result in time delays in the availability of current financial information and result in district personnel making incorrect decisions. The district needs to establish the implementation of a new financial accounting and information system with complete integration and historical cost features as a high priority to improve its effectiveness and to promote improved financial decision making processes.

We also noted in financial management that the district has generally established controls to ensure that its financial resources are properly managed. However improvements are needed in the communication of the importance of these controls to district staff. We recommend that the district

- develop comprehensive, written procedures covering day to day operations of all district financial operations; and
- develop a system for employees to report suspected improprieties without fear of reprisal.

The district's Business Services function should also formalize its cross training processes to identify critical processes and provide for the cross-training of appropriate staff, including planning to allow staff time to actually perform

tasks they are cross-trained in. The timely performance of bank reconciliations should be included in the critical processes for which cross-training is performed.

We also noted that the effectiveness of the district's purchasing function would be enhanced if the district implemented a purchase card system for small purchases.

In Information Systems, the district attempts to maintain its major computer systems in a manner that should ensure quality data. However, there are several instances in which responsibilities are not effectively segregated to prevent inappropriate access to the system. Similarly, system features that provide for more effective password controls are currently not being used.

We also noted that related information services activities are being performed by three different district functions without effective coordination between these functions. The district should develop a Technology Steering Committee to coordinate district needs and provide suggestions on how to best coordinate and meet these needs. Once this is determined, we have suggested that the district establish a senior director of Information Systems and Technology position which will coordinate district needs as established by the Technology Steering

Committee with the three district functions charged with carrying out information systems responsibilities. This committee and position would also be instrumental in developing needed enhancements to the district's Year 2000 Plan to ensure complete compliance in all information services systems and equipment with embedded microprocessors before known failure dates.

As similarly noted in Financial Management, the district should develop comprehensive, written procedures covering day to day operations of all district information systems operations.

OPPAGA provides objective, independent, professional analyses of state policies and services to assist the Florida Legislature in decision-making, to ensure government accountability, and to recommend the best use of public resources. This project was conducted in accordance with applicable evaluation standards. Copies of this report in print or alternate accessible format may be obtained by telephone (850/488-0021 or 800/531-2477), by FAX (850/487-3804), in person (Claude Pepper Building, Room 312, 111 W. Madison St.), or by mail (OPPAGA Report Production, P.O. Box 1735, Tallahassee, FL 32302).

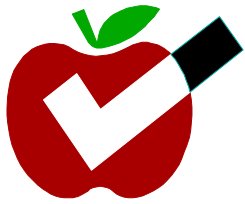
*The Florida Monitor:* <http://www.oppaga.state.fl.us>

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OPPAGA staff included - Byron Brown, Robert Brunger, Louise Cobbe, Sabrina Hartley, Royal Logan, Kim McDougal, Wade Melton, David Summers, Martha Wellman, and Richard Woerner under the supervision of Jane Fletcher.

Auditor General staff included - Ken Danley, Sue Graham, and Jim Kiedinger, under the supervision of David Martin.

MGT staff included - Ed Humble and Dodds Cromwell under the direction of Linda Recio.



# Executive Summary

## Results in Brief

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If the Polk County School Board agrees by a majority plus one vote to institute the action plans in Appendix A, the district could meet the best practices within two years and receive the Seal of Best Financial Management from the Commissioner of Education. Currently, the Polk County School District is using 62% (101 of 163) of the best practices adopted by the Commissioner and at this time is not eligible for a Seal of Best Financial Management. If the Polk County School District agrees to institute the action plans in Appendix A, two actions would need to take place.

- The district would need to report annually on its progress towards implementing the plans and any changes that would affect compliance with best practices to the Legislature, the Governor, the SMART Schools Clearinghouse, OPPAGA (Office of Program Policy Analysis and Government Accountability), Florida's Auditor General, and the Commissioner of Education.
- OPPAGA would need to conduct annually a review to determine whether the district has attained compliance with best financial management practices in areas covered by the action plans.

In addition, by implementing report recommendations, the Polk County School District could improve district operations, save money, and demonstrate good stewardship of public resources. In total, OPPAGA estimates implementing these recommendations would have a positive fiscal impact of \$1,471,300 in Fiscal Year 1998-99 and \$7,998,700 over a five-year period.

## Purpose

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The 1997 Florida Legislature created the Best Financial Management Practice Reviews to increase public confidence and support for school districts that demonstrate good stewardship of public resources, to encourage cost savings, and to improve district management and use of funds.

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.

The Commissioner of Education adopted these practices on September 4, 1997.

Best Financial Management Practice Reviews are designed to help school districts educate their students in the most cost-effective manner. The reviews compare district practices to best practices based on research and work in many states. These best practices represent the state of the art in managing school districts. Districts with adequate practices still may fall short of reaching these best practices.

## Background

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The Polk County School Board requested a Best Financial Management Practice Review to provide the district with an external assessment of how its existing practices could be improved. Board members and administrative staff have indicated their desire to use the review to improve district operations.

The mission of the Polk County School District is to ensure that all students become self-directed, caring, productive citizens and life-long learners in a changing world. The Polk County School District has 108 schools including 59 elementary schools, 15 middle schools, 14 high schools, 3 exceptional student schools, 4 vocational schools, and 13 other types of schools. The district employs over 9,000 full-time staff and serves about 77,000 students in pre-kindergarten through twelfth grade. In Fiscal Year 1998-99, the district's budget was approximately \$775 million.

In accordance with the law, OPPAGA and the Auditor General conducted this review. OPPAGA contracted with MGT of America, Inc., to assess the use of construction funds, facilities construction, and facilities maintenance. OPPAGA assessed management structures, performance accountability systems, personnel systems and benefits, use of lottery fund, student transportation, and food service operations. Florida's Auditor General assessed cost control systems.

All three entities express their appreciation to members of the Polk County School Board and district employees who provided information and assistance during the review.

## Conclusions

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Currently, the Polk County School District is using 62% of the best practices adopted by the Commissioner of Education and at this time is not eligible for a Seal of Best Financial Management. Below are our conclusions by best practice area.

- **Management Structures.** The Polk County School District's Management Structures needs some improvement. One needed improvement is the definition of the functions of its organizational units. The district also needs to address limitations of its Management Information Systems and develop a plan for the formal evaluation of its programs and operations.

- **Performance Accountability System.** The Polk County School District needs to improve its performance accountability system to ensure that its major programs are meeting their intended purpose in the most cost-efficient manner.
- **Personnel Systems and Benefits.** The district Division of Human Resources maintains a positive customer-service orientation, but could improve the efficiency of its efforts through increased automation of personnel processes and records. The district also needs to continue improvements initiated in the areas of recruitment, teacher salaries, staff development, and employee evaluations.
- **Use of Lottery Proceeds.** In general, the district needs to improve how it manages lottery funds appropriated by the Legislature to the district. In particular, the district needs to improve how it accounts for its lottery fund expenditures, evaluates the effectiveness of enhancement programs supported by lottery funds, and effectively communicates to the public how it spends its lottery funds.
- **Use of State and District Construction Funds.** The district is generally using construction funds appropriately and for the intended purpose. The district could improve by exploring all avenues of construction alternatives and development of internal written policies and procedures.
- **Facilities Construction.** Due to a period of rapid change during the past few years, the department has been reorganized and construction methodologies have changed. To continue to improve, the department needs to develop educational specifications for new and renovated schools, consider alternatives to new construction, and clarify lines of authority.
- **Facilities Maintenance.** The district is generally operating the Facilities Maintenance and Operations functions according to best practices but has room to improve. The district needs to formalize its cost comparison measures, prepare a long-range plan and formalize its training program for the staff.
- **Student Transportation.** The district should develop targets for performance, expand its indicators, and report regularly to the school board. It should also assess its options to provide additional staff support in order to offer better direct supervision of bus drivers.
- **Food Service Operations.** The Polk County Food Service program is financially sound and well managed with extensive promotional campaigns, efficient automation, comprehensive fiscal data, and maximum use of USDA commodities.
- **Cost Control Systems.** The district generally has effective cost control systems, but has room to improve. Improvements could be made in internal auditing, asset management, financial management, purchasing, and information systems.

The Polk County School District is using 101 of the 163 best practices. Exhibit 1 provides an overview of the Polk County School District's use of best practices by area.

**Exhibit 1**

**Overall, the Polk County School District  
Is Using About Half of the Best Practices**

<b>Best Practice Area</b>	<b>Is the Polk County School District Using Individual Best Practices?</b>	
	<b>Yes</b>	<b>No</b>
Management Structures	10	3
Performance Accountability Systems	0	8
Personnel Systems and Benefits	5	4
Use of Lottery Proceeds	3	2
Use of State and District Construction Funds	2	2
Facilities Construction	19	21
Facilities Maintenance	17	7
Student Transportation	11	3
Food Service Operations	12	3
Cost Control Systems	22	9
<b>All Areas</b>	<b>101</b>	<b>62</b>

If it implements the recommendations in the Best Financial Management Practice Review, the Polk County School District will improve its effectiveness and reduce costs. As shown in Exhibit 2, implementing these recommendations will have a positive fiscal impact of \$1,471,300 in Fiscal Year 1998-99 and \$7,998,700 over a five-year period.

## Exhibit 2

## The District Could Experience a Positive Fiscal Impact of Approximately \$ 8.0 Million Over Five Years

<b>Recommendations by Best Practice Area</b>	<b>Projected Cost Savings<sup>1</sup> or (Investments) for Fiscal Year 1999-2000</b>	<b>Projected Five-Year Net Fiscal Impact<sup>1</sup></b>
<b>Management Structures</b>	<b>\$(101,750)</b>	<b>\$(506,350)</b>
Establish new senior director of Information Systems and Technology position (page 3-18)	(100,950)	(504,750)
Provide training to board members (page 3-21)	(800)	(1,600) <sup>2</sup>
<b>Use of State and District Construction Funds</b>	<b>\$33,250</b>	<b>\$166,250</b>
Implement a value engineering process for major construction projects (page 7-4)	69,000	345,000
Create a Capital Budget Analyst position to count for and report on the use of educational facilities construction funds in a proper manner (page 7-9)	(\$35,750)	(178,750)
<b>Facilities Construction</b>	<b>\$1,630,000</b>	<b>\$8,410,000</b>
Create an additional project manager position (page 8-16)	(60,000)	(240,000)
Conduct a districtwide demographic study (page 8-36)	(50,000)	(50,000)
Implement multi-track, year-round programs in 10% of district 's elementary schools (page 8-40)	1,800,000	9,000,000
Develop educational specifications (per major project cost savings annually) (page 8-47)	(60,000)	(300,000)
<b>Facilities Maintenance</b>	<b>\$(98,000)</b>	<b>\$(491,000)</b>
Create new Maintenance Planning Position (page 9-19)	(58,200)	(291,000)
Develop a comprehensive staff development program for maintenance staff (page 9-30)	(40,000)	(200,000)
<b>Student Transportation</b>	<b>\$7,800</b>	<b>\$419,800</b>
Continue efforts to collect Medicaid reimbursement for costs of transporting eligible exceptional students (page 10-45)	103,000	515,000
Assess options to provide additional staff support in the operations area to enable area managers to provide better direct supervision of bus drivers (page 10-66)	(95,200) <sup>3</sup>	(95,200) <sup>3</sup>
<b>Totals</b>	<b>\$1,471,300</b>	<b>\$7,998,700</b>

<sup>1</sup>Fiscal impacts include estimated increases in revenue and cost avoidance associated with the implementation of report recommendations.

<sup>2</sup>Represents costs associated with an additional training course for any newly elected school board members in two years.

<sup>3</sup>The actual investment will depend on the option implemented by the district. The figure presented in the table is based on a one-year pilot project to hire two full-time assistant area managers (\$49,400) and a management information systems specialist (\$45,800).

# 1

## Introduction

***Best Financial Management Practice Reviews are designed to help districts meet the challenge of educating students in a cost-effective manner. The Polk County School District is the second district to request a best practice review to improve the efficiency of its operations.***

## Overview

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Best Financial Management Practice Reviews are designed to help school districts meet the challenge of educating their students in a cost-effective manner. In these reviews a district's management and operational activities are compared to 'best practices' for school districts. These best practices represent the state of the art in managing school districts and are based upon published research and work in many states. Because a district's operations are compared to the state of the art, there may be many areas in which a district is not using the best practices. In such areas the review provides the district with a plan of action that, if implemented, will allow it to meet the best practices and improve the efficiency and effectiveness of district operations.

The Polk County School Board is the second school district to request a Best Financial Management Practice Review. The school board requested a review to provide the district with an external assessment of how its existing practices could be improved to achieve a higher level of efficiency and effectiveness. Polk County School Board members and administrative staff have both indicated a desire to work toward using the Best Financial Management Practices in managing and operating their school district.

In 1997 the Florida Legislature created these reviews to increase public confidence and support for districts that demonstrate good stewardship of public resources; encourage cost-savings; and improve school district management and use of funds. OPPAGA and the Auditor General in consultation with stakeholders developed best practices for Florida school districts, which the Commissioner of Education adopted on September 4, 1997. To assess whether districts are using the best practices OPPAGA and the Auditor General developed an extensive set of indicators. The best practices and indicators are designed to encourage districts to

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

A framework for conducting a Best Financial Management Practice Review is prescribed in Florida law. In order to receive a review, school board members must vote unanimously to request a review, and district must contribute 50% of the cost of a review. OPPAGA and the Auditor General jointly examine a district's operations to determine whether the district is using these best practices.



In addition, the law provides OPPAGA the authority to contract with a consultant for part of the review. The reviews must be completed within a six-month period and OPPAGA must publish a report within 60 days that indicates whether the district is using the best practices and identifies potential cost savings. Districts found to be using the Best Financial Management Practices will be awarded a “Seal of Best Financial Management” by the State Board of Education. Districts that are not using Best Financial Management Practices are provided a detailed two-year action plan to provide assistance in meeting the best practices. The district school board must vote on whether to implement this action plan.

While OPPAGA is statutorily responsible for issuing a report to the district regarding its financial management practices and cost savings recommendations, other entities were involved in conducting this review. The Auditor General assessed the district's cost control systems, while MGT of America, Inc., examined the district's use of construction funds and facilities construction and maintenance areas.

## Scope

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Florida law provides that the Best Financial Management Practices are designed to enhance public confidence in school districts by addressing the following areas at a minimum:

- efficient use of resources, use of lottery proceeds, student transportation and food services operations, management structures, and personnel systems and benefits;
- compliance with generally accepted accounting principles and state and federal laws relating to financial management;
- use of performance accountability systems, including performance measurement reports to the public, internal auditing, financial auditing and information made available to support decision making; and
- use of cost control systems, including asset, risk, and financial management; purchasing; and information system controls.

Refer to Exhibit 1-1 for a listing of the managerial and operational areas that are included in the Best Financial Management Practice Review of the Polk County School District.

*Exhibit 1-1*

### **Three Entities Evaluated 10 Areas for the Polk County School District Best Financial Management Practice Review**

<b>Management and Operational Areas</b>	<b>Entity Primarily Responsible</b>
Management Structures	OPPAGA
Performance Accountability System	OPPAGA
Personnel Systems and Benefits	OPPAGA
Use of Lottery Proceeds	OPPAGA
Use of State and District Construction Funds	MGT of America, Inc.
Facilities Construction	MGT of America, Inc.
Facilities Maintenance	MGT of America, Inc.
Student Transportation	OPPAGA
Food Service Operations	OPPAGA
Cost Control Systems:	Auditor General
Internal Auditing	
Financial Auditing	
Asset Management	
Risk Management	
Financial Management	
Purchasing	
Information System	

## ***Methodology***

In conducting this review OPPAGA, the Auditor General, and MGT of America used a wide variety of methods to collect information about the district's use of the Best Financial Management Practices. Review staff conducted numerous interviews with district administrators and staff, facilitated focused discussion groups with district staff, held two public forums, and conducted site visits to schools. Staff also gathered and reviewed many program documents, district financial data, data on program activities, and data on student performance. In an effort to place Polk's programs and activities in context with other Florida school districts, staff gathered information from peer districts around the state. Review staff made four site visits to the Polk County School District. Refer to Exhibit 1-2 for a timeline of major project activities.

**Exhibit 1-2**

## **Polk County School District Best Financial Management Practice Review Timeline**

<b>Activity</b>	<b>Date</b>
<b>Self-Assessment Site Visit</b> OPPAGA and Auditor General staff provided technical assistance to district staff on how to complete the self-assessment.	September 18
<b>District Self-Assessment Received by OPPAGA</b>	November 15
<b>OPPAGA and Auditor General Team Conducted First Site Visit</b> Team members reviewed the district's self-assessment with district staff, conducted numerous interviews, collected additional data, identified issues and potential cost savings.	November 14-19
<b>MGT of America Conducted First Site Visit</b> Consultants reviewed self-assessment with district staff, conducted numerous interviews, collected additional data, identified issues and potential cost savings.	January 11-15
<b>OPPAGA and Auditor General Team Conducted Second Site Visit</b> Team members conducted a public forum (including Auditor General team) to obtain input from the community, focused groups to obtain information from school site and additional district staff, and numerous interviews to discuss preliminary findings and potential solutions.	January 11-15
<b>Auditor General Team Conducted Third Site Visit</b> Team members conducted numerous interviews to discuss preliminary findings and potential solutions.	February 11-12
<b>MGT of America Conducted Second Site Visit</b>	March 1-3
<b>OPPAGA and MGT Team Conducted Third Site Visit</b> Team members shared the draft report with district staff for feedback and to collaboratively develop an action plan in instances where the district was not using a best practice.	March 22-24
<b>OPPAGA and Auditor General Team Conducted Final Site Visit</b> Team members provided school board members and district staff an opportunity to review the final report before it was published.	May 3-6
<b>Presentation of Final Report to Polk County School Board</b>	June 22

### **Interviews and Focus Group Discussions**

To understand the Polk County School District's practices and programs, the review team conducted numerous interviews. The team conducted approximately 400 on-site interviews with more than 150 district staff. The review team interviewed a wide range of district personnel representing all levels of staff. Interview participants included school board members, the superintendent, assistant superintendents, and various program directors and supervisors, principals and support staff. In addition, the team conducted 40 on-site focus groups, focus groups were conducted at each of the five area offices, to identify issues and gather feedback from additional support staff, principals and district administrators.

## **On-Site Observations**

Team members conducted on-site observations of district operations. These observations included school facilities, transportation facilities, the district's warehouse, and school cafeterias.

## **Public Forum**

The review team conducted two public forums in Polk County to allow citizens to express their concerns and to assist the team in identifying issues for review. At the forum, citizens were invited to speak with or provide written comments to the team members reviewing each of the operational and managerial areas of the study about any concerns they had with the district's practices.

## **Peer School Districts**

OPPAGA identified five peer districts to use in comparing Polk's activities to those of similar school districts. To gather information from the peer districts, the review team interviewed a variety of staff from each of the five peer districts for each managerial and operational area of the review. In addition, peer district staff provided documents and data for district comparisons and provided confirmation or changes to state collected data.

OPPAGA identified Brevard, Duval, Pinellas, Seminole, and Volusia county school districts as peer districts for the Polk County School District. OPPAGA compared data from these districts to that of Polk to better understand demographic characteristics, resources, expenditures, and performance. In identifying these peer school districts OPPAGA obtained input from Polk County School District administrators and considered the factors listed below.

- County population
- Geographic location
- Total number of students
- Racial and ethnic composition of students
- Number and percentage of students in specialized educational programs (such as exceptional student education and dropout prevention)
- Percentage of students eligible for free and reduced lunch

## **Other Sources of Information**

As part of the review team members contacted additional entities to obtain a variety of information such as model district programs, statewide practices, federal and state requirements, the availability of statewide data, and technical assistance available to the school districts. Team members contacted state agency personnel in the Department of Education and staff in other Florida school districts.

## **Review Staff Visited 31 District Schools**

Review staff visited 31 of the 108 district schools. During these visits we spoke to school staff such as teachers and support staff such as transportation and food service employees to obtain a better understanding of issues confronting the district and to identify ways the district could improve. Exhibit 1-3 identifies the schools the review team visited during on-site visits to the Polk County School District.

**Exhibit 1-3**

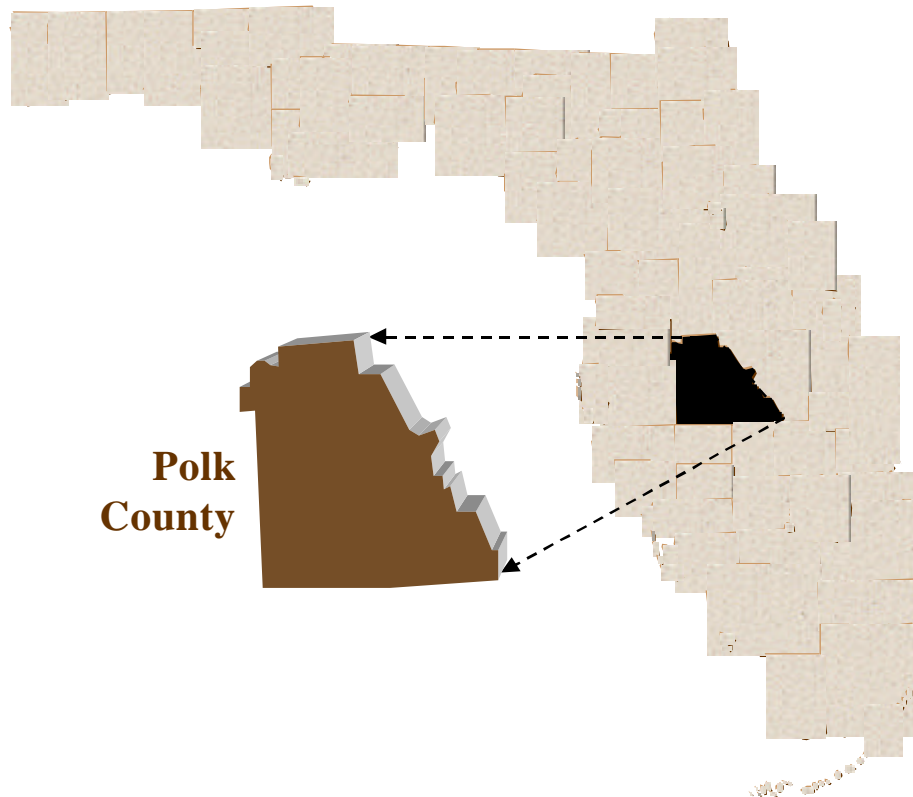
**OPPAGA Visited 31 Schools  
in the Polk County School District**

<b>Elementary Schools</b>	<b>Middle Schools</b>	<b>High Schools</b>	<b>Other</b>
Carlton Palmore	Boone	Bartow	Gauss Academy of Leadership and Applied Technology
Scott Lake	Jenkins	George Jenkins	Doris A. Sanders Learning Center
Blake	Jewett Academy	Haines City	Bethune Academy
Jesse Keen	Lake Alfred	Winter Haven	Roosevelt Academy of Leadership and Applied Technology
Ben Hill Griffin	Dundee Ridge	Lakeland	Rochelle School for the Arts
Frostproof	Sleepy Hill	Fort Meade Jr/Sr	
Highland City	Westwood		
Valleyview	Lakeland		
Jewett			
Floral Avenue			
Garner			
Wahneta			

# 2

## Statistical Profile of Polk County School District

*The mission of the Polk County School District is to ensure that all students become self-directed, caring, productive citizens and life-long learners in a changing world [August 1998, Strategic Plan].*



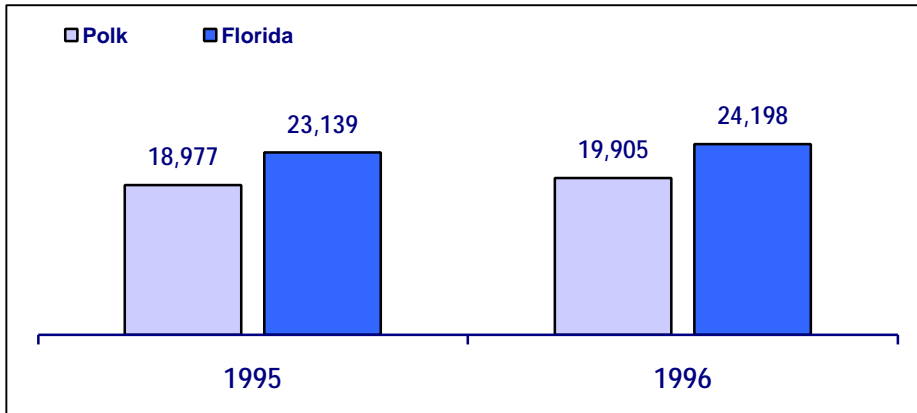
### Polk County Profile

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Polk County is located near the center of Florida. Polk County has 17 incorporated cities including Bartow, Lake Wales, Lakeland and Winter Haven. Bartow is the county seat and the school district offices are also located in Bartow. The county's top employers are the Polk County School District, Publix Supermarkets, the state of Florida, county government, Walt Disney World, and Mid-Florida Medical Services. In April 1999, its population was approximately 472,833. As shown in Exhibit 2-1, the per capita income of residents averaged \$4,000 below the state average in Fiscal Years 1995 and 1996.

Exhibit 2-1

### The Per Capita Income of Residents Averaged \$4,000 Below the State Average

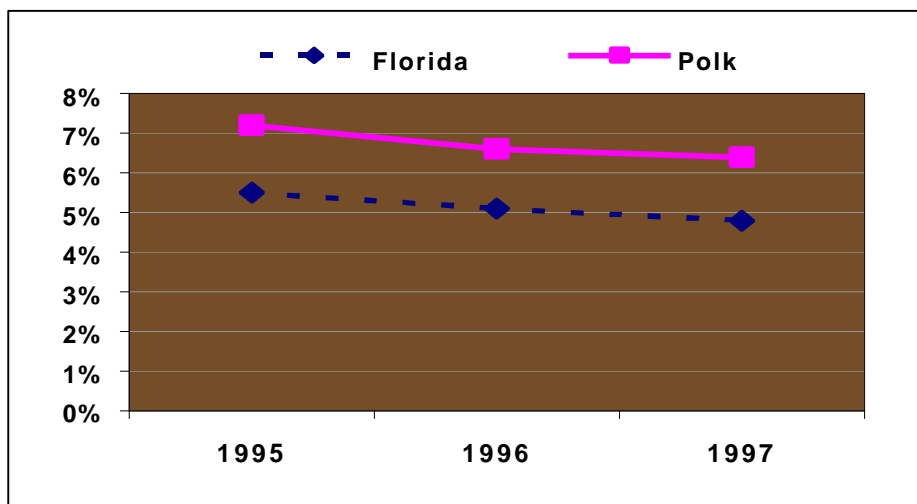


Source: 1998 Florida Statistical Abstract.

As can be seen in Exhibit 2-2, the unemployment rate in Polk County has been higher than the state's rate during Fiscal Years 1995-1997. For these three years, Polk County's unemployment rate has been on average 1.6% above the state's rate of unemployment (see Exhibit 2-2).

Exhibit 2-2

### Polk's Unemployment Rate Has Been Consistently Higher than the State's Rate



Source: 1998 Florida Statistical Abstract.

## District Profile

The following section provides a profile of the Polk County School District in comparison with five of its peer districts— the Brevard, Duval, Pinellas, Seminole, and Volusia school districts. The peers were selected based on their similarities with the Polk County School District across a number of categories, including the size of the student population and demographic information. Information in this section is presented across four main areas.

- District Information
- Student Performance
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### District Information

The Polk County School District has 108 schools including 59 elementary schools, 15 middle schools, 14 high schools, 3 exceptional student schools, 4 vocational schools, and 13 other types of schools. The district employs over 9,000 full-time staff persons (instructional and support).

The Department of Education Profiles of Florida School Districts reports that in fall 1998 the district had 77,284 students in grades prekindergarten through twelve. In comparison to other Florida school districts, Polk is considered a medium district. Exhibit 2-3 shows the fall 1998 student population of Polk and its peer districts. Since the 1992-93 school year, Polk has grown by about 9,500 students (approximately 14%) from 67,721 in fall 1992 to 77,284 in fall 1998 (see Exhibit 2-4). Polk's growth rate is fairly high among its peers but lower than the state's student population growth. The student growth rates of Polk's peer district's range from 8% in Duval to 14% in Volusia and overall averaged 11%. The state's student population growth during this same time period was 18% over the past seven years.

#### Exhibit 2-3

### In Fall 1998 Polk County's Population Was 77,284 Students

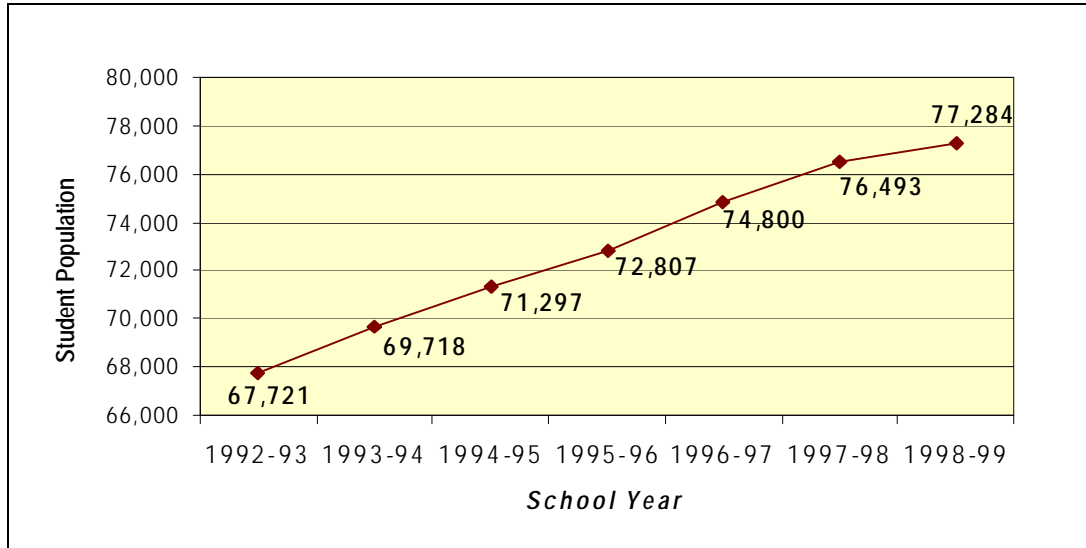
School District	Student Population		Percentage of Growth
	Fall 1992	Fall 1998	
<b>Polk</b>	<b>67,721</b>	<b>77,284</b>	<b>14%</b>
Volusia	52,579	59,851	14%
Pinellas	98,051	110,583	13%
Seminole	51,582	58,150	13%
Brevard	61,048	68,638	12%
Duval	117,670	127,405	8%
Peer Average (without Polk)	76,186	84,925	11%
State	1,979,933	2,335,124	18%

Source: *Membership in Florida Schools, Fall 1998*, Department of Education.



Exhibit 2-4

## The District's Enrollment Has Steadily Increased Over the Past Seven Years



Source: *Membership in Florida Schools, Fall 1998*, Department of Education.

## District Financial Information

Polk's financial performance has been strong over the past several years as the school board has consistently achieved an operating surplus. State aid represents two-thirds of general and debt service fund revenue, while property taxes account for another 25%. General fund revenues grew 6.7% annually between Fiscal Years 1996-97 and 1997-98 on the strength of solid tax base growth and increasing state assistance. The Fiscal Year 1998-99 budget for the Polk County School District is approximately \$775 million.

The school district receives revenue from federal, state, and local sources. The major revenue source for district operations is the Florida Education Finance Program (FEFP). This funding source, established by the Legislature annually, prescribes state revenues for education as well as the level of ad valorem taxes (property taxes) which may be levied by each school district in the state. It also includes restricted funding called 'categoricals,' which are funds specified by the Legislature for selected district services, such as instructional materials (textbooks). The total increase in FEFP funding for Fiscal Year 1998-99 is approximately \$9.6 million, which represents an increase of 4.1% over Fiscal Year 1997-98. The categorical increased by approximately \$850,000 for Fiscal Year 1998-99 which represents an increase of 2.9% over Fiscal Year 1997-98. Exhibit 2-5 provides a breakdown of district funds available. For Fiscal Year 1998-99 sources of available funds included the general revenue funds, special revenue funds, debt service funds, capital projects funds, enterprise funds, internal service funds, and trust funds.

Exhibit 2-5

**District Funds Include Federal, State, and Local Sources**

**Summary of the Polk School District Fiscal Year 1998-99 Budget**

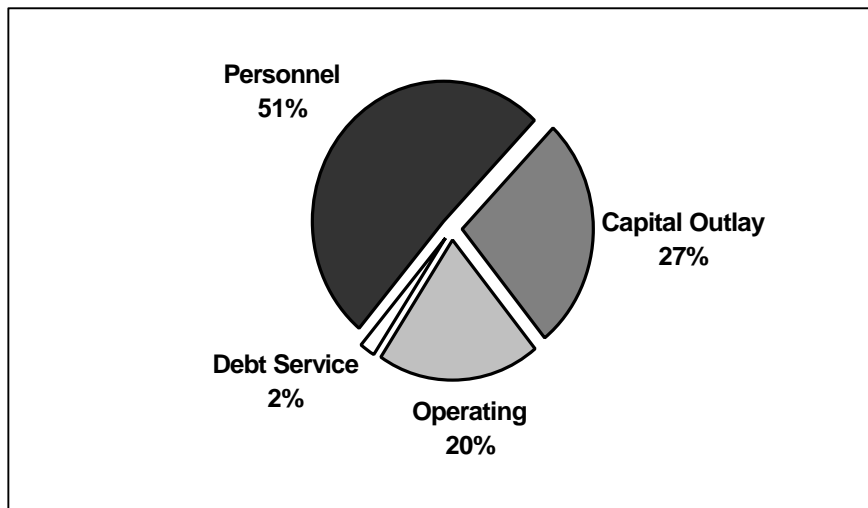
Source	Total
Federal	\$ 50,261,391
State	335,303,671
Local	232,438,073
Total Revenue Sources	\$618,003,135
Incoming Transfers	29,766,339
Beginning Fund Balance	127,602,671
<b>Total Funds Available</b>	<b>\$775,372,145</b>

Source: Polk County School District.

Personnel, salaries, and benefits costs are the largest category of district expense and constitute 51% of the district's total Fiscal Year 1998-99 budget. Capital outlay, which includes construction, remodeling, renovation, and equipment costs, accounts for 27% of budgeted expenses for Fiscal Year 1998-99. Refer to Exhibit 2-6 for a breakdown of district budget expenditures for Fiscal Year 1998-99.

Exhibit 2-6

**District Budgeted Expenditures Includes Personnel, Capital Outlay, and Operating Expenses for Fiscal Year 1998-99**



Source: Polk County School District.

Exhibit 2-7 illustrates the Polk County School District's general and special fund expenditures for 1997-98 as compared to the peer districts. These illustrated expenditures do not include expenditures other than the general and special fund expenditures, such as debt service funds, capital project funds, enterprise funds, internal service funds, or trust funds.

*Exhibit 2-7*

**Polk's General and Special Fund 1997-98 Expenditures Were Similar to Its Peer Districts**

<b>School District</b>	<b>General and Special Fund Expenditures for 1997-98</b>
Duval	\$658,018,532.93
Pinellas	613,479,800.06
<b>Polk</b>	<b>421,743,003.09</b>
Brevard	336,565,836.63
Volusia	309,741,581.73
Seminole	284,085,960.04

Source: Florida Department of Education.

## *Student Performance*

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The effective delivery of educational services is the first and most important aspect of all school district missions. Critical to the delivery of these services is how districts can maximize student performance while keeping within current budget constraints. Indicators of how well the district is accomplishing this include test scores, graduation rates, and dropout rates. This section profiles student achievement of the Polk County School District, as well as performance information about its peer districts.

### **Student Test Scores**

Florida Writes! is an examination administered throughout each of the state's 67 school districts. The test is designed to measure students' proficiency in writing responses to assigned topics within a designated testing period in grades 4, 8, and 10. Exhibit 2-8 provides 1999 Florida Writing Assessment results. Scoring for the Florida Writes! examinations range from 1 to 6 with an additional category of 'unscorable' available for tests that cannot be assigned a grade. Polk's 1999 Florida Writes! scores ranged from 3.0 to 3.8 and were consistent with those of its peers and the statewide scores. At the tenth grade level administration, 75% must score 3 or above to meet the minimum standards of passing. At the eighth and fourth grade level these passing percentages are 67% and 50% respectively.

A score of 3 represents a middle grade that was interpreted by the Florida Department of Education as writing that is generally focused on the topic but may include extraneous or loosely related material. An organizational pattern was attempted, but the paper may lack a sense of completeness or wholeness. Some support is included, but development is erratic. Word choice is adequate but may be limited, predictable, or occasionally vague. There is little, if any, variation in sentence structure.

Knowledge of the conventions of mechanics and usage is usually demonstrated, and commonly used words are usually spelled correctly.

*Exhibit 2-8*

**Polk's 1999 Florida Writing Assessment Results Appear Consistent With the Statewide Average**

School District	Grade 4 Average Scores			Grade 8 Average Scores			Grade 10 Average Scores		
	Writing			Writing			Writing		
	Writing to Explain	to Tell a Story	Com-bined	Writing to Explain	Writing to Convince	Com-bined	Writing to Explain	Writing to Convince	Com-bined
Brevard	3.0	3.4	3.2	3.5	3.4	3.5	3.7	3.6	3.7
Duval	2.9	3.2	3.0	3.5	3.3	3.4	3.6	3.6	3.6
Pinellas	3.3	3.4	3.4	3.6	3.5	3.6	3.8	3.7	3.7
<b>Polk</b>	<b>3.0</b>	<b>3.2</b>	<b>3.1</b>	<b>3.5</b>	<b>3.3</b>	<b>3.4</b>	<b>3.8</b>	<b>3.7</b>	<b>3.7</b>
Seminole	3.0	3.4	3.2	3.6	3.5	3.6	3.8	3.9	3.8
Volusia	2.9	3.2	3.0	3.5	3.4	3.4	3.6	3.6	3.6
Statewide	2.9	3.2	3.1	3.5	3.4	3.4	3.6	3.5	3.6

Source: Department of Education.

During spring 1997 all school districts in Florida administered nationally norm-referenced tests to students. A norm-referenced test is designed to indicate how any individual performs in comparison to others (such as grade level or age). The Polk County School District administers the Comprehensive Test of Basic Skills to all fourth and eighth graders. Exhibits 2-9 and 2-10 contain the following information regarding the results of the achievement tests for the Polk County School District and all five peers.

- The number of students who were administered the test in spring 1997 is shown.
- The median national percentile rank (NPR) is shown. An NPR indicates how a student did compared to students in the nation. NPRs range from 1 to 99. An NPR of 50 means that the student scored better than 50% of the students in the nation.
- The percentage of students with an NPR from 1-25 and the percentage with an NPR from 76-99 is shown. (This shows the lowest and highest quartile scores of students).

Polk's reading and mathematics scores for both the fourth grade and the eighth grade students were lower than its peers.

Exhibit 2-9

**Grade 4 Norm-Referenced Tests (See Note)**

<b>Spring 1997</b>	<b>Reading</b>				<b>Mathematics</b>			
	<b>Number of Students</b>	<b>Median NPR</b>	<b>% in Each NPR Group</b>		<b>Number of Students</b>	<b>Median</b>	<b>% in Each NPR Group</b>	
			<b>1-25</b>	<b>76-99</b>			<b>1-25</b>	<b>76-99</b>
Brevard	4,297	56	20	28	4,265	68	14	42
Duval	8,404	53	19	25	8,397	60	19	35
Pinellas	6,341	63	16	35	6,346	75	13	50
<b>Polk</b>	<b>4,640</b>	<b>44</b>	<b>28</b>	<b>21</b>	<b>4,654</b>	<b>56</b>	<b>23</b>	<b>32</b>
Seminole	3,767	59	18	31	3,763	70	16	45
Volusia	3,815	49	23	24	3,818	65	19	40

Note: The peer districts vary in their use of norm-referenced tests for students. The Brevard County School District administers the Stanford Achievement Test. The Duval, Pinellas, Polk, Seminole, and Volusia county school districts administer the Comprehensive Test of Basic Skills.

Source: Statewide Assessment Services Section, Department of Education.

Exhibit 2-10

**Grade 8 Norm-Referenced Tests (See Note)**

<b>Spring 1997</b>	<b>Reading</b>				<b>Mathematics</b>			
	<b>Number of Students</b>	<b>Median</b>	<b>% in Each NPR Group</b>		<b>Number of Students</b>	<b>Median</b>	<b>% in Each NPR Group</b>	
			<b>1-25</b>	<b>76-99</b>			<b>1-25</b>	<b>76-99</b>
Brevard	3,980	57	19	27	3,873	58	18	29
Duval	7,294	58	17	30	7,364	54	20	27
Pinellas	6,219	67	15	41	6,190	65	16	38
<b>Polk</b>	<b>4,299</b>	<b>47</b>	<b>26</b>	<b>20</b>	<b>4,311</b>	<b>43</b>	<b>30</b>	<b>19</b>
Seminole	3,847	63	16	37	3,845	60	19	34
Volusia	3,663	63	15	35	3,658	54	20	29

Note: The peer districts vary in their use of norm-referenced tests for students. The Brevard County School District administers the Stanford Achievement Test. The Duval, Pinellas, Polk, Seminole, and Volusia county school districts administer the Comprehensive Test of Basic Skills.

Source: Statewide Assessment Services Section, Department of Education.

The 1976 Legislature created a competency test to be used as part of the requirements for a regular high school diploma. All eleventh graders must take the High School Competency Test (HSCT) and must pass both parts of the test (reading and mathematics) to qualify for a diploma. Exhibit 2-11 compares the percentage passing rate for the Polk County School District and its five peers for the October 1998 administration of the HSCT. The percentage of Polk students passing the communications portion of the HSCT was higher than the state average and similar to the peer districts. The percentage passing the mathematics section was higher than the state average and consistent with its peers.

Exhibit 2-11

**The Percentage of Polk Students Passing the October 1998 Communications High School Competency Test Was Comparable to Its Peers**

School District	Communications		Mathematics	
	No. Tested	% Passing	No. Tested	% Passing
Brevard	3,718	87%	3,721	83%
Duval	5,529	82%	5,551	73%
Pinellas	5,680	83%	5,740	78%
<b>Polk</b>	<b>3,372</b>	<b>84%</b>	<b>3,376</b>	<b>82%</b>
Seminole	3,159	88%	3,171	87%
Volusia	2,922	83%	2,929	78%
State	108,694	81%	109,315	77%

Source: Division of Public Schools, Department of Education, October 1998.

Another indicator of performance of its students is the results of the college placement tests as taken by twelfth graders. Students are likely to take either the SAT or the ACT test as they prepare to graduate from high school. Exhibit 2-12 compares Polk with its peers regarding the results of these tests. The mean SAT score for Polk students was lower than the state and peer district's mean SAT score. The ACT composite score for Polk was the same as the state's and lower than three of the peer district's ACT composite score.

Exhibit 2-12

**Polk Students' Average Score Was Lower Than the State Average on the SAT and the Same as the State Average on the ACT Test in 1997-98**

School District	SAT			ACT		
	No. Tested	% 12 <sup>th</sup> Graders Tested	Mean Score	No. Tested	% 12 <sup>th</sup> Graders Tested	Composite Score
Brevard	1,864	54.2%	1,017	1,160	33.8%	21.9
Duval	2,337	44.0%	994	1,630	30.7%	20.8
Pinellas	2,397	52.6%	1,039	1,312	28.8%	21.8
<b>Polk</b>	<b>1,431</b>	<b>40.4%</b>	<b>988</b>	<b>1,081</b>	<b>30.5%</b>	<b>20.8</b>
Seminole	1,950	62.6%	1,031	1,117	35.9%	21.8
Volusia	1,407	51.7%	996	723	26.6%	20.6
State	45,773	42.2%	997	33,225	30.7%	20.8

Source: Florida District Indicators Report, Department of Education.

Another indicator of performance is measured through the Florida Comprehensive Assessment Test (FCAT) which measures student performance on selected benchmarks in reading and mathematics that are defined by the Sunshine State Standards. The standards articulate *challenging content* that

Florida students are expected to know and be able to do. The standards were developed in seven content areas and were adopted by the State Board of Education in May 1996. All public schools are expected to teach students the content found in the Sunshine State Standards. Students' proficiency in reading and mathematics in grades 4, 5, 8, and 10 is measured by the FCAT and is scored on levels 1 through 5. Exhibits 2-13 and 2-14 illustrate the scores ranging in the five levels.

*Exhibit 2-13*

**FCAT Reading Achievement Levels for Tests Administered in 1999, 2000, and 2001**

<b>Grade</b>	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Level 4</b>	<b>Level 5</b>
4	100-274	275-298	299-338	339-385	386-500
8	100-270	271-309	310-349	350-393	394-500
10	100-286	287-326	327-354	355-371	372-500

Source: Student Assessment Services Section, Department of Education.

*Exhibit 2-14*

**FCAT Mathematics Achievement Levels for Tests Administered in 1999, 2000, and 2001**

<b>Grade</b>	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Level 4</b>	<b>Level 5</b>
5	100-287	288-325	326-354	355-394	395-500
8	100-279	280-309	310-346	347-370	371-500
10	100-286	287-314	315-339	340-374	375-500

Source: Student Assessment Services Section, Department of Education.

As shown by Exhibit 2-15, Polk County's scores ranged between 293 and 310, which places this county in level 2 for reading and mathematics. Performance at a level 2 score indicates that the student has limited success with the challenging content of the Sunshine State Standards. Polk consistently scored lower than both the state average and the peer district average in all grade levels.

Exhibit 2-15

### Polk Students' Score Consistently Lower Than Both Peer and State FCAT Averages

	Spring 1999 FCAT					
	4 <sup>th</sup> Grade	5 <sup>th</sup> Grade	8 <sup>th</sup> Grade		10 <sup>th</sup> Grade	
	Reading	Math	Reading	Math	Reading	Math
Brevard	311	323	310	317	316	325
Duval	300	307	298	294	306	308
Pinellas	310	316	312	316	314	319
<b>Polk</b>	<b>293</b>	<b>309</b>	<b>296</b>	<b>297</b>	<b>303</b>	<b>310</b>
Seminole	311	322	318	321	320	327
Volusia	299	316	307	309	311	313
Peer District Average without Polk	306	317	309	311	313	318
<b>State Average</b>	<b>296</b>	<b>310</b>	<b>302</b>	<b>304</b>	<b>306</b>	<b>312</b>

Source: Student Assessment Services Section, Department of Education.

### Graduation and Students Continuing Their Education

The Polk County School District has had a consistently higher dropout rate and a lower graduation rate than the state average. The dropout rates and total number of diploma graduates, for the Polk County School District's previous three school years are compared against its peers in Exhibit 2-16. The district's dropout rate has slightly increased since the 1995-96 school year while peer districts dropout rates have generally decreased. During the same period of time the district's graduation rate also slightly increased, while the peer districts graduation rates often decreased.

Exhibit 2-16

### Polk's Dropout Rate and the Number of Graduates Has Risen

School District	Dropout Rate			Graduation Rate		
	1995-96	1996-97	1997-98	1995-96	1996-97	1997-98
	School Year	School Year	School Year	School Year	School Year	School Year
Brevard	2.7%	2.0%	1.8%	73.0%	72.4%	69.3%
Duval	8.1%	7.7%	5.1%	71.5%	68.7%	69.2%
Pinellas	4.2%	4.6%	3.0%	75.1%	78.4%	72.4%
<b>Polk</b>	<b>6.0%</b>	<b>7.0%</b>	<b>7.2%</b>	<b>64.2%</b>	<b>69.0%</b>	<b>71.1%</b>
Seminole	2.8%	2.5%	2.6%	78.7%	81.4%	75.1%
Volusia	3.0%	2.9%	2.2%	82.0%	79.8%	76.9%
State	5.0%	5.4%	4.8%	73.2%	73.2%	71.9%

Source: Department of Education.



The percentage of Polk students that entered college and technical school was lower than the statewide average and lower than its peers. Exhibit 2-17 provides information regarding the percentage of students entering postsecondary education for the Polk County School District along with its peers.

*Exhibit 2-17*

**The Percentage of Polk's 1997-98 Graduates Entering Postsecondary Education Was Lower Than Its Peers and the State Average**

<b>District</b>	<b>Percentage Entering Postsecondary Education</b>
Seminole	59%
Brevard	57%
Pinellas	56%
Volusia	53%
Duval	49%
<b>Polk</b>	<b>44%</b>
State	51%

Source: *Florida School Indicators Report 1997-98*.

## *Student Characteristics*

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This section provides a profile of the student population of the Polk County School District, as well as information about five of its peer districts. The size and demographics of a school district's student membership is an important consideration in understanding the challenges it faces. For instance, a different set of challenges exists for a district that is growing versus one that has a declining student enrollment. Exhibit 2-18 gives a history of prekindergarten through twelfth grade membership from fall 1994 to fall 1998 for Polk and its peers. Student membership has grown consistently in Polk County over the last four years. This is consistent with the statewide trend as well as the average for the peer districts.

Exhibit 2-18

**Similar to Its Peer Districts, Membership in Polk Schools Has Grown Each of the Last Four Years**

<b>School District</b>	<b>Fall 1994</b>	<b>Fall 1995</b>	<b>Fall 1996</b>	<b>Fall 1997</b>	<b>Fall 1998</b>	<b>4-Year % Increase</b>
Seminole	53,366	54,599	55,972	56,921	58,150	9%
Pinellas	102,170	104,331	107,051	109,303	110,583	8%
<b>Polk</b>	<b>71,297</b>	<b>72,807</b>	<b>74,800</b>	<b>76,493</b>	<b>77,284</b>	<b>8%</b>
Volusia	55,530	56,788	58,004	59,310	59,851	8%
Brevard	64,595	65,619	66,679	67,872	68,638	6%
Duval	121,362	123,905	126,100	126,969	127,405	5%
Peer Average (without Polk)	79,405	81,048	82,761	84,075	84,925	7%
State	2,107,514	2,176,233	2,240,283	2,290,726	2,335,124	11%

Source: *Statistical Brief, Series 97-22B, December 1996*, Department of Education.

Exhibit 2-19 provides information regarding the percentage of the 1996-97 student population that was eligible for free or reduced lunch for Polk and its peers. The Polk County School District's proportion of students receiving free or reduced lunch was higher than its peer districts and the state average. Polk's high percentage of free and reduced lunch participants' correlates negatively with the district educational performance, suggesting these factors may be related.

Exhibit 2-19

**The Proportion of Polk's Students Receiving Free or Reduced Lunch Is Higher Than Its Peer Districts for 1996-97**

<b>School District</b>	<b>Student Population</b>	<b>Students Receiving Free/Reduced Lunch</b>	<b>Percentage Receiving Free/Reduced Lunch</b>
<b>Polk</b>	<b>74,819</b>	<b>39,639</b>	<b>53%</b>
Duval	126,116	58,507	46%
Volusia	58,004	23,026	40%
Pinellas	107,077	40,481	38%
Brevard	66,664	19,893	30%
Seminole	55,993	14,173	25%
Peer Average (without Polk)	82,771	31,216	38%
State	2,239,411	974,496	44%

Source: *Profiles of Florida School Districts 1996-97*, Department of Education.

Exhibit 2-20 provides information regarding the racial/ethnic make up of the fall 1998 student population of Polk and its peers. The Polk County School District's student population was comparable to both its peer districts and the state white and black (non-Hispanic) percentages. Although Polk's Hispanic population is lower than the state average, it remains above four of its peer district percentages. Polk also has similar percentages of Asian/Pacific Islander, American Indian, and multiracial students to those percentages reported by the peer districts and the state.

*Exhibit 2-20*

**Similar to Four of Its Peers, Polk Exceeds the State Percentage of White Students in Fall 1998**

School District	White	Black (Non-Hispanic)	Hispanic	Asian/Pacific Islander	American Indian	Multi-racial
Brevard	78.56%	14.28%	3.91%	1.68%	.24%	1.32%
Volusia	74.36%	15.90%	7.64%	1.01%	.23%	.86%
Pinellas	73.14%	18.99%	3.88%	2.89%	.21%	.88%
Seminole	69.91%	14.26%	11.28%	2.78%	.21%	1.55%
<b>Polk</b>	<b>65.17%</b>	<b>23.50%</b>	<b>9.94%</b>	<b>.87%</b>	<b>.16%</b>	<b>.36%</b>
Duval	51.19%	41.67%	3.27%	2.70%	.17%	1.00%
State	54.86%	25.23%	17.01%	1.82%	.26%	.82%

Source: *Statistical Brief, Series 99-07B, January 1999*, Department of Education.

Exhibit 2-21 provides information on the membership of Polk's fall 1998 student population by grade. There were no grade level groupings in which Polk County has the most students. In all of the four categories listed below, Polk was slightly below the peer average.

*Exhibit 2-21*

**Polk County's Student Population Distribution by Grade Level Is Similar to Its Peers in Fall 1998**

School District	Prekindergarten-Kindergarten	1 <sup>st</sup> - 5 <sup>th</sup> Grades	6 <sup>th</sup> - 8 <sup>th</sup> Grades	9 <sup>th</sup> - 12 <sup>th</sup> Grades
Duval	13,155	52,935	30,103	31,212
Pinellas	10,129	43,546	25,597	31,311
<b>Polk</b>	<b>7,871</b>	<b>30,725</b>	<b>18,158</b>	<b>20,530</b>
Brevard	6,267	26,979	16,938	18,454
Volusia	5,116	23,650	14,236	16,849
Seminole	5,060	22,575	13,770	16,745
Peer Average (without Polk)	7,945	33,937	20,129	22,914
State	227,725	927,624	546,487	633,288

Source: *Statistical Brief, Series 99-07B, January 1999*, Department of Education.

## Staff Characteristics

Staff characteristics provides a look at the personnel employed by the Polk County School District, as well as information about five of its peer districts. Exhibit 2-22 provides information regarding the number of full-time staff (administrative, instructional, and support) employed by the district.

### Exhibit 2-22

#### The Polk School District Lies in the Middle of Its Peers in Regard to the Number of Full-Time Staff in Fall 1998

School District	Full-Time Staff						Total
	Admini- strators	% of Total	Instruction	% of Total	Support	% of Total	
Pinellas	467	4%	7,281	55%	5,455	41%	13,203
Duval	497	4%	7,329	62%	4,067	34%	11,893
<b>Polk</b>	<b>290</b>	<b>3%</b>	<b>4,908</b>	<b>53%</b>	<b>4,029</b>	<b>44%</b>	<b>9,227</b>
Volusia	244	3%	4,037	52%	3,434	45%	7,715
Brevard	244	3%	4,170	58%	2,743	38%	7,157
Seminole	187	3%	3,416	58%	2,296	39%	5,899
Peer Average (without Polk)	328	4%	5,246	57%	3,599	39%	9,173
State	9,112	3%	144,324	55%	108,889	42%	262,325

Source: *Statistical Brief, Series 99-05B, January 1999*, Department of Education.

Exhibit 2-23 provides information regarding the gender and race of all full-time staff in the Polk County School District and its peers. Eighty-one percent of Polk's teaching staff are white, 11% higher than the state average and 2% higher than the peer average. Three percent of the district's staff is Hispanic and 16% is black (non-Hispanic). These figures are both 7% to 7.5% below Polk's student population distribution. Twenty-two percent of the staff is male.

Exhibit 2-23

**Eighty-One Percent of Polk School District's Fall 1998 Staff Are White**

School District	Race					Gender		Total
	White	Black (Non-Hispanic)	Hispanic	Asian/Pacific Islander	American Indian	Male	Female	
Brevard	6,321 (88%)	638 (9%)	156 (2%)	33 (< 1%)	9 (< 1%)	1,676 (23%)	5,481 (77%)	7,157
Duval	7,717 (65%)	3,879 (33%)	137 (1%)	151 (1%)	9 (< 1%)	2,587 (22%)	9,306 (78%)	11,893
Pinellas	11,140 (84%)	1,792 (14%)	185 (1%)	73 (< 1%)	13 (< 1%)	3,556 (27%)	9,647 (73%)	13,203
<b>Polk</b>	<b>7,467 (81%)</b>	<b>1,481 (16%)</b>	<b>255 (3%)</b>	<b>15 (&lt; 1%)</b>	<b>9 (&lt; 1%)</b>	<b>2,048 (22%)</b>	<b>7,179 (78%)</b>	<b>9,227</b>
Seminole	4,522 (77%)	998 (17%)	321 (5%)	43 (< 1%)	15 (< 1%)	1,431 (24%)	4,468 (76%)	5,899
Volusia	6,307 (82%)	1,040 (13%)	320 (4%)	32 (< 1%)	16 (< 1%)	1,940 (25%)	5,775 (75%)	7,715
Peer Average (without Polk)	7,201 (79%)	1,669 (18%)	224 (2%)	66 (< 1%)	12 (< 1%)	2,238 (24%)	6,935 (76%)	9,173
State	183,133 (70%)	53,674 (20%)	23,439 (9%)	1,433 (< 1%)	646 (< 1%)	65,173 (25%)	197,152 (75%)	262,325

Source: OPPAGA analysis of Department of Education data.

Exhibit 2-24 provides information regarding the number of teachers by degree level for the Polk County School District and its peers for fall 1997. The educational attainment of Polk County's teachers reflected an above average attainment of bachelor's degrees but a below average number of master's degree level instructors. The same was true in comparison with peer districts. Polk had a larger proportion of teachers with a bachelor's degree and a smaller proportion of teachers with graduate degrees.

## Exhibit 2-24

### In Fall 1997 Compared to Its Peers Polk Had the Lowest Percentage of Educators With Master's Degrees

School District	Type of Degree (No. and % of District Total)							
	Bachelor's		Master's		Specialist		Doctorate	
Seminole	1,887	56%	1,301	39%	109	3%	56	2%
Brevard	2,556	61%	1,555	37%	39	< 1%	26	< 1%
Pinellas	4,351	62%	2,524	36%	89	1%	65	< 1%
Volusia	2,358	61%	1,366	35%	92	2%	40	1%
Duval	4,684	65%	2,383	33%	57	< 1%	34	< 1%
<b>Polk</b>	<b>3,184</b>	<b>70%</b>	<b>1,318</b>	<b>29%</b>	<b>47</b>	<b>1%</b>	<b>16</b>	<b>&lt; 1%</b>
State	84,221	62%	47,408	35%	3,686	3%	1,441	1%

Source: *Statistical Brief, Series 98-17B, February 1998*, Department of Education.

# 3

## Management Structures

***The Polk County School District's Management Structures need some improvement. One needed improvement is the definition of the functions of its organizational units. The district also needs to address limitations of its Management Information Systems and develop a plan for the formal evaluation of its programs and operations.***

### Conclusion

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As shown below, the district is using 10 of the 13 best financial management practices for management structures. In particular, the district periodically reviews its organizational structure, staffing levels, and purchasing practices. The district also has a strategic plan in place, and considers local options to increase revenue.

However, the district has not clearly defined the functions of each of its organizational units. In addition, the district does not have a formal process for evaluating the performance of its major programs, and the district's management information systems need to be upgraded. Below are OPPAGA's conclusions on the district's use of each management structures' best practice.

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### ***Is the District Using the Management Structures Best Practices?***

#### **Organizational Structure and Staffing Levels**

- No.** The district has not clearly defined the functions of each of its organizational units. (page 3-5)
- Yes.** The district periodically reviews its organizational structure and staffing levels to minimize administrative layers and processes. (page 3-8)
- Yes.** The board exercises oversight of the district's financial resources but has not received training on district budgeting. (page 3-20)
- Yes.** The district has clearly assigned authority to school administrators for the effective and efficient supervision of instruction, instructional support, and other assigned responsibilities, including consideration of site-based decision making and other organizational alternatives. (page 3-22)

## Decision Making and Resource Allocation

- Yes.** The district does have a multi-year strategic plan but it could be improved to better identify strategic priorities and include more measurable objectives. (page 3-24)
- Yes.** The district has a system to accurately project enrollment. (page 3-25)
- Yes.** The district does regularly assess its progress toward its strategic goals and objectives. (page 3-27)
- Yes.** The district does have an ongoing system of financial planning and budgeting linked to achievement of district goals and objectives, including student performance. (page 3-28)
- No.** The district's management information systems do not provide data needed by management and instructional personnel in a reliable, timely, and cost-efficient manner. (page 3-29)
- No.** The district does not periodically conduct formal evaluations of operations to use the results to improve the quality of education and reduce costs. (page 3-32)
- Yes.** The district considers local options to increase revenue. (page 3-35)
- Yes.** The district uses cost-efficient legal services to review policy and reduce the risk of lawsuits. (page 3-36)
- Yes.** The district periodically evaluates the prices it pays for goods and services and, when appropriate, uses state-negotiated contracts, competitive bidding, outsourcing, or other alternatives to reduce costs. (page 3-37)

## *Fiscal Impact of Recommendations*

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Most of the recommendations in the management structures section will improve district performance, but are neutral in terms of their fiscal impact. As shown in Exhibit 3-1, two recommendations will have a fiscal impact. In addition, OPPAGA has recommended that the district use federal funds available through the Individuals with Disabilities Education Act (IDEA) to hire school-based Exceptional Student Education (ESE) clerical staff. This recommendation should be fiscally neutral in terms of requiring an investment of state or local funds, but should enhance the district's ability to avoid budget shortfalls related to difficulty implementing the state's ESE funding mechanism.



*Exhibit 3-1*

## Implementing the Recommendations for Management Structures Will Have the Following Fiscal Impact

<b>Recommendation</b>	<b>Fiscal Impact</b>
Establish new senior director of Information Systems and Technology position.	This recommendation will require a recurring investment of \$80,000 in salary, plus an estimated \$20,950 in benefits, per year. <sup>1</sup>
Provide training in district budgeting and finance to school board members.	This recommendation will require an investment in Fiscal Year 1999-2000 of an estimated \$800 for a one day on-site Florida School Boards Association (FSBA) technical training workshop. The estimated cost includes a \$350 per day consultant fee. Additional training will be required every two to four years if new members are elected to the board.

<sup>1</sup> The \$80,000 salary estimate is based on national average salary information presented in the *1997-98 American Almanac of Jobs and Salaries* for similar positions in the field of education. It may need to be adjusted to reflect salaries in the Polk County market and to take into account district fringe benefits.

## Background

The Polk County School District has undergone a number of changes within the last three years. In 1996, county voters elected a new superintendent and passed a referendum to increase the district's school board membership from five to seven members. In 1998, the district made major changes to its organizational structure and downsized its central administration.

In addition to these changes, there has been considerable turnover in school board membership. School board members are elected every four years. Although one member has served for over 12 years on the board, six of the district's school board members are serving their first term. Exhibit 3-2 shows the length of time board members have served and their experience.

*Exhibit 3-2*

### Polk's School Board Members Are Relatively New

<b>Board Member</b>	<b>Tenure</b>	<b>Experience</b>
Jim Nelson Chair	Elected in 1996; first term as board member	Former vice mayor and city commissioner; Publix store manager; background in business management
Jim Miles	Elected in 1996; first term as board member	Thirty-two year employee of Polk School District and former director of Staff Development; background in business education, guidance, and curriculum and instruction

<b>Board Member</b>	<b>Tenure</b>	<b>Experience</b>
Bob Macey	Elected in 1998; first term as board member	President of Bartow Steel; background in economics, business management and finance
Brenda Reddout	Elected in 1996; first term as board member	Former partner in public relations firm; background in political science, health services administration, and community services
Andrea Whiteley	First elected in 1986; third term as board member	Graduate of Polk County school system; former president of the Florida School Boards Association; background in exceptional education
Larry Peacock	Elected in 1998; first term as board member	Graduate of Polk County school system; former Polk County school system teacher, coach, and districtwide student attendance assistant
C.J. "Jack" English III	Appointed by Governor in 1998; elected in 1998; first term as board member	Native of Polk County; owner of insurance agency; background in business administration and finance

Source: Polk County School District.

The district school board and management team have had some notable accomplishments over the last three years. Exhibit 3-3 describes these accomplishments.

**Exhibit 3-3**

**Notable Accomplishments in Management Structures**

- Contracted for two major reviews of the district’s organizational structure, staffing levels, and compensation structure
- Increased school board membership from five to seven members
- Restructured schools in Fort Meade community
- Supported the establishment of four charter schools
- Adopted a comprehensive core curriculum for elementary education based on Florida Sunshine State Standards and Core Knowledge Sequence
- Improved the performance of two schools sufficiently to have them removed from the Commissioner of Education’s low performing school list
- Received grants for sustained and improved test scores at six schools
- Moved eleventh graders’ scores on state High School Competency Test above the state average
- Improved fourth and tenth graders’ performance on Florida Writing Achievement Assessment to meet or exceed state average
- Improved district’s rating from the fifth to the third quintile in *Expansion Management’s* national assessment of school districts
- Introduced district website with information about schools, school board policy, curriculum, and other information on-line

Source: Polk County School District.

# Are the Best Practices for Organizational Structure and Staffing Levels Being Observed?

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**Goal A: The district's organizational structure and staffing levels ensure that programs operate efficiently and effectively.**

**1 Does the district have an organizational structure with clearly defined units and lines of authority? Are the organizational structure and lines of authority reflected in the district's organizational charts and job descriptions that are reviewed periodically and updated as necessary?**

*No. Although the district has an organizational chart, the district has not defined the functions and responsibilities of each of its organizational units. Furthermore, the school board policy manual needs to be revised, and written procedures for key operations are not available.*

## **The District Should Define Unit Functions and Responsibilities**

The district's organizational chart clearly depicts the positions and lines of authority in its central administration. However, the chart does not define the functions and responsibilities of each organizational unit. While the district has a job description for each position on the chart, the job descriptions do not delineate the scope and limits of position responsibilities. Because job and unit functions are not clearly defined district staff are not always clear about what their responsibilities are. (See Chapter 5, page 5-14, for more information about the district's job descriptions.) Confusion about who is responsible for what can create inefficiency and duplication of effort.

Lack of clarity about unit functions and position responsibilities has impeded the implementation of district initiatives. For example, in 1998 the school board approved the districtwide purchase of Navigator, a curriculum development and electronic gradebook software package. The School Technology, Data Processing, Information Services departments and the Office of Planning, Accountability and Evaluation were all involved in the adoption and implementation of this software. However, confusion about which organizational unit was in charge of its implementation created unnecessary duplication and delay.

The School Improvement Planning process is another area where there is confusion about unit responsibilities. The duties of the area assistant superintendents and the functions of the Office of Planning, Accountability and Evaluation as they relate to school improvement planning have not been clearly delineated. As a result, district staff do not have a clear

understanding of who is responsible for ensuring the overall quality of school improvement plans. (The quality of the district's school improvement plans is discussed in more detail in Chapter 4.)

The coordination of training for school principals and teachers is another area where unit responsibilities are not sufficiently clear. The Division of Instructional Services, area assistant superintendents, and principals all arrange training in curriculum and instruction for school-based personnel. However, district staff are uncertain about who is responsible for ensuring that this training is well coordinated with the implementation of district initiatives and state directives. As a result, teachers and principals sometimes receive training that is not entirely consistent with district policy or contradicts what they were told in other training.

## **The District Should Develop Written Procedures for Key Activities and Revise the School Board Policy Manual**

The district has several procedures manuals that are up-to-date, widely circulated, and used routinely by district and school-based staff. Area assistant superintendents and principals, for example, regularly refer to recently updated manuals such as the Pupil Progression Plan. However, the district does not have written procedures in two areas that affect most aspects of the district's management and operation - data processing and financial management. Written procedures are especially needed in these two areas to ensure adherence to internal controls, assist in training new staff, and provide continuity when there is turnover in key personnel. (For more information on the need for written procedures in data processing and financial management, see Chapter 12.)

The district also needs to revise the school board's policy manual. The manual is updated on an annual basis and published on the district website. However, the district has not yet completed a review of board policies for compliance with current provisions of the state's Administrative Procedure Act. The act was revised in 1996 and 1997 to narrow the rulemaking authority of state agencies and local governments. According to the act, school boards must identify and revise rules that exceed their rule-making authority as defined in statute. Legislation passed by the 1999 Florida Legislature requires districts to submit a list of any rules they have identified to the Administrative Procedures Committee by October 1, 1999.

The Polk School Board Policy Committee recently established an ad hoc committee to review the board's policy manual to address the requirements of the Administrative Procedure Act. The ad hoc committee will also streamline the manual to make it more user-friendly. The district's goal is to publish the updated manual on the district's website by the start of the 1999-2000 school year.

## **Recommendations**

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- *The district should develop written procedures for data processing and financial management. Action Plans 12-3 and 12-7, in Chapter 12, show the action steps needed to implement this recommendation.*
- *The district should continue the process it has in place to streamline and revise the board's policy manual. However, the board should develop a timeline for the completion of the key components of this task and designate the board's general*

*counsel as the individual responsible for meeting the requirements of the Administrative Procedure Act.*

- *The district should develop functional organization charts that clearly show the responsibilities of each of its organizational units. When two or more units share responsibility for the same function, the district should develop written descriptions of the limits of each unit's authority and responsibility and how the units are to interact.*
- *Action Plan 3-1 shows the steps the district needs to take to implement these recommendations.*

**Action Plan 3-1**

**Several Action Steps Are Needed to Implement Recommendations**

**Recommendation 1**

Strategy	Revise and streamline school board policy manual.
Action Needed	<p>Step 1: The board designates responsibility for completion of its policy manual's revision in compliance with the Administrative Procedure Act to its general counsel.</p> <p>Step 2: The ad hoc policy review committee, general counsel, and Data Processing Department develop a timeline for the review, revision, and publication of the manual on the district website.</p> <p>Step 3: The board reviews and approves the revised manual.</p> <p>Step 4: The ad hoc committee meets with the Data Processing Department, general counsel, and district staff to establish a timetable and procedures for the review and revision of the policy manual on an annual basis.</p>
Who Is Responsible	The school board
Time Frame	<p>The review of the manual to comply with the requirements of the Administrative Procedure Act should be completed by August 30, 1999.</p> <p>The revised manual should be published on the district website by the end of September 1999.</p>
Fiscal Impact	This can be implemented with existing resources.

**Recommendation 2**

Strategy	Develop functional organization charts describing each unit's functions and responsibilities.
Action Needed	<p>Step 1: The superintendent assigns the Office of Planning, Accountability and Evaluation responsibility for working with the Human Resource Services Division, assistant superintendents, and department directors to develop a functional organization chart.</p> <p>Step 2: The superintendent and assistant superintendents identify the functions of each organizational unit and develop a functional organization chart for each unit.</p> <p>Step 3: The superintendent, assistant superintendents, and the Office of Planning, Accountability and Evaluation review the functional</p>

charts to ensure that they comply with the district’s strategic plan and clearly delineate responsibility for implementing state directives and district initiatives.

- Step 4: The Human Resource Services Division reviews, and if necessary revises, the job descriptions for key positions in each organizational unit to ensure that they are consistent with identified unit functions.
- Step 5: The board reviews the functional organization charts and revised job descriptions to ensure consistency with district policies and direct the superintendent to correct any inconsistencies.
- Step 6: After correcting any inconsistencies, the superintendent submits the revised job descriptions and functional organizational charts to the board for their approval.

Who Is Responsible	The superintendent
Time Frame	The functional organization charts should be completed by the end of November 1999.
Fiscal Impact	This can be implemented with existing resources.

## **2 Does the district periodically review its organizational structure and staffing levels to minimize administrative layers and processes?**

*Yes. The district has periodically reviewed and revised its organizational structure and staffing levels. However, additional organizational changes could improve its functioning.*

### **The District Has Reviewed and Streamlined Its Organizational Structure**

The district periodically reviews and revises its organizational structure and staffing levels. In the past four years, Polk has contracted with consultants for two comprehensive organizational studies. The school board and superintendent reviewed the findings presented in both studies and worked together to develop preliminary recommendations for streamlining the district’s central office. District staff gave input to the consultants conducting the studies and provided feedback to board members on proposed staff reductions and other organizational changes in board meetings. The school board eventually approved a recommendation package prepared by the superintendent for streamlining the district’s central office. These recommendations went into effect in 1998 when the district underwent a major reorganization and reduction in staffing levels. The district downsized central office staff by 29 positions. The district also reduced its number of administrative divisions from seven to five. For example, the Division of Vocational Adult and Community Education was changed to a department and moved to the Instructional Services Division.

## The District Has Reviewed and Adjusted Staffing Levels

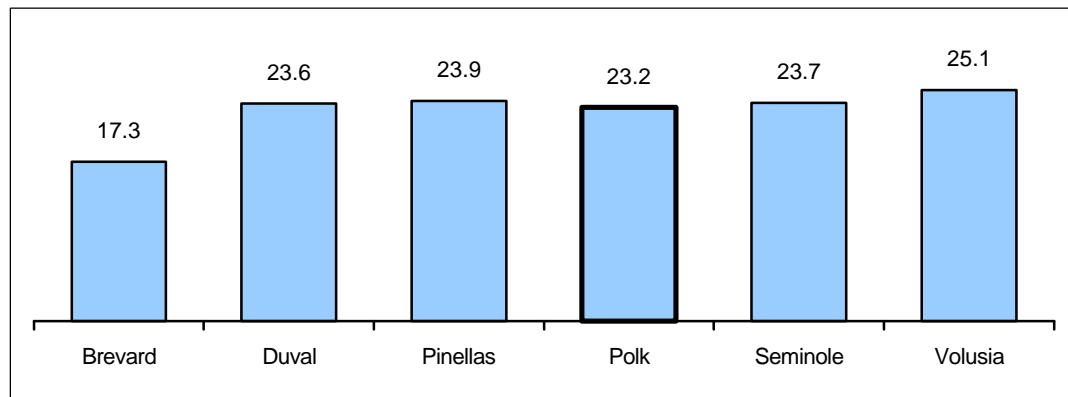
The district reviews its administrative and instructional staffing levels on a regular basis. The staffing plan for school-based personnel is reviewed and updated annually by the district's Staffing Plan Committee and presented to the school board for its approval. Staffing plans for the Transportation Services and the Facilities and Operations divisions are also reviewed and approved by the school board.

The district has also used the results of reviews conducted by outside consultants to assess its staffing levels. The two organizational studies referred to above compared Polk's staffing ratios to those of other districts for school years 1991-92 through 1996-97. These ratios include "instructional staff per administrator," "students per administrator," "instructional staff per school-based administrator," and "students per school-based administrator." Based on these ratios, Polk's overall staffing levels for the past several years appear to be appropriate for a district of its size and number of schools. In addition, the reviews showed that Polk has steadily reduced the size of its central administrative staff over the past several years.

Polk's overall instructional and administrative staffing levels are similar to those of its peer districts. For example, according to Department of Education data, Polk's average class size for elementary, middle school, and high school is close to the statewide average. Exhibit 3-4 shows how Polk's 1997-98 average elementary class size compares with those of its peer districts.

### Exhibit 3-4

## For School Year 1997-98, Polk's Average Elementary Class Size Was Comparable to Peer Averages

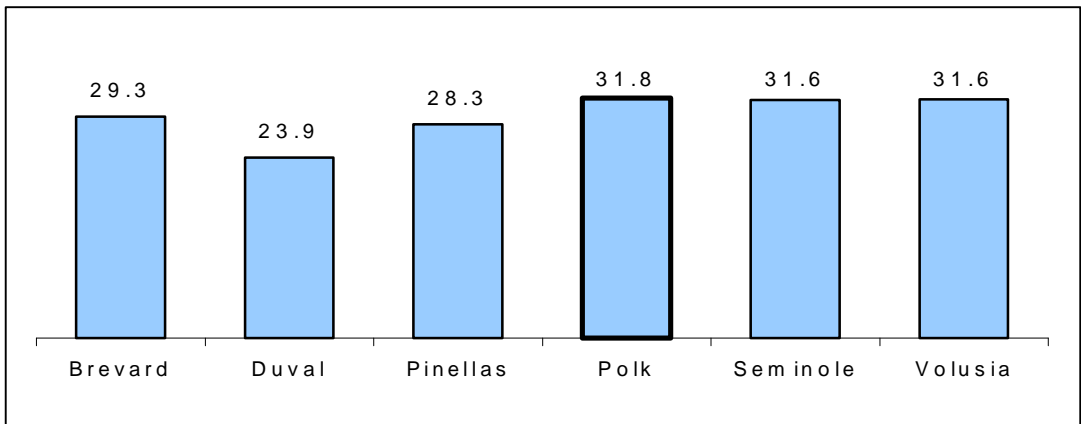


Source: 1997-98 Florida School Indicators Report, Department of Education.

Comparison with peer district staffing ratios for the current school year suggests that Polk does not have an unreasonably high or low number of administrative staff. As shown in Exhibit 3-5, the total staff-to-administrator ratio in Polk compares favorably to the ratios of its peer districts. As shown in Exhibits 3-6 and 3-7, Polk has about the same number of instructional staff and classroom teachers per administrator as its peer districts.

**Exhibit 3-5**

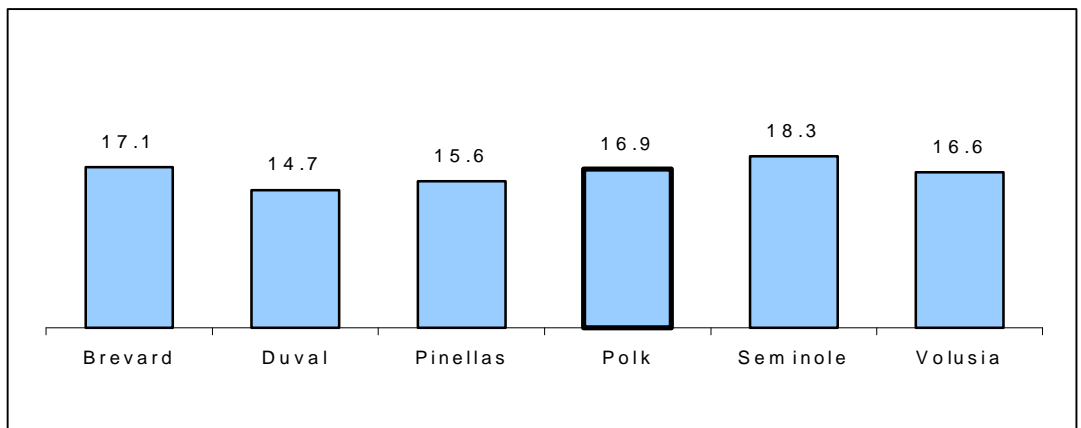
**Polk's Total Staff-to-Administrator Ratio Resembles the Ratio of Peer Districts**



Source: *Staff in Florida's Public Schools, Fall 1998*, Department of Education.

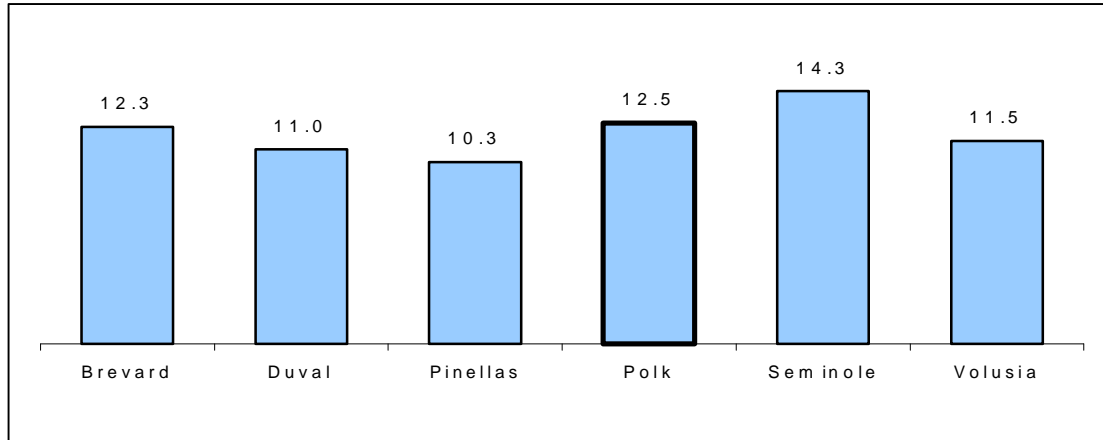
**Exhibit 3-6**

**Polk's Instructional Staff-to-Administrator Ratio Resembles the Ratio of Peer Districts**



Source: *Staff in Florida's Public Schools, Fall 1998*, Department of Education.



**Exhibit 3-7****Polk's Classroom Teacher-to-Administrator Ratio Resembles Ratio in Peer Districts**

Source: *Staff in Florida's Public Schools, Fall 1998*, Department of Education.

**Alignment of Related Functions Could Improve Efficiency**

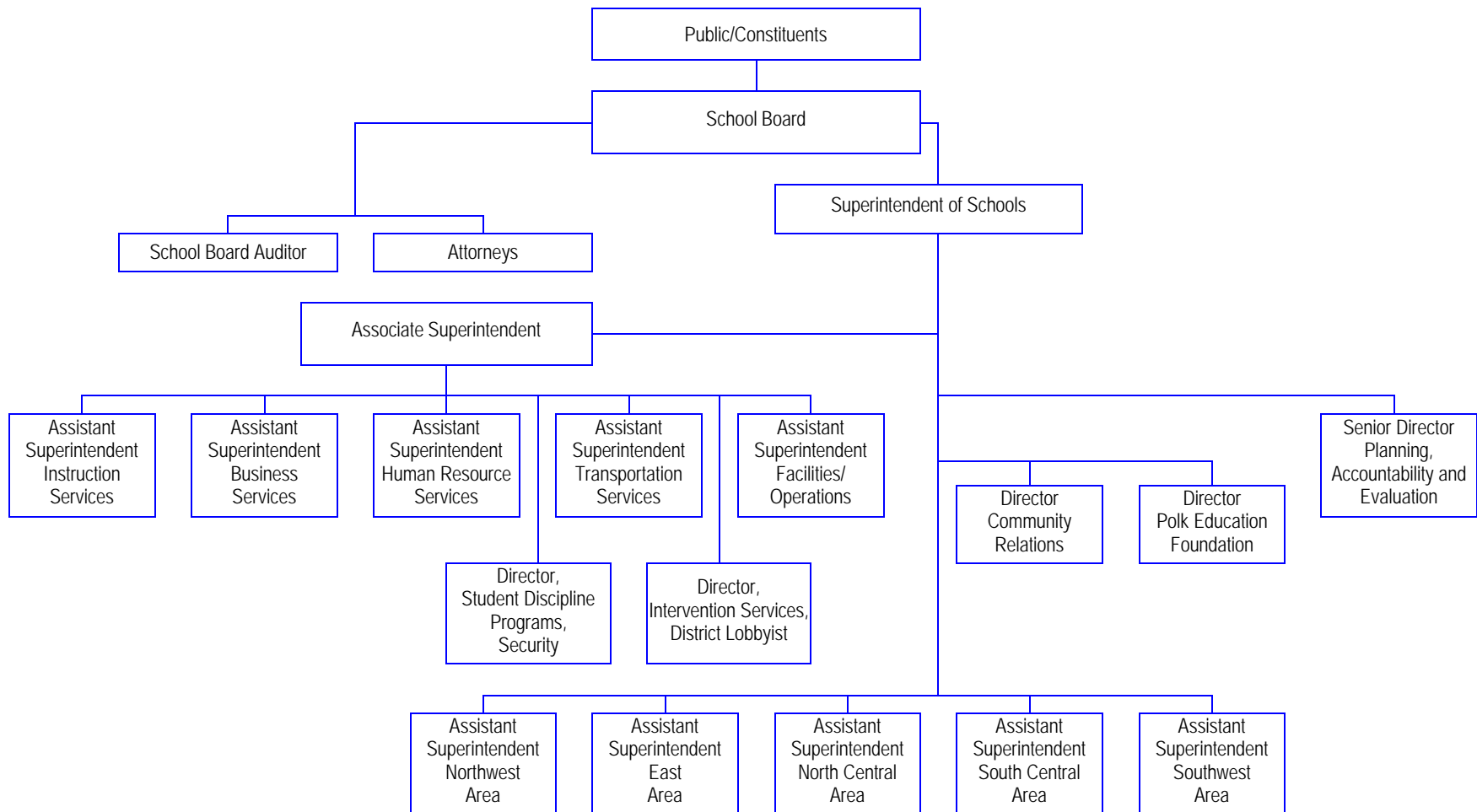
The district could improve its organizational and management structure to better coordinate the implementation of school board policy and district initiatives. For example, both the area assistant superintendents and Division of Instructional Services monitor and support the implementation of the district's curriculum initiatives at the school level. The assistant superintendent of Instructional Services is responsible for districtwide adherence to school board curriculum policy. Area assistant superintendents oversee the implementation of district initiatives and serve as the major communication link between schools and the central office. However, as shown in Exhibit 3-8, area assistant superintendents report directly to the district superintendent, while the assistant superintendent of Instructional Services reports to the associate superintendent. As a result, the organizational structure provides no mechanism for coordinating the activities of the area assistant superintendents with the work performed by Instructional Services and other division staff. We recommend that the district consider options to improve the coordination of these activities. Options include revising the organizational structure to have the area assistant superintendents report to the associate superintendent or establishing an instructional leadership team. The instructional leadership team would consist of the area assistant superintendents and the assistant superintendent of Instructional Services. The purpose of this team would be to coordinate and align the monitoring, support, and implementation of instructional programs. In order to foster coordination, this team should meet at least monthly to discuss activities and current initiatives.

The district's organizational structure could also be improved by realigning its technology functions and situating these functions at a higher level in the district's organization. As shown in Exhibit 3-9 and 3-10, the district's technology functions are carried out by three separate units—the Information Services and Data Processing departments in the Business Services Division and the School Technology Department in the Division of Instructional

Services. Staff report that the separation of related functions has hindered coordination of district efforts to upgrade its information and instructional technology. For example, staff experienced difficulty coordinating deadlines and delegating responsibilities for implementation of the district's new e-mail system. We recommend that the district create a new Information Services and Technology unit to house Data Processing, Information Services, and School Technology. We also recommend that this new unit be situated on the organizational level directly under the superintendent to reflect the significance of information technology as a districtwide resource.

Exhibit 3-8

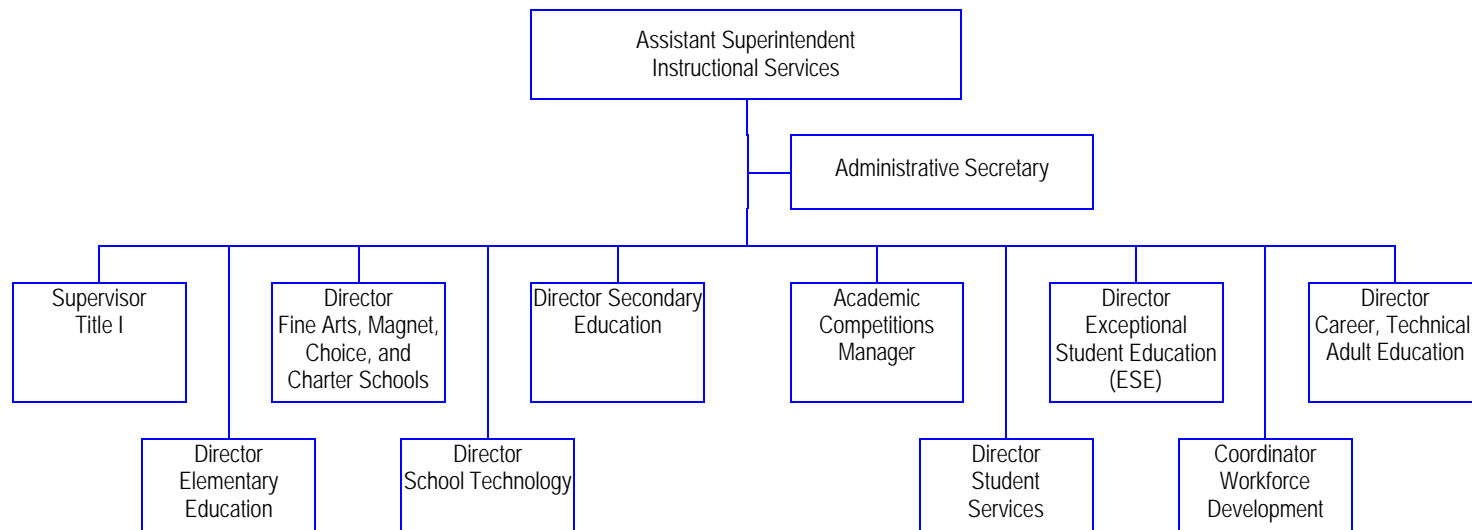
**Polk County Schools - Current Organizational Structure**



Source: Polk County School Board, July 14, 1998.

**Exhibit 3-9**

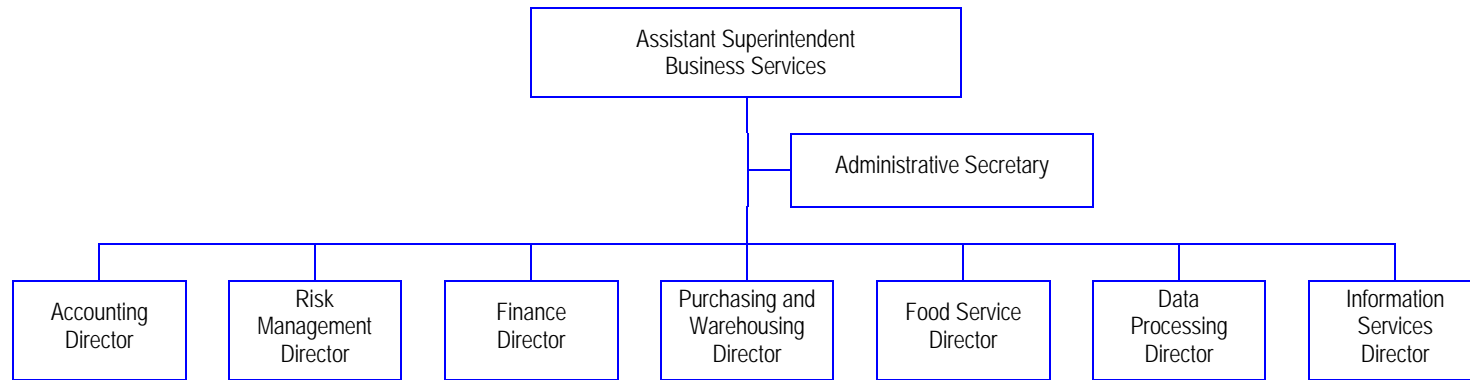
**Polk County Schools – Existing Division of Instructional Services**



Source: Polk County School Board, July 14, 1998.

Exhibit 3-10

### Polk County Schools - Existing Business Services Division



Source: Polk County School Board, July 14, 1998.

The district could also improve the alignment of its planning and desegregation monitoring functions. As shown in Exhibit 3-9, the district's Magnet, Choice and Charter School functions are currently placed in the Instructional Services Division with the supervision of Fine Arts. The district established its Choice and Magnet programs for the purpose of meeting the needs of court-ordered desegregation. Magnet, choice, and charter schools must be constantly evaluated in terms of their impact on the racial composition of school populations throughout the district. However, responsibility for monitoring district compliance with the desegregation court order is assigned to the Office of Planning, Accountability and Evaluation. In addition, the establishment and support of each magnet, choice, and charter school requires decisions that must be made within the framework of the district's overall school planning process. The organizational placement of the Magnet, Choice and Charter School unit with the district's planning and desegregation monitoring unit would result in a more efficient alignment of these related functions.<sup>1</sup>

## **ESE Support Services May Be Staffed Inadequately**

Over the past four years, Polk has decentralized the delivery of Exceptional Student Education (ESE) support services. The district established a satellite ESE office in each of its five regions with a regional coordinator and three staffing specialists in each office. In 1997-98 Polk also downsized the Exceptional Student Education Department, eliminating eight central office positions. While principals report that decentralization has generally improved teachers' access to ESE support services, there is evidence to suggest that these services are inadequately staffed. The district has been unable to effectively address changes required by the state's new funding mechanism for exceptional education. In addition, the district has had difficulty complying with state and federal ESE programming regulations.

In 1997, the Legislature changed the state's funding mechanism for exceptional education programs from a model based on the student's type of exceptionality to a model based on the services the student receives. Since implementing the new model—the Matrix of Services—the district has been unable to provide the Department of Education with accurate estimates of its ESE enrollment. The district significantly over-projected the FTE funds that would be generated by its ESE students in the 1998-99 school year. As a result, it faces a significant shortfall in anticipated state funding. Polk could get an estimated \$8 million less in state funding for the 1998-99 school year than it had planned for in its 1998-99 budget.

Polk's difficulty implementing the new funding mechanism accounts for most of this shortfall. According to the Department of Education, the district initially used the matrix incorrectly, assigning a significant portion of its ESE students to too high a matrix service level. Consequently, the district's October 1997 FTE survey results were inflated. Polk based its forecast for the 1998-99 school year on this survey, and this forecast was used to determine the district's 1998-99 allocation. The funding a district actually receives over the school year is recalculated by the Department of Education after each FTE survey. The FTEs generated for ESE students in Polk's 1998 October and February 1999 surveys fell short of the amount originally appropriated by approximately \$8 million.

The district has one year to revise its matrix level assignments and adjust its FTE count for exceptional education students for the 1998-99 school year. Consequently, Polk may

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<sup>1</sup> While this Best Financial Management Practices review was taking place, the district made plans to move the Magnet, Choice and Charter School functions to the Office of Planning, Accountability and Evaluation. The board recently approved a new position for a Magnet, Choice and Charter School director.

recover a portion of the \$8 million in state funding. However, this process will require a significant investment of staff time and resources; staffing specialists and ESE teachers will have to review the Individual Education Plan and documentation for each student's matrix. In addition, this will provide only a short-term or reactive solution to the district's financial problem. To avoid funding shortfalls over the long term, the district needs to provide teachers with sufficient training and on-going technical support to ensure that they use the matrix correctly. The district has been unable to accomplish this goal with existing staff resources.

The district has also experienced difficulty complying with federal and state ESE regulations. Based on the findings of an Auditor General review of 1997-98 school year files, the district's board auditor recently estimated that an unacceptable percentage of the district's overall exceptional student records may be out of compliance with state and federal requirements related to parental notification or three-year re-evaluations. District staff indicate that the percentage may be as high as 40%. Lack of compliance places the district at-risk of lawsuits and loss of state funding.

## **Federal Funding Is Available to Hire ESE Clerical Staff**

The district's Exceptional Student Education Department is exploring ways to address difficulties with the matrix and increase compliance with state and federal regulations. For example, the department has developed a computer program to automatically track how matrix levels are being assigned in order to identify schools that need special training and assistance. In addition, the department recently employed a consultant to examine the district's implementation of the matrix and use of ESE staff resources.

According to the consultant, Polk could target its staff resources more cost-effectively if it hired school-based clerical staff to perform routine ESE paperwork and data entry. Currently, the district's ESE teachers spend a considerable portion of their time doing paperwork to meet federal and state requirements and staffing specialists perform data entry functions that are assigned to lower-cost clerical employees in most other school districts. Employing school-based ESE clerical staff to assume these responsibilities would significantly reduce the workload of ESE teachers and staffing specialists. As a result, they would have more time to address program backlogs, such as the significant number of three-year re-evaluations that are past due. In addition, teachers would have more time to receive training on how to use the matrix correctly and staffing specialists would have more time to provide this training and monitor compliance with state and federal requirements. Overall, this arrangement would provide schools with additional resources, while enhancing the district's ability to increase program compliance and resolve matrix funding problems without rebuilding its ESE central office staff.

District staff estimate that one full-time clerk would be required to handle the average workload for two or three schools; 50-53 clerical staff would be required districtwide. Federal funding can be used to support the district's investment in school-based ESE clerical staff. Through the Individuals with Disabilities Education Act (IDEA), school districts receive an annual federal entitlement for exceptional student education. The funding each district receives is based on its number of students with disabilities. This past fiscal year, Polk had available \$7.7 million in IDEA funding.

## Recommendations

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- *The district should organize in a manner that consolidates responsibility for similar functions and facilitates communication across organizational units. Exhibits 3-11 and 3-12 contain OPPAGA's recommendations for reorganizing the district. Our recommendations are personnel neutral. They are based on our analysis of the district's organizational structure and overall efficiency, not the performance of any individual.*
- *We recommend that the district create a new Information Systems and Technology unit to consolidate the district's technology functions including Information Services, Data Processing, and School Technology. This unit should be headed by a senior director of Information Systems and Technology, reporting directly to the superintendent. This unit will address the need for districtwide planning and coordination of technology development. (See Exhibit 3-11.) The directors of Information Services, Data Processing and School Technology would report to the senior director of Information Systems and Technology. (See Exhibit 3-12.) In addition, this recommendation will reduce the span of control in both the Instructional Services and Business Services divisions. (See Exhibits 3-9 and 3-10.) The creation of a senior director of Information Systems and Technology position is estimated to cost approximately \$100,950 in annual salary and benefits. (In Chapter 12, the Auditor General also recommends that the district establish this position.)*
- *We recommend that the district assign Choice, Magnet, and Charter Schools responsibilities to a unit within the Office of Planning, Accountability and Evaluation. (See Exhibit 3-11.) This will align desegregation monitoring and district planning functions. It will also reduce the span of control for the Instructional Services Division. (See Exhibit 3-9.)*
- *We recommend that the district consider options to better coordinate the activities of the area assistant superintendents with the activities of other district staff, especially staff in the Instructional Services Division. One option to improve this coordination is changing the organizational structure to have the area assistant superintendents report to the associate superintendent. Another option to improve coordination is to create an instructional leadership team that would meet at least once a month to discuss activities and current initiatives. The instructional leadership team would consist of the area assistant superintendents and the assistant superintendent of Instructional Services. The purpose of this team would be to coordinate and align, the monitoring, support, and implementation of instructional programs.*
- *We also recommend that the district assess its use of ESE resources, including its use of available Individuals with Disabilities Education Act (IDEA) funds. The district should determine how to best target these resources to increase compliance with state and federal ESE regulations and address problems with the state's new funding mechanism. We recommend that the district use IDEA funds to hire school-based clerical staff to handle routine ESE data entry and paperwork. The number of positions should be determined after the district has estimated the amount of ESE data entry and routine paperwork required at each school and assessed the immediate and long-term availability of federal funds to support these positions.*



Exhibit 3-11

## OPPAGA's Recommended Changes in Alignment of Units and Functions

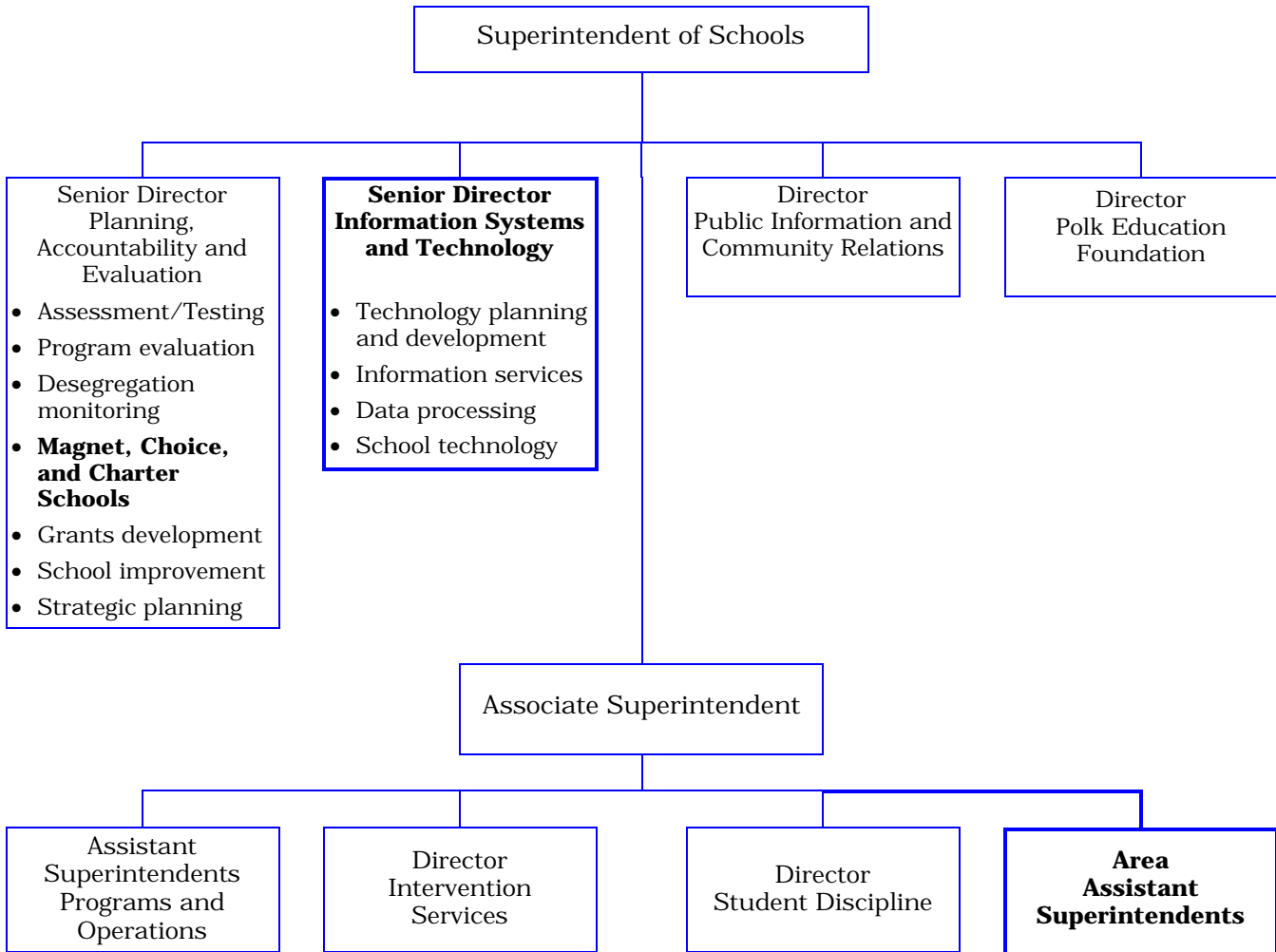
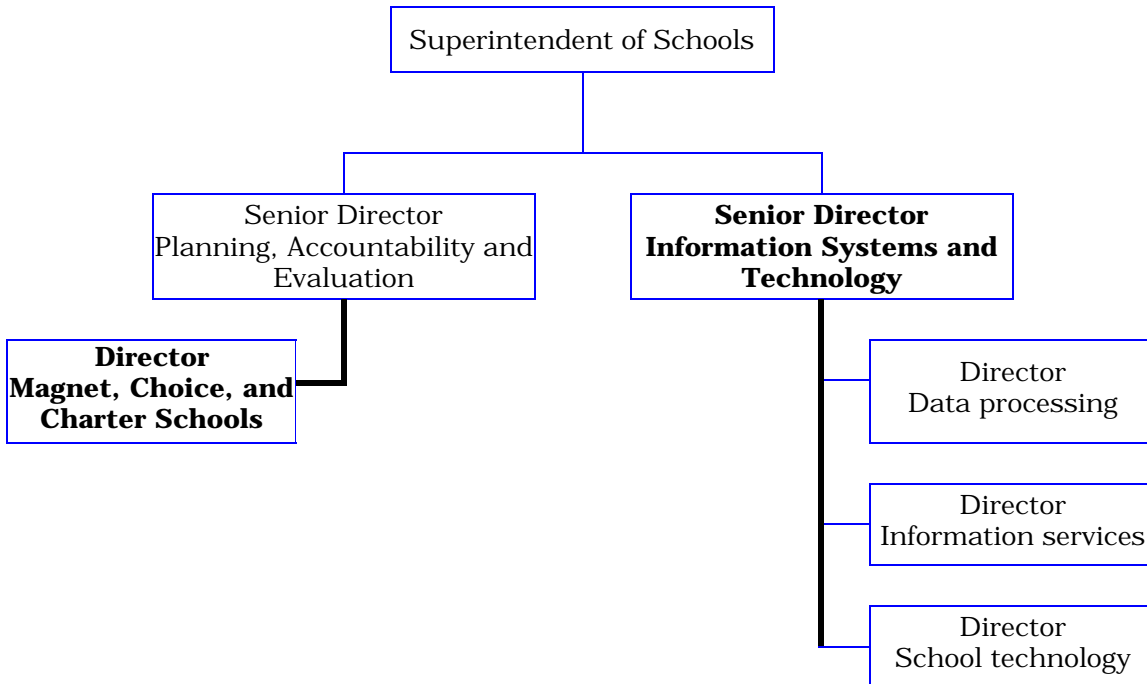


Exhibit 3-12

**OPPAGA's Recommendations for Information Systems and Technology and Magnet, Choice, and Charter Schools Units**

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### **3 Do district board members exercise appropriate oversight of the district's financial resources?**

*Yes. The board exercises appropriate oversight of district resources. However, the board needs training in school district finance and budgeting.*

A number of district practices provide the school board with appropriate oversight of district resources. The district's budgetary process gives the board ample opportunity to review and approve the manner in which the district allocates its resources. The board also reviews and approves the expenditure of funds within the budget. In addition, district staff are required to provide the board with background information on all significant expenditures.

The budgetary responsibilities of the superintendent and school board as defined in statute are clearly described in the board's policy manual. The superintendent is required to develop a proposed budget and present it to the board. The board is required to advertise and conduct a public hearing on the budget. It is the board's responsibility to approve a final budget.

The district's budgetary process gives district staff, school personnel, and the public an opportunity to provide the board with input on significant financial issues. The board allots time for speakers to comment on the proposed budget in the public budget hearing required by law. In addition, board meetings must be open to the public, so citizens, district staff and teachers have the opportunity to address the board on all items, that the board has under consideration.<sup>2</sup>

The district has procedures in place to provide information to the school board on issues of financial importance. For the past two years, the district has conducted workshops in which district staff brief the board on the proposed budget. The board also reviews and approves expenditures within the budget after it is approved. Spending requests are considered as agenda items in school board meetings. The board may approve routine requests in a blanket motion or identify specific items on the agenda to consider in more detail. Requests for significant expenditures must be presented to the board by district staff in a work session before they are placed on the board's meeting agenda. The board requires that expenditures for projects or contracted services of \$10, 000 or more be accompanied by a budget impact analysis. A budget impact analysis includes background information on the spending issue, a breakdown of expenditures, identification of funding sources, targeted population, and expected results.

The board reviews significant financial issues that have been identified in district audits and evaluations. In school board meetings and work sessions, staff brief the board on the results of internal audits and studies conducted by outside consultants. The board routinely refers to these findings when making policy and funding decisions. For example, the board used the results of a compensation study conducted by KPMG to make changes to the district's salary structure in 1998.

## **The Board Needs Training in District Budgeting**

The board could improve its oversight of district resources with training on school district budgeting and finance. Polk County School Board members receive the Florida School Boards Association (FSBA) Master Board Training. However, the Master Board curriculum does not include training in district budgeting or educational funding. While most board members have business backgrounds, they are somewhat unfamiliar with state and school district budgeting. Only one board member has completed FSBA training in the Florida Education Finance Plan and district budgeting. In addition, the district is moving to a zero-based budgeting system. Division budgets for 1999-2000 will be zero-based budgets. District staff and board members will need training in this new approach.

## **Recommendations**

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- *We recommend that district school board members receive training in district budgeting and finance. This training is available through the Florida School Boards Association (FSBA). FSBA can provide this training in a one-to-two day on-site workshop. The estimated cost to the district for this service would be a \$350 per day consultant fee, plus an estimated \$450 for consultant travel and expenses.*

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<sup>2</sup> For some purposes, the board may meet in a closed session. For example, the board meets in a closed session to address student disciplinary issues that require confidentiality.

- *We also recommend that district staff, including the Finance director, and board members work together to identify the board's budget training needs. The district should ensure that the training provided through FSBA is well coordinated with in-house training on the district's zero-based budgeting approach.*

## **4 Has the district clearly assigned authority to school administrators for the effective and efficient supervision of instruction, instructional support, and other assigned responsibilities, including consideration of site-based decision making and other organizational alternatives?**

*Yes. The district has clearly assigned authority to school principals and provided them with ample authority to manage their schools.*

The district has given principals sufficient authority over school operations. District principals believe that they have the authority they need to effectively serve as school leaders. The district uses various mechanisms to ensure that principals understand their authority. These include procedures manuals, thorough principal internship and training programs, and the oversight provided by the district's five area assistant superintendents.

The principals participating in our focus groups believe that they have clearly assigned and sufficient authority to achieve school goals. They said that the superintendent strongly supports their role as the chief executive officers of their schools. Principals said that they receive the guidance they need to understand the extent of their site-based authority. They reported that this authority is clearly communicated in district manuals and handbooks. They also reported that they can ask their area assistant superintendent for clarification if a situation comes up in which they are uncertain about their authority.

The district uses three methods to ensure that principals understand their authority over school operations. It delineates principals' authority in key manuals such as the Human Resource Management and Development Plan and the Code of Student Conduct. It conducts a comprehensive intern and training program for principals. In addition, the district uses the five area assistant superintendents to monitor principals' performance and provide them with support to administer their schools in a manner that complies with district policies.

Principals have a good deal of authority over school resources. They hire and evaluate their school-based staff. Although schools' staffing levels are determined by a districtwide staffing plan, principals have some flexibility over how to allocate personnel resources. For example, with the approval of the area assistant superintendent, a principal can exchange two full-time teacher aides for one full-time teacher. The intent of the district's staffing plan is to equitably distribute resources among schools. The plan makes principals responsible for allocating these resources in the best possible way to meet identified district objectives and individual school improvement goals.

The district has identified budgeting as an area where principals may need more site-based authority. Principals currently have some budget flexibility. They are given a discretionary fund and can carry forward funds in their budget to the next fiscal year. However, only the district's technical centers and charter schools are operating under school-based budgets.

The district is exploring the option of school-based budgeting for all its schools and is planning to study the way this model has been implemented in other school districts.

The district informally assesses the authority it has assigned to school principals through its area assistant superintendents who interact with principals on a daily basis. In addition, the district formed the Leadership Development Advisory Board to assess the leadership function of school principals and develop strategies to increase their effectiveness as school leaders. The advisory board developed the district's Human Resource Management and Development Plan.

The only major frustration principals expressed about their ability to carry out their responsibilities was the difficulty they had in adhering to numerous, sometimes competing, state and district initiated directives. For example, principals feel torn between the need to prepare their students to score well on the state's new tests for academic performance and to implement the district's initiative to change its reading curricula. In addition, they reported that the training their teachers received on how to improve student performance and implement district initiatives is not always consistent; they sometimes get conflicting advice from one trainer to the next.

## Recommendation

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- *The district should continue to use the five area assistant superintendents to monitor and support principals. However, it should set up a mechanism to better coordinate the directives principals receive from the area assistant superintendents, assistant superintendents, district superintendent and, sometimes, board members.*
- *The district should coordinate the training provided to schools. The district should develop a master training schedule for school and district personnel. Ideally, the schedule would include a brief description of the training and explain how it is linked to district goals and initiatives, such as the Pathway to Excellence and Comprehensive Core Curriculum. This should provide information to improve the alignment of training with district initiatives and avoid duplication and inconsistency.*
- *The district should include budget management training in the leadership training it provides to school principals.*

## ***Are the Best Practices for Decision Making and Resource Allocation Being Observed?***

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**Goal B: The district makes decisions and allocates resources in a manner that ensures the quality of education and minimizes administrative and other costs.**

### **1 Does the district have a multi-year strategic plan with annual goals and measurable objectives based on identified needs, projected enrollment, and revenues?**

*Yes. The district has a multi-year strategic plan that includes annual goals and objectives. The plan reflects state educational goals and is based on needs identified by representatives of the community, school board members and district staff. However, the quality of the plan is uneven and a number of defects limit its usefulness as a planning tool.*

The district developed its multi-year strategic plan in 1996. The plan is based on a needs assessment conducted by representatives of the community, school board members, and school-based district staff. It has the key components of a strategic plan, such as a vision statement, long-term goals, annual objectives, and an action plan and timetable for accomplishing each objective. The plan is directly linked to the state's school improvement goals and addresses district goals in eight areas: Family and Community Involvement; Safe and Orderly Environment; Well-Trained and Qualified Staff; Technology; School-to-Work; Curriculum and Instruction; Operations; Funding and Finance.

The district's strategic plan has a number of defects that limit its usefulness as a planning tool. A major problem with the plan is its overall lack of measurable objectives. Objectives should be time-specific and defined in terms that can be used to measure or quantify progress. A number of the objectives in the plan do meet these criteria. However, the majority are broadly stated goals that are not measurable, such as "Provide technology support from the district."

In addition, the plan is more comprehensive than strategic. It sets goals and objectives that address most aspects of district operations, but it does not set priorities. With the exception of the Safe and Orderly Environment section, the plan's goals, objectives, and strategies are addressed as equally important. Ideally, a strategic plan establishes clear priorities and shows how resources will be targeted to address these priorities.

## Recommendations

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- We recommend that the district revise its strategic plan to indicate the priority it places on the goals, objectives, and strategies in the plan. The clarification of strategic priorities will assist the district in planning how to allocate resources and will help link the strategic planning process to the budgeting process.
- We recommend that the district develop measurable objectives for each goal area and set clear guidelines for developing goals, objectives and strategies. The strategic plan should include both long-term and annual goals. Long-term goals should reflect the district's vision statement and set the district's strategic direction. Annual goals should reflect the district priorities. Objectives should show how goals will be met and how progress towards goals will be measured. Strategies should provide an action plan for accomplishing each objective. For more information on developing goals and objectives, see Chapter 4.
- We recommend that the district clearly define the roles and responsibilities of board members, community representatives, and district staff at each stage of the strategic planning process. The board and community representatives should be most actively involved in defining the district's strategic vision, setting strategic goals, and establishing priorities. The superintendent and district staff should be primarily responsible for developing action plans to implement the district's vision and accomplish strategic goals. The school board is responsible for approving the overall plan.

## 2 Does the district have a system to accurately project enrollments?

*Yes. The district has a system to accurately project enrollments. However, the district could improve its long-term enrollment projections through coordination with local planning entities to ensure that they have not overlooked the potential impact of local ordinances, land use regulations, and other factors on future enrollment growth.*

### District's Overall Enrollment Estimates Are Accurate

The Department of Education works with school districts to forecast their full-time equivalent (FTE) students for the following year. Districts base their forecast on state and county demographic data, FTE history for the state, the district's current FTE membership survey. Districts can also factor in local conditions, such as the predicted impact of new programs on student membership. District forecasts are submitted to the Department of Education and then reviewed and revised at the state level. The FTE Calculating Conference Committee makes recommendations to the Legislature and these figures are used to determine districts' FEFP appropriations for the next fiscal year.

Polk's FTE enrollment projections are reasonably accurate. Department of Education staff believe that error rates of less than 1% are acceptable. For the past three fiscal years, Polk's total FTE enrollment forecasts have been off by less than 1%. Exhibit 3-13 shows that Polk's error rate for the 1998-99 fiscal year is -0.9%, similar to the rate for its peers and within the department's acceptable margin.

**Exhibit 3-13**

**Accuracy of Polk’s Enrollment Forecast for Fiscal Year 1998-99 Is Similar to Peers**

<b>District</b>	<b>Projected Enrollment</b>	<b>Actual Enrollment</b>	<b>Difference Over (Under) Actual</b>	<b>Percent Variance</b>
Brevard	68,476.83	67,867.68	609.15	0.9%
Duval	128,081.62	127,363.91	717.71	0.6%
Pinellas	110,870.00	111,005.89	(135.89)	-0.1%
<b>Polk</b>	<b>76,837.64</b>	<b>77,506.55</b>	<b>(668.91)</b>	<b>-0.9%</b>
Seminole	57,973.62	58,593.11	(619.49)	-1.1%
Volusia	59,892.99	59,568.85	324.14	0.5%

Source: *FTE Forecasting History*, Department of Education.

**The District’s Recent Exceptional Student Education Estimates Have Been Inaccurate**

For the last two fiscal years, the district’s FTE enrollment projections for its exceptional education students have been less accurate than in previous years. However, Department of Education and district staff do not believe that this problem is related to the district’s forecasting methods, but primarily due to the district’s difficulty in implementing the Department of Education’s Matrix of Services. In 1997, the Legislature changed the mechanism for funding exceptional student education from a model based on the student’s type of exceptionality to a model based on the services the exceptional student receives. Starting in 1997, districts have been required to use the department’s matrix to assign exceptional education students to a service level category. Since implementing the matrix, Polk has had difficulty with its Exceptional Student Education enrollment projections. Problems with the matrix are not unique to Polk County. For example, at the beginning of the 1998-99 school year, the Department of Education identified 26 districts requiring technical assistance to address FTE projection discrepancies related to problems with the matrix.

**The District Projects Enrollments to Identify Current and Potential Growth**

In addition to developing FTE enrollment forecasts, the district routinely projects student enrollment to identify current growth and allocate personnel resources. Staff annually forecast the enrollment for every grade level in each school in the district. The district’s enrollment projections are based on state demographic data and district computations using a cohort survival methodology. Department heads, area assistant superintendents, and principals review the projections for each school and identify conditions that should be factored into the forecasts, such as new programs, housing starts, or increased in-migration due to a new industry.

While the district has a system to accurately estimate annual enrollments, it should take steps to improve its long-term projections. The district has not used input from local planning entities to ensure that its projections adequately take into account factors, such as changes in land use regulations, that may impact growth over the long-term.



## Recommendations

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- *We recommend that the district establish a mechanism for coordinating with local planning entities to take into account the potential impact of local ordinances, land use regulations, and other factors on the district's future enrollment growth. (Related recommendations and an Action Plan for conducting a comprehensive districtwide demographic study are provided in Chapter 8.)*

### **3 Does the district regularly assess its progress toward its strategic goals and objectives?**

*Yes. The district regularly assesses its progress toward strategic goals and objectives. The school board conducts a one-day workshop for this purpose on an annual basis. The district also publishes an annual report card on progress towards strategic objectives related to the superintendent's Agenda for Change. In addition, the district's strategic planning committees monitor progress in each goal area and report their findings to the board. However, the district has not updated or revised its strategic plan since it was developed in 1996.*

The district uses three mechanisms to assess progress towards strategic goals and objectives. The district contracts with a Florida School Boards Association consultant to conduct an annual workshop attended by the superintendent and board members to assess the accomplishment of strategic goals and to establish school board priorities for the next fiscal year. The superintendent also publishes an annual report card on implementation of his Agenda for Change, composed of initiatives that have been incorporated into the strategic plan. In addition, strategic planning committees monitor progress in each area of the strategic plan. In 1998, each committee produced a status report on progress in its goal area, including recommendations related to district goals and objectives.

Although the district regularly reviews its progress toward strategic goals and objectives, the strategic plan has not been revised since it was written in 1996. For example, the plan reflects neither the changes the district has made to its organizational structure in the past three years nor the progress noted in the 1998 status report. However, the district has recognized the need for revision and intends to rewrite the plan based on recommendations in this report.

## Recommendations

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- *We recommend that the district comprehensively revise its strategic plan as soon as possible, making the improvements we outline in recommendations on page 3-25. We also recommend that the district thoroughly revise its strategic plan at least every three years so that it accurately reflects the accomplishment of objectives, current priorities, and available resources. The district should also update the action plans for each objective on an annual basis.*

- *District staff are well positioned to monitor the day-to-day implementation of strategic action plans. The direct participation of district staff at this stage of the strategic planning process should be encouraged. We recommend that the board revise its guidelines for membership on strategic planning committees to increase the direct participation of district staff.*
- *In addition, district staff should regularly assess the status, feasibility, and effectiveness of the strategies or action plans for accomplishing each objective. Strategies that have proven to be ineffective should be changed and the action plan revised. Action plan revisions developed by district staff should be reviewed by the Strategic Plan Steering Committee and approved by the school board.*

## **4 Does the district have an ongoing system of financial planning and budgeting linked to achievement of district goals and objectives, including student performance?**

*Yes. The district's budgetary process is linked to the achievement of district goals and objectives. However, the district does not have a system in place to evaluate the performance of its operations and programs, so it does not have adequate information upon which to base its decisions about where to target its resources.*

The district has a formal process to link its budget and expenditures to strategic goals and objectives. Expenditure requests brought to the board must be cross-referenced to specific goals and objectives in the strategic plan. The board requires a budget impact analysis for project and contract expenditures of \$10,000 or more. This analysis includes an assessment of the potential impact of the expenditure in terms of program outcomes, including student performance. In addition, finance staff have revised the district's budget planning document to link the budget more directly to district goals and priorities. For the 1999-2000 budget, divisions are required to develop department-level goals based on school board priorities, the superintendent's Vision for Improved Student Performance, and the strategic plan. They are also required to identify the budget resources allocated to each goal, and provide indicators to measure progress towards each goal's accomplishment.

The district allocates its resources in a manner that is consistent with its strategic objectives and board priorities. Last year, for example, the board approved funding for the expansion of its Behavior and Education Success Training (BEST) program, a program for students with severe disciplinary problems. Expansion of the BEST program is part of the district's action plan for achieving strategic objectives related to district goals for a "safe and orderly environment." The district also allocated approximately \$500,000 of funds in the Division of Instructional Services budget to support the implementation of its new Comprehensive Core Curriculum. Implementation of the Comprehensive Core Curriculum is an objective in the district's strategic plan and a current school board priority. This school year the board voted to commit \$7.5 million over the next five years to provide training for its teachers through the Leadership Learning Academy of Polk County. This investment is consistent with the board's current priority of "continued emphasis on professional development" and strategic plan objectives related to a "well-trained and qualified staff."

The district could target its resources more effectively if it had better information to assess the performance and costs of its programs and operations. However, the district does not

have an adequate system in place for tracking performance and costs, nor does it conduct formal evaluations to determine the effectiveness of its major programs and initiatives. In Chapter 4 we provide recommendations for addressing the district's assessment and evaluation needs.

## Recommendations

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- *The district could target its resources more effectively if it had better information on program performance and district operations. In Chapter 4 we recommend that the district develop an accountability system for monitoring and assessing program performance and costs. We also recommend that the district formally evaluate its programs and operations on a periodic basis and use this information to direct resources where they are most needed and will be most effective. Action Plan 4-4 shows how the district can implement these recommendations.*

### **5 Do the district's management information systems provide data needed by management and instructional personnel in a reliable, timely, and cost-efficient manner?**

*No. Although the district's information systems contain useful data and staff handle requests for special reports in a timely manner, the systems need to be upgraded. Major components of the financial information system are not integrated and the updating of budget information is delayed. In addition, the district needs a comprehensive technology development plan to guide decisions about how to allocate resources for managing and upgrading its technology.*

The district's management information systems are supported and maintained by two departments- Data Processing and Information Services. Data Processing is responsible for the installation and maintenance of information system hardware, development of software, programming, and data processing. Information Services works primarily with users of the Student Information System, providing technical assistance and training. The Student Information System includes data such as student enrollment, academic history, course schedules, and immunization records. The Information Services Department supervises use of the Student Information System by district and school-based staff to generate reports required by the Department of Education.

### **The District's Management Information Systems Have Major Limitations**

Although the district has recently upgraded features of its management information systems, the systems still have major limitations. One limitation is that components of the finance system are not integrated, so users cannot readily access the data they need to track program costs. For example, budget information on the system does not reflect purchase requisitions until they have been processed by the purchasing department and entered into the accounting system. As a result, managers cannot use the system to access budget information that they know is up-to-date. A number of principals in our focus

group reported that it takes two months to get their purchase orders posted on the system. (Limitations of the district's financial reporting and data processing systems are discussed in detail in Chapter 12 of this report.)

A further limitation of the district's management information systems is that administrators and instructional staff cannot readily access data in a form they can use to assess program performance and results. The district's information systems were designed to support operations and provide data required by the state. Staff can use the systems to obtain routine reports, but they often require assistance from programming staff to create special reports. For example, principals in our focus group reported that they could not directly access longitudinal data on student performance or data to compare student attendance with student test scores. While requests for these special reports are handled in a reliable and timely manner, the district needs to upgrade its information systems so that administrative and instructional staff can directly access the data they need to evaluate and improve program performance.

In addition, the district's management information systems lack adequate procedures to ensure the accuracy of data. Student information and administrative data are centrally located and processed at the district level. However, school-based personnel and department staff are responsible for entering and updating data in the system and the district has not established procedures to ensure that the data they enter are accurate. For example, there are no procedures in place for schools to follow regarding supervisory checks of entered information or how source documents should be stored after data is entered. OPPAGA provides recommendations for addressing these and other data accuracy issues in Chapter 4.

## **The District Does Not Have a Comprehensive Plan to Coordinate Technology Development**

The Technology section of the district's strategic plan addresses goals related to the use of information and instructional technology in schools. However, it does not adequately address the short- or long-term needs of the district's management information system because it neglects aspects of the system related to administration or district operations. While the district has set several goals for improving its instructional technology and upgrading its information management systems, the district does not have a comprehensive Technology Development Plan.<sup>3</sup>

Four committees currently address the planning and development of the district's information and instructional technology.

- Technology Strategic Planning Committee
- Computer Advisory Committee
- Year 2000 Compliance Committee
- Finance System Task Force

However, there is no mechanism in place to coordinate or provide direction to the work of these four committees. The Technology Strategic Planning Committee is responsible for updating the Technology section of the district's strategic plan and, as such, is well positioned to coordinate the various functions of the other three committees and provide

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<sup>3</sup> The Data Processing Department has developed a three-year plan for this purchase of hardware and software—its Capital Outlay List. But, as the name implies, it is a list, not a plan.

overall direction to the development of district technology. The current composition of this committee, however, does not provide the level of expertise needed for this role. Board guidelines for committee membership specify that district staff should function as resources to the committee rather than as members. As a result, the direct participation of Data Processing, School Technology, and Information Services staff in the strategic planning process has been limited.

Without a comprehensive technology plan, the district has been unable to establish priorities for allocating its Data Processing, Information Services, and School Technology resources. In addition, the lack of a high-level committee with the appropriate technological expertise has made it difficult for the district to set a clear direction for the development of its technology.

## **The District Has Not Formally Evaluated Users' Needs**

Aspects of the district's instructional and information technology have been examined in a number of recent reviews. The 1997 organizational study conducted by the Florida Association of District School Superintendents (FADSS) assessed the district's technology and data systems. The Auditor General reviewed the district's financial reporting and electronic data processing operations. In addition, the school board's internal auditor recently assessed the status of the district's efforts to upgrade its financial reporting system. However, the district has not formally evaluated its information and instructional technology to identify unmet user needs. While the Data Processing, Information Services, and School Technology departments interact with users on a regular basis to solicit their input and identify problem areas, the district has not conducted a comprehensive evaluation to determine the extent to which its technology meets the needs of its administrative and instructional personnel.

## **Recommendations**

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- *We recommend that the district take immediate steps to develop a comprehensive three-year technology plan. The plan should be consistent with the Technology section of the district's strategic plan, but more comprehensive and address all aspects of district technology—administrative and information systems as well as instructional technology. The Technology Development Plan should include goals, annual measurable objectives, and an action plan for each objective. It should clearly delineate who is responsible for accomplishing each objective and determine the staff required to implement each step in the action plans. The plan should reflect*
  - district and school board priorities;*
  - goals and objectives in the technology section of the district's strategic plan;*
  - identified needs of information systems' users;*
  - identified school technology needs;*
  - identified upgrade priorities; and*
  - availability of district resources.*
- *Action Plan 3-2 shows the steps the district needs to take to implement this recommendation.*

- *We also recommend that the district take immediate steps to address the limitations of its finance information system. The district has decided to purchase a vendor-developed system and is in the process of selecting a vendor. Recommendations related to factors the district should consider in making this decision are presented in Chapter 12 of this report.*

**Action Plan 3-2**

**The District Needs to Take the Following Steps to Develop a Comprehensive Three-Year Technology Plan**

<b>Recommendation 1</b>	
Strategy	Develop a comprehensive three-year technology plan.
Action Needed	<p>Step 1: The superintendent establishes a Technology Steering Committee. The committee should include, but not be limited to, the senior director of Information Systems and Technology and the assistant superintendents.</p> <p>Step 2: The Technology Steering Committee conducts a needs assessment of users of the district's information and instructional technology. The committee should develop the needs assessment instrument in consultation with the Office of Planning, Accountability, and Evaluation; Technology Strategic Planning Committee; Computer Advisory Committee; Year 2000 Compliance Committee; and Finance System Task Force.</p> <p>Step 3: The Technology Steering Committee identifies the district's technology development priorities based on the users' needs assessment, district strategic plan, school board priorities, and district resources.</p> <p>Step 4: The Technology Steering Committee develops one-to-three year goals based on the district's identified technology priorities.</p> <p>Step 5: The Technology Steering Committee develops measurable objectives, an implementation plan, and a timetable for meeting each goal. The implementation plan should include an estimate of the resources, including staff resources, required to achieve each objective. The timetable should reflect the anticipated availability of resources.</p> <p>Step 6: The superintendent submits the three-year technology plan to the school board for its review and approval.</p> <p>Step 7: The school board approves the plan.</p>
Who Is Responsible	The superintendent
Time Frame	The plan should be completed by July 2000.
Fiscal Impact	This can be implemented within existing resources.

## **6 Does the district periodically evaluate operations to use evaluation results to improve the quality of education and reduce administrative and other costs?**

*No. The district does not formally evaluate its academic program and operations. As a result, the district does not have the information it needs to determine what changes to make to reduce costs and improve its overall performance.*

The district does not have a system for the formal evaluations of its major programs and operations. The district regularly evaluates its Title I programs. However, these evaluations are designed to comply with federal requirements they do not provide the kind of information the district needs to identify ways to improve program cost-effectiveness.

The district does assess the performance of its programs and operations on an ad hoc basis. The board occasionally directs district staff to evaluate a specific program in response to an identified concern or issue. For example, the assistant superintendent of Facilities and Operations recently reviewed the impact of staff reductions on energy costs. The board may also direct program managers to brief them on the status of specific district initiatives. The director of Elementary Education, for example, reported to the board on the impact of district strategies, such as the Success for All program, to improve students' reading. While useful, these ad hoc assessments and briefings do not meet the criteria for a formal evaluation. They vary in content and quality and are typically carried out by the manager of the program being evaluated. Formal program evaluations should be independently conducted by evaluation staff.

In addition, the district does not have a system to reward staff for recommending cost-saving measures. The superintendent has challenged staff to find ways to cut administrative costs to direct more dollars to the classroom. Also, principals who reduce their school's energy costs are able to use a portion of these savings for school-based projects. However, the district does not have a system for recognizing or rewarding recommendations that result in cost savings.

### **The District Needs to Determine How to Best Use Its Evaluation Resources**

The school board and district staff have recognized the need for program evaluation. The board has established the Program Evaluation Committee, hired a supervisor of Evaluation and Research, and started a process to determine the order in which programs should be evaluated. The Program Evaluation Committee recently compiled a list of over 90 programs and board members have reviewed this list to select programs they think should be evaluated first. The district's strategic plan proposes that all district programs be evaluated at least every other year. However, given the district's limited evaluation resources, this ambitious agenda is unrealistic.

The district needs to develop a plan for determining when and where to invest its limited evaluation resources. The identification of which programs to formally evaluate may be approached in a number of ways. In Chapter 4, we recommend an action plan for the routine collection and assessment of program performance and cost data. This process should provide the district with information on an annual basis to identify programs that

require a more formal evaluation. For example, if a program does not perform according to expectations, the district may want to conduct a formal evaluation to identify conditions that have caused costs to increase or performance to decline. In Chapter 4, we also suggest factors the district should consider in selecting programs for formal evaluation, such as the funding level of the program, number of students served, potential for cost savings, and risks or consequences if the program is ineffective. Whatever factors the district decides to consider, it needs to plan how it will allocate its evaluation resources to ensure that they are used in an efficient manner.

## Recommendations

- *The district should develop a plan for the formal evaluation of its program. These evaluations should be conducted by evaluation staff, outside consultants, or the board auditor. Action Plan 3-3 provides the action steps needed to implement this recommendation.*

### Action Plan 3-3

## The District Needs to Develop a Plan for the Formal Evaluation of Its Programs

<b>Recommendation 1</b>	
Strategy	Develop an annual plan for the formal evaluation of programs.
Action Needed	<p>Step 1: Develop an annual plan for the formal evaluation of programs and program areas.</p> <p>Step 2: Identify programs and program areas to be evaluated based on criteria such as</p> <ul style="list-style-type: none"> <li>• evidence that the program is not performing according to expectations;</li> <li>• program funding level;</li> <li>• number of students served by the program;</li> <li>• cost to the district to conduct the evaluation;</li> <li>• availability of resources to conduct the evaluation;</li> <li>• potential for program improvement or cost savings;</li> <li>• potential risk or consequences that may result from ineffective program performance;</li> <li>• length of time since the program's last evaluation; and</li> <li>• public input or concern.</li> </ul> <p>Step 3: Present the plan to the school board annually for review and approval. (For more information on formal evaluations, refer to Action Plan 4-4, page 4-32.)</p>
Who Is Responsible	Office of Planning, Accountability, and Evaluation with input from the school board, board auditor, superintendent, assistant superintendents, and program directors.
Time Frame	The plan should be completed by February 2000.



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Fiscal impact	No additional resources are required.
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## 7

### **Does the district consider local options to increase revenue?**

*Yes. The district has considered and implemented most available local options to increase revenue. The district has imposed the maximum millage property tax the state allows for capital outlay and has considered a half-cent sales tax. In addition, the district generates significant revenue through its educational foundation and discretionary grants.*

The district has considered and implemented a variety of local options to increase revenue. For example, the district has imposed a two-mill property tax for capital outlay projects. The two-mill capital outlay property tax is the maximum millage the state allows the district to impose for capital outlay purposes. This tax should generate approximately \$25.8 million. The district also raises local revenue through the Polk Educational Foundation. The district's foundation earned \$998,917 from special events, contributions, and interest income during Fiscal Year 1997-98.

The state has recently given school boards the ability to request voters to approve up to a half-cent sales tax for school construction, renovation, and technology. The Polk County School Board has considered asking local voters for such a tax. However, the board did not believe that it could obtain voter approval for the sales tax initiative because the county commission was placing a separate request for an additional sales tax on the ballot in the 1998 general election. When two sales tax initiatives are placed on the same ballot, both usually fail. According to the superintendent, the school board will probably revisit the possibility of pursuing a sales tax initiative later this year.

The district also generates revenue through grants and other forms of discretionary funding. Its Office of Planning, Accountability and Evaluation has developed information packets to assist staff in the identification of alternative funding sources, including state and federal grants. For Fiscal Year 1998-99, the district obtained a total of \$1,459,097 through discretionary state and federal grants. In addition, the district is billing Medicaid for Medicaid-reimbursable services it provides to eligible students. During calendar year 1998, the district obtained \$743,471.23 in Medicaid reimbursements.

## **Recommendation**

- *We recommend that the Polk County School Board continue to consider placing a sales tax initiative on the ballot. The board and superintendent should determine whether community leaders, businesses, and the chamber of commerce would be willing to support such a tax. They should work with these and other stakeholders to develop ways to educate voters on why the district needs sales tax revenues and how it will impact the district's ability to provide quality education services in a cost-effective manner.*

## **8 Does the district use cost-efficient legal services to review policy and reduce the risk of lawsuits?**

*Yes. The district has hired an attorney to represent the board, and the attorney makes recommendations designed to reduce the district's risk of lawsuits or legal actions. The district also contracts for legal services when necessary to perform routine legal work, to represent the board in lawsuits, and to advise and represent the superintendent.*

### **The District Has an Attorney to Advise the Board**

The district maintains an in-house general counsel to represent the board. This attorney performs a number of routine legal services, including reviewing the board's agenda items and background materials and giving the board legal advice on policies to reduce the risk of lawsuits. He also reviews contracts. According to the board attorney, he receives the board's agenda and supporting materials in a timely manner and has sufficient time to review them for legal concerns before the board meets.

The board attorney has determined criteria for recommending that the board contract with private attorneys for legal services. For example, in cases which require special expertise or involve litigation, the board contracts with private attorneys. In addition, because the board's routine legal workload is more than one in-house attorney can reasonably handle, it has entered into a contract with a local law firm to obtain routine legal services on a part-time basis. Finally, to avoid conflict of interest, the board attorney does not represent the superintendent, who contracts for legal services when necessary.

### **The District Pays Reasonable Rates for Routine Legal Services**

The salary and benefits the Polk County School District pays for its routine legal services are comparable to the salaries and benefits paid by peer districts. The salaries (not including benefits) paid by Polk's peer districts range between \$84,000 and \$107,832. The salary for Polk's board attorney is \$85,000. The Polk County School District also appears to be getting its contracted routine legal services at a reasonable hourly rate. The district pays its part-time attorney \$100 an hour. The hourly rate paid by Polk's peer districts ranges from \$90 to \$150.

The Polk County School District segregates its legal costs from other costs and can track the costs of all of the legal services provided to the board and superintendent. However, the usefulness of comparing these costs to the legal costs of other districts is limited because not all districts account for their legal costs in the same manner and because of differences in district litigation rates and the types of cases being litigated.

### **The District Assesses the Cost-Effectiveness of Using Staff or Contract Attorneys for Routine Legal Services**

The district is currently assessing the cost-effectiveness of continuing its contract for routine legal services with the private law firm or hiring a second staff attorney. According to the board attorney, the district has given him a budget he can use to either hire a second

attorney or continue the current contract for part-time legal services. The advantage of obtaining a second staff attorney is that the attorney's services would be available on a full-time basis. The advantage of continuing to contract with the private legal firm is the high level of experience of the attorneys within the firm. Thus the decision about whether or not to hire a second attorney will probably depend on whether the district can attract an attorney with a reasonable degree of experience within the amount budgeted.

## Recommendations

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- *The district's board attorney should obtain information about the salaries attorneys typically receive in Polk County. If it appears that the district may be able to attract an experienced staff attorney for the amount the board has budgeted, the board attorney should advertise for a new staff attorney.*

## 9

### **Does the district periodically evaluate the prices it pays for goods and services and, when appropriate, use state-negotiated contracts, competitive bidding, outsourcing, or other alternatives to reduce costs?**

*Yes. The district periodically evaluates the price it pays for goods and services and uses other alternatives to reduce costs. However, the district's assessments of the cost-effectiveness of providing services through district staff or through contracts do not always include all relevant costs and some assessments may be based on incorrect assumptions.*

The district periodically examines the price it pays for goods and services to determine whether it is getting the lowest price. It also purchases goods through consortiums or state contracts when it is cost effective to do so. For example, it purchases its school buses through a state-run program that allows school districts to obtain volume discounts by combining their orders for new school buses. It belongs to the Bay Area Schools Purchasing Consortium, a 13-member coalition of entities that share best practices and bid results. It has on-line access to Department of Management Services state contracts and routinely compares the bids it receives to state contract prices.

The district also assesses the cost-effectiveness of providing services with district staff or obtaining the services from private contractors. For example, it contracted with a private company to provide cleaning supplies and manage custodial services and periodically determines the cost savings produced by this contract. In addition, the district has assessed whether it could reduce costs by privatizing its warehouse operations, and has assessed the costs of providing occupational therapy and printing services with in-house staff or private providers.

Exploring "make" versus "buy" decisions allows the district to look for opportunities to save money without a loss of service or quality. However, we found that the district does not always base its decisions on adequate information. Assessments of the cost-effectiveness of providing services in-house or through private providers should consider a number of factors. One key factor is whether there is reliable and complete cost data to support "make" versus "buy" decisions. Other factors that should be considered include whether

there is sufficient commercial activity in the area to promote competition among the private providers. Additional factors include whether the quality and performance of private providers can be assessed and whether controls can be put in place to maintain accountability for public funds. The district should also consider the potential impact that changes in service delivery may have on employees. Does the district have plans for employees who may not be needed if a particular service is privatized or should the contractor be required to hire any displaced employees? These factors, as well as others, are important in any “make” versus “buy” decision.

We reviewed five of the district’s assessments, some of which were limited in scope (performed on an ad hoc basis) while others were more comprehensive. As shown in Exhibit 3-14, these privatization assessments varied in quality because some did not address a number of relevant factors or include all costs. For example, district staff calculated the cost savings of using in-house staff rather than private contractors to provide occupational therapy services. However, this study did not include the cost of the employee benefits in-house staff receive and thus understated the costs of using staff therapists by about 30%. None of the district’s assessments adequately addressed considerations relating to contract administration costs.

Other assessments were based on questionable assumptions. For example, when the district calculated the cost savings derived from the contract for the management of custodial services, most of the identified cost savings resulted from custodians being responsible for cleaning and maintaining additional square footage of space. Although at least part of this increase occurred with the advent of new cleaning technologies and the construction of new, easier-to-clean buildings, the district’s cost assessment assumed it would not have changed the number of square feet cleaned by custodians unless it entered into the contract. Furthermore, the district did not look at the ratios in other districts to test the validity of this assumption. Only two of the five district privatization assessments we reviewed appeared to use reasonable assumptions and to include all relevant costs, and those were the two cost-effectiveness studies of privately or district-operated warehousing services.

Although the assessments we reviewed could be improved, the district should be commended for studying service delivery options. Even if assessments do not determine that it would reduce costs to change the manner in which services are being provided, the information gained can help the district to become more cost efficient. In addition, these reviews can provide assurances to the public that the district is taking steps to identify opportunities for cost savings.

Exhibit 3-14

### Most of the Polk County School District’s Assessments of Providing Services With District Staff or Through Contracts Did Not Adequately Consider All Relevant Factors

	Food Warehouse	School and Office Supplies	Custodial Services	Occupational Therapists	Printing
1. <b>Commercial Activity</b> - did the district consider whether the service could be obtained through private vendors?	✓	✓	✓	✓	✓
2. <b>Quality/Performance</b> - did the district consider how quality of service could be affected if services are contracted rather than provided in-house?	○	✓	✓	○	○
3. <b>Control/Accountability</b> - did the district consider how it would monitor the service provider and consider performance criteria?	✓	✗	✓	✗	✗
4. <b>Cost Comparison</b>					
A. <i>In-house</i>					
<b>Personnel Cost</b> - did the district consider the total cost of salaries and benefits of in-house staff providing the service?	✓	✓	✗	○	✓
<b>Materials and Supplies</b> - did the district consider the total materials and supplies cost of providing the service in-house?	✓	✓	✓	✗	✓
<b>Other Costs</b> - did the district consider all other costs of providing the service in-house?	✓	✓	✗	✗	✓
B. <i>Contracted</i>					
<b>Contract Price</b> - did the district compare the contract cost to the cost of providing the service in-house?	✓	✓	✓	✓	○
<b>Contract Administration</b> - did the district consider the cost to monitor the contractor's performance and other costs of administering the contract?	✗	✗	✗	✗	✗
<b>Other Costs</b> - did the district consider any other costs involved in privatizing the contract?	✓	✗	✓	✗	✗
<b>One -Time Costs</b> - did the district consider if any one-time costs would be applicable, such as severance pay to displaced employees?	N/A	N/A	N/A	N/A	N/A
5. <b>Employee Considerations</b> - did the district consider whether distract staff would be displaced and whether the contractor would be required to hire these staff?	N/A	N/A	✓	N/A	N/A

Adequately considered     
  Partly considered     
  Not Adequately considered     
  Did not apply

## Recommendations

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- We recommend that the superintendent direct the assistant superintendent of Business Services to develop a uniform methodology for district staff to use to determine the cost-effectiveness of providing services with district staff or through contracts with private providers. To accomplish this, we recommend that the assistant superintendent of Business Services work with other departments in developing a methodology. The cost of in-house service provision should include all direct costs of providing a service and any indirect costs that could be reduced by contracting the service out. These in-house costs should include the following:

*personnel costs—the salaries and benefits of district staff that would be needed to provide the services, including adjustments anticipated for salary increases;*

*material and supplies costs—the cost of materials or supplies the district would need to provide the service if these materials will be supplied by the private contractor; and*

*other costs – any other costs that can be attributed to in-house provision of service including depreciation, cost of capital, rent, maintenance and repair, utilities, insurance, travel, and any overhead (personnel, payroll, etc.) costs that can be cut back if the district contracts for the service.*

- Similarly, the potential cost of contracting out a service should include the three elements below.

*Contract price—the price the private contractor wants for providing the service. If this price is an hourly rate, it should be multiplied by a realistic estimate of the number of hours the contractor will spend providing the service. For example, if the contractor is to provide the district a full-time position, the number of hours should reflect the likely amount of time that person may miss work due to illness, vacation, etc.*

*Contract administration costs—the costs district staff incur monitoring compliance with the contract terms, processing payments, and negotiating change orders. It should not include inspection or other administrative functions the district would perform if district staff performed the service.*

*Additional costs—any other costs the district may incur as a result of the contracted service.*

*In addition, the district should consider any one-time costs it may incur as a result of contracting out the service, such as the cost of severance pay to displaced district staff or the gain or losses associated with disposal of assets the district will not need when the service is performed by contract.*

- When developing its guidelines, the district may wish to review the Federal Office of Management and Budget's Circular No. A-76 Supplement, which provides federal agencies with guidance on comparing the costs of providing services in-house or through contract.
- In addition to price, the district needs to develop guidelines on the questions that need to be addressed in making privatization decisions. These questions could include:

*Is it appropriate to privatize this function?*

*Will privatizing the service improve performance? Are there problems with current delivery of the service? Are there examples demonstrating that the private sector can perform the function more effectively or at a lower cost?*

*Does the service involve expertise the district does not need on an ongoing basis?*

*Will privatization be resisted by district staff, parents, or other stakeholders? If so, how can the district overcome this resistance?*

*Is the service already performed by the private sector? Is the market for the service competitive?*

*Will the district be able to switch service providers without seriously disrupting services or incurring high costs?*

*Do district staff know how to collect the cost and performance data needed to monitor the private provider?*

*What will be done with the district's current facilities, technology, and other resources?*

*Are there any federal or state laws or district policies that could inhibit privatization or a change in private providers?*

*If services are ongoing, have long-term costs been identified?*

*What will the district do if the private contractor cannot meet contractual obligations? How much will it cost for the district to resume in-house provision of the service?*

*Will district staff be allowed to compete with the private sector?*

*What does the district plan to do with staff who are no longer needed because of privatization?*

*Will privatization limit or enhance the district's ability to meet equal opportunity obligations?*

*Can the district keep needed control of and accountability for privatized services?*

*What criteria will be used to judge the performance of the private contractor?*

*Are enough funds budgeted for oversight and quality control?*

- *After district staff use these guidelines to assess "make" versus "buy" decisions, we recommend that the internal auditor review the studies for adherence to the guidelines before the recommendations go to the board. This will help ensure that the board receives the information it needs to make good decisions.*
- *The district can implement these recommendations with existing resources.*

# 4

## Performance Accountability System

***The Polk County School District needs to improve its performance accountability system to ensure that its major programs are meeting their intended purpose in the most cost-efficient manner.***

### Conclusion

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The Polk County School District is using none of the eight performance accountability system best practices. The use of goals, objectives, performance measures, benchmarks, and evaluation varies by program. However, these activities should be greatly expanded. While the district has several components of a good accountability system in place or under development, components developed at different administrative levels and units generally do not relate to one another, thus resulting in a fragmented system and confusion among district staff. OPPAGA's recommendations to bring the Polk County School District into conformance with performance accountability system best practices can be implemented using existing resources if the school district implements recommendations made in Chapter 3 of this report. OPPAGA's conclusions on the district's use of each performance accountability system best practice are presented below.

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### ***Is the District Using Performance Accountability System Best Practices?***

- No.** The district generally has not established clearly stated goals and measurable objectives for its major educational and operational programs. (page 4-5)
- No.** The district does not use appropriate performance and cost-efficiency measures to evaluate its major educational and operational programs and has not used these in management decision-making. (page 4-16)
- No.** The district has not set performance and cost-efficiency benchmarks for its major educational and operational programs that may include appropriate standards from comparable school districts, government agencies, and private industry. (page 4-22)
- No.** The district has not regularly evaluated the performance and cost of its major educational and operational programs or analyzed potential cost savings of alternatives, such as outside contracting and privatization. (page 4-27)



- No.** District management does not regularly review and use evaluation results to improve the performance and cost efficiency of its major educational and operational programs. (page 4-39)
- No.** The district does not report on the performance and cost efficiency of its major educational and operational programs to ensure accountability to parents and other taxpayers. (page 4-41)
- No.** The district does not ensure that school improvement plans effectively translate identified needs into activities with measurable objectives. (page 4-46)
- No.** The district has not established and implemented strategies to continually assess the reliability of its data. (page 4-54)

## ***Fiscal Impact of Recommendations*** \_\_\_\_\_

There is no fiscal impact associated with implementing recommendations to improve the district's use of performance accountability system best practices.

## ***Background*** \_\_\_\_\_

Educational systems must be accountable to parents and other taxpayers for the performance and costs of their academic programs and support services, such as Transportation, Facilities Construction and Facilities Maintenance, Food Services, and Safety and Security. In addition, an effectively administered school district has a central office that provides leadership and accountability through a lean, responsive organizational structure that maximizes the allocation of funds to the instructional program. This requires the central office to provide district-level direction by establishing goals, objectives, and measures not only at a broad, strategic level but also for each major district program. While Chapter 3, in part, reviews districtwide strategic planning initiatives, this chapter examines the extent to which the Polk County School District has implemented a comprehensive accountability system for each major program. This background section presents information on the purpose of program-level accountability systems and notable accomplishments of the current accountability system in Polk County, state initiatives to better ensure educational accountability, and an overview of the district's information system.

### **The Purpose of a Program-Level Accountability System**

An effective program-specific accountability system enables a school district to answer the questions "How well is each major program performing?" and "How can we improve program performance and cost efficiency?" and provides clear direction and context for the daily activities of program staff by including the following:

- clearly stated goals and measurable objectives;
- appropriate performance and cost-efficiency measures;

- performance and cost-efficiency benchmarks that include appropriate standards from comparable school districts, government agencies, and private industry;
- evaluation of performance and cost efficiency including the potential of cost-saving alternatives;
- public reporting of performance and cost-efficiency information; and
- an effective management information system to support district accountability.

Exhibit 4-1 identifies several notable accomplishments of the Polk County School District performance accountability system.

### *Exhibit 4-1*

## **Notable Accomplishments in Performance Accountability**

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- The school board has established broad priorities and a comprehensive strategic plan to provide direction for the development of program-level accountability components.
  - The district also has created the Pathway to Excellence that establishes broad performance measures and benchmarks for academic programs.
  - The district has no critically low-performing schools based on state minimum standards for student performance. However, about half of Polk County schools have student performance that is below state standards in at least one academic area, which is higher than five peer districts. (For more detail, refer to Exhibit 4-3.)
- 

Source: Polk County School District.

## **State Initiatives to Better Ensure Educational Accountability**

School improvement plans are required by state law as part of a 1991 state initiative to ensure greater local-level accountability. This initiative is designed to provide high standards of student performance and to decentralize public education so school districts and schools are able to design learning environments and activities to better meet the needs of each student. The Legislature established state education goals in eight areas (as provided in Exhibit 4-2) as a framework for the school improvement initiatives of individual schools.

### *Exhibit 4-2*

## **State Education Goal Areas**

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- Readiness to Start School
  - Graduation Rate and Readiness for Postsecondary Education and Employment
  - Student Performance
  - Learning Environment
  - School Safety and Environment
  - Teachers and Staff
  - Adult Literacy
  - Parental Involvement
- 

Source: Florida Statutes.

While all schools must annually develop a plan that includes improvement initiatives, the specific state goals that schools include in their plans should reflect their particular needs. School Advisory Councils consisting of school employees and community members such as teachers, parents, students, and business and community citizens, assist schools in preparing and evaluating school improvement plans. In 1998-99, all 108 district schools had board-approved plans.

In 1995, the State Board of Education established criteria for schools with critically low student performance based on each school's performance on standardized assessments in reading, writing, and mathematics. Using the two most recent years of data, the Florida Department of Education groups each school into one of the broad categories shown below.

**Critically Low Performing**

- Six data points below minimum criteria established by the department (“critically low performing”)
- Four or five low scores (“approaching critically low status”)
- One, two, or three low scores
- No scores below state minimum criteria

While the Polk County School District has no critically low performing schools, 8 of its schools are approaching critically low status and 47 have at least one score below state minimum standards. Data available for the two most recent years, 1997 and 1998, are summarized in Exhibit 4-3 for the Polk County School District and five peer school districts.

*Exhibit 4-3*

**About Half of Polk County School District Schools Have Student Performance Below State Minimum Standards**

Category	Polk	Duval	Volusia	Seminole	Pinellas	Brevard
“Critically Low”	0	0	0	0	0	0
“Approaching Critically Low Status”	10	19	4	2	8	3
Schools with 1, 2, or 3 Scores Below State Minimum Criteria	47	42	18	6	9	9
Total Schools in District	108	154	66	51	133	97
<b>Percentage of Schools in One of the Three Categories</b>	<b>53%</b>	<b>40%</b>	<b>33%</b>	<b>16%</b>	<b>13%</b>	<b>12%</b>

Source: Florida Department of Education and individual school districts.

**An Overview of the District’s Management Information System**

District administrators and school board members need access to data and information to gauge district performance and to make critical decisions concerning issues such as

resource allocation, program evaluation, and development of alternative improvement strategies. Typically, this data is contained in district-level information systems. By centralizing information systems, a district ensures some level of consistency, accuracy, and reliability of information throughout the district. (The district's Management Information System also is discussed on pages 3-29 and 12-31 of this report.)

The Polk County School District has organized its computer services under the cognizance of the assistant superintendent for Business Services. Two departments, Information Services and Data Processing, are responsible for the day-to-day operations and support for users of the mainframe and personal computer systems. The mainframe is an IBM Model 9672 R14, housed in the district headquarters, and is the repository of the programs and databases district personnel use to aid them in making management decisions and generating reports. Among the key databases are the student records, budget and finance, personnel, and purchasing. End users are responsible for entering and making changes to their own production data. The Information Systems department provides training to end-users of both mainframe and personal computer based applications. The Data Processing department carries out mainframe programming and program maintenance, installation and repair of local area networks at the schools, and maintenance of the district's wide-area network.

## *Are the Best Practices for Performance Accountability Systems Being Observed?*

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**Goal: The district is accountable to parents and other taxpayers for its performance and efficiency and effectiveness in providing services.**

### **1 Does the district have clearly stated goals and measurable objectives for its major educational and operational programs?**

*No, while administrative units vary in the extent to which they have developed program-level goals and objectives, programs generally do not have clearly stated goals and measurable objectives. In addition, the district's accountability system is fragmented because existing goals and objectives developed at various administrative levels do not clearly relate to one another.*

Polk County School District's major program units vary in the extent to which they have developed overall goals and objectives for major educational and operational programs. While most major educational programs have established goals and objectives, these efforts should be expanded and improved to better address major aspects of each program's purpose and expenditures and the district's expectations for measurable program results. In addition, the district has developed relatively few goals and objectives to ensure the

performance and cost effectiveness of its operational programs and to help focus staff daily activities. (Refer to Exhibit 4-4, which lists the 12 major educational and operational program areas OPPAGA reviewed.) Furthermore, the district should review and revise existing goals and objectives to clarify how those developed at different administrative levels specifically relate to one another and to those included in the district's strategic plan.

**Exhibit 4-4**

**OPPAGA Reviewed the Performance Accountability Systems of 12 Major Educational and Operational Program Areas in Polk County**

<b>Major Educational Program Areas</b>	<b>Major Operational Program Areas</b>
<ul style="list-style-type: none"><li>• Basic Education (K-3, 4-8, and 9-12)</li><li>• Exceptional Student Education</li><li>• Vocational</li><li>• At-Risk (e.g., Title I, Dropout Prevention, Educational Alternatives, English for Speakers of Other Languages)</li></ul>	<ul style="list-style-type: none"><li>• Facilities Construction and Facilities Maintenance</li><li>• Personnel</li><li>• Asset and Risk Management</li><li>• Financial Management</li><li>• Purchasing</li><li>• Transportation</li><li>• Food Services</li><li>• Safety and Security</li></ul>

**Goals and Objectives Should Provide a Framework for Decisions**

Goals and objectives establish a framework for key decisions and actions regarding programs. Goals should be broad and reflect the purpose of the program so that measurable objectives can be developed to ensure that goals are met. Without goals and objectives for each major operational and educational program, program staff can have difficulty establishing priorities for daily activities, identifying data that needs to be collected to assess whether a program or service is meeting expectations, and determining when they need to change strategies or program activities to better serve students. In addition, because each piece of a school district accountability system is interrelated, in the absence of an adequate set of program-level goals and objectives, it is difficult for program managers to provide needed direction and effective leadership that focuses on

- continuously improving overall program performance;
- creating work processes that support efficient and effective accomplishment of performance objectives; and
- effectively communicating values, directions, and expectations as the basis for the district's key decisions and actions.

Program-level goals and objectives also enable senior district administrators, such as assistant superintendents who are responsible for overseeing numerous related programs, to review the performance of programs in their administrative units. This aspect of leadership is crucial because reviews help to provide rationale for and build consistency behind critical decisions such as allocation of resources. Exhibit 4-5 summarizes the basic elements of program goals and objectives.

**Exhibit 4-5****Basic Elements of Program Goals and Objectives**

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A **program goal** is a long-range end towards which a program directs its efforts and should

- relate to the district's mission, values, goals, priorities, and expectations;
- support state educational goals;
- reflect the intent (purpose) of the program; and
- incorporate state and federal program requirements.

A **program objective** is an action statement which defines how program goals will be achieved and should

- be either short-term (two to three years) or mid-term (four to five years);
  - support the program's goals;
  - address major aspects of the program's purpose and expenditures;
  - be specific;
  - be easily understood;
  - be challenging but achievable;
  - be measurable and quantifiable;
  - identify data needed to assess whether progress toward an objective is being made; and
  - indicate the performance outcome (result) or improvement target desired. 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.
- 

Source: Literature review.

**While Major Educational Programs Have Goals and Objectives, They Need to Be Improved and Expanded**

While administrative units vary in the extent to which they have developed program-level goals and objectives, educational programs generally do not have clearly stated goals and measurable objectives. Polk County School District has established goals for elementary and secondary basic education programs and vocational programs, such as workforce development. However, these need to be improved to provide clearer direction and expectations for program staff. In addition, the district has established too few goals and objectives for other educational programs such as exceptional student education. Exhibit 4-6 on page 4-9 provides an overview of OPPAGA's analysis of educational program goals and objectives.

Polk County School District goals for elementary and secondary basic education programs and vocational programs, such as work force development, include the following:

- monitoring the progress of local student achievement and revising local curriculum as necessary;
- supporting students demonstrating academic achievement; continuing to improve communication and collaboration within the Instructional Services division to better serve and support schools; and

- building a strong, self-supporting School-to-Work system by June 2001.

While these statements describe broad initiatives and activities, they do not clearly describe why program administrators are implementing each initiative—the goal the program is trying to achieve. Basic education and workforce development program goals could be improved by more clearly describing the long-range end the program desires to achieve, such as to improve student performance, ensure that all students read at grade level, or ensure that students graduate with needed skills, with each initiative. Since the programs lack clear goals, administrators often develop activity-based objectives rather than objectives that describe the measurable outcomes each program is trying to accomplish by implementing each initiative. For example, an objective to develop a core of content to be required at each grade level could be improved by describing the specific effect this activity should have on students such as “By the end of 1998-99 increase by 10% the percentage of students reading at or above grade level in the fourth grade on the CTBS test.” Thus, program administrators focus much of their time on strategies to implement each initiative rather than on outcomes.

District staff indicated the need to improve goals and objectives to focus on results. In some instances the district is taking steps to address this issue. For example, the district’s School-to-Work (Workforce Development) Program Sustainability Plan established in October 1998 acknowledges the need to “establish and implement clear, measurable and well-defined accountable expectations.” The plan identifies several appropriate strategies to accomplish this goal such as implementing pre- and post- surveys to evaluate the effectiveness of work-based learning experiences/activities, establish appropriate standards for FCAT and Florida Writes!, and establish benchmarks. By focusing on results the district should be able to establish clearer goals and more measurable objectives for its Workforce Development Program. Clear goals and measurable objectives will provide needed direction and expectations for basic education and workforce development and focus district activities on student outcomes.

The district has established too few goals and objectives for other programs such as exceptional student education, at-risk programs such as Title I, and the career, technical, and adult education component of its vocational program. For example, Exceptional Student Education (ESE) has developed a procedures manual that covers a range of program aspects from screening, referral, and placement guidelines to development of education plans for individual students to ensure that staff meet federal program requirements. However, the district has not established goals or measurable objectives for the ESE program that describes desired program results. These would help ensure a connection between what Polk County School District staff do on a daily basis and the program’s overall purpose and answer the questions “If the district’s ESE Program were successful, what would one expect to be happening?” or “What would the impact be on students in the program?”

The district’s goal for the at-risk federal Title I Program is to improve student achievement through effective instruction, professional development, and family involvement. While each Title I school’s improvement plan identifies its individual Title I objectives, the district has not established broad program-level objectives that support the program’s overall goal or pull together individual school objectives. Establishing program-level objectives may improve the district’s ability to help the 39 Title I schools meet their individual objectives and provide a basis for determining the extent to which the district is progressing toward its overall goal of improved student achievement. For example, an objective could establish the areas (reading, writing, mathematics, etc.) in which improvement is desired, how much improvement is desired (such as 15% over last year’s scores on the CTBS test), and by when. For a detailed analysis of the goals and objectives included in school improvement plans refer to Exhibit 4-6.

The district has not established goals and objectives for career, technical, and adult education vocational programs. While each major technical area has a five-year plan that details the coursework students must take to complete the program, such as accounting or auto mechanics, the district has not develop consolidated program-level goals and measurable objectives for its career, technical, and adult education vocational programs. However, the administrator who assumed the director position when the district reorganized in January 1998 acknowledged this weakness and indicated that developing an effective accountability system is a main priority. This should be drafted by July 1999.

#### *Exhibit 4-6*

### **Polk County School District Educational Program Goals and Objectives Need to Be Improved**

<b>Program</b>	<b>Issue</b>	<b>General Comments</b>
Basic Education	Goals are stated as major initiatives and objectives as activities to implement each initiative.	<ul style="list-style-type: none"> <li>• Revise goals to describe the long-range end the program desires to achieve by implementing broad initiatives.</li> <li>• Develop objectives that identify the measurable results or specific effect program initiatives should have particularly on students, such as "By the end of 1998-99 increase by 10% the percentage of students reading at or above grade level in the fourth grade on the CTBS test."</li> </ul>
Exceptional Student Education	No broad goals and objectives are developed for the program.	<ul style="list-style-type: none"> <li>• Develop broad goal statements that describe how the program is intended to help students.</li> <li>• Develop measurable objectives that describe the specific effect the program should have on students and would answer the questions "If the district's ESE Program were successful, what would one expect to be happening?" or "What would the impact be on students in the program?"</li> </ul>
At-Risk	No program-level objectives are developed to measure progress toward the Title I Program's goal.	<ul style="list-style-type: none"> <li>• Establish program-level objectives to help operationalize goals and assess how well the district is progressing toward its overall goals of improved student achievement.</li> <li>• Develop clear goals and objectives that describe how the district will enable the district to demonstrate its success of supporting the school improvement activities of the district's 39 Title I schools.</li> </ul>



Program	Issue	General Comments
Vocational	<ul style="list-style-type: none"> <li>• Workforce development (School-to-Work) has one goal and several objectives stated as initiatives.</li> <li>• No goals and objectives are developed for career, technical, and adult education.</li> </ul>	<ul style="list-style-type: none"> <li>• Revise goals to describe the long-range end the program desires to achieve by implementing School-to-Work initiatives. Revise current School-to-Work objectives to reflect the specific measurable effect program initiatives should have on students.</li> <li>• Develop goals and measurable objectives for career, technical, and adult education components. Also, develop measurable objectives that describe the specific effect career, technical, and adult education should have on students and would answer the questions “If the program were successful, what would one expect to be happening?” or “What would the impact be on students in the program?”</li> </ul>

## Operational Programs Do Not Have Program-Specific Goals and Measurable Objectives

The Polk County School District needs to revise operational program goals to better reflect the intent and purpose of each program and develop objectives that will enable the district to measure progress towards achieving these goals. For instance, the Division of Business Services has established two general goals: (1) utilize technological advances and systems improvements to operate more cost-effectively in order to maximize funding available for the classrooms and (2) provide encouragement and education for all employees to develop and practice appropriate customer-focus and team-building behaviors. Although department managers developed objectives to implement the division goals, the same goals apply across diverse programs such as Budget and Financial Services, Food Services, Risk Management, and Purchasing and Warehousing, which have different purposes, state and federal mandates, and customers. In addition, district staff indicated that individual personnel files contain program-level goals developed as part of each staff member’s performance appraisal. However, personnel files do not distinguish between personal staff development goals such as training that pertains to specific staff deficiencies and those intended to apply to entire programs such as Food Services. To establish a framework for key decisions and actions regarding programs and set the focus for developing program objectives, the district should develop goals that reflect the unique intent and purpose of each major operational program.

Goals for other operational programs such as transportation, facilities, and human resources also need to be improved. For example, although the Transportation Services division has program-level goals, it needs to develop measurable objectives for all its goals. Two of the division's six goals are measurable objectives in the district's strategic plan. The Facilities and Operations division has four program goals, two of which are reflected in the district's strategic plan. Measurable objectives have not been identified even though the district's strategic plan has a measurable objective that relates to energy savings and a measurable strategy of reduction of construction costs. Both Transportation and Facilities have developed five-year plans to aid them in setting direction and priorities for their programs. The Human Resources division has two goals, but like the other operational programs, does not identify associated measurable objectives. Refer to page 5-37 for a discussion of the Human Resources division's goals and objectives.

In general, the outcomes or expectations of objectives developed to implement operational program goals are not clearly delineated or measurable. For example, the Facilities and Operations division has a goal, *"Work to secure a safe and healthy work environment for all School Board employees."* However, measurable objectives have not been articulated for the various programs in Facilities and Operations as to how to attain that goal. An objective such as *"Institute a district-wide safety awareness training program for all employees to reduce workplace accidents by 10% in Fiscal Year 1999-2000"* would succinctly describe the objective. Clearly stated, measurable program-level objectives would enable staff to establish priorities for daily activities, identify data to collect to assess whether a program or service is meeting expectations, and determine when they need to change strategies or program activities to better serve customers.

Exhibit 4-7 provides an overview of OPPAGA's analysis of operational program goals and objectives.

**Exhibit 4-7**

**Programs Generally Do Not Have Program Goals, and Objectives Are Not Measurable**

<b>Program</b>	<b>Issue</b>	<b>General Comments</b>
Financial Management	Goals are not program specific. Objectives are not stated in measurable terms.	<ul style="list-style-type: none"> <li>• Develop goals that describe the desired long-range end specific to the program.</li> <li>• Create measurable objectives that will describe the effect the program will have, such as "increasing district office efficiency by the end of school year 1999-2000 to allow for a 2% increase in funding for classrooms."</li> </ul>
Personnel	No broad goals or measurable objectives for the program	<ul style="list-style-type: none"> <li>• Develop broad goal statements that describe the desired condition the program is intended to affect.</li> <li>• Develop measurable objectives that describe the specific effect the program should have, such as "by August 2000, reduce the number of vacant teacher positions by 20%."</li> </ul>
Purchasing	No program-specific goals; objectives stated in broad, nonmeasurable terms	<ul style="list-style-type: none"> <li>• Devise program-specific goals that describe what the program is trying to accomplish.</li> <li>• Establish clear and measurable objectives that will enable managers to assess the effectiveness of the program, such as "by January 2000, 75% of electronic purchase orders are processed within 48 hours."</li> </ul>
Asset and Risk Management	No broad goals or measurable objectives for the program	<ul style="list-style-type: none"> <li>• Develop broad goal statements that describe the desired condition the program is intended to affect.</li> <li>• Develop measurable objectives that describe the specific effect the program should have, such as "by December 2000, 100% of district employees will have been scheduled for a cardiac risk profile screening."</li> </ul>
Facilities Construction and Facilities Maintenance	Few measurable objectives	<ul style="list-style-type: none"> <li>• Develop objectives that will enable the district to assess progress toward reaching its goals, such as "decrease dispatch response time for emergency maintenance service calls by 25%."</li> </ul>
Food Services	No program specific goals; objectives stated in broad, nonmeasurable terms	<ul style="list-style-type: none"> <li>• Establish goal statements that describe what the program is trying to achieve regarding students.</li> <li>• Develop measurable objectives that assess the efficiency of the program, such as "by September 1999, reduce spoilage of stocked non-refrigerated food stock items to one-half of one percent of items in stock."</li> </ul>
Safety and Security	No broad goals and measurable objectives	<ul style="list-style-type: none"> <li>• Establish goals that describe what the program is trying to achieve.</li> <li>• Develop measurable objectives, such as "by the end of school year 1999-2000, reduce by 5% the incidence of vandalism of school property."</li> </ul>
Transportation Services	Division's goals are actually objectives in the district's strategic plan. Two of the six goals are measurable.	<ul style="list-style-type: none"> <li>• Create measurable objectives for remaining goals, such as "replace the Bartow transportation facility by the year December 2002" or "by June 2000, 50% of all outlying fueling stations will have been converted to automated fueling processing systems."</li> </ul>

## Goals and Objectives Should Better Align and Clarify Those Responsible for Implementation and Oversight

In general, educational and operational program goals and objectives could be improved further by clarifying their relationship to the district’s mission, values, priorities, and expectations as well as the goals and objectives developed at other levels in the district including those contained in school improvement plans. OPPAGA found goals and objectives in a variety of district documents such as the strategic plan and division and department memoranda to individual school improvement plans. Staff expressed concern that initiatives developed at different administrative levels such as the strategic plan and division, department, and program levels need to be better aligned and related. This is especially the case between initiatives implemented as part of school improvement plans and the goals and objectives that drive the daily activities of district-level program staff. Although district staff indicated that their main aim is to support school improvement activities of the district’s 108 schools, the district does not keep track of the initiatives in school improvement plans to ensure that they address the priority needs, including resources, of the 108 schools in the district. Thus, staff cannot ensure that there is a clear relationship between the district’s program-level goals and objectives and those in school improvement plans. In addition, because goals and objectives contained in different documents do not align, staff are unclear about who is responsible for ensuring that initiatives and implementation strategies get accomplished and who is accountable for assessing the results.

## Recommendations

- *To better ensure the development of accountability system components, we recommend that the district develop a standardized accountability framework and a technical assistance document to help guide staff through the process.*
- *We also recommend that the district require major programs to develop clearly stated goals and measurable objectives.*
- *In addition, we recommend that the district develop a mechanism to review and provide feedback to program staff to ensure that program-level goals and objectives meet district expectations and clearly align with those developed at the department, division, strategic, and other administrative levels.*
- *Action Plan 4-1 shows the steps needed to implement these recommendations.*

### Action Plan 4-1

## Develop Goals and Objectives for Major Programs

<b>Recommendation 1</b>	
Strategy	Develop an accountability framework for each program.
Action Needed	<p>Step 1: Develop an accountability framework for each program to guide staff through the development of the district’s program-level accountability system. The framework should contain a detailed format that reflects district expectations for program-level accountability systems and should include the items listed below and instructions to guide the development of each item.</p> <ul style="list-style-type: none"> <li>• Program name</li> </ul>

- Program purpose
- Unit administering the program
- Person responsible for ensuring that the framework is completed and updated regularly
- Program goals
- Program objectives
- Performance measures by program objective, including a short explanation of how each relates to the program objective
- Processes by program objective—the answer to the question, “What processes will you put in place to accomplish this objective?” providing an overview of implementation strategies, the person responsible for implementation, resources needed and sources, and target date
- Human resource development—the answer to the question, “What training is needed (and for whom) in order to accomplish this objective?”
- Performance evaluation methods—including how often a performance assessment will be conducted, how, by whom, and the answer to the question, “How will you know you have progressed toward or successfully completed the objective (your evaluation criteria)?”
- Administrative unit(s) responsible for implementing goals, objectives, and strategies and reporting results

Who Is Responsible	The Office of Planning, Accountability and Evaluation at the direction of the Executive Leadership Team
Time Frame	August 1999
Fiscal Impact	This can be implemented with existing resources.

**Recommendation 2**

Strategy	Provide technical assistance document on accountability.
Action Needed	<p>Step 1: Using the concepts in Exhibit 4-5, Basic Elements of Program Goals and Objectives, as a guide, develop an accountability handbook that covers the topics below.</p> <ul style="list-style-type: none"> <li>• The basic concepts of program accountability including developing goals, outcome-based objectives, performance measures, and routine assessment techniques</li> <li>• The use of the district accountability framework</li> <li>• The relationship between program goals and objectives and those developed at various other administrative levels. This includes a description of the process that staff should follow to ensure that there is a logical, specific linkage rather than a loose, general association between program-level accountability systems and those included in documents such as Pathway to Excellence, the strategic plan, school improvement plans, and the district budget.</li> <li>• The district budget development process including district budget priorities and the connection between program goals and objectives and the allocation of program resources</li> </ul>

Step 2: Provide the document to each department head and appropriate program staff to enable them to develop accountability systems for their programs.

Who Is Responsible	The Office of Planning, Accountability and Evaluation at the direction of the Executive Leadership Team
Time Frame	September 1999
Fiscal Impact	This can be implemented with existing resources.

**Recommendation 3**

Strategy	Develop program level goals and objectives.
Action Needed	<p>Step 1: Develop 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. Major programs may include programs in the areas listed below.</p> <ul style="list-style-type: none"> <li>• Basic Education (K-3, 4-8, and 9-12)</li> <li>• Exceptional Student Education</li> <li>• Vocational</li> <li>• At-Risk (Dropout Prevention, Educational Alternatives, English for Speakers of Other Languages)</li> <li>• Facilities Construction and Facilities Maintenance</li> <li>• Personnel</li> <li>• Asset and Risk Management</li> <li>• Financial Management</li> <li>• Purchasing</li> <li>• Transportation</li> <li>• Food Services</li> <li>• Safety and Security</li> </ul> <p>Step 2: Identify the purpose of each major program (from federal or state law, grant specifications, etc.) and the primary services provided by the district.</p> <p>Step 3: Review school improvement plans to identify school-based needs as they relate to specific programs. Use this information to develop, refine, and align program-level goals and objectives to support school needs and improvement initiatives. (Refer to Action Plan 4-7, page 4-52, for a more detailed action plan on summarizing goals and objectives in school plans.)</p> <p>Step 4: Identify district priorities, the strategic plan, existing goals and objectives, and major activities/initiatives that relate to each program.</p> <p>Step 5: Use information in Exhibit 4-5, Basic Elements of Program Goals and Objectives, as a guide to develop broad goal statements that describe the primary outcomes (such as high student performance, efficient transportation services, etc.) the district expects each program to achieve. Goal statements should reflect the intent of each program, support school-based needs, provide a context for major program initiatives and activities, and clearly support goals and objectives developed at other administrative levels. Use information in Exhibit 4-6, Polk County School District Educational Program Goals and Objectives Need to Be Improved,</p>

as a guide to revise and improve current educational program goals.

Step 6: Use information in Exhibit 4-5, Basic Elements of Program Goals and Objectives and Exhibit 4-6, Polk County School District Educational Program Goals and Objectives Need to Be Improved, as a guide to develop short-term and mid-term objectives for each educational and operational program goal. Objectives should be based on the specific, measurable outcomes the district would like program to achieve. Each objective should relate to the program's goals, the program's intent and resources, children served, school needs, districtwide goals, and the district's expectations for the program.

Step 7: Identify major initiatives and key strategies that the district will implement to achieve each program objective. Use these strategies to set priorities for staff members' daily work.

Step 8: Review and update goals and objectives annually based on legislative changes, changes in district goals, student needs, program resources, needs identified in school improvement plans, and program evaluation results.

Who Is Responsible	Appropriate program staff
Time Frame	November 1999
Fiscal Impact	This can be implemented with existing resources.

#### **Recommendation 4**

Strategy	Review and align goals and objectives.
Action Needed	<p>Step 1: Review program-level goals and objectives with staff of each major program to ensure that they</p> <ul style="list-style-type: none"> <li>• meet district expectations set forth in the accountability handbook (refer to Recommendations 1 and 2 above) and the specifications outlined in Exhibit 4-5, Basic Elements of Program Goals and Objectives and</li> <li>• clearly and logically relate to the district's vision and mission statements, and goals and objectives developed at various other district administrative levels such as those in the strategic plan and those developed as part of the budget process.</li> </ul> <p>Step 2: Provide specific feedback to program staff to revise and resubmit goals and objectives that do not meet district expectations or do not clearly align with those developed at other administrative levels.</p>
Who Is Responsible	Executive Leadership Team <sup>1</sup>

<sup>1</sup> This recommendation could be implemented in several ways. For example, the Executive Leadership team could form ad hoc working committees to review specific program areas. Each committee could include a representative from the Executive Leadership Team and may include appropriate staff members from other district program areas to ensure that goals and objectives are realistic, related, and coordinated with other programs' goals and objectives. For instance, operational support areas such as Finance, Transportation, and Facilities could be included as members of the ad hoc working committees that review and provide feedback on educational program goals and objectives.

Time Frame	December 1999
Fiscal Impact	This can be implemented with existing resources.

## **2 Does the Polk County School District use appropriate performance and cost-efficiency measures to evaluate its major educational and operational programs and does it use these in management decision making?**

*No. The district has insufficient measures to assess major program performance and cost efficiency.*

The district has not established performance and cost-efficiency measures for its operational programs and only limited measures to evaluate and improve its major educational programs. Thus, administrators cannot address basic questions about program performance and cost and assess progress toward program goals and objectives. The district has taken steps to establish broad performance measures for educational programs. However, it must expand these efforts to ensure that it can assess the performance and cost efficiency of its major educational and operational programs.

### **Measures Should Be Used to Assess Program Performance and Cost Efficiency**

To be held accountable for resources invested in public education, school districts must assess and provide information to the public on the performance and cost efficiency of major programs. Performance measures provide information on program quality and performance. Performance measurement enables a school district to determine whether each program's goals and objectives have been achieved. Efficiency measures provide additional information on productivity that links performance and quality to cost. Efficiency can be measured in a number of ways, including average time per unit or cost per unit. Improving cost efficiency means that a school district can produce more with the same or fewer resources. In addition, a successful performance accountability system includes a broad set of performance and cost-efficiency measures that encompass program inputs, outputs, and outcomes.

Without a comprehensive set of performance and cost-efficiency measures that link to each program's purpose, goals, and objectives, district administrators and school board members have insufficient information to answer basic questions related to program performance and cost efficiency such as those given below.

- Should the district increase or decrease funds to a particular program?
- Are district services being provided in the most cost-efficient manner?
- How could the district save money?
- What programs should be eliminated because of poor performance?
- Should the district implement a new program or service?
- Should the district contract for services?

Exhibit 4-8 summarizes the basic elements of program performance measures and Exhibit 4-9 provides an overview of input, output, and outcome measures.



#### Exhibit 4-8

### Basic Elements of Program Performance and Cost-Efficiency Measures

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**Performance and cost-efficiency measures** are data collected to indicate progress toward program goals and objectives and should be

- logically related to the program's primary purpose, goals, and objectives;
  - comprehensive and easy to understand;
  - able to be tracked over a long period of time;
  - show a clear relationship to intended outcomes;
  - related to the district's primary mission, goals, and objectives as stated in its strategic plan;
  - able to assess whether the program is achieving its fundamental goals and objectives;
  - used to evaluate program performance and cost efficiency; and
  - able to link program performance to program costs so they are useful for budgetary decisions.
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#### Exhibit 4-9

### Input, Output, and Outcome Measures

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There are three categories of **performance and cost-efficiency measures**.

- Inputs are measures of any demands or resources which affect outputs or outcomes. Inputs include staff, financial resources, equipment, and supplies.
  - Outputs are measures of products or services produced by a program or number of entities receiving services. Outputs include the actual number of students receiving educational program services, number of applications processed, gross square footage monitored for security purposes, and miles of school bus service traveled. Output measures can be used to assess efficiency and work load issues.
  - Outcomes are measures of the extent to which a program is resulting in the consequences or public benefit intended. Outcomes include percentage of students who showed mastery of writing skills through their scores on Florida Writes!, percentage of vocational certificate completers who were placed in a job related to their education, and percentage of graduating seniors who needed no remediation upon entry into a college or university. Outcome measures can be used to evaluate the actual impact of a program or service and identify potential improvements in program design and processes.
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Source: Adapted from the Governor's Budget Recommendations, Fiscal Year 1996-97, and literature review.

### District Performance and Cost-Efficiency Measurement Needs to Focus on Program Expectations

District staff informally review measurement data to assess their programs. However, because the district lacks a clear set of goals and measurable objectives for each major educational and operational program, staff cannot be sure they are collecting data needed to assess whether performance and cost-efficiency expectations are met. Once the district has established adequate goals and objectives, staff will be in a better position to identify appropriate performance and cost-efficiency measures.

Educational staff periodically collect and review data to gauge program performance. This data includes scores on various standardized tests and other test scores, such as Florida Writes!, and reports that provide data on the educational performance of Polk County schools, including the Department of Education *Vital Signs Report* that identifies those schools with performance below state minimum standards. In addition to informal analysis, the school district and schools annually publish the *School Public Accountability Report* and distribute it to parents and the community. This report, which is mandated by Florida law, includes school progress on 16 performance measures relating to the state's eight education goals for public education (refer to Exhibit 4-10). It also describes the schools' progress in implementing their improvement plans and the use of lottery funds. The intent of this report is to enable the public to obtain general information about school performance and management of lottery funds. However, the *School Accountability Report* does not contain program-specific information. In addition, the district does not collect data to assess the cost efficiency of major educational programs.

Staff administering operational programs also collect data to assess and report on performance and cost efficiency. For example, food service staff monitor areas such as fund balance, profit, loss, meal participation rates, salaries and benefits, meal costs, and total income by source. In addition, transportation staff periodically review average bus occupancy and cost per student. (Refer to pages 10-9 and 11-15, respectively, for more information on transportation and food services performance and cost-efficiency measurement.)

Even though educational and operational program staff collect and review a variety of performance data, without clear goals and measurable objectives that describe the intended outcomes for each major district program, it is unclear whether the data that staff collect are appropriate or sufficient. In addition, district staff cannot be sure how to interpret the data collected. Once the district has established adequate goals and objectives, program administrators will be in a better position to ensure that performance and cost-efficiency data collected will enable it to determine whether the district is achieving its fundamental expectations for each program.

#### *Exhibit 4-10*

### **The School Accountability Report Contains General Educational Program Performance Measures**

<b>State Goals</b>	<b>Performance Measures</b>
1 <b>Readiness to Start School</b>	1. The number and percentage of students meeting the state expectations for school readiness as determined by a formal observation of each kindergarten student using an instrument that meets guidelines developed by the state Department of Education
2 <b>Graduation Rate and Readiness for Postsecondary Education and Employment</b>	2. The number and percentage of students who graduate from high school as defined by Florida law 3. The number and percentage of students 16 years or older who were reported as dropouts at the end of each school year 4. The number and percentage of students who meet the state levels in reading, writing, and mathematics for placement into college-level courses 5. The number and percentage of graduates who are employed, enrolled in postsecondary programs, or enlisted in the military using the most available data
3 <b>Student Performance</b>	6. Student performance results on state-designated external student assessments at various grade levels, including Florida Writes!, the High

State Goals	Performance Measures
	School Competency Test (HSCT), and locally administered norm-referenced tests at grades 4 and 8
4 <b>Learning Environment</b>	7. Results of an annual locally administered school learning environment survey 8. The number and percentage of teachers and staff who are new to the school at the beginning of each school year 9. The number and percentage of students absent 11 to 20 days and 21 days or more each year 10. The average number of days teachers and administrators were not in attendance at the school for reasons classified as personal leave, sick leave, and temporary duty elsewhere
5 <b>School Safety</b>	11. The number of incidents of violence, vandalism, substance abuse, and harassment on the bus, on campus, and at school-sponsored activities
6 <b>Teachers and Staff</b>	12. The number and percentage of classes taught by out-of-field teachers 13. The number and percentage of teachers, administrators, and staff who receive satisfactory annual evaluations based on the district assessment system 14. The number and percentage of teachers in schools who have earned degrees beyond the bachelor's level
7 <b>Adult Literacy</b>	15. The number of adult students served by the district earning a State of Florida High School diploma either by earning credits and taking the High School Competency Test (HSCT) or taking and passing the General Education Development (GED) tests
8 <b>Parental Involvement</b>	16. The number and percentage of School Advisory Council members by membership type and racial/ethnic category

Source: Department of Education.

## The District Has Taken Some Steps to Establish Measures to Assess Educational Program Performance

The district has taken steps to broadly assess the performance of some of its educational programs, but these efforts must be expanded. For example, the Polk County School District has acknowledged the need to improve and expand performance measures to assess the success of its educational programs. To respond to this need, the superintendent identified districtwide educational performance measures, which are presented in the draft document *Pathway to Excellence, Today's Students... Tomorrow's Leaders*. The district created the measures to answer the questions "Did the students stay in school and graduate, and did they learn anything while they were there?" In addition, according to *Pathway to Excellence*, the performance measures are expected to have a profound impact on school improvement plans by requiring each school to focus even more attention on measures of student performance. While the measures presented in *Pathway to Excellence* will enable the district to assess districtwide educational performance, they are not tied to program-level goals and objectives and, therefore, generally will not enable individual staff to assess whether they are meeting the specific performance and cost-efficiency expectations for individual programs. In addition, *Pathway to Excellence* does not identify cost-efficiency measures and does not establish any measures related to district operational services. However, it should provide educational program staff with some direction in developing program-specific performance measures, once they establish adequate goals and objectives. In addition to *Pathway to Excellence*, some programs, such as Exceptional Student Education (ESE), plan to institute methods to enable them to measure program performance. District staff indicate that they are beginning a project to

track individual education plan data by computer to assess their success at meeting individual student needs identified in each plan and to identify reliable successful teaching techniques. Efforts such as these should be expanded and tied to program goals and objectives to ensure that all major educational and operational programs can demonstrate they are meeting district performance and cost-efficiency expectations.

## Recommendations

- *We recommend that the district develop performance and cost-efficiency measures for major programs. Developing these measures will better enable district administrators and school board members to address basic questions about program performance and cost and assess progress toward program goals and objectives.*
- *As part of performance measure development, we recommend that program staff identify and prioritize data needs. This will better ensure that data is available to assess program performance and cost.*
- *We also recommend that the district establish a mechanism to review and align performance measures with those developed at various administrative levels such as those included in Pathway to Excellence and the district strategic plan.*
- *Action Plan 4-2 shows the steps needed to implement these recommendations.*

### Action Plan 4-2

## Develop Performance and Cost-Efficiency Measures for Major Programs

<b>Recommendation 1</b>	
Strategy	Develop program performance and cost-efficiency measures and identify data needs.
Action Needed	<p>Step 1: Review information in Exhibit 4-8, Basic Elements of Program Performance and Cost-Efficiency Measures, and Exhibit 4-9, Input, Output, and Outcome Measures, to use as a guide in developing these measures.</p> <p>Step 2: Review performance measures in the district's <i>Pathway to Excellence</i> document. While not program specific, the <i>Pathway to Excellence</i> includes broad, critical measures that should provide program staff with some direction in developing program-specific performance measures.</p> <p>Step 3: Schedule periodic meetings to develop measures that indicate progress toward program goals and objectives.</p> <ul style="list-style-type: none"> <li>• Include program staff for input and assistance.</li> <li>• Include input and feedback from stakeholders such as parents, community members, and appropriate school district employees (teachers, food service workers, bus drivers, etc.).</li> <li>• Use the accountability framework developed by the district's Planning, Accountability, and Evaluation unit.</li> </ul>

- Identify detailed input and outcome measures and indicators of efficiency and effectiveness. Focus on desired results and outcomes, not just on activities.
- Identify how performance measures link to the budget and the measures in the district strategic plan.
- From the set of measures identified for each program, select a few critical performance and cost-efficiency measures that should be reported to school board members and the superintendent to demonstrate how well the program is performing. (Refer to Action Plan 4-5, page 4-42, for more information on the annual report to the school board and superintendent.)

Step 4: Clearly define each measure (some measures such as “absenteeism” may have different meanings, depending on whom defines it) and make sure that it measures what is intended. Avoid measures that could easily be misinterpreted.

Step 5: For each performance measure, identify the data needed and provide the information below.

- 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?

Who Is Responsible	Program directors and appropriate program staff with the assistance of Office of Planning, Accountability and Evaluation <sup>2</sup>
Time Frame	February 2000
Fiscal Impact	This can be implemented with existing resources.

<sup>2</sup> Area assistant superintendents should be involved in developing academic program performance and cost-efficiency measures.

## Recommendation 2

Strategy	Identify data needs and develop a process for approving data requests.
Action Needed	<p>Step 1: Identify and prioritize data needs by classifying data into the following two categories:</p> <ul style="list-style-type: none"> <li>• data currently available, accessible, and in the format needed to determine progress toward program goals and objectives and</li> <li>• data currently either not available, accessible or in the format needed to determine progress toward program goals and objectives.</li> </ul> <p>Step 2: Establish and implement a districtwide process for approving data requests made to Data Processing. This policy may include review and signoff from department managers or assistant superintendents and how the data relates to program goals and objectives.</p>
Who Is Responsible	Assistant superintendents and Data Processing
Time Frame	March 2000
Fiscal Impact	This can be implemented with existing resources.

## Recommendation 3

Action Needed	Review and align performance measures.
Who Is Responsible	<p>Step 1: Clearly identify the specific role and expectations for program staff to ensure that <i>Pathway to Excellence</i> performance measures are implemented and how they should relate to specific programs' performance measurement system.</p> <p>Step 2: Review program-level performance measures with staff of each major program to ensure that they</p> <ul style="list-style-type: none"> <li>• meet district expectations set forth in the accountability handbook (refer to Action Plan 4-1, page 4-14), the specifications outlined in Exhibit 4-8, Basic Elements of Program Performance and Cost-Efficiency Measures, and Exhibit 4-9, Input, Output, and Outcome Measures and</li> <li>• clearly and logically relate to those developed at various other district administrative levels such as those in <i>Pathway to Excellence</i> and the strategic plan.</li> </ul> <p>Step 3: Provide specific feedback to program staff to revise and resubmit performance measures that do not meet district expectations or do not clearly align with those developed at other administrative levels.</p>
Who Is Responsible	Ad hoc committees at the direction of the Executive Leadership Team (refer to Action Plan 4-1, page 4-12, for more information)
Time Frame	March 2000
Fiscal Impact	This can be implemented with existing resources.

### **3 Does the Polk County School District have performance and cost-efficiency benchmarks for its major educational and operational programs that may include appropriate standards from comparable school districts, government agencies, and private industry?**

*No, while district staff conduct some informal comparisons and analysis, this practice needs to be substantially expanded and improved to enable district administrators to adequately assess program performance and cost.*

The district has not established an adequate set of performance and cost-efficiency benchmarks for major educational and operational programs. Some programs, such as Transportation and Food Services, do compare their performance and cost to other school districts. However, these comparisons lack specific meaning as benchmarks because program administrators generally have not clearly defined acceptable performance (the top school district, in the middle of peer districts, within 10% of the industry average, etc.), administrators do not formally report their program's status in relation to each comparison, and the comparisons do not clearly tie to goals and objectives established to guide each program. Thus, administrators and the school board cannot determine whether program performance and cost are acceptable.

#### **Benchmarks Can Help the District Interpret Performance and Cost-Efficiency Data**

Without a comprehensive set of performance and cost-efficiency benchmarks that link to each program's purpose, goals, and objectives, district managers and school board members can have difficulty interpreting performance and cost-efficiency data to enable them to address basic questions such as those noted below.

- Where do we stand in relation to others delivering similar programs and services?
- Is current program performance adequate and are program or service costs reasonable?
- Have we met program performance and cost-efficiency expectations?
- Could staffing or resource levels be reduced?
- Who is doing something out there better than we are?
- What are others doing that we are not, and how can we change to mirror their performance?

Exhibit 4-11 summarizes the basic elements of benchmarks.

**Exhibit 4-11****Basic Elements of Benchmarks**


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**Benchmarking** is comparing the actual performance and cost of major programs and services to acceptable standards, including the performance of other organizations, to identify differences and opportunities for improvement. Benchmarks should

- include comparisons to other school districts, government agencies, and private industry that provide the same or similar services;
  - include comparisons to best-in-class organizations (models), best practices, and generally accepted industry standards;
  - be easy to understand and make sense;
  - show a clear relationship to critical outcomes;
  - be based on reliable and comparable data;
  - clearly define acceptable performance targets/standards (in the top 10 school districts, in the middle of peer districts, within 10% of the industry average, etc.) to assess whether performance and cost expectations have been met ;
  - be used to identify reasons for differences in performance or costs and to make improvements; and
  - be developed at the same time as goals and objectives and updated annually.
- 

Source: Literature review.

**The District Has Not Established Adequate Benchmarks**

The district has not established an adequate set of performance and cost-efficiency benchmarks for major educational and operational programs. Some educational and operational programs do compare their performance and cost to other school districts. However, these comparisons lack specific meaning as benchmarks because they generally have not defined acceptable target or standards and results are not generally reported.

Educational program staff compare their programs to other districts using a variety of performance-related data. For example, elementary and secondary education staff compare performance data such as student scores on standardized tests, graduation and dropout rates, and mobility rates to that from surrounding districts and state averages to get a general sense of how the district compares to its peers. Peer districts used include Hillsborough, Pinellas, Orange, Sarasota, Pasco, and Brevard county school districts.

Some operational programs, such as Food Services and Transportation, also compare the district's performance and cost to other school districts. For example, Food Services staff compare their program to Brevard, Osceola, Lake, Volusia, and Seminole county school districts in areas such as fund balance, profit, loss, meal participation rates, salaries and benefits, meal costs, and total income by source. Similarly, Transportation staff use comparisons to other school districts to assess and report on performance and cost efficiency. For instance, Transportation staff review data provided in the Department of Education Quality Links report to determine where the district ranks among all Florida school districts in average bus occupancy. If the district is not one of the top five school districts, staff look for factors that cause others to be higher. Transportation staff conduct a similar review to determine where the district ranks among Florida school districts in total transportation operating expenditures per student. Staff provide selected comparisons to school board members. (For a more detailed discussion of Food Services,



refer to page 11-18. For more information on transportation comparisons, refer to page 10-9.)

The comparisons conducted by Polk County School District administrators, however, lack specific meaning as benchmarks because they generally have not defined acceptable target or standards (the top school district, in the middle of peer districts, within 10% of the industry average, etc.), and results are not generally reported. In addition, even though educational and operational program staff conduct comparisons with other school districts, without clear goals and measurable objectives that describe the intended outcomes for each major district program, it is unclear whether these comparisons are adequate or appropriate. Once the district has established adequate goals and objectives, program administrators will be in a better position to use performance and cost-efficiency comparisons as benchmarks to determine whether the district is achieving its fundamental expectations for each program.

## **The District Has Taken Steps to Establish Benchmarks**

To respond to the need for formal benchmarking information, the superintendent identified performance measures and benchmarks for educational programs, as part of the draft document *Pathway to Excellence, Today's Students... Tomorrow's Leaders*. It identifies broad, critical measures and establishes standards for each measure across district academic programs and should provide educational program staff with some direction in developing program-specific standards. For example, *Pathway to Excellence* establishes a five-year expectation of 100% for the district's annual graduation rate with the following annual standards: 99.4% in 1999-2000, 99.5% in 2000-01, 99.7% in 2001-02, 99.9% in 2002-03, and 100% in 2003-04. *Pathway to Excellence*, however, does not provide similar standards for operational programs and does not identify any cost-related measures. In addition, the *Pathway to Excellence* document does not provide targets for comparisons with other school districts, government agencies, and private industry. (For more information on *Pathway to Excellence*, refer to page 4-19.)

## **Recommendations**

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- *Once the district develops performance measures, we recommend that the district develop benchmarks for each major program. This would include developing standards or targets for existing comparisons to help staff determine whether their programs have made sufficient progress toward program goals and objectives. Benchmarks should include comparisons to other similar school districts, government agencies, and private industry. Staff should use the Pathway to Excellence as a starting point to identify these benchmarks for educational programs. The district should identify who is responsible for doing this analysis and how often it should be done. This will better enable the district to assess whether the performance and cost of these programs are acceptable. District administrators and school board members also could use this information in decision-making and to identify ways to improve.*
- *In addition, we recommend that the district establish a mechanism to review and align program-level benchmarks with those developed in Pathway to Excellence.*
- *Action Plan 4-3 shows the steps needed to implement this recommendation.*

## Action Plan 4-3

**Developing Benchmarks**

<b>Recommendation 1</b>	
Strategy	Develop benchmarks.
Action Needed	<p>Step 1: Review information in Exhibit 4-11, Basic Elements of Benchmarks, and use it as a guide in developing these benchmarks.</p> <p>Step 2: Determine which major programs would benefit most from benchmarking.</p> <p>Step 3: Identify key performance measures of cost, quality, and efficiency that should be compared.</p> <p>Step 4: For each program, identify a group of about 5 to 10 Florida school districts with which Polk County School District could compare its performance and cost efficiency. Develop criteria such as those listed below that would help identify comparable school districts.</p> <ul style="list-style-type: none"> <li>• Availability of program</li> <li>• Location of school district</li> <li>• Number of students in district</li> <li>• Number of students served by program</li> <li>• Urban nature of district</li> <li>• Socioeconomic status of students</li> </ul> <p>Step 5: For each program, pick other model organizations. These would include government agencies or private companies that have similar programs with which Polk County School District could compare its performance and cost efficiency.</p> <p>Step 6: Contact the peer districts (including those outside Florida, when appropriate) and other benchmarking organizations, such as government agencies and private industry, to ensure the that they</p> <ul style="list-style-type: none"> <li>• collect the needed performance data,</li> <li>• regularly update the data,</li> <li>• have confidence in data accuracy and reliability, and</li> <li>• define and report each data the same way as (or in a way that is useful to) Polk County School District.</li> </ul> <p>Step 7: Identify standards, such as trend analysis data, minimally acceptable performance, or generally accepted industry standards, to judge program performance or cost-efficiency (especially of commonly provided services such as square footage cleaned per custodian, how often preventative maintenance should be performed on a vehicle, etc.). Examples of standards might include being in the top 10 school districts, in the middle of peer districts, within 10% of the industry average, etc. Identify whether other stakeholders such as the public, teachers, school board members, etc., should be involved in developing these standards.</p> <p>Step 8: Determine how the data will be used to draw conclusions</p>

about Polk County School District programs. For example, establish standards by determining whether Polk County School District program performance will be compared to the average of the peer districts, the highest performing organization, the organization with the lowest cost, etc.

Step 9: Set a schedule to collect performance data from benchmarking organizations. Determine the items below.

- Specific school district staff person(s) responsible for collecting benchmark data
- Source of school district and benchmark data
- Timelines for collecting and reporting benchmarking data

Step 10: Collect the data from benchmarking organizations. Measure the performance of best-in-class organizations for each performance measure.

Step 11: Measure performance and identify gaps between Polk County School District programs and those of the benchmarking organizations.

Who Is Responsible	Program directors and appropriate program staff with the assistance of Office of Planning, Accountability and Evaluation
Time Frame	February 2000
Fiscal Impact	This can be implemented with existing resources.

### Recommendation 2

Strategy	Review and align benchmarks.
Action Needed	<p>Step 1: Clearly identify how Pathway to Excellence standards should relate to specific programs' benchmarks.</p> <p>Step 2: Review program-level benchmarks with staff of each major program to ensure they meet district expectations set forth in the accountability handbook (refer to Action Plan 4-1, page 12) and the specifications outlined in Exhibit 4-10, Basic Elements of Benchmarks, and clearly and logically relate to those developed in <i>Pathway to Excellence</i>.</p> <p>Step 3: Provide specific feedback to program staff to revise and resubmit benchmarks that do not meet district expectations or do not clearly align with those developed in <i>Pathway to Excellence</i>.</p>
Who Is Responsible	Ad hoc committees at the direction of the Executive Leadership Team (refer to Action Plan 4-1, page 4-12, for more information)
Time Frame	March 2000
Fiscal Impact	This can be implemented with existing resources.

## **4 Does the Polk County School District regularly evaluate the performance and cost of its major educational and operational programs and analyze potential cost savings of alternatives, such as outside contracting and privatization?**

*No, the district does not adequately evaluate the performance and cost of major programs. Increased evaluation would help the district identify ways to improve performance and reduce costs.*

Because the district lacks clear goals, measurable objectives, performance measures, and benchmarks, it cannot adequately evaluate the performance or cost of major programs. However, the district conducts cost-benefit analyses of major programs and researches alternative service delivery methods, when appropriate. The school board has acknowledged the need for more formal, ongoing program evaluation and has hired a full-time evaluator and begun to establish a process to review programs on a scheduled basis. (For more information on program evaluation, refer to page 3-32.)

### **Regular Evaluation Can Identify Ways to Improve Programs**

Evaluation, including periodic assessments and formal program evaluation, is an essential component of an effective performance accountability system because it enables a school district to identify ways to improve performance and save resources. Periodic assessment provides a means to pull together basic data on a regular basis to determine and communicate to district management how well a program is meeting its goals and objectives. Formal program evaluation is more comprehensive and generally less frequent than assessments. Formal program evaluations focus on program results and effectiveness, are independently conducted, and examine broad issues such as program structure and administration and whether the program is meeting its intended purpose. Without evaluative information from assessments and formal program evaluations, school board members and district administrators can have difficulty determining the extent to which programs are progressing towards stated goals and objectives and identifying ways to improve. Exhibit 4-12 summarizes the basic elements included in ongoing program assessments and Exhibit 4-13 provides an overview of the focus of a formal program evaluation.

### Exhibit 4-12

## Basic Elements of Routine Assessments

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**Program assessment** is the periodic review and reporting on how well a program is accomplishing its goals and objectives. Program assessments should include the information below.

- Program purpose, goals, objectives, delivery methods, and program resources (dollars and staff)
  - The extent to which the program achieved its annual goals and objectives using performance and cost-efficiency data and established benchmarks
  - Amount of workload accomplished (outputs)
  - Numeric indicators of program results that indicate quality, effectiveness, and amount of “need” that is or is not being served (outcomes)
  - Amount of input related to (divided by) amount of output or outcomes (efficiency)
  - Elements substantially out of the control of the school district or program that affect program accomplishments
  - Elements over which the district has significant control, such as staffing patterns
  - Changes to improve a program or service including alternative strategies or delivery methods such as contracting out specific tasks or privatizing entire programs or services
- 

### Exhibit 4-13

## The Focus of Formal Program Evaluations

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**Formal program evaluation** is comprehensive and should focus on program results and effectiveness, be independently conducted, and examine issues including

- economy, efficiency, or effectiveness of the program;
  - structure or design of the program to accomplish its goals and objectives;
  - adequacy of the program to meet its needs identified by the school board, governmental agencies, or law;
  - alternative methods of providing program services or products;
  - program goals and objectives clearly link to and support department, division, and district priorities and strategic goals and objectives;
  - adequate benchmarks and comparisons have been set for student outcomes, program cost efficiency, and cost effectiveness;
  - compliance with appropriate policies, rules, and laws; and
  - adequacy and appropriateness of goals, objectives, and performance measures used by the program to monitor, assess, and report on program accomplishments. Program objectives are measurable and adequately define the specific effect the program is expected to have, including on student achievement especially on student performance.
- 

## The District Does Not Adequately Evaluate Programs

The district conducts limited assessment and few formal program evaluations primarily because it has not established clear goals and measurable objectives, performance and cost-efficiency measures, and benchmarks to evaluate programs. For instance, the district generally does not tie assessment data to the achievement of program goals and objectives and does not formally evaluate whether major programs are effective especially in increasing student achievement or whether an initiative is meeting its intended purpose.

(For information on the informal assessments conducted by Elementary and Secondary Education, Transportation, and Food Services staff, refer to page 4-17.) However, as mandated by federal law the district conducts formal evaluations of its Title I Program, including school-wide projects, the migrant project, and neglected and delinquent services. These evaluations provide a large amount of data and other information about the Title I Program. Yet, without measurable program-level objectives, these evaluations do not provide a clear answer to the broad questions

- “How successful is the program in meeting the district’s expectations?” and
- “How can the program be improved?”

In addition, while the district has conducted a limited number of cost-related evaluations of operational programs and services such as custodial services, food services warehousing, and printing services, it has not examined the cost, including cost-benefit analysis, of its major educational programs.

In the past, district staff have primarily relied on direction from school board members or the superintendent, often as a result of public concern, to select programs to formally evaluate. However, the district had not established criteria to determine when a program or initiative should undergo review, which limited the usefulness of past evaluations. For instance, in 1997 the district evaluated the impact of its initiative to move from a traditional schedule to a 4 X 4-block schedule where each semester students enroll in fewer subjects with longer time in each class. According to evaluation staff, the district had not anticipated the evaluation and, therefore, had not collected baseline data needed to properly assess the gains students made in block scheduling. A well-planned approach to evaluate the performance and cost efficiency of major district programs and initiatives would give administrators time to collect baseline data. In addition, it would ensure that major programs could be formally evaluated periodically and limited district resources are used more efficiently and effectively.

## **The District Is Taking Steps to Improve Program Evaluation**

The district has identified program evaluation as an area that needs to be improved. To address this need the district created the position of Program Evaluation and Research supervisor who will conduct evaluations of programs. As a starting point to developing an evaluation schedule, the district Program Evaluation Committee, which includes the Program Evaluation and Research supervisor, compiled a list of district programs. The committee based this list on the 1998/99 Budget Impact Statement Summary, which identifies each program by funding level and source, students targeted, number of students served, and whether the program is mandated. The committee presented the list to school board members to identify priorities. School board members identified 31 priorities for program review/evaluation.

The evaluation committee will use this list of school board priorities to develop a long-range plan to evaluate all district programs. The plan, which will be updated annually, will include timelines/cycles for evaluation, proposed costs, and input from stakeholders such as district staff, schools, the community, and school board members. Since a primary function of program evaluation is to determine the extent to which district programs are achieving their goals and objectives, the district’s evaluation plan should be closely linked but not limited to major programs for which the district is developing accountability components as part of Action Plan 4-1, page 4-12. However, the district also should incorporate in its evaluation schedule major initiatives, such as districtwide reading initiatives, scheduling changes, etc., which are intended to have a major impact on students. While seeking school board input and approval are essential to developing the

plan, to ensure a well-planned and logical approach to scheduling evaluations the committee also should broaden the criteria also to consider the following:

- program funding level,
- whether the program has been in place long enough to experience desired results,
- availability of data to measure program performance and cost efficiency,
- number of students served by the program,
- number of staff administering the program,
- cost to the district to conduct the review,
- potential for program improvement or cost savings,
- potential risk or consequences that may result from improper or ineffective program performance,
- length of time since the program's last evaluation, and
- public input or concern.

After the completion of a one-year evaluation cycle, the committee will develop a program evaluation manual or handbook that provides policies and procedures to guide future reviews.

Based on school board feedback, the committee chose the Advanced Placement, Alternative Education, Comprehensive Core Curriculum District Readiness Levels for Statewide Testing (grades 4, 5, 8, and 10), to be among the programs to undergo review first. The school board has directed the Program Evaluation and Research supervisor to outsource, or contract with private consulting firms, large-scale evaluations or those with political sensitivity. The district will conduct smaller, less controversial evaluations in house. The Program Evaluation and Research supervisor will first review the Advanced Placement Program internally and manage contracts for outsourced reviews. In addition, the Program Evaluation and Research supervisor conducts various research projects, such as surveys, at the request of individual program managers to assist them in assessing their own programs.

Each evaluation will examine five areas: needs assessment, program planning, implementation evaluation, progress evaluation, and outcome evaluation and will answer several broad questions. These questions include those below.

- Is there a gap between what exists and what is desired? What needs can you cite that justify the existence of this educational program?
- What objectives will the program accomplish to meet the identified needs? Which program is most likely to meet its objectives? What kinds of information should be gathered in order to know if the program is meeting its objectives?
- Is the program operating as planned?
- Is the program making progress toward its stated objectives?
- How effective has the program been in meeting its objectives? What effect may the program be expected to have in the future?
- Should the program continue as is, continue with modifications, or be eliminated?

The district expects the final long-range evaluation plan to be finalized by the end of 1999. However, the district's current evaluation model is of limited use because it does not detail

the process the district will follow to conduct each program evaluation to answer these questions. Such detail would ensure that each evaluation is comprehensive in scope, ensure results in reliable and accurate findings and recommendations, and provide a tool for estimating resource needs. In addition, because the district has not estimated the resources needed to conduct in-house evaluations, manage contracts, and complete various research projects, it is unclear whether the workload assigned to the Program Evaluation and Research supervisor is reasonable.

## District Staff Evaluation of Service Delivery Alternatives Could Be Improved

The district periodically evaluates the price it pays for goods and services and uses other alternatives to reduce costs. For instance, the district has assessed whether it could reduce costs by privatizing warehouse operations and determined the cost-effectiveness of providing physical therapy and printing services with in-house staff or private providers. However, its analyses of the cost-effectiveness of providing services through district staff or through contract do not always include all relevant costs and may be based on incorrect assumptions. (For a more detailed discussion of the district’s examination of the prices it pays for good and services, refer to page 3-37.)

## Recommendations

- *We recommend that the district conduct ongoing assessments of major district programs at least annually.*
- *In addition, we recommend that district administrators finalize and the school board adopt a schedule to evaluate major educational and operational programs on a periodic basis. The district should consider legal requirements, funding/resources, data availability, students served, last evaluation, potential improvement or savings, risk or consequences, and public concern as factors in scheduling programs to be evaluated.*
- *We recommend that the district develop an evaluation model to use in reviewing major district programs. The district should identify criteria to determine when to contract for an evaluation. To do this, the district should estimate resources needed if done internally. This would provide information on the progress toward program goals and objectives using pre-established performance and cost-efficiency measures. This also would enable district administrators to project future resource and training needs.*
- *Action Plan 4-4 shows the steps needed to implement this recommendation.*

### Action Plan 4-4

## Evaluate District Programs

<b>Recommendation 1</b>	
Strategy	Conduct regular program assessments.
Action Needed	Step 1: Conduct assessments, at least annually, of major district programs. Use the list of major programs identified in Action Plan 4-1, page 4-12. Review information in Exhibit 4-12, Basic Elements of Routine Assessments, as a guide in conducting assessments.



- Step 2: Each assessment should be in writing and include measurement of progress toward program goals and objectives developed as described in Action Plan 4-1, page 4-12, using data collected for performance and cost-efficiency measures developed as described in Action Plan 4-2, page 4-20, and benchmarks developed in Action Plan 4-3, page 4-25.
- Step 3: Use the results of assessments to review program goals and objectives, revise performance measures and benchmarks (as needed), identify program resource needs for the upcoming year, and identify program staff training needs.
- Step 4: Implement recommendations for program improvement.
- Step 5: Use results of assessments as a factor in selecting a program for a formal evaluation. For example, if program performance drops or is significantly less than expected, the district should consider conducting a formal program evaluation to determine why.

Who Is Responsible	Program directors and appropriate program staff with the assistance of Office of Planning, Accountability and Evaluation
Time Frame	February 2000
Fiscal Impact	This can be implemented with existing resources.

**Recommendation 2**

Strategy	Develop a schedule to formally evaluate major programs and initiatives.
Action Needed	<p>Step 1: Identify programs. Use the list of major program areas identified in Action Plan 4-1, page 4-12.</p> <p>Step 2: Develop list of programs to undergo evaluation. Consider the information and criteria presented on page 4-30 in developing this list. (Refer to Action Plan 3-3, page 3-34, for more information on formal evaluations.)</p> <p>Step 3: To ensure that the district’s evaluation plan is realistic, prior to approval, the school board should consider several factors such as</p> <ul style="list-style-type: none"> <li>• staff resources needed and available for in-house evaluations;</li> <li>• staff resources needed and available to manage outsourced evaluations; and</li> <li>• funds available to allocate to outsourced evaluations.</li> </ul> <p>The school board also should develop a mechanism to approve research projects requested by individual district staff and periodically review and prioritize, as needed, the administrative workload of the supervisor of Program Evaluation and Research to ensure that evaluations can be completed in a timely manner.</p> <p>Step 4: Present the list to the school board annually for approval.</p>
Who Is Responsible	Office of Planning, Accountability and Evaluation with input from the school board, superintendent, school board auditor, assistant superintendents, and program directors.
Time Frame	February 2000
Fiscal Impact	This can be implemented with existing resources.

### Recommendation 3

Strategy	Periodically conduct a formal program evaluation of programs based on the model with the features presented below.
Action Needed	<p>The district should adopt a formal evaluation model based on information provided in Exhibit 4-13, The Focus of Formal Program Evaluations, which has the features noted below.</p> <ul style="list-style-type: none"> <li>• Adequate planning which involves obtaining and understanding of the program, defining evaluation objectives, and planning how evaluation objectives can be met, as well as considering criteria for assessing performance, staffing, compliance with laws and regulations and internal controls</li> <li>• Assessing legal and regulatory requirements which includes reviewing the program to determine compliance with laws and rules and to detect abuse or illegal acts</li> <li>• Reviewing internal controls which examines the plan of the organization and methods and procedures adopted by the program administrators to ensure that program goals and objectives are met. An internal control review also should make sure that resources are used consistently with laws, regulations, and policies; resources are safeguarded against waste, loss, and misuse; and reliable data are obtained, maintained, and fairly disclosed in reports.</li> <li>• Collecting sufficient, competent, and relevant evidence to afford a reasonable basis for judgments and conclusions regarding the program under evaluation</li> <li>• Maintaining a record of the evaluator's work in the form of working papers</li> </ul> <p>A suggested model is presented in the action plan below.</p> <p>Step 1: Become familiar with the program area and determine evaluation scope and issues. This involves gathering data about the program implementation and structure, identifying performance and cost data availability, and assessing the feasibility of investigating certain issues. Specific data collected in the first evaluation phase should include</p> <ul style="list-style-type: none"> <li>• past problems and planned changes;</li> <li>• program goals and objectives;</li> <li>• input, output, and outcome measures, and benchmarks;</li> <li>• program delivery information such as method of operation, problems, plans, policies, and criteria for success;</li> <li>• organizational structure and responsibilities;</li> <li>• program resources such as staffing, funding, and sources of workload measures;</li> <li>• data sources, integrity, availability, reliability, accuracy, and potential problems; and</li> <li>• target population for program services.</li> </ul> <p>This phase should result in an evaluation work plan that enumerates the issues to be addressed, tasks to be completed during fieldwork, identifies needed resources, and estimates</p>

hours needed to complete major tasks and the entire evaluation. The work plan could be presented to the school board for approval prior to implementation.

Step 2: Collect and analyze data to draw conclusions. During this fieldwork phase, evaluators should complete project objectives by conducting tasks specified in the work plan. Information including data and other evidence should be gathered and analyzed. Working papers that document research and fieldwork and provide informative summaries and analysis should be kept. During fieldwork evaluators should investigate both sides of competing claims rather than collect only that evidence which supports or refutes one side of an issue. During fieldwork evaluators should collect data through various means and sources to corroborate conclusions. These include original data, previous studies, existing records, observation, testing, surveying, and interviewing. While interviews are important forms of evidence, they generally should not be used to support major evaluation conclusions. Interviews should be verified with direct evidence such as program records or physical evidence whenever possible. Data should be analyzed to reduce and simplify it into a more comprehensible and analytical form. This can be done by using statistical procedures, applying analytical frameworks, relying on graphic presentations, and examining logical linkages.

Step 3: Develop findings and recommendations and write the evaluation report. During this phase the evaluator should summarize the results of analysis. Findings must be soundly documented and clearly and credibly communicated. Exemplary programs should be commended in the report. To ensure the usefulness of the final report to the school board and administrators, the findings should be fully explained and should provide context by identifying condition, criteria, cause, and effect of the issue as presented below.

- Criteria – “What Should Be” – provides standards or expectations for program performance. This includes identifying target criteria (e.g., target cost/efficiency or performance outcome, legal or professional standard, or best practice, which may be determined by benchmarking).
- Condition – “What Is” – specifies the extent to which current program goals and objectives are being achieved or not achieved. This would include the facts identified (e.g., current practices, cost/efficiency, performance outcomes, etc.).
- Cause – “Why It Happened” – lists events, factors, and/or reasons leading to the current program conditions and factors that cause the condition not to meet the target criteria. (e.g., could the reason that a program is not meeting performance expectations be the result of poor implementation or the result of an ineffective program?).
- Effect – “Difference Between What Is and What Should Be” – describes the results, outcomes, or significance/impact of the condition identified. This includes explaining the difference between the current condition and the criteria (excess cost, undesirable outcomes, etc.).

The report also should include detailed recommendations that describe the needed action to correct problems cited in the report or improve operations. Recommendations should be specific and practical, logically flow from and connect to findings, and contain sufficient detail to guide implementation of the recommendations. Each recommendation should be stated directly and minimize the use of uncertain or fence-straddling phrases. If a recommendation requires policy or procedural changes, the report should state clearly what the changes would entail. In addition, most recommendations require clarification as to how they will work, such as who will do what once the recommendation is adopted. To this end, report recommendations should contain detailed implementation strategies that lay out the steps required to implement the recommendation, including what needs to be done, by whom (i.e., the school board, superintendent, specific operational division, etc.), and when. Fiscal impacts (both cost savings and investments) should be provided for each recommendation.

All fiscal impacts should be given for a five-year period in which both the costs and savings of a recommendation are projected on a year-by-year basis giving specific dollar cost savings (point estimates) rather than ranges. When there is no fiscal impact expected, the report should explain why this is the case. All fiscal impacts included in the report should be reasonable and valid and supported by quantitative evidence that demonstrates how the estimate was calculated.

To the extent practical, the report should provide quantitative support for any estimated cost savings based on testing and measuring of actual cases in comparable school systems to be most compelling and convincing. As an illustration, a recommendation such as “The district could save 3% per year by implementing a revised bus route planning system” would be incomplete and unacceptable unless the report explained mathematically how the 3% was derived or how a comparable school district achieved the 3% savings.

Step 4: Conduct a detailed review of the draft report. Feedback should be obtained from those individuals who provided key data and program staff responsible for administering the program and implementing recommendations. During this phase, changes should be made to the draft report to ensure the accuracy and reliability of findings, supporting evidence, and recommendations.

Step 5: Issue the evaluation results in a final written, formal report. The report should clearly disclose the evaluation objectives and a description of the evaluation’s scope and methodology. The report should be distributed to the high level district administrators, program managers, school board members, and others responsible for taking action on report findings and recommendations. Copies of the report also should be distributed to or made available for inspection by the public.

Who Is Responsible	Office of Planning, Accountability and Evaluation
Time Frame	February 2000
Fiscal Impact	This can be implemented with existing resources.

# ***Additional Findings Related to Evaluation***

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## **The District Should Improve Its Request for Proposals to Ensure That Contracted Evaluations Are Useful**

In February 1999, the district issued a Request for Proposals (RFP) to evaluate district alternative education programs. The district did not receive any responses to its RFP. According to district administrators, while the district has issued several successful RFPs in the past, this is its first attempt at issuing an RFP for program evaluations. OPPAGA agreed to review and provide suggestions for improvement of the district's RFP in addition to reviewing the district's use of Best Financial Management Practices.

The general purpose of an RFP is to acquire products or services. Thus, the RFP must clearly communicate expectations for deliverables, such as preliminary and final evaluation reports, and provide sufficient information for individuals interested in responding to the RFP. If the RFP does not provide adequate detail, respondents may not fully understand the nature of the services requested, the work involved in providing the services, and specific proposal requirements. Unclear proposals also may result in the final evaluation report not meeting district expectations and not being a useful document.

OPPAGA found that the district should make substantial improvements to its RFP dated February 3, 1999. For example, the district should remove misleading information from the invitation to bid, make sure that deliverable timelines are consistent, provide minimum qualifications for firms responding to the RFP and staff conducting the evaluation, and include more information on how the district intends to evaluate proposal. According to district staff, the lack of a model and a very short time frame to draft the RFP as well as the absence of an established vendor mailing list contributed to the problems the district experienced with its first RFP for program evaluation services. A summary of OPPAGA's findings is presented in Exhibit 4- 14.

### *Exhibit 4-14*

## **The District Should Make Substantial Improvements to Its Request for Proposals for Evaluation Services**

<b>Area</b>	<b>General Comments/Suggestions for Improvement</b>
The invitation to bid contained misleading information.	The instructions presented in the invitation to bid were not applicable to evaluations of educational programs, which may have confused potential proposers regarding the services requested. The district should remove irrelevant information from the invitation to bid and tailor it to the services requested. In general, most of the information in the invitation to bid was inappropriate to include in an RFP for evaluation services because it pertains to the purchase of physical inventory items and equipment.
The timelines for deliverables were contradictory.	The timelines presented in the RFP conflicted. For example, one section of the RFP indicated that the final evaluation report must be received no later than July 1, 1999. However, a later section of the RFP required that a report of the results of the evaluation be

Area	General Comments/Suggestions for Improvement
The RFP did not provide expectations for corporate capabilities.	<p>presented to the district no later than May 1, 1999, which is one month before the preliminary evaluation report was due.</p> <p>The RFP did not specify the district's minimum expectations for the qualifications of firms conducting the review. It would be useful for the RFP to include this information to ensure that firms describe in sufficient detail their qualifications to conduct evaluations. This also would provide district staff with needed information to score proposals. The RFP should address the questions below.</p>
	<ul style="list-style-type: none"> <li>• What previous experience should the firm have in conducting reviews of school district educational programs? For instance, should projects involving the examination of school district educational programs be detailed and highlighted in the proposal?</li> <li>• Should firms have experience applying Florida laws and rules or experience specifically reviewing alternative education programs? For instance, should the proposal include a description of prior projects that demonstrate experience the firm has in applying laws and applicable educational rules and regulations, such as federal educational regulations, Florida Statutes, and Florida State Board of Education Administrative Rules?</li> <li>• What information should the proposal provide regarding references? For instance, for each reference, should the proposal describe the nature of the services provided and list the name, address, and telephone number of who may be contacted to verify qualifying experience?</li> <li>• Should consulting firms provide information on its financial capabilities to conduct the review? For instance, should the proposal include financial statements (i.e., a balance sheet, income statement, and a statement of changes in financial position) or any other information regarding its financial stability and ability to perform the functions required by the RFP and to provide evaluation services represented by the proposal?</li> </ul>
The RFP did not provide expectations for staffing.	<p>The RFP indicated that the proposal must contain the qualifications, experience, and project responsibilities of personnel specifically assigned to the project. However, it did not specify the district's expectations for the qualifications of staff collecting and analyzing evaluative data and making report conclusions and recommendations. In addition, the RFP did not indicate the level of detail the proposal should contain regarding staff qualifications. The RFP needs to include this information to ensure that firms assign staff who meet district expectations. This also would provide district staff with needed information to score proposals. The RFP should address the questions below.</p> <ul style="list-style-type: none"> <li>• What are the district's minimum expectations for the educational backgrounds of staff assigned to conduct the evaluation? For instance, should individuals have college degrees in education or evaluation, and are individuals with advanced degrees preferred?</li> </ul>

<b>Area</b>	<b>General Comments/Suggestions for Improvement</b>
	<ul style="list-style-type: none"> <li>• Should staff assigned to the review have general experience evaluating school district educational programs or specific experience reviewing alternative education programs? If so, what level of experience should individuals have? For instance, should the proposal highlight certain experience and what level of detail should the proposal contain regarding relevant experience that person has that is similar to this project or to the specific role they will have on the project?</li> <li>• Should staff assigned to lead the evaluation team have some additional experience? For instance, should the proposal contain a description of the project leader's track record in meeting project deadlines and contract requirements?</li> </ul>
<p>The RFP did not provide sufficient detail on deliverables.</p>	<p>The RFP did not describe in sufficient detail expectations for the project deliverables. For instance, the RFP should identify how the preliminary report should differ in content and format from the final report. This will ensure that the preliminary report contains sufficient detail to enable district staff to provide feedback for revisions so that the final report is useful and meets district expectations. The RFP should address the questions below.</p> <ul style="list-style-type: none"> <li>• What are the specifications for the format of the final report? For instance, should the final report contain an executive summary, include background information on the program, and describe methodologies used to conduct fieldwork?</li> <li>• What level of detail should the report provide for each finding? For instance, should the report have succinct conclusion statements each followed by a full description of the             <ol style="list-style-type: none"> <li>a. current situation – facts identified (e.g., current practices, cost/efficiency, performance data, etc.);</li> <li>b. desired condition - expectations (e.g., target cost/efficiency or performance outcome, legal or professional standard, or best practice, which may be determined by benchmarking);</li> <li>c. cause - factors that cause the condition not to meet the target criteria; and</li> <li>d. effect - impact of the difference between the current condition and the criteria (excess cost, undesirable outcomes, etc.).</li> </ol> </li> <li>• What level of detail should the report provide for each recommendation? For instance, should the report contain detailed implementation strategies that lay out the steps required to implement the recommendation, including what needs to be done, by whom (i.e., the school board, superintendent, specific operational division, etc.), and when? Should the fiscal impact of recommendation implementation be disclosed? In addition, are consultants prohibited from developing the recommendations that promote follow-up studies within the school district?</li> </ul>

Area	General Comments/Suggestions for Improvement
The RFP lacked evaluation criteria.	The RFP did not describe how the district will evaluate proposals. This information may help consultants better understand the importance of including certain information in their proposals and to balance issues of cost against hours spent conducting the evaluation fieldwork. For instance, specifically how will the evaluation committee score proposals and how much weight will be given to each area considered, such as provider's qualifications, experience, proposal, and proposed cost? Is there a maximum the district is willing to pay for the evaluation?

## Recommendations

- *We recommend that the district make substantial improvements to its RFP for evaluative services. The district should use the information provided in Exhibit 4-14 above as a guide for making these improvements. For example, the district should remove misleading information from the invitation to bid, make sure that deliverable timelines are consistent, provide minimum qualifications for firms responding to the RFP and staff conducting the evaluation, and include more information on how the district intends to evaluate proposals.*

### **5 Does the Polk County School District management regularly review and use evaluation results to improve the performance and cost efficiency of its major educational and operational programs?**

*No, the district cannot demonstrate how it uses evaluation results to improve program performance and cost efficiency of its major educational and operational programs.*

As indicated in the previous best practice, the district has conducted too few program evaluations and is taking steps to address this weakness. Evaluations of major district programs, when conducted, are of limited use because they generally do not include recommendations to improve program performance and cost efficiency. (For more information on district evaluations, refer to page 4-28.)

In general, more performance and cost-efficiency information should help school board members and the superintendent to set district priorities and make decisions regarding the allocation of district resources.

### **School Board and Superintendent Need More Performance and Cost-Efficiency Information**

Because the district lacks adequate performance measures and benchmarks, the performance and cost-efficiency data provided to school board members varies depending on the type of data requested by individual school board members and the additional



performance information that staff members may provide. Once program-level staff develop clearer goals and more measurable objectives, they can collect data to determine the extent to which major educational and operational programs are meeting expectations. The implementation of district-level accountability initiatives, such as *Pathway to Excellence*, also should provide more useful performance data for school board members and the superintendent. (For more information on *Pathway to Excellence*, refer to page 4-19.) Critical assessment data and formal evaluation findings and recommendations should be provided on a regular basis to school board members and the superintendent. This kind of information should help school board members and the superintendent to set district priorities and make decisions regarding the allocation of district resources.

## Recommendations

- *The district's implementation of recommendations for Accountability Systems Best Practices 1-4 should ensure additional performance and cost-efficiency information is available to the school board and superintendent. This additional information also will enable staff to review program performance and cost efficiency and to make recommendations for improvement. However, to better ensure the use of evaluation results in district decision making, we recommend that the district develop an annual report or report card, based on evaluations completed each year and selected performance and benchmarking data. The report should provide information on the performance and cost efficiency of programs evaluated and the implementation status of previous years' evaluation recommendations.*
- *Action Plan 4-5 shows the steps needed to implement this recommendation.*

### Action Plan 4-5

## Increase Use of Evaluation Results

<b>Recommendation 1</b>	
Strategy	Develop an annual report on performance and cost-efficiency of major district programs.
Action Needed	<p>Step 1: Develop an annual report, which should include a summary of evaluation results of each major program, recommendations for improvement, critical program-level performance and cost-efficiency assessment data, and future resource needs. This report should be provided to the school board and superintendent. The report could be used to revise the district strategic plan, revise program-level goals and objectives, develop the district budget for the upcoming year, and identify programs that should undergo formal evaluations in the upcoming year. (For more information on the district's strategic plan, refer to page 3-24.)</p> <p>Step 2: Adopt a district policy that requires Office of Planning, Accountability and Evaluation to regularly (e.g., six months after an audit or the annual report is completed) report to the superintendent and school board on the status of recommendation implementation. In cases in which</p>

recommendations have not been implemented, the unit should provide justification, such as alternative strategies have been implemented, or rationale when no action is taken.

Who Is Responsible	Office of Planning, Accountability and Evaluation and school board
Time Frame	November 2000
Fiscal Impact	This can be implemented with the existing resources.

## **6 Does the Polk County School District report on the performance and cost efficiency of its major educational and operational programs to ensure accountability to parents and other taxpayers?**

*No, the district does not report sufficient information on the performance and cost efficiency of its major educational and operational programs to parents and other taxpayers. While the district has established various committees that act as liaisons to the public, it does not provide the public the performance and cost-efficiency information needed to be held fully accountable.*

While the district provides required information to the public, it does not provide sufficient information for the public to hold the school district accountable for the performance and cost of specific programs such as facility construction, transportation, and food services. The district has citizen committees in place to provide the public an opportunity for input and feedback on district issues. While the district provides some information to School Advisory Councils, parents, and other taxpayers, it lacks adequate performance measures and benchmarks to provide the complete performance and cost-efficiency information to the public.

### **The District Provides Required Information to the Public**

While the district provides required information to parents, it needs to provide more complete information on the performance and cost of major programs. As required by state law, by November 15 each year the district mails to each parent a copy of the school accountability report for their child's school. The school accountability report contains a variety of data including the items presented below.

- Graduation rates
- Florida Writing Assessment Test scores
- High School Competency Test Scores
- Training and placement rates
- Dropout rates
- Student attendance rates
- Teacher and administration attendance rates
- Violence on campus data
- Evaluation of teachers

In addition, several newspapers serving the Polk County School District publish performance information. The largest of these, the *Lakeland Ledger*, has a weekday circulation of 88,465 and Sunday circulation of 104,639. The *Lakeland Ledger* periodically runs stories on the individual schools, which include portions or all of the school accountability report.

The school accountability report provides parents and other taxpayers general performance data at the school level. However, because it does not provide information by program area, the public cannot hold the school district fully accountable for the performance of specific educational programs such as Exceptional Student Education, Vocational, and Dropout Prevention and operational programs such as Transportation, Facilities Construction, and Food Services. In addition, the district does not provide the public information on program costs.

## **The District Established or Participates on Several Committees for Public Input and Feedback**

The Polk County School District also has established committees that provide community input and feedback on a wide range of district-related issues. For example, the superintendent created the commission to advise him on operational issues. The commission consists of approximately 15 community business leaders who meet quarterly to discuss items such as warehousing, ordering of office supplies, and transportation costs. The district also elicited community input, through Strategic Plan Oversight Subcommittees, to assist in the development of its strategic plan. These subcommittees, which range in size from 17-30 members, developed the strategic plan around the following eight areas: strategic plan oversight subcommittees are family and community involvement, safe and orderly, well-trained and qualified staff, technology, school to work, curriculum and instruction, operations, funding and finance. District staff could not provide a list of reports generated or information received for most committees. Staff indicated, however, that district committees receive available data as requested to deal with specific issues. Other district committees include the Polk Education Foundation Board of Directors, Leadership Learning Academy, and the Calendar Committee. (Refer to Exhibit 4-15, for a complete list of district committees that provide community input and feedback.)

In addition, the district participates on several community-based committees. The largest of these committees, Lakeland Visioning, comprises approximately 200 members and was formed to develop a 20-year vision with benchmarks for educational, economic, and social progress. The Lakeland Visioning Committee includes representation from School Advisory Councils, the parent teacher association, school volunteers, and business partners. The district also participates in the Chamber of Commerce Education Committees. These five committees work jointly with the district to develop programs to enhance Polk County education. In addition, the district is represented on the Junior Achievement Board, Read Polk, PTA Council, and Retired Senior Volunteer Program. (Refer to Exhibit 4-16, for a complete list of the community-based committees on which the district participates.)

## Exhibit 4-15

**The District Has Established Several Committees**

<b>Name of Committee</b>	<b>Purpose of Committee</b>	<b>Meeting Schedule</b>	<b>Number of Members</b>	<b>Groups Represented</b>	<b>Reports Generated or Information Received</b>
<b>The Commission</b>	Advise the superintendent on operational issues such as warehousing, ordering office supplies, transportation costs	Quarterly or as needed	15	Business leaders	
<b>Polk Education Foundation Board of Directors</b>	Direct support organization to raise funds for school district (scholarships, teacher mini-grants, reading, tutors, etc.)	Quarterly	26	Business/civic with very small district presentation	
<b>Strategic Plan Steering Committee</b>	To oversee implementation of the district strategic plan		5	School district, parents, business, school board	
<b>Strategic Plan Oversight Subcommittees (8)</b>	To develop the district's strategic plan and to recommend strategies for implementation. Also responsible for reviewing and revising strategic plan and the extent to which strategic goals have been met	Quarterly or monthly	17-30	Schools, parents, business, district administration, community, school board make up subcommittees	Strategic plan documents, status reports, recommended additions and revisions
<b>Leadership Learning Academy</b>	To develop a plan for creating a business-supported teacher training academy facility	Monthly	19	School board, district staff, colleges, teachers, business leaders, civic leaders	
<b>Calendar Committee</b>	To develop school-year calendar	Annually		School and district staff, teachers, parents	

Note: The eight Strategic Plan Oversight subcommittees are Family and Community Involvement, Safe and Orderly, Well-trained and Qualified Staff, Technology, School to Work, Curriculum and Instruction, Operations, and Funding and Finance.

Source: Polk County School District.

**Exhibit 4-16**

**The District Participates in Several Community-Based Committees**

<b>Name of Committee</b>	<b>Purpose of Committee</b>	<b>Meeting Schedule</b>	<b>Number of Members</b>	<b>Groups Represented</b>	<b>Reports Generated or Information Received</b>
<b>Chamber of Commerce Education Committees (5)</b>	To work on joint programs to enhance education for Polk students	Monthly	10-25	Business partners, volunteers school/ district representatives	
<b>Junior Achievement Board</b>	Support/deliver economic education programs to more than 300 Polk classrooms	Monthly	15	Business partners, school administrators	
<b>Read Polk</b>	Train/provide monetary support for more than 150 adult literacy tutors and students	Bi-monthly	15	Volunteers, tutors/trainers	
<b>Lakeland Visioning</b>	Develop a 20-year vision with benchmarks for educational, economic and social progress	Weekly /Monthly	200	School Advisory Council, PTA, school volunteers, business partners	
<b>PTA County Council</b>	Develop initiatives for parent involvement at elementary/secondary schools	Quarterly	150	School Advisory Council, PTA, school volunteers	
<b>Retired Senior Volunteer Program (RSVP)</b>	Recruit/train 100 volunteers in elementary schools in Lakeland area	Monthly	15	Volunteers, business partners, principals	

Source: Polk County School District.

## The District Needs to Provide More Performance and Cost-Efficiency Information to the Public

While the district distributes the school accountability report to parents as required by Florida law and provides district committees available data as requested to deal with specific issues, the district acknowledges the need to provide the public more performance and cost-efficiency information to be held fully accountable. The lack of publicly reported data stems from the fact that the district does not have adequate performance measures and benchmarks to provide complete performance and cost-efficiency information to the public. This additional information would enable the public to hold the district more accountable by obtaining answers to questions such as those below.

- What is the public getting for its investment in public education?
- How efficiently is the district operating?
- How effective are district operations?
- Is the performance of particular district programs, such as transportation or facilities construction, acceptable?
- Should the district consider alternatives such as contracting out particular programs?

## Recommendations

- *The district's implementation of recommendations for Accountability Systems Best Practices 1-4 should ensure the availability of additional performance and cost-efficiency information. However, to ensure this information is available to parents and to other taxpayers, we further recommend that the district provide information in the annual report to the various districtwide committees and to others upon request.*
- *Action Plan 4-6 shows the steps needed to implement this recommendation.*

### Action Plan 4-6

## Increase Public Reporting

<b>Recommendation 1</b>	
Strategy	Publicly report additional information on the performance and cost-efficiency of major district programs.
Action Needed	Step 1: Provide the annual report to the various districtwide committees and to others upon request. Refer to Action Plan 4-5, page 4-40, for more information on the annual report.
Who Is Responsible	Office of Planning, Accountability and Evaluation
Time Frame	February 2000
Fiscal Impact	This can be implemented with existing resources.

## **7 Does the Polk County School District ensure that school improvement plans effectively translate identified needs into activities with measurable objectives?**

*No, the district has not established an effective mechanism that ensures school improvement plans translate identified needs into activities with measurable objectives and clear implementation strategies.*

Although district administrators and area assistant superintendents indicate they provide technical assistance to schools in developing school improvement plans, this assistance needs to be substantially increased to better ensure that school improvement plans are of high quality and contain measurable school improvement objectives and clear strategies. In addition, the district should do more to ensure that all School Advisory Councils include required members so the councils act as an effective link between schools and the local community.

### **Schools Need More Assistance to Develop Plans**

Area assistant superintendents and staff in the Office of Planning, Accountability and Evaluation assist the district's 108 schools in developing school improvement plans. Area assistant superintendents have provided training and technical assistance to principals and School Advisory Council members to assist them areas such as analyzing test scores, discipline reports, and survey data for needs assessments and increasing stakeholder involvement in the school improvement process. For example, area assistant superintendents worked with the Title I Program director to help the district's 39 Title I schools in their analysis of test scores to develop each school's needs assessment. The Office of Planning, Accountability and Evaluation provides a variety of resource materials to schools to assist in the development of plans. These materials include procedures detailing state and local requirements for school improvement plans, general instructions on plan components such as the needs assessment and objective development, and a description of adequate progress; a guide that provides a calendar for school improvement planning; and a plan format. In addition to providing district schools training and resource materials, individual schools may specifically request assistance from the area assistant superintendents, staff in the Office of Planning, Accountability and Evaluation, or other district staff in developing their plans. Schools submit their plans to the Office of Planning, Accountability and Evaluation in April of each year. Office of Planning, Accountability and Evaluation staff indicate that they review school improvement plans.

However, efforts to assist schools in the school improvement process need to be improved greatly. There is confusion among area assistant superintendents and the staff in the Office of Planning, Accountability and Evaluation over the review and feedback that each should provide schools. This may most directly stem from the fact that the district has not clearly defined in writing who is accountable for reviewing and providing feedback to improve the quality of school improvement plans. (For more information on job descriptions, refer to page 3-5.) Thus, efforts to assist schools are uncoordinated, and some staff believe that plans are not adequately reviewed. The district could not provide documentation on feedback provided to schools. Therefore, OPPAGA was unable to assess the level of review or usefulness of feedback provided from area assistant superintendents and staff in the Office of Planning, Accountability and Evaluation to improve school improvement plans.

According to minutes of the June 23, 1998, school board meeting, board members openly expressed concern over the quality of school improvement plans. At that meeting, school board members raised concerns over whether plans clearly identified where the school is related to the state's education goals and district expectations, wants to be in the future, and how it would get there and included initiatives that had the potential to significantly increase student performance. In addition, members indicated that plans contained a lot of generalities and platitudes. School board members pointed to the need for additional training for principals, School Advisory Council members, and area assistant superintendents particularly on plan development, needs assessments, and the identification of effective improvement strategies. Despite these concerns, the school board approved the plans, in part, because schools had not been given the sufficient direction concerning the board's expectations.

Due to concerns raised over plan quality, area assistant superintendents have increased their role in the school improvement process. For instance, during the 1998-99 school year, area assistant superintendents provided leadership for school improvement activities in area schools, provided training and assistance in the development and implementation of the school improvement plans, and assisted the principals in developing and monitoring school improvement goals and activities. Area assistant superintendents indicate that the effect of this additional assistance should be seen in the quality of plans submitted for the 1999-2000 school year.

## **Polk County School Plans Need to Be Improved**

School improvement plans in Polk County are based on the individual school needs, but they generally do not contain measurable objectives or clear implementation strategies. These conclusions are based on OPPAGA's review of a sample of 15 of the district's 108 school improvement plans for 1998-99. The sample contained representation of elementary, middle, and high schools and one vocational-technical center. The sample also included schools from each of the district's five areas and six Title I schools. Exhibit 4-17 presents a summary of OPPAGA's findings regarding Polk County school improvement plans.

### *Exhibit 4-17*

## **Polk County School District School Improvement Plans Should Be Improved**

<b>Description of Plans</b>	<b>Yes</b>	<b>No</b>
Based on needs?	15	0
Contains measurable objectives?	0	15
Contains clear strategies?	3	10

## **Plans Are Based on School Needs**

Each plan contained needs information to demonstrate that the School Advisory Council conducted a needs assessment in each of the state's eight goal areas. This information is presented in a summary table in the front of each school improvement plan. In general, however, the presentation of needs assessment information could be improved by more fully



- explaining how the school conducted the assessment (e.g., the plans should describe whether the school surveyed stakeholders such as parents, students, and community members; reviewed progress on last year's goals and objectives; and/or reviewed school test scores and other performance data);
- describing where the school is and where the school desires to be in the future using data and other information; and
- explaining why certain identified needs were addressed in the plan by including goals/objectives, while others were not.

## **Plans Do Not Contain Measurable Objectives**

The plans reviewed contained 49 school improvement objectives. Overall, school improvement objectives in the plans did not clearly describe the results or outcomes desired in measurable terms. For instance, objective statements could be improved significantly by specifying the improvement desired, how much improvement is expected, how the improvement will be measured, and when the school expects the improvement to occur. This would enable someone not familiar with the plan, such as parents and community members, to understand what specifically the school is trying to improve, by how much, how the school intends to demonstrate the improvement occurred, and by when. In some cases, additional information is available in other sections such as the evaluation plan or definition of adequate progress, but this information easily could be overlooked or assumptions must be made to determine how information throughout the plan relates.

## **Implementation Strategies Could Be Improved**

Overall, implementation strategies could be improved by means noted below to clarify the actions the school will take to achieve its goals.

- Describe strategies in sufficient detail so that someone not involved in writing the plan can understand what actions the school will implement to achieve the objective. For example, provide an outsider, such as a parent or community member, or a new school advisory member, sufficient information to understand what needs to be done. Major initiatives should describe intermediate steps and due dates to ensure they are implemented over the course of the year.
- Clearly assign responsibility for ensuring strategy implementation is on track to one individual, when possible, rather than to broad categories of individuals, such as "teachers." While all teachers may be involved in various aspects of implementing a broad initiative, assigning accountability for coordinating the effort will better ensure that an activity gets implemented on time as intended.
- Include more specific implementation dates for each strategy. For example, rather than just indicating that the strategy will be implemented 1998-99 school year, implementation dates should be staggered throughout the year and logically related to other activities in the plan. This would provide a means to ensure that schools gradually and logically implement improvement strategies and emphasize that school improvement is an ongoing activity instead of an annual event.
- By strategy, identify the specific materials, equipment, etc., needed for implementation; the cost of these materials; and the source of these funds (lottery, district technology funds, internal accounts, etc.). Some plans included budget information at the end of their plans, but it was not clear how this information directly related to plan objectives and strategies. Providing more resource information will help ensure that implementation strategies are

realistic and will help the school identify early on what may need to be done to raise additional funds through grants or special events.

## School Advisory Councils Generally Include Required Stakeholder Groups

School Advisory Councils (SACs) assist schools in preparing and evaluating school improvement plans. State law requires that each SAC include members representing the following stakeholder groups:

- principals,
- education support employees,
- teachers,
- parents,
- business and community citizens, and
- students (only area technical centers and high School Advisory Councils).

OPPAGA reviewed the membership lists of the district's 108 School Advisory Councils to determine whether they include members representing stakeholder groups required by state law. We found that 1998-99 School Advisory Councils, which ranged in size from 10 to 44 members, generally included groups required by state law. However, seven SACs did not. While each SAC varied in the members it did not include, four of the seven did not include representatives from one or more non-school related groups such as students, parents, and business and community members. Two others did not include required school representatives such as administrators and education support employees. The seventh SAC did not have either administrator or student members. The variety of groups specified for SAC membership helps provide an appropriately balanced and broad-based approach to school improvement and ensures that a link exists between schools and the local community. For a breakdown of the membership of each SAC that did not include required members, refer to Exhibit 4-18.

### Exhibit 4-18

## Seven 1998-99 School Advisory Councils Do Not Include Required Members

Type School	Total Members	Administrators	Students	Teachers	Education Support Employees	Parents	Business and Community
Elementary	24	1	N/A	5	1	17	0
Elementary	15	1	N/A	2	0	9	3
Kindergarten through 12 <sup>th</sup> Grade	18	0	0	2	3	6	7
Middle/Senior High	14	1	0	3	2	5	3
Kindergarten through 12 <sup>th</sup> Grade	12	1	0	6	1	0	4
Vocational-Technical	35	3	0	5	5	N/A	22
Adult Center	15	0	1	3	1	1	9

Source: Polk County School District.

District staff provided several explanations for why OPPAGA's review found these schools out of compliance with membership requirements. For example, of the four schools without required student members, one serves profoundly retarded children and another serves students with severe behavioral problems whose average stay at the school is approximately 10 days, which makes it difficult to have permanent student members. A third SAC without required student members serves students with trainable learning disabilities. Because the SAC at this school requested to focus on better understanding of the nature of learning disabilities during the 1998-99 school year, the school decided not to include permanent student members. However, according to principal at this school, several students attend meetings when the SAC is discussing other matters. In addition, in two cases the district did not update original SAC membership lists once they were revised in response to district notification that the SAC did not meet state membership requirements. For example, the fourth school without required student (or parent) members revised its SAC membership list in October 1998, but district staff did not make these changes in the district's computerized SAC database.

## **Councils Generally Are Not Dominated by School Employees**

Florida law also requires that a majority of members of each 1998-99 School Advisory Council be persons who are not employed by the school. While Polk County School District administrators could identify 1998-99 SAC members by category (teachers, parents, business/community representative, etc.), they could not identify which members are school board employees. However, district policy directs schools to not categorize employees as parents or other non-school related stakeholder groups. To determine the proportion of school employees on 1998-99 SACs, we compared the number of administrators, teachers, and support staff to the total number of SAC members for each school. We found that administrators, teachers, and support staff comprise the majority of the SAC membership at four of the district's 108 schools. Thus, the district is not in compliance with Florida law regarding the composition of these School Advisory Councils.

District staff review SAC membership rosters and provide schools written notification when their SACs do not meet state composition requirements. However, staff indicate that they do not always follow through and update SAC membership lists to ensure that necessary changes have been made once those letters are sent to schools, which may be the explanation for four SACs being out of compliance with membership requirements. Florida law authorizes the Department of Education to not release funds from the Educational Enhancement Trust Fund (lottery funds) to school districts not complying with SAC membership composition requirements, including that a majority of members not be school employees. The Department of Education will have a process in place to enforce this law starting in the 1999-2000 school year. Thus, if the district does not comply with these requirements, it could lose its lottery funds, which were \$5.8 million in 1998-99.

## **Recommendation**

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- *The district should clarify the role of district staff and area assistant superintendents regarding technical assistance and the review and approval of school improvement plans. These staff should be held accountable for the quality of plans.*

- *The district should review plans and provide feedback to assist schools in developing quality plans that will help them improve.*
- *The district should develop a summary document to inform school board members and other interested parties about the areas of focus of school improvement plans, at a minimum.*
- *School Advisory Councils do not always contain those members specified by state law. We recommend that the district establish mechanisms to ensure that all School Advisory Councils include required members so the councils act as an effective link between schools and the local community. This can be implemented with existing resources.*
- *Action Plan 4-7 shows the steps to implement these recommendations.*

**Action Plan 4-7**

**Improve School Plan Quality and Ensure That Councils Have Required Members**

<b>Recommendation 1</b>	
Strategy	Clarify the role of district staff and area assistant superintendents regarding technical assistance and the review and approval of school improvement plans.
Action Needed	<p>Step 1: Review existing job descriptions of area assistant superintendents and staff in the Office of Planning, Accountability and Evaluation.</p> <p>Step 2: Revise job descriptions to clarify that area assistant superintendents are responsible for reviewing the plans, providing specific feedback to schools to improve plan quality, and accountable for ensuring quality plans are forwarded to the district for board approval.</p> <p>Step 3: Revise the job descriptions of staff in the Office of Planning, Accountability and Evaluation to clarify that they are responsible for providing guidance to area assistant superintendents in reviewing school improvement plans and establishing clear, consistent expectations for all school improvement plans to help area assistant superintendents in their reviews.</p> <p>Step 4: Clarify responsibilities for school improvement further by developing a functional organization chart. (For information on developing a functional organizational chart, refer to page 3-5.)</p> <p>Step 5: Review and, as needed, recommend to the school board the redirection of district training and technical assistance funds to ensure that area assistant superintendents have the resources to carry out their role in the school improvement process.</p>
Who Is Responsible	Executive Leadership Team
Time Frame	September 1999
Fiscal Impact	This can be implemented with existing resources.

<b>Recommendation 2</b>	
Strategy	Establish a mechanism to review plans and provide feedback to assist schools in developing quality plans that will help them improve.

Action Needed	<p>Step 1: Develop a checklist for reviewing school improvement plans. This checklist should identify items that must be included in plans and identify criteria for evaluating plans and providing feedback on their quality.</p> <p>Step 2: Establish teams to review school improvement plans using the checklist developed in step 1. The purpose of these teams would be to raise awareness among programs staff responsible for supporting school improvement initiatives and to assist area assistant superintendents in ensuring plans meet district expectations for quality. The composition of these teams would be decided on by each area assistant superintendent in consultation with the assistant superintendent of Instructional Services, and could include staff from one or more of the program areas below.</p> <ul style="list-style-type: none"> <li>• Elementary or secondary education program areas</li> <li>• Title I</li> <li>• School-To-Work</li> <li>• Career, Technical, and Adult Education</li> <li>• Exceptional Student Education</li> <li>• Vocational</li> <li>• Dropout Prevention, Educational Alternatives, and English for Speakers of Other Languages</li> </ul> <p>Step 3: Establish a mechanism to provide written feedback to school principals and School Advisory Council chairs on how to improve the quality of their plans.</p> <p>Step 4: Once plans have been reviewed and revised, as needed, require the area assistant superintendent to sign off on the plans to indicate they meet district expectations for quality prior to forwarding them to the district office.</p>
Who Is Responsible	Area assistant superintendents with the assistance of the Office of Planning, Accountability and Evaluation
Time Frame	September 1999
Fiscal Impact	This can be implemented with existing resources.
<b>Recommendation 3</b>	
Strategy	Develop a process and a template to summarize school improvement plans.

Action Needed	<p>Step 1: In consultation with the assistant superintendent of Instructional Services, develop a template for a school improvement plan summary document to inform school board members and other interested parties of the areas of focus of school improvement plans, at minimum. For example, the document should identify the most common initiatives schools are implementing to improve student performance and other state education goal areas, resources needed, and major areas in which schools will need district support in the upcoming year.</p> <p>Step 2: Work with schools; the Office of Planning, Accountability and Evaluation; and the assistant superintendent of Instructional Services to develop a process to summarize plans.</p> <p>Step 3: Consolidate this information for presentation to the school board to consider during their meeting to approve school improvement plans.</p>
Who Is Responsible	Area assistant superintendents
Time Frame	September 1999
Fiscal Impact	This can be implemented with existing resources.

#### **Recommendation 4**

Strategy	Ensure that all School Advisory Councils include required members.
Action Needed	<p>Step 1: Keep a written record detailing those School Advisory Councils (SACs) that do not meet state composition requirements and the dates district sends letters notifying schools of membership problems.</p> <p>Step 2: Establish specific procedures to ensure that the district contacts schools that do not make necessary changes to their SAC membership.</p> <p>Step 3: Based on information obtained in step 1 and step 2, update SAC lists to make sure all SACs are in compliance with law prior to forwarding the lists to the board for approval.</p>
Who Is Responsible	Office of Community Relations
Time Frame	August 1999
Fiscal Impact	This can be implemented with existing resources.

## **8 Has the Polk County School District established and implemented strategies to continually assess the reliability of its data?**

*No, the district has not established adequate controls to ensure the accuracy and reliability of its data.*

The district implemented strategies to assess the reliability of its mainframe information systems. However, the district needs to expand its procedures to better ensure the

accuracy and reliability of data throughout the district. In particular, the district needs to exercise greater oversight of data contained in databases independent of its mainframe. Improvements in data accuracy and enhancements to the management information systems should improve the utility of information for administrators. (For related information on data used to manage programs refer to pages 3-29, and 12-31.)

## **The District Has Reasonable Procedures to Ensure Mainframe Data Reliability, but Needs to Expand Procedures for Accuracy**

Because computer-processed data are an integral part of the decision-making process, it is crucial that data are reliable. Data reliability exists when data are sufficiently complete and error free to be convincing for their purpose and context. It is a relative concept that recognizes that data may contain errors as long as they are not of a magnitude that would cause a reasonable person, aware of the errors, to doubt a finding or conclusion based on the data.

The district has established reasonable procedures to ensure the reliability of data contained in its mainframe database. For instance, the district has implemented software edit checks for applications or programs that reside on the mainframe computer. The checks help to ensure that data are reliable, including

- determining if the data entered matches the accepted or expected values of the data element;
- determining if an inappropriate relationship exists between data elements; and
- identifying data that may or may not be inaccurate but needs further checking.

The district also uses various reports to help ensure the reliability of mainframe data. For example, the district sends class rolls to schools so teachers can verify the accuracy of information in the mainframe. In addition, the district prints discipline reports for assistant principals to review to make sure the data appears reasonable.

The district further scrutinizes the data it transmits to the Department of Education by running additional edit reports as required by the Department of Education (DOE). Data transmitted to DOE include student test scores, full-time equivalent student counts, and various student demographic data. District edit reports help identify and correct potential errors prior to the district completing the information surveys that are forwarded to DOE. For example, the district runs validation reports that search for obvious errors within a specific database.

The district also uses a lengthy data verification process that precedes the transmission of survey data to DOE. In the first phase of the verification process, the district conducts a tentative or preliminary, survey of information reported by the schools. District staff make changes to correct any errors. In the second phase of the verification process, the district conducts an official data survey by capturing a subset of information, which is run through online edit checks. District staff send reports summarizing potential data errors to the schools for their review. Once schools make correct errors, they forward it back to the central office for transmission to DOE. The entire verification process takes about three weeks to complete and is conducted several times during the year before any information is transmitted to DOE.

Both the use of computer software and this data verification process offer some level of security regarding the reliability of this information. DOE staff responsible for reviewing

data from the district informational surveys are not aware of any obvious problems with the district's data quality or integrity. In addition, the Auditor General has not made recommendations in its recent compliance reports pertaining to the accuracy of student data transmitted to DOE.

While the district has established edit checks to scrutinize data once it is entered, it has not implemented adequate procedures to ensure that data is accurately entered into the mainframe. These procedures are needed because edit checks are designed to identify and correct obvious errors and do not ensure that data is accurate. We found that the district lacks controls over the entry and verification of student data by school staff. For example, the district has not established standard procedures for schools to follow that limit who can enter data, how data should be entered and verified, and how hard copies of information should be stored after entry or supervisory checks of entered information. Standard procedures such as these would provide additional assurance that data entered at the district's 108 schools is accurate.

Accountability for the information entered at each school resides with each school principal. The result of having no standard procedures is a high level of variance in the documentation kept at each school, level of supervisory checks conducted, personnel authorized to enter data, and procedures in place on how data is entered at each school. In addition to the primary terminal operators, other people at the school site may be required to enter data into the system. For example, at some schools guidance counselors enter transcript and graduation data, the assistant principal enters discipline data, and a staffing specialist enter exceptional student education data. These types of variances do not ensure that accurate data is entered at school sites and is consistent across schools.

## **The District Cannot Be Sure of the Reliability and Accuracy of Data Not Contained on Its Mainframe**

Program managers maintain several databases independent of the district's mainframe. This data is used to manage program resources and reported to the school board in public meetings. This practice is inefficient when program-level databases duplicate data contained in the district mainframe. Although program managers have devised several methods to ensure data accuracy, the district has no way of knowing whether this data is reliable and accurate because it has not established proper oversight procedures to scrutinize data contained in these databases.

OPPAGA interviews with individual department managers revealed that a large portion of data is contained in databases on individual personal computers maintained by program staff. Transportation and Facilities program managers use individual personal computer databases most extensively. For example, transportation maintains several databases including personnel records for bus drivers on personal computer database. These personnel records duplicate some information held on the district's mainframe and contain a substantial amount of data such as an employee's social security number, title, assigned bus number, supervisor, education, dates of service, payroll information, training, and driver's license number. Program managers indicated that they created these isolated databases for a variety of reasons, but most often because the district's mainframe either does not include needed data or does not provide the data in a format useful to manage programs. For example, one program manager manually enters selected data from several separate district mainframe reports into a personal computer so that it can be presented together in tabular format that is easily understood by program staff and school board members. Although district programmers can create special applications to present data in the format needed, program staff indicate that often it takes less time to manually enter the data and manipulate it themselves.



Since this data is reported in public meetings and used to make management decisions, it is crucial that it is accurate and reliable. Program staff use a variety of methods to check data in program-level databases, such as comparing duplicative data to that in the mainframe and generally reviewing data to determine whether it appears reasonable. In addition, one staff member indicated that the biggest check of this data is that his staff use it constantly. However, at least one program manager primarily responsible for maintaining a program-level database was unsure how often and when data is checked. The district has not established districtwide, standard procedures such as validation reports that search for obvious errors within a specific database, a data verification process of key data, or guidelines that require checking key data against source documents to ensure the accuracy and reliability of data in program-level personal computers. Thus, the district cannot be sure that proper oversight is exercised over this data to ensure its accuracy and reliability. (For more information on data used to manage programs, refer to page 3-29.)

## Recommendations

- *We recommend that the district establish procedures to ensure that school staff enter accurate data into the mainframe.*
- *We recommend that the district conduct workshops to train program staff responsible for maintaining program-level databases to ensure the reliability and accuracy of information contained in databases independent of the district's mainframe.*
- *We also recommend that the district develop guidelines to check the accuracy of data in its mainframe and databases independent of the district's mainframe.*
- *Action Plan 4-8 provides the steps necessary to implement these recommendations.*

### Action Plan 4-8

## Establish Procedures to Ensure the Accuracy of Data Entered into the Mainframe Computer

<b>Recommendation 1</b>	
Strategy	Establish procedures to ensure that school staff enter accurate data into the mainframe.
Action Needed	<p>Step 1: Establish standard, written procedures for schools to follow that, at minimum, limit</p> <ul style="list-style-type: none"> <li>• who can enter data,</li> <li>• how data should be entered and verified,</li> <li>• how hard copies of information should be stored after entry, and</li> <li>• how supervisory checks of entered information should be conducted.</li> </ul> <p>Step 2: Provide each school principal a copy of these procedures.</p>
Who Is Responsible	Senior director of Information Systems and Technology
Time Frame	January 2000

Fiscal Impact	This can be implemented with existing resources.
<b>Recommendation 2</b>	
Strategy	Conduct workshops to train program staff responsible for maintaining program-level databases.
Action Needed	<p>Step 1: Develop a workshop to, at a minimum,</p> <ul style="list-style-type: none"> <li>• disseminate information on effective data management techniques;</li> <li>• establish standard written procedures and controls for ensuring data reliability and accuracy;</li> <li>• identify and eliminate duplication of data between the mainframe and program-level databases when possible; and</li> <li>• identify how the district's information system could better meet the needs of program managers to avoid the creation of additional program-level databases in the future.</li> </ul> <p>Step 2: Incorporate strategies to improve data reliability and accuracy identified in these workshops into the district's three-year technology plan. The plan also should identify strategies to integrate the district's information systems so that data can be easily accessed by staff and meets the needs of all programs. (For more information, refer to Action Plan 3-2, page 3-32.)</p>
Who Is Responsible	Senior director of Information Systems and Technology with assistance of program staff
Time Frame	January 2000
Fiscal Impact	This can be implemented with existing resources.
<b>Recommendation 3</b>	
Strategy	Develop guidelines to check the accuracy of data in its mainframe and database databases independent of the district's mainframe.
Action Needed	<p>Step 1: Survey program staff to develop an inventory of program-level databases that are independent of the mainframe.</p> <p>Step 2: With the input of program staff, conduct a risk-based assessment or other sampling method to identify critical data and data most prone to error in the district mainframe and independent databases.</p> <p>Step 3: Perform checks on data identified in step 2. Data checks may include comparing hard copy information against information in the district's database.</p> <p>Step 4: Develop a schedule to periodically conduct these data checks.</p> <p>Step 5: Conduct the data checks as prescribed.</p>
Who Is Responsible	Senior director of Information Systems and Technology
Time Frame	June 2000
Fiscal Impact	This can be implemented with existing resources.

# 5

## Personnel Systems and Benefits

***The district Division of Human Resources maintains a positive customer-service orientation, but could improve the efficiency of its efforts through increased automation of personnel processes and records. The district also needs to continue improvements initiated in the areas of recruitment, teacher salaries, staff development, and employee evaluations.***

### Conclusion

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The Polk County School District is using five of the nine personnel best financial management practices. The district generally communicates its expectations to its employees, uses the market value of services in setting district salaries, has periodically evaluated its personnel process and made improvements, uses cost containment practices for its Worker Compensation Program, and regularly evaluates employee salaries and benefits. However, the district needs to automate its recruitment and hiring processes to ensure that qualified persons are hired; develop and implement a comprehensive staff development plan; incorporate student performance as a factor in the evaluation of instructional personnel; and automate its personnel records. Below is presented each best practice and an indication whether the district was found to be using the best practice.

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### ***Is the District Using the Personnel Systems and Benefits Best Practices?***

- No.** The district does not recruit and hire enough qualified personnel to fill all instructional positions. (page 5-9)
- Yes.** Although Polk salaries are generally lower than salaries in its peer districts, the district used a 1998 study of the market value of services to make salary adjustments. (page 5-18)
- No.** The district does not use a comprehensive staff development program to increase productivity and achieve district goals and priorities. (page 5-22)
- Yes.** The district adequately communicates personnel expectations to district personnel. (page 5-28)
- No.** Although the district formally evaluates its employees, the district has not yet implemented the use of student outcomes as criteria in its teacher evaluations. (page 5-31)
- Yes.** The district periodically evaluates and adjusts its personnel practices. (page 5-37)

- No.** Although the district maintains its personnel records as required by law, the lack of automation in maintaining those records limits the efficiency of record keeping. (page 5-42)
- Yes.** The district uses cost containment practices for its Worker Compensation Program. (page 5-44)
- Yes.** The district regularly evaluates employee salaries and benefits, using appropriate benchmarks that include standards derived from comparable school districts, government agencies, and private industry. (page 5-47)

## ***Fiscal Impact of Recommendations***

The recommendations in the personnel systems and benefits section will improve district performance, but are neutral in terms of their fiscal impact.

## ***Background***

The Polk County School Board employed over 9,200 full-time employees in the fall of 1998. Exhibit 5-1 for a breakdown of the type and number of staff employed by the district.

### ***Exhibit 5-1***

### **Polk County School District Employs Over 9,200 Staff**

<b>Staff Categories</b>	<b>Fall 1998, Number of Full-Time Staff</b>
<b>Administrative Staff</b>	<b>290</b>
Officials, Administrators, Managers	44
Consultant, Supervisors of Instruction	15
Principals	103
Assistant Principals	128
Community Education Coordinators	0
Deans, Curriculum Coordinators	0
<b>Teachers</b>	<b>4,484</b>
Elementary Teachers	1,960
Secondary Teachers	1,653
Exceptional Education Teachers	633
Other Teachers	238
<b>Other Instructional Staff</b>	<b>424</b>
Guidance	169
School Social Workers	7
School Psychologists	44
Librarians/Audio Visual Workers	108
Other Professional Staff	96
<b>Professional Support Staff</b>	<b>202</b>

Staff Categories	Fall 1998, Number of Full-Time Staff
Non-instructional	202
<b>Other Support Staff</b>	<b>3,827</b>
Aides	1,150
Technicians	53
Clerical/Secretaries	574
Service Workers	1,813
Skilled Crafts Workers	217
Unskilled Laborers	20
<b>Total</b>	<b>9,227</b>

Source: Department of Education.

The management of these human resources is a key component of the district's operations. From recruitment of potential employees and processing job applications to evaluating employees and terminating poorly performing employees, the district is to use these employees to achieve the purposes of the school district. This background section discusses:

- the mission, organization, cost and size of the Human Resource Division;
- some recent notable accomplishments of the division;
- an overview of the responsibilities of the division; and
- union representation of district employees.

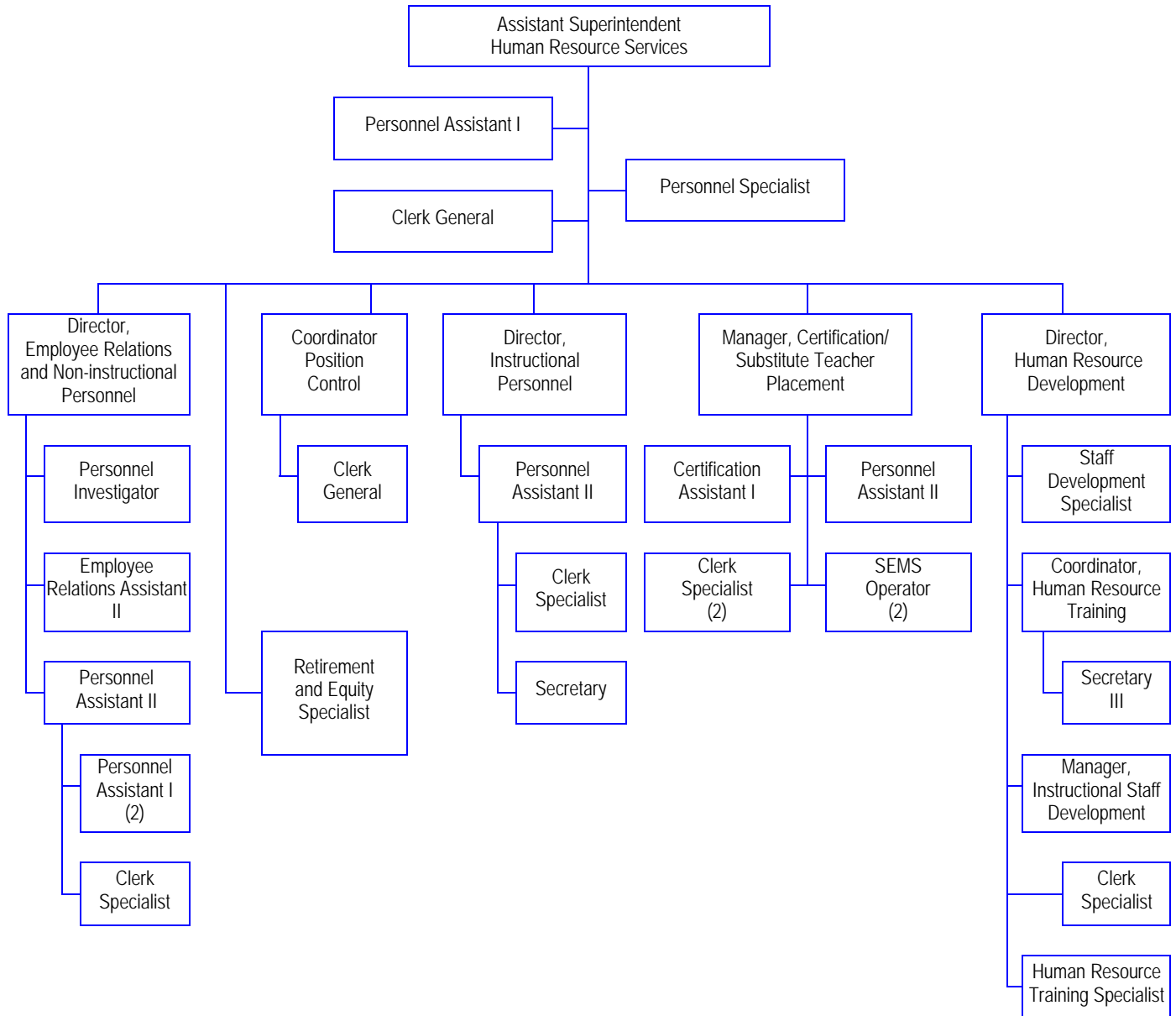
## Human Resource Division Seeks to Produce Well-Trained and Qualified Staff for the District

The mission of the District's Human Resources Division states that: "The success of students in the Polk County Schools depends upon a well-trained and qualified staff. A comprehensive system which includes orientation, renewal, and evaluation for all staff is essential. Accountability at all levels must be an integral part of that system." **The division has established two primary goals related to human resources within its strategic plan: improve the selection, supervision and evaluation skills of supervisors and administrators, and develop a training package for teachers and/or other professionals to include a plan, timeline, and budget.** The strategic plan will be discussed in more detail on page 5-37.

The current assistant superintendent for Human Resource Services was appointed in January 1996. The current organizational structure of the Personnel Office is shown in Exhibit 5-2. The director has hired new administrators for four of the five units since his appointment, including three within the past year. The Human Resource Services Division has direct responsibility for all of the personnel systems and benefits best practices except for the Workers' Compensation Program, which is managed by the Office of Risk Management in the district's Business Services Division.

Exhibit 5-2

## Polk County School District Division of Human Resource Services Current Organizational Structure



The Division of Human Resource Services is composed of the Personnel Office and Staff Development Cost Centers. The district's budget for the 1998-99 fiscal year is \$2.3 million, a decrease of 7% from 1997-98 expenses. (See Exhibit 5-3.)

*Exhibit 5-3*

**Division of Human Resource Services  
1997-98 Fiscal Year Expenditures and 1998-99 Fiscal Year  
Budget**

Type of Expenditure	Personnel		Staff Development		Total	
	1997-98	1998-99	1997-98	1998-99	1997-98	1998-99
Positions	25	25	7	7	32	32
Salaries and Benefits	\$1,146,166	\$1,043,469	\$534,036	\$440,243	\$1,680,202	\$1,483,712
Other Personal Services	12,183	13,000	6,707	8,500	18,890	21,500
Operating	527,128	389,260	231,341	326,182	758,469	715,442
Capital	15,043	79,907	7,039	4,000	22,082	83,907
<b>Total</b>	<b>\$1,700,520</b>	<b>\$1,525,636</b>	\$779,123	\$778,925	\$2,479,643	\$2,304,561

Source: Polk County School District 1998-99 Budget.

**Accomplishments: Human Resource Division  
Provides Valued Services**

Principals and teachers throughout the district complimented the Human Resource Division for its emphasis on customer service. Staff within the division emphasized the customer service orientation of their work, with principals and district employees identified as the primary customers. District staff noted recent progress in the many areas, including teacher recruitment, employee contract negotiation, and staff development. Exhibit 5-4 lists some of the accomplishments and actions made by the division since 1997.

### Exhibit 5-4

## Notable Accomplishments in Personnel Systems and Benefits

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- Increased awareness among division staff of the customer service role of Human Resource Services
  - Expanded the district's teacher recruitment effort, including:
    - out-of-state recruiting trips to northern climates and predominantly black universities and providing \$50,000 for relocation assistance to teachers hired from out-of-state
    - special programs to train and prepare current substitute teachers to become certified teachers
    - negotiations with Florida Southern College and Florida A&M University to provide special training opportunities for prospective teacher candidates within Polk County, such as a program for non-education majors to work on getting education certification
    - an exploratory teaching program in district high schools to encourage Polk students to pursue teaching as a career
  - Made personnel changes within the Human Resource Services division to improve the quality of the leadership and management provided
  - Received a comprehensive review of salary and benefits for all staff through KPMG, Inc., that has been used to adjust positions and salaries of staff
  - Revised bargaining process with employee unions to facilitate resolution of issues with reduced adversarial atmosphere
  - Provided a differential raise to employees for the 1998-99 fiscal year, providing larger raises to teachers and school-based personnel than district administrators
  - Identified existing staff development efforts and approximate costs
  - Obtained funding to establish a Leadership Learning Academy to enhance the district's training program
- 

Source: Polk County School District.

## Responsibilities: Human Resource Division Manages District Personnel Issues

The school board, superintendent, and Division of Human Resources have specific responsibilities related to the management of district personnel. The school board establishes personnel policies and procedures and authorizes positions, the superintendent oversees personnel and recommends all policies to the board, and the Division of Human Resources provides personnel services. As shown in Exhibit 5-5 the school board and superintendent have distinct and separate responsibilities, and the Division of Human Resources provides many services.



Exhibit 5-5

## The School Board and Superintendent Have Specific Personnel Responsibilities, and the Division of Human Resources Provides an Array of Services

<b>School Board Responsibilities</b>	<b>Superintendent Responsibilities</b>	<b>Major Services Provided by the Division of Human Resource Services</b>
<ul style="list-style-type: none"> <li>• designates positions to be filled</li> <li>• describes qualifications for these positions</li> <li>• provides for the appointment, compensation, promotion, suspension, and dismissal of employees as necessary upon recommendation of the superintendent and in accordance with Florida Statutes</li> </ul>	<ul style="list-style-type: none"> <li>• recommends appointment of personnel and policies relating to personnel, such as salaries, contracts, and working conditions</li> <li>• establishes procedures and criteria for evaluating the job performance of all personnel in the district</li> <li>• directs or arranges for the proper direction and improvement of all employees of the district school system including taking the necessary steps to bring about continuous improvement</li> </ul>	<ul style="list-style-type: none"> <li>• maintains listing of current vacancies and a telephonic jobline</li> <li>• screens and processes all applications for instructional positions and applications for most non-instructional positions</li> <li>• processes paperwork for the hiring of new employees for school board approval</li> <li>• performs customer service functions for all district personnel, including providing salary and certification information</li> <li>• recruits teacher candidates</li> <li>• coordinates certification activities</li> <li>• maintains automated substitute management system</li> <li>• negotiates with Polk Education Association and AFSCME Local</li> <li>• investigates grievances and allegations regarding employees</li> <li>• determines the number of positions to be authorized and maintains job descriptions for all positions</li> <li>• administers retirement and equity benefit programs</li> <li>• develops and coordinates the master inservice plan</li> <li>• coordinates training for all district personnel (support and instructional)</li> <li>• develops and coordinates the induction (orientation) program for new teachers</li> <li>• develops and coordinates the performance appraisal system</li> <li>• develops and coordinates the aspiring leader training program for future principals</li> </ul>

Source: Polk County School Board policies and district staff.

## Union Representation: Almost 90% of the District's Full-Time Employees Have Union Representation

As shown in Exhibit 5-6, most of the district's employees are represented by one of two unions that negotiate contracts with the school board. The Polk Education Association is the exclusive bargaining agent for all certified teachers, education support personnel, and paraprofessionals. The local chapter of the American Federation of State, County, and Municipal Employees does collective bargaining for maintenance and custodial workers as well as bus drivers and attendants. The director of Employee Relations and Noninstructional Personnel is responsible for negotiating agreements with each of the employee unions.

### Exhibit 5-6

## One Union, the Polk Education Association, Represents 73% of the District's Employees

Organizations	Number of District Employees	
Polk Education Association		
Teachers Collective Bargaining Agreement	4,860	53%
Education Support Personnel Collective Bargaining Agreement	513	6%
Paraprofessional Collective Bargaining Agreement	1,347	14%
American Federation of State County and Municipal Employees		
Custodian/Maintenance/Vehicle Services	870	9%
Bus Drivers and Attendants	553	6%
Non-Represented Full-time District Employees	1,084	12%
<b>Total</b>	<b>9,227 <sup>1</sup></b>	<b>100%</b>

<sup>1</sup> Does not include substitute employees.

Source: Polk County School District.

Unions do not represent substitute employees used by the district to fill in for teachers, food service workers, custodians, and bus drivers during absences. The district reported having 1,844 substitute teachers and 444 substitute food service workers on its automated substitute system in November 1998. Substitutes must go through similar application processes as full-time employees.

# Are the Best Practices for Personnel Being Observed?

**Goal: The district recruits, hires, trains, and retains qualified staff to maximize productivity and minimize personnel costs.**

## 1 Does the district recruit and hire qualified personnel?

*No. The district does not recruit and hire enough qualified personnel to fill all instructional positions.*

Although the district has established procedures and controls to recruit and hire qualified personnel, the district is using large numbers of out-of-field teachers and permanent substitutes to fill its instructional staff. Furthermore, the lack of automated application processing limits the district's ability to ensure that qualified applicants are matched with job openings.

### The District Has Not Hired Enough Qualified Personnel to Fill All Instructional Positions

The district hires over 1,000 new full-time employees each school year. As of January 1999, the district had hired 673 instructional personnel for the 1998-99 school year. Although the district processes and hired over 400 non-instructional personnel such as paraprofessionals, custodians, bus drivers, and food service workers, district staff indicated that the recruitment and hiring of sufficient numbers of instructional personnel (teachers) is the biggest challenge faced by the district. (See Exhibit 5-7.)

*Exhibit 5-7*

### Polk Has Hired Proportionately More New Teachers than Its Peer Counties<sup>1</sup>

School District	Total Instructional Staff Hired	Total Instructional Positions	Percentage New Instructional Staff
<b>Polk</b>	<b>673</b>	<b>4,908</b>	<b>13.7%</b>
Seminole	407	3,488	11.7%
Duval	796	7,301	10.9%
Pinellas	716	7,487	9.6%
Volusia	334	3,904	8.6%
Brevard	329	4,197	7.8%

<sup>1</sup> The fact that Polk hired more teachers than its peer districts suggests that Polk's teacher turnover rate may be higher than the peer districts. For a discussion of turnover, see page 5-45.

Source: Polk County and Peer Districts.

During the 1998-99 school year, the district has worked to improve the recruitment process of qualified teachers. The board increased the district's recruiting budget from \$10,000 to \$96,000 and authorized the district to pay relocation expenses up to \$1,000 for qualified out-of-state applicants willing to teach in Polk County. The director of Instructional Personnel has made or planned over 90 recruiting visits in Florida and other states. Two of the recruitment strategies being used by the district are described below.

- The district has worked with Florida Southern College, Florida A&M University, University of South Florida, and Southeastern College to set up local programs for Polk County residents. For example, non-education majors, some of whom are working as substitute teachers, have been identified by the district as potential certified teachers. The district has arranged for classes for these persons to attend in the evenings to work toward becoming certified teachers.
- The district has designed an Exploratory Teaching Program for high school students in the county to encourage them to consider teaching as a career.

However, the district has not recruited sufficient numbers of teachers to fill all available positions. Two weeks after school began for the fall semester, the district's vacancy list still included 106 instructional vacancies, including 28 elementary positions, 31 secondary positions, and 47 exceptional student education positions.<sup>1</sup> The district's job hot line has had 55 or more instructional vacancies at the end of each month since the start of school. (See Exhibit 5-8.)

*Exhibit 5-8*

**The District Consistently Listed 55 or More Teacher Vacancies on Its Job Hot Line During the Fall 1998 Semester**

<b>Date</b>	<b>Elementary</b>	<b>Secondary</b>	<b>Exceptional Student Education</b>	<b>Total</b>
August 31, 1998	28	31	47	106
September 30, 1998	30	18	32	80
October 31, 1998	13	21	21	55
November 30, 1998	21	31	24	76
December 31, 1998	10	28	18	56

Source: Polk County School District Job Listings.

**Out-of-Field Teachers and Permanent Substitutes Used in Lieu of Certified Teachers**

If a principal is unable to find an applicant who is certified in the appropriate field to fill a vacant position, then the principal has two primary options.

- Permanent substitute teachers can be used to cover the position. Permanent substitutes who occupy vacant instruction positions are paid a higher rate than normal substitutes and are eligible for full benefits. If a substitute is within a few hours of meeting state requirements for certification, the principal may

<sup>1</sup> Some of the positions were anticipated openings due to a planned resignation or leave of absence or unanticipated changes in student enrollments that necessitated additional teacher units at a school.

designate the substitute as a provisional teacher. Provisional teachers who meet certification requirements during the school year are compensated retroactively according to the teacher pay scale.

- Florida law has established provisions to use out-of-field teachers. An out-of-field teacher is certified to teach, but not to teach the particular subject that is assigned. Department of Education rules set limits on the duration of out-of-field teaching assignments that can be offset as the out-of-field teacher works toward certification in the new field. The district is required to notify parents that an out-of-field teacher is used in the classroom.

The district does not have a good process for monitoring changes in the number of substitute and out-of-field teachers from month to month. Teachers are so identified when they are recommended to the board for appointment, but status changes during the course of the school year make it difficult to track current statistics. The district office reported that for the 1998-99 school year, it had processed 185 out-of-field teachers and 75 provisional and permanent substitutes. This does not include out-of-field teachers that were carried over from the prior year, nor does it include out-of-field English for Speakers of Other Languages (ESOL) teachers. The board approved over 250 teachers for out-of-field ESOL status in September of 1998.

Out-of-field teachers and permanent substitutes can serve as very capable classroom teachers. However, current, accurate, and readily accessible data on the number of such teachers employed districtwide would improve the district's ability to identify schools that need teachers in certain fields. Data that would be useful includes the number of such teachers, the subjects taught, and their certification status. In some cases, out-of-field teachers are certified in related areas, such as a middle school English teacher who is certified in English, but not in teaching middle school students. (See Exhibit 5-9 for an example of useful information on out-of-field teachers at one Polk County middle school.)

### *Exhibit 5-9*

## **Eight of 31 English, Math, Science, and Social Science Teachers at One Middle School Are Out-of-Field<sup>1</sup>**

<b>Subject Being Taught</b>	<b>Certification(s) Issued</b>	<b>What Is Needed</b>
Middle School English	English, Speech	Middle grades English endorsement
Middle School English	Journalism	Middle grades English
Middle School English	English	Middle grades English endorsement
Middle School Math	Biology	Middle grades math
Middle School Math	Business Education	Middle grades math
Middle School Science	Agriculture	Middle grades science
Middle School Science	Elementary Education, ESOL	Middle grades science
Middle School Social Science	Political Science	Middle grades social science

<sup>1</sup> The middle school presented in this example had the highest number of out-of-field teachers in the district for these four subjects.

Source: Polk County School District.

## **The District's Application Procedures Do Not Ensure That Qualified Applicants Are Matched With Available Positions**

Polk County uses a combination of centralized and decentralized efforts to recruit potential applicants, process applications, and hire new employees. (See Exhibit 5-10.) The district office assumes primary responsibility for general recruiting and for processing applications, while the responsibility for hiring teachers and other school-based personnel lies with the individual school principals in Polk County. The principal reviews applications, conducts interviews, and recommends one applicant for each position to the superintendent for hiring. The superintendent submits the recommendation to the school board for appointment.

All applicants for school board positions are required to submit an official application to the district personnel division. The district's application form for instructional positions solicits the essential information needed from each employee. The application requests information regarding the applicant's educational background and teaching and non-teaching work experience. It asks the applicant to indicate essential information related to whether they are safely able to perform the duties of the job for which they are applying, whether they have ever been arrested, and whether they claim any veteran's preference. The application directs the applicant to submit two copies of school transcripts and to identify three professional references.

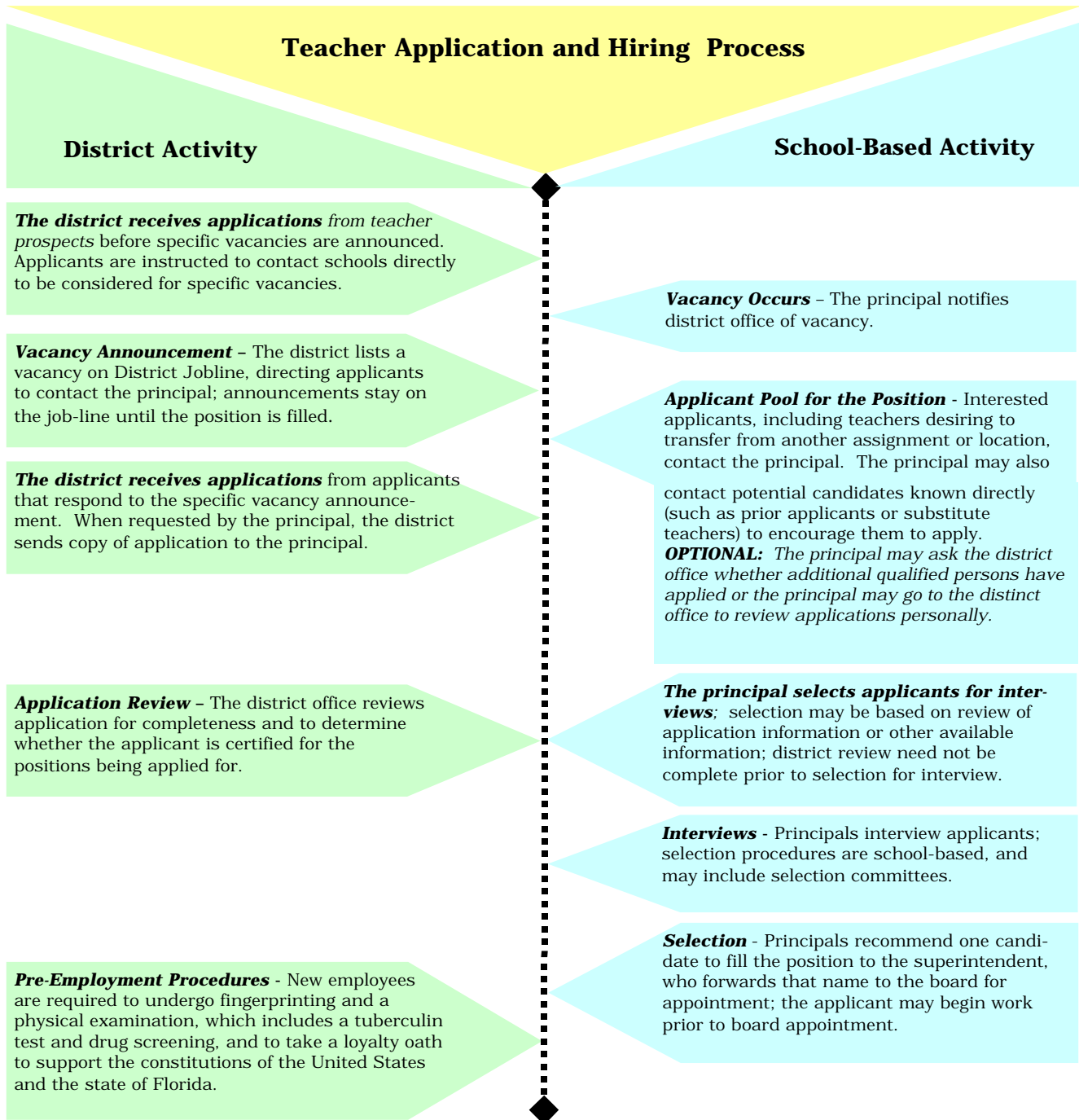
The personnel office maintains a complete and current listing of vacancies and places notice of each vacancy on the district's Employee Hotline. To be considered for a specific vacancy, district policy requires that an applicant provide written notification of interest to the district or follow the directions on the Employee Hotline, which usually requires the applicant to contact the principal or another administrator.

District staff indicated that principals occasionally contact the district office to determine if additional qualified individuals have filed applications with the district but have not asked to be considered for the specific vacancy. The principal can either ask district clerical staff to check the available applications, or the principal can visit the district office personally to review applications. Complete applications are kept at the district office and are grouped according to the teaching qualifications (elementary, math, science, etc.). However, the files for applicants with qualifications in multiple areas are kept in only one of the areas, and thus may be overlooked through a manual search. For example, a teacher with certifications in both math and science may be filed with the math applications, and thus may be overlooked when a science teacher is needed.

The manual application system used for the 1998-99 school year may have exacerbated the district's recruitment problem by making it difficult for administrators with openings to easily access applications for all qualified people. The best solution for this weakness is the use of an automated, on-line application tracking system that will enable any administrator at any school site to readily identify qualified applicants for openings.

Exhibit 5-10

## Teacher Application and Hiring Process Is a Joint Effort Between District and School



Source: OPPAGA analysis based on interviews with district staff.

During February 1999, the district began scanning applications into an automated application tracking system that will allow school-based administrators to access the applications electronically from their school sites. The administrators will be able to review the entire file, including letters of reference, transcripts, and other relevant information to determine whether the applicant could be considered for a position. In addition, the automated tracking system will allow the administrator to quickly identify all applicants who are qualified in a specific area, including those qualified in multiple areas.

The automated tracking system should be operational for all instructional and non-instructional applications for the 1999-2000 school year. This is an important tool that will allow school-based and district administrators to quickly determine whether qualified applicants have been matched and considered for openings throughout the district.

The district recently discontinued its practice of reviewing transcripts to determine whether a teacher applicant meets certification requirements before the application is marked as complete. Since the state reviews transcripts to determine whether an individual meets certification requirements, the district directed applicants to seek certification from the Department of Education. Previously, the district pre-screened applications, essentially duplicating the department's review in an attempt to expedite the certification process.

## **The District Has Established Guidelines for Revising Job Descriptions**

The district maintains job descriptions for all positions, and the board approves job descriptions when revised. However, existing job descriptions use a variety of formats and contain varying levels of useful information. Of the job descriptions that indicated the date they were approved by the board, the dates ranged as far back as 1984. However, many of the job descriptions we reviewed had no dates indicated.

On August 27, 1998, the assistant superintendent for Human Resource Services set forth guidelines for submitting new or revised job descriptions and provided a format for the job descriptions. The format included the elements below.

- Title
- Major function
- Illustrative/specific duties
- Minimum qualifications (knowledge, abilities, and skills, training and experience, license or certification, physical requirements)
- Classification
- Salary grade
- Term (10-, 11-, or 12-month)

The memo did not set out a schedule or timetable for revising and updating job descriptions.

We reviewed revised job descriptions for the Transportation Services Department and found that these job descriptions contain the elements that we expect to be included in a good job description, such as descriptions of the basic duties and the minimum qualifications required. A significant improvement in these new descriptions is that the district has defined the physical requirements of each position, information that is essential to effective health screening of applicants.



The district uses a generic job description for most teaching positions. Although the generic job description is a reasonably good statement of teaching responsibilities that are not position-specific, job descriptions for different grade levels and subject areas would be more useful. For example, the district's expectations for a teacher's interaction with parents of elementary students are likely to be different than the expectations for teachers of high school students, and should be specified in the job description. This would help ensure that persons applying for these positions fully understand the district's expectations.

## **Polk County School Board Has an Equal Opportunity Policy**

The Polk County School Board Policy 6Gx53-3.001 states that the school board will not discriminate on the basis of race, color, national origin, sex, religion, marital status, age or handicap in recruiting, hiring, assigning, promoting, paying, demoting, or dismissing any employee. This policy is stated on each application form. The district monitors data on the racial makeup of its staff, and submits the required equal employment data to the state annually. The district has been under a court-ordered desegregation for over 20 years and has recently submitted a consent decree with the plaintiffs that states that the district has implemented the faculty assignment provisions of the agreed order.

## **All New Employees Are Required to Undergo a Background Check**

District procedures require new employees to undergo a background check as required by law. The school board's policy requires that all new employees be fingerprinted in the personnel department. The employee pays the cost of the fingerprinting and record check, which was \$40 each during the 1998-99 fiscal year. Each of Polk's peer districts charges a similar fingerprinting fee, ranging from \$39 to \$49 per applicant. The law requires instructional and support personnel who are hired to fill positions requiring direct contact with students in any district school system or laboratory school must be fingerprinted upon employment. The district has set forth policies that govern how past criminal behavior affects eligibility for employment. Crimes are grouped into four general categories, including one category that serves as a permanent obstacle to employment, and two other categories that block employment for 5 or 10 years, depending on the seriousness of the crime. (See Exhibit 5-11.)

Exhibit 5-11

## District Has Set Guidelines for Effect of Criminal History on Employment Opportunities

### Personnel Hiring Policy for Criminal Records

The district will not hire.	Applicants found guilty or pleading no contest to <b>aggravated assault, aggravated battery, murder, attempted murder, robbery, attempted robbery and other crimes involving extreme violence, sexual offenses, kidnapping, sale or distribution of pornography, extortion, manslaughter, or sale of controlled substances.</b>
This district will not hire if the offense is less than 10 years old, and will carefully consider acts over 10 years old.	Applicants found guilty or pleading no contest to <b>felony drug use, burglary, felony possession of concealed weapon, felony battery or assault, forgery, solicitation of prostitution, or prostitution.</b>
The district will not hire if offense is less than 5 years old and will carefully consider acts over 5 years old.	Applicants found guilty or pleading no contest to <b>misdemeanor drug or paraphernalia, possession of concealed weapon, battery or assault, resisting arrest with violence, or felony domestic violence.</b>
Judgement: Case-by-case review	Applicants found guilty or pleading no contest <b>driving under the influence of alcohol, sale of alcohol to minor, other criminal traffic offenses, other crimes, worthless checks, disorderly conduct, petty theft, or misdemeanor domestic violence.</b>

Source: Polk County School District School Board Policy 6Gx53-3.001.

It is also district policy to provide a physical examination for every new employee, including a drug screening, at district expense. The purpose of these examinations is to verify that employees are drug free and capable of performing the physical functions required by the new job. During the course of our review, the district made several changes to its practices regarding this examination. These changes included

- developing specific physical requirements for certain positions;
- eliminating the requirement that all new employees receive back X-rays;
- eliminating duplicative exams for bus drivers; and
- initiating exams for employees hired as substitutes (see further discussion under workers' compensation discussion on page 5-45).

## Recommendations

- *We recommend that the district continue with the implementation of automated application tracking for all applications. During the implementation of the system, district staff should monitor the use of the system and identify necessary refinements to the system.*

- Automation should also be used to maintain current data on the number of positions currently filled by out-of-field teachers, permanent or provisional substitutes, and temporary substitutes.
- We also recommend that the district systematically revise and update all job descriptions according to the format set forth by the assistant superintendent for Human Resource Services. The district should develop more specific job descriptions for various teacher groups, such as elementary and subject area teachers. We recommend that job descriptions routinely be updated on a four-year cycle.<sup>2</sup>
- We also recommend that the district develop a system for evaluating its recruiting efforts. With the increased funding for recruiting, it is important that the district determine which recruiting efforts are successful and worthy of repeating or expanding and which efforts are not successful.

**Action Plan 5-1**

**Improve Recruitment and Hiring Procedures**

<b>Recommendation 1</b>	
Strategy	Continue with the implementation of automated application tracking for all applications. During the implementation of the system, district staff should monitor the use of the system and identify necessary refinements to the system.
Action Needed	<p>Step 1: Complete scanning of existing applications and begin scanning applications as received.</p> <p>Step 2: Solicit feedback from first users of the new system by late June to determine whether system works as anticipated.</p> <p>Step 3: Adapt system as necessary to respond to concerns raised by users.</p> <p>Step 4: Provide districtwide training to users of the new system by mid-July 1999.</p>
Who Is Responsible	Assistant superintendent for Human Resource Services and director of Information Services
Time Frame	September 1999
Fiscal Impact	This can be implemented with existing resources.
<b>Recommendation 2</b>	
Strategy	Maintain current data on the number of positions currently filled by out-of-field teachers, permanent or provisional substitutes, and temporary substitutes.
Action Needed	Step 1: In implementing automated personnel systems, the district should include markers that identify each special status so that these numbers can readily be calculated and reviewed.
Who Is Responsible	Manager of Certification and Substitute Teacher Placement and director of Information Services
Time Frame	December 1999

<sup>2</sup> We recommend four years as a standard time frame for updating descriptions so that each job description will be reviewed during each four-year term of office for a superintendent.

Fiscal Impact	This can be implemented with existing resources.
<b>Recommendation 3</b>	
Strategy	Periodically update all job descriptions and develop more specific instructional job descriptions.
Action Needed	Step 1: The board should develop a four-year schedule for updating and revising job descriptions. Step 2: Employees should be given the opportunity to comment on and assist in the revision of their job descriptions.
Who Is Responsible	Director of Instructional Personnel and director of Employee Relations and Noninstructional Personnel
Time Frame	August 2000
Fiscal Impact	This can be implemented with existing resources.
<b>Recommendation 4</b>	
Strategy	Develop a system for evaluating and reviewing recruiting efforts.
Action Needed	Step 1: The director of Instructional Personnel and the assistant superintendent for Human Resource Services should develop a recruiting plan, complete with goals and targets for the next 5 and 10 years. Step 2: Included within the plan should be steps to evaluate the success of the various efforts, such as surveys of new teachers, and contacts with prospects that do not accept positions in Polk County to determine how recruiting efforts could be improved.
Who Is Responsible	Director of Instructional Personnel and assistant superintendent for Human Resource Services
Time Frame	December 1999
Fiscal Impact	This can be implemented with existing resources.

## 2 Does the district base employee compensation on the market value of services provided?

*Yes. Although Polk salaries are generally lower than salaries in its peer districts, the district used a 1998 study of the market value of services to make salary adjustments.*

In June 1998, a consultant under contract to the district published a study of Polk County salaries that compared the salaries of all employee classifications with similar positions in other school districts and in the private sector of Polk County. The school board has used the results of this study to maintain salaries that are generally competitive with other districts. However, the district is still below its peer districts in terms of average teacher salaries, starting teacher salaries, and salaries for many other specific job classifications.

### Contracted Study Compared Salaries With Market Value

The consultant's study involved a comprehensive process of reclassifying each position within the district and determining the market value of those positions with similar positions in the private and public sector. The study recommended salary ranges for each

position taking experience and education requirements, skill and knowledge requirements, and authority.<sup>3</sup> However, the study did not specifically consider years of experience or cost of living in making salary comparisons with other districts.

## **Study of Market Value and Available Funding Used to Determine 1998-99 Adjustments**

The consultant identified 20 job classifications that were being paid higher than the recommended salary range and 7 job classifications that were being paid under the recommended salary range.<sup>4</sup> In response to the study, the district implemented steps to adjust salaries to match the findings of the study. The district has frozen the salaries of individuals that were being paid above the recommended salary range, and has established a three-year process for raising the salaries of those employees being paid below the recommended salary range. For example, the minimum recommended food service worker salary was set at \$6.50 per hour, but the district was starting employees at \$5.90 per hour. The district decided to raise the starting salary to \$6.30 in 1998-99, with a goal of achieving the recommended level within three years.

For the 1998-99 school year, the district gave 5% raises to most school-based employees. Most other employee classes received raises of 3%. The amounts of the raises were determined through negotiations based on factors such as the funds that were available, and the classes that were identified by the district as having the most critical need for raises.

## **Polk School District Taking Appropriate Steps; However Salaries Are Still Not at Market Value**

The Polk School District has taken appropriate steps to analyze its salaries in comparison to the salaries of other districts, and has used these results to make adjustments. However, we concluded that Polk's average salaries, especially for teachers, were lower than its peer districts, and that the district has not yet succeeded in matching employee compensation to market value.

## **Polk's Average Salaries for Most Positions Are Generally at the Low End in Comparison to the Peer Districts**

The Department of Education collects data on the average salaries of selected positions throughout the state. The department does not include any comparison of duties, qualifications, or length of experience, so that comparisons at individual positions are of limited value. However, when taken as a whole in comparison to its peer districts, Polk's average salaries are generally on the lower end of the range of average salaries. For the 33 categories listed, Polk is in the bottom half of the salaries for 28 categories. Polk's average

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<sup>3</sup> The consultant used 12 factors to assist in classifying positions: education, experience, complexity of analysis, seriousness of error, risk/safety factors, decision-making responsibility, organizational knowledge, inside/outside contacts, independence of action, innovation required, overall impact, and type of supervision.

<sup>4</sup> The consultant used a simple process to establish ranges for each position, setting the minimum salary at 20% below the average salary and the maximum at 20% above the average salary for a position. The consultant did not make any adjustments for the longevity of employees in the various classes in determining whether average salaries were above or below the salary range.

salary was the lowest among the peers in 9 categories, including 3 of the 4 instructional categories. (See Exhibit 5-12.)

**Exhibit 5-12**

**Polk's Average Salaries for Most Positions Are Generally at the Low End in Comparison to the Peer Districts (School Year 1998-99) <sup>1</sup>**

<b>Position</b>	<b>High Peer</b>	<b>Low Peer</b>	<b>Polk</b>	<b>Rank Among Peers</b>
<b>ADMINISTRATIVE STAFF</b>				
School board member	\$ 32,112	\$ 29,050	\$ 30,166	2 <sup>nd</sup> of 6
Superintendent	150,000	98,567	109,714	5 <sup>th</sup> of 6
Assistant superintendent	94,059	75,164	79,908	4 <sup>th</sup> of 5
Business/Finance manager	89,771	54,954	71,807	4 <sup>th</sup> of 6
Management Information Services	96,832	58,057	70,113	3 <sup>rd</sup> of 4
Personnel manager	85,050	50,338	65,719	3 <sup>rd</sup> of 5
Facilities manager	84,411	61,065	65,684	4 <sup>th</sup> of 6
Transportation manager	67,093	54,606	78,946	1 <sup>st</sup> of 6
Food Service manager	63,601	37,939	60,494	2 <sup>nd</sup> of 6
Vocational/Adult Ed manager	71,237	53,100	64,153	4 <sup>th</sup> of 6
Exceptional Student Education manager	72,043	57,549	62,297	3 <sup>rd</sup> of 6
Principal (H.S.)	76,554	67,037	66,277	6 <sup>th</sup> of 6
Principal (M.S.)	69,215	60,896	62,755	4 <sup>th</sup> of 6
Principal (E.S.)	64,733	55,595	60,212	5 <sup>th</sup> of 6
Assistant principal (H.S.)	56,504	48,723	49,453	4 <sup>th</sup> of 6
Assistant principal (M.S.)	54,044	44,708	46,598	5 <sup>th</sup> of 6
Assistant principal (E.S.)	49,245	45,523	44,885	5 <sup>th</sup> of 5
<b>INSTRUCTIONAL STAFF</b>				
Guidance	\$41,937	\$36,054	\$38,627	5 <sup>th</sup> of 6
Librarian/media specialist	41,056	38,455	36,230	6 <sup>th</sup> of 6
School psychologist	48,464	41,017	39,373	6 <sup>th</sup> of 6
Teacher*	35,943	33,168	30,473	6 <sup>th</sup> of 6
<b>SUPPORT STAFF</b>				
Nurse (LPN/RN)	\$47,228	\$22,122	\$17,251	5 <sup>th</sup> of 5
Computer systems analyst	47,568	44,149	37,856	5 <sup>th</sup> of 5
Secretary	27,795	19,406	17,762	6 <sup>th</sup> of 6
Clerk/clerk typist	27,626	14,532	17,525	4 <sup>th</sup> of 6
Data entry operator	33,499	16,389	25,065	2 <sup>nd</sup> of 6
Electrician	37,950	26,169	30,309	3 <sup>rd</sup> of 5
Mechanic	37,521	21,287	30,463	3 <sup>rd</sup> of 6
Carpenter	35,681	24,391	29,527	3 <sup>rd</sup> of 5
Teacher Aide	13,216	7,384	10,865	3 <sup>rd</sup> of 6
Bus driver	18,061	10,270	6,985	6 <sup>th</sup> of 6
Food Service	15,167	8,364	9,412	5 <sup>th</sup> of 6
Custodian	20,728	13,808	14,214	5 <sup>th</sup> of 6

<sup>1</sup> This comparison of average annual salaries for specified job classes across districts is intended to provide a general awareness of Polk salaries in relation to its peer districts. The comparisons do not control for such factors as the number of people in the category being averaged, the longevity of the employees in the category, and the specific duties and length of employment of the category class. Major disparities between salary figures reported by two districts can often be explained by any or all of these factors.

Source: *Statistical Brief, Series 99-06B*, January 1999, Department of Education.

## Polk County's Teacher Salaries Tend to Be Lower Than Salaries in the Peer Districts, Especially for Teachers With Advanced Degrees and Experienced Teachers

Polk's average teacher salaries were 3.5% to 10.4% lower than its five peer districts for the 1998-99 school year. This lower average salary is due to a combination of low starting salaries, a low value for advanced degrees, which results in other districts having more teachers with advanced degrees, and generally lower value for teaching experience. As shown in Exhibit 5-13, starting salaries for a beginning teacher with a bachelor's degree were lower than comparable salaries in four of the five counties, and all starting salaries for advanced degrees are lower in Polk. Exhibit 5-14 shows that the peer districts tend to value teaching experience more highly than Polk does. Teachers in the peer districts with 10 to 20 years of experience may earn substantially more in some of the peer districts.

### Exhibit 5-13

#### Average and Starting Salaries for Polk's Teachers Are Generally Lower Than Its Peer Districts (School Year 1998-99)

Position	Polk	Brevard	Duval	Pinellas	Seminole	Volusia
<b>Average Salaries</b>						
Overall Average	\$31,873	\$34,641	\$34,953	\$35,191	\$35,860	\$32,974
<b>Starting Salaries</b>						
Teacher - Bachelor's	\$24,200	\$25,584	\$25,500	\$25,700	\$23,562	\$25,100
Teacher - Master's	25,895	27,769	26,600	27,800	26,481	27,400
Teacher - Specialist	26,545	28,574	27,700	28,850	30,236	28,600
Teacher - Doctorate	26,650	29,394	28,800	29,900	31,426	29,700

Source: Compiled by OPPAGA staff based on information obtained from the districts.

### Exhibit 5-14

#### Teachers Can Generally Earn More Teaching in a Peer District With the Same Level of Experience (School Year 1998-99)

Years Experience	Polk	Peer Salaries Stated in Relationship to Salary for Teacher in Polk With Identical Experience				
		Brevard	Duval	Pinellas	Seminole	Volusia
0	\$24,200	+ \$1,384	+ \$1,300	+ \$1,500	- \$ (638)	+ \$ 900
2	24,415	+ 2,046	+ 1,667	+ 1,735	+ 99	+ 1,336
5	26,050	+ 1,784	+ 927	+ 1,275	- (35)	+ 200
10	28,394	+ 1,888	+ 1,606	+ 756	+ 2,159	+ 1,832
15	31,065	+ 3,112	+ 745	+ 1,985	+ 2,668	+ 3,675
20	37,859	+ 5,546	+ 3,546	+ 2,991	+ 638	+ 461
Maximum	40,659	+ 2,746	+ 3,035	+ 2,091	- (998)	+ (341)
10 + Master's	30,089	+ 2,378	+ 911	+ 1,161	+ 3,489	+ 3,095
10 + Specialist	30,739	+ 2,533	+ 1,261	+ 1,561	+ 6,119	+ 3,511
10 + Doctorate	30,844	+ 3,248	+ 3,556	+ 2,506	+ 7,464	+ 4,921

Source: OPPAGA analysis of data provided by peer districts.

Polk pays less than its peer districts for teachers with advanced degrees in all categories and at all levels of experience. With 10 years experience, teachers with advanced degree can earn up to \$7,464 more in a peer district than in Polk. According to data from the

state Department of Education, Polk County has the lowest percentage of teachers with advanced or specialist degrees of all of Florida's counties. According to Polk officials, approximately 28% of instructional staff have advanced degrees.

## Recommendations

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- *We recommend that the district prioritize its efforts to increase instructional salaries to a more competitive level.*

### **3 Does the district use a comprehensive staff development plan to increase productivity?**

*No, the district does not use a comprehensive staff development program to increase productivity and achieve district goals and priorities.*

The district's staff development program is not comprehensive and is not focused to assist staff in achieving overall district goals and priorities. The district cannot maximize staff productivity through training without better identifying staff training needs and planning and coordinating staff development activities to address those needs. Thus, the district should change the way it provides staff development services to maximize its training efforts and to give those efforts more focus.

The district's staff development effort was in transition during the 1998-99 school year as a result of two key factors.

- The assistant superintendent for Human Resource Services appointed a new director of Human Resource Development effective July 6, 1998, with specific directions to change the function of the director of staff development from one of delivering training to one of coordinating district training efforts; and
- The school board authorized the district, using funds donated by the private sector, to establish a Leadership Learning Academy in Polk County that is scheduled to open in August 1999.

These two factors provided the district with the opportunity to review its training effort and possibly redirect staff development services in the district. The new director of Human Resource Development has focused on managing the staff development program rather than on delivering staff development. Her first project was to determine how much the district spent for training during the 1997-98 school year. She found that training expenses are scattered throughout the district's budget, but that less than 0.5% of the district's annual budget was spent directly on training. She has proposed that the district spend approximately 1% of its budget on training-related expenses in future years.

Teachers and principals praised the district for its effort to bring in outstanding speakers and trainers to provide districtwide training. For example, the district has used Stephen Covey, author of *Seven Habits of Effective Leaders*, and Larry Lazotte, author of *Effective Schools Practices That Work*, for inservice training. However, the lack of a comprehensive training plan for the district impedes the effectiveness of such quality training events because the events are not targeted to meet specified needs nor are they presented within a broader training program that reinforces the concepts presented.



## **District Training Is Neither Comprehensive Nor Goal-Driven**

The district does not currently have a comprehensive or a goal-driven approach to training. However, the director of staff development is in the process of developing a comprehensive staff development program.

Although the district has prepared and submitted Master Inservice Plans and Updates annually for the past several years, these plans do not typically provide goals or comprehensive direction to the district. Rather the plans tend to provide an inventory of available training courses. In the 1992-93 Master Inservice Plan, the district did set forth a comprehensive set of goals and objectives for the Teacher Education Center. However, these goals were not subsequently updated and were replaced with the Florida Education Goals and Superintendent's Academic Goals. These broad goals for the state and the district were not training-specific, and did not include any measurable objectives. Polk's Master Inservice Plan thus has not been a plan at all, but rather a catalog of potential training activities, with minimal guidance or direction provided for the district's staff development effort.

The district is in the process of revising the Master Inservice Plan under the leadership of the director of Human Resource Development, and May 1999 has been set as the probable target date for its completion. Although the 1998-99 Master Inservice Plan was required by state rule to be updated by October 1, 1998, the board re-approved the prior year's Master Inservice Plan with no changes in August 1998 with the understanding that the plan would be completely revised. The director of Human Resource Development indicated that the plan would be rewritten, deleting obsolete components. District staff are using the state-recommended model for the preparation of the Master Inservice Plan, which is based on a comprehensive needs assessment. As of March 1999, the district was in the process of completing the needs assessment in preparation for finalizing the Master Inservice Plan.

The direction that the Human Resource Development effort is moving is reflected in its mission statement: "The mission of Human Resource Development is to provide quality learning opportunities for all employees which will enhance student learning." This statement contains three key elements that should be addressed as a part of the district's ongoing effort to develop a comprehensive staff training program.

- The opportunities are needed for all employees, not just instructional personnel. The director's report on training for 1997-98 indicates that there were some opportunities for non-instructional personnel, but the vast majority of the training was directed at teachers and administrators.
- Training should be designed to improve productivity. Enhancing student learning is one dimension of improved productivity. As training events are planned and scheduled, it is important that planners, trainers, administrators, and participants all understand how the training is expected to affect performance and productivity.
- Once the district has set objectives for its training programs, it is important that the district measure and evaluate the success of its training efforts. This is to be done not only through feedback instruments completed at the end of the course that focus on the participant's opinions of the training delivery, but also through selective post-course reviews that evaluate training outcomes. At the present time, the district does some end-of-course feedback, but has not attempted to systematically evaluate its training efforts.

## **The District Has Not Used Personnel Evaluations to Plan Training Programs**

Prior to the current school year, the district could not provide evidence that it had used its personnel evaluations as a means of identifying potential training needs of its staff. When used properly, personnel evaluations provide district administrators and trainers with information regarding common employee performance deficiencies, and can be used to identify training priorities.

In February 1999, the district implemented automation software that enabled the district to input data from instructional personnel evaluations through the use of scanning equipment. By March 1999, the district had conducted some preliminary runs on this data and found that performance deficiencies appeared to be cited more frequently in some performance areas than others. For example, preliminary results showed that the performance area "management of student conduct" was most frequently cited as being an area of "change needed."

## **District Provides Opportunities for Employees to Attend Professional Workshops and Activities**

Although the district lacks a goal-driven framework to guide its training efforts, the district provides opportunities for employees to attend professional workshops and activities. District staff participated in a wide variety of training activities during the 1997-98 school year, including conferences on educational technology, block scheduling, and core knowledge; special workshops and speakers at both the school and district levels; training in special school programs like Success for All and School to Work; and textbook or curriculum-related training, sometimes provided at no cost to the district by textbook companies.

While the district documents the purpose of training-related travel and other training events in justifying budget expenditures, the lack of a comprehensive training plan limits the ability of the district to prioritize training expenditures. Without a training plan, training is being planned and organized at multiple levels without proper coordination to ensure that the district's primary training needs are addressed.

## **Teacher Orientation Comprehensive, But Varies Greatly for Others; Site-Based Orientation Could Be Improved**

The staff development division offers the New Teacher Induction Program, a 10-hour orientation program, initially provided during the summer months and then repeated at intervals into the school year. The program is intended to provide new instructional staff with an awareness of the characteristics of an effective teacher and introduces key district staff who provide an overview of such areas as substitute procedures, student discipline, and district technology. However, the program does not address other important issues for new teachers, such as physical facilities, training and career opportunities, or federal and state program requirements. It also does not include a specific review of performance expectations and the performance appraisal system.

The district's teacher orientation program uses a video series entitled *The Effective Teacher*, and a book entitled *The First Days of School*, both by Dr. Harry Wong. New teachers are paid \$8.50 per hour to attend the induction program for 10 hours. The district spent \$83,453 for the program in 1997-98. The topics covered in the orientation program are listed in Exhibit 5-15. While the induction program balances practical information with the

motivational presentations by Dr. Wong, the district has not evaluated how effectively the orientation achieves desired results, and whether the benefit justifies the cost of the program.

**Exhibit 5-15**

**Teacher Orientation Program Provides Motivational Messages and Information to New Teachers**

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General and Specific Objectives

- Provide awareness of the characteristics of an effective teacher.
- Introduce key district staff employees to provide overview of professional areas of specific importance to new teachers.
- Utilize effective classroom management techniques including procedures and routines.
- Design lessons to help students reach mastery.
- Have positive expectations for student success.

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Video Topics

- The Effective Teacher
- The First Days of School
- Discipline and Procedures
- Procedures and Routines
- Cooperative Learning Culture
- Lesson Mastery
- The Professional Educator
- Positive Expectations

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Presentation Topics (presentations made by various district officials and staff)

- Substitute Teachers
  - Certification
  - Personnel
  - Inservice Points
  - Discipline
  - ESOL
  - Polk County Demographics
  - District Media
  - District Technology
  - Superintendent's Message
  - Ethics
  - FDLRS
- 

Source: Polk County School District.

The district also provides a yearlong (60-hour) orientation/training program for aspiring leaders (persons who want to become assistant principals or principals), and a peer orientation program for new principals. The district also provides orientation programs for newly hired custodians, for newly hired food service personnel, and for substitute teachers, although these programs are not comprehensive. For example, the program for custodians deals primarily with safety issues and the handling of chemicals and equipment. The district does not provide formal orientation programs for new paraprofessionals, secretaries, or other positions.

The district does not have formal site-specific orientation programs. For example, both new staff and transferred staff may need an introduction to the staff, facility, and program of a school. Teachers pointed out that even an experienced teacher at a new site should benefit from an overview of issues and considerations that are specific to that school. Although individual schools may provide orientation activities, the district does not require, coordinate, or monitor such activities.

## **Establishment of the Leadership Learning Academy Represents a Major Commitment to Ongoing Staff Development**

The school board has entered into a contract with the Leadership Learning Academy of Polk County, a not-for-profit corporation. The district has agreed to pay an annual fee of \$1.5 million to the academy for five years. The academy will assume responsibility for a portion of staff training for the district. The academy's site is being developed with approximately \$4 million generated from private sources by a group named Polk Businesses for World Class Education. Its operations will be overseen by a board of trustees that includes local business and community representatives, as well as the superintendent, chairman of the school board, and president of the Polk Education Association.

The Learning Academy should provide a vehicle through which the district can readily access quality training for staff. However, since academy employees will not work for the school board, it is important that the district clearly articulate its training needs and priorities so that the academy can be responsive and useful to the district, and that the district establish procedures for sharing training responsibilities with the academy.

## **Recommendations**

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- *The district should continue with implementation of planned revisions to the Master Inservice Plan, creating a comprehensive districtwide document that sets forth specific annual training objectives based upon a comprehensive needs assessment.*
- *The district should revise its orientation programs for each major class of instructional and non-instructional employees as necessary to ensure that new employees are effectively familiarized with district and school procedures. The district should require each school site to provide new employees with a site-based orientation to supplement the district orientation.*
- *The district should establish procedures to evaluate training activities, including whether the training contributes to improved productivity and enhanced student outcomes.*
- *The district should establish procedures for providing input and guidance to the Leadership Learning Academy regarding courses of instruction, and for reviewing and approving proposed training events.*

### **Action Plan 5-2**

## **Develop a Comprehensive Staff Development Plan**

<b>Recommendation 1</b>	
Strategy	Complete development of a comprehensive staff development plan based upon an assessment of district training needs to include identification of districtwide training priorities and proposed strategies for achieving those priorities.
Action Needed	Step 1: Complete current needs assessment process and draft plan. Step 2: Solicit feedback on proposed plan and revise as necessary.

	Step 3: Implement no later than August 1999.
Who Is Responsible	Director of Human Resource Development
Time Frame	August 1999
Fiscal Impact	This can be implemented with existing resources.

**Recommendation 2**

Strategy	Revise orientation programs as needed.
Action Needed	<p>Step 1: Survey 1998 participants in new teacher orientation program to solicit feedback on possible improvements for the 1999-2000 school year.</p> <p>Step 2: During the 1999-2000 school year, review existing orientation programs and needs for non-instructional employees, and coordinate development of appropriate orientation programs.</p> <p>Step 3: Develop guidelines to provide direction to schools for site-based orientation.</p>
Who Is Responsible	Director of Human Resource Development
Time Frame	June 2000
Fiscal Impact	This can be implemented with existing resources.

**Recommendation 3**

Strategy	Establish procedures for evaluating training activities.
Action Needed	Step 1: Develop an evaluation plan for training activities, including end-of-course feedback procedures and annual general training evaluations. The plan should be flexible; focusing on soliciting feedback that can be used to make future training plans.
Who Is Responsible	Director of Human Resource Development
Time Frame	December 1999
Fiscal Impact	This can be implemented with existing resources.

**Recommendation 4**

Strategy	Develop procedures to determine how training needs will be communicated with the Leadership Learning Academy, and how responsibility for training will be divided.
Action Needed	Step 1: After a director for the Leadership Learning Academy has been hired, the district should develop procedures and a plan for the academy's role in district training.
Who Is Responsible	Director of Human Resource Development
Time Frame	June 2000
Fiscal Impact	This can be implemented with existing resources.

## 4 Does the district communicate personnel expectations to each employee and elicit feedback for improvement?

*Yes. The district adequately communicates performance expectations to district personnel.*

The Polk County School District generally communicates performance expectations to its employees. Expectations are articulated through both written and verbal communications. However, we believe the district could do a better job of eliciting feedback from its employees on how to improve operations.

### Performance Criteria for Instructional Personnel Is Specific, But Less Detailed for Non-Instructional

The district has developed a comprehensive evaluation package for instructional and administrative personnel that details the essential performance criteria that are used in performance assessments. By contrast, performance criteria for non-instructional positions are presented more generically and without detailed descriptions of district expectations.

For teachers, media specialists, and guidance counselors, the district has established a detailed quality performance assessment system that includes descriptions of performance expectations. Essential performance criteria are presented in an assessment handbook, including scales that identify the behaviors that represent effective performance and ineffective performance. See Exhibit 5-16 for an example of 2 of the 28 scales for measuring teacher performance on essential performance criteria. The district has identified 17 similar scales for media specialists and 23 for guidance counselors and occupational specialists.

#### Exhibit 5-16

### Examples of Summative Scales of Teaching Effectiveness

Essential Performance Criteria	Summative Scale of Teaching Effectiveness
Effective Use of time	<ul style="list-style-type: none"> <li>• Begins instruction promptly; structures classroom management so as not to detract from time on task; demonstrates systematic organizational skills</li> <li>• Begins instruction promptly; structures classroom management process appropriately</li> <li>• Demonstrates prior planning and organization of materials to insure prompt start of instruction; rarely delays</li> <li>• Delays instruction often due to lack of classroom management skills</li> <li>• Makes little or no attempt to begin instruction promptly</li> </ul>
Team Building	<ul style="list-style-type: none"> <li>• Accomplishes job responsibilities; encourages and facilitates the work of other staff members</li> <li>• Accomplishes job responsibilities; encourages other staff</li> </ul>

<b>Essential Performance Criteria</b>	<b>Summative Scale of Teaching Effectiveness</b>
	members <ul style="list-style-type: none"> <li>• Accomplishes job responsibilities; allows other staff members to perform their responsibilities</li> <li>• Accomplishes job responsibilities only with close supervision; sometimes inhibits work of other staff members</li> <li>• Has difficulty accomplishing job responsibilities even with close supervision; often inhibits work of others</li> </ul>

Source: Polk County Evaluation Guide for Teachers.

The district has identified 19 essential performance criteria for principals, 13 for assistant principals, and 10 for district level leaders and professionals, detailing several indicators for each of these competencies. See Exhibit 5-17 for lists of the criteria for each position and Exhibit 5-18 for examples of the indicators.

*Exhibit 5-17*

**List of Essential Performance Criteria for Principals, Assistant Principals and District Level Leaders**

<b>Principals</b>	<b>Assistant Principals</b>	<b>District Level Leaders and Professionals</b>
Proactive Orientation	Planning/Organizing	Commitment
Decisiveness	Organizational/Individual	Initiative
Commitment to Mission	Sensitivity	Continuous Improvement
Concern for Image	Judgement	Communication
Interpersonal Search	Stress Tolerance	Facilitation
Organizational Sensitivity	Decisiveness	Critical Thinking
Information Search	Control/Monitoring	Decision Making
Concept Formation	Oral Communication	Managerial Ability
Conceptual Flexibility	Written Communication	Professional/Technical
Managing Interaction	Leadership	Competence
Persuasiveness	Analysis	
Tactical Adaptability	Adaptability	
Achievement Orientation	Initiative	
Developmental Orientation		
Management Control		
Organizational Ability		
Delegation		
Self-Presentation		
Written Communication		

Source: Polk County School District Human Resource Development Plan.

### Exhibit 5-18

## Examples of Indicators

**Proactive Orientation is the inclination and readiness to initiate activity and take responsibility for leading and enabling others to improve the circumstances being faced or anticipated.**

The principal with a proactive orientation

- Takes full responsibility for the work of the school;
- acquires and protects needed resources (time, talent, supplies);
- believes that he/she makes a difference;
- provides support for teachers, staff and parents as they take initiative for school improvement;
- takes action to prepare the school for change;
- focuses the attention and energy of stakeholders on the tasks to be done;
- cuts through bureaucratic red tape and other barriers to school improvement;
- takes risks by initiating meetings of stakeholders, by suggesting new curriculum, by meeting with politicians regarding school laws and regulations, etc.;
- anticipates new organizational or systems problems and initiates action; and
- uses personal and positional power to protect the business of the school.

Source: Polk County School District Human Resource Development Plan.

For noninstructional job classes, the district's performance expectations are stated with less detail and more generically in the evaluation materials provided to each employee. The performance factors for most non-instructional personnel include job knowledge, quantity of work, quality of work, relations with others, appearance, attendance/punctuality, initiative/resourcefulness, attitude, and judgment. The district has not provided non-instructional personnel with detailed lists of expectations similar to those established for instructional employees.

## The Employee Handbook Articulates General Working Requirements and Expectations

The district's employee handbook, published in September 1998, details the district's general expectations for employees. It describes the employee's rights and responsibilities, fringe benefits, general working requirements and expectations, personnel evaluation procedures and compensation policies. The handbook clearly articulates several key performance expectations regarding attitudes, appearance, attendance and punctuality, use of mail and telephone, use of school property, and recycling and energy conservation. The handbook does not describe the district's grievance procedure, which is set forth in each of the contracts with employee unions.

During the 1998-99 school year, the handbooks were delivered to individual school sites to be distributed to all employees. The district could improve the value of the handbook as a communication tool by establishing procedures to ensure that every employee has received a copy of the employee handbook or has ready access to a handbook. In addition, the handbook could be placed on the district's website to improve access to employees.



## The District Can Improve Its Efforts to Solicit Feedback From Staff

Principals and teachers identified a tendency within the district for district staff and the school board to practice one-way communication. That is, directives and initiatives are often begun at the district level, and school site staff find themselves trying to decide whether the new directive means that they can abandon a previous initiative that dealt with similar issues. Teachers and principals believed that while the district did communicate expectations to staff, it did not effectively establish priorities regarding expectations.

The solution to this concern would be for the district to set up periodic opportunities for staff to provide feedback and input into issues and proposals that are likely to affect the schools. One tool that could be useful for providing routine feedback is expanding e-mail capability to all instructional staff, a goal which is still two years away according to district officials. Because instructional staff are typically occupied during most of the workday with classroom activities, e-mail provides a means whereby staff can communicate effectively with district staff.

## Recommendations

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- *We recommend that the district develop detailed performance indicators for major classes of non-instructional staff. These indicators would be useful to district staff in understanding the district's performance expectations, and would provide a basis for ratings on employee evaluations.*
- *We recommend that the district develop simple procedures for ensuring that every employee receives the employee handbook. For example, the district could have employees initial a form that they have received the handbook. In addition, the handbook should be posted on the district's website to increase accessibility to the information there.*
- *We recommend that the district set up periodic opportunities and avenues for staff to provide input into issues and proposals that are likely to affect employees at the school site. Appropriate opportunities would include staff meetings with district officials, suggestion boxes, and increased access to e-mail, especially for instructional staff who are typically occupied in the classroom for most of the workday.*

## 5 Does the district formally evaluate its employees to improve performance and productivity?

*No. Although the district formally evaluates its employees, the district has not yet implemented the use of student outcomes as criteria in its teacher evaluations.*

The Polk County School District has established a comprehensive performance appraisal system that includes most of the elements of an effective evaluation system. Although the district is in the process of determining how to use student achievement criteria in instructional performance appraisals, the district has not yet incorporated the use of student outcomes into its appraisal system for teachers.

In addition, the district cannot demonstrate that it evaluates every employee every year, or that it makes suggestions for improvement to employees in writing.

The purpose of the district's performance appraisal system is "to stimulate and influence the performance of the individual and to enhance the effectiveness of the organization." Because employees are perceived as being at different stages in their professional development, the district has established a "flexible appraisal system" that allows employees to progress to different types of appraisal as their careers progress.

## **Evaluation Criteria Should Be Linked to Results, Including Student Performance**

The district has identified performance criteria for both instructional and non-instructional positions. The criteria established are fairly comprehensive, with the one exception being the lack of any criteria related to student outcomes for instructional staff and school administrators as required by state law. District staff indicate that they are in the process of developing criteria related to student outcomes for these positions. They are also in the process of developing criteria for including parental feedback as a component of the evaluation process. These criteria are being developed by work groups coordinated by district human resource development staff and include teachers and administrators.

Establishing evaluation criteria for school-site administrators and teachers that reflect student outcomes is important for establishing accountability within the public school system. It is important that the student outcome indicators used be accurate reflections of employee performance. For example, indicators should take into consideration differences in other student demographics that affect student outcomes and should not be based on the performance of students that transfer in or out of a school or classroom in mid-year. In addition, indicators should reflect student improvement during the year rather than just the overall performance level of the student.

## **Training Program Leaders in Conducting Personnel Evaluations Includes Mixture of Formal and Informal Processes**

The district training program for prospective principals and administrators includes a module that explains the district's evaluation system and provides training in the delivery of such evaluations. This program provides a formal overview of the evaluation system and the leader's role in conducting evaluations. After the initial orientation course, ongoing training is primarily delivered informally through annual area meetings and through consultation. The district does not have any formalized training requirements for ongoing training in conducting evaluations.

While the initial training for principals and assistant principals appears to provide adequate introduction to the evaluation responsibilities of leadership, the district may need to develop formal refresher training that helps administrators do good performance appraisals. Because the district's evaluation system is fairly complex and because administrators have large numbers of evaluations, it is important that administrators understand the system in order to give performance appraisals the attention needed to achieve the goals of the system.

## **Although Staff Appear to Receive Annual Evaluations, the District Does Not Have a Process to Verify that Evaluations Have Been Done**

District policy requires that employees receive personnel evaluations once annually. Teachers and principals in our focus groups indicated that personnel evaluations were done annually. However, the district does not have any districtwide process or means for verifying that evaluations have been done on all employees.

The district is in the process of putting evaluation information into automated files, which will enable district administrators to determine whether some employees have not received evaluations and to correct any oversight errors. As of January 1999, the district was holding completed evaluation forms from 1997 and 1998 out of employee personnel files until equipment was available to scan the evaluations into an automated database. These forms were scanned in January 1999, and the district provided some preliminary results of compiling from these forms in March 1999. When this system becomes fully operational, the district should use it to ensure that all evaluations are done as required.

## **The District Cannot Demonstrate that It Routinely Provides Suggestions for Improvement to Employees in Writing**

The district's evaluation procedures include the use of evaluation forms that allow space for administrators to make suggestions for improvement to the employee. Suggestions for improvement may also be communicated in writing on observation forms or through personal development plans, individualized improvement plans required for certain employees. The district cannot demonstrate that it routinely provides suggestions for improvement to employees in writing, largely due to a lack of monitoring of the evaluation process.

We reviewed selected teacher evaluations for the 1997-98 school year, we found that practices with regard to the use of those forms varied widely. Of 509 evaluations that we reviewed, completed by 33 different administrators, about 81% rated the teachers effective in all categories. Fewer than 30 of the evaluations, or about 6%, had written comments, such as suggestions for improvement. We found that one administrator had rated 78 or 80 teachers as effective in all categories, with no suggestions for improvement provided. By contrast, another administrator noted only 3 of 21 employees as effective in all categories, with numerous suggestions for improvement provided. Although large performance variations between groups of employees are possible, it is more likely that the administrators were using inconsistent criteria in completing the evaluations.

Although the district has developed a good performance evaluation framework, the district has not taken the steps necessary to ensure that performance appraisals are conducted consistently throughout the county and are used to encourage strong performance by the district's employees.

## **District Does Terminate Some Poorly Performing Employees**

The Polk School District has terminated some poorly performing teachers and administrators during the past two years, partly as a result of increased emphasis on accountability at the district level. The district appears to act decisively to sanction employees who commit gross violations of district rules. However, the district does not act as decisively with teachers or administrators who perform poorly without violating any

rules. The district can further improve its efforts to deal with poorly performing teachers and administrators.

As required by state law, the school board has defined procedures for assessing and, if necessary, terminating poorly performing employees. The board's disciplinary procedures are set forth in Policy 6Gx53-3.005 of the District Policy Manual. The procedures states that the superintendent may utilize any lawful, rational, non-arbitrary reason for employee discipline or dismissal, subject to approval of the board, and defines several categories of conduct that provide just cause for discipline or dismissal. These categories include immorality, misconduct in office, incompetency, gross insubordination, willful neglect of duty, conviction of a crime involving moral turpitude, failure to notify the district upon arrest for any crime, misuse of office, and coercion.

The procedures include a "progressive discipline" process that is to be used in all employee matters except those with unusual circumstances that require immediate action. Progressive discipline involves the use of verbal and written reprimands and suspension or demotion before the district discharges the employee. The district does not track the number of verbal or written reprimands that have been given.

From July 1997 to December 1998, the district terminated 2 teachers and suspended 12 for cause. The district also terminated 19 non-instructional personnel and suspended 28 for cause during that same period. No administrators were terminated or suspended during that period.

In addition to these procedures for disciplining employees for cause, the district has several options for discontinuing the employment of teachers who are not meeting performance expectations. These options depend upon the teacher's employment status. The district employs approximately 4,660 instructional personnel.

- Consistent with state law, a new teacher is on probation for the first 97 days of employment and can be terminated at any time within this period. It is not necessary for the district to state a cause for terminating a teacher during this probationary period. District staff estimated that between 15 and 30 teachers have been terminated while on probation during the 1997-98 and 1998-99 school years.<sup>5</sup>
- During the first three years of employment, teachers are on annual contract, and a school may choose not to renew the contract at the end of a year. The district estimated that administrators did not renew approximately 50 annual teacher contracts for the 1998-99 school year.
- After the first three years of employment, a teacher who is not performing satisfactorily may be placed on performance probation for 90 days with a decision to be made regarding the continuation or termination of the employment contract at the end of that period. This is a new provision of the 1998-99 teacher contract, and no teachers had been terminated through this provision as of March 1999. Prior to this contract revision, the district's procedure for terminating poorly performing teachers basically required administrators to use the progressive discipline approach set forth in district policy to determine that a teacher on continuing professional services contract was incompetent to perform the duties of the position.

District officials indicated that poorly performing employees and employees who violate rules often resign before the district completes the process of terminating them. The

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<sup>5</sup> The district does not maintain lists of persons terminated through these various mechanisms. The numbers provided in this paragraph and the next are district estimates.

resignation prevents the district from counting the departure as a termination, but it usually achieves a desirable result.

Concern was raised by some staff that some poorly performing teachers or administrators were transferred to other schools or to administrative positions, or that they were rehired by other schools after one school terminated them or did not offer them a new contract. Some district officials stated that the district has taken steps to eliminate the practice of transferring poor performers to other schools or to district level administrative positions. District officials stated that they have discouraged school administrators from putting poorly performing teachers on the “displaced teachers” list, a priority hiring list that administrators must use prior to hiring new teachers.<sup>6</sup> Second, the district has reduced the number of administrative positions in the district office, thereby reducing the number of positions into which poorly performing administrators could potentially be transferred.

Despite these efforts, two major obstacles prevent the district from dealing more decisively with poorly performing teachers and administrators.

- The shortage of teachers creates a situation where a poorly performing qualified teacher may be a preferable option to using a substitute teacher without training and certification. If one administrator decides not to renew a teacher’s contract, another principal will often hire that teacher with a job opening.<sup>7</sup>
- The inconsistent implementation of the performance appraisal process likely results in the failure of some administrators to identify poorly performing teachers and administrators.

## Recommendations

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- *We recommend that the district finalize its plans to implement student performance as a part of the appraisal system no later than the 1999-2000 school year.*
- *We recommend that the district develop procedures to verify that employees receive their annual evaluations.*
- *We recommend that the district provide additional training to administrators on personnel evaluations, emphasizing the importance of providing suggestions for improvement to employees whenever appropriate.*
- *We recommend that the district continue its efforts to deal effectively with poorly performing employees, providing ongoing training to administrators in identifying and dealing aggressively with poor performance that adversely affects the districts effectiveness.*

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<sup>6</sup> “Displaced teachers” should be those teachers who will not have a position at their current school due to another teacher returning from extended sick leave, a reduction in units, and some other personnel or administrative action. “Displaced teachers” should not include poorly performing teachers.

<sup>7</sup> District staff said that they do not discourage principals from hiring a teacher whose contract was not renewed at another school until the teacher has failed in two teaching opportunities.

**Action Plan 5-3**

**Improve Implementation of Performance Appraisal System**

<b>Recommendation 1</b>	
Strategy	The district should finalize its plans to implement student performance as a part of the appraisal system no later than the 1999-2000 school year.
Action Needed	Step 1: Continue and complete current process to define criteria related to student performance.
Who Is Responsible	Director of Human Resource Development
Time Frame	August 1999
Fiscal Impact	This can be implemented with existing resources.

<b>Recommendation 2</b>	
Strategy	The district should develop procedures that ensure that all employees receive annual evaluations.
Action Needed	Step 1: District officials should determine whether it will be feasible for the new automated personnel record-keeping system to provide timely information on employee personnel appraisals. If it is not feasible, then the district should work with area superintendents to develop procedures for administrators to report progress on completing evaluations.
Who Is Responsible	Assistant superintendent of Human Resource Services
Time Frame	December 1999
Fiscal Impact	This can be implemented with existing resources.

<b>Recommendation 3</b>	
Strategy	The district should establish a plan and schedule for ongoing refresher training for administrators in the delivery of performance appraisals. One major component of this training should be related to the identification of poorly performing employees and the steps that should be taken to help those employees improve performance and the steps that should be taken if performance does not improve.
Action Needed	Step 1: Review a sample of performance appraisals done during past years to identify general trends and tendencies in how appraisals are done (i.e., written suggestions not provided, apparent variations in how performance criteria are applied, etc.).  Step 2: Discuss results with area superintendents to identify administrator training needs and priorities.  Step 3: Plan, schedule, and deliver refresher training for administrators.
Who Is Responsible	Director of Human Resource Development
Time Frame	December 1999
Fiscal Impact	This can be implemented with existing resources.

## 6 Does the district periodically evaluate its personnel practices and adjust these practices as needed?

*Yes. The district periodically evaluates and adjusts its personnel practices.*

The district has developed goals, objectives, and strategies for its personnel practices. Within the past four years, the district has conducted three major evaluations of personnel practices. As a result of these reviews, they have streamlined staff, reorganized, and made other changes. In addition, the district continually evaluates the ethnic balance of its workforce and has taken steps to improve the percentage of minority employees in areas that have been traditionally white.

### The District Has Developed Goals, Objectives, and Strategies for Its Personnel Practices

The district's Strategic Plan has two goals related to personnel practices: improving the selection, supervision, and evaluation skills of supervisors and administrators and developing a training package for teachers and other professionals. (See Exhibit 5-19.) District officials indicated that a district work group is working to revise these goals.

#### Exhibit 5-19

### Strategic Plan Area: Well-Trained and Qualified Staff

Strategic Plan Goals	Strategic Plan Objectives	Strategies	
Goal 1 Improve the selection, supervision, and evaluation skills of supervisors and administrators.	1.1 Teacher recruitment	1.1.1 (District Level) Develop a recruitment team consisting of system (to include teachers) and non-system personnel empowered to offer a conditional contract to prospective teachers.	
		1.1.2 (School Level) Provide personalized school information to prospective teachers. Also provide this information to the district personnel office.	
		1.1.3 Recommend teacher-screening teams be used for interviews and to make recommendations to the principal on the staff members to be selected, when teachers are available.	
		1.1.4 Develop personnel placement procedures that will eliminate the "permitted rehire" list.	
	1.2 Supervision of Teachers	Devise and provide training to support the following:	
		1.2.1	The principals/assistant principals will make frequent, unscheduled visits to the classroom.
		1.2.2	Principals clearly will provide and maintain high expectations to teachers through frequent communication.

Strategic Plan Goals	Strategic Plan Objectives	Strategies
		1.2.3 Principals/assistant principals will give feedback to teachers on lesson plans. 1.2.4 Implement "Be a Part of the Vision" survey to all stakeholders: employees, parents, students, and business/community members.
	1.3 Supervision of Administrators	1.3.1 Area superintendents will provide quality supervision. 1.3.2 Area superintendents will make unscheduled visits to the schools/classes. 1.3.3 The district will study and develop a tiered system for supervision of administrators. 1.3.4 The district will implement a tiered system for supervision of administrators. 1.3.5 Implement "Be a Part of the Vision" survey to all stakeholders: employees, parents, students, and business/community members.
	1.4 Evaluation of teachers and administrators	1.4.1 Maintain the current system of teacher/administrator evaluation with the exception of modifying one indicator. 1.4.2 Provide training for all personnel as to effective use of professional growth plans.
Goal 2 Develop a training package for teachers and /or other professionals to include a plan, timeline, and budget.	2.1 Coordinate and expand professional growth opportunities, marketing, and locations.	2.1.1 Designate a Professional Growth coordinator. 2.1.2 Develop a Professional Growth catalog of training opportunities (differentiate between mandatory vs. professional growth training). 2.1.3 Develop a Professional Growth marketing video. 2.1.4 Develop professional growth facilities (central locations across district); develop a proposal for implementing a training academy (with facilities) for instructional/ noninstructional/ administrative personnel professional development. 2.1.5 Expand time for professional growth opportunities. 2.1.6 Expand degree-seeking incentives: master's, doctorates, step midway between degrees (to include all education fields). 2.1.7 Bring to attention of Legislature META decision as a barrier to well-trained and competent staff. 2.1.8 Provide equitable compensation for training expenses (travel, registration).



Strategic Plan Goals	Strategic Plan Objectives	Strategies
	2.1.9	Implement innovative training models, i.e., executive exchange, demonstration classrooms, team teaching days (inter, intra schools).
	2.1.1	Designate a school-based training coordinator.
	0	

Source: Polk County School District.

## The District Does Evaluate Its Personnel Practices and Has Adjusted Those Practices as a Result

The district has undertaken three studies of its personnel system. In June 1995, Fox Lawson and Associates concluded an *Administrative and Support Staff Study* that found that the district had already taken steps to reduce the number of administrators. In April 1997, the Florida Association of District School Superintendents (FADSS) concluded the *Organization and Management Review* of the district. Then, in June 1998, KPMG concluded a comprehensive compensation study of all district positions.

These studies have made recommendations to the district regarding ways to improve the district's organizational structure and/or its personnel practices. For example, these studies have addressed issues related to the number of administrators and the most efficient organizational alignment of the various functional units within the district. The assistant superintendent for Human Resource Services identified three major results that have come from these studies.

- The district reduced the number of administrative positions in the district office by 19 in 1997.
- The district has a clear understanding and process for how it will structure salaries, and how it will deal with salary inequities.
- The Human Resource Services unit in particular has developed a more customer-service oriented approach to its responsibilities.

The FADSS study reviewed the organizational structure and alignment of the Human Resource Services department and recommended that it be reorganized to combine the instructional and non-instructional personnel functions and to separate the employee relations function. At the present time, one administrator oversees both employee relations and non-instructional personnel, while another oversees instructional personnel. Like the FADSS study, we believe that the employee relations function warrants full-time administrative attention. The instructional and non-instructional personnel functions, both of which involve processing applications and employment actions, could be consolidated.

## The District Has Taken Steps to Make the Ethnicity of Its Workforce Compare More Favorably to Both Its Community and Students

The district routinely monitors the ethnic balance of its workforce, and reports making concerted efforts to increase minority employment in schools and activities where the percentage of minority employees has traditionally been low. The district submits the

required equal employment data to the state annually. The district has been under a court-ordered desegregation for over 20 years and has recently submitted a consent decree with the plaintiffs that states that the district has implemented the faculty assignment provisions of the agreed order. As evidence that the district has made improvements in this area, the district reported that the percentage of new teachers who were minorities increased from 8.4% to 14.5% from 1990 to 1997.

The ethnicity of the district staff generally reflects that of the students and community. As shown in Exhibit 5-20, districtwide approximately 19.1% of the staff are minorities, compared to approximately 22.9% of the students are minorities and 13.7% of the county's population. Among professional staff within the district, 10.8% are minorities. The assistant superintendent for Human Resource Services indicated that the district was seeking to raise as many schools as possible above 10% minority professional staff.

**Exhibit 5-20**

**The Polk County School District Staff Has More Minorities Than the Community and Fewer Than Its Student Population**

<b>Polk County</b>	<b>White</b>		<b>Total Minority</b>		<b>Total</b>	
Population	407,891	86.3%	64,942	13.7%	472,833	100%
School District Students	57,214	77.1%	16,996	22.9%	74,210	100%
School District Staff	7,397	80.9%	1,741	19.1%	9,138	100%
School District Professional Staff	4,406	89.2%	533	10.8%	4,939	100%

Sources: Office of Economic and Demographic Research, Florida Legislature; Department of Education Statistical Brief: *Staff in Florida's Public Schools, Fall 1997*, February 1998, Series 98-19B; Department of Education Statistical Brief: *Membership in Florida Public Schools, Fall 1997*, November 1997, Series 98-15B

**Polk's Division of Human Resources Is Generally Smaller Than Its Peer Districts**

Polk's human resource division has 32 total authorized positions, 7 of which are assigned to staff development. As shown in Exhibit 5-21, Polk has fewer staff than the human resource departments in its peer districts. The districts vary significantly in terms of which functions are included within the human resource unit, and some of these variations limit the validity of direct comparisons. For example, Seminole County has seven payroll staff within its Human Resource Department, and Pinellas has four risk management staff in its department. Staffing for these two functions are assigned to the Business Services Department in Polk County. However, despite these variations, Polk's human resource staffing is generally lower than the peer districts.

*Exhibit 5-21***Polk County School District Has Fewer Staff in the Human Resource Department than its Peer Districts**

<b>Positions</b>	<b>Polk</b>	<b>Brevard</b>	<b>Duval</b>	<b>Pinellas</b>	<b>Seminole</b>	<b>Volusia</b>
Total Positions within Human Resources	32	42	61	60	36	28
Positions within Human Resources, not including staff development, risk management, or payroll	25	32	61	57	25	28

Source: Polk County School Board and Peer Districts.

**Polk Reports Low Teacher and Administrative Absenteeism Compared to Its Peer Districts**

The average number of reported absences for Polk County teachers and district administrators were generally lower than reported absences in the peer districts. According to Department of Education data, Polk County teachers were absent 7.1 days per year and administrators were absent 4.2 days per year. However, the accuracy of data is subject to question due to the fact that Polk County had no reported absences for temporary duty or for other reasons for administrators or teachers.

The Department of Education began collecting data on teacher and administrator absences for the *1996-97 School Advisory Council Report*. This information is available for each school and is currently included in each school's *Public Accountability Report*. Exhibits 5-22 and 5-23 represent the average number of days teachers and administrators were not in attendance at the schools for reasons classified as personal leave, sick leave, and temporary duty elsewhere.

*Exhibit 5-22***Polk County Reports Fewer Teacher Absences Than Four of the Five Peer Districts**

<b>School District</b>	<b>Average Days of Teacher Absences (1997-98)</b>				<b>Total Absences</b>
	<b>Personal Leave</b>	<b>Sick Leave</b>	<b>Temporary Duty</b>	<b>Other</b>	
Pinellas	1.7	4.8	2.1	0.8	9.5
Duval	1.7	4.8	2.1	0.0	8.7
Volusia	2.0	5.3	0.1	1.2	8.6
Seminole	0.9	5.1	1.5	0.2	7.7
<b>Polk</b>	<b>0.1</b>	<b>7.0</b>	<b>0.0</b>	<b>0.0</b>	<b>7.1</b>
Brevard	1.8	4.4	0.0	0.1	6.2

Source: Department of Education.

Exhibit 5-23

**Polk County Reports Fewer Administrator Absences Than Any of the Five Peer Districts**

School District	Average Days of Administrator Absences (1997-98)				Total Absences
	Personal Leave	Sick Leave	Temporary Duty	Other	
Duval	1.9	3.6	3.2	10.7	19.4
Volusia	1.9	3.5	0.1	6.3	11.8
Pinellas	1.1	3.6	1.7	4.6	11.2
Brevard	0.4	1.6	0.0	3.0	5.1
Seminole	0.7	2.6	1.7	0.8	5.8
<b>Polk</b>	<b>0.0</b>	<b>4.2</b>	<b>0.0</b>	<b>0.0</b>	<b>4.2</b>

Source: Department of Education.

**Polk Does Not Monitor Its Turnover Rates, but It Has Collected Some Exit Data to Determine the Causes of Turnover**

The Polk County School District hired proportionally more teachers than any of its peer districts during the 1998-99 school year. (See Exhibit 5-7 on page 5-9.) Although new teacher positions account for a portion of the new hires, most of these positions result from teacher turnover. The district has not done any analysis of teacher turnover in comparison to other school districts.

The district has, however, collected some data from exit surveys of employees that have left the district. The district began surveying employees in the fall of 1998. As of February 19, 1999, the district had received 330 responses from former employees (instructional and noninstructional). The most commonly stated reasons for leaving employment were moving from the area and insufficient salary.

When termination data is entered into the district's management information system, a code is assigned indicating the reason that the employee leaves employment. According to this data, of 714 teachers and administrators that left employment in 1997-98, 381 (53%) resigned for personal reasons. Approximately 19% retired and 18% resigned to take employment elsewhere in Florida. The other categories were resigned for employment outside Florida (6%), terminated (4%), and deceased (0.4%).

**Recommendations**

- *The district should implement recommendations previously made to consolidate the instructional and non-instructional personnel functions under a single administrator, and to have one administrator whose major responsibility is employee relations.*
- *In conjunction with its efforts to improve automation districtwide, the district should improve the quality of its absenteeism and turnover data so that*

*meaningful comparisons with other districts are possible. This data can then be used to identify issues that can be addressed to improve the district.*

## **7 Does the district properly and efficiently maintain personnel records?**

*No. Although the district maintains its personnel records as required by law, the lack of automation in maintaining those records limits the efficiency of record keeping.*

The district had not established an automated personnel record-keeping system prior to the completion of our review. However, the district maintains its personnel records in accordance with statutes and regulations and updates its personnel records in a timely manner.

### **Personnel Records Are Maintained in Compliance With the Law**

The district maintains its personnel records in accordance with statutes and regulations. Florida school law requires that school districts maintain individual personnel records for all employees. The primary reason for keeping personnel records is to maintain a work history of the employee. Records kept include application and reference data; verification of years of service; performance evaluations; leaves of absence data; commendations; disciplinary communications; and termination data.

### **Personnel Records Are Accessible and Backlogs Are Managed**

The district contracts with Lason, Inc., to maintain its district personnel records. One employee from Lason works on site at the district office and works cooperatively with district staff to provide access to those personnel records. The district's personnel files are maintained in an accessible manner in a file room within the human resource services division. Files appeared to be neatly organized and were readily accessible to district staff. Records staff indicated that filing backlogs are created at certain times of the year and that these backlogs are managed by keeping certain types of documents in boxes until staff has time to file them. Some files, such as certain performance evaluations, were being kept in boxes awaiting the availability of scanning equipment to put that information on-line.

### **Personnel Records Need to Be Automated**

District staff indicated that they began to implement an automated personnel record system in February 1999. Implementation of an automated personnel record system will assist the district by allowing the district to access and review files more conveniently and to scan large numbers of files for important information, such as determining whether evaluations have been completed or checking leave data.

District staff in the instructional and non-instructional units maintain salary records on outdated cardex filing systems. These cardex files include all of the salary history for each employee, and any changes in salary for the district have to be recorded on each employee's card. For hourly employees, substitute employees, and various other special cases, the salary information requires detailed calculations that are often made by computer and then

entered on the cards by hand. This system is antiquated and prone to errors. Staff reported that they get many calls with questions about salary calculations.

We believe that the district should move as soon as possible to the use of automated personnel records, including salary information, so that all of this information will be maintained on-line and the cardex system can be discontinued.

## Recommendations

- We recommend that the district proceed with implementation of its automated filing system during the next six months through the beginning of the 1999-2000 school year.

### Action Plan 5-4

## Implement Automated Record-Keeping

Recommendation 1	
Strategy	The district should proceed with automation of records.
Action Needed	Step 1: Continue and complete automation of personnel records to include applications, evaluations, and salary information. Step 2: No later than October 1999, evaluate the status of the automation of records in order to determine if modifications to the system are needed and what additional records can be automated.
Who Is Responsible	Director of Human Resource Development
Time Frame	June 2000
Fiscal Impact	This can be implemented with existing resources.

## 8 Does the district use cost-containment practices for its Workers' Compensation Program?

*Yes. The district uses cost-containment practices for its Workers' Compensation Program.*

### Background

Integrated Administrators, a wholly owned subsidiary of Blue Cross Blue Shield of Florida, administers Polk County School Board's Workers' Compensation Program. Integrated Administrators became the third-party administrator for the district effective January 1, 1999. Services provided by Integrated Administrators include determining the compensability of claims, filing the First Report of Injury Form, maintaining original claim files, conducting field investigations, processing payments, setting up reserves, managing litigation and settlements, and evaluating medical care.

The district had 1,427 claims during the 1998 calendar year, incurring payments and reserves of almost \$2 million. Additional expenses may be added as the claims mature. The district had seen the number of claims increase rapidly over the previous two fiscal years before experiencing a slight decrease during the 1998 calendar year. (See Exhibit 5-24.)

*Exhibit 5-24*

## The Number of Workers' Compensation Claims Doubled Between 1995 and 1997, but Decreased Slightly in 1998

	Calendar Year			
	1995	1996	1997	1998
Total Claims	744	1,015	1,496	1,427
Amount Paid as of April 6, 1999 (millions of \$)	\$1.27	\$1.13	\$0.97	\$0.53
Amount Reserved (millions of \$)	2.15	1.63	1.77	1.43
<b>Total Cost Incurred (millions of \$)</b>	<b>\$3.42</b>	<b>\$2.76</b>	<b>\$2.75</b>	<b>\$1.96</b>

Source: Integrated Administrators.

### District Reviews Workers' Compensation Program to Evaluate Worker Claims and Expenses and Uses the Results of These Reviews to Make Program Changes

The district's current director of Risk Management assumed that responsibility in March 1998. Since assuming that role, he indicated that he has taken an active role in reviewing workers' compensation data. He has requested and obtained data reports from Integrated Administrators, breaking down workers compensation information on a number of parameters, including by department, by type of injury, and by occupation type. He identified three examples of how information was useful in identifying changes needed in district practices as a result of these reviews.

- The district determined that some employees were being injured because they were hired for jobs that they did not have the physical stamina to do. For example, the director cited an example in which a retired 71-year-old employee was hired to do custodial work. The district has placed an increased emphasis on ensuring that supervisors hire qualified employees for the work they are expected to do. This has been manifested by efforts to specify the physical qualifications required for each job, such as the amount of weight that an employee must be able to lift. This information is then conveyed to the physicians who conduct the physical exams for new employees, with the expectation that the physician can determine whether the new employee can perform the tasks required,
- The district determined that substitute employees, such as substitute custodians, were frequently filing workers' compensation claims after having worked only a few days. The director indicated that the district was not requiring new substitute employees to undergo a physical exam prior to beginning employment. As a result, the district had no basis on which to determine whether the substitute employee may have had a pre-existing condition rather than a job-related injury. In January 1999, the district began requiring new substitute employees to undergo a physical exam.
- Another use of workers' compensation claim information was in the training of employees in workplace safety. As a training exercise, the district coordinated a program for food service employees that illustrated, through the use of skits,

some common situations that occur in the food service environment that can lead to injury.

The district should monitor the results of these initiatives to determine if they are successful in reducing workers' compensation claims.

## **New Contract Adopted Based on Comparison to Another School District; Additional Periodic Comparisons Are Warranted**

The district selected the current third-party administrator, Integrated Administrators, based on the fact that the company had an existing contract for services with the Sarasota County School Board that has been awarded based on a competitive bid. This contract was slightly less costly than Polk's previous administrator.<sup>8</sup>

Polk's previous administrator, Zenith Insurance Company, which was selected in the 1996, notified the district in August 1998 that it was exercising a contractual option to terminate the contract. At that time, the director reviewed the other proposals from the 1996 request for proposals and reported that he consulted with risk managers from other Florida public schools. Through this process, he determined that Sarasota County had selected Integrated Administrators from proposals received from 41 providers. Not only did the costs for this contract compare favorably with Polk's costs, this provider also used a "bundled approach" in which one company served as both the Workers' Compensation administrator and the managed care service provider. Other districts tended to use two separate companies for these two functions, which resulted in separate billings for the two dimensions of workers' compensation claims. Polk determined that a bundled approach was likely to be more favorable and less costly to the district.

Using a third party administrator that is also working with other districts provides one form of ready interaction regarding possible improvements to the Workers' Compensation Program. However, the district should also periodically solicit information to ensure that its workers' compensation efforts and expenses compare favorably with practices and costs in other districts.

## **Recommendations**

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- *We recommend that district staff continue to identify data it needs to improve its monitoring of workers' compensation claims and expenses. The district also needs to compare its workers' compensation expenses to other districts and applicable government and private industry standards. The district also should monitor the impact of its recent initiatives to see if it is successful in reducing workers' compensation claims.*

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<sup>8</sup> State Board of Education Rule 6A1.012(5) provides that a district can make purchases (of goods or services) at the price in contracts competitively awarded by another government entity, such as another school board. This allows a district to avoid repeating the competitive bid process when soliciting the same goods or services as another district.



## **9 Does the district regularly evaluate employee salaries and benefits, using appropriate benchmarks that include standards derived from comparable school districts, government agencies, and private industry?**

*Yes. The district regularly evaluates employee salaries and benefits, using appropriate benchmarks that include standards derived from comparable school districts, government agencies, and private industry.*

The district can demonstrate that the employee benefits it provides are appropriate and consistent with those of comparable school districts, government agencies, and private industry. The district has conducted reviews of its salary and benefits package. Thus, the district can demonstrate that it offers its employees a cost-effective benefit package that is generally in line or less costly than the benefit packages offered by other peer districts. For more information on the evaluation of salaries in the Polk County School District, see pages 5-18 through 5-22.

### **Background**

Currently, the district provides all eligible employees a benefits package that includes health insurance, life insurance, retirement, social security, and sick and annual leave. Employees eligible for benefits are those who are contracted to work a minimum of 18.75 hours per week (3.75 hours per day). These employees range from teacher assistants who work four hours per day during the school year to district administrators, secretaries and maintenance workers, who work eight hours per day year-round.

The district pays 100% of the cost of health insurance for each employee. Employees may add their spouse or eligible dependents to their coverage. The employee pays the full cost of adding eligible family members. Employees have a choice of two health plans. Both of these plans are administered by Florida 1<sup>st</sup> Administrators of Winter Haven. One is a Preferred Provider Plan (PPP) with a \$300 deductible and the other is a Health Maintenance Organization (HMO) type plan called the Coordinated Care Plan (CCP), which requires minimal co-payments at the time of service.

The district also offers a \$10,000 life insurance policy at no cost to each full time employee. The employee may elect to receive additional coverage that is equal to one and one-half or double the employee's salary. The employee is responsible for paying the full cost of any additional life insurance options.

The district offers a sick leave package whereby employees earn one sick day per month worked of their contract, six of which may be used for personal reasons. Employees on 12-month contracts also earn 13 to 19.5 days of vacation leave per year, depending on longevity. These benefits are considered in the negotiations for the employee's union contract. In addition to social security, the district provides retirement benefits through the Florida Retirement System. The Florida Retirement System had a mandated employer contribution rate of 16.45% for the 1998-99 school year. The current employer contribution for social security is 7.65%.

## **Polk's Contribution Rate for Health Insurance Is Comparable to Its Peer Districts**

The cost of the district's health insurance is generally comparable to the health insurance costs of its peer districts. Exhibit 5-25 shows that the total annual cost of health coverage plans in Polk County compared to its peers. Polk pays the cost of single health coverage and requires its employees to pay the additional cost of any dependent coverages (i.e., family coverage, employee plus one, or employee plus spouse). While all five peer districts pay all or nearly all of the cost of single health coverage, one district (Pinellas) pays a portion of the cost of dependent coverage (i.e., \$480 of the additional \$1,600 for basic family coverage). The Duval district, which also pays all the cost of its single health coverage, also offers its employees a cafeteria plan where it annually contributes \$250 towards the cost of certain optional benefits selected by the employee. This approach allows employees to use these funds towards optional benefits that best meet their needs. For example, some may use the \$250 to offset the additional cost of family health coverage.

Specific health insurance provisions are not included in the district's negotiated union contracts; however, the district has established an insurance committee, which includes union representation. According to a Florida School Board Association representative, most school boards do not include these specific health insurance provisions in their contracts. This practice allows the district to negotiate benefits with vendors and to control costs.

Exhibit 5-25

**Polk Contribution to Health Coverage Is Generally Comparable to Its Peer Districts**

District Plan	Single Coverage			Family Coverage			Employee +1 Coverage			Employee + Spouse Coverage		
	Total Annual Cost	Board Share	Employee Share	Total Annual Cost	Board Share	Employee Share	Total Annual Cost	Board Share	Employee Share	Total Annual Cost	Board Share	Employee Share
<b>Brevard</b>												
HMO	\$2,676	\$2,676	\$ 0	\$6,456	\$2,676	\$3,780	\$3,960	\$2,676	\$1,284	\$5,352	\$2,676	\$2,676
PPO	3,816	2,868	948	9,192	2,868	6,324	5,628	2,868	2,760	7,632	\$2,868	4,764
<b>Duval <sup>1</sup></b>												
HMO A	\$1,968	\$1,968	\$ 0	\$4,800	\$1,968	\$2,832	\$3,096	\$1,968	\$1,128	\$3,420	\$1,968	\$1,452
HMO B	2,025	2,025	0	4,971	2,025	2,946	3,189	2,025	1,164	3,474	2,025	1,449
POS	2,256	2,256	0	6,629	2,256	4,373	4,117	2,256	1,861	4,519	2,256	2,263
<b>Pinellas</b>												
Basic	\$2,360	\$2,280	\$ 80	\$3,960	\$2,760	\$1,200	\$3,160	\$2,480	\$ 680			
Hi-option	2,440	2,280	160	4,100	2,760	2,340	3,820	2,480	1,340			
IPA	2,600	2,280	320	5,520	2,760	2,760	4,220	2,480	1,740			
Access	2,983	2,280	703	6,557	2,760	3,797	4,781	2,480	2,301			
<b>Polk</b>												
<b>HMO</b>	<b>\$2,364</b>	<b>\$2,364</b>	<b>\$ 0</b>	<b>\$6,000</b>	<b>\$2,364</b>	<b>\$3,636</b>	<b>\$3,192</b>	<b>\$2,364</b>	<b>\$ 828</b>	<b>\$4,344</b>	<b>\$2,364</b>	<b>\$1,980</b>
<b>PPO</b>	<b>2,364</b>	<b>2,364</b>	<b>0</b>	<b>6,000</b>	<b>2,364</b>	<b>3,636</b>	<b>3,192</b>	<b>2,364</b>	<b>828</b>	<b>4,344</b>	<b>2,364</b>	<b>1,980</b>
<b>Seminole</b>												
Plan A	\$1,746	\$1,746	\$ 0	\$5,587	\$1,746	\$3,841	\$3,666	\$1,746	\$1,920			
Plan B	1,908	1,908	0	6,106	1,908	4,198	4,007	1,908	2,099			
<b>Volusia</b>												
Plan A	\$2,631	\$2,571	\$ 60	\$6,367	\$2,571	\$3,796	\$4,051	\$2,571	\$1,480	\$ 4,964	\$2,571	\$2,393
Plan B	2,309	2,249	60	5,042	2,249	2,793	3,985	2,249	1,736	3,985	2,249	1,736
Plan C	2,265	2,205	60	4,682	2,205	2,477	3,757	2,205	1,552	3,757	2,205	1,552

<sup>1</sup> The Duval district provides its employees an annual contribution of \$250 on the behalf of each employee that may be used to purchase options from its fringe benefit package including optional health, life, dental, income protection, or optical insurance coverage.

Source: Polk County School District and its peer districts.

## Life Insurance Costs in Polk Are Generally Favorable

Exhibit 5-26 shows that the monthly cost per \$1,000 of life insurance in the Polk district are generally favorable when compared to most of its peer districts. Two of the peer districts pay a higher rate than Polk per \$1,000 of life insurance and three peer districts pay a lower rate for life insurance. Polk also offers supplemental coverage and the full costs of supplemental coverage are paid by the employee.

### Exhibit 5-26

## Polk County's Cost Per \$1,000 of Life Insurance Is Near the Middle of Its Peer Group

District	Coverage Amount	Monthly Cost Per \$1,000 of Coverage	Board Paid Premium Per Employee Per \$1,000 Coverage	Employee Paid Premium Per \$1,000 Coverage
Seminole	\$15,000	34.5¢	34.5¢	None
Pinellas	\$10,000 Support staff	22.0¢	22.0¢	None
	\$15,000 Instructional, professional, technical and supervisory staff	22.0¢	22.0¢	None
	\$20,000 Administrative staff	22.0¢	22.0¢	None
<b>Polk</b>	<b>\$10,000</b>	<b>19.0¢</b>	<b>19.0¢</b>	<b>None</b>
Brevard	Annual Salary	18.0¢	18.0¢	None
Duval	\$10,000	16.7¢	16.7¢	None
Volusia	Annual Salary	12.8¢	12.8¢	None

Board premium rates include accidental death indemnity, which all districts pay.

Source: Polk County School District and its peer districts.

Total life insurance costs per employee vary widely by district because the various peer districts provide significantly different life insurance coverage benefits. To compare Polk's cost to its peer districts, OPPAGA determined the average annual salary rate for Polk district employees and we applied this salary rate (\$31,873) to the peer districts that provide coverage based on annual salary. As shown in Exhibit 5-27 the cost to provide life insurance by the peer districts varies widely with Polk's cost for its coverage being near the lowest of the group.

Exhibit 5-27

**Polk’s Costs Per Employee for Life Insurance Is Low Compared to Most of Its Peer Districts**

District	Coverage Amount	Total Cost Per Employee	Board Share	Employee Share
Brevard	\$31,873*	\$68.88	\$68.88	\$ 0
Seminole	15,000	62.16	62.16	0
Pinellas	10,000	26.40	26.40	0
	15,000	39.60	39.60	0
	20,000	52.80	52.80	0
Volusia	31,873*	48.96	48.96	0
<b>Polk</b>	<b>10,000</b>	<b>22.80</b>	<b>22.80</b>	<b>0</b>
Duval	10,000	20.04	20.04	0

\*Coverage amounts are based upon Polk's average annual teacher salary.

Source: Polk County School District and its peer districts.

**Leave Benefits Are Reasonable**

Exhibit 5-28 shows the leave policy for Polk County and its peer districts. Polk's leave policy is generally comparable with its peer districts. The Polk district does provide its regular employees about one extra vacation day per year than most of its peer districts.

Exhibit 5-28

**Polk County School District's Leave Policy Is Generally Comparable to Its Peer Districts**

District	Number of Sick Days Per Month	Annual Sick Days That May Be Used for Personal Reasons	Number of Vacation Days Per Month for 12-Month Employees
Brevard	1	6	0 - 5 years service = 1.00
			5 - 10 years service = 1.25
			> 10 years service = 1.50
Duval	1	6	0 - 4 years service = .833
			4 - 9 years service = 1.00
			9 - 14 years service = 1.50
			14 - 19 years service = 1.667
			> 19 years service = 2.00
Pinellas	1	4	0 - 5 years service = 1.00
			5 - 10 years service = 1.25
			> 10 years service = 1.50

<b>District</b>	<b>Number of Sick Days Per Month</b>	<b>Annual Sick Days That May Be Used for Personal Reasons</b>	<b>Number of Vacation Days Per Month for 12-Month Employees</b>
Polk	1	6	0 - 5 years service = 1.083 5 - 10 years service = 1.354 > 10 years service = 1.625
Seminole	1	6	0 - 5 years service = 1.00 5 - 10 years service = 1.25 > 10 years service = 1.50
Volusia	1	6	0 - 5 years service = 1.00 5 - 10 years service = 1.25 > 10 years service = 1.50

Source: Polk County School District and its peer districts.

### **Polk's Benefits Package Is Generally Comparable to Those Packages Offered by Its Peer Districts**

We concluded that the Polk's benefit package including health insurance, life insurance, and leave policies is generally comparable to its peer districts. While some variations exists between districts, Polk's contribution towards those benefits appears to be consistent with most of its peer districts.

### **Recommendations**

- None.

# 6

## Use of Lottery Proceeds

***In general, the district needs to improve how it manages lottery funds appropriated by the Legislature to the district. In particular, the district needs to improve how it accounts for its lottery fund expenditures, evaluates the effectiveness of enhancement programs supported by lottery funds, and effectively communicates to the public how it spends its lottery funds.***

### Conclusion

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The Polk County School District is using three of the five best practices for the use of lottery proceeds from the state. The district has defined educational enhancement and is spending its lottery funds consistent with its definition. However, the district needs to develop formal procedures to guide the expenditure of its lottery funds and improve how it accounts for the expenditure of these funds. District lottery funds are spent primarily for salaries of school-based personnel who implement and support the district's enhancement programs and activities. School Advisory Councils (SACs) are using their lottery funds to implement their school improvement plans. SACs are not typically spending all of their lottery funds.

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### ***Is the District Using the Best Practices in the Expenditures of Its Lottery Proceeds?***

- Yes.** The district has defined 'enhancement.' (page 6-3)
- Yes.** The district can demonstrate that it uses lottery money consistent with its definition of 'enhancement.' (page 6-6)
- Yes.** The district allocates lottery funds to SACs as required by law. (page 6-12)
- No.** The district does not account for the use of lottery money in an acceptable manner. (page 6-15)
- No.** The district does not annually evaluate and report the extent to which lottery fund expenditures have enhanced student education. (page 6-17)

### ***Fiscal Impact of Recommendations***

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The recommendations to improve the district's management of its lottery funds can be implemented with existing resources.

## **Background**

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The Legislature intends that the net proceeds of lottery games be used to support improvements in public education and that such proceeds not be used as a substitute for existing resources for public education.

Each fiscal year at least 38% of the gross revenue from the sale of lottery tickets and other earned revenue, excluding application processing fees, is deposited in the Educational Enhancement Trust Fund which is administered by the Department of Education. The Legislature apportions money in the trust fund among public schools, community colleges, and universities. The 1998 Legislature appropriated \$183,975,000 of enhancement funds to school districts. These funds are allocated to the districts by prorating each district's K-12 base funding to the amount of the appropriation.

In Fiscal Year 1998-99 the Polk County School District was allocated \$5,492,072 in lottery funds while in the previous fiscal year it was allocated \$13,034,141. This represents a 58% reduction in the amount of lottery funds allocated to the district by the Legislature between these two fiscal years. This significant reduction is attributed to an increase in lottery funds being appropriated by the Legislature to support the Bright Futures Scholarship Program, Classrooms First, and 1997 School Capital Outlay Bond programs.

### **School District Lottery Fund Expenditures**

Each district is required by law to establish policies and procedures that define enhancement and the types of expenditures that are considered consistent with that definition. Each district also is required to use a unique fund source code for accounting for the receipt and expenditure of all lottery money. Actual district expenditures are to be reported to the Department of Education within 60 days following the end of the fiscal year. Each school district is also required, on a quarterly basis, to make available to the public and to distribute, in an easy-to-understand format, a report on the expenditure of lottery funds. Charter schools are part of the public school system and, as such, are eligible for discretionary lottery funds pursuant to s. 228.056(13)(b), F.S. The district allocated \$95,562 in lottery funds in Fiscal Year 1998-99 to the five charter schools in the district, based upon weighted FTE as prescribed in s. 228.056(13)(b), F.S.

### **School Advisory Council Lottery Fund Expenditures**

The law requires that a portion of the lottery funds be allocated to the SACs at each school. In Fiscal Year 1998-99, the district distributed \$755,050 in lottery funds to 108 Polk County schools. Each school received \$10 per unweighted full-time equivalent (FTE) student as required by law. Allocations to schools ranged from \$660 to an alternative educational center with 66 unweighted FTE students to \$20,020 to a high school with 2,002 unweighted FTE students. The 1997 Legislature directed that the schools' lottery funds be spent as the SACs direct. State law also stipulates that funding for use by the SACs be allocated directly to the councils, should be clearly earmarked for their use, and is not subject to override by the principal or interim approvals by school district staff. A portion of the money should be used for implementing the school improvement plan which, effective Fiscal Year 1997-98, must be based on the statewide and districtwide school improvement plans.



# Are the Best Practices for Using Lottery Proceeds Being Observed? \_\_\_\_\_

**Goal: The district uses lottery funds to enhance educational programs.**

## **1 Has the district defined ‘enhancement’?**

*Yes. The district has defined enhancement and stakeholders have been involved in developing the definition . The district needs to develop procedures that relate to the use of Educational Enhancement (lottery) funds.*

According to Florida law, prior to the expenditure of educational enhancement (lottery) funds each school district is required to

- establish policies and procedures that define enhancement,
- identify the types of expenditures that are considered consistent with its definition, and
- provide the Department of Education a copy of all procedures that relate to the use of enhancement funds.

## **Unlike Most of Its Peer Districts, the Polk County School Board Has Defined Educational Enhancement**

The district has defined educational enhancement as *"those program activities and services that contribute to student learning and achievement which exceed the required basic instructional programs and services."* The school board has operationalized its definition of educational enhancement by identifying several examples of enhancement activities, such as school improvement/accountability, writing skills programs, elementary music and art programs, supplemental allocations to lower the student-to-teacher ratio, and other services originally mandated by law (categoricals). The district is thus ahead of most of its peer districts which with the exception of Duval County, have not actually defined educational enhancement, but have rather identified the types of acceptable expenditures. Refer to Exhibit 6-1 for Polk County and its peer districts' definitions of enhancement.

**Exhibit 6-1**

**Polk County’s Peer Districts Generally Do Not Define Enhancement and Only Identify Types of Board-Approved Expenditures**

<b>School District</b>	<b>Educational Enhancement Definition</b>
Brevard	<ul style="list-style-type: none"> <li>• School improvement funds will be expended for labor, purchased services, materials and supplies, and other expenditures as the schools implement their plans.</li> <li>• To avoid adverse impact on pupil-teacher ratios and direct services to students, due to the lack of adequate state and local funding, the majority of the dollars will be used to pay salaries and benefits to teachers. The costs of these teachers shall be tracked with project numbers for reporting to the Department of Education.</li> </ul>
Duval	<ul style="list-style-type: none"> <li>• programs, activities, and strategies which are considered as extensions to, extensions of, and remediation in support of the regular comprehensive program of academic education, vocational education, exceptional education, athletics, and student activities</li> </ul>
Pinellas	<ul style="list-style-type: none"> <li>• previously funded state categoricals</li> <li>• supplementing partially funded state categoricals (transportation)</li> <li>• enhancements to existing programs</li> <li>• employee compensation increases</li> <li>• innovative programs</li> <li>• school improvement</li> </ul>
Polk	<ul style="list-style-type: none"> <li>• those program activities and services that contribute to student learning and achievement which exceed the required basic instructional programs and services</li> </ul>
Seminole	<ul style="list-style-type: none"> <li>• for programs previously funded through categorical funds or through state grants</li> <li>• to supplement partially funded state categorical program dollars</li> <li>• to provide an increase in employee compensation</li> <li>• school advisory committee discretionary funds</li> <li>• education enhancement related activities</li> </ul>
Volusia	<ul style="list-style-type: none"> <li>• to fund programs which were previously funded through state categorical dollars</li> <li>• to supplement partially funded state categorical program dollars</li> <li>• to supplement local programs not fully funded with FTE dollars</li> <li>• to provide partially for district operations and school improvement</li> </ul>

Source: Polk County School District and its peer districts.

## **Stakeholders Were Involved in Defining Educational Enhancement**

The district's definition of enhancement was developed in 1993 in conjunction with stakeholder representatives. A district School Improvement Task Force consisting of teachers, parents, business persons, and district staff worked to develop the definition. When the district revisits its definition of enhancement, it needs to provide its stakeholders an opportunity to review and provide suggested revisions to the district's current definition of educational enhancement.

## **The District Lacks Procedures for the Use of Lottery Funds**

In Fiscal Year 1997-98, the district spent about \$12.5 million and SACs spent almost \$500,000. The district does not have written procedures to guide its expenditure of the district discretionary lottery funds. However, the district has established a written procedure for SACs to follow to ensure appropriate expenditures and accounting of their lottery funds. The district needs to develop procedures to ensure appropriate use of its lottery funds. The lack of procedures has resulted in general revenue funds and lottery funds being combined; thus, it is difficult for the district to report actual expenditures. The lack of district procedures has resulted in a failure to identify the benefits derived from lottery expenditures.

The district has established procedures for the use of lottery funds by SACs. In September 1998, district staff sent each principal and SAC chairperson a memo that informed the school of its lottery fund allocation for school year 1998-99 and a District Discretionary Lottery Funds form. The SAC must identify the specific school improvement goal(s) that the funds will be used to support as well as action steps and strategies the funds will be used to implement. The SACs are required to specify the account number, description of the account and amount of funds it is requesting to be transferred to each account. The principal and the SAC chairperson are required to sign the form. The SACs send the completed form to their area assistant superintendent who then submits it to the Finance Department. As shown in Exhibit 6-2, the district uses 19 lottery account codes to transfer funds to SACs. It should be noted however, that, if a SAC wants to spend its funds on an item that is not compatible with these account codes a new code is created. While this is an effective process to allocate funds to SACs and identify how SACs plan to use their lottery funds, district staff should be cognizant of the fact that the law requires that *funding for use by the SACs should be allocated directly to the SACs, should be clearly earmarked for their use, and is not subject to override by the Principal or interim approvals by school district staff.*

**Exhibit 6-2**

**The District Uses 19 Account Codes to Track SAC’s Use of Lottery Funds**

<b>Account Description</b>	
1. Salaries for teachers used as consultants (per hour + benefits) <sup>1</sup>	10. Classroom textbooks and workbooks
2. Training costs for participants (\$8.50 per hour)	11. Periodicals, newsletters, books
3. Benefits	12. Classroom resource books
4. Contracted services (transportation and babysitting)	13. AV (over \$500)
5. Travel	14. Equipment (over \$500)
6. Postage	15. Software (over \$500)
7. Printing costs (contracted outside)	16. Dues/fees
8. Printing costs (print shop in district)	17. Miscellaneous instructional fees
9. Supplies (Software, AV under \$500 and equipment under \$500, consumable books)	18. Substitutes <sup>2</sup>
	19. Contracted services <sup>2</sup>

<sup>1</sup> \$13.80 for a bachelor's degree, \$15.05 for a master's degree.  
<sup>2</sup> Newly created accounts in response to the need

Source: Polk County School District.

**Recommendations**

- *We recommend that when the district revisits its definition of "enhancement" that it consider the input of parents, community and business leaders, teachers, principals and district staff in developing the definition.*
- *We recommend that the district develop procedures that relate to the expenditure of lottery funds by district staff and that at a minimum include a process to ensure lottery funds allocated in the budget do not exceed the district’s appropriation of lottery funds; a method to ensure actual reporting of lottery expenditures and a system to assess the benefits derived from the district’s expenditure of its lottery funds.*

**2 Is the district’s use of lottery money consistent with its definition of enhancement?**

*Yes. The district spends its lottery money in a manner consistent with its definition of enhancement. As required by law, a portion of the SAC’s lottery funds is being used to support their school improvement plan. However, the district does not have procedures to ensure school board members and district administrators are made aware of how schools use their lottery funds.*

The district uses its lottery funds to support several activities consistent with its definition of enhancement. The district made its definition of educational enhancement operational by identifying examples of enhancement activities that are consistent with its definition. These examples include school improvement/accountability, writing skills program,

elementary music and art programs, and supplemental allocations to lower the student/teacher ratio. OPPAGA's review of lottery fund expenditures for Fiscal Year 1995-96 through 1997-98 shows that the programs and activities the district funded are consistent with its definition of educational enhancement. Exhibit 6-3 shows that over the past three years the district has spent its lottery funds primarily on salaries and benefits for school-based personnel supporting enhancement programs. The district does not differ significantly from its peer districts in this use of lottery funds. A comparison of Polk County's lottery fund expenditures to its peer districts for Fiscal Year 1997-98 is shown in Exhibit 6-4.

*Exhibit 6-3*

**The District Spends Its Lottery Funds  
Primarily on Salaries for School-Based Personnel**

<b>Expenditure Description</b>	<b>Fiscal Year</b>		
	<b>1995-96</b>	<b>1996-97</b>	<b>1997-98</b>
Salaries and Benefits			
School Improvement Activities	\$ 1,733,166	\$ 953,277	\$ 2,458,728
Elementary Education Enhancement	3,889,300	3,541,273	3,095,477
Computer Lab Paraprofessionals	1,237,456	1,230,621	1,334,591
Elementary Art Programs	1,866,864	1,809,984	0
Elementary Music Programs	2,994,761	3,069,104	2,777,992
Elementary Guidance	2,255,794	2,282,154	2,137,388
Middle Schools Supplemental Units	0	1,180,425	0
Writing Skills Enhancement	767,794	0	0
<i>Total Salaries/Benefits</i>	<i>\$14,745,135</i>	<i>\$14,066,838</i>	<i>\$11,804,176</i>
School Improvement Plans (SACs)	0	0	479,468
Vocational Special Needs	0	146,753	412,782
Charter Schools	... <sup>1</sup>	18,775	77,343
<b>Expended</b>	<b>\$14,745,135</b>	<b>\$14,232,366</b>	<b>\$12,773,769</b>
Unexpended (SACs)			260,372
<b>Total</b>	<b>\$14,745,135</b>	<b>\$14,232,366</b>	<b>\$13,034,141</b>

<sup>1</sup> No charter schools in operation

Source: Polk County School District.

## Exhibit 6-4

## The Majority of Lottery Funds in Polk County and Its Peer Districts Are Spent on Salaries and Benefits

School District	District Discretionary Lottery Fund Expenditures in Fiscal Year 1997-98	Amount Expended	Unexpended
Brevard	School Improvement Plans implementation (SACs)	\$ 752,057	
	Salaries and fringe benefits to continue former state categorical programs such as PREP, Writing Skills, Extended Day, and Student Development Services	11,090,866	
	<i>Total</i>	<i>\$11,842,923</i>	<i>\$166,681</i>
Duval	School Improvement Activities (SACs)	\$ 819,143	
	Additional Instructional Staff	21,455,631	
	<i>Total</i>	<i>\$22,274,774</i>	<i>\$966,089</i>
Polk	Salaries and Benefits for School-based Personnel		
	School Improvement Activities	\$ 2,458,728	
	Elementary Education Enhancement	3,095,477	
	Computer Lab Professionals	1,334,591	
	Elementary Music Programs	2,777,992	
	Elementary Guidance	2,137,388	
	School Advisory Councils (SACs)	479,468	
	Vocational/Instructional Special Needs	412,782	
	Charter Schools	77,343	
<i>Total</i>	<i>\$12,773,769</i>	<i>\$260,372</i>	
Pinellas	School improvement planning (includes SACs)	\$ 2,456,468	
	Salaries and Benefits:		
	Previously funded state categoricals	4,383,198	
	Supplementing partially funded state categorical (Transportation)	1,375,096	
	Innovative Programs	11,054,383	
	Enhancements to existing programs	1,000,000	
<i>Total</i>	<i>\$20,269,145</i>	<i>\$889,790</i>	
Seminole	School Improvement Funds (SACs)	\$ 407,239	
	Salaries and Benefits		
	Student Development Services (Elementary and High School Guidance Counselors)	4,237,369	
	School Resource Officers	610,156	
	Partially funded state categorical (Student Transportation Services)	4,289,279	
	Dividend Volunteer Program	29,491	
	Education enhancement (Orlando Science Center)	200,000	
	<i>Total</i>	<i>\$ 9,773,534</i>	<i>\$ 364,560</i>
Volusia	School Improvement (SACs)	\$ 455,710	
	Salaries and Benefits for School-based Staff of Elementary School Programs:		
	Music, Art, and Physical Education	7,749,449	
	Resource Teachers	2,059,472	
	Guidance Counselors	84,882	
<i>Total</i>	<i>\$10,349,513</i>	<i>\$128,360</i>	

Source: Polk County School District and its peer districts.

## **Charter Schools Were Allocated Over \$95,000 in Lottery Funds in Fiscal Year 1998-99**

As required by Florida law, the district provides discretionary lottery funds to its five charter schools. The law specifies that lottery funds allocated to charter schools be based on weighted FTE. As shown in Exhibit 6-5 charter school allocations in Fiscal Year 1998-99 ranged from \$6,041 to \$60,962. McKeel Academy of Technology received the highest amount of lottery funds because the formula used to calculate the allocation assigns various weights to student sub-groups. For example, students in basic education grades 4 through 8 have an assigned weight of 1.0, while students grouped in exceptional student education (ESE) level 2 have an assigned weight of 2.072. More than one-third of McKeel Academy of Technology's students are in programs other than basic education. Unlike other public schools, charter schools are not required to submit school improvement plans nor have school advisory councils in order to receive lottery funds. However, one charter school, McKeel Academy for Applied Technology, submitted a school improvement plan to the district for Fiscal Year 1998-99.

### *Exhibit 6-5*

## **The Polk County School Board Allocated \$95,562 in Lottery Funds to Charter Schools in Fiscal Year 1998-99**

<b>Charter School</b>	<b>Funds Allocated</b>
The Apple School	\$ 7,689
The Child Development Center	12,083
The Foundation School	8,787
McKeel Academy of Technology	60,962
The Renaissance School	6,041
<b>Total</b>	<b>\$95,562</b>

Source: Polk County School District.

## **SAC Lottery Funds Are Used to Implement School Improvement Plans**

A portion of the SAC lottery funds should be used for implementing school improvement plans which must be based on the needs of the statewide and districtwide school improvement plan. The Polk County school district requires SACs to link all of their lottery fund expenditures to specific school improvement goals. The district requires each SAC to complete a District Discretionary Lottery Funds form. The SAC must identify the specific school improvement goal(s) that the funds will be used to support as well as action steps and strategies the funds will be used to implement. District staff should review this procedure to ensure SACs are afforded latitude and flexibility in spending its funds and are not impeded by district policy. The Legislature intentionally provided SACs considerable flexibility in how they spend their lottery funds.

## SACs Typically Are Not Spending All of Their Funds

SACs spent \$479,468 (65%) of the \$739,840 in lottery funds they were allocated in Fiscal Year 1997-98. OPPAGA's analysis of a sample of 15 SAC allocations and expenditures shows that for Fiscal Year 1997-98, these SACs spent about 71% of the funds they were allocated. However, three elementary schools, Babson Park, Eastside, and Socrum, and one high school, Lakeland, expended, respectively, 96%, 97%, 98% and 99% of their lottery funds. One school, Cleveland Court Elementary did not expend any of its lottery funds. Exhibit 6-6, depicts the amount of allocations and expenditures of 15 SACs OPPAGA reviewed.

### Exhibit 6-6

## Overall, SACs We Reviewed Spent About 71% of Their 1997-98 Allocation

School	1997-98 SAC Allocation	1997-98 SAC Expenditures	Percentage of Allocation Spent
Alturas Elementary	\$ 3,030	\$ 2,876	95%
Babson Park Elementary	4,580	4,386	96%
Bethune Academy	4,140	3,375	82%
Brigham Academy	5,520	2,540	46%
Cleveland Court Elementary	4,250	0	0%
Davenport Elementary	6,700	4,762	71%
Eastside Elementary	7,610	7,397	97%
Highland City Elementary	4,380	4,029	92%
Kathleen Middle	10,470	6,487	62%
Lake Wales High	12,720	5,579	44%
Lakeland High	18,550	18,441	99%
Mulberry High	8,000	3,866	48%
Sikes Elementary	5,810	4,196	72%
Socrum Elementary	6,630	6,475	98%
Valleyview Elementary	9,610	4,770	50%
<b>Total</b>	<b>\$112,000</b>	<b>\$79,179</b>	<b>71%</b>

Source: Polk County School District.

## SAC Lottery Funds Were Used for a Wide Range of Services and Activities

OPPAGA analyzed the expenditure of lottery funds during Fiscal Year 1997-98 for 15 SACs. Of the total expenditures, 23% was spent for teacher training and materials related to the Core Knowledge Curriculum. Core Knowledge is a specific sequence of knowledge that is to be learned grade by grade. Other funds were spent on items such as other teacher



training, supplies, materials, preparation for standardized tests, printing, and postage. Refer to Exhibit 6-7 for a breakdown of the types of purchases made by these 15 SACs

**Exhibit 6-7**

**SACs Spent Their Lottery Funds for a Variety of Programs and Services**

<b>School</b>	<b>Type of Expenditure</b>	<b>Expenditure</b>
Alturas Elementary (\$2,876)	Supplies	\$1,445
	Parent Involvement supplies	30
	Classroom textbooks and workbooks	624
	Substitute teachers	171
	Power writing workshop	93
	Retirement Social Security	2
	Retirement Workman's Compensation	2
	Postage	100
	School Administration Supplies	409
Babson Park Elementary (\$4,386)	Consultants In-service	\$3,054
	Substitutes	1,080
	Supplies	225
	Retirement Workman's Compensation	12
	Retirement Social Security	15
Bethune Academy (\$3,375)	Supplies	\$1,037
	Classroom Resource Books	1,771
	Equipment	567
Brigham Academy (\$2,540)	Core Knowledge conference for teachers <sup>1</sup>	\$2,540
Cleveland Court Elementary (\$0)	Supplies (Budgeted)	0
	Classroom textbooks and workbooks (Budgeted)	0
	Classroom resource books (Budgeted)	0
Davenport Elementary (\$4,762)	Retirement Social Security	\$ 23
	Retirement Workman's Compensation	18
	Substitutes	1,617
	Consultants In-service	3,104
Eastside Elementary (\$7,397) (Conversion to East Area Adult)	Contracted Services (Transportation and Babysitting)	\$2,000
	Supplies/Equipment	5,397
Highland City Elementary (\$4,029)	Core Knowledge resources/materials <sup>1</sup>	\$2,230
	Classroom Textbooks - FCAT: Blast-off for 4 <sup>th</sup> and 5 <sup>th</sup> grades	1,386
	Workshops (Fees/Dues)	195
	Supplies - Baltimore Curriculum Project	218
Kathleen Middle (\$6,487)	Supplies/Equipment	\$2,246
	Classroom Textbooks and Workbooks	813
	Postage	800
	Travel	194
	Contract with Consultants	1,948
	Consultants In-service	356
	Field Trips	130

<b>School</b>	<b>Type of Expenditure</b>	<b>Expenditure</b>
Lake Wales High (\$5,579)	Supplies/Equipment	\$5,000
	Postage	500
	Periodicals, Newsletters	79
Lakeland High (\$18,441)	Software	\$10,500
	Postage	3,930
	Printing (Contract)	2,520
	Equipment	1,236
	Printing (District Print Shop)	255
Mulberry High (\$3,866)	Library Books	\$2,989
	Equipment	599
	Supplies/Printing	158
	Postage	120
Sikes Elementary (\$4,196)	Travel	\$2,117
	Supplies	1,208
	Dues/Fees	627
	Salaries for Teachers Used as Consultants	193
	Retirement	34
	Retirement Social Security	15
	Retirement Workman's Compensation	2
Socrum Elementary (\$6,475)	Software	\$3,110
	Classroom Textbooks and Workbooks	2,253
	Printing (Contract)	1,052
	Printing (District Print Shop)	60
Valleyview Elementary (\$4,770)	Salaries for Teachers Used As Consultants	\$2,217
	Classroom Resource Books	1,008
	Registration - Power Writing Workshop	930
	Retirement	386
	Retirement Social Security	179
	Retirement Workman's Compensation	25
	Dues/Fees	25

<sup>1</sup> Core Knowledge is a project of the Polk County School Board which establishes a sequenced core curriculum that is a grade-by-grade guide to important knowledge. The concept is that children learn new knowledge by building on what they already know.

Source: Polk County School District.

## **School Board Members and District Administrators Are Not Aware How SACs Are Spending Their Lottery Funds**

A weakness in the district's use of lottery funds is that the district does not have a procedure to inform school board members and appropriate staff how SACs are spending their lottery funds. Currently SAC expenditures are tracked according to the 19 accounts codes, such as training costs, travel, printing, classroom textbooks, software, etc. However, district staff do not create and distribute a school-by-school summary on how SACs are spending their lottery funds. While the Legislature intentionally provided SACs a great amount of flexibility in how they spend their lottery funds, the SACs should be held accountable for how they spend their funds. This can be accomplished by providing school board members and appropriate district administrators a quarterly summary of SACs expenditure statements.

## Recommendations

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- *We recommend that the district develop a procedure to ensure that school board members and district administrators are informed about how the SACs are spending their lottery funds. The procedure, at a minimum, should include a quarterly summary of SAC expenditure statements by school.*

### **3 Does the district allocate lottery funds to SACs as required by law?**

*Yes. The district allocates funds to each SAC as required by the Florida Legislature. Although the district currently allocates lottery funds to the SACs, it only began doing so in Fiscal Year 1997-98. Each school has an approved school improvement plan.*

#### **Each SAC Receives \$10 Per Student**

Beginning in Fiscal Year 1997-98, Florida law mandated that school districts allocate at least \$10 per unweighted FTE to be used at the discretion of school advisory councils. The district allocates \$10 per unweighted FTE of lottery funds to be used at the discretion of the SACs. As shown in Exhibit 6-8, in Fiscal Year 1998-99, each of the 108 Polk County schools received \$10 per unweighted FTE. Since the number of unweighted FTE students varies by school, the amount of lottery funds allocated ranged from \$660 for Woods Opportunity Center, an alternative education school, to \$20,020 for Jenkins High School. The total amount allocated in Fiscal Year 1998-99 to SACs was \$755,050; in Fiscal Year 1997-98, \$739,840.

Polk County began allocations of lottery funds to SACs in Fiscal Year 1997-98. A portion of the money should be used for implementing the school improvement plan. Prior to Fiscal Year 1997-98, the law stated that school boards may allocate to each school not less than \$4 and no more than \$9.50 per unweighted FTE student to be used at the discretion of the staff and parents of the school to develop and implement the school improvement plan. However, school boards that could demonstrate that they were expending at least \$4 per unweighted FTE student on the planning process were not required to allocate funds to the school advisory councils. Prior to Fiscal Year 1997-98, the district spent its discretionary lottery funds to pay teachers to attend training related to the school improvement plan rather than allocating funds to school advisory councils. For example, in Fiscal Year 1996-97, the district spent \$954,549 (\$12.76 per FTE) in teachers' salaries for school improvement plan training.

**Exhibit 6-8**

**The Polk County School Board Allocated \$755,050 in Lottery Funds to SACs in Fiscal Year 1998-99**

<b>Type of School</b>	<b>Number</b>	<b>Full-Time Equivalent (FTE)</b>	<b>Lottery Fund Allocation</b>
Elementary	59	35,311	\$350,980 <sup>1</sup>
Middle	15	14,474	144,740
High	14	18,199	181,990
Alternative Education	3	743	7,430
Exceptional Student Education	3	334	3,340
Magnet	8	4,139	41,390
Technical	4	1,236	12,360
Adult Education	2	1,282	12,820
<b>Total</b>	<b>108</b>	<b>75,718</b>	<b>\$755,050</b>

<sup>1</sup> Allocation does not equal \$10 times FTE due to adjustments for prior year.

Source: Polk County School District.

**Each School Has an Approved School Improvement Plan**

The school board has approved a school improvement plan for each school in the Polk County School District. Section 230.23(16), F.S., requires school boards to annually approve and require implementation of a new, amended, or continuation school improvement plan for each school in the district. The plans should be designed to achieve the state education goals and student performance standards. Refer to page 4-48, for further information regarding our assessment of the district’s school improvement plans.

**Seven of the 108 SACs Do Not Meet the Membership Composition Requirements Required by the Law**

Florida law specifies that each advisory council be composed of the principal and an appropriately balanced number of teachers, education support employees, students, parents, and other business and community citizens who are representative of the ethnic, racial, and economic community served by the school. Additionally, a majority of the members of each school advisory council must be persons who are not employed by the school. The Department of Education may not release funds from the Educational Enhancement Trust Fund to any district in which a school does not comply with SAC membership composition requirements. Our review of the school advisory councils in the Polk county school district found that 7 of the 108 school advisory councils do not meet the membership composition requirements required by the law. See page 4-50 for details.

**SAC Chairpersons We Interviewed Were Aware of Lottery Funds**

We interviewed 12 SAC chairpersons and found that 11 of them were aware of the lottery funds allocated to their schools. Each year the district informs the SAC chairperson and

principal of each school of the amount of discretionary lottery funds they will receive. These funds are to be used at the discretion of the SACs, and a portion of these funds must be used to implement their school improvement plan. The district requires each SAC to develop a budget based on its allocations.

## **SAC Chairpersons Are Informed of the Legal Requirements Pertaining to Use of Lottery Funds**

The district informs SAC chairpersons and school principals of the policies regarding the legal expenditure of lottery funds designated specifically for SAC use. This information is provided at the beginning of each school year, as is additional guidance concerning spending prohibitions and restrictions, such as, remodeling, construction, capital improvements, etc. The district should additionally develop procedures to ensure that SAC members are informed of their roles and responsibilities as SAC members including their responsibilities that pertain to the expenditure of lottery funds. This is critical as the 1998 Legislature directed the SACs be the final decision-making body at the school relating to school improvement, and beginning in 1999-2000, each plan must also address issues relative to budget, training, instructional materials, technology, staffing, student support services, and other matters of resource allocation, as determined by the school board.

## **Recommendation**

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- *We recommend that the district review the membership composition of the SACs and ensure the correct composition is effected for any SAC not in compliance with the law.*
- *The district should develop procedures to ensure that SAC members are informed of their roles and responsibilities as SAC members including their responsibilities that pertain to the expenditure of lottery funds.*

## **4 Does the district account for the use of its lottery funds in an acceptable manner?**

*No. The district needs to improve its accounting procedures for the use of its lottery funds. Specifically, the district needs to reconcile its lottery fund expenditures to its allocations.*

## **The District Uses a Unique Funding Code for Receipt of Lottery Funds**

The school district has a unique funding source code to account for the receipt of its Educational Enhancement Funds, but not its expenditures. The district uses the Department of Education's uniform account number for the receipt of its lottery funds. Account number 3344 is used to record money allocated from the Educational Enhancement Trust Fund pursuant to appropriation by the Legislature.

## The District Does Not Use a Unique Code for Its Expenditure of Lottery Funds

With the exception of lottery funds expended by the SACs, the district does not have a unique project number to record lottery expenditures. Florida law requires districts to use a unique fund source accounting code for accounting for the receipt and expenditure of all Education Enhancement Trust Funds (Lottery). The district has not reconciled its lottery fund expenditures to its allocations and the two figures do not reconcile. The district's recorded lottery fund expenditures exceed the amount of lottery funds allocated to the district for the last three fiscal years. The district submitted its 1995-96 annual expenditure report for discretionary lottery funds to the Department of Education and reported \$14,745,135 in expenditures. However, the district's internal report indicates that \$19,667,559 in discretionary lottery funds was spent. Therefore, the district's internal lottery account expenditures exceed its lottery expenditures reported to the Department of Education by \$4.9 million. The reason for this difference is the way the district budgets for the use of its lottery funds. The district identifies specific positions and programs it plans to support using lottery funds. If the lottery funds appropriated to the district by the Legislature are less than the amount needed to fund the earmarked positions and programs, the district supplements the lottery funds in order to fully fund the earmarked positions and programs. However, the district does not separately account for these supplemental funds. Exhibit 6-9 identifies Polk County's externally and internally reported lottery fund expenditures for Fiscal Years 1995-96, 1996-97, and 1997-98. For each of these fiscal years, the district reported zero unexpended funds at the close of the fiscal year. However, the district's 1997-98 report is inaccurate, as we found that the SACs spent only \$479,468 of the \$739,840 they were allocated. The district needs to reconcile its lottery expenditures to ensure accuracy in reporting.

### Exhibit 6-9

## Internally Recorded Lottery Expenditures Exceeded Expenditures Reported to the Department of Education

<b>Fiscal Year</b>	<b>Lottery Expenditures Reported to DOE</b>	<b>Lottery Expenditures Reported Internally</b>	<b>Difference</b>
1995-96	\$14,745,135	\$19,667,559	\$4,922,424
1996-97	14,232,366	20,229,758	5,997,392
1997-98	13,034,141	14,693,596	1,659,455

Source: Polk County School District.

## Recommendation

- *We recommend that the district develop and implement written guidelines to ensure appropriate management of its lottery funds. These guidelines should specifically identify procedures that will allow the state discretionary lottery*

*funds to be identified and tracked throughout the receipt-to-expenditure-to-reporting cycle.*

- *Action Plan 6-1 provides the steps necessary to implement this recommendation.*

### **Action Plan 6-1**

## **Improve the Process by Which District Accounts for the Use of Its Lottery Funds**

<b>Recommendation 1</b>	
Strategy	Use written guidelines to ensure the appropriate management of lottery funds.
Action Needed	<p>Implement a coordinated, broad-based effort to develop a set of standard procedures to account for the receipt and expenditure of all state discretionary lottery funds.</p> <p>Step 1: Develop written guidelines that, at a minimum, include</p> <ol style="list-style-type: none"> <li>the requirement to allocate lottery funds from the budget equal to the appropriation from the state;</li> <li>a procedure to ensure the district uses unique project or account numbers for the expenditure of state lottery funds to include designation of the specific programs, activities, or accounts to which state lottery funds will be allocated;</li> <li>procedures which require that the expenditure of any lottery funds be linked directly to the achievement of goals associated with the district's definition of enhancement;</li> <li>procedures that explicitly describe the process of how to account for lottery fund expenditures when a program or activity may be funded by more than one source, e.g., when a portion of teachers' salaries are funded by lottery funds in support of the district's school improvement activities;</li> <li>a procedure to provide the results of the benefits analysis to the public, school board, and appropriate district staff.</li> </ol>
Who Is Responsible	Director of Budget and Finance Services
Time Frame	February 2000
Fiscal Impact	This can be implemented with existing resources.

## **5 Does the district annually evaluate and report the extent to which lottery fund expenditures have enhanced student education?**

*No. The district does not annually evaluate the extent to which lottery fund expenditures have enhanced student education. The means by which the district communicates to the public its expenditure of lottery funds needs to be improved. The district submits the required annual report of lottery fund expenditures to the Department of Education in accordance with law.*

## **The District Annually Reports Its Lottery Fund Expenditures to the Department of Education**

As required by the law, the district submits an annual report to the Department of Education that identifies the expenditure of its enhancement funds within 60 days of the end of the fiscal year. However, as indicated on page 6-15, the report submitted to the Department of Education is not accurate. The district needs to accurately report its expenditures.

## **Benefits of Projects Supported by Lottery Funds Are Unknown**

Neither the district nor the SACs evaluate the benefits of projects implemented with lottery funds. The district does not have a process in place to ensure that the district or SACs evaluate the specific benefits of projects implemented with lottery funds and the extent to which lottery fund expenditures enhanced student education. Since lottery funds are appropriated to enhance student education, the district should determine whether the expenditures have yielded desired results. The district and the SACs should have a process in place to assess the overall effectiveness of the programs and activities purchased with lottery funds. If a specific expenditure is not achieving the desired results, an alternative method should be utilized to achieve the desired goals.

## **The District's Reporting of Lottery Fund Expenditures Needs to Be Improved**

Each school district is required by law, on a quarterly basis, to make available to the public and distribute, in an easy to understand format, the expenditure of lottery funds. The district cannot demonstrate that it meets the requirement. In the past, the district has sporadically issued a few press releases to report to the public how it uses its lottery funds. However, the press releases do not clearly identify how the funds are being spent, rather the press releases identify several broad activities. The press release lists various programs or activities for which lottery funds have been used; however, it does not identify specific expenditure amounts for the activities and programs listed. Since the district does not reconcile its allocations and expenditures the district has not been able to provide the public with accurate expenditure information on a quarterly basis. District staff indicate that the press releases are published in the district's administrative bulletins and are provided to local news media. The district needs to modify its quarterly report of lottery expenditures to reflect actual expenditures.

## **Recommendations**

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- *We recommend that the district and each SAC evaluate the benefits derived from the use of its lottery funds. The district needs to develop goals and objectives for the activities funded with its lottery funds, while the school advisory councils need to use the goals and objectives in their school improvement plans to assess the effectiveness of their use of funds.*



- We recommend that the district report to the public on a quarterly basis how it spends its lottery funds. The report should clearly identify expenditures to date for each specific program or activity the funds are being used to support.
- Action Plan 6-2 provides the steps necessary to implement this recommendation.

**Action Plan 6-2**

**Annually Evaluate and Report the Extent to Which Lottery Fund Expenditures Have Enhanced Student Education**

<b>Recommendation 1</b>	
Strategy	Annually evaluate the benefits of projects and activities supported with lottery funds.
Action Needed	<p>Step 1: Develop a procedure for district staff to use to ensure that the projects and activities supported by district discretionary funds are evaluated and the benefits identified. These procedures, at a minimum, should include</p> <ul style="list-style-type: none"> <li>• a written document from the district that identifies the methodology and results of its evaluation;</li> <li>• a clear communication in writing of the goals and measurable objectives the district has established for how it uses its lottery funds and a determination whether the goals were achieved;</li> <li>• a revision of the form SACs use to request expenditure of lottery funds to include a statement as to how the effectiveness of the expenditure will be measured if the expenditure is for implementing a portion of the school's improvement plan; and</li> <li>• the results of the evaluation to be annually reported to the school board and the public.</li> </ul> <p>Step 2: Develop a procedure for SACs to use to ensure that the projects and activities supported with its lottery funds are evaluated and the benefits identified.</p> <ul style="list-style-type: none"> <li>• The SAC should document the methodology it used to assess the effects of its lottery-funded programs or activities and identify the SAC members involved in the assessment.</li> <li>• The SAC should report its evaluation results in writing to its members and other interested parties.</li> <li>• The SAC should report its evaluation results in its school improvement plan.</li> <li>• The SAC should submit its evaluation results together with its expenditure statement to the director of Budget and Finance Services.</li> <li>• The SAC should use the results of its evaluation in determining future lottery fund expenditures.</li> </ul>

Who Is Responsible	Senior director for Planning, Accountability, Evaluation
Time Frame	January 2000
Fiscal Impact	This can be implemented with existing resources.

**Recommendation 2**

Strategy	Communicate to the public, on a quarterly basis, how the district is using its lottery funds, including the benefits derived from the use of these funds.
Action Needed	<p>Step 1: Refine the process to inform the school district community and the general public, on a quarterly basis, how the district is using its lottery funds and the benefits associated with using these funds.</p> <p>Step 2: Provide the public with a document that is easily readable that lists the amount of lottery funds expended that quarter for each specific program or activity.</p>
Who Is Responsible	Community Relations director
Time Frame	December 1999
Fiscal Impact	This can be implemented with existing resources.



# Use of State and District Construction Funds

***The district is generally using construction funds appropriately and for the intended purpose. The district could improve by exploring all avenues of construction alternatives and development of internal written policies and procedures.***

## Conclusion

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The Polk County School District utilizes the standards in two of the four best practices regarding the use of state and district construction funds. In general, capital outlay funds have been spent for appropriate purposes, and maintenance and operations requirements have been incorporated into the design of new facilities. However, the district is not using best practices to insure that

- alternatives to construction have been fully explored before committing capital funds for a project,
- accounting and reporting of such funds has been done in a proper manner, and
- written policies and procedures govern the administration of capital funds.

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### ***Is the District Using the State and District Construction Funds Best Practices?***

- No.** The district does not approve the use of construction funds only after determining that the project(s) are cost efficient (in comparison with other feasible alternatives) and in compliance with the designated purpose of the funds. (page 7-3)
- Yes.** The district uses capital outlay funds for facilities construction projects and uses operational funds for facilities maintenance and operations. (page 7-6)
- Yes.** When designing and constructing new educational facilities, the district incorporates factors that minimize the maintenance and operations requirements of the new facility. (page 7-7)
- No.** The district does not use, account for, and report the use of educational facilities construction funds in a proper manner. (page 7-8)

## Fiscal Impact of Recommendations

- Value engineering has been shown to reduce the cost of construction by an average of 0.5%. The savings is often achieved through the development of more efficient circulation patterns, dual use of spaces that still meet the goals of the educational specifications, and reduction in the cost of mechanical systems. Assuming the cost of the value engineering process to be \$15,000 per project, the average annual savings would be \$69,000 with a total over the next five-year period of \$345,000.
- The Polk County School District should expand the availability of multi-track year-round programs on an optional basis. If only 10 % of the elementary schools are open on a year round basis, the capacity of the district could be increased by 1,104 student stations. Assuming an average of 100 square feet of space per student and a construction cost of \$90 per square foot the potential savings to the district would be \$1.8 million annually or \$9 million (as reported in Chapter 8, page 8-6) over the next five years.
- The cost to the district of accounting for and reporting the use of educational facilities constructions funds in a proper manner would be \$35,750 per year or \$178,750 over five years.

### Exhibit 7-1

## Implementing the Recommendations for Use of State and District Construction Funds Should Enable the District to Save \$33,250 Per Year

Recommendation	Fiscal Impact
Implement a value engineering process for major construction projects.	This will result in an annual cost savings of \$69,000 beginning in 1999-2000.
Create a Capital Budget Analyst position to account for and report on the use of educational facilities construction funds in a proper manner.	This will cost the district \$35,750 annually.

## Background

The district uses the Florida Inventory of School House (FISH) data for determining unmet needs and initial budgets and has adopted the State Requirement for Education Facilities (SREF) for space and utilization criteria. This data is kept current by the Facilities Planning specialist. Estimates for all capital outlay projects are documented in the district's five-year master plan. These estimates are divided between major repair and maintenance projects and capital outlay projects necessary to ensure availability of satisfactory student stations for the project student enrollment. The district's Finance director determines the appropriate capital fund to be used for projects relying on the *Fixed Capital Outlay Public School Finance Manual* for specifics on fund utilization. All approved capital expenditures are briefly described by project number and listed by funding source in the district's final budget for 1998-1999.

Seven Polk County School District policies have a direct effect on the use of construction funds.

- School size
- Elimination of the use of relocatable buildings
- Amount of space required by type of student station
- Desirable student capacity
- Initial and ultimate student capacity
- Utilization factors
- Use of state and local funds

The result of recent facility planning in the Polk County district is extensive facility improvements. As described in detail in Chapter 8, the design build process has been used to replace portable structures with permanent classroom pods. In addition, two new middle schools will open in the fall of 1999 and three elementary schools will open for the 1999-2000 school year. Planned expenditures for the next five-year period totals over \$190 million, with over \$113 million of expenditures planned for 1998-99. In addition to several major renovations and six new schools, plans for 1998-99 include approximately 45 new classroom buildings, a new site for teen-parent outreach and various special use facilities including an auditorium, media center, cafeteria and media and arts buildings. Given the extent of facilities construction being planned, the utilization of best practices in the use of state and local construction funds is a critical area for the Polk district.

## ***Are the Best Practices for Use of State and Local Construction Funds Being Observed?***

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**Goal: The district uses state and local educational facilities construction funds to meet its construction and renovation priorities in a cost-effective manner.**

### **1 Does the district approve use of construction funds only after determining that the project(s) are cost efficient (in comparison with other feasible alternatives) and in compliance with the designated purpose of the funds?**

*No. The district uses a five-year capital master plan and the Fixed Capital Outlay Public School Finance Manual (November 1990), to determine that projects are cost efficient and in compliance with the designated purpose of the funds. However, the district does not thoroughly examine alternatives that could be implemented.*

## **Additional Alternatives Need to Be Reviewed Prior to Construction**

Although board policy calls for eliminating the use of portable classrooms as a means of dealing with enrollment fluctuations, relocatable facilities are currently used as a method to help smooth out the impact of peaks and valleys in student enrollments. By 2002-2003 the district plans to reduce the number of portables in use from the current 843 to 424.

The School District Facilities Work Program Worksheet indicates that the district uses alternatives such as multi-track scheduling at two grade schools, 4 x 4 scheduling at two middle schools and four high schools, and block scheduling at one high school. There are no other plans for alternative scheduling.

However, prior to considering the use of construction funds, the district does not routinely review other alternatives, including estimates of cost and other appropriate considerations. For example, the district does not systematically examine the cost differences between facility modernization and replacement. Other similar districts have successfully utilized the Castaldi generalized formula for school modernization for this purpose. This methodology examines educational program needs, health and safety improvements, useful life of the facility and site issues in determining the most cost-effective alternative. The formula for comparisons using this method adds the total costs of modernization (including educational, health and safety improvements), subtracts this total from the cost of a replacement school, compares this with the estimated life of a replacement school and develops an index for making judgments.

Also, the district does not currently use a value engineering process to examine all construction alternatives prior to commencing construction. The purpose of this process is to review the proposed design and provide suggestions from professionals that take a fresh look at the project. The value engineering process should be conducted by an independent consulting team composed of architects, mechanical engineers, landscape architects, educational specialists, cost estimators, and other professionals. The value engineering process should be conducted early in design development when enough design information is available to determine costs accurately. However, it is conceivable that a valid value engineering process could increase initial costs if a long-term value is generated. With the number of projects that are underway and/or in the planning stages, the district could be realizing construction savings as well as creative design alternatives through a value engineering process. The district staff contend that it has conducted value engineering. However, they are using a cost reduction process that calls for a percentage of budget reduction on a project by project basis.

## **Recommendations**

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- *We recommend that the district implement a value engineering process for major construction projects.*
- *We recommend that the district perform cost-benefit analyses on potential new construction projects to determine the relative benefits of modernizing current space versus replacing that space with new construction.*
- *We recommend that the district thoroughly examine alternative scheduling options as discussed in Chapter 8 of this report.*

**Action Plan 7-1****Consider Cost Alternatives**

<b>Recommendation 1</b>	
Strategy	Implement value engineering.
Action Needed	<p>Step 1: Form value engineering teams consisting of educators and design professionals.</p> <p>Step 2: The team will then perform a value engineering analysis on all major projects (new schools and remodeling in excess of 25% of total value). This process should be completed at the completion of the schematic design phase so there is sufficient information regarding the project but it is not too late to make cost saving changes.</p> <p>Step 3: Implement cost savings recommendations as appropriate. The cost savings will be based primarily on the examination of systems and materials proposed.</p>
Who Is Responsible	Assistant superintendent
Time Frame	All new projects beginning in the 1999-2000 school year.
Fiscal Impact	This will result in an annual savings of \$69,000 in 1999-2000.
<b>Recommendation 2</b>	
Strategy	Conduct cost-benefit analyses of new construction versus modernization.
Action Needed	<p>Step 1: Include in the needs determination, include an analysis of modernization versus new construction costs.</p> <p>Step 2: Consider modernization in the development of the long-range plan.</p>
Who Is Responsible	Assistant superintendent
Time Frame	1999-2000 school year
Fiscal Impact	Possible significant savings at no additional cost.
<b>Recommendation 3</b>	
Strategy	Examine the year-round schedule opportunities.
Action Needed	<p>Step 1: Form committee of educators and parents to examine year-round schedules and make a recommendation to the board regarding the possible implementation in Polk County. This committee should look at programs that have been implemented in other districts and evaluate the possibility of creating pilot programs in Polk County.</p> <p>Step 2: Develop multi-track year-round schedules for use in the selected schools. The schedule should reflect at least a four-track system so that the capacity of the facility will be increased by 25% (one-quarter of the students are on break at any given time).</p> <p>Step 3: Present results of the committee findings and possible multi-track year-round schedules for the board's consideration.</p>
Who Is Responsible	Assistant and area superintendents

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Time Frame	Form Committee - Fall 1999 Report to board - Spring 2000 Implement year-round schedule (if approved) – 2000–2001 year
Fiscal Impact	Cost avoidance of approximately \$9,000,000 over the next five-year period.

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## **2 Does the district use capital outlay funds for facilities construction projects and operational funds for facilities maintenance and operations?**

*Yes. The district uses capital funds in a proper manner.*

### **District Procedures and Practices Verify that Capital Funds Are Used Appropriately**

Polk County School Board policies require that educational facilities construction funds be used only for new or for renovation, remodeling, or upgrading existing facilities whenever the district has unmet facilities needs. Capital outlay funds for facilities construction projects are used for appropriate purposes. The district does not use capital outlay funds for operational purposes (i.e., not used for maintenance or operations). While some funds are spent on major maintenance and renovation and other non-construction activities, this is consistent with state procedures on this issue. Six sources of funds exist.

- Classroom First Lottery Bonds
- Public Education Capital Outlay Funds (PECO)
- Capital Outlay and Debt Service Fund (CO&DS)
- Local Capital Improvement Funds
- Certificates of Participation (COPS)
- State Capital Outlay Bond Issue Funds

The chart below lists the 1998-99 use of capital funds. All capital outlay funds are spent only for projects that have been approved by the board. DOE growth projections as well as district growth projections are used to estimate enrollment by grade level. These projections are then compared to capacity on a school-level basis to determine if facilities needs are being met.



**Exhibit 7-2****Capital Projects Funds Appropriations for 1998-99**

<b>Expenditure Category</b>	<b>Appropriation</b>	<b>Percentage of Total Capital Plan Expenditures<sup>1</sup></b>
Library Books/AV/Software	\$ 208,141	0.10%
Buildings	130,851,614	62.96%
Furniture/Equipment	19,968,864	9.61%
Land	25,968	0.01%
Site Improvement	6,264,831	3.01%
Remodeling	9,327,301	4.49%
Purchase of Vehicles	4,371,830	2.10%
Transfers	29,300,839	14.10%
Reserves and Balances	7,519,554	3.62%
<b>Total</b>	<b>\$207,838,942</b>	<b>99.73%</b>

<sup>1</sup> Percentages do not total to 100% due to rounding.

Source: *Final Budget 1998-1999*, School Board of Polk County, Florida.

### **3 When designing and constructing new educational facilities, does the district incorporate factors to minimize the maintenance and operations requirements of the new facility?**

*Yes. Maintenance and operation cost control is a factor in the design of new and/or modernized facilities.*

#### **Maintenance and Operations Requirements Are Incorporated into the Design of New Facilities**

The district evaluates facility designs and costs, it implements labor saving measures, energy reduction, and reduced long term maintenance strategies. The Maintenance Department reviews all phase II (design development) and phase III (construction) drawings for new construction. The drawings are sent to the area shops for review by the Service Managers. The Maintenance Department has a representative present at all design committee meetings. The reviews by maintenance staff have resulted in changes in the specifications for seven systems.

- Intercom systems

- Fire alarm systems
- Door hardware
- Electrical systems
- Pain
- Roofing
- Air conditioning units

The district has a design manual and uses districtwide standardization for equipment such as lights and doorknobs to minimize the maintenance and operation costs of new facilities. The standards are used when designing and constructing new facilities. The standards are assessed and reviewed on a regular basis. Benchmark data from previous construction projects within the county is the base for identifying appropriate equipment. The district has implemented a plan of using prototypical floor plans when designing new schools and uses new modular structures called “quads” when appropriate. Drawings for renovations and new construction are reviewed by maintenance personnel and staff members from the maintenance department sit in on all design committee meetings.

## **4 Does the district use, account for, and report the use of educational facilities construction funds in a proper manner?**

*No. While the district follows state guidelines set forth in the Fixed Capital Outlay Public Schools Finance Manual and Financial and Program Cost Accounting and Reporting for Florida Schools, they have established no internal policies and procedures for determining the proper use of funds. As 55% of the total annual capital funding is covered in the Five Year Capital Outlay Plan-Construction Projects, internal policies and procedures for the use of these funds is essential. Also, there is no capital fiscal/budget analyst responsible for administering, monitoring, and assuring compliance with fund and expenditure rules and regulations.*

### **Construction Funds Are Used for Appropriate Purposes, but Lack Internal Policies and Procedures**

Capital projects are funded from six sources for a total of a 1998-99 total of \$207 million. These five sources are Classroom First Lottery Bonds, Public Education Capital Outlay Bonds (PECO), Capital Outlay and Debt Service Fund (CO&DS), Local Capital Improvement Fund, State Capital Outlay Bond Issue Funds and Certificates of Participation (COPS). Each of these sources is assigned a fund identification number and each project is assigned a project number. Projects are listed by fund in the annual budget book and total accordingly. Expenditures are then tracked by project. Transfers are made to the Debt Service Fund and the General Fund as required and appropriate. While some PECO and other funds are spent on major maintenance and renovation, this is consistent with state procedures on this issue.

The district relies on the rules and regulations in the *Fixed Capital Outlay Public Schools Finance Manual* for determining allocation, appropriation and expenditures in Capital Funds. In addition, they appropriately use the *Financial and Program Cost Accounting and*

Reporting for Florida Schools (red book) as a basis for their chart of accounts. Polk County has not established internal policies and procedures to govern the expenditure or accounting of these funds. *Five Year Capital Outlay Plan-Construction Projects* account for 55% of the total annual capital funding, clear internal policies and procedures are important. Areas where written definitions, policies, and procedures are needed include

- educational facilities construction;
- school size;
- elimination of the use of relocatable buildings;
- amount of space required by type of student station;
- desirable student capacity;
- initial and ultimate student capacity; and
- utilization factors.

The Finance Department produces forecasts of Capital Outlay monies and accounts for expenditures, but lacks a capital fiscal/budget analyst to perform this function. Currently the Finance director is responsible for administering, monitoring and assuring compliance with fund and expenditure rules and regulations. Given the large number of projects involved these duties should be assigned to one individual who can focus on the proper administration of these funds.

## Recommendations

- *Assign fiscal administration of capital outlay funds to a single employee in the business services office. This employee should be responsible for administering, monitoring, accounting and assuring compliance with appropriate internal and external regulations, policies and procedures.*
- *The district develop written internal policies and procedures to govern the administration of capital funds, including a definition of educational facilities construction funds.*

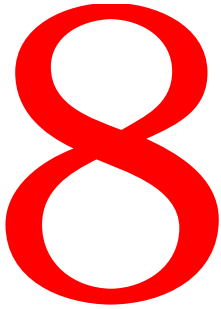
### Action Plan 7-2

## Administration of Construction Funds

<b>Recommendation 1</b>	
Strategy	Assign administration of capital outlay funds to single employee.
Action Needed	Step 1: Prepare position description for capital budget analyst. Step 2: Include position in 1999-2000 budget. Step 3: Fill the position.
Who Is Responsible	Business Services
Time Frame	1999-2000 school year
Fiscal Impact	This will cost the district \$35,750 annually for salary, benefits and supplies. This position could be paid from capital outlay funds.

## Recommendation 2

Strategy	Develop written internal policies and procedures to ensure that the district defines educational facilities construction, identifies the types of expenditures that are consistent with the definition of the law and rule, and establishes a procedure to ensure expenditures are consistent with its definition.
Action Needed	Step 1: Prepare policies and procedures for submission to Board. Step 2: Board adoption of policies and procedures. Step 3: Implement policies and procedures.
Who Is Responsible	Business Services Department, new budget analyst
Time Frame	Develop draft policies and procedures – July 1999 Board adoption – August 1999 Implementation – September 1999
Fiscal Impact	No additional cost



# Facilities Construction

***Due to a period of rapid change during the past few years, the department has been reorganized and construction methodologies have changed. To continue to improve, the department needs to develop educational specifications for new and renovated schools, consider alternatives to new construction, and clarify lines of authority.***

## Conclusion

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Facilities construction in Polk County has recently been through a period of rapid change. The organizational chart that provides the framework for the facilities planning and construction process has been revised during the past year and the processes utilized have been thoroughly reviewed and revised to include the use of both the design-build and construction management processes. The district opened a new middle school in the fall of 1996, have two new middle schools currently (1998-99 school year) under construction and will soon begin the construction of four new elementary schools. In addition, the district has, through the use of classroom first lottery funds, constructed classroom buildings at sites throughout the district with the goal of significantly reducing the number of portable classrooms in use. In each of these construction activities, the costs have been significantly below state and national averages.

The district is currently using 19 of the 40 facilities construction best practices. While it appears that the district is generally not using about half of the facilities construction best practices, in fact they are using many parts of each best practice area. In many cases, the district can fully use the best practice by strengthening, rather than changing, the practices that are in place. In other areas, however, there is a need for significant change to fully meet the intent of the best practice. These include

- clear lines of communication and authority within the department including the responsibility for budgetary oversight;
- establishing a broad based facility committee;
- conducting a thorough, county-wide demographic study to guide the facilities planning process;
- thoroughly considering alternatives to new construction;
- developing project specific educational specifications; and
- thoroughly reviewing and evaluating completed facility projects.

## ***Notable Accomplishments***

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Throughout the conduct of the review it was evident that the Polk County School District has made the following significant improvements over the past five years with their construction processes.

- Construction projects have been consistently below average costs both in terms of cost per square foot and cost per student station.
- The number of change orders has been kept low.
- The district has thoroughly reviewed the advantages and disadvantages of different types of construction processes and have utilized a traditional approach, the design-build approach, and a construction management process.
- The Educational Plant Survey is complete and regularly updated.
- A design standards manual has been recently developed.
- Construction dollars have consistently been utilized for high priority needs.

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## ***Is the District Using the Facilities Construction Best Practices?***

### **Long-Range Facilities Planning**

- No.** The district has not established authority and assigned responsibilities for educational facilities planning. (page 8-13)
- Yes.** The district has allocated adequate resources to develop and implement a realistic long-range master plan for educational facilities. (page 8-18)
- No.** The district has not established a standing committee that includes a broad base of school district and community stakeholders. (page 8-21)
- No.** The district has not assigned one person with the authority to keep facilities construction projects within budget. (page 8-23)
- No.** The district has not assigned budget oversight of each project or group of projects to a single project manager. (page 8-24)

### **Facility Needs, Costs, and Financing Methods**

- Yes.** The district uses a capital planning budget based on comprehensive data collected in early stages of the master plan. (page 8-25)
- Yes.** In developing the capital planning budget, the district has considered innovative methods for funding and financing construction projects. (page 8-27)
- Yes.** The capital planning budget accurately lists facility needs, costs, and recommends methods of financing for each year of a five-year period. (page 8-28)

## Selection and Acquisition of School Sites

- No.** The district has not started school site selection well in advance of expected need with the establishment of a broadly representative site selection committee. (page 8-29)
- Yes.** The district has developed school site selection criteria to ensure that schools are located to serve the proposed attendance area economically, with maximum convenience and safety. (page 8-32)
- Yes.** The board considers the most economical and practical locations for current and anticipated needs, including such factors as need to exercise eminent domain, obstacles to development, and consideration of agreements with adjoining counties. (page 8-33)
- Yes.** The district has a system to assess sites to ensure prices paid reflect fair market value. (page 8-34)
- Yes.** For each project or group of projects, the architect and district facilities planner develops a plan to serve as a decision-making tool for future facilities needs. (page 8-35)

## Site and Facility Needs Identified

- No.** The district cannot demonstrate that its identified facilities needs are based on thorough demographic study. (page 8-35)

## Existing Facilities—Alternatives to New Construction

- Yes.** The district uses the official Florida Inventory of School Houses (FISH) inventory to analyze student capacity and classroom utilization. (page 8-37)
- Yes.** The Facilities planning leader, in cooperation with the instructional leader and the director of Maintenance and Operations, conducts an evaluation of the physical condition and education adequacy of existing facilities and ensures that school facilities inventories are up to date. (page 8-38)
- No.** The district has not considered alternatives to new construction such as year-round education, extended-day schools, changes in grade-level configuration, changes in attendance boundaries, and use of relocateable facilities (portables) to help smooth out the impact in peaks and valleys in future student enrollment. (page 8-39)

## Facility Planning and Construction

- Yes.** The district uses an architect selection committee to screen applicants and identify and evaluate finalists. (page 8-41)
- Yes.** The district involves architects in all key phases of the planning process. (page 8-43)
- No.** The architect selection committee does not review and evaluate the architects' performance at the completion of projects and refer findings to the board. (page 8-44)

## **Educational Specifications Developed**

- No.** The district does not develop a general project description that includes a brief statement as to why each facility is being built, where it will be located, the population of students it is intended to serve, its estimated cost, the method of financing, the estimated time schedule for planning and construction, and the estimated date of opening. (page 8-45)
- No.** Educational planners, instructional staff, and the architect do not develop educational specifications before the architect begins to design a facility. (page 8-47)
- No.** The specifications do not include an educational program component relating the curriculum, instructional methods, staffing, and support services and also do not include a statement of the school's philosophy and program objectives. (page 8-49)
- No.** The specifications do not include a description of activity areas that describe the type, number, size, function, special characteristics, and spatial relationships of instructional areas, administrative areas, and services areas in sufficient detail that the architect will not have to guess at what will occur in each of these areas. (page 8-50)
- No.** The district does not communicate general building considerations, including features of the facility and the school campus in general, to the architect. (page 8-52)
- No.** The district does not use the educational specifications as criteria for evaluating the architect's final product. (page 8-53)
- No.** All school board-approved program requirements are not communicated to the architect before final working drawings are initiated. (page 8-54)
- Yes.** The board minimizes changes to facilities plans after final working drawings are initiated in order to minimize project costs. (page 8-55)

## **Architectural Planning and Financial Management Practices**

- Yes.** The board has determined whether each new facility will be constructed using the traditional system of public works or by using some innovative system such as design build or a construction manager. (page 8-56)
- Yes.** The architect prepares the building specifications document. (page 8-58)
- Yes.** The architect coordinates plans, specifications, and questions concerning the project. (page 8-58)
- Yes.** After bids are opened and tabulated, they are submitted to the board for awarding the contract. Legal counsel makes certain that bid and contract documents are properly prepared and that the award is properly authorized. (page 8-59)
- Yes.** The district has required the contractor to submit a signed owner-contractor agreement, workers' compensation insurance certificates, payment bond, performance bond, and guarantee of completion within the time required. (page 8-60)



- No.** The architect has not always recommended payment based on the percentage of work completed. A percentage of the contract has not always been withheld pending completion of the project. (page 8-60)
- No.** The district has not required continuous inspection of all school construction projects. (page 8-61)
- Yes.** Buildings are not occupied prior to the notice of completion. (page 8-62)

**Evaluating New Facilities**

- No.** The district has not conducted a comprehensive orientation to the new facility prior to its use so that users better understand the building design and function. (page 8-63)
- No.** The district does not conduct comprehensive building evaluations at the end of the first year of operation and periodically during the next three to five years to collect information about building operation and performance. (page 8-64)
- No.** The district does not analyze building evaluations to determine whether facilities are fully used, operating costs are minimized, and changes in the district’s construction planning process are needed. (page 8-65)
- No.** The district does not analyze maintenance and operations costs to identify improvements to the district’s construction planning process. (page 8-66)

**Fiscal Impact of Recommendations** \_\_\_\_\_

- *The addition of a project manager will total approximately \$240,000 over the next five-years.*
- *The cost of a demographic study will be approximately \$50,000.*
- *The savings through the use of construction alternatives should total over \$9,000,000 over the next five-years.*
- *The cost of developing project specific educational specifications will be approximately \$15,000 per project. Assuming an average of four projects per year, the total cost over the next five years will be \$300,000.*

**Exhibit 8-1**

**Implementing the Recommendations for Facilities Construction Should Enable the District to Save Over \$1.63 Million Annually**

<b>Recommendation</b>	<b>Fiscal Impact</b>
Create an additional project manager position.	The addition of one project manager will cost approximately \$45,000 annually for salary and benefits. (There will also be a one-time expense of \$15,000 for an additional vehicle.)

<b>Recommendation</b>	<b>Fiscal Impact</b>
Conduct a districtwide demographic study.	The cost of the study will be approximately \$50,000.
Implement multi-track, year-round programs in 10% of district schools.	This will result in an annual cost savings of \$1.8 million.
Develop educational specifications.	\$60,000 per major project annually

## **Background**

The mission of the typical construction department is to provide new and modernized facilities that meet the needs of the students at the lowest possible cost. The specific goals of a construction department may include

- establishing a policy and a framework for long-range facilities planning;
- providing valid enrollment projections on which to base estimates of future needs for sites and facilities;
- selecting and acquiring proper school sites and to time their acquisition to precede actual need while trying to avoid wasting space;
- determining the student capacity and educational adequacy of existing facilities and to evaluate alternatives to new construction;
- developing educational specifications that describe the educational program and from which the architect can design a functional facility that matches the needs of the curriculum with the potential to enhance and reinforce the education the district desires for its students;
- securing architectural services to assist in planning and constructing facilities;
- developing a capital planning budget that balances facility needs, expenditures necessary to meet those needs, and how expenditures will be financed;
- translating satisfactorily the approved architectural plans into a quality school building and to do so within the budget and time scheduled; and
- establishing and carrying out an orientation program so that users of the facility can better understand the design rationale and become familiar with the way the building is supposed to work.

The mission statement for the Polk County School District Facilities and Operations Division is a broad-based statement that reads as follows:

The mission of the Facilities and Operations Division is to provide innovative, cost-effective, and high quality maintenance and construction services to our schools and operating departments and to continually improve those services. This will be accomplished by creating an atmosphere that encourages everyone to cooperate in and contribute toward achieving that goal.

As our mission is dynamic, we will encourage innovation and constant improvement.

We believe that our employees are a valued and long-term resource and will support and encourage employee contribution, involvement and their personal growth. We believe that all employees are entitled to dignity, respect, recognition, proper

training, a safe and orderly work environment, and fair compensation. We will continually work to achieve an environment in which our employees can both enjoy their work and take pride in their organization and in themselves. Our supervisors will work to remove barriers that prevent this from happening.

We will conduct our business at all times in a fair and ethical manner with our employees, school personnel, suppliers, contractors, our community neighbors, and the public.

This statement provides a framework within which the facilities department operates. The recommendations included in this chapter are intended to help provide the organizational structure necessary to fully implement the mission and goals.

## ***Current Facility Data*** \_\_\_\_\_

In order to better understand facility needs, it is important to get a basic understanding of the utilization of current facilities. Exhibits 8-2 through 8-4 below show each school, the total square footage of both permanent and portable facilities, the identified capacity of the building, the current enrollment, and the square footage per student.

By examining the square footage per student (the last column in each exhibit) for individual schools and the total for school groupings (elementary, middle, high) it is also possible from the exhibit to compare the Polk County gross square footage with the generally accepted ranges of 100-125 square feet per student at elementary schools, 125-150 square feet per student at middle schools and 150-175 square feet per student at high schools. These ranges are based on the 1998 survey of public school construction published in *American School and University* and recommendations suggested by the Council of Educational Facility Planners, International. Exhibits 8-5 and 8-6 provide this summary comparison.

## Exhibit 8-2

## Polk County School District, 1998-99 Facility Data Elementary Schools

Elementary School	Square Foot - Permanent	Square Foot - Portable	Capacity - Permanent	Capacity - Portable	Capacity - Total	FTE 1997-98 Member- ship	Projected 2002-03 Member- ship	Square Foot Per Student <sup>1</sup>
Alta Vista	67,477	18,020	511	407	918	724	758	113
Alturas	33,401	2,592	293	33	326	285	298	121
Auburndale Central	44,952	10,613	396	181	577	403	422	132
Babson Park	52,425	9,504	373	135	508	441	462	134
Bartow Academy	59,463	0	457	0	457	357	368	162
Bethune Academy	58,922	0	484	0	484	411	414	142
Blake, Rosabelle W.	101,628	0	813	0	813	693	726	140
Boswell, Clarence	63,733	7,851	506	149	655	486	509	141
Brigham Academy	94,333	0	729	0	729	548	552	171
Caldwell, Walter	55,622	5,952	479	155	634	693	726	85
Churchwell, R. Clem	28,671	0	705	0	705	634	664	43
Cleveland Court	31,254	864	242	0	242	456	477	67
Combee	67,387	5,735	764	95	859	638	668	109
Crystal Lake	76,028	8,198	747	136	883	705	738	114
Davenprot	73,517	8,384	584	155	739	654	685	120
Dixieland	46,786	2,493	420	24	444	434	454	109
Dundee	63,936	15,216	588	282	870	666	697	114
Eagle Lake	67,895	14,464	563	285	848	644	674	122
Eastside	69,954	9,705	719	134	853	741	776	103
Elbert	69,252	2,400	572	11	583	515	539	133
Floral Avenue	63,680	6,568	522	92	614	591	619	113
Frostproof	77,618	3,144	656	86	742	554	580	139
Garden Grove	82,558	0	626	121	747	713	747	111
Garner, Fred G	76,566	26,724	788	465	1,253	847	887	116
Gibbons Street	39,301	3,936	395	57	452	380	398	109
Griffin	55,182	1,728	377	108	485	430	450	126
Griffin, Ben Hill	88,158	0	652	0	652	419	439	201
Highland City	61,793	0	551	0	551	454	475	130
Hillcrest	62,786	1,728	714	21	735	540	565	114
Inwood	34,728	6,336	347	101	448	433	453	91
Jewett	55,546	11,428	394	273	667	452	567	118
Kathleen	66,579	0	607	0	607	677	709	94
Keen, Jesse	74,017	19,689	679	404	1,083	582	609	154
Kingsford	55,629	3,357	556	21	577	531	556	106
Lake Alfred	49,320	4,848	560	24	584	501	525	103
Lake Shipp	67,220	8,996	742	133	875	751	786	97
Lena Vista	72,190	8,304	708	106	814	763	799	101
Lewis	74,917	11,640	534	191	725	499	522	166
Lime Street	45,452	0	514	0	514	454	475	96
Lincoln Avenue	67,601	1,685	509	21	530	479	483	143

<b>Elementary School</b>	<b>Square Foot - Permanent</b>	<b>Square Foot - Portable</b>	<b>Capacity - Permanent</b>	<b>Capacity - Portable</b>	<b>Capacity - Total</b>	<b>FTE 1997-98 Member- ship</b>	<b>Projected 2002-03 Member- ship</b>	<b>Square Foot Per Student <sup>1</sup></b>
Academy								
Loughman Oaks	100,431	2,592	855	54	909	746	781	132
Medulla	84,314	9,808	682	206	888	734	768	123
North Lakeland	62,442	6,576	532	173	705	604	632	109
Padgett, Edgar L.	57,231	9,792	723	191	914	767	803	83
Palmore, Carlton	64,232	864	670	26	696	529	554	118
Polk Avenue	64,543	3,264	510	90	600	455	476	142
Polk City	79,131	8,269	763	165	928	788	825	106
Pope, Oscar J.	87,331	2,770	668	65	733	451	472	191
Purcell	55,585	10,416	448	202	650	567	594	111
Riverside	20,834	4,992	207	85	292	234	245	105
Rochelle School of Arts	127,879	11,728	1,024	304	1,328	780	458	305
Scott Lake	102,015	2,720	786	74	860	760	796	132
Sikes, James W.	69,068	6,576	655	130	785	591	619	122
Snively, John	39,229	14,698	330	236	566	422	442	122
Socrum Loop	92,090	783	788	0	788	639	669	139
Southwest	58,440	7,664	429	154	583	510	534	124
Spook Hill	65,437	2,656	536	53	589	593	621	110
Stephens, James E.	65,682	3,840	523	111	634	498	521	133
Valleyview	112,418	2,448	908	0	908	929	973	118
Wahneta	53,397	8,853	524	113	637	467	489	127
Watson, Wendell	98,411	864	902	12	914	801	839	118
Wilson, Janie Howard	59,028	7,924	680	110	790	631	661	101
Winston	58,766	2,592	516	165	681	626	652	94
<b>Elementary School Total</b>	<b>4,175,411</b>	<b>374,791</b>	<b>37,035</b>	<b>7,125</b>	<b>44,160</b>	<b>36,300</b>	<b>37,675</b>	<b>121</b>

<sup>1</sup> Total capacity (permanent and portable) divided by the projected 2002-03 membership.

## Exhibit 8-3

## Polk County School District, 1998-99 Facility Data Middle Schools

Middle School	Square Foot - Permanent	Square Foot - Portable	Capacity - Permanent	Capacity - Portable	Capacity - Total	FTE 1997-98 Membership	Projected 2002-03 Membership	Square Foot Per Student <sup>1</sup>
Bartow	129,924	3,136	868	187	1,055	952	1,058	126
Boone, Shelley S.	112,200	10,548	1,197	205	1,402	877	974	126
Crystal Lake	134,186	6,720	1,127	232	1,359	968	1,075	131
Denison	122,202	2,496	1,138	46	1,184	915	1,017	123
Fort Meade	30,902	729	240	42	282	224	249	127
Jenkins, J. Daniel	83,038	5,616	719	109	828	726	0	
Jewett Academy	85,452	5,760	713	185	898	555	617	148
Kathleen	118,252	15,750	1,007	277	1,284	1,027	1,141	117
Lake Alfred	161,659	0	1,304	0	1,304	907	1,008	160
Lake Gibson	142,327	6,256	1,355	151	1,506	1,283	1,425	104
Lakeland Middle	80,346	0	756	0	756	546	607	132
Lakeland Highlands	110,788	16,896	1,105	444	1,549	1,299	1,443	88
Mclaughlin	112,516	12,256	1,264	214	1,478	1,238	1,375	91
Mulberry	93,568	10,992	711	191	902	680	755	138
Southwest	119,192	7,488	1,200	76	1,276	1,057	1,174	108
Stambaugh, Jere L.	119,518	1,536	1,294	48	1,342	1,044	1,160	104
Union Academy	62,685	3,168	566	44	610	391	434	152
Westwood	113,956	6,828	943	234	1,177	912	1,018	119
<b>Middle School Total</b>	<b>1,932,711</b>	<b>116,175</b>	<b>17,507</b>	<b>2,685</b>	<b>20,192</b>	<b>15,601</b>	<b>16,530</b>	<b>124</b>

<sup>1</sup> Total capacity (permanent and portable) divided by the projected 2002-03 membership.

## Exhibit 8-4

**Polk County School District, 1998-99 Facility Data High Schools**

<b>Middle School</b>	<b>Square Foot - Permanent</b>	<b>Square Foot - Portable</b>	<b>Capacity - Permanent</b>	<b>Capacity - Portable</b>	<b>Capacity - Total</b>	<b>FTE 1997-98 Member- ship</b>	<b>Projected 2002-03 Member- ship</b>	<b>Square Foot Per Student <sup>1</sup></b>
Auburndale	263,233	2,784	2,182	81	2,263	1,490	1,697	157
Bartow	216,984	13,344	1,713	394	2,107	1,180	1,344	171
Fort Meade M/S	160,885	14,062	763	43	806	473	529	382
Frostproof M/S	188,209	11,136	959	344	1,303	854	941	217
Haines City	193,377	19,331	1,421	614	2,035	1,519	1,730	34
Harrison Arts Center	39,246	2,400	96	70	166	325	370	770
Jenkins, George	282,445	15,280	1,854	420	2,274	1,881	2,142	102
Kathleen	202,663	8,560	1,447	618	2,065	1,478	1,683	129
Lake Gibson	208,749	12,352	1,841	367	2,208	1,601	1,824	160
Lake Region	279,007	0	2,098	0	2,098	1,554	1,770	122
Lake Wales	216,545	11,473	1,411	322	1,733	1,252	1,426	145
Lakeland	194,700	16,176	1,818	458	2,276	1,609	1,833	81
Mulberry	132,389	10,038	1,003	284	1,287	811	924	240
Winter Haven	211,778	2,329	2,007	57	2,064	1,473	1,626	132
<b>High School Total</b>	<b>2,790,210</b>	<b>139,265</b>	<b>20,613</b>	<b>4,072</b>	<b>24,685</b>	<b>17,500</b>	<b>19,839</b>	<b>148</b>

<sup>1</sup> Total capacity (permanent and portable) divided by the projected 2002-03 membership.

**Exhibit 8-5**

**Comparison of Polk County Facility Data with Generally Accepted Ranges**

<b>School Type</b>	<b>Polk County Average Square Footage Per Student</b>	<b>Generally Accepted Ranges (Square Footage Per Student)</b>
Elementary	121	100 - 125
Middle	124	125 - 150
High	148	150 - 175

**Exhibit 8-6**

**Comparison of Polk County Facility Capacity with Enrollment**

<b>School Type</b>	<b>Capacity</b>		<b>Enrollment</b>	
	<b>Permanent</b>	<b>Total (including portables)</b>	<b>1997-98 Actual</b>	<b>2002-03 Projected</b>
Elementary	37,035	44,160	36,300	37,675
Middle	17,507	20,192	15,601	16,530
High	20,613	24,685	17,500	19,839

The figures shown above demonstrate that the district is providing middle and high school facilities that are at the low end of accepted sizes (in terms of square footage per student) for the number of students enrolled. However, there is a likely shortage of specialized and core facilities. In other words, when the total square footage is low but the classroom capacity is adequate there is a likely shortage of circulation space, gymnasium space, media center space, etc. The total elementary school space is closer to accepted ranges but it should be pointed out that 9% of this total space is in portable classrooms. This compares with 6% at middle schools and 5% at high schools.



# ***Are the Best Practices for Long-Range Facilities Planning Being Observed?***

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**Goal: The district has a framework for long-range facilities planning to meet the needs of the district in a cost-efficient manner.**

## **1 Has the district established authority and assigned responsibilities for educational facilities planning?**

*No. The district does not have an adequate framework for long-range facility planning because*

- *the organizational chart, adopted in July 1998 has not been fully implemented;*
- *there are no clear written procedures implementing the facilities planning process; and*
- *the responsibilities of the board have not been defined.*

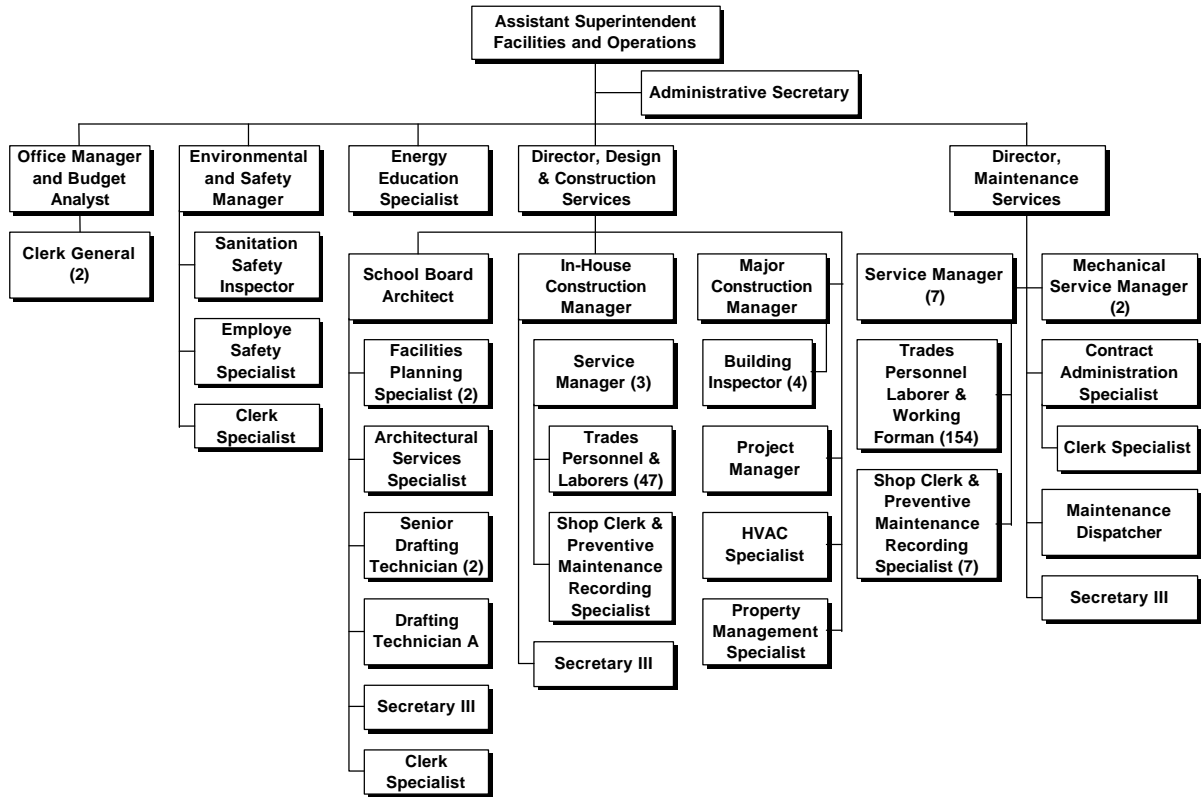
### **Authority and Responsibility for Facility Planning Has Been Established**

Facilities planning is primarily the responsibility of the assistant superintendent for Facilities and Operations who uses a core team that includes the director of Design and Construction Services, the Major and In-House Construction managers and the school board architect. The facilities plan is presented to the board in the annual update of the five-year plan.

The structure for implementing the facilities planning process is included in the Facilities and Operations organizational chart and position descriptions. These documents provide the basis for establishing the lines of authority and responsibility for facilities planning. The current organizational chart (adopted in July of 1998) is shown in Exhibit 8-7. This organizational chart has not, however, been fully implemented as the school board architect reports directly to the assistant superintendent rather than to the director of Design and Construction Services.

Exhibit 8-7

**Organizational Structure for Facilities and Operations**



Source: Polk County School District.

The primary responsibilities (as specified in the position descriptions) for facilities planning are outlined in Exhibit 8-8 below.

Exhibit 8-8

**Facilities Planning Responsibilities**

Position	Planning Responsibilities
Assistant Superintendent	<ul style="list-style-type: none"> <li>• Plans, directs, and coordinates all activities and functions of the division</li> <li>• Provides physical planning including site locations and acquisitions, construction, maintenance, repairs and operations</li> <li>• Schedules and coordinates of all construction related activities</li> <li>• Establishes priorities</li> </ul>
Director of Design and Construction Services	<ul style="list-style-type: none"> <li>• Coordinates in-house and major construction programs</li> <li>• Reviews construction documents</li> <li>• Assists with the preparation of cost estimates</li> </ul>

Position	Planning Responsibilities
	<ul style="list-style-type: none"> <li>• Develops time schedules</li> <li>• Assists with the setting of priorities</li> </ul>
School Board Architect	<ul style="list-style-type: none"> <li>• Provides architectural services for all in-house construction projects</li> <li>• Reviews and approves of all architectural drawings and specifications</li> <li>• Prepares cost estimates and budgets</li> <li>• Develops the time schedule for design</li> </ul>
In-House Construction Manager	<ul style="list-style-type: none"> <li>• Plans, directs, and supervises of all in-house construction projects</li> <li>• Establishes construction procedures</li> <li>• Coordinates with other district departments</li> </ul>
Major Construction Manager	<ul style="list-style-type: none"> <li>• Reviews plan specifications and drawings for all major construction projects</li> <li>• Reviews materials submitted to the designing architect</li> <li>• Reviews contracts for format and content</li> <li>• Maintains cost records and fiscal controls</li> </ul>
Facilities Planning Specialist	<ul style="list-style-type: none"> <li>• Assists with the development of the five-year plan</li> <li>• Documents facilities accountability</li> <li>• Develops and writes of educational specifications</li> <li>• Coordinates the educational plant survey</li> <li>• Coordinates the Florida Inventory of School Houses (FISH) report</li> <li>• Assists with budget development</li> </ul>
Project Manager	<ul style="list-style-type: none"> <li>• Acts as owner's representative for specific large school facilities projects</li> <li>• Assists division staff and design professionals with quality control, schedule attainment and cost control</li> <li>• Participates in project coordination and review meetings</li> <li>• Maintains project documentation</li> </ul>
Building Inspector	<ul style="list-style-type: none"> <li>• Ensures that projects are designed and performed in compliance with applicable codes and specifications</li> <li>• Participates in pre-final and final inspections</li> <li>• Verifies the progress of as-built drawings</li> <li>• Prepares reports of inspection results and construction progress</li> </ul>
Property Management Specialist	<ul style="list-style-type: none"> <li>• Assists with the identification, acquisition, and disposition of properties</li> <li>• Negotiates for the purchase or sale of real property</li> <li>• Maintains property inventory</li> <li>• Communicates with other governmental agencies</li> </ul>

Source: Polk County School District.

Additional personnel (e.g., safety manager, Architectural Services specialist) have a role in the planning process, but are limited to the specific areas to which they are assigned and to the position that they report to in accordance with the organizational chart shown above.

## **The Facilities and Operations Organization Is Reviewed Annually**

The facilities planning function, including the assigned responsibilities of department staff, is reviewed annually at a board work session. The most recent review (July 1998) resulted in the revision of position descriptions and the adopted organizational chart (see Exhibit 8-7). The primary change made to the organizational chart was to have the school board architect report to the director of Design and Construction Services. Previously this position reported directly to the assistant superintendent.

However, the current school board architect is being allowed to continue reporting directly to the assistant superintendent until the time of his retirement which is scheduled for June 1999. In addition, interviews with division personnel reflect the issues below regarding the roles and responsibilities.

- There is a lack of communication between the architectural services and construction departments. Due both to the workload and the lack of knowledge regarding upcoming projects, the building inspectors often times do not have a chance to thoroughly review plans before they are sent out to bid. By doing so the district could avoid many of the problem areas that may occur later during the on-site inspections.
- Since the project managers' workloads are high, the building inspectors take on some of the role that, by position description, should be the responsibility of the project manager. For example, for many projects the inspectors have coordinated the construction meetings and have served as the liaison with the site administrator.
- The additional responsibilities given to building inspectors has limited their ability to make timely inspections that could reduce costs and does not allow for inspections of in-house projects.
- In accordance with the organizational chart the Facilities Planning specialist reports to the school board architect. The Facilities Planning specialist coordinates activities among the assistant superintendent, director of Design and Construction and the architect. While this is an appropriate role, the position description and organizational chart should reflect this variety of responsibilities.

## ***Recommendations***

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- *We recommend that the district fully implement the adopted organizational chart, establish written procedures for carrying out the facilities function as provided for in the new organizational chart, clearly define the roles and responsibilities of each position, and increase the number of project managers by one full-time position.*
- *Action Plan 8-1 provides the steps needed to implement these recommendations.*

*Action Plan 8-1***Establish Written Procedures for Educational Facilities Planning**

<b>Recommendation 1</b>	
Strategy	The district should fully implement the organizational chart that was adopted by the board in July of 1998.
Action Needed	Step 1: Upon refilling the school board architect position, inform potential candidates of the lines of responsibility. Step 2: Implement the lines of responsibility upon appointment of the school board architect.
Who Is Responsible	Assistant superintendent
Time Frame	Summer 1999
Fiscal Impact	This can be implemented with existing resources.
<b>Recommendation 2</b>	
Strategy	The district should develop written procedures that will allow for full implementation of the organizational chart and provide a strong framework for carrying out the facilities planning function of the district.
Action Needed	Step 1: Provide written procedures that will <ul style="list-style-type: none"> <li>• clarify the roles and responsibilities of each function;</li> <li>• provide for the implementation of the lines of responsibility as show in the organizational chart;</li> <li>• provide for regular lines of communication among the managers that report to the director of Design and Construction Services;</li> <li>• provide for regular lines of communications among the directors and managers that report to the assistant superintendent; and</li> <li>• define the role of the board as well as district staff.</li> </ul> Step 2: Periodically review policies in order to keep them current and eliminate any that are outdated.
Who Is Responsible	Assistant superintendent, school board
Time Frame	Fall 1999
Fiscal Impact	This can be implemented with existing resources.

### Recommendation 3

Strategy	Create a project manager position, freeing up building inspectors to focus on the inspection process. Provide for inspections of in-house construction projects.
Action Needed	<p>Step 1: Advertise and fill the position for one additional project manager. Assign responsibilities geographically to the degree possible.</p> <p>Step 2: Further define the position description of the building inspectors to ensure timeliness of reviews and inspections.</p> <p>Step 3: Assign inspectors to both in-house and major construction projects.</p>
Who Is Responsible	<p>Assistant superintendent is responsible to prepare the recommendation for an additional project manager position</p> <p>The director of Design and Construction Services is responsible for filling the position</p>
Time Frame	<p>Approval of additional position – 1999-2000 Budget</p> <p>Implementation – Fall 1999</p>
Fiscal Impact	A cost of \$45,000 annually for the added position, benefits, and support. There will be a one-time cost of \$15,000 for one additional vehicle. Costs can be budgeted from capital outlay funds.

## 2 **Has the district allocated adequate resources to develop and implement a realistic long-range master plan for educational facilities?**

*Yes. The district has allocated adequate resources to develop and implement a realistic long-range master plan. The five-year plan is updated annually with changes made in conformance with the anticipated revenues. The district has followed the five-year plan which has emphasized new schools in the rapidly growing parts of the county and the reduction in the number of portable classrooms. There is not, however, an adequate financial aspect to the reporting of progress regarding capital projects.*

### **The District Has Developed a Realistic Five-Year Capital Plan for Facility Improvements**

The district has used staff time and resources to develop a realistic long-range plan within the funding alternatives that are available. This five-year plan is kept up-to-date and the resources necessary to complete the plan have been identified and presented to the board for its review annually.

The best practice indicators discussed below are addressed in the development of the five-year capital plan.

- The district has a process to ensure that the Florida Inventory of School House (FISH) data is kept up-to-date. Each time a new project is awarded to a

successful bidder it is assigned a FISH number that is tracked as the project is completed. This ensures that the additional square footage is added as projects are completed. In addition, the district annually conducts facility inspections and the results are provided to the Facilities Planning specialist who has the responsibility of keeping this data up to date.

- The district is utilizing all existing capacity at reasonable levels. Exhibit 8-9 below shows the summary information for each school type. These numbers should be compared to the desirable utilization (as specified in the school plant survey) of 90% at elementary schools and 85% at middle and high schools. While the utilization is at reasonable levels, there is room for minimal improvement at each school level which should be a focus of discussions during the facility planning process, particularly as the number of portable classrooms are reduced.

### Exhibit 8-9

## Polk County School District Capacity and Enrollment

School Type	Permanent Capacity	Portable Capacity	Total Capacity	2002-03 Projected Enrollment	% of Permanent Capacity	% of Total Capacity
Elementary	37,035	7,125	44,160	37,675	102%	85%
Middle	18,846	2,685	21,531	17,337	92%	81%
High	20,613	4,072	24,685	19,839	96%	80%
<b>Total</b>	<b>76,494</b>	<b>13,882</b>	<b>90,376</b>	<b>74,851</b>	<b>98%</b>	<b>83%</b>

- The district has reviewed attendance boundaries when new schools are added, but has done little adjustment of boundaries in other cases. Boundary adjustment could be a result of the discussions regarding optimum utilization of facilities.
- The long-range plan addresses the projected peaks and valleys in school enrollment in the sense that it is needed in Polk County. Polk County has seen steady growth and has therefore not experienced a good deal of enrollment decline. They have, however, looked extensively at the parts of the districts that are growing more rapidly than others and have planned accordingly.
- The facilities list provided in the Educational Plant Survey utilizes the square footage allocations directly from the State Requirements for Educational Facilities (SREF).
- The prioritization process has allocated funds primarily to projects that include student instructional capacity. The total capital construction budget during the 1998-99 school year is \$113,651,368. All except \$3,650,000 (3.2%) will be expended for instructional space.
- Budgets for all projects are included in the five-year capital plan. The priorities for use of funds are detailed in the school status report.
- The five-year plan has been reviewed with local governments including Polk County officials and city officials in Lakeland, Bartow, and Haines City. This review included discussions relevant to proposed new sites, new schools, projected growth, land use, projected infrastructure requirements, etc.

- The plan includes renovation and repair of aging facilities as well as new facilities.
- The district requires that architects include future expansion possibilities in the site plan for all major projects.
- The assistant superintendent for Facilities and Operations and the district finance officer provide an annual accounting to the board of the use of all capital funds. This accounting provides an update regarding projects that are in process, the total amount of expenditures by fund and the total cost of completed projects.
- The time frames for implementation of the five-year plan are organized by year within the plan. Detailed time lines for individual projects are developed in the office of the school board architect.
- The quarterly construction project report presented to the board provides the accountability component of the process.

## **Capital Funds Are Appropriately Assigned**

Capital funds are assigned by project in the five-year plan and reflect the districts best estimate of funding availability based on state averages and inflation factors. The total budget for the 1998-99 year is \$207,000,000 with the funds coming from the sources below.

- Classroom First Lottery Funds
- State Bonds
- PECO
- COPS
- Capital Improvement Fund

The specific amounts regarding the appropriations from each category are outlined in Chapter 7 of this report. An accounting of the use of the funds is provided annually by the assistant superintendent in the report titled *Construction Progress Report*. This report outlines the progress regarding each project and verifies that funds are being applied toward projects included in the capital plan. It does not, however, fully provide the detail regarding the status of project funding. This can be accomplished with the addition of a capital project analyst as recommended in Chapter 7.

## **The District Has Set Realistic Time Frames**

The Polk County School District has set realistic time frames for completing construction projects. In order to accomplish these time frames the district has implemented a design-build approach (specifically for the completion of the classroom pods) and is moving toward a construction management process for other major projects. These construction techniques (described in detail later in this chapter) allow for projects to be fast tracked by:

- Quickly generating an all inclusive price
- Projects are easily repeated
- Arranging for the bid process to be packaged



- There is professional management of the construction schedule

The district has included all aspects in their capital planning process including site purchases, board actions, interface with local and state agencies, and contingencies. Any changes to the schedule have been identified with reporting to the board as a part of the construction progress report. This report has included the reasons for any change and the appropriate revisions.

### **3 Has the district established a standing committee that includes a broad base of school district and community stakeholders?**

*No. The district has not established a standing committee for school facility planning.*

#### **Polk County Needs to Form a Broad-Based Facilities Committee**

Since there is no established facilities committee, the district does not have a committee that

- is broadly representative of the community with members that are free from conflict of interest;
- has its role established in writing with district goals, procedures, and processes as well as project responsibilities fully explained so members understand their role in the process;
- has board-established goals and interim reporting targets;
- has an established mechanism for documenting decisions and reporting to the board;
- addresses future business needs and the resulting future educational program needs;
- addresses alternative program solutions and the feasibility of each; and
- periodically reviews the status of work on the long-range plan for the previous year, considers any changing parameters, and makes recommendations to the school board for adjustments to the long-range plan.

There currently exist committees for each project (which should be continued with the role clearly defined), but there needs to also be a districtwide standing committee formed. Typically a districtwide committee includes representation from the business community, parents groups, city and county authorities, and district staff. Such a committee will provide a broad base of support for the long-range plan and help with the overall community understanding of district facility needs.

## Recommendation

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- *The district should form a facilities standing committee while continuing the existing project committee process for each major project. The roles and responsibilities for each committee are noted below.*

<b>Standing Committee</b>	<b>Project Committees</b>
<ul style="list-style-type: none"><li>• Review the five-year plan</li><li>• Review the School Plant Survey</li><li>• Provide a districtwide perspective in their recommendations to the board (in order to provide districtwide perspective committee members should represent all geographic areas and be free from conflict of interest)</li><li>• Examine alternative solutions to facility issues</li><li>• Examine long-term educational program needs</li></ul>	<ul style="list-style-type: none"><li>• Develop project-based educational specifications</li><li>• Review the program needs for a specific project</li><li>• Work with the project director and the architect as the project progresses</li><li>• Examine site issues related to the specific project</li></ul>

- *Action Plan 8-2 provides the steps needed to implement this recommendation.*

*Action Plan 8-2***Establish a Standing Facilities Committee**

<b>Recommendation 1</b>	
Strategy	Establish a facilities standing committee.
Action Needed	<p>Step 1: Assistant superintendent should develop criteria and procedures for the committee and present to the board for approval. At that point, solicitations should be made for staff and community members to serve on the committee. The following should be addressed in the criteria and procedures.</p> <ul style="list-style-type: none"> <li>• Membership that is broadly representative of the community who are free from conflict of interest</li> <li>• Committee members role established in writing with district goals, procedures, and process, as well as project responsibilities fully explained and understood</li> <li>• Board-established goals and interim reporting targets</li> <li>• An established mechanism for documenting decisions and reporting to the board</li> <li>• Address future business needs and the resulting future educational program needs</li> <li>• Address alternative program solutions and the feasibility of each</li> <li>• Periodical review of the status of work on the long-range plan for the previous year, consider any changing parameters, and make recommendations to the school board for adjustments to the long-range plan</li> </ul> <p>Step 2: Superintendent should appoint facilities committee members.</p> <p>Step 3: Assistant superintendent should coordinate committee activities.</p>
Who Is Responsible	Assistant superintendent for Facilities and Operations
Time Frame	<p>Development of criteria - Fall 1999</p> <p>Board approval - January 2000</p> <p>Committee appointed and in operation - Fall 2000</p>
Fiscal Impact	This can be implemented with current resources.

## **4 Has the district assigned one person with the authority to keep facilities construction projects within budget?**

*No. The district has not assigned one person with the authority to keep facilities construction projects within budget.*

### **Financial Responsibility for Construction Projects Has Been Unclear**

Currently the assistant superintendent is responsible for ensuring that construction projects are within budget. He prepares the five-year plan and reports regularly to the board regarding the status of capital projects including budget status.

The assistant superintendent's position description, however, only identifies responsibilities relating to preparing and administering the division budget. According to the position descriptions the school board architect is responsible to prepare and administer project cost estimates and budgets. The project manager is responsible to assist the division with cost control for construction of facilities, but it is unclear precisely how this is being done or who he is assisting.

The individual involved meets the requirements of the position as defined in the position. However, since the district has not established this construction related experience required, they cannot determine that they have assigned the authority to an individual who has the required credentials. In addition, the assistant superintendent provides the board with a financial accounting, but is not necessarily, by position description, held accountable for keeping projects within budget.

## **Recommendation**

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- *The district should clearly define the individual responsible for the construction budget and establish the credentials and experience required.*
- *Action Plan 8-3 provides the steps needed to implement this recommendation.*

### **Action Plan 8-3**

### **Assign One Person with the Responsibility to Keep Construction Projects Within Budget**

<b>Recommendation 1</b>	
Strategy	Assign one person with the responsibility and authority to keep construction projects within budget.
Action Needed	Step 1: Assign the responsibility of keeping construction projects within budget to the assistant superintendent for Facilities and Operations. Step 2: Clearly define the role of the assistant superintendent, with the

	responsibility for the overall construction budget, and communicate this to all district personnel.
	Step 3: Define, within the position description for the assistant Superintendent, the qualifications necessary. These should include experience in both educational facility planning, construction process and financial management.
	Step 4: Determine that the individual assigned has the appropriate credentials.
	Step 5: Define the role of the construction managers and project managers to include support for the development of the budget.
	Step 6: Define the role of the project manager to include responsibility for individual project budgets.
Who Is Responsible	Superintendent, assistant superintendent
Time Frame	Fall 1999
Fiscal Impact	This can be implemented with current resources.

## **5 Has the district assigned budget oversight of each project or group of projects to a single project manager?**

*No. The district has not assigned budget oversight to a single project manager.*

### **The Role of Project Managers Needs Clarification**

The project manager has accepted the responsibility for the budget oversight on the projects that he has been assigned. Because there have been many more projects than one individual could be responsible for, many projects have been assigned to the construction managers. In these cases the budget oversight is shared among the architect, the assistant superintendent, the construction managers, and sometimes the building inspector. As with the lack of overall clarification of the roles and responsibilities for the department, the confusion regarding budget oversight has allowed for a lack of accountability. This lack of clarification regarding budgetary responsibility causes confusion in determining the actual project costs and the need for changes.

Since there is not a formal designation for the individual(s) to be assigned for budget oversight of each project, the district has not established the credentials or assigned the responsibility to an individual that meets the criteria. In many cases, however, this has been done through the utilization of project managers for individual projects.

The project manager, according to the organizational chart, reports directly to the director of Design and Construction Services. However, since a project manager is related to the director of Design and Construction Services, the project manager reports directly to the assistant superintendent.

## Recommendation

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- *The district should clearly define the role of project managers and give them responsibility for oversight of the budget for their assigned projects and see that they are accountable to the division director.*
- *Action Plan 8-4 provides the steps needed to implement this recommendation.*

### Action Plan 8-4

## Assign the Budget Oversight for Each Project or Group of Projects to a Single Project Manager

<b>Recommendation 1</b>	
Strategy	Assign the budget oversight for each project or group of projects to a single project manager.
Action Needed	<p>Step 1: Clearly define the role of the project manager with the responsibility for budget oversight.</p> <p>Step 2: Define the qualifications necessary to carry out the role of project manager.</p> <p>Step 3: Communicate the responsibilities and qualifications to district staff.</p>
Who Is Responsible	Assistant superintendent
Time Frame	Fall 1999
Fiscal Impact	This can be implemented with current resources.

## Are the Best Practices for Using a Capital Planning Budget Being Observed?

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**Goal: The district balances facility needs, costs, and financing methods through a capital planning budget.**

### **1 Does the district use a capital planning budget based on comprehensive data collected in the early stages of the master plan?**

*Yes. The district prepares a capital planning budget that is based on reasonable demographics, enrollment projections, and an annual needs assessment.*

## A Prioritization Process Is in Place for Developing the Capital Planning Budget

The Polk County School District annually prepares a capital planning budget that is taken from the five-year capital plan. The budget is developed with input from facility division personnel, principals, area assistant superintendents, the superintendent and Board members. The projects are prioritized for inclusion in the plan based on the following factors:

- the school status report that is updated annually for each school and includes an evaluation of the site, interior condition, exterior condition and any special needs the facility has;
- districtwide enrollment projections that are compiled and updated annually;
- a needs assessment that is compiled for each school annually; and
- the Educational Plant Survey which includes an analysis of current utilization by school and a listing of facility needs.

The priorities are then matched against the estimate of budget revenues and placed accordingly on the plan. The total capital budget for the 1998-99 year is \$207,838,944 with the funds coming from

- Classroom First Lottery Bonds;
- State Capital Outlay Bond Issue Funds;
- Public Education Capital Outlay Funds;
- Capital Outlay and Debt Service Funds;
- Local Capital Improvement Funds; and
- Certificates of Participation.

The district has not utilized local bond or sales tax revenues so the indicators relating to the appropriateness of the advertisements is not applicable.

## *Recommendation*

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- *While a capital budget is prepared annually and the district is meeting the intent of this best practice, there is not a way to track the budget for individual projects on a regular basis. It is recommended that the district finance department explore the methodologies and systems that will allow for detailed project accounting.*

## 2 In developing the capital planning budget did the district consider innovative methods for funding and financing construction projects?

*Yes. The Polk County School District has fully utilized the regular sources of funding and have constructed schools in a frugal manner. They have also considered but not implemented innovative methods for funding and financing construction projects.*

### The District Constructs Schools at a Reasonable Cost

The Polk County School District has maximized their use of the regular funding sources that are available. They have fully utilized six common sources of funding capital projects as listed on

page 8-26. While the district has fully utilized these regular sources of revenue and provided new construction in a cost-effective manner (as demonstrated in Exhibit 8-7 below), they have not fully utilized the potential for other sources of funding. There is a generally negative attitude toward general obligation bonds or a sales tax initiative due to past response and the recent attempt by the county that was unsuccessful. A possible third option is to look at assessing impact fees as a way of providing revenues for facility needs in the rapidly growing areas of the county. The district anticipates a growth of 8,000 students over the next five years. This is a methodology that is being utilized in most of the adjacent counties but has not been implemented in Polk County. This issue has been discussed with county officials but no action has been taken.

We concluded that the district completes facility projects at a reasonable cost. Exhibit 8-10 below shows the overall cost of construction for recent projects in Polk County.

#### Exhibit 8-10

### School Facility Construction Costs

School Type	Statewide Five-Year Average Cost Per Square Foot (1992 - 1997)	Peer District Average Cost Per Square Foot	Polk County Average Cost Per Square Foot
Elementary	\$ 84.79	\$98.00	\$58.59 <sup>1</sup>
Middle	88.31	87.50	85.00
High	101.05	83.68	82.01

<sup>1</sup> The Polk County elementary schools included (Valleyview and Ben Hill Griffin) here were constructed at the beginning of this five-year period. The statewide average cost for that year was \$68.91.

During the development of the five-year capital budget the district evaluates the financial impact that proposed projects will have on the current and future capital budgets. In addition, the district evaluates each project prior to commencing construction with the intention of reducing costs wherever possible. The district has eliminated any non-essential programs, reviewed the size of spaces, and have evaluated the type of construction process that will result in the lowest cost.



## Recommendation

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- *In addition to fully utilizing the regular sources of revenue available to districts in Florida, the Polk County School District should identify all other potential revenue sources.*

### **3 Does the capital planning budget accurately list facility needs, costs, and recommend financing for each year of a five-year period?**

*Yes. The district annually updates the five-year plan which accurately lists facility needs, costs, and recommended financing for the five-year period. This plan is submitted annually to the board for approval.*

### **Deferred Maintenance Has Not Been Included in the District's Capital Budget**

The capital budget reflects the facility needs with the exception of deferred maintenance. The five-year capital plan includes the projected projects for each year (updated annually) and the recommended funding sources. The budget reflects site purchases, new construction, renovations, and site improvements. It does not, however, reflect the costs of deferred maintenance.

The budget itemizes the cost of each project that is included in the five-year plan and the annual budget submitted to the board. That budget amount, when adopted by the school board becomes the not-to-exceed total budget amount. The board receives a report indicating both the cost per square foot and the cost per student station for each project. The board has not, however, established a not-to-exceed cost per square foot amount associated with each project. Although the budget document identifies the revenue sources that are to be utilized, it does not provide specific information regarding the ongoing status of each project and the carryover amounts available.

## Recommendations

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- *Include deferred maintenance in the district's capital improvement (five-year) plan.*
- *Establish a not-to-exceed cost per square foot for each project.*
- *Provide for project-based accounting that will detail the current financial status of each project.*

# ***Are the Best Practices for Selecting and Acquiring School Sites Being Observed?***

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**Goal: The district uses a proactive system to select and economically acquire proper school sites in a timely manner.**

## **1 Does the district start school site selection well in advance of expected need with the establishment of a broadly representative site selection committee?**

*No. Site selection committees have been formed for selecting middle school and high school sites, but not for elementary schools. In addition, site selection has not always occurred at least one year before the planned acquisition and sites have not always been recommended in priority order.*

### **Site Selection Committees Are Used for Middle and High School Projects**

The Polk County School District has formed broadly represented site selection committees for the recent middle and high school projects, but not for the elementary projects that will be constructed this year. The committee process for the middle and high school sites included the following elements.

- The stated purpose and role of the committee is to help identify potential sites, help evaluate identified sites, and to recommend acceptable sites to the board.
- Site selection committee membership is to include area superintendents, principals, instructional staff, city officials, real estate professionals, construction personnel and community members.
- Committee process to incorporate the requirements of Florida Law and the state requirements for educational facilities concerning site acquisition. These requirements concern the consideration of the most economical and practical locations and the minimum site size needed by type of school.
- Initial committee meetings to discuss the process
- Tours of potential sites
- Presentation at school board work sessions

The criteria above meets the best practice indicators in the following ways.

- The committee assisted in the selection of sites
- The process meets the requirements of Florida Law and the State Requirements for Educational Facilities (SREF)

- An architect and a planner from local government were involved in the process

The process in Polk County does not, however, meet the best practice indicators in the following ways.

- Sites were not necessarily recommended in priority order
- The committee did not always begin its work at least one year before the planned acquisition
- The site acquisition was not always planned prior to the projected need

Exhibit 8-11 below provides the time lines that were followed by the two recent site selection committees that were formed to make recommendations for two middle school sites. In the case of the east area committee the total timeline from the first committee meeting to the board recommendation was three months.

### *Exhibit 8-11*

## **Site Selection Committee Timelines**

	<b>Lakeland Committee</b>	<b>East Area Committee</b>
First meeting	February 1996	February 1997
First board work session	October 1996	April 1997
Tours of potential sites	February 1997	April 1997
Second board work session	March 1997	May 1997
Recommendation to the board	May 1997	May 1997

## ***Recommendations***

- *The Polk County School District should expand the site selection committee process to include elementary schools.*
- *The site selection process should begin the process in a timely manner.*
- *The site selection committee should present their recommendations to the board in priority order.*

**Action Plan 8-5**

**Expand the District Site Selection Committees**

<b>Recommendation 1</b>	
Strategy	Include Site Selection Committees for the elementary schools.
Action Needed	Step 1: Expand current facility process to include elementary schools. Step 2: Appoint committees for proposed elementary school needs.
Who Is Responsible	Property management specialist
Time Frame	Immediately
Fiscal Impact	This can be implemented with current resources.
<b>Recommendation 2</b>	
Strategy	Begin site selection process in a timely manner.
Action Needed	Step 1: In conjunction with demographic review, begin site selection process as needs are identified. Step 2: Appoint site selection committees at least one year in advance of the proposed acquisition.
Who Is Responsible	Property management specialist
Time Frame	Immediately
Fiscal Impact	This can be implemented with current resources.
<b>Recommendation 3</b>	
Strategy	Present recommendation to the board in priority order.
Action Needed	Step 1: As the site committee make their determinations, include at least three alternative sites for the board presentation. Report their findings in priority order.
Who Is Responsible	Property management specialist
Time Frame	Immediately
Fiscal Impact	This can be implemented with current resources.

## **2 Has the district developed school site selection criteria to ensure that schools are located to serve the proposed attendance area economically, with maximum convenience and safety?**

*Yes. The district uses site selection criteria and site selection is completed in advance of the projected project schedule. In addition, appraisals are conducted to ensure prices reflect fair market value and site plans are developed to assist with future planning.*

### **Polk County Has Adopted Site Selection Criteria**

The site selection criteria in Polk County are noted below.

- The size meets the requirements of SREF
- The availability of utilities
- Road and street access
- Availability of police and fire protection
- Drainage and flood plain status
- Soil conditions
- Environmental factors
- Airport adjacency
- Right-of-way easements
- Consistency with county comprehensive plan
- Development costs
- Accessibility for pedestrians
- Wildlife impact
- Availability and price
- Clear title

The site selection committees rate each of the above criteria based on a weighted scoring system and make their determinations based on those total scores. In addition, district personnel prepare the preliminary reviews and test which are included in the committee deliberations and in the board presentation. In the case of the selection of elementary school sites, where there is not a committee, district personnel rate potential sites using the same scoring method.

Exhibit 8-12 below demonstrates how the district meets the best practice indicators by crosswalking the district process and procedures with the best practice site selection criteria.

**Exhibit 8-12**

**Site Selection Criteria and Process**

<b>Best Practice Indicator</b>	<b>Polk County Process</b>
Safety	Availability of police and fire protection
Location	Airport adjacency Right of way easements
Environment	Environmental factors Wildlife impact
Soil characteristics	Soil conditions
Topography	Drainage and flood plain status
Size and shape	The size meets the requirements of SREF
Accessibility	Road and street access Accessibility for pedestrians
Site preparation	Development costs
Public services	Availability of police and fire protection
Utilities	The availability of utilities
Costs	Development costs Availability and price
Availability	Availability and price
Political implications	Consistency with county comprehensive plan Clear title
Transportation	Road and street access

Minutes of the site selection committee meetings demonstrate that the above criteria were considered prior to making final recommendations and that preliminary reviews and tests (geological, toxic, flood, airport proximity, etc.) were conducted prior to the final selection.

**3 Does the board consider the most economical and practical locations 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. Recent site analyses include consideration of the most economical and practical locations for current and anticipated needs.*

## Site Analysis in Polk County Has Been Thorough

The board has relied on the site selection committee to consider the obstacles to development (e.g., transportation plans, zoning, environmental concerns, neighborhood concerns) and include their evaluation within their recommendations. The recommendations from the committees have included these considerations as indicated in the criteria list outlined above.

The board has been reluctant to use eminent domain but in rare cases has done so, as evidenced by the recent site acquisition for expansion of Lakeland High School.

The committees utilize the selection criteria outlined above to evaluate several sites. The board has then relied on their evaluations and have accepted the recommendations.

The committees have ranked sites according to the selection criteria and the board has consistently accepted the recommendations which compare favorably with the established criteria.

## 4 Does the district have a system to assess sites to ensure prices paid reflect fair market value?

*Yes. The district has a system to assess sites to ensure prices paid reflect fair market value. District procedures call for independent appraisals of sites that are included in those that are taken to the board after the first review (Item 5 of the site selection procedure).*

## Appraisals Are Completed for Final Sites Being Considered

Recommendations for site purchases include independent appraisals that have been evaluated by the site selection committees. The committees have received appraisals for the sites that receive the highest initial rankings.

The appraisals include the following criteria as required by Florida Statute.

- All offers are executed in writing.
- The district maintains complete written records of all offers, counter offers, etc.
- There is at least one appraisal for properties costing between \$100,000 and \$500,000.
- There are at least two appraisals for properties costing in excess of \$500,000.

The final prices paid by the district reflect fair market value as determined by the independent appraisals.

## **5 For each project or group of projects, has the architect and district facilities planner developed a plan to serve as a decision-making tool for future facilities needs?**

*Yes. The architect and district facilities planner have developed a plan to serve as a decision-making tool for future facilities needs. All facility plans include a proposed site plan for future development, including the proposed siting for future additions and temporary classrooms and expanded parking facilities.*

### **Project Plans Include Provisions for Future Changes and Additions**

The district Facilities department has on file plans for all facilities that include existing conditions (including buildings and grounds) and, for all recent projects, plans for future additions. The plans include the proposed layout of buildings and grounds, parking and roads, playfield areas, and proposed future additions and the expansions that will be necessary to accommodate the sites' maximum proposed enrollment. All plans have been completed by architects.

## ***Are the Best Practices for Identifying Site and Facility Needs Being Observed?*** \_\_\_\_\_

**Goal: The district identifies future needs for sites and facilities based on an analysis of valid enrollment projections.**

## **1 Can the district demonstrate that its identified facilities needs are based on thorough demographic study?**

*No. The district does not identify facility needs based on a thorough demographic study.*

### **A Thorough Demographic Review Is Needed**

The Polk County School District does not regularly conduct a thorough demographic study. The district conducts an annual enrollment projection by grade for each school and uses this data in their capital plan, but neither the enrollment projections or the capital plan are formally combined with a demographic study.

In the development of the capital plan the district currently:



- Bases enrollment projections Florida Department of Education data and a district cohort survival methodology. This data is used to review the enrollment trends in order to identify facility priorities. In addition, the data is prepared by grade level, school, and geographic location to analyze the effect boundary changes could have on facility needs.
- The enrollment projections are compared to both 100% and 85% capacity at grade level to determine the utilization rate and identify future facilities needs. This is a way of reviewing where in the district the overcrowding is likely to occur.
- As new schools are constructed the district has run several boundary change possibilities in order to analyze the change that will best keep all facilities at reasonable capacities.
- School enrollment data is updated annually and submitted to the board for their review.

The district does not, however, meet the best practice indicator below.

- While the district completes valid enrollment projections and attempts to identify potential growth locations in order to provide for needed sites, there is no comprehensive demographic study involving local governmental agencies and computed based on changes in land use, geographical limitations, land ordinances, forecasts of economic conditions, vocational opportunities, availability of community services, and transportation networks.

## ***Recommendation***

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- *Use the capacity and membership data that the district currently has and combine with a thorough districtwide demographic study to assist in the development of the long-range facility plan.*

**Action Plan 8-6**

**Conducting Demographic Review**

<b>Recommendation 1</b>	
Strategy	Periodically conduct a districtwide demographic study.
Action Needed	<p>Step 1: Include funds for a districtwide demographic review in the 1999-2000 budget.</p> <p>Step 2: Upon approval of the funding by the board, submit and RFP for professional services to conduct a thorough demographic study that</p> <ul style="list-style-type: none"> <li>• utilizes the district produced enrollment and utilization data,</li> <li>• incorporates the municipal comprehensive plans, and</li> <li>• bases projections on changes in land use, geographical limitations, land ordinances, forecasts of economic conditions, vocational opportunities, availability of community services, and transportation networks.</li> </ul> <p>Step 3: Use the data received to develop and update the five-year capital plan.</p>
Who Is Responsible	Assistant superintendent
Time Frame	1999-2000 school year
Fiscal Impact	A demographic study can be completed for approximately \$50,000.

***Are the Best Practices for Systematically Determining the Student Capacity and Educational Adequacy of Existing Facilities and Alternatives to New Construction Being Observed?\_\_\_\_\_***

**Goal: The district systematically determines the student capacity and educational adequacy of existing facilities and evaluates alternatives to new construction.**

# 1 Does the district use the Florida Inventory of School Houses (FISH) inventory to analyze student capacity and classroom utilization?

*Yes. The district uses FISH data to analyze student capacity and classroom utilization.*

## **FISH Data Is Reported in the Educational Plant Survey**

The Polk County School District keeps the FISH data up to date through a process where all new space is reported to the Facilities Planning Specialist who is responsible for updating the data. In addition, the district keeps an annual *School Status Report* that includes the data below for each school.

- Site information that provides an overall condition evaluation along with specific condition scores for play courts, play grounds, landscape, drainage, fencing, paving, and other miscellaneous site conditions
- Exterior condition information that includes a general condition assessment along with specific scores for paint, cleanliness, exterior condition, windows, roofing, handicap access, doors, and covered walks
- Interior condition information that includes a general condition assessment along with specific scores for air conditioning/heat, ceiling, lighting, electric service, bathroom facilities, plumbing, handicap access, food service, paint, floors/carpet, doors, fire alarm, intercom, lockers, networking, and other miscellaneous interior condition factors
- A facility needs list based on the condition information

The facilities planning specialist uses this information in conjunction with the FISH data to determine satisfactory spaces (and correspondingly, those spaces that do not count as satisfactory), the space needs at each school, and the overall capacity. The overall capacity is determined by applying the space factors contained in the State Requirements for Educational Facilities (SREF). The SREF space factors provide guidance for the planning of all space types (e.g., Classrooms and Labs, Physical Education, Locker Rooms, Vocational) by providing recommended occupant levels and net square feet per student. The results of this analysis are contained in the Educational Plant Survey.

## **2 Does the facilities planning leader, in cooperation with the instructional leader and the director of Maintenance and Operations, conduct an evaluation of the physical condition and education adequacy of existing facilities and ensure that school facilities inventories are up to date?**

*Yes. The Polk County School District completes an annual school status report that presents the results of an evaluation of the physical condition and education adequacy of existing facilities.*

### **The District Completes an Annual School Status Report**

The district conducts an annual survey and completes the *School Status Report* as discussed in best practice one (page 8-37) above. The *School Status Report* is developed by the principal, Maintenance and Operations personnel and Facilities department staff. The environment and safety manager participates in a sample of school surveys. The district sanitation and safety inspector visits each school annually and prepares a written evaluation that is separate from the school status report. Exhibit 8-13 lists the criteria Polk County uses in its facilities evaluation and crosswalks this information with the best practice indicators.

#### *Exhibit 8- 13*

### **Crosswalk of Polk County Facility Evaluation Process with Best Practice Indicators**

<b>Best Practice Indicators</b>	<b>Polk County Evaluation Criteria</b>
Site size and layout	Site evaluation included in the school status report
Space (size, number, utility and flexibility)	The number and size of spaces are included in the Educational Plant Survey. There is no formal evaluation of space relationships.
Mechanical and utilities	Interior condition portion of the school status report
Hazardous materials	Safety inspector annual evaluation
Maintenance	Interior and exterior condition portion of the school status report
Structural Adequacy	Exterior condition section of the school status report
Future Expandability	Included in the site plans developed for each school
Fire Safety	Safety inspector annual evaluation
Other health/sanitation/safety issues	Safety inspector annual evaluation

The Polk County criteria also includes an evaluation of the educational adequacy of the facility. The results are not, however, included in the annual school status report.

The corresponding facilities inventory system is included in the Educational Plant Survey.

## Recommendation

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- *While the Polk County School District is meeting this best practice they are minimally meeting the section dealing with educational adequacy. This is completed primarily by including administrative and instructional personnel on the evaluation teams and including educational adequacy factors in the development of needs for each facility. It is recommended that the district formalize the process and add a educational suitability section to the annual school status report.*

### **3 In determining actual space needs, do planners consider 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 facilities to help smooth out the impact in peaks and valleys in future student enrollment?**

*No. The district has not thoroughly examined alternatives to new construction.*

### **Alternatives to New Construction Should Go Beyond Portable Classrooms**

The district has primarily utilized the extensive use of portable classrooms as an alternative to new construction. The district currently uses 837 portables and has averaged approximately 70 new portables per year over the past five years. This is changing dramatically as the district is now using the Classroom First Funds (received from state lottery proceeds) to build permanent classroom pods in order to decrease the number of portable classrooms in use.

There is little evidence, however, that the district has thoroughly reviewed other alternatives to new construction. The district has a good evaluation of current use, but has used this information to look at the possibility of boundary changes only when new schools are completed. Currently, Polk County has three schools on a year-round program, but only one that is on a multi-track program. The year-round programs have been implemented primarily where it has been a site-based decision that year round programs would improve the educational program for students. Only in the case of the multi-track program, however, does it also result in an increase in the capacity of the building. At Valley View Elementary, where there is a multi-track program, the capacity has been increased by 25% while maintaining a program that has a waiting list of students wishing to attend.

## Recommendation

- *The Polk County School District should consider alternatives to new construction and evaluate the advantages and disadvantages of each alternative including the long and short term cost implications.*
- *Depending on the results of the consideration of alternatives to new construction, the Polk County School District should expand the availability of multi-track, year-round programs on an optional basis. If only 10% of the elementary schools were offered on a year-round basis it would increase the capacity of the district by 1,104 student stations. Assuming an average of 100 square feet of space per student and a construction cost of \$90 per square foot, the potential cost savings to the district is \$9,000,000.*

### Action Plan 8-7

## Examine Alternatives to New Construction

<b>Recommendation 1</b>	
Strategy	Study alternatives to new construction including year-round schools, extended day schools, changes in grade level configuration, and changes in attendance boundaries.
Action Needed	<p>Step 1: Form a committee to review the alternatives to new construction. The committee should include district facilities staff, district administration, site administrators, instructional staff and parents.</p> <p>Step 2: Prepare an analysis of the long and short term cost analysis for each option.</p> <p>Step 3: Prepare an analysis of the educational program implications of each option.</p> <p>Step 4: Prepare recommendations for presentation to the superintendent and Board.</p>
Who Is Responsible	Assistant superintendent, area superintendents, principals
Time Frame	1999-2000 year
Fiscal Impact	This can be accomplished with existing resources.

<b>Recommendation 2</b>	
Strategy	Provide multi-track year-round programs on an optional basis at 10% of the district's elementary schools.
Action Needed	<p>Step 1: Form a committee to review the development of the year-round programs and make recommendations for possible sites to be considered.</p> <p>Step 2: Prepare an analysis of the added costs (transportation, food service, etc.) and the potential cost savings.</p> <p>Step 3: Prepare recommendations for presentation to the superintendent and Board.</p> <p>Step 4: Adopt program and offer on an optional basis.</p>

Who Is Responsible	Assistant superintendent, area superintendents, principals
Time Frame	Planning - 1999-2000 year Implementation - 2000-2001 year
Fiscal Impact	Implementation of year-round programs will result in a cost savings of approximately \$9,000,000.

## ***Are the Best Practices for Architectural Services for Facility Planning and Construction Being Observed?***

**Goal: The district secures appropriate architectural services to assist in facility planning and construction.**

### **1 Does the district use an architect selection committee to screen applicants and identify and evaluate finalists?**

*Yes. A board-appointed architect selection committee is used for the selection of architects for all major construction projects.*

#### **The District Appoints an Architect Selection Committee for Each Major Construction Project**

The district categorizes capital outlay projects as minor (construction projects valued less than \$120,000) and major (construction projects valued more than \$120,000). Architectural services for minor projects are provided by the district architectural staff. However, the district uses outside architectural consultants for its major projects. The architect selection process for major projects is outlined below.

- The district's director of architectural services forms a selection committee that includes
  - the project committee chairman,
  - the board member in whose district the project is located,
  - the assistant superintendent of Facilities and Operations,
  - the director of Architectural Services,
  - the director of Design and Construction Services,
  - the area superintendent in whose district the project is located, and
  - the school principal at which the project is located.

- A public advertisement for professional services is made through local newspapers for two consecutive weeks.
- The advertisement is mailed to firms that have requested to be notified.
- The completed proposals are sent to each member of the committee prior to their initial meeting.
- At the first committee meeting each proposal is discussed and scored based on the following criteria:
  - verification of appropriate insurance,
  - related experience,
  - staff capability,
  - past performance on district projects, and
  - familiarity with project site.
- The three proposals with the highest point totals are short listed and invited for an interview.
- The interviews are conducted by the committee and scored based on the following criteria:
  - timeliness and budget adherence,
  - low-cost construction,
  - functional buildings,
  - past project involvement,
  - interest and enthusiasm,
  - distance from office to site,
  - minority status,
  - current workload, and
  - fee proposal.

The firm with the highest score is invited for a negotiation meeting. If negotiations are successful an agenda item is prepared and submitted to the board for approval. If negotiations are not successful, the process is continued with the second highest scoring firm.

Upon board approval the contract for services is signed. The contract form has been developed by the district legal council and incorporates the requirements of the standard American Institute of Architects (AIA) contract along with the specific requirements of the project being completed. Those requirements include the time frame for completion, the allowable reimbursables, the degree of construction supervision that will be required, and verification of the absence of contingent fees. The fee agreed to in the contract is a fixed total fee plus approved reimbursables. This form of contract provides incentive for the consultants to design projects that will meet the needs at the lowest possible cost as there is no increase in fees when the project budget increases as would be the case with fees that are based on a percentage of the construction cost.

The district's architect selection process complies with Section 287.055, F.S., which requires that school district select in order of preference no fewer than three firms deemed to be the most highly qualified to perform the required services and to consider the following factors:



- the ability of the professional personnel;
- whether a firm is a certified minority business enterprise;
- past performance;
- willingness to meet time and budget;
- location;
- recent, current and projected workloads; and
- volume of work previously awarded to each firm by the district.

While the adopted district procedures do not require site visits, records of selection committee proceedings verify that the committees have routinely visited examples of their work, interviewed previous clients and have examined examples of completed construction documents.

In addition to utilizing the above process for the selection of architects, the department has used this process for the selection of design-build contractors as well.

## Recommendation

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- *While the Polk County School District uses a selection committee to obtain architectural services it could be improved by:*
  - *requiring references to be contacted;*
  - *reviewing examples of previous work ; and*
  - *representatives of the committee visiting the architect's office.*
- *It is therefore recommended that the above criteria be added to the selection process for design professionals and incorporated into the scoring process.*

## 2 Does the district involve architects in all key phases of the planning process?

*Yes. Architects are selected early in the planning process and involved throughout the project and into the building commissioning.*

### **The Polk County School District Involves Architects in All Phases of Planning and Construction**

Minutes of planning committee and construction meetings and interviews with planning committee members verify that architects are involved with all phases of planning and construction.

Architects are selected early in the planning process. Architects are normally selected in order to coordinate the development of what would be considered the educational specifications (refer to pages 8-46 for more detailed information on the educational specifications).

Architects help define the project goals through their involvement with the project committee. This committee includes staff and community members from the school involved who work with the architects to determine the degree to which the project will meet the program needs.

The district uses the architectural firm to coordinate the project educational specifications. In most cases the architectural firms have done a good job of involving the educational staff and the result has therefore been satisfactory. The district has established a selection process that usually results in the appointment of firms that have a good deal of experience working on educational projects and with school staffs. The process should, however, be reversed with the educators coordinating the process and the architects assisting. This will be discussed in detail in the educational specification section beginning on page 8-46.

### **3 Does the architect selection committee review and evaluate the architect's performance at the completion of projects and refer findings to the board?**

*No. The architect selection committee does not evaluate the architect's performance at the completion of projects*

#### **Formal Architect Evaluation Needs to Be Implemented**

The selection committee does not formally evaluate the architect. District staff indicate they informally evaluate the architects' performance but staff findings are not referred to the board. There is evidence, however, that the performance of architects on district projects is a factor when selecting firms for future projects as the interview criteria includes this as a factor and is recorded in the scoring that has been done. A formal process of written evaluation upon completion would insure the accuracy for future selection committees.

#### **Recommendation**

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- *The Polk County School District should develop a process for formal architect evaluation. Given the amount of current and future new construction and major renovations in the district, it is important to have a formal evaluation process in order to use the information to ensure quality with future projects.*
- *Action Plan 8-8 provides the steps needed to implement this recommendation.*

*Action Plan 8-8***Develop a Process to Evaluate Architectural Services**

<b>Recommendation 1</b>	
Strategy	Develop a formal process for architect evaluation.
Action Needed	<p>Step 1: Develop a process within each project team for formal architect evaluation. The process should include:</p> <ul style="list-style-type: none"> <li>• the criteria for assessing performance;</li> <li>• inclusion of facility department staff, school administrators, instructional staff and school support staff;</li> <li>• an analysis of how the facility meets the program needs;</li> <li>• the process for reporting to the board.</li> </ul> <p>Step 2: Utilize the results when selecting future architectural services.</p>
Who Is Responsible	Assistant superintendent
Time Frame	Fall 1999
Fiscal Impact	This can be implemented with existing resources.

## *Are the Best Practices for Educational Specifications Being Observed?*

**Goal: The district develops educational specifications for each project to meet student education needs.**

**1 Does the district develop a general project description that includes a brief statement as to why each facility is being built, where it will be located, the population of students it is intended to serve, its estimated cost, the method of financing, the estimated time schedule for planning and construction, and the estimated date of opening?**

*No. The district has not developed a general project description for recent projects.*

## **Guidelines for the Development of Project Educational Specifications Are Needed**

The Polk County School District relies on the expertise of the architects, the involvement of the project committee and the adopted facilities list to serve as the guidelines for project development. There are no educational specifications developed for new projects and/or renovations. Therefore, the overall elements of educational specifications (i.e., general project description) are not completed. The primary purpose of the educational specifications is to communicate to the design professionals what programs are to be housed in the facility and what the design implications of those programs may be. Therefore, it is critical that the specifications include the philosophy statements, rationale, instructional methodology, and program objectives.

The district is, however, completing portions of the indicators regarding this best practice through other processes that could be combined to develop educational specifications. The specifics regarding each of the indicators are given below.

- There is no stated rationale for each project. It is likely that the rationale is discussed in the prioritization process and in the development of the five-year plan but it is not documented.
- The narrative describing the district in general is included in the Educational Plant Survey. This could be included in the introduction to project specific educational specifications.
- The historical growth pattern for each school is included in the Educational Plant Survey and should also be incorporated into project specific educational specifications.
- The determination of the size of each facility is included in the Educational Plant Survey and the five-year capital plan. It is also clearly stated in the advertisement for professional design services.
- The grade level to be housed in facilities scheduled for improvement is included in the Educational Plant Survey.
- The location for proposed new facilities and the corresponding attendance boundaries are prepared in advance by the property management specialist.
- The construction budget and source of revenue is included in the five-year plan and the annual capital budget.
- The planning and construction time line is included in the five-year plan and is kept in more specific detail in the office of the director of Design and Construction Services.

In summary, while many of the best practice indicators for this item are discussed by district personnel and ultimately included in the project, they are not formally documented. For each project (or group of projects in the case of prototypes) there needs to be clear educational specifications, developed with input from facilities department staff, educational staff, and community members that

- state a project rationale,
- provide a narrative description of the project,
- state the instructional philosophy,

- state whether the project will serve all or parts of the district on an open enrollment basis, and
- state whether the new facility will be a “magnet” or other special school.

## Recommendation

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- *The Polk County School District should develop guidelines for preparing educational specifications for each new school (or group of projects if a prototype) and major renovation. The guidelines should establish standards such as a minimum classroom size and minimum required core facilities, but still allow flexibility for educational program differences among different projects. These guidelines would then be used for the development of project-specific education specifications.*
- *Action Plan 8-9 provides the steps needed to implement this recommendation.*

### Action Plan 8-9

## Develop Guidelines for the Development of Educational Specifications

Recommendation 1	
Strategy	Develop guidelines for the development of educational specifications.
Action Needed	Step 1: Develop guidelines regarding the general statements that are to be included in the educational specifications for each major project. These will provide guidance to educational specifications committees regarding the need for project rationale, historical perspectives, etc. They will also provide district standards regarding the size of instructional spaces, square footage costs, etc.
Who Is Responsible	Facilities Planning specialist
Time Frame	Fall 1999
Fiscal Impact	This can be implemented with existing resources.

## 2 Do educational planners, instructional staff, and the architect develop a complete set of educational specifications before the architect begins to design a facility?

*No. The architects and project committee discuss the program to be housed and base the needs on an identified facilities list, but no formal educational specifications are prepared.*

## Educational Specifications Need to Be Developed for All Projects

The district forms project committees to work with the selected architect to discuss the educational implications of the design but there is no process for formally developing educational specifications. The project committee have regularly included the design professionals, facilities division representation, instructional staff (administrators and teachers) and non-certificated staff (custodial, food service).

### Recommendation

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- *The Polk County School District should develop project specific educational specifications for each project or group of projects. The educational specifications need to be developed by committees that include administrative staff, instructional staff, non-certificated staff, community members and design professionals. The specifications should be project specific but be based on the guidelines (as discussed in action plan 8-9 above) and the facilities design manual.*
- *Action Plan 8-10 provides the steps needed to implement this recommendation.*

#### Action Plan 8-10

### Develop Educational Specifications

<b>Recommendation 1</b>	
Strategy	Develop educational specifications for all major projects (or group of projects).
Action Needed	Step 1: Develop criteria for the development of project specific educational specifications that include <ul style="list-style-type: none"> <li>• number of students and staff to be housed,</li> <li>• description of the educational program to be housed,</li> <li>• description of the instructional methodologies to be implemented,</li> <li>• program groupings,</li> <li>• relationships among instructional areas,</li> <li>• spatial requirements,</li> <li>• support facilities required,</li> <li>• environmental variables,</li> <li>• utility requirements,</li> <li>• storage requirements,</li> <li>• display requirements,</li> <li>• furniture and equipment required, and</li> <li>• summary of spatial requirements.</li> </ul>

Who Is Responsible	Facilities Planning specialist
Time Frame	Fall 1999
Fiscal Impact	The cost of developing educational specifications, if the district utilizes outside consultants, will be approximately \$15,000 per major project. It is possible, however, to utilize existing planning department staff to reduce this cost.

### **3 Do the specifications include an educational program component relating the curriculum, instructional methods, staffing, and support services, and also include a statement of the school's philosophy and program objectives?**

*No. The district does not complete project specific educational specifications.*

#### **The District Has Used Project Committees to Relate Philosophy and Program Objectives to the Architects**

The district uses project committees to identify the specifics regarding the curriculum, instructional methods, staffing, and support services that will be required for each major project. The philosophy and program objectives are included in the Educational Plant Survey but are not necessarily included in the discussions regarding each project. There is, therefore, no means of ensuring that the stated philosophy and program objectives provide the basis for the planning of each facility. The district has identified the instructional leader for new schools. In most cases the principal has been identified a full year ahead of proposed completion date and in all cases at least six months ahead of schedule.

It is critical that the elements below be included within the development of the project specific educational specifications.

- Identification of the administrative leader prior to the development of the educational specifications whenever possible. In cases where the specifications have to be developed before the principal can be identified it will be necessary to appoint an administrator currently serving in a like position to lead the process.
- A statement of goals and educational philosophy for both the district and the specific school being planned
- School-community relationships, including community expectations and coordination and cooperation with other public agencies
- Goals, objectives, and instructional strategies
- Curriculum, staffing, and instructional strategies
- Definition of program objectives, activities, teaching strategies, and instructional methods

- Design implications of advanced technology such as computers, integrated networks, and satellite transmissions and reception
- Provision of flexibility to incorporate future teaching methods and management styles

The specific action plan regarding this best practice area is included in best practice two (Action Plan 8-10) above.

## **4 Do the specifications include a description of activity areas that describe the type, number, size, function, special characteristics, and spatial relationships of instructional areas, administrative areas, and services areas in sufficient detail that the architect will not have to guess at what will occur in each of these areas?**

*No. While the district has prepared a facilities list (consisting of the specific program spaces to be provided) to guide the development of the specific design, they have not been incorporated into educational specifications.*

### **Polk County Incorporates Some Educational Specification Criteria in Its Process Used to Design New School Facilities**

As stated above, the Polk County School District does not complete formal educational specifications and therefore do not meet the intent of this goal. They do, however, include many of the best practice indicators in various documents that could be included in the educational specifications document. Exhibit 8-14 below provides a comparison of the educational specification criteria and whether the district is addressing the criteria in the process they are currently using to design new schools.

#### *Exhibit 8-14*

### **Crosswalk of Polk County Facility Planning Process with Best Practice Indicators for Educational Specifications**

<b>Best Practice Educational Specification Criteria</b>	<b>Current Status</b>
<ul style="list-style-type: none"> <li>• The number and size of areas required have been derived as the result of an analysis of current space requirements, master schedule, planned course offerings, staffing patterns, and planned student groupings.</li> </ul>	<ul style="list-style-type: none"> <li>• The number and size of areas for each type of school (elementary, middle, high) have been identified and are included in the school plant survey. They are, however, sometimes changed depending on the specific project and these changes are documented through the actual design of the project. The discussion of planned course offerings, staffing patterns and student groupings is included as a part of the discussions between the project committee and the design professionals.</li> </ul>
<ul style="list-style-type: none"> <li>• The number of teachers,</li> </ul>	<ul style="list-style-type: none"> <li>• The district has appointed a principal for new school</li> </ul>



<b>Best Practice Educational Specification Criteria</b>	<b>Current Status</b>
paraprofessionals, and administrative and classified personnel using specific areas has been identified.	projects well in advance of the planned opening. It is the responsibility of the principal to develop the staffing levels. It would be of assistance during this phase if the staffing levels were outlined in project specific educational specifications.
<ul style="list-style-type: none"> <li>The spatial relationship of one activity to another has been described.</li> </ul>	<ul style="list-style-type: none"> <li>The relationships have been discussed during project committee meetings but the district primarily relies on the expertise of the design professionals.</li> </ul>
<ul style="list-style-type: none"> <li>There is a description of space relationship requirements for the separation of large and small group areas and for convenient student and staff circulation.</li> </ul>	<ul style="list-style-type: none"> <li>The district has relied on the expertise of the design professionals.</li> </ul>
<ul style="list-style-type: none"> <li>Instructional support and co-curricular facilities have been addressed.</li> </ul>	<ul style="list-style-type: none"> <li>The facilities list (included in the Educational Plant Survey) includes a full listing of support and co-curricular facilities (e.g., administrative spaces, custodial, food service, storage, etc.)</li> </ul>
<ul style="list-style-type: none"> <li>Specific space for instructional support and pupil services programs, general support services, and special programs such as exceptional and vocational education have been identified and meet legal requirements.</li> </ul>	<ul style="list-style-type: none"> <li>The facilities list for each type of school (elementary, middle, high) includes the programs required in this indicator. Specific examples are a skills development lab, resource rooms, student personnel services and exceptional education spaces.</li> </ul>
<ul style="list-style-type: none"> <li>Environmental variables such as acoustical needs, visual needs, thermal requirements, and special aesthetic concerns have been identified and described.</li> </ul>	<ul style="list-style-type: none"> <li>The design specifications manual includes specifications regarding some of the environmental variables (e.g., thermal requirements, HVAC requirements) but the educational environmental variables (e.g., acoustical treatments, visual needs) are determined through the project committee process</li> </ul>
<ul style="list-style-type: none"> <li>All utility needs including water, sewer, drainage, electrical, gas, compressed air, telephone, fire alarm, conduit cable for advanced technology, and satellite dish, have been identified</li> </ul>	<ul style="list-style-type: none"> <li>The design specifications manual identifies the types of systems necessary and the district technology plan identifies the networking systems needed. The program needs (science, vocational, etc.) are discussed at project committee meetings</li> </ul>
<ul style="list-style-type: none"> <li>An energy management system is provided.</li> </ul>	<ul style="list-style-type: none"> <li>The district has made the decision not to have a centralized energy management program. Instead they have relied on site-based programs and energy management education. The site-based programs could be described in project specific educational specifications</li> </ul>
<ul style="list-style-type: none"> <li>Storage requirements for individual activity areas and teaching stations have been identified.</li> </ul>	<ul style="list-style-type: none"> <li>Storage requirements for each program area are included in the facility list</li> </ul>
<ul style="list-style-type: none"> <li>Extra storage space has been considered for year-round educational programs.</li> </ul>	<ul style="list-style-type: none"> <li>The district has not designed facilities specifically for year round programs.</li> </ul>
<ul style="list-style-type: none"> <li>Display areas for chalkboards, tackboards, and display cases have been identified.</li> </ul>	<ul style="list-style-type: none"> <li>Display areas are determined through the project committee process.</li> </ul>
<ul style="list-style-type: none"> <li>The number, kind, and size of furniture and equipment items have been identified for each activity area.</li> </ul>	<ul style="list-style-type: none"> <li>The budget for capital projects includes an amount for furniture and equipment but the decision making process (with the exception of built-in equipment) takes place after the school is designed. Built-in equipment is included in the district design specifications manual.</li> </ul>
<ul style="list-style-type: none"> <li>Planned expansion strategy has been</li> </ul>	<ul style="list-style-type: none"> <li>The site planning for expansion (both in terms of</li> </ul>

Best Practice Educational Specification Criteria	Current Status
included.	permanent and portable buildings) is included on the site plans for all major projects. There is no evidence, however, that this is a focus of discussion during the project committee process.

## Recommendation

- *The educational specifications prepared for each project needs to include all areas shown discussed in Exhibit 8-11 above. As shown in the exhibit, many of the items are currently being completed and/or discussed but not in a formal educational specifications process.*
- *The specific action plan for this recommendation is included in section 2 above.*

### **5 Does the district communicate general building considerations, including features of the facility and the school campus in general, to the architect?**

*No. While the final product reflects many of the desired general building features, there is no process for ensuring this is done.*

#### **The District Does Not Have a Formal Process of Communicating General Building Considerations to the Architect**

The facility plans show that the architect has drawn schematic layouts of buildings, parking, roads, etc., and the design specifications clearly describe the types of materials to be utilized. However, there are no educational specification requirements to ensure that

- the district has compared both the educational costs and the cost of construction, energy life cycle costing and operation of the various designs that were considered;
- there is a description of how students, staff, and visitors will arrive at and depart from the school; parking requirements are defined; there are provisions for emergency vehicle and service access; there is a provision for access by disabled persons; and bus loading and unloading is separate from other vehicle traffic;
- circulation patterns, both within classrooms and between activity areas, are well planned;
- safe school design concepts and security considerations have been incorporated into the design; and

- there is a determination of the potential use of the building by the community use of the building.

While the district has included criteria found in educational specifications in its process for construction of new facilities, there is not a mechanism in place to ensure that the educational specification criteria is consistently applied to all major construction projects.

## **Recommendation**

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- *The Polk County School District should incorporate general building considerations into the educational specifications development and communicate these considerations to the architect.*
- *The steps needed to implement this recommendation are included in Action Plan 8-10.*

## **6 Does the district use the educational specifications as criteria for evaluating the architect's final product?**

*No. There is no evidence that the educational specifications are used as criteria for evaluation.*

### **Educational Specifications Need to Be Used as Part of the Evaluation of the Design Solution**

Since the district does not prepare educational specifications for all projects they cannot be used to interpret the design solution or be matched against the final design solution. Therefore, the district cannot ensure that the facility design enhances the educational program offered and provides a means of improving the process for each subsequent project.

## **Recommendation**

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- *The district should use the educational specifications to evaluate the design solution. The final design should reflect the design implications of the proposed educational programs as defined in the educational specifications. The educational specifications should also be given to the value engineering teams as they conduct their evaluation.*

**Action Plan 8-11**

**Use of Educational Specifications in Evaluating the Design Solution**

<b>Recommendation 1</b>	
Strategy	At the value engineering phase, and at the completion of each project, evaluate the final design solution based on the program goals as defined in the educational specifications.
Action Needed	Step 1: A formal procedure should be developed to ensure that the educational program is included as a part of the value engineering review and that there is a complete post occupancy evaluation based on the ability of the design to meet the goals as specified in the educational specifications.
Who Is Responsible	Site administrators and Facilities Planning specialist
Time Frame	Process completed for all projects beginning in the 1999-2000 year
Fiscal Impact	This can be implemented with existing resources.

**7 Are all school board-approved program requirements communicated to the architect before final working drawings are initiated?**

*No. While there is evidence of communication between the district and the architect, and the program requirements are communicated via the facilities list, there is no process for developing of educational specifications.*

**Educational Specifications Should Include Program Goals and Objectives**

The primary areas of documented communication of program requirements to the architect are the design specifications manual and the facilities list. The facilities list provides a listing of program areas to be included in each school and the district. However, since the program requirements are not detailed in educational specifications the district cannot demonstrate that:

- the educational specifications provide the planning team with an opportunity to reassess goals and objectives and to plan further programs and activities;
- the planning team has reassessed the educational program and identified future needs that will impact the design of the new facility; or that
- the planning team has evaluated existing facilities in terms of educational adequacy in support of current and planned programs and activities.

There is evidence, from the general satisfaction with many of the new facilities, that program needs have been addressed through the project committee process. The extent to which they have been addressed, however, varies among the projects.

## Recommendation

- The Polk County School District should include program goals and objectives in the educational specifications development, communicate these to the architect, and utilize them in the post-occupancy evaluation and future planning.
- The steps needed to implement this recommendation are included in Action Plan 8-10.

## 8 Does the board minimize changes to facilities plans after final working drawings are initiated in order to minimize project costs?

Yes. Project change orders have been kept to a minimum.

### Change Orders for Polk County Projects Have Been Kept Low and at Times Have Reduced the Costs of Projects

An examination of the records for four recently completed projects (Lake Alfred Middle School, Winter Haven High School, Bartow High School, and Gause Academy) indicate that change orders have been kept to a minimum. Exhibit 8-15 below provides the detail regarding the change order amounts for these projects. As can be seen from the exhibit, the total percentage of change orders are within the generally accepted standards of 3%-5% for new construction and 10%-12% for renovations. In all cases, the changes have not exceeded the original budget amount and Construction records verify that change orders have been submitted to the board for final approval.

#### Exhibit 8-15

### Change Order Amounts for Recent Polk County Projects

Project	Original Contract Amount	Final Contract Amount	Change Order Percentage
Lake Alfred Middle School (new school)	\$12,805,000	\$9,460,672	(26%)
Winter Haven High School (expansion, renovation)	1,729,000	1,772,467	2.5%
Bartow High School (Media Center)	2,112,000	2,211,740	4.7%
Gause Academy	1,464,650	1,510,754	9.7%

Change orders have not resulted in the project exceeding the budget (in fact, many change orders have resulted in a reduction of the total cost), but there is no data available to evaluate whether or not the change orders compromised the educational specifications.

In the case for Lake Alfred Middle School, where the change orders resulted in a significant decrease in the total budget, the reduction was due primarily to the district directly purchasing a good portion of the materials. By utilizing this process, the district eliminated many of the contractors added costs. When this is necessary it is more beneficial to the district that these changes come from the value engineering process (discussed earlier in this report) so that the district will receive full value.

## ***Recommendation***

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- *When contemplating any change orders that make changes that have an effect on the design implication of educational specifications, regularly review the specifications and include that analysis in the recommendation to proceed (or not to proceed) with the change.*
- *This recommendation can be implemented with existing resources.*

## ***Are the Best Practices for Architectural Planning and Financial Management Being Observed?***

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**Goal: The district uses generally accepted architectural planning and financial management practices to complete projects on time and within budget.**

### **1 Does the board determine whether each new facility will be constructed using the traditional system of public works or by using some innovative system such as design-build or a construction manager?**

*Yes. The board has held a workshop to discuss the advantages and disadvantages of each type of construction system and has selected different methodologies based on the specific type of project being considered.*

## The Polk County School District Is Currently Utilizing Both the Traditional Design-Bid-Build Approach and a Design-Build Methodology

The Polk County School District has reviewed the different construction methodologies and is currently utilizing the traditional design-bid-build process and a design-build approach. In addition, the four elementary schools that are currently in the final phases of design will be constructed through the use of a construction manager. The three processes differ in the ways discussed below.

- **Traditional Design-Bid-Build** - Utilizing this methodology, the owner retains an architect through a qualification-based selection process who designs the project based on the owners programmatic requirements (educational specifications). Upon approval of the owner, the architect prepares contract documents for bidding purposes which consist of plans and specifications. The owner then directs the architect to put the project out for bid and a general contractor is selected based upon the lowest responsive bid.

The advantages to the traditional approach include (1) the total cost is secured within a competitive environment, (2) the total cost is known before construction commences, (3) the district has control over the process, and (4) it is perceived as "Fair." Disadvantages include (1) it is a linear process so it is often difficult to proceed in a timely manner, (2) changes during construction are costly as they are not awarded in a competitive environment, and (3) often the lowest bid is not of the best quality.

- **Design-Build** - The design-build process offers a single source of responsibility for both design and construction phases. In most cases the owner will contract with a general contractor which sub-contracts its architectural work to an independent architect. In some cases, however, the architect is an employee of the general contractor. The process involves the owner advertising for design-build teams to submit total cost bids to design and construct a building based on a program and criteria established by the owner. Design-build is most often used for simple uncomplicated projects that have pre-determined functional requirements or projects that are designed and constructed the same way many times.

The advantages of the design-build process include (1) a total all inclusive price can be generated very quickly, (2) the total cost is often lower than with other methods, (3) the project can be repeated easily, and (4) the schedule for completion is often much faster than with the traditional approach. The disadvantages include (1) the district has little input into the design process, (2) it is difficult, in the public arena, to justify a selection based on other than the lowest cost, and (3) the long-term operational costs may not be a priority to the design-build contractor.

- **Construction Management** - Construction management brings professional rather than entrepreneurial direction to the entire design and construction process. With the process the district hires a construction manager based on qualifications who then provides services before, during and after the actual construction process. After selection of the construction manager, he makes significant input relating to cost, quality and time to the architect during the design process. Competitive bidding is still employed for what are traditionally the subcontracts to the general contractor. Under typical construction

management, these become prime contracts to the owner. The various contracts may be bid at once, but are often phased or bid at different times. This is particularly true when time is short and fast-track scheduling techniques are employed to complete the project. Certain contracts are then bid in advance of others, so that work can get underway on construction elements that must be completed first. This type of construction management is commonly referred to as agency construction management. Recently, many construction management contracts are “at risk” where the district negotiates a maximum price with the construction manager who contracts directly with the subcontractors. The construction manager is then “at risk” to complete the project within the agreed upon maximum price.

The advantages of the construction management process include (1) bidding can be organized in packages that reflect the market conditions, (2) the district receives professional management of the schedule of construction, (3) the district is allowed input throughout the design phase, (4) the timing of projects can be fast-tracked, and (5) the costs are often lower than with a traditional approach. The disadvantages include the total cost is often not known before construction begins, and the process is sometimes seen as favoring certain subcontractors over others.

The Polk County School District has reviewed these advantages and disadvantages during a Board workshop for this purpose and the decision has been made to select the construction methodology based on the specific project or set of projects. This philosophy has been implemented in that there has been a recent change in the type of system used. For the two middle schools that are under construction (Sleepy Hill and Dundee Ridge) the traditional design-bid-build approach has been utilized. Beginning in 1998 with the classroom pods that are being built with the District’s Classroom First funds, the district has chosen to use a design-build approach. This approach is reasonable as these are projects that are relatively simple and are re-built many times. For the four new elementary schools that are currently in the final design phase the district has made the decision to utilize a construction management system. Again, this approach is reasonable in this case as a construction manager should be able to save significantly by scheduling specific trades among the projects and acquiring materials in larger quantities.

## **2 Does the architect prepare the building specification document?**

*Yes. All appropriate building specification documents have been prepared by licensed architects. In the case of design-build projects the documents have been coordinated through the school board architect.*

### **Architects Prepare All Building Specification Documents**

A review of construction documents verify completion of all plans by licensed architects and that they include general conditions specifying the details of construction and materials starting time; expected completion time; terms of payment bond, bid bond, and performance bond; workers’ compensation and terms of liability insurance; subcontractors to be used; and provisions to be included in change orders. The architectural contracts have been reviewed by district’s legal counsel in order to ensure the contracts and legal conditions comply with the requirements of law and rule.



### **3 Does the architect coordinate plans, specifications, and questions concerning the project?**

*Yes. The architect or project manager coordinate the plans and specifications and district personnel have the opportunity for review.*

#### **Coordination of Project Meetings Has Varied Among Different Positions**

Project meeting minutes reflect that regular meetings are held prior to construction for the purpose of clearing up any questions and providing final input. The meetings include representatives from the architectural firm, instructional staff, and Facilities staff. They are normally coordinated through the project manager, (the project leader) but due to the number of projects and the limited staff some coordination has been through the construction managers, the director of Design and Construction Services and the building inspectors.

The project meetings have included representatives from instructional staff, administrative staff, maintenance staff and safety personnel. This has resulted in a “buy in” from the future users as well as improved the quality of the product.

#### **Recommendation**

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- *The Polk County District needs to clarify the roles among the project managers, the architect and building inspectors. Upon creating a project manager position (as recommended on page 8-17), it will be important to clearly state that their role includes the coordination of all project meetings with the involvement of the architect assigned as well as involvement of instructional, administrative, maintenance and safety personnel.*

### **4 After bids are opened and tabulated, are they submitted to the board for awarding the contract? Does legal counsel make certain that bid and contract documents are properly prepared and that the award is properly authorized?**

*Yes. Board approval has been secured for all contract awards and legal counsel has been advised.*

## **Recommendations to the Board Have Been Reviewed by the District's Legal Counsel**

A review of bid tabulation sheets from recent projects demonstrates that all bids have been opened at the exact time advertised and have been inspected to confirm that

- there is a signed bid form with dollar amount,
- a bid bond is included,
- there is verification of sub-contractors,
- a non-collusion affidavit is included, and
- worker's compensation and liability insurance certificates are in order.

The bids are then tabulated, reviewed by legal council, and submitted to the board for approval. In the case of the traditional design-bid-build contracts the award has been made to the lowest responsive bidder. In the case of the design-build contracts for the classroom pods the award went to the selected firms after competitive bidding as allowed by Chapter 287, F.S., which stipulates the time frames and notices required.

### **5 Does the district require the contractor to submit a signed owner-contractor agreement, workers' compensation insurance certificates, payment bond, performance bond, and guarantee of completion within the time required?**

*Yes. Signed owner-contractor agreements, workers' compensation certificates, and guarantees of completion are included in each project file.*

### **Appropriate Agreements and Certificates Have Been Obtained**

A review of contract files for recently completed projects verifies that agreements with contractors have included a signed owner-contractor agreement, a workers' compensation insurance certificate, a payment bond, a performance bond, and a guarantee of completion. In addition, the agreements are signed by the contractor and a district representative.

### **6 Does the architect recommend payment based on the percentage of work completed? Is a percentage of the contract withheld pending completion of the project?**

*No. For all projects except the design-build classroom pods, payments are made based on the percentage of work completed with a percentage withheld until completion for most projects. This has not been the case for the design-build*

*classroom pods so a procedure is necessary to ensure a percentage is withheld pending completion when the design-build process is utilized.*

## **Construction Projects Are Paid Based on the Percentage of Work Completed**

Payment records reflect that the architect has recommended payment except in the case of the design-build projects. For all projects except the design-build, the pay requests are based on the percentage completed (as verified by the architect) and a percentage is withheld until completion. Payment is made based on a pay request signed by the architect and project manager ensuring that internal controls base the payment on work completed.

In the case of the design-build classroom pods, there have been instances when the contractor has been paid before the percentage of completion has been verified. This occurs due in part to the fact that in the design build process the architect works for the contractor rather than the district. In these cases the pay request should be verified and approved by the project manager and/or district architect. While in all cases it appears that the project was ultimately completed to the district's specifications, this process does not provide an incentive to the contractor to do so in a timely manner.

### *Action Plan 8-12*

## **Require That All Project Payments Be Based on the Percentage of Work Completed**

<b>Recommendation 1</b>	
Strategy	Require that all project payments be based on the percentage of work completed.
Action Needed	<p>Step 1: Develop procedure that requires all project payments to be based on the percentage of work completed. Percentage to be verified by district staff in the case of design-build projects.</p> <p>Step 2: Inform contractors of the requirement.</p> <p>Step 3: Withhold a percentage of payment pending completion for all district projects.</p>
Who Is Responsible	Assistant superintendent
Time Frame	Immediately
Fiscal Impact	This can be accomplished with current resources.

## **7 Does the district require continuous inspection of all school construction projects?**

*No. District inspectors provide continuous inspections for each major construction project but not for projects that are constructed by in-house staff.*

## Regular Inspections Are Completed for All Major Projects but Not for In-House Construction

The district provides for and requires continuous inspection for the major construction projects, including renovations and alterations, but not for construction projects that are completed by district staff. The inspector reviews are documented daily in the daily inspection report that is submitted to the major construction manager. This report includes a review of the work progression, the inspections that occurred and any inspections issues that need to be addressed.

We also found that continuous inspection does not always occur for installation of portables, day labor projects or for projects that are coordinated and completed by school groups (i.e., PTAs, booster clubs, etc.).

## Recommendation

- *Require continuous inspections for all construction projects including in-house projects.*

### Action Plan 8-13

## Continuous Inspection of All Construction Projects

Recommendation 1	
Strategy	Provide for inspection of all projects, including in-house projects.
Action Needed	<p>Step 1: Include in the position description for building inspectors that all projects will receive continuous inspection.</p> <p>Step 2: Upon securing of additional project managers, free inspectors from that duty and assign in-house projects as appropriate.</p> <p>Step 3: Develop procedures requiring that school based projects be submitted to the facility department for plan review, approval and inspection.</p>
Who Is Responsible	Director, Design and Construction Services
Time Frame	Fall 1999
Fiscal Impact	This can be accomplished with current resources.

## 8 Does the district ensure that buildings are not occupied prior to the notice of completion?

*Yes. The director of Design and Construction Services is responsible to ensure that a certificate of completion is signed prior to occupancy.*

## Occupancy Permits Are Obtained

Based on a review of the occupancy permits and discussions with the school administrative staff, we conclude that before buildings are occupied the district has received a final inspection report and a certificate of occupancy for the entire building or a portion when only that part is being occupied.

## *Are the Best Practices for Evaluating New Facilities Being Observed?*

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**Goal: To maximize use of new facilities, minimize operation costs, and provide feedback for future construction planning, the district trains building users and evaluates building use.**

### **1 Does the district conduct a comprehensive orientation to the new facility prior to its use so that users better understand the building design and function?**

*No. The district has conducted walk-throughs with maintenance personnel and instructional staff, but no comprehensive orientation programs are offered.*

### **Formal, Comprehensive Orientation Programs Are Needed**

At the opening of each new school the district has conducted walk throughs for both maintenance and instructional staff, but there is no comprehensive orientation program established for staff, students, parents, and the general public. The provision of such a program will

- provide the building users with a better understanding of the design and how it is intended to be most optimally utilized,
- provide the general public with an overview of the programs that can be implemented in the new facility and how they can have access to the building,
- assist the district with ideas for future facility planning, and
- provide for a more meaningful transition into a new building.

On the other hand, the absence of a comprehensive orientation program often results in a lack of understanding by the persons responsible for the building operation.

# Recommendation

- *The Polk County School District should develop and implement a comprehensive orientation program for all new schools and major renovations.*

## Action Plan 8-14

### Conducting Orientation Programs

<b>Recommendation 1</b>	
Strategy	Develop and implement comprehensive orientation programs for all new facilities and major renovations.
Action Needed	<p>Step 1: Conduct the orientation programs below.</p> <ul style="list-style-type: none"> <li>• A detailed orientation for maintenance personnel that involves the specifics of the mechanical systems should be held with the architect, contractor(s) facilities department personnel, and the site administrator in attendance.</li> <li>• A pre-occupancy orientation for instructional staff should be conducted by the architect and site administrator.</li> <li>• A pre-occupancy walk-through for students, parents, and community should be conducted by the site administrator(s).</li> </ul> <p>The orientation programs must include clear and understandable users manuals for both teachers and maintenance and operations staff.</p> <p>Step 2: Prepare a users guide for faculty and staff.</p>
Who Is Responsible	Assistant superintendent, site administrators
Time Frame	All new facilities beginning with the 1999-2000 year
Fiscal Impact	This can be accomplished with current resources.

## **2 Does the district conduct a comprehensive building evaluation at the end of the first year of operation and periodically during the next three to five years to collect information about building operation and performance?**

*No. The district has discussed the changes that should be made before re-using prototypical designs but no formal post occupancy evaluations are held. In a rapidly growing school district the post-occupancy evaluations can provide the basis for improvements to prototypical plans and/or changes to the educational specifications.*

## Post-Occupancy Building Evaluations Need to Be Conducted

While there is an informal walk through at the completion of the first year of operation, there is no record that the district periodically conducts evaluations of new facilities, follow-up utilization analysis, or an analysis of building operation and performance.

### Recommendation

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- *The Polk County School District should develop and implement a post-occupancy evaluation of all major projects completed.*
- *Action Plan 8-15 provides the steps needed to implement this recommendation.*

#### Action Plan 8-15

### Conducting Post-Occupancy Evaluations

<b>Recommendation 1</b>	
Strategy	Regularly conduct post-occupancy evaluations.
Action Needed	<p>Step 1: Develop procedure to ensure that post occupancy evaluations regularly occur and include educational adequacy, function, safety, efficiency, and suggestions for future improvements.</p> <p>Step 2: The evaluation should include</p> <ul style="list-style-type: none"> <li>• an analysis of the educational program improvements for consideration by future educational specification committees;</li> <li>• an operational cost analysis;</li> <li>• a comparison of the finished product with the educational and construction specifications; and</li> <li>• recommendations for future changes.</li> </ul>
Who Is Responsible	Assistant superintendent
Time Frame	Beginning with schools opened in the fall of 1999
Fiscal Impact	This can be accomplished with current resources.

### **3 Does the district analyze building evaluations to determine whether facilities are fully used, operating costs are minimized, and changes in the district's construction planning process are needed?**

*No. Formal post-occupancy evaluations are not conducted. This lack of a post-occupancy evaluation process does not allow the district to determine the changes to the construction planning process that are needed.*

#### **Post-Occupancy Evaluations Should Provide for Future Program Changes**

The district has reviewed the completed facilities as plans are being made for new construction but not in a documented manner. For example, as plans were being developed for a new elementary prototype, Facilities personnel went to the most recently completed elementary schools and asked what changes should be made. Those suggestions were provided to the architects and planning committees and should be a help with the new prototype design.

Therefore, through a team approach, the district has attempted to meet this best practice indicator. However, since no formal post-occupancy evaluations are held, the district cannot demonstrate that

- the evaluation is used to assess facility use and operating costs;
- the results of the evaluation were used to compare the product with educational specifications to see whether the district received the product it said it wanted, and whether the district still needs the product it built;
- the results are used to provide the architect with corrective feedback to be used in the next building cycle; or that
- the evaluation is used to make changes, if necessary, to the district's construction planning process for facilities to be built in the future.

#### ***Recommendation***

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- *The Polk County School District should utilize the results of the post-occupancy evaluations to assess use and operating costs, provide feedback to the architect and make changes in the construction planning process.*
- *The steps needed to implement this recommendation are included in Action Plan 8-16 above.*



## **4 Does the district analyze maintenance and operations costs to identify improvements to the district's construction planning process?**

*No. The district does not analyze all maintenance and operations costs for the purpose of reducing the costs of future projects. The district has, however, annually analyzed the cost of energy use and has utilized this data in the planning process for future projects.*

### **Maintenance and Operations Costs Should Be Included in the Post-Occupancy Evaluation**

District staff have discussed the ways to reduce long-term maintenance and operations costs. In the case of energy consumption and associated costs the district has developed a formal procedure and utilizes this information in the decision making process for future projects. They have not, however, expanded this process to include the overall maintenance and operations costs. Consequently, the district has no process comparing maintenance and operations costs at recently completed projects for the purpose of implementing cost savings measures on a districtwide basis.

Therefore, the district has not

- identified and analyzed measures of maintenance and operations costs except in the case of energy costs;
- identified improvements made to its construction planning process based on its analysis of maintenance and operations costs;
- implemented changes that have resulted in documented cost savings (except in the case of energy costs); or
- identified cost saving actions that are consistently used on a districtwide basis.

### ***Recommendation*** ---

- *The Polk County School District should develop a formal process of analyzing maintenance and operations costs and new and renovated facilities for the purpose of implementing cost saving measures districtwide.*
- *Action Plan 8-16 provides the steps needed to implement this recommendation.*

**Action Plan 8-16**

**Analyze Maintenance and Operations Costs at Recently Completed Facilities**

<b>Recommendation 1</b>	
Strategy	Analyze maintenance and operations costs at recently completed facilities.
Action Needed	Step 1: Develop a procedure to ensure that post-occupancy evaluations include an analysis of the maintenance and operations costs. Step 2: Ensure that the evaluations include the identification and analysis of maintenance and operations costs. Step 3: Identify improvements that can be made to the construction planning process based on the analysis. Step 4: Document changes that have resulted in cost savings. Step 5: Compare these costs with other district facilities.
Who Is Responsible	Assistant superintendent
Time Frame	Include with the implementation of post-occupancy evaluations – beginning in the fall of 1999
Fiscal Impact	This can be accomplished with current resources.

# 9

## Facilities Maintenance

***The district generally is operating the Facilities Maintenance and Operations functions according to best practices but has room to improve. The district needs to formalize its cost comparison measures, prepare a long-range plan, and formalize its staff training program.***

### Conclusion

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The Polk County School District is using 17 of the 24 best facilities maintenance practices. The district generally follows efficient and effective facility management practices but does not adequately document these practices. The district needs to add an assistant director of Maintenance position and improve its staff development program for Maintenance and Operations staff by increasing training opportunities and developing performance measures. Below are the conclusions on the district's use of each facilities maintenance best practice.

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### ***Is the District Using the Facilities Maintenance Best Practices?***

#### **Cost-Effective Methods**

**Yes.** The district periodically evaluates Maintenance and Operations activities to determine the most effective means of providing needed services, including consideration of management, outside contracts or privatization, and joining associations of other government agencies. (page 9-10)

#### **Legal Responsibilities**

**Yes** The board does provide procedural guidance in areas such as replacement and selection of equipment, purchasing of supplies and materials, levels of maintenance expectations, and Maintenance and Operations budget criteria. (page 9-12)

#### **Use of Qualified Staff**

**No.** The Maintenance Services Department does not have adequate staff to meet its program goals and objectives. (page 9-15)

**Yes.** The Maintenance and Operations departments have written a job description for each position within the departments. (page 9-19)

- No.** The district does not clearly communicate performance standards to Maintenance and Operations staff. (page 9-20)
- Yes.** The district provides appropriate supervision of the Maintenance and Operations staff. (page 9-25)
- No.** The district does not provide a staff development program that includes appropriate training for Maintenance and Operations staff to enhance worker job satisfaction, efficiency, and safety. (page 9-27)

### **Annual Budget**

- No.** The administration has not developed budgetary guidelines to provide for funding in each category of Facilities Maintenance and Operations. (page 9-32)
- Yes.** The board has an established provision for a maintenance reserve fund to handle one-time expenditures necessary to support maintenance and operations. (page 9-35)

### **Maintenance Standards**

- No.** The district has not established maintenance standards in its short- and long-term plans for providing adequately maintained facilities. (page 9-36)
- Yes.** The district uses its maintenance standards to evaluate maintenance needs. (page 9-39)
- Yes.** The district has a system for prioritizing maintenance needs. (page 9-40)
- Yes.** The district accurately projects cost estimates of major maintenance projects. (page 9-41)
- Yes.** The district minimizes equipment costs through purchasing practices and maintenance. (page 9-42)
- Yes.** The district provides the Maintenance Department staff with tools, training, and instruction to accomplish their assigned tasks. (page 9-44)
- No.** The district has not established a computerized control and tracking system that accurately tracks inventory, parts, and materials used and provides a reordering system. (page 9-45)
- Yes.** The district does ensure that maintenance standards are updated to implement new technology and procedures. (page 9-47)

### **Health, Safety, Energy Efficient, and Cost-Effective Operation**

- Yes.** The district has established standards for health and safety. (page 9-49)
- No.** The district does not use external benchmarks to determine a cost-effective manner of meeting its health and safety standards. (page 9-51)
- Yes.** The district uses external benchmarks to achieve energy efficiency. (page 9-52)

- Yes.** Hazardous materials management complies with federal and state regulations. (page 9-53)
- Yes.** The district does have a comprehensive and systematic program for dealing with school safety and security. (page 9-56)

**Community Use of Facilities**

- Yes.** The district follows established procedures for making school facilities available to the community. (page 9-58)
- Yes.** The district meets accessibility requirements for persons with disabilities. (page 9-59)

**Fiscal Impact of Recommendations**

- As shown in Exhibit 9-1, the district would incur a cost of approximately \$6,700 annually by implementing the above recommendations.

*Exhibit 9-1*

**Implementing the Recommendations for Facilities Maintenance Would Result in an Annual Cost of \$98,200**

<b>Recommendation</b>	<b>Fiscal Impact</b>
Create new Maintenance Planning position.	Annual cost of \$58,200
Develop a comprehensive staff development program for maintenance staff.	Annual cost of \$40,000

**Background**

The facilities maintenance function for the Polk County School District is the responsibility of the Maintenance Services Department. The mission of the department is included in the mission statement for the Facilities and Operations Division and states

*The mission of the Facilities and Operations Division is to provide innovative, cost effective, and high quality maintenance and constructions services to our schools and operating departments and to continually improve those services. This will be accomplished by creating an atmosphere that encourages everyone to cooperate in and contribute toward achieving that goal.*

*As our mission is dynamic, we will encourage innovation and constant improvement. We believe that our employees are a valued and long-term resource and we will support and encourage employee contribution, involvement and their personal growth. We believe that all employees are*

*entitled to dignity, respect, and fair compensation. We will continually work to achieve an environment in which our employees can both enjoy their work and take pride in their organization and in themselves. Our supervisors will work to remove barriers that prevent this from happening.*

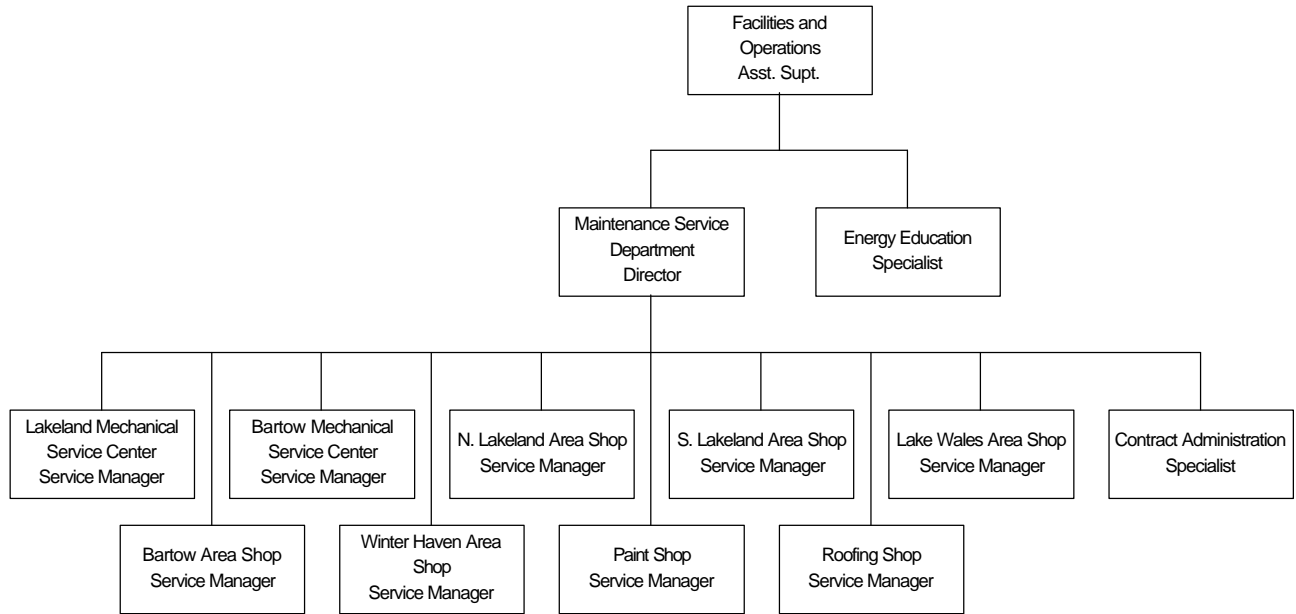
*We will conduct our business at all times in a fair and ethical manner with our employees, school personnel, suppliers, contractors, our community neighbors, and the public.*

The director of the Maintenance Services Department is responsible for nine service shops and reports to the assistant superintendent for the Facilities and Operations Division. Exhibit 9-2 presents the organizational chart for the Maintenance Services Department and the nine area shops.

**Exhibit 9-2**

**Organizational Chart for the Maintenance Services Department in the Polk County School District, 1998-99**

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Source: Polk County School District.

**Building Maintenance**

The Maintenance Department is responsible for maintaining 63 elementary schools, 18 middle schools, 15 high schools, and approximately 18 district facilities. Polk County is a geographically large district. Therefore, the Maintenance Department has divided its service operation into five service areas, with a shop for each area, in order to serve the district more efficiently. Each area shop is responsible for responding to the work order requests from the schools in its area. In addition to the five area shops, there are four districtwide shops, which include two mechanical shops, one roofing shop, and one painting shop.

Each of the nine shops is overseen by a service manager who has a shop clerk to help with administrative duties. Among other duties, the shop clerk is responsible for maintaining the inventory of parts and materials kept in the shop. Some commonly used parts and materials, such as screws, nails, and caulking are also stored on service trucks, which are inventoried annually by the shop clerk. All other staff are trades persons who perform service work, and each shop has approximately 20 trades persons, representing the trades listed below.

- Carpentry
- Electrical
- Locksmithing
- Plumbing
- Welding
- Refrigeration
- Electric motor repair
- Kitchen equipment repair

Work order requests are generated by school personnel and submitted directly to the appropriate shop via computer. The goal of the department is to have all work orders completed within 30 days of origination. The status of all work orders is reviewed by the director and the service managers monthly. All work orders not completed within 30 days must be explained by the service managers to the director. A completed work order must be signed off by the school staff member who made the request. The department completes approximately 40,000 work orders per year.

On February 2, 1997, the department began conducting annual assessments of each school facility. The director of Maintenance, the service manager for that area, a representative from the Facilities Department, and the principal inspect the school and identify all the existing maintenance needs. The items identified include deferred maintenance items as well as facility improvements. These assessments are done each Wednesday, and the director's goal is to assess each school annually. As of June 1999, each school has been assessed.

The department has a five-year cycle for painting. The painting service shop is on a schedule to paint the interior and exterior of each school every five years. The department has also conducted a survey of the entire district's roofs. The data on the condition of the roofs has been entered into a database and the district is budgeting approximately \$2 million per year for improvements to the roofs.

The maintenance department has approximately a \$7 million annual budget. Approximately \$700,000 is budgeted for each of the five areas annually, which amounts to \$3.5 million of the \$7 million. The remainder of the approximately \$7 million budget is for districtwide needs, such as the roof replacement program mentioned above. A maximum of \$200,000 can be spent on facility improvements in each area, with the remainder being reserved for facility maintenance needs. Principals submit requests to the Maintenance Department, which develops cost estimates for all work requests. The Maintenance Department returns the list of projects, which will also include projects it identifies as necessary, to the area supervisor. The area supervisor in conjunction with the Maintenance Department then prioritizes the projects for the next fiscal year.

### **Exhibit 9-3**

## **Notable Achievements in Building Maintenance**

- Scores good to excellent in customer surveys
- 

### **Contracted Services**

The district contracts with private companies for some of its maintenance-related services. Site improvement projects costing more than \$1,000 and all maintenance and repair jobs costing more than \$2,500 are defined as a "project." A cost comparison is conducted on all projects to determine if the district or a private contractor can accomplish the work less expensively. The district calculates its labor costs at \$20 per hour, adds 30% for benefits, and adds 10% for overhead on the cost comparisons. It solicits price quotes or bids from private contractors. The district will also contract large projects for which, in the estimation of the director, the district does not have sufficient staff to accomplish.

The Contract Administration specialist manages several contracts for the district. These include the contracts for carpeting, fencing installation and repairs, and the relocation of portables. These contracts are bid out every one to three years.

The fencing contract is put out to bid annually and is based on labor and material unit costs. Two contractors are chosen to fulfill the contract requirements. The Contract Administration specialist uses two contractors to ensure receipt of the best price. If prices quoted by one contractor appear to be too high, a quote from the second contractor may reveal better prices.

The district is in the process of converting carpeted floors in classrooms to vinyl tile due to the health problems caused by the greater difficulty of cleaning carpets. Carpets can create an environment for mold and mildew, which can cause indoor air quality problems. Rooms with special acoustic requirements, such as offices, media centers, and music rooms, are allowed to retain the carpet. As with fencing, the Contract Administration specialist issues contracts to two contractors for carpeting to ensure receipt of the best price.

The district has approximately 900 portable buildings. Each year school principals must justify their need for the existing portables and any need for additional portables. The area superintendents prioritize portable needs and requests for changes in the number of portables are sent to the Contract Administration specialist, who is responsible for scheduling the contractor to move the portables.

### **Custodial Services**

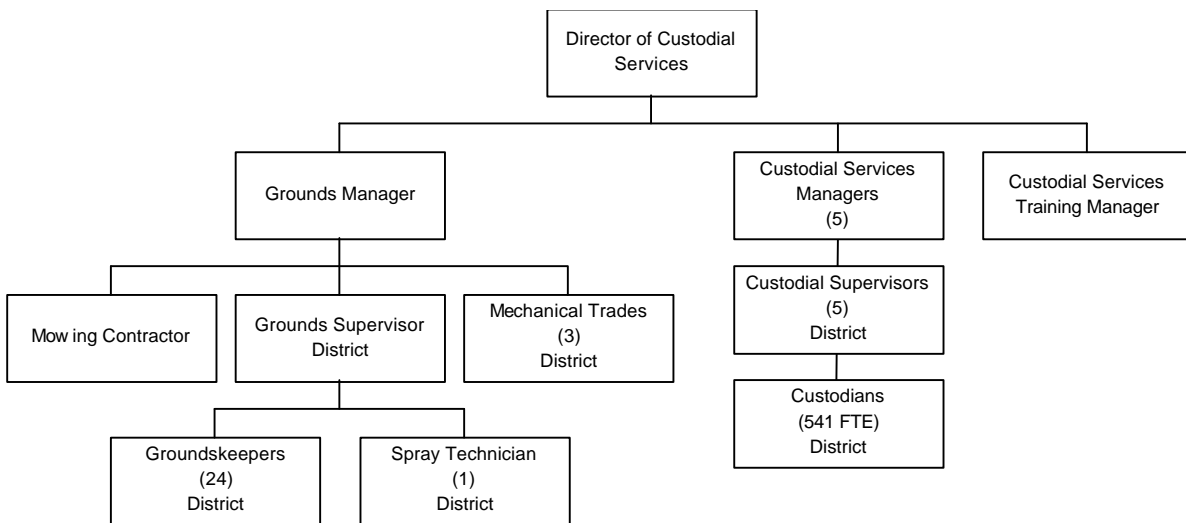
Administrative/management duties for custodial services are contracted out to a private contractor, ServiceMaster. ServiceMaster provides professional/technical support, training, equipment, cleaning supplies, and allocates the number of custodial staff for each site. The district first contracted with ServiceMaster for these services in 1986 and renewed the contract in 1991. In 1996, the district issued a Request for Qualifications for custodial services. ServiceMaster was again chosen to provide the services and the district negotiated the current contract.



ServiceMaster provides a district manager, a grounds manager, five area managers, one training manager, and two and one-half secretaries. The district directly employs five area managers to work nights, and all the custodial staff, which is currently 603.4 FTE (full-time equivalent) custodians. The district has implemented site-based management whereby the school site administrator is responsible for the maintenance and operation of the facility, and therefore the custodians are supervised by the school administrators. Exhibit 9-4 presents an organization chart for the custodial services function.

#### Exhibit 9-4

### Organizational Chart for Custodial Services in Polk County School District, 1998-99



Source: ServiceMaster.

ServiceMaster manages the custodial services under guidelines which control the distribution of personnel resources. The basic custodial allocation formula used by ServiceMaster allows two labor-hours per 1,000 square feet of cleaning space, which is 20,000 square feet for each one FTE custodian. The formula is adjusted to add labor-hours for special programs, grounds work, supervision, and non-cleaning duties. Substitute custodians cannot be supplied to a school before the third day of an absenteeism in schools with five FTE custodians or more. Schools with fewer than five FTE custodians can get a substitute custodian on the first day of an absenteeism. The allocation formula is incorporated into ServiceMaster's contact with the district. The substitute rule is part of the union contract.

Each of the custodians receives annual safety training and job skills training. The job skills training is largely provided on an individual basis to help each custodian improve in needed areas as identified by the supervisors. ServiceMaster also provides a leadership development program for foremen and lead workers on a six-month cycle.

All cleaning materials and equipment are purchased through ServiceMaster and supplied to the schools through a passive order system. A passive order system predetermines the amount of supplies a school will need and delivers them on a preset schedule. This type of system eliminates the need for someone at the school to prepare a weekly or monthly order

and it standardizes the amount of supplies used throughout the district. Pre-determined amounts of cleaning materials are delivered to the schools monthly, and mops are delivered weekly. ServiceMaster reports the cost of cleaning materials averages about \$0.05 per square foot or approximately \$602,000 annually.

The contract with ServiceMaster also covers the management of the grounds maintenance function. The grounds close to school buildings and the athletic fields are maintained by custodians and district ground crews. District staff also are responsible for fertilizing, the integrated pest control program, and the storm water system. The large fields and large grass areas are mowed by a private contractor under contract to ServiceMaster.

The district has calculated an annual savings of approximately \$1.2 million by contracting the custodial management services to ServiceMaster. This savings is based on comparing the baseline costs attributed to salaries, custodial equipment and supplies, and grounds expenditures that the district had in 1986, which is then adjusted for inflation and the increase in space, to the current contract with ServiceMaster.

## **Energy Management**

Polk County School District adopted an educational approach to its energy management program in 1992. This approach emphasizes the education of the building users in energy saving behaviors over mechanically controlling the HVAC equipment to minimize energy consumption.

The energy management program was established in 1992 with three energy educator positions that were responsible for a third of the schools each. Each energy educator would visit the schools in his area weekly to assess how the school could conserve energy and to educate the building users in energy-saving behavior. The energy educators would also track the energy usage of the schools by entering the schools' utility bills into the Faser software program. The program can identify spikes in costs, which may indicate excessive usage or mistakes in the bills.

The energy educators also performed other duties to reduce energy use. These included reviewing the construction documents for new schools to ensure they were utilizing energy efficient designs. They also undertook special projects such as performance contracting for upgrading to energy efficient lights, where a contractor guarantees a specified amount of savings and is paid out of those savings, and instituting competitive bidding in the purchasing of propane that lowered costs.

The district reported a cost avoidance of more than \$14.5 million in the first six years of the program. Exhibit 9-5 presents the cost avoidance for each year since 1992. However in August 1997 the board eliminated two of the three energy educator positions to redirect funds to training and accountability. The 1998 energy report showed an increase of \$279,193 in the cost of energy and a decrease of \$371,085 in cost avoidance. This decrease in the cost avoidance indicates that the program was not as effective as it was in previous years.

*Exhibit 9-5***Energy Cost Avoidance for Polk County School District,  
1992-98**

<b>For Year Ending</b>	<b>Adjusted Base Year</b>	<b>Actual Energy Costs</b>	<b>Cost Avoidance</b>	<b>% Change</b>
7/31/93	\$ 8,819,422	\$ 7,615,731	\$ 1,203,691	-13.6
7/31/94	10,525,122	8,110,672	2,414,450	-22.9
7/31/95	10,987,199	8,096,537	2,890,662	-26.3
7/31/96	11,156,266	8,491,778	2,664,488	-23.9
7/31/97	11,644,347	8,755,788	2,888,559	-24.8
7/31/98	11,552,452	9,034,980	2,517,474	-21.8
<b>Total</b>	<b>\$64,684,808</b>	<b>\$50,105,486</b>	<b>\$14,579,324</b>	<b>-22.5</b>

Source: Polk County School District.

Eliminating of two energy educator positions crippled the program since there were not enough staff to both enter energy use data and continue the education program. Efforts to identify ways school staff could save energy and efforts to implement a performance contracting program were essentially discontinued. The remaining energy educator spent 90% of his time entering data in the software program in order to be able to produce the required reports. The board consequently decided to refill these two positions, which it did in April 1999.

*Exhibit 9-6***Notable Achievements for Energy Management**

- Realized cost avoidance of \$14.5 million in the last six years

# ***Are the Best Practices for Maintenance and Operations Services Being Observed?***

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**Goal: The district uses cost-effective methods of providing maintenance and operations services.**

## **1 Does the district periodically evaluate maintenance and operations activities to determine the most cost-effective means of providing needed services, including consideration of management, outside contracts or privatization, and joining associations of other government agencies?**

*Yes. The district evaluates its services to determine if they are cost effective, and it compares the cost of performing maintenance services in-house with private contractors. However the district does not document these comparisons.*

*While the district is not clearly identifying cost-effective measures for each support activity, it is evaluating ways it can provide maintenance services and reduce costs. The district considers outsourcing and the privatization of services in an effort to minimize costs. It also evaluates bids established by other government agencies to see if utilizing these bids will save funds.*

## **Objectives Are Not Clearly Related to the Budget**

Cost-effectiveness measures have not been established for all general support activities. The budgeting process does not identify the objectives and responsibilities of the facilities maintenance function and demonstrate that the budget is responsive to those objectives and responsibilities in a cost-effective way.

The department has not developed cost comparisons with other districts because the available data is suspect according to the director. The department feels the budget numbers reported by the state for all the school maintenance operations are not consistent. Polk County includes items like transportation and copier maintenance costs in the numbers they report and this inflates their numbers. The review team has also found inconsistencies in the way Public Education Capital Outlay (PECO) funds are reported in the state survey.

## **The District Evaluates Cost Savings**

The district contracts with private companies for some of its maintenance-related services. All maintenance and repair jobs, which are greater than \$2,500, are considered a project. A cost comparison is conducted on all projects to determine if the district or a private

contractor can accomplish the work less expensively. The districts calculates its labor costs at \$20 per hour, adds 30% for benefits, and adds 10% for overhead on the cost comparisons. It solicits price quotes or bids from private contractors. The district will also contract large projects for which the district does not have sufficient staff to accomplish.

Unfortunately, the department does not maintain documentation of these cost comparisons. Documenting cost comparisons is important to ensure that comparisons are conducted consistently over time, and so they can be used to develop cost effective measures of budgeting.

## **The District Evaluates Existing Services**

The district regularly assesses the viability of outsourcing maintenance projects by comparing bids with in-house cost estimates. Typical types of work contracted out include steps and ramps for portables, concrete work, large roofing replacements, and some large plumbing jobs. They currently outsource contracts for carpeting, purchasing and relocation of portables, and installation of fencing.

The cost-effectiveness of outsourcing a service is dependent on the circumstances of that service and the local market. The relocation of portables is more effectively contracted out due to the fact that the number of moves does not justify the purchase of the equipment necessary to do the work in-house. Fence repair work is contracted out because the private labor rates are less than the rates of the school district.

## **The District Consolidates Efforts With Other Agencies**

The district currently has several bids which have been adopted from other governmental agencies listed below.

- Palm Beach County School District – playground equipment and surfacing
- Manatee County School District – playground and park equipment
- Orange County School District – school bus driver physicals
- Polk County Board of County Commissioners – poles, lights, and auxiliary equipment for sports fields
- Seminole County Public Schools – asbestos abatement
- City of Tallahassee – fire truck

## **Recommendations**

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- *We recommend that the district document all cost comparisons that it performs. Each cost comparison should contain the labor, materials, and hourly rates projected by the district, and the same for the private contractor. When the project is completed, the actual costs should be compared with the estimated costs, to determine the accuracy of the estimates.*
- *We recommend that each major budget activity be supported by an objective that clearly supports the goals of the Maintenance and Operations Department and the district. The objective should contain or refer to standards for determining if*

*the budget item is cost effective. An example of an objective might be “to paint the exterior of all facilities on a five-year cycle.” The annual painting budget should then be determined by calculating the materials and labor required to paint one-seventh of the district’s facilities. The cost effective measure would be the cost per square foot for painting the exterior of the buildings. This cost could be compared to industry costs and standards to ensure the district is performing the service in a cost-effective manner.*

## ***Are the Best Practices for Performing Maintenance and Operations Functions Being Observed?*** \_\_\_\_\_

**Goal: The district ensures that maintenance and operations functions are performed in accordance with legal responsibilities.**

### **1 Does the board provide procedural guidance in areas such as replacement and selection of equipment, purchasing of supplies and materials, level of maintenance expectations, and maintenance and operations budget criteria?**

*Yes. The board provides procedural guidance for the majority of operations. The Maintenance Department does have a board approved mission statement and board approved procedures. The Maintenance Department has operating procedures that it follows in carrying out its duties.*

### **There Is a Board-Approved Mission Statement**

The department’s mission statement is the statement for the Facilities and Operations Division, which is sufficient and appropriate. It identifies the schools and operational centers as the customers. The mission statement draft was circulated for staff input and is posted on bulletin boards throughout the district. Exhibit 9-7 contains the mission statement.

*Exhibit 9-7*

### **Maintenance Department Mission Statement, 1998-99**

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*The mission of the Facilities and Operations Division is to provide innovative, cost effective, and high quality maintenance and constructions services to our schools and operating departments and to continually improve those services. This will be accomplished by creating an atmosphere that encourages everyone to cooperate in and contribute toward*

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*achieving that goal.*

*As our mission is dynamic, we will encourage innovation and constant improvement. We believe that our employees are a valued and long-term resource and we will support and encourage employee contribution, involvement and their personal growth. We believe that all employees are entitled to dignity, respect, and fair compensation. We will continually work to achieve an environment in which our employees can both enjoy their work and take pride in their organization and in themselves. Our supervisors will work to remove barriers that prevent this from happening.*

*We will conduct our business at all times in a fair and ethical manner with our employees, school personnel, suppliers, contractors, our community neighbors, and the public.*

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Source: Polk County School District.

## **Board-Approved Procedures for Maintenance Operations**

The Purchasing Department has guidelines for the purchase and replacement of supplies, materials and equipment. The maintenance standards are detailed in the Maintenance Operations Manual. There is no written budget criteria; however, the Maintenance director reviews the budget each year, item by item with the assistant superintendent and each cost center administrator to determine if the budget will meet all the maintenance needs.

The Maintenance Department has no written policies/procedures for the management of facilities. The district practices a site-based management philosophy whereby the school principals are responsible for managing the school facilities.

ServiceMaster has prepared operational standards for the custodial services. These standards include types of cleaning tasks and how frequently they are to be performed. Some of the tasks included in the standards are wet mopping, trash removal, window cleaning, and cleaning and relamping of light fixtures.

The maintenance staffing policies were established in 1995-96 and contain guidelines for the maximum number of maintenance personnel based on total gross square footage (GSF) of the district. The district had 8,065,877 GSF in June 1994 and 145 positions, or 55,627 GSF per staff member. Additional staff will be added at a maximum rate of one per each additional 55,627 GSF. This rate excludes service managers, shop clerks, preventive maintenance recording specialists, temporary positions, and apprentices which currently amounts to approximately 22 staff. Maintenance staffing ratios based on square footage are difficult to evaluate because they do not consider the amount of work which is outsourced.

The board has adopted a policy regarding the use of equipment and facilities. The policy does not allow employees to use district shops and equipment for personal use. This policy protects the district from potential liability or the misuse of equipment.

## **Procedures Are Followed**

Interviews with maintenance staff and principals indicate that district procedures are followed. Staff indicated that the director enforces the adherence to guidelines. The district also conducts annual safety inspections of all facilities to ensure compliance with approved procedures. The director of Maintenance performs annual facility assessment as well. The safety inspections focus on ensuring there are no unsafe conditions in the schools, such as

improperly functioning exit doors. The facility assessments focus on identifying the repair and improvement projects needed to keep the facilities in good condition and to meet the educational program needs.

## **Operating Procedures Are in Existence**

Operational procedures are clearly outlined in the Operations Manual. These procedures include routines for maintaining and cleaning all surfaces and equipment typically found in a school building. The Operations Manual addresses the subjects listed below.

- Sites and Grounds
- Structural Components
- Roofing and Roof Accessories
- Exterior Structural Walls
- Interior Walls and Partitions
- Doors and Windows
- Floors
- Ceilings
- Plumbing
- Electrical
- Heating, Ventilating and Air Conditioning
- Communication and Alarm Systems
- Fire Protection Systems and Equipment
- Conveying Systems
- Exterior and Interior Painting
- Office and Classroom Furniture
- Instructional Equipment and Office Machines
- Specialty Area

The district annually conducts training sessions regarding the procedures for various maintenance tasks. Examples of recent training sessions include:

- Installation of locks and door closures
- Uninterruptible power supplies
- Lightning protection of electrical devices

The director updates the maintenance procedures as needed to improve efficiency and effectiveness and disseminated through memos to the staff. The procedures for warehouse hours of operations, Saturday work days, and early dismissal on holidays have been updated and modified.



## Recommendations

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- We recommend that the district develop board-approved guidelines in the following areas:
  - maintenance standards for facilities that define the condition level that will be expected in individual buildings for each building system, and
  - criteria for establishing the maintenance budget (based on maintenance standards).

## Are the Best Practices for Operations and Maintenance Personnel Being Observed?

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**Goal: The district accomplishes maintenance program goals and objectives through the use of qualified maintenance and operations personnel or contracting for services.**

### **1 Does the Maintenance and Operations Departments have adequate staff to meet their program goals and objectives?**

*No. The Maintenance Department does not have adequate staff to meet its goals. However, custodial services and energy management are adequately staffed.*

*The Maintenance Department does have a staffing formula for Maintenance mechanics but does not have one for the administrative staff. The custodial staffing formula is appropriate and at a best practice level. The department is following appropriate procedures in recruiting and screening new staff.*

### **Maintenance Needs Additional Administrative Staff**

Maintenance staffing policies were developed in 1995-96 and establish guidelines for the number of maintenance personnel based on total gross square footage. The district had 8,065,877 GSF in June 1994 and 145 positions, or 55,627 GSF per staff member. The policy allows for additional staff will be added at a maximum rate of one per each additional 55,627 GSF. This rate excludes service managers, shop clerks, preventive maintenance recording specialists, temporary positions, and apprentices.

The district currently has 9,820,087 GSF in permanent space and 693,913 GSF in portable space, for a total of 10,514,000 GSF. The Maintenance Department has 175 total staff, or 154 staff when the administrative positions are excluded, or 68,272 GSF per staff. Using the district's staffing ratio, the department could have a maximum of as many as 35

additional staff members. (This calculation does not indicate that these additional staff are needed.)

The district is currently advertising for four additional maintenance mechanics, a roofing laborer, an air conditioning mechanic, a fire alarm and intercom installer, and trainee. The service managers reported that the level of staffing is appropriate at the current time but should continue to grow as the number of facilities increase. The service managers and the director work together to determine when additional staff are needed and what trades should be added.

Exhibit 9-8 present a comparison of staffing levels in the Polk County School District with the peer school districts. (Staffing numbers include all staff.) This comparison indicates that Polk is above the average of the peer districts, for number of gross square feet of facilities per staff. This comparison can be misleading however, because staffing levels are influenced by how much work a maintenance department contracts out to private contractors. Consequently, a district with a high staffing ratio may or may not contract out a lot of its work.

**Exhibit 9-8**

**Comparison of Staffing Levels with Peer Districts, 1998-99**

<b>District</b>	<b>Total Square Feet of Facilities</b>	<b>Number of Maintenance Staff</b>	<b>Square Feet Per Staff</b>
Brevard	9,600,000	178	53,933
Duval	15,600,000	365	42,740
Polk	10,514,000	175	60,080
Seminole	7,400,000	170	43,529
Volusia	7,700,000	200	38,500
Average all districts			47,756
Peer average			44,675

Source: Polk County School District, Brevard County School District, Duval County School District, Pinellas County School District, Seminole County School District, Volusia County School District.

While the Maintenance Department has adequate mechanic staffing, it is understaffed in administrators and/or managers. The department essentially has only one administrator, the director. Consequently, the department is unable to accomplish some important planning tasks, including:

- Documentation of cost comparison studies
- Development of performance standards
- Preparation of budgeting guidelines
- Preparation of a comprehensive long-range (five-year) maintenance plan

## Current Custodial Staffing Formula Is Appropriate

The staffing formula for the custodial staff is administered by ServiceMaster and is part of the contract with the district. The formula is based on allocating one FTE custodian for each 20,000 square feet of facility. From previous reviews of school districts, in which the review team found custodial allocation levels ranging from 12,000 to 22,000 GSF per custodian, the review team has determined that a best practice level is 19,000 GSF per custodian for cleaning. Consequently, it can be concluded that the district is operating at a best practice level. The formula is adjusted for the factors shown below.

- Additional hours are assigned for additional programs as follows:

Breakfast Program	5 hours per week
KidCare Program	5 hours per week
Carpet to Tile Conversion	.6 hours per week
Year-Round School	40 hours per week
Portable Classroom and Restroom	2 hours per week

- Supervision, by a site based foreman, is assigned and based on the number of custodial hours allocated to a school:

32 - 56 hours/day	10 hours per week
57 - 80 hours/day	10-20 hours per week
81 or more hours/day	40 hours per week

- Schools are allocated discretionary hours for principal specific assignment:

Elementary School	20 hours per week
Middle School	20 hours per week
High School	40 hours per week

- Grounds hours are assigned to school using industry performance standards:

School paved area maintenance	5 min./1000 S.F.
Policing grounds for litter	45 min./acre
Leaf rake/clean-up	45 min./1000 S.F.
Woody ornamental pruning	45 min./1000 S.F.
Fertilization	10 min./1000 S.F.

- Schools are allocated hours to assist with mowing:

Elementary School	25 hours annually
Middle School	36 hours annually
High School	75 hours annually

These adjustments recognize that the custodial staff perform duties in addition to cleaning. Therefore, the allocation formula is adjusted to add staff hours in recognition of these additional duties.

## **Appropriate Hiring Procedures Are Followed**

The district follows appropriate procedures in hiring Maintenance and Operations staff. Job descriptions are updated by the Maintenance director, as required to meet changes in working conditions. (There is no established schedule for accomplishing this.) Job notices contain adequate descriptions of responsibilities, qualifications and educational requirements. The department advertises new job openings through postings at all district offices and with newspaper advertisements.

## **Federal Guidelines Are Followed**

The selection process meets state and federal guidelines related to equal employment opportunities.

## **Qualifications Are Evaluated**

Personnel screening procedures contain methods to evaluate the qualifications of prospective employees. Applicants are given a two-part skill-based test. The first part is written and tests the applicant on methods and procedures involved in the respective trade. This must be passed before the second part, which is performance-based, can be taken. The test is developed by the staff in the trade for which the applicant is being tested. Applicants are interviewed by the Maintenance director, service manager, union representative, and a mechanic from the shop where the position will be located.

## **References Are Obtained**

Personnel procedures ensure that adequate personal and professional references are obtained and contacted. Past employers and references for job applicants are contacted to determine the applicant's skills and work habits. Only one reference is required and the director prefers to call the reference.

## **Qualified Applicants Are Recruited**

Procedures are established for attracting qualified applicants based on district size, location, and needs. The district advertises in the local newspaper, on the district hotline, and with vendors.

## Recommendations

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- We recommend that the district create a new maintenance position to assist the director in planning and managing the activities of the department. The position title could be assistant director of Maintenance. The duties of this position should include, at a minimally
  - preparing cost comparison studies,
  - developing and implementing performance standards,
  - developing of budgeting guidelines,
  - assisting the director in annual school maintenance needs assessments, and
  - assisting the director in the development of a long-term maintenance plan that identifies, costs, prioritizes, and schedules all maintenance needs for the following five-year period.
- Creating an assistant director position will cost approximately \$58,200 annually. This is based on an annual salary of \$40,000 plus benefits and expenses.
- Action Plan 9-1 shows the steps needed to implement this recommendation.

### Action Plan 9-1

## Create a Maintenance Planning Position

<b>Recommendation 1</b>	
Strategies	Create an assistant director of Maintenance position.
Action Needed	<p>Step 1: The director of Maintenance Services shall develop a job description for an assistant director of Maintenance position.</p> <p>Step 2: The director shall present the job description to the board.</p> <p>Step 3: The board shall review the job description for approval of the position.</p>
Who Is Responsible	Director of Maintenance Services and the board
Time Frame	August 1999
Fiscal Impact	The position will cost the district approximately \$58,200 (salary, benefits, and expenses) annually.

## 2 Do the Maintenance and Operations departments have written job descriptions for each position within the departments?

*Yes. The Maintenance Service Department has current job descriptions for each position. ServiceMaster maintains current job descriptions for the custodial and grounds staff.*

*The Maintenance Department has job descriptions for all positions and the director and the service managers revise these job descriptions when the job duties or procedures of the trade change. The job descriptions are posted in each shop on a bulletin board.*

## **Department Has Job Descriptions**

The department has job descriptions that reflect the needs of the maintenance staff. For example:

- Director of Maintenance
- Energy Education Specialist
- Heating, Ventilating and Air Conditioning Specialist
- Sanitation/Safety Inspector
- Contract Administration Specialist
- Utility Mechanic
- Metal Fabricator

ServiceMaster has job descriptions for all the custodial and grounds staff positions. These include:

- Custodian
- Custodial Equipment Repairman
- Warehouse Worker
- Area Custodial Supervisor

These job descriptions are sufficient for defining the roles and responsibilities of the various positions. The department updates the descriptions to keep them relevant and applicable to the current conditions.

## **Job Descriptions Are Reviewed Periodically**

Job descriptions are reviewed and updated periodically to address changing skill requirements and actual job site practices. Job descriptions are updated by the Maintenance director and service managers as needed to fit the job requirements. For example, the job description for a metal fabricator was revised when the actual job duties included welding and the job description did not.

## **Supervisory Staff Participate in Writing Job Descriptions**

The director and the service managers participate in the writing and reviewing the job descriptions. The director and the service managers work together to ensure the job descriptions include the duties that the position will actually perform and include the appropriate educational and skill requirements. There is no set schedule for reviewing job descriptions.

## Job Descriptions Are Available to Staff

Job descriptions are readily available to staff. All the job descriptions for the maintenance staff are posted at each area shop. This is a union requirement.

### 3 Does the district clearly communicate performance standards to Maintenance and Operations staff?

*No. The district has not developed performance standards for the maintenance staff.*

*The Maintenance Department has established work standards but has not developed performance standards. The department relies on the service managers to set standards and evaluate the work of staff. Staff are provided opportunities to receive training in their skill areas.*

## There Are Work Standards

The maintenance function has work standards that are used in employee evaluations. The standards establish completion time of work orders, which is 30 days. Each month the director and the area supervisors review outstanding work orders and why they are not complete. Legitimate reasons for unfinished work orders include; low priority, lack of funding, or waiting for parts. Exhibit 9-9 illustrates the maintenance department's response time guidelines.

### Exhibit 9-9

## Maintenance Department Response Time Guidelines

Trade	Urgent	Priority	Schedule
Boiler	2 hours	1 day	2 days
Carpenter	4 hours	1 day	3-5 days
Electrician	2 hours	1 day	3-5 days
Electronic	4 hours	2 days	5 days
Utility	4 hours	2 days	5 days
HVAC	4 hours	1 day	2 days
Kitchen	4 hours	1 day	3 days
Locksmith	4 hours	1 day	3 days
Pest Control	1 day	2 days	3 days
Plumber	2 hours	1 day	3 days
Refrigeration	4 hours	1 day	2 days
Roofer	2 hours	1 day	2 days

Source: Polk County School District.

ServiceMaster has explicit standards for the custodial tasks. The number of custodians per school are allocated based on these standards. The standards include time allocations for services listed below.

- Cleaning
- Breakfast Program
- KidCare Program
- Carpet to tile conversion
- Year-Round Schools
- Portable classrooms and restrooms
- Supervision
- Discretionary hour for principal assigned duties
- Paved area maintenance
- Policing grounds for litter
- Leaf raking and clean-up
- Pruning
- Fertilization
- Mowing

These work standards are appropriate for the department. They provide management with effective tools for scheduling work and managing the workload. They have been developed by utilizing the professional experience of the managers to assess the needs of the department and setting standards to meet those needs.

## **Performance Standards Have Not Been Developed**

The maintenance function has not established performance standards for commonly repeated tasks and generally does not see the value in establishing performance standards since the area managers closely supervise the mechanics, and the different circumstances of each maintenance task would make performance standards difficult to apply. For example, in the task of replacing a door, the mechanic may find he has to replace part of the studs in the wall holding the door frame. This would add time to the task and invalidate the standard, in the view of the district.

The time required to establish, maintain, and implement the standards would not be worth the benefit in the opinion of the department. The department does not feel it has the staff necessary to conduct this type of planning effort.

The service managers believe that they were accomplishing the same ends that performance standards would accomplish by scrutinizing the time spent on each work order and comparing this with what, from their professional experience, was an appropriate amount of time for the task. When too much time was spent on a given task, the manager would talk to the mechanic to improve productivity.

The implementation of performance standards has been shown to increase staff performance. Performance standards set clear expectations for job performance and gives managers consistent tools for evaluating performance. Performance standards should not be seen as rigid rules, but as guidelines to set expectations for performance and as a management tool to be used with the manager's experience and judgement to plan work schedules and evaluate employee performance.



The district is presently using the experience and judgment of its managers to schedule work, and to evaluate the performance of its employees in accomplishing that work. Developing performance standards would use this same experience and judgment to document the departments' expectations of its employees as it relates to specific, frequently repeated tasks. This process would develop the performance expectations of each manager into written performance standards for the department.

Identifying specific performance standards should involve an examination of past work orders to identify appropriate tasks. The specific tasks selected will depend on the way the department assigns tasks to the mechanics. Preventive maintenance tasks, such as replacing filters, servicing HVAC equipment, and testing alarm systems are usually appropriate tasks for performance standards.

The district should not attempt to establish performance measures for every maintenance activity at one time. It should develop performance measures for a limited number of commonly repeated activities to complement the managers' experience and judgment. As these measures are proven effective, the district can add additional measures for additional activities.

## **Employees Can Review Performance Appraisals**

Employees have the opportunity to review their performance appraisal annually. The staff have the opportunity to add self-improvement goals and comment generally on the evaluation.

## **Performance Training Is Provided**

Maintenance staff are provided training to improve their skills through annual training programs, vendor training sessions, and special classes. The training is not necessarily tied to improving specific deficits identified in the evaluations and there is no minimum requirement for the number of training hours required. Available training sessions include those below.

- Coaching skills for Manager and Supervisor
- Electricity 1
- Microsoft Word and Excel
- Pest control core (law)
- Built-up roofing
- LP gas training
- Greenpac Plus Service Seminar
- Surge suppression

Custodial staff receive individual training to improve specific skills. The trainer, who is a ServiceMaster employee, assesses the skill level of the particular staff member and provides training in the appropriate area. The trainer may review the procedures for cleaning a classroom and then supervise the employee while they perform the task. Custodians also receive training shown below.

- HAZCOM Standard

- HAZMAT
- Personal protective equipment
- Asbestos Awareness
- Bloodborne Pathogens
- Critical Issues (School Board Policy Statements)

## Recommendations

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- *We recommend that the district establish performance standards for the maintenance staff. These standards would be based on frequently repeated tasks, such as preventive maintenance tasks on HVAC equipment, and can be used to schedule workloads, evaluate staff, and improve productivity. Performance standards should be viewed as a guideline for setting expectations and not as a rigid formula. Evaluations of job performance and the scheduling of job duties should take into consideration the performance standard and any special circumstances.*
- *The goal of developing performance standards for maintenance staff should be to improve efficiency by 10%. A 10% increase in productivity is the equivalent of adding approximately 15 staff positions, which would not have to be added in the future.*
- *Action Plan 9-2 shows the steps needed to implement this recommendation.*

### Action Plan 9-2

## To Develop Performance Standards and Improve Staff Performance

Recommendation 1	
Strategies	Develop performance standards for frequently repeated maintenance tasks. The standards shall clearly define the task and the number of staff hours necessary to complete the task in an efficient manner.
Action Needed	<p>Step 1: The assistant director and service managers shall identify tasks which are appropriate for the application of performance standards.</p> <p>Step 2: The assistant director shall research any existing industry/military standards which are applicable and other school districts, such as Brevard County, that are implementing performance standards.</p> <p>Step 3: Using the work order tracking software, the assistant director, the service managers, and lead mechanics shall develop performance standards for two commonly repeated tasks in each trade each year, until a comprehensive set of standards are developed.</p> <p>Step 4: The director, assistant director, and the service managers shall hold staff meetings to explain the performance standards. The standards shall be made available to all staff members.</p>

	Step 5: The service managers shall track the performance of their staff as measured against the performance standards for six months and adjust the performance standards as needed to reflect the most efficient standards.
	Step 6: The director shall review the performance standards with the board.
Who Is Responsible	Director of Maintenance, assistant director, and the service managers
Time Frame	June 2000
Fiscal Impact	There is no fiscal impact associated with implementing this recommendation.

## **4 Does the district provide appropriate supervision of maintenance and operations staff?**

*Yes. The district provides adequate supervision.*

*Employees are evaluated annually and supervisor/employee ratios have been established. The levels of authority and areas of responsibility are clearly indicated for both the maintenance and operations functions, however in the operations function, it needs to focus on improving the communication between ServiceMaster and the principals. The district has a work order tracking system that is an effective management tool.*

### **Board Procedures Are Followed in Staff Evaluations**

Evaluations are performed annually for all employees. Supervisors use a standardized form to prepare the evaluations. The form rates the employee in areas such as commitment, initiative, communication, and professional/technical competence. The employee sets improvement goals and writes action plans to accomplish the goals. Employees are provided space on the evaluation form to make comments.

### **Supervisor/Employee Ratios Established**

Maintenance currently has 20 to 24 staff at each of the nine shops with one supervisor. Conversations with other directors have led the director to set a goal of one supervisor for each 22 trades workers. Operations has a head custodian at each school and a day and night supervisor for each of the five service areas. These ratios are within industry practices.

### **Levels of Authority Are Clear**

Levels of authority in the Maintenance Department are clearly indicated by the organizational chart (see Exhibit 9-2). Areas of responsibility are identified in the job descriptions. Each shop has a service manager who is responsible for the trades workers in that shop and each shop is responsible for serving facilities within a geographic region or a specific trade. All service managers report to the director.

Levels of authority and areas of responsibility in the are clear in the operations function, but the organizational model is difficult to administer. This is due to the quite common conflict between the site-based management model and the centralized supervisory model. The site-based management model assigns responsibility to the principals for the condition of their facilities and how they utilize the custodial staff. The centralized supervisory model places the responsibility for custodial services with a central supervisor. Both models have positive attributes but communication between the central supervisor and the principals must be very good to utilize both models at the same time.

More specifically, the district has contracted with ServiceMaster to manage the custodial services, and the contract explicitly details how custodians are to be allocated. Consequently, there is sometimes a conflict between the contractual obligations of ServiceMaster and the custodial needs as perceived by some principals. Principals sometimes feel they need more custodians than the allocation formula, which is applied districtwide, will allot their school. However, many comments by principals indicate they are not aware that some constraints under which ServiceMaster is operating are contractual, e.g., the allocation formula.

Though ServiceMaster has been in the district for 12 years this conflict would have been resolved. However, there are several circumstances that complicate this issue. ServiceMaster is seen as an outsider and not part of the district team by some district staff, and this perception does not promote cooperation and clear communication. ServiceMaster has had three managers, the second of which, apparently caused a lot of problems in communication. Its area supervisors have changed somewhat frequently, due to promotions, transfers, and terminations. Each time an area supervisor is changed, the process of developing a good working relationship with the principals in the area must start over. And finally, their contract has restrictions set by the board that make it more difficult to satisfy the needs of the principals. One example is the allocation formula which stipulates the number hours allocated for each type of task that the custodians perform. Principals sometimes disagree with the allocation of custodians at their school and tend to place the blame for the situation with ServiceMaster.

## **The Work Order Tracking System Is an Effective Management Tool**

A weekly and monthly work order report is reviewed by the director and the service managers. The completion time for work orders is reviewed and uncompleted work orders are analyzed. The reports contain the following elements:

- name, number, and trade of each worker;
- number of work orders at beginning of time period;
- total number of new work order received;
- total number of work orders closed; and
- total number of work orders remaining.

These reports help the management team determine the rate of production of their teams as compared with past reports and to the standards set by the department. Using these comparisons, the management team can assess if the staff is working effectively, if some staff need help to improve productivity, or if departmental procedures need to be improved.

## Recommendation

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- *We recommend that the custodial services district manager, who is a ServiceMaster employee, develop a specific plan to improve communications with the school principals. Reviews of ServiceMaster's job performance by school principals is mixed. However, many comments by principals indicate they are not aware that some constraints under which ServiceMaster is operating are contractual (e.g., the allocation formula). The plan should identify specific goals for customer satisfaction to be reached within specific time periods.*

### **5 Does the district provide a staff development program that includes appropriate training for maintenance and operations staff to enhance job satisfaction, efficiency, and safety?**

*No. The district allows the maintenance staff to take advantage of training opportunities but does not have a structured staff development program. The staff development department is not involved with the Maintenance Department training. The custodial staff does have a structured training program.*

*The district provides staff the opportunity to receive training but does not have written training goals. There is no coordination between the Maintenance Department and the staff development department. The training opportunities offered meet both technical and interpersonal needs and the district uses professional trainers. The director of Maintenance does solicit feedback about the training courses but this is done in an informal manner. The district has just started an apprenticeship program.*

### **The District Has an Active Training Program**

The district has an active training program that provides training in management skills and technical skills for the trades, support, and supervisory staff. Training received by the maintenance staff in Fiscal Year 1998-99 is shown below.

- Pest Control
- Reciprocating and Scroll Compressor Operation course
- Intellipak Rooftop Unit Course
- Voyager Rooftop Unit Course
- How to Organize and Maintain Files and Records
- How to Become a Great Communicator
- Coaching Skills for Managers and Supervisors
- Grammar Usage
- Trane Tracer 100 course
- Refrigeration Service
- Conflict Management & Confrontational Skills Seminar

- Wood Destroying Organisms
- Safety Tool Kit
- Hazardous Communication
- Hazardous Material
- Personal Protective Equipment
- Asbestos Awareness
- Sexual Harassment

The training program is not a structured program. Maintenance employees are encouraged to request the training that they feel will benefit them. However, there are no minimum requirements for the number of hours or the types of training that an employee must receive.

The training program for custodians has minimum requirements for all staff and contains the elements noted below.

- Team Building
- Planning
- Action Review
- Delegation
- Giving Directions
- Strengthening Communications
- Improving Employee Performance
- Grounds Training
- Safety Tool Kit
- Work Processes
- Hard Surface Floor Care
- Carpet Care
- Hazardous Communication
- Hazardous Material
- Personal Protective Equipment
- Asbestos Awareness

## **There Are No Written Training Goals**

There are no written training goals for the Maintenance and Operations staff. Written training goals are important in establishing the purpose for the training program. Without goals, the training received by the staff may not serve the needs of the district. Training goals should identify how the training will benefit the district's operation and effectiveness.

## **No Coordination Between Maintenance and Staff Development Exists**

The director discusses training needs and opportunities with the service managers at their monthly meeting. There is little or no coordination with the staff development department and all training is offered directly through the Maintenance Department. The staff development department should take an active role in developing the training program for the Maintenance Department. The professional training of the staff development staff will help to ensure the training program for the maintenance staff is comprehensive and serves the best interests of the district.

ServiceMaster is responsible for providing all necessary training to the custodians. Although ServiceMaster has established a comprehensive training program, it should be reviewed by the district's staff development department to ensure it meets the goals of the district.

## **Training Meets Both Technical and Interpersonal Needs**

The training program includes classes in management skills and conflict resolution as well as technical training as listed above. Individualization is accomplished by encouraging the staff to request training they feel they need. This procedure does not ensure that the staff are receiving the training that will help them be the most effective employee. The department's managers should review the training received by the staff to ensure it supports both the employee's and the district's goals.

## **Appropriate Trainers Are Used**

Instructors used for staff training are from appropriate trade/instructional areas. The district uses outside professional training where possible (manufacturer's training representatives/technical experts, and local technical schools). The department takes advantage of training offered by manufactures and suppliers of equipment, which the district uses. This training is conducted by appropriately skilled technicians or manufacturer's representatives.

## **The Director Solicits Staff Feedback**

The Maintenance director asks for verbal confirmation from the staff that the training was worthwhile. The department does not have a formal or written process to evaluate the value of training sessions. Forms should be developed to evaluate the training in standard areas, such as applicability to the job, effectiveness of the trainer, and cost-effectiveness of the session.

## **Apprenticeship Program Is Offered**

The district has just established an apprenticeship program in conjunction with Ridge Technical Center and Traviss Technical Center. The program is for air conditioning mechanics. If this program is successful, the director would like to expand the program to other trades. The success of the program will be based on whether the apprentice receives the Journeyman Competency Card and passes the required training program. The program is four years long and will be assessed at the end of this period by the employee, the service manager, the union representative, and the director of maintenance. The program could be

expanded to all trades. The director is currently working on an electrical program and then will proceed to a plumbing program.

## Recommendation

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- *The Maintenance Services Department needs to develop a structured staff development program that is aimed at improving the technical skills of the staff, their job satisfaction, efficiency and safety. This program should include regularly scheduled training sessions and should ensure that all staff receive the appropriate training.*
- *A comprehensive staff development program for the maintenance staff, which provides at least two training sessions for each staff member annually, will increase the Staff Development budget. The increase in cost will depend on the length of the training sessions and the direct expenses for the trainers and any associated travel. An approximate cost would be \$40,000. (The cost is based on calculating the lost time at work, by allowing four hours per session per employee two times per year at an average rate of \$11.88 per hour including benefits. 175 employees x 4 hours x 2 sessions x \$12.72 per hour = \$17,808. Additional costs would include fees for trainers, seminars, and travel costs. The department should initiate the training program with a budget of \$20,000 to cover these additional costs and evaluate the costs annually.)*
- *The Staff Development department should review the training program provided by ServiceMaster for the custodians to ensure it meets the goals and needs of the district.*
- *Action Plan 9-3 provides steps to implement these recommendations.*

### Action Plan 9-3

## Develop a Staff Development Program

<b>Recommendation 1</b>	
Strategy	Develop a staff development program that includes appropriate training for maintenance staff in the areas of job skills, efficiency, and safety.
Action Needed	<p>Step 1: The assistant director of Maintenance Services and the service managers will meet with the respective staffs to determine the types of training the staffs feel are needed.</p> <p>Step 2: The assistant director and the service managers shall meet with Staff Development staff to develop training in, at a minimum, the following areas</p> <ul style="list-style-type: none"> <li>• job safety</li> <li>• team work</li> <li>• use of tools</li> <li>• interpersonal communications</li> <li>• work habits</li> <li>• job skills</li> </ul> <p>Step 3: Staff Development shall prepare a training schedule which</p>



allows for all maintenance staff to receive at least two training sessions per year. Staff Development shall prepare course evaluation forms to be completed by all staff after receiving training.

Step 4: The assistant director of Maintenance Services shall develop a training budget based on the schedule prepared by Staff Development.

Step 5: The director of Maintenance Services and the director of Staff Development shall present the training curriculum, schedule, budget, and expected outcomes to the board.

Step 6: The program will be evaluated annually by the staff development department to determine if it is meeting the goals of the program. Staff feedback will be part of the basis for the evaluation.

Who Is Responsible	The directors of Maintenance Services and Staff Development and the assistant director of Maintenance
Time Frame	December 2000
Fiscal Impact	This recommendation is projected to cost \$40,000 annually.

**Recommendation 2**

Strategy	Conduct a review of the custodial training program by the Staff Development department.
Action Needed	<p>Step 1: The ServiceMaster manager shall submit all training materials, course outlines, and training schedules to the Staff Development department for review.</p> <p>Step 2: Staff Development shall review the custodial training course materials and schedule. Staff Development shall attend custodial training courses.</p> <p>Step 3: The director of Staff Development shall determine if the custodial training course meets the needs and goals of the district training program, and if not, identify the needed changes.</p>

Who Is Responsible	The director of Staff Development
Time Frame	December 2000
Fiscal Impact	This recommendation can be accomplished within the existing resources of the district.

# Are the Best Practices for Maintenance and Operations Budgets Being Observed?

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**Goal: The district has an annual budget for facilities maintenance and operations to support annual ongoing maintenance and deferred maintenance requirements to control and track maintenance and operations costs.**

## **1 Has the administration developed budgetary guidelines to provide for funding in each category of facilities maintenance and operations?**

*No. There are no written guidelines for budgeting. The budget is developed based on past budgets and identified needs.*

*The budget addresses short-term goals but not long-term goals. The budget does provide funds for preventive maintenance and recurring maintenance tasks. The district does address deferred maintenance and the budget is appropriate by some industry standards. The director does evaluate the appropriateness of the budget annually.*

### **The Budget Does Not Addresses Long-Term Goals**

The annual budget addresses the short-term goal of providing a safe environment for the districts students by identifying repair projects for the schools. Long-term goals of maintaining and operating district facilities are addressed by budgeting for an ongoing roofing program and a five-year cycle painting program. The director has developed goals for the improvement of the department but these are not addressed in the budget. These goals include

- increase productivity of Maintenance mechanics,
- initiate additional preventive maintenance programs, and
- have efficient, professional staffed, and equipped maintenance facilities.

The budgeting process should be tied to the goals and objectives of the department. The director should develop guidelines for maintenance budgeting which identify funding levels for recurring or routine maintenance, major maintenance, preventive maintenance, school improvements, staffing levels and training. These guidelines should reflect industry standards, comparisons with peer districts, and historical data for the district.

## The Budget Does Provide for Preventive Maintenance

Funding is provided in the budget for annual ongoing maintenance programs in order to avoid high repair or replacement costs in future years. The Maintenance Services Department has the preventive maintenance programs shown below.

- Boilers
- HVAC Equipment
- Pumps
- Refrigeration equipment
- Wastewater treatment plants
- Air Conditioning equipment
- Painting
- Roofs

## Recurring Maintenance Tasks Are Adequately Funded

Routine or recurring maintenance tasks are adequately addressed by the budget. Site visits to schools and interviews with principals, indicated that the Maintenance Department is accomplishing routine maintenance tasks on a timely basis. The district budgeted approximately \$33,506,934 for maintenance, operations, and utilities in 1997-98. Exhibit 9-10 compares this expenditure to national averages as reported in an annual survey by the American School and University magazine.

### Exhibit 9-10

## Comparison of Maintenance and Operations Expenditures, 1997-98

District	Dollars Per Student	Dollars Per Square Foot
National Median	\$523.30	\$3.64
National Region 4 Median	376.62	2.89
Polk County School District	458.99	3.18

Note: Region 4 includes Alabama, Florida, Georgia, Kentucky, Mississippi, North Carolina, South Carolina, and Tennessee.

Source: *American School and University* magazine.

The district is above the regional median but below the national median in dollars per square foot. This would confirm that the district is budgeting sufficient funds for recurring maintenance.

## District Funds Deferred Maintenance Projects

The district funds deferred maintenance projects within the resources available. The district identifies needed projects with the help of school administrators. These projects are prioritized and budgeted as funding permits.

## Budget Meets Some Industry Standards

The budget for physical plant maintenance meets is below some industry standards and above others, such as cost per square foot, percentage of total general fund operating budget, and historical budget expenditures. The Maintenance and Operations budget is less than the national median and more than the regional median on a per student basis and on a per square foot basis as shown in Exhibit 9-12. These figures indicate what school districts are currently spending while still building a deferred maintenance backlog.

The 1996-97 annual Maintenance and Operations cost information (the latest data available) published by the state of Florida Department of Education indicated that Polk County spent below the state average but above their peer district averages. The state average was \$4.32/G.S.F. and \$589.41/FTE. Polk spent \$3.96/G.S.F. and \$580.53/FTE. Exhibit 9-12 presents the data for the peer districts.

### Exhibit 9-12

## Comparison of Maintenance and Operations Expenditures, 1996-97

District	Financial Inventory of School Houses G.S.F.	Capital Outlay Full-Time Equivalent Student	Maintenance and Operations Cost	Cost Per G.S.F.	Cost Per Capital Outlay Full-Time Equivalent Student
Brevard	9,743,422	64,977	\$34,159,503	\$3.51	\$525.72
Duval	15,446,640	121,757	56,849,548	3.68	466.91
Pinellas	15,820,432	106,979	61,804,202	3.91	577.72
Seminole	7,490,258	54,352	30,863,442	4.12	567.84
Volusia	7,749,489	56,377	29,636,370	3.82	525.68
Polk	11,059,373	75,479	43,818,021	3.96	580.53
<b>Peer District Average</b>				<b>3.81</b>	<b>532.78</b>
<b>State Average</b>				<b>4.32</b>	<b>589.41</b>

Source: 1996-97 School District Financial Report Florida Inventory of School Houses, Capital Outlay Full-Time Equivalent student.

## District Has Budget Evaluation Process

The director annually compares what was spent in each budget category, such as salaries, equipment, materials, and training, to the amount budgeted to develop the next years budget. Areas that have increased in need are considered for budget increases depending on the specific circumstances. This is an appropriate way to evaluate the budget.

## Recommendations

- *The director should develop guidelines for maintenance budgeting which identify funding levels for recurring or routine maintenance, major maintenance, preventive maintenance, school improvements, staffing levels and training. These guidelines should reflect industry standards, comparisons with peer districts, and historical data for the district.*
- *Action Plan 9-4 provides steps to implement these recommendations.*

### Action Plan 9-4

## Develop Budget Guidelines for Maintenance and Operations

Recommendation 1	
Strategy	Develop guidelines for budgeting in each budget category for maintenance and operations.
Action Needed	<p>Step 1: The director and assistant director of Maintenance and the director of Finance and Budget shall work together to develop guidelines for budgeting in each budget category for maintenance and operations.</p> <p>Step 2: The assistant director shall review the guidelines with the board.</p> <p>Step 3: The director of Maintenance Services shall use the guidelines in developing the next budget.</p>
Who Is Responsible	Director of Maintenance Services, the assistant director, the director of Budget and Finance
Time Frame	May 2000
Fiscal Impact	Implementing this recommendation will require an additional assistant director position. See recommendation page 9-19.

## 2 Has the board established provision for a maintenance reserve fund to handle one-time expenditures to support maintenance and operations?

*Yes. The district has a contingency fund that is not specifically identified for maintenance and operations.*

*The Maintenance Department does have access to a reserve fund for emergencies and the budgetary policy is flexible enough to handle unexpected expenses.*

### A Reserve Fund Is Available to Maintenance

The district has a county-wide contingency fund to meet any unexpected needs. The fund is approximately \$600,000 for Fiscal Year 1998-99. The fund includes monies from PECO and Local Capital Improvement (LCI) funds. The PECO funds can only be spent on

classroom related needs, while the LCI funds can be spent on anything but new construction.

## **The Budgetary Policy Is Flexible**

The budgetary policy is flexible enough to ensure funding of unforeseen maintenance needs that could adversely affect the district's mission if not funded (e.g., emergency funds). The director of Maintenance Services can use the county-wide contingency fund to meet unforeseen maintenance needs.

## ***Are the Best Practices for Maintenance Standards Being Observed?***

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**Goal: The district has established maintenance standards to be used in planning and managing the maintenance program and in evaluating whether the department is achieving its program goals and objectives.**

### **1 Has the district established maintenance standards in its short- and long-term plans for providing adequately maintained facilities?**

*No. The district has established maintenance standards for its facilities. However, the district does not have a long-term plan which identifies manpower, budget, and equipment needs based on maintaining the facilities to the established standards.*

*The district has developed goals and strategies for the Maintenance Department but does not have a long-term plan that identifies manpower, budget, and equipment needs. The district regularly surveys its customers and responds to the results of the surveys. The Maintenance Department analyses its work order completion times and effective hours worked, and produces weekly and monthly work order reports.*

### **Maintenance Has Established Goals and Strategies**

The district developed a five-year strategic plan for the maintenance function in 1996. This plan identifies specific goals and strategies to improve the operation and effectiveness of the Maintenance Department. The plan does not specifically identify when the goals are to be accomplished within the five-year period. The director of Maintenance reported that the plan has not been updated since its original development and the last meeting on the plan was approximately eight months ago. The goals identified for the Maintenance Services Department are noted below.

- Establish a program which actively seeks suggestions, complaints, and comments from the public and processes them to make improvements.
- Upgrade, correct, or phase out most problematic and costly air conditioning, stormwater and wastewater systems.
- Improve instructional facilities for students.
- Increase efficiency, prevention functions, and productivity of maintenance operations.
- Maintain a 25% annual energy savings while improving comfort and air quality.

While these are appropriate goals, the department should have established a schedule for meeting these goals and some form of measurement to determine if the goals were met.

## **There Is No Long-Term Plan That Projects Needs**

The district does not have a five-year maintenance plan which identifies long-term manpower, budget, equipment needs, or specific conditions at specific buildings to be repaired. The district uses a Maintenance and Operations guidelines manual, which set standards for the maintenance of all building components.

The director is currently conducting an assessment of each school facility. The Maintenance director tours schools each Wednesday with the respective service manager and the respective principal to identify any facility needs. Needs identified include maintenance repairs and improvements to support the educational program. Some of these items become work orders and are addressed in the current year. Other needs are prioritized and used to plan the following year's budget needs.

The district should develop a five-year plan which, based on the needs determined in the facility assessments, projects manpower, budget and equipment needs for each year. This will allow the district to foresee future financial needs and identify funding sources.

## **Customer Surveys Are Conducted**

Customer satisfaction surveys were conducted in 1996, 1997, and 1998. The results were good in all the surveys, principals generally rated the service provided by the Maintenance Department as good to excellent. The surveys asked principals to rate the Maintenance Department in five categories.

- Communications
- Employee relations
- Professionalism
- Quality of Work
- Quantity of Work

Surveys were sent to the principals of all schools in the district, and the 1998 survey had a response rate of 89 out of 96 schools. Comments on surveys which indicated a concern or problem, such as a maintenance situation that has not been corrected, were forwarded to the service managers for their response. The director instructed all service managers to respond to the comments by talking to the person who made the comment and then discuss the results with the director at their next staff meeting.

## Work Order Completion Times Are Analyzed

Work order completion times are tracked through weekly and monthly reports. The service managers review the work order reports weekly to analyze the effectiveness of their crews. If production rates are down, the service managers and the director work to correct the cause. The director reviews these reports with the service managers at their monthly meeting.

## Effective Work Hours Are Analyzed

The Maintenance Services Department analyzes effective work hours and hours worked versus hours scheduled. The service managers routinely review the time clocked to work orders and compare this with the tasks scheduled for each staff person. The painting program and all projects are on a schedule and their progress is monitored by the service managers and the director of Maintenance.

## Recommendations

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- *We recommend that the district develop a long-term plan which uses the district's identified facility needs and projects manpower, budget, and equipment needs to meet the goals of the district.*
- *Action Plan 9-5 provides steps to implement these recommendations.*

### Action Plan 9-5

## Provide Adequately Maintained Facilities in Accordance with Existing Facility Standards

<b>Recommendation 1</b>	
Strategy	Develop a long-range (five-year) plan that identifies staff, budget, and equipment needs to meet the goals and objectives of the district.
Action Needed	<p>Step 1: The director, assistant director, and the service managers shall analyze the existing list of needed facility improvements. The assistant director shall project manpower, budget, and equipment needs to complete all of the needed facility improvements.</p> <p>Step 2: The assistant director shall prioritize the needs and develop a five-year plan with clearly stated goals and objectives for each year. The plan shall project manpower, budget, and equipment needs for each year.</p> <p>Step 3: The director shall present the long-range plan to the board.</p> <p>Step 4: The board shall review and consider approving the plan.</p>
Who Is	The director, assistant director, and service managers of the



Responsible	Maintenance Services Department
Time Frame	May 2000
Fiscal Impact	The implementation of this recommendation will require the addition of an assistant director position. See recommendation on page 9-19.

## **2 Does the district use its maintenance standards to evaluate maintenance needs?**

*Yes. The standards used to conduct the annual inspections are the basis for identifying maintenance needs.*

*The district has identified needs based on standards and solicits input from school administrators in this process. The maintenance staff prioritize these needs, with input from the school staff, to develop a capital improvements plan. The plan provides a schedule for the improvements and a cost estimate. The district evaluates facility designs for the most cost-effective solutions.*

### **District Identifies Needs Based on Standards**

The district has identified and evaluated maintenance needs based on maintenance standards. Each week the director of Maintenance Services and the respective service manager tour a school to evaluate its maintenance needs with the principal. The evaluation examines all the building components and rates them based on the following standards:

- 1 = Unsatisfactory
- 2 = Below average
- 3 = Satisfactory
- 4 = Good
- 5 = Very good

The standards are printed on a checklist which district inspectors use to complete the inspections of all district facilities. Items that do not meet the standards are identified and prioritized for correction.

### **District Solicits Input From School Administrators**

The district solicits input from school and district administrators during the year to identify major maintenance needs. School principals assist the Maintenance director and the area service manager in identifying maintenance needs during the annual facility assessment.

### **District Evaluates Facility Designs and Costs**

The district evaluates facility designs and costs to implement labor saving measures, energy reduction, and implement reduced long-term maintenance strategies. The Maintenance Department reviews all phase II (design development) and phase III (construction) drawings for new construction. The drawings are sent to the area shops for review by the service

managers. The Maintenance Department has a representative present at all design committee meetings. The reviews by maintenance staff have resulted in changes in the specifications for the systems below.

- Intercom systems
- Fire alarm systems
- Door hardware
- Electrical systems
- Paint
- Roofing
- Air conditioning units

The review of facility designs by the maintenance staff is an effective way to minimize maintenance costs for new facilities.

### **3 Does the district have a system for prioritizing maintenance needs?**

*Yes. All maintenance needs are prioritized using the work order prioritization system and the input of school administrators.*

*The district does have guidelines for prioritizing maintenance needs and does follow these guidelines. The guidelines recognize emergency needs and educational program needs. The district completes maintenance repairs according to the prioritized needs.*

#### **District Does Have Guidelines for Prioritizing Maintenance Needs**

There are no established, written guidelines for maintenance projects. The Maintenance director conducts an assessment of each facility, estimates the cost of the needed projects, and then returns the cost estimates to the principal and area superintendent to prioritize. This process is in line with the site-based management model, which states that site-based administrators are responsible for maintaining their facilities. A district policy dictates that projects necessary to maintain the facilities and keep them safe will receive first priority. Work orders are prioritized as urgent, priority, or scheduled.

#### **District Follows Process**

The district prioritizes its maintenance needs by having the principals prioritize the needs for their respective schools. The Maintenance director prioritizes districtwide maintenance and safety needs.

#### **District Procedure Recognizes Emergencies**

The responsible service manager determines when emergency maintenance is necessary and provides for effective emergency repairs. Items determined to be emergency or life/safety issues receive first priority. There is one service manager on-call at all times to

respond to emergency calls. The district has established one phone number for all school personnel to call for emergencies that happen after hours.

The emergency calls are tracked and reviewed by the director. The service manager on duty determines whether or not to call the director regarding any specific emergency. The director is typically called on major problems like tornadoes or if a fire truck is dispatched to the school.

## **Educational Program Needs Are Considered**

The educational program needs are communicated to maintenance by the school principals through the facility assessment process. These needs might include classroom remodeling or renovating to meet a specific educational program's needs. The site-based management model puts the responsibility for this kind of planning with the school administrators. This is an appropriate process since the school administrators are better qualified and informed than the maintenance department to make decisions regarding the needs of their educational program.

## **District Prioritizes Maintenance Needs**

The district prioritizes maintenance needs and completes repairs accordingly. The district has a very small backlog of work orders and principals indicate their priorities are generally met. Shops are typically experiencing a backlog of 1.5 weeks for routine work orders which is an acceptable time frame.

## **4 Does the district accurately project cost estimates of major maintenance projects?**

*Yes. The district is estimating all of its projects and monitoring the budgets to ensure that the estimates are accurate.*

*The district bases its cost estimates on past experience. The district does not project maintenance costs for five years and consequently does not use an inflation factor. The accuracy of cost estimates is evaluated.*

## **Cost Estimates Are Based on Past Experience**

Cost estimates are based on the district's experience with prior similar projects, current estimating cost standards, and market conditions. The director and service managers estimate the cost of all maintenance projects. Based on their experience and established costs for labor, they develop costs to be compared with quotes by private contractors. These cost estimates comparisons help the department determine when to contract out work and when to do it in-house. This is good process to ensure the district gets the most out of their maintenance funds.

## **Inflation Is Not Figured into Cost Estimates**

The cost of inflation for maintenance projects is not projected for five years because the district does not project costs beyond the following year. If the district projected costs of maintenance projects out for five years, it would be important to add a factor for inflation.

## **District Evaluates Accuracy of Cost Estimates**

Project cost estimates become project budgets. The budgets are regularly compared to actual costs during the life of the project. This process helps the department determine if their cost estimates reflect real costs.

### **5 Does the district minimize equipment costs through purchasing practices and maintenance?**

*Yes. The district has a preventative maintenance program for its operating equipment, and follows competitive bidding procedures for purchasing equipment. The purchasing staff conducts cost comparisons for new equipment and board procedures are followed for disposing of old equipment.*

*The district does not calculate a five-year inflationary cost for equipment purchases.*

*The Purchasing Department does buy in volume and does use competitive bidding procedures. The district does have a preventive maintenance program in place but does not project the need for equipment replacements. The district follows board policy when disposing of surplus materials and does try to repair equipment. The district does consider the operating cost of new equipment purchases but does not conduct cost comparison studies.*

### **The District Does Not Calculate a Five-Year Inflationary Factor for Equipment**

Inflationary costs for equipment are not provided for a five-year period. The district does not project equipment needs beyond the next year and therefore does not figure inflationary costs. If the district prepared a five-year maintenance plan, it would be necessary to project the costs for equipment out five years and add an inflation factor. A five-year plan would be an effective long range planning tool.

### **Volume Purchases Are Utilized**

Volume purchases are considered. The Purchasing Department buys most of the materials and parts for the Maintenance Department and regularly makes volume purchases. Items purchased in volume include fire alarms, electrical fittings, plumbing fittings and pipe, and conduit.

### **Bidding Procedures Are Followed**

Bidding procedures are followed. The Purchasing Department sends out requests for bids on a regular basis to local vendors. Bidding procedures are established by Board Policy 88-04 (Revised).

## **Preventive Maintenance Programs for Equipment Are in Place**

The Maintenance Department has preventive maintenance programs in place. Some of the equipment which have preventive maintenance inspections include items listed below.

- Fire alarms
- Roofs
- Security systems
- HVAC equipment
- Refrigeration equipment
- Kitchen equipment
- Boilers

## **Equipment Replacement Projections Need to Be Developed**

Equipment replacement projections have not been developed. There are not any equipment replacement projections except in a general way, such as a 10-year cycle for vehicle replacement. Equipment replacement projections are an important step in developing a five-year maintenance plan.

## **Disposal of Surplus Equipment Covered by Board Policy**

Policies and procedures are followed for the disposal of surplus furniture and equipment. A responsible supervisor prepares a letter identifying the items to be disposed. The letter is sent to the internal auditor and the board for approval. The item is then warehoused until an auction can be held to sell all the surplus equipment.

## **Equipment Is Repaired When Feasible**

Equipment refurbishing and/or repair is considered in lieu of new purchases. The department has a shop for repairing equipment and tools and electric motor repair. Broken tools and equipment are sent to the repair shop to see if they can be repaired prior to buying a replacement article.

## **District Considers Operating Costs of Equipment**

The district considers equipment operating and maintenance costs when buying new equipment. The staff considers the cost, quality, and the life of the equipment. The district now specifies a particular type of paint because it has been found to last longer. The district has also specified wall-hung air conditioning units with thicker wall construction to minimize the negative effects of rust.

## **District Does Conduct Cost Comparison Studies**

The district does periodically conduct cost comparisons to determine whether purchasing practices have minimized costs. The Purchasing Department will regularly shop other districts to determine who is getting the best prices. They have found that Tampa supply houses are typically higher than the local ones by conducting cost comparisons.

## **Recommendations**

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- *We recommend that the district make projections for needed equipment for five-year periods. These projections should include an inflation factor and should be included in the long-range plan.*
- *This recommendation can be implemented with existing resources.*

## **6 Does the district provide the maintenance staff with the tools, training, and instructions to accomplish their assigned tasks?**

*Yes. The district provides tools and the appropriate level of supervision to the maintenance staff to accomplish their responsibilities. Staff are provided the technical training necessary to work on new materials and equipment.*

*Maintenance staff are provided with the appropriate tools and the district rents tools which are infrequently needed. Staff receive sufficient technical training to complete their tasks. Maintenance managers communicate with the staff and the customers to manage the work.*

## **Necessary Tools Are Provided to Maintenance Staff**

The Maintenance Department staff are provided with the tools necessary to accomplish assigned duties. Trades workers report that they have the appropriate tools to accomplish their tasks. They also report that this situation has improved greatly over the last several years, that tools are provided so that they can be more effective in the field. Budgeting for new tools is based on requests submitted to the director by service managers during the budgeting process. Each service manager submits a written request that identifies the tools that the employees have requested. The director reviews this list and only deletes hand tools since these are supposed to be supplied by the employees as per their union contract.

## **Seldom-Used Tools Are Rented**

Tools and equipment that are seldom needed, such as lifts, jack hammers, large generators, and ditch diggers are readily available through other sources, such as equipment rental agencies. The budget contains \$5,000 for tool and equipment rentals. The Maintenance Department has open purchase orders with the equipment rental vendors. This is a good procedure as it allows the maintenance department to have the use of a wide variety of tools without tying up the capital to purchase every tool they made need.

## **Technical Training, Supervision, and Instruction Are Sufficient**

Technical training, supervision, and instruction given to the staff are sufficient for accomplishment of their assigned tasks. Technical training is provided to the maintenance staff from manufacturers and suppliers of equipment used by the district, through professional seminars, and from local trade schools. Training is received by those who request it, there is not a comprehensive training program that prescribes a minimum amount of training for all staff.

Training for the custodial staff is provided by ServiceMaster. All custodians receive initial training and individual training as the need is determined by the supervisors.

Supervision for the Maintenance and Operations staff is sufficient and within industry norms of other school districts for supervision ratios.

## **Managers Communicate with Personnel and Customers**

The Maintenance Department communicates with maintenance personnel and customers in order to efficiently assign, schedule, and complete work. The work order is the prime means of communication. Service managers use the work order to direct the efforts of the staff and to schedule the work. A review of the completed work order by the manager, gives the manager an opportunity to evaluate the production rate, by analyzing the number of hours applied to the work order, and to discuss this rate with the staff person. Service managers communicate with school administrators, either in person or by phone, to keep them informed of the status of a project in their school.

## **Recommendation**

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- *We recommend that the district develop a comprehensive training program which targets technical skills, productivity and job satisfaction. See Action Plan 9-3 on page 9-29.*

## **7 Has the district established a computerized control and tracking system to accurately track inventory and parts and materials used and provide a reordering system?**

*No. The district does have a software system to track parts and materials used by the Maintenance Department, however the system relies heavily on manual input of data and is not always accurate. The system has a manual reordering mechanism.*

*The district does not have a sophisticated software program to track its inventory. The inventory system does track commonly used parts and there are procedures for staff to acquire parts not in stock. The Purchasing Department does have a system to indicate when it is time to reorder parts.*

## **District Does Not Have Sophisticated Inventory Tracking Software**

The Purchasing Department keeps track of the inventory of parts, materials and equipment with a custom software system. However the system relies on the manual input of data to track the inventories instead of the data being automatically input when the materials are taken out of inventory. Area shop clerks must fill out tickets identifying which parts or materials have been used by the staff. These tickets are forwarded to Purchasing where they must be input into the system manually. Delays in forwarding the tickets or in inputting the tickets can cause inaccuracies in the inventory.

While communication between the maintenance and Purchasing Departments is improving there are still problems. Maintenance complains that purchasing is two to three months behind in inputting the tickets. Consequently, when the maintenance staff goes to pick up some materials after checking the inventory for the availability, they are often frustrated to find out the inventory is incorrect and the materials are not available. On the other hand, purchasing contends that all the tickets are input within two to three days and that the maintenance staff fails to sufficiently plan ahead for large orders of materials.

The district has developed an electronic ticket which should increase the efficiency of this system. Shop clerks will fill out their material tickets electronically and these will be automatically forwarded to purchasing. These electronic tickets should be implemented in the immediate future. The district has also been developing new software to track the inventory. No implementation date for the new software has been set. The district should establish a date for full implementation of its new software program for work orders and inventory tracking.

## **Inventory System Tracks Commonly Used Parts**

All parts and equipment are accounted for by purchasing's tracking system. The shop clerks are responsible for the materials kept in the shops and on the trucks. The shop clerks perform an annual audit of the inventory and it is usually within a 1% error rate.

## **Procedures Exist for Staff to Acquire Parts Not Stocked on Trucks**

The district maintains open or advance purchase orders at selected vendors for the acquisition of materials that are not in stock. These materials would include any parts that might be needed for maintenance repair work that the staff may not have on their truck but are not worth returning to the warehouse to acquire. This is a good system because it allows the staff to remain productive and to more quickly meet the needs of the schools.

## **There Is a Reorder System**

The Purchasing Department has set points that indicate when a reorder is needed. These points are constantly monitored and reset to reflect the current needs of the district. The purchasing department tracks the number of units used for any given part over a given time period. The set points are established to ensure the inventory is not depleted. The use rate of any given part will fluctuate and so the purchasing department adjusts the set points when it feels the rate has changed.



## Recommendations

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- *The district should establish a date for full implementation of its new software program for work orders and inventory tracking. This software is being developed by in-house staff and has been delayed in its implementation.*
- *Action Plan 9-6 provides steps to implement these recommendations.*

### Action Plan 9-6

## Establish a Date for Full Implementation of Work Order and Inventory Tracking Software

Recommendation 1	
Strategy	Establish a firm date for full implementation of the new work order and inventory tracking software.
Action Needed	<p>Step 1: The assistant superintendent of Facilities and Operations shall meet with director of Information Services and establish a implementation date for the new software. The date should be reasonable but within the next year.</p> <p>Step 2: The assistant superintendent shall report the implementation date to the board.</p> <p>Step 3: The board shall verify that the implementation date is met.</p>
Who Is Responsible	Assistant superintendent of Facilities and Operations
Time Frame	June 2000
Fiscal Impact	The implementation of this recommendation can be accomplished with existing resources.

## 8 Does the district ensure that maintenance standards are updated to implement new technology and procedures?

*Yes. The district does change and update its practices and the types of materials it uses, however it does not update its written standards covering these materials.*

*The Maintenance Department does participate in professional organizations and does receive trade magazines. This information is shared with the staff. The maintenance standards are updated to reflect new technologies.*

### District Participates in Professional Organizations

The maintenance director is a member of the Florida State Plant Managers Association (FSPMA) and the National Fire Protection Association (NFPA). The former is a statewide

organization of school personnel involved in the maintenance of facilities. The later establishes standards for construction assemblies to ensure they meet fire protection ratings. A staff member is a member of the Florida Pest Control Association. The department is not officially a member of any other organizations. Professional affiliations are limited in order to minimize costs.

The policy to minimize professional organization memberships in order to minimize costs may be “penny wise and pound foolish.” The director may wish to investigate joining additional professional organizations on a trial basis to see if the cost justifies the benefits.

## **Maintenance Department Receives Trade Publications**

The Maintenance Services Department receives several magazines that are sent free to the district, but does not subscribe to any. Again, this policy is followed to minimize costs.

## **Information Is Shared With Employees**

The department holds a monthly meeting of the director and the service managers to discuss new procedures and safety issues. The service managers meet with their staffs monthly to pass on any decisions made in their meeting with the director. Each shop has a mailbox in the main office for the distribution of information. This system for distributing information is typical and appropriate for a maintenance department.

## **Maintenance Standards Are Updated for New Technology**

The district updates maintenance materials to implement new technology and procedures, as needed. For instance, the department has changed the type of paint it uses for better wear, it has changed from wood to vinyl siding, and it has changed from foam covered built-up roofing to sloped metal roofing. The specifications for these materials are updated to reflect these changes. The department also keeps a manual of procedural updates. While the department does update its specifications and its procedures, it does not update its written standards. The department should update its standards so they are consistent with current practices and the most current specifications.

## ***Recommendation*** ---

- *We recommend that the Maintenance Services Department update its written standards when it changes or updates the materials and/or the procedures it uses.*

# *Are the Best Practices for Operating Facilities in a Healthy, Safe, Cost-Effective Manner Being Observed?*

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**Goal: The district operates facilities in a healthy, safe, energy-efficient, and cost-effective manner.**

## **1 Has the district established policies and procedures to ensure its facilities are operated in a healthy and safe manner?**

*Yes. However, the district needs to document its environmental procedures better. The past Environmental and Safety manager was in the process of doing this before leaving the district, and the new manager should continue this effort.*

*The district has established health and safety standards. The district follows procedures that comply with EPA guidelines. The district conducts evaluations of its buildings' conditions. The custodians have a current manual of operations and receive training. The custodians perform limited maintenance work. The district has developed standards for cleanliness.*

### **District Has Established Health and Safety Standards**

The district has established standards for health and safety but lacks procedures for handling environmental problems. Within the Facilities and Operations Department there is an Environmental and Safety manager who is responsible for ensuring that the district has established standards for health and safety. The district has a safety manual, but it does not address environmentally hazardous situations such as the proper method for disposing of light bulbs. The Environmental and Safety manager is currently in the process of developing a safety manual that addresses environmentally hazardous situations.

Regarding the cleanliness of schools, frequencies for cleaning are established in the agreement between the Polk County School Board and ServiceMaster. These frequencies are tied to the staffing allocation formulas, which are also part of the agreement between the district and ServiceMaster. The cleaning frequencies are appropriate for ensuring that the schools are maintained in a clean manner.

The district has established or are in the process of establishing appropriate health and safety standards.

### **Procedures Comply With EPA Guidelines**

The Environmental and Safety manager ensures that the EPA guidelines are met. The Environmental and Safety manager contacts them as well as the South West Florida Water Management District for any type of permit that is required for environmental purposes.

This includes permitting of water wells, operating wastewater treatment plants, and the disposal of hazardous materials. She also works with the Florida Game and Fresh Water Fish Commission when handling Osprey Nests that have been built on school district facilities such as stadium lights.

Several of the rural schools in the district have their own wastewater treatment plants and it is required by the state that they be inspected on a daily basis by a qualified technician. Currently an employee and a contracted company perform monitoring services. They check for proper pH balances, flow rates, proper amount of effluent and other indicators. They are required to submit these reports to the EPA who monitors the reports and can make a surprise visit at any time.

## **Building Condition Evaluations Are Made**

There are two types of inspections that are performed. The director of Maintenance performs an infrastructure inspection that looks at all of the major structural aspects of the buildings. This is done during the annual condition assessment conducted of each school facility. This assessment is carried out with the appropriate area service manager and the school administrator. Secondly, the Sanitation Safety inspector inspects every school on a yearly basis. The inspector looks for unhealthy conditions, like improperly functioning kitchen equipment.

## **Custodians Have Current Manual of Operations**

There is a current manual of operations for custodial services. The manual contains sections detailing the proper procedures for the cleaning task for which the custodians are responsible. Each procedure identifies the purpose of the procedure, the chemicals used, the equipment used, the process, the clean-up procedures, and additional notes.

## **Training Is Provided to Operations Personnel**

Pre-service (accomplished prior to an employee starting work) and in-service (accomplished once an employee has started work) training programs are made available to operations personnel. Training is provided in the Right-to-Know law and how it applies to operations staff. This training deals with the employee's right to know the nature of the materials and chemicals that are part of his or her job. Training is also provided in asbestos identification. This training enables the employee to identify building components which may contain asbestos and the procedures to follow.

These training programs are appropriate measures to take to ensure the safety of the employees.

## **Custodians Perform Limited Maintenance Work**

Head custodians are allocated an amount of hours per week to accomplish tasks at the discretion of the principal. These can include minor maintenance tasks depending on the priorities of the principal.

## The District Has Written Standards for Cleanliness

Frequencies for clean-ups and ratios of man-hours per square feet are established and are included in the ServiceMaster agreement. The standards detail the types and frequency of cleaning procedures for classrooms and offices, non-classroom areas, kitchen and kitchen storerooms, athletic program areas, and grounds areas. These standards combined with the operations manual provide comprehensive procedures and standards for the district.

## 2 Does the district use external benchmarks to determine a cost-effective manner of meeting its health and safety standards?

*No. The district does not use external benchmarks to evaluate the cost effectiveness of the manner it is meeting health and safety standards. The district is staffing its custodial operations at a best practice standard as evaluated by the review team.*

*The district does not use external benchmarks to evaluate the cost effectiveness of its health and safety procedures.*

### External Benchmarks Are Not Used

There are no standardized benchmarks that are used. Different companies that are considered the leaders in the industry for various safety related functions are used as models to assess the processes used by the district. The Environmental and Safety manager obtains a quote on every job that is contracted out. This ensures that the work done for the district is competitively bid and not overpriced.

Other similar sized districts and those in the region are used as benchmarks. Proposals for services from Dade, Orange, and Pasco counties are compared to Polk County prices to gauge the price the district is paying for contract work. The Environmental and Safety manager attends various bi-annual meetings with other managers and ideas are exchanged.

The district should establish benchmarks to ensure that it is meeting health and safety standards in a cost effective manner. These benchmarks should include

- ratio of custodians to gross square feet,
- cost of cleaning supplies per gross square feet,
- number of staff accidents per staff,
- number of student accidents per student, and
- number of security staff per facility.

## Recommendation

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- *We recommend that the district establish and use benchmarks to evaluate the cost effectiveness with which it is meeting health and safety standards.*

- Action Plan 9-7 provides the steps needed to implement this recommendation.

**Action Plan 9-7**

**Develop External Benchmarks for Health and Safety**

<b>Recommendation 1</b>	
Strategies	Establish external benchmarks to determine a cost-effective manner of meeting health and safety standards.
Action Needed	<p>Step 1: The environmental and safety manager shall identify the appropriate benchmarks and appropriate peer districts to measure the cost-effectiveness of the district.</p> <p>Step 2: The manager shall research the benchmarks, develop comparisons of the district to the benchmarks, and prepare a report. Benchmarks should include</p> <ul style="list-style-type: none"> <li>• ratio of custodians to gross square feet,</li> <li>• cost of cleaning supplies per gross square feet,</li> <li>• number of staff accidents per staff,</li> <li>• number of student accidents per student, and</li> <li>• number of security staff per facility.</li> </ul> <p>Step 3: The manager shall present the report to the board.</p>
Who Is Responsible	Environmental and Safety manager
Time Frame	December 2000
Fiscal Impact	This can be implemented with existing resources.

**3 Does the district use external benchmarks to achieve energy efficiency?**

*Yes. The district has an energy management program.*

*The district collaborates with other agencies to identify and implement energy efficient programs.*

**The District Collaborates With Other Agencies**

The district collaborates with its utility providers, the U.S. Environmental Protection Agency, available local industry expertise, and/or other organizations to identify energy efficiency benchmarks and implements actions to increase cost efficiency. The energy management program has been a education based program. Instead of investing in computer controlled systems, which control the times of operation of HVAC systems in

schools, the district has invested in programs to educate the building users in ways to conserve energy, such as turning off lights and shutting windows.

Since 1992 the energy management program had three energy educators who each had a different zone in the district. Each energy educator worked with the schools in his district to minimize the amount of energy being used. They also undertook special projects to lower energy costs, such as retrofitting schools with energy efficient lighting, monitoring utility bills for mistakes, and negotiating with the utility companies for the best rates and most efficient meter set-ups.

The district eliminated two of the energy educator positions during the 1997-98 school year, which undercut the basis of the program. Without two of the energy educators, there were not enough staff to implement the energy savings programs and maintain the records necessary to document the energy use. The sole energy educator was consumed with monitoring energy use for the whole district and has no time for educational programs or special projects. However, the district has refilled the two energy educator positions in May 1999.

With the reinstatement of the two energy education specialists, the district will have a comprehensive energy management program.

## **4 Does hazardous materials management comply with federal and state regulations?**

*Yes. The district has a hazardous materials business plan which conforms with the applicable regulations. The district maintains current Materials Safety Data Sheets and they are available to staff.*

*The district is in compliance with the Asbestos Hazard Response Act, OSHA, and state rules. The district does have a hazardous materials plan and makes MSDS reports available to the staff.*

### **The District Is in Compliance With the Asbestos Hazard Emergency Response Act**

All custodians receive annual asbestos awareness training every July. The district is required to comply with all hazardous waste regulations by state and federal law. By law, every three years each school is required to be inspected for asbestos by an accredited inspector. The inspector must inspect all known or assumed asbestos-containing building materials and shall determine by touch whether non-friable material has become friable since the last inspection. The inspector records changes in the materials condition, where samples were taken from, and the inspection date for inclusion in the management plan. A master plan book exists which shows each facility and where any asbestos is located and what type of asbestos is present. All friable materials must be dealt with according to the legally prescribed procedures. The master plan book becomes the record of asbestos history for each facility.

All operations employees receive yearly training in how to identify asbestos. Policies require that they leave the asbestos alone and report it to the Environmental and Safety Manager's Office. The Environmental and Safety Manager then takes the appropriate action depending on the specific conditions. A subcontractor handles the inspections and any removal that is necessary. The district is following the legal and appropriate procedures.

## The District Is in Compliance With OSHA and State Rules

The district has a Right-to-Know Training Plan. Every new employee receives an initial introduction to the Florida Right-to-Know Law. This presentation is given in conjunction with Communicable Disease and Bloodborne Pathogen training. Each employee will receive an introductory presentation and view a video covering the scope of the law. Any new employees that may work with toxic substances will receive specific training on those substances during their job orientation at their work location.

The majority of school board employees do not handle and are not exposed to toxic substances and do not require further training. Those employees that may require additional training are teachers with laboratories, maintenance personnel, cafeteria personnel and custodial personnel.

The required specific training for each group of employees noted below.

- **Teachers** with laboratories will have their training coordinated by the District Chemical Hygiene Officer and the School Safety Specialist. The Science Department Head for each school will ensure that all training records of teachers are kept on file in the school's administrative office.
- **Maintenance personnel** using toxic substances will be trained as required at the shop level. Service Center Managers will maintain the record of training at their shop.
- **Food Service personnel** that may work with cleaning solutions containing a toxic substance will be trained on the use of that product by the cafeteria manager. The cafeteria manager will maintain the training record in the school's administrative office.
- ServiceMaster and the custodial director will conduct all the required training for all **custodial personnel**. ServiceMaster will send the record of the training to each employee work location.
- All **employees** required to use a new product containing a toxic substance will receive specific instruction on that substance before the employee begins its use. The record of that training will be filed at the appropriate work location.

Program awareness and periodic training as defined by the Right-to-know- training program is shown below.

- Each school will conduct an annual review of the law which includes a presentation of the designated Right-to-Know video. This general review of the law will be provided for teachers, staff, food service and custodial personnel.
- The Safety Department will coordinate with the Service Center managers to conduct their required annual refresher training.
- Required annual training for teachers will be conducted at an annual in-service training session. The training will be coordinated through the Chemical Safety and Hygiene officer.
- Food Service personnel using kitchen chemicals containing a toxic substance will receive an annual review by the cafeteria manager.
- ServiceMaster will conduct all required refresher training for custodians. The record of that training will be sent to the work location of each custodian.



ServiceMaster will maintain all temporary and substitute custodian training records at the County Administrative Office.

- All schools, shops and county administrative office will display the Right-to-Know poster as required by Chapter 442, F.S. This poster serves as a reminder of the law and must be displayed in an area that is designated for general employee use where other general notices and information are also displayed.

The Right-to-Know Training Plan will be reviewed annually by the state Safety Department. The plan will be reviewed for effectiveness and compliance with Chapter 442, F.S.

## **District Has a Hazardous Materials Plan**

The district does not have a “business plan” per se. However, it does have a *Laboratory Safety Standards and Hygiene Plan*. This booklet contains the information below.

- Responsibilities for administrators, teachers, students, and maintenance personnel.
- Liability of teachers
- Chemical Hygiene Plan for school laboratories
- Standard operating procedures for school laboratories
- Prior approval procedures
- Safety equipment inspection
- Safety equipment and fire safety
- Employee training policies
- Procedures for conducting exposure evaluations after suspected overexposure to chemicals
- Procedures for making medical evaluations available when necessary
- Monitoring of regulated substances
- Emergency evacuation procedures
- Supplemental safety standards

## **Material Safety Data Sheets Are Available to Staff**

Material Safety Data Sheets (MSDS) are industry standard explanations of chemicals, their properties, and the appropriate safety measures for working with them. The district has recently purchased the Flinn Material Safety Data Sheet (MSDS) Library Computer Software System. It is a Windows-based software program that has electronic copies of over 1,000 different MSDS sheets. Printed copies of the sheets are kept at each school in the custodial closets and in the main office. A spot check of custodial closets at the schools visited found MSDS sheets present. The district is following appropriate procedures for dealing with MSDS reports.

## **5 Does the district have a comprehensive and systematic program of dealing with school safety and security?**

*Yes. The district has made the necessary disaster and safety plans. While it does not track all acts of vandalism it does have procedures for reporting vandalism. The district does it have a system for involving the Safety planners in the design of new facilities.*

*The district does have a disaster preparedness plan. The district's safety committees have input in developing the district's safety and security program. The district does have a system for physical plant security. Vandalism is not always tracked but there are procedures for reporting vandalism. The safety manager does provide input into the design of new schools.*

### **District Has a Disaster Preparedness Plan**

Disaster preparedness for the district is the responsibility of the Transportation Department. They have prepared a Disaster Preparedness and Emergency Preparedness Plan. The most recent revision was completed in August 1998.

The Disaster Preparedness and Emergency Preparedness Plan contains procedures and policies for the sections below.

- Overall District procedures and responsibilities
- Business and Finance Division
- Community Relations
- Facilities and Operations Division
- Personnel Services
- Instructional Services
- Transportation Services
- Media Services

In addition, there is information about the agreement between the Red Cross and the school district and information about the Polk County Department of Public Safety. The plan also includes blank Disaster and Emergency Preparedness Plans for individual schools to complete. Each school must complete a plan and have it on file with the district's safety manager.

### **Safety Committee Has Input Into Safety and Security Program**

Each school has a safety committee that reviews safety issues at the school and meets once a quarter. It is made up of teachers, administrative staff, custodians, and food service personnel. The minutes of the meetings are sent to the district Employee Safety specialist. If there are issues that need district-wide attention, they are brought to the attention of the Employee Safety specialist. Information from the committees is used to enhance safety and security throughout the district.

There is not a districtwide safety committee, but there are four employees that are directly related to addressing safety concerns.

- Environmental and Safety manager
- Sanitation Safety inspector
- Employee Safety specialist
- Clerk specialist

## **The District Provides for Physical Plant Security**

The district has an alarm system installed at every school. The various alarm company vendors provide installation, training, and monitoring as part of the monthly fee. Training on the system is critical as the sheriff's office charges the school district for the third false alarm and all subsequent false alarms.

Only "critical" areas are protected by alarms. These include media centers, computer labs, cafeterias, administrative offices, sports equipment storage areas, and band equipment storage areas. There is no video monitoring although some schools have requested it.

There is also a Security Resident program in place. Approximately 70 schools take part in this program whereby individuals reside in trailers located on the school campuses. It is not necessary for the individual to have a law enforcement background but they do have to pass a background check that is conducted by the school board's investigator.

The security residents have keys to the schools and are instructed to walk the grounds of the schools periodically after hours and is responsible for

- checking for unlocked doors and windows;
- checking electrical and plumbing equipment for unusual odor or smoke or leaky pipes;
- investigating fire or burglary alarms;
- notifying the proper authorities in cases of trespassing; and
- notifying the proper authorities in cases of vandalism and or burglary.

The security residents are the first person that the alarm companies call if there is an alarm sounding. There are various living arrangements, some of the residents own the trailers and live on the land rent free, some rent the trailers, all have to pay for utilities. All serve on one-year contracts and they are hired and fired by the principals.

Each middle and high school has a resource officer on campus. If the school is located within a municipality such as Winter Haven or Lakeland, a city police officer serves as the resource officer and if the school is located in an unincorporated area, a Polk County sheriff's officer serves as the resource officer. In addition, each officer is responsible for a few elementary schools in the surrounding area of their assigned school.

## **Cost of Vandalism Is Not Identified in Budget**

The district does not identify the cost of acts of vandalism in its budget. Work order requests resulting from acts of vandalism are not identified as such automatically. Only

when the school administration charges the person responsible for the work order costs, is the amount of the work order charged to vandalism.

Consequently, the district does not have a record of the damage to its schools caused by acts of vandalism. Only through the use of anecdotal information, can the district identify vandalism problems and react to them appropriately. If the district tracked the types of vandalism and the cost of vandalism at individual schools, it could then develop appropriate procedures to deal with this problem.

## **Feedback Is Provided to Facility Planners**

The office of the Environmental and Safety manager sits in on all design committee meetings. They make recommendations for changes in the designs where safety issues are concerned. Examples of these items include the installation of hot air hand dryers, the condition of ramps and walkways. Having input from the Environmental and Safety manager on the design of new facilities will help ensure that new facilities are designed to meet environmental and safety standards.

## ***Recommendation***

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- *We recommend that the district track all acts of vandalism by identifying all work order requests that result from acts of vandalism and creating a budget line item for vandalism. This data will help the district develop procedures and programs to minimize vandalism*

## ***Are the Best Practices for Making Facilities Available to the Community Being Observed?***

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**Goal: The district makes facilities available to the entire community, to allow all taxpayers to benefit from the investment.**

### **1 Does the district follow established procedures for making school facilities available to the community?**

*Yes. The district has clearly stated guidelines for the use of school facilities by community groups.*

*The district has established procedures for the community use of its facilities and these procedures are comprehensive.*

## Procedures Exist for Community Use of Facilities

The district has developed procedures governing community use of district facilities. The Finance Department is responsible for policies pertaining to public use of school facilities. The policies and procedures are contained in School Board Rule – Community Use of School Facilities. The current procedures were approved on April 25, 1995. The Risk Management office also plays a part in the process by ensuring that groups that desire to use district facilities have evidence of proper insurance on file. The Risk Management office keeps a file of Certificates of Insurance for all groups that have used district facilities.

The community use procedures contain

- approval procedures,
- exemption provision,
- facilities fees,
- employee services fees,
- sales tax,
- insurance requirements, and
- miscellaneous rules and regulations.

Priority and eligibility for use is determined on a case by case basis by the principal or superintendent, but the procedures state that any organization with local representation whose main purpose is civic improvement may use school facilities. No organization may hold within a school a meeting that will interfere in any way with regular school activities.

## 2 Does the district meet requirements for persons with disabilities?

*Yes. The district is in compliance with the ADA (American With Disabilities Act) laws.*

*The ADA laws are available to Facility planners and the district complies with these requirements on the designing of new facilities. The district provides training to the designers and maintains a library of ADA resources that are available to the designers.*

### ADA Laws Are Available

Applicable state and federal ADA laws, rules, and regulations are readily available to the Facility designers who use them when designing new or remodeled facilities. The Facility designers have the state and federal laws, rules and regulations, which apply to facility accessibility in hard copy in the facility planning library. The laws are also available on the internet.

## **The District Complies with ADA Requirements on New Facilities**

The district complies with accessibility requirements. All new facilities are designed to comply with the accessibility requirements. Existing facilities are brought into compliance as funds are available. This is what the laws require.

## **Training Is Provided**

Three of the Facilities planning staff are members of the Florida Educational Planners Association (FEPA) and attend seminars sponsored by FEPA bi-annually. The seminars address design issues including ADA laws. The information gathered at such training is distributed to the staff as a whole through bi-monthly staff meetings.

The district is meeting its responsibility to comply with the ADA laws and make its facilities accessible to people with disabilities.

# 10 Student Transportation

***The district should develop targets for performance, expand its indicators, and report regularly to the school board. It should also assess its options to provide additional staff support in order to offer direct supervision of bus drivers.***

## Conclusion

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The Polk County School District uses 11 of the 14 best financial management practices in the area of student transportation. The three areas in which best practices are not being used are concerned with both establishing and reporting on benchmarks and with the adequacy of staffing in the operations area.

- Although Student Transportation staff track a variety of performance indicators, there are no performance targets (i.e., benchmarks) for them, and only one of these performance indicators is reported regularly to the school board. Staff should make a more systematic “report card” style report to the school board that will identify performance targets and include additional performance indicators.
- Bus driver turnover is high, and drivers cite poor student discipline as a leading reason. However, drivers receive only limited direct supervision from their area managers to help them develop pupil management skills. The reason why area managers cannot provide more direct supervision is that their job requires them to be in the office to handle high priority tasks, including monitoring the daily bus runs and preparing and updating bus routes, and they receive only limited support with these priority tasks. The district should assess its options to provide additional staff support in the operations area to enable area managers to provide better direct supervision of bus drivers.

We also offer recommendations relating to tracking warranties, implementing plans to replace the Lakeland service facility and improve the fueling stations, and pursuing a relatively new source of Medicaid funding for transportation of exceptional students.

There are several best practice areas in which student transportation performance is satisfactory.

- For performance indicators now tracked by staff, the Polk district ranks favorably when compared with other districts and the state average. These indicators show that the district uses its buses efficiently, maximizes the receipt of state funding, and keeps its costs of transporting students low.
- A school board decision to replace buses on a 10-year cycle helps minimize vehicle maintenance costs and ensure the currency of safety features.

- The Polk district takes care of its school buses. Safety inspections are timely and thorough, and repairs are made by qualified mechanics to meet state standards. Spare buses are available when needed.
  - Staff coordinate their efforts well to provide adequate service to exceptional students who require special transportation arrangements. Staff act to maximize the supplemental state funding available for some exceptional students.
  - Staff have implemented procedures to help ensure the smooth, safe, and timely transport of students. These include inspections of bus stop and bus route safety, prompt responses to reports of overcrowding, steps for responding to student misbehavior on a bus, and a substance abuse policy (with regular random testing) for employees.
  - Staff routinely report performance information in their areas to appropriate supervisory personnel. Cost information in the areas of vehicle maintenance and operations is regularly reviewed, and inventories of parts and supplies are audited regularly. The Student Transportation management team reviews information on expenditures compared with the budget every month.
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## ***Is the District Using the Best Practices in Student Transportation?***

### **Appropriate and Cost Effective Transportation**

- No.** The district has not established cost-comparison benchmarks based on standards from similar districts and other organizations, taking district conditions into consideration. (page 10-9)
- Yes.** The district uses cost comparisons to increase efficiency by identifying alternative methods of providing transportation and maintenance services, such as privatization and outsourcing. (page 10-14)
- Yes.** The transportation program accurately accounts for direct and indirect costs, while excluding costs attributable to other district vehicles or programs. (page 10-16)
- No.** The district does not regularly review and report on its student transportation performance in comparison to its established benchmarks and adjust its operational structure and staffing levels to improve efficiency. (page 10-20)
- Yes.** The district routinely analyzes and controls costs based on reliable projections and conditions in the district that influence costs. (page 10-20)
- Yes.** The district continuously improves purchasing practices to decrease costs and increase the efficiency of the procurement of goods and services. (page 10-24)



## Adequate Transportation

- Yes.** The district uses a comprehensive plan for the cost-effective replacement and management of vehicles based on a systematic method to project the number of buses needed to meet transportation needs. (page 10-28)
- Yes.** The district has implemented inspection and maintenance practices to ensure that all vehicles in service meet or exceed state safety operating requirements. (page 10-32)
- Yes.** The district has procedures and practices in place to ensure that vehicles are garaged, maintained, and serviced in a safe and economical manner. (page 10-34)
- Yes.** The school district provides transportation to meet the educational needs of special education pupils through individual educational programs (IEPs) as provided in Public Law 94-142, the Individuals with Disabilities Education Act. (page 10-41)

## Safe and Efficient System

- Yes.** The district's transportation routing system is periodically reviewed to provide maximum safety for pupils and staff and efficiently meet the needs of the district. (page 10-46)
- Yes.** Staff, drivers, and pupils are instructed and rehearsed in the procedures to be used in an accident or disaster. (page 10-56)
- No.** The district has not implemented hiring and training policies to employ and retain an adequate number of appropriately qualified bus drivers. (page 10-59)
- Yes.** The district has a policy on drugs and alcohol for all transportation department employees, and it enforces that policy. (page 10-70)

## *Fiscal Impact of Recommendations* \_\_\_\_\_

The recommendations in this report have a cumulative fiscal impact that cannot be fully estimated at this time. Exhibit 10-1 summarizes the recommendations and what can be established about their individual fiscal impact.

### *Exhibit 10-1*

## **The Fiscal Impact of Implementing All Student Transportation Recommendations Cannot Be Estimated at This Time**

<b>Recommendation</b>	<b>Fiscal Impact</b>
<ul style="list-style-type: none"> <li>• Continue efforts to make more warranty claims against manufacturers and vendors.</li> </ul>	<ul style="list-style-type: none"> <li>• This should have a beneficial fiscal impact for the district, but no valid estimate can be made at this time.</li> </ul>

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- |  |   |
|--|---|
| <ul style="list-style-type: none"><li>• Continue efforts to collect Medicaid reimbursement for costs of transporting eligible exceptional students.</li></ul>  | <ul style="list-style-type: none"><li>• We estimate that the district could receive \$103,000 in additional federal funding annually.</li></ul> |
| <ul style="list-style-type: none"><li>• Conduct a one-year pilot project to provide additional staff support in the operations area to enable area managers to provide better direct supervision of bus drivers.</li></ul> | <ul style="list-style-type: none"><li>• This will result in a cost investment of \$95,200 for Fiscal Year 1999-2000.</li></ul>                  |
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Source: OPPAGA analyses.

## Background

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Polk County is a geographically large county with a widely dispersed population. The size of the county affects how Student Transportation services are provided to students. The county comprises 1,823 square miles, and it measures almost 50 miles from north to south and as much as 56 miles from east to west. The county has 3,964 miles of roads, the fifth highest number in the state. Actual driving time between population centers within the county (for example, from Frostproof to Lakeland, or Loughman to Bartow) can easily exceed an hour, depending on traffic conditions. The total population is almost 453,000, of whom more than 60% (almost 280,000 residents) reside outside any of the 17 incorporated municipalities of Polk County. Thus, while Polk's population is sizable, it is dispersed, with a population density below the state average (218 residents per square mile for Polk compared with 236 for the state as a whole).

During the 1997-98 school year, Student Transportation staff provided transportation for 40,668 students (including 2,344 students with disabilities) to 113 locations in Polk County.<sup>1</sup> The school centers served included 10 magnet schools, 15 choice schools, and three exceptional student education centers. To accommodate these students, the Polk district maintained 452 buses in daily service, which made it the ninth largest school bus fleet in the state.

Exhibit 10-2 presents selected student transportation data for the Polk district and eight peer districts in the state, as well as aggregate or average data for the state of Florida as a whole for the 1997-98 school year. Listed below are several conclusions that can be drawn from the data in Exhibit 10-2.

- Slightly more than half of the students in Polk County (40,668 of 76,493, or 53.17%) required Student Transportation services. This percentage ranks the Polk district third highest when compared with eight peer districts (which range from 39.05% to 70.87%) and was above the state average of 42.31%.
- The Polk district's operational costs for transporting each student were \$388.67 for the year, which was lower than all but one of the peer districts (which range from \$376.30 to \$603.38) and was 28% lower than the state average of \$538.51.
- Student Transportation staff as a percentage of all district staff was 8.05% in the Polk district, which ranked it fifth lowest when compared with seven peer

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<sup>1</sup> In addition to serving 108 school centers, school buses also make drop-offs and pick-ups at five day care centers that provide services in connection with the Polk district's teen pregnancy program.

- districts (which range from 6.04% to 14.39%), and it was slightly below the state average of 8.28%.<sup>2</sup>
- Student Transportation expenditures as a percentage of all district expenditures is 5.07% in the Polk district, which was in the middle compared with eight peer districts (which range from 3.49% to 6.69%), and it was slightly below the state average of 5.10%.
  - The Polk district's average Student Transportation salary-plus-benefits was \$16,580, which was less than its peer districts (which range up to \$25,513), and was about 7% below the state average of \$17,766.<sup>3</sup>

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<sup>2</sup> We did not include Duval County in making this comparison. Duval County has privatized its student transportation operations and vehicle maintenance, so the number of staff they report is limited to administrative staff, and a direct comparison would not be valid.

<sup>3</sup> *Ibid.*

**Exhibit 10-2**

**Comparative Student Transportation Data for Polk, Eight Peer Districts, and the State for 1997-98**

<b>Measure</b>	<b>Brevard</b>	<b>Duval</b>	<b>Escambia</b>	<b>Lee</b>	<b>Palm Beach</b>	<b>Pinellas</b>	<b>Polk</b>	<b>Seminole</b>	<b>Volusia</b>	<b>State</b>
Square Miles	995	776	661	803	1,993	280	1,823	298	1,113	54,157
Number of Students Enrolled	67,872	126,969	45,780	53,787	142,621	109,303	76,493	56,921	59,310	2,290,726
Number of Students Transported	27,079	55,052	32,446	29,637	59,082	42,770	40,668	24,341	23,163	969,213
Percentage of Students Transported	39.90%	43.36%	70.87%	55.10%	41.43%	39.13%	53.17%	42.76%	39.05%	42.31%
Number of School Centers	76	152	67	68	137	131	113	54	69	2,580
Busing for desegregation?	Yes	Yes	No	Yes	Not Available	Yes	Yes	Yes	Yes	Not Applicable
Number of Student Transportation Staff	500	Not Applicable	575	849	986	778	736	477	463	21,143
Number of all District Staff	7,288	11,748	5,512	5,898	15,616	12,876	9,138	5,579	7,529	255,238
Percentage of Students to Transportation Staff	6.86%	Not Applicable	10.43%	14.39%	6.31%	6.04%	8.05%	8.55%	6.15%	8.28%
Number of Buses (Daily Service)	379	915	353	532	569	570	452	305	237	13,974
Number of Bus Maintenance Facilities	4	Not Applicable	2	4	5	4	3	1	4	127
Number of Miles Driven	5,974,535	17,563,623	7,119,803	10,782,359	11,229,248	12,327,205	7,430,261	5,839,501	4,910,982	268,221,037
Student Transportation Expenditures	\$13,462,842	\$35,196,499	\$14,354,173	\$17,665,989	\$27,225,774	\$25,058,639	\$18,869,441	\$13,382,920	\$12,104,707	\$594,823,894
All District Expenditures	\$305,233,135	\$587,343,878	\$214,628,258	\$286,654,996	\$779,182,078	\$553,954,035	\$371,910,147	\$261,866,992	\$280,933,547	\$11,664,025,448
Percentage of Student Transportation Expenditures	4.41%	5.99%	6.69%	6.16%	3.49%	4.52%	5.07%	5.11%	4.31%	5.10%
Average Student Transportation Salary-plus-benefit	\$19,700	Not Applicable	\$18,820	\$16,657	\$19,824	\$25,513	\$16,580	\$23,222	\$18,485	\$17,766

Not applicable: Some of the Duval district's reported data were not included because school bus operations there have been privatized, so comparisons of such data are not meaningful.

Sources: (1) Florida Department of Education, *Quality Link: Florida School District Transportation Profiles, 1997-98 School Year* (Draft, 02-99) and OPPAGA calculations; (2) FDOE, *Statistical Brief Series 98-19B, Staff in Florida's Public Schools - Fall 1997, 02-98* and OPPAGA calculations.

The Division of Student Transportation in the Polk County School District is headed by an assistant superintendent for Transportation Services, who reports to the associate superintendent. The division has three organizational units: operations; vehicle and safety services; and business and inventory control. In addition, the division has administrative oversight for three non-Student Transportation functions: courier services; waste management and recycling; and disaster preparedness. Exhibit 10-3 presents a current organization chart for the Division of Student Transportation. For the 1998-99 school year the division has 659 employees.

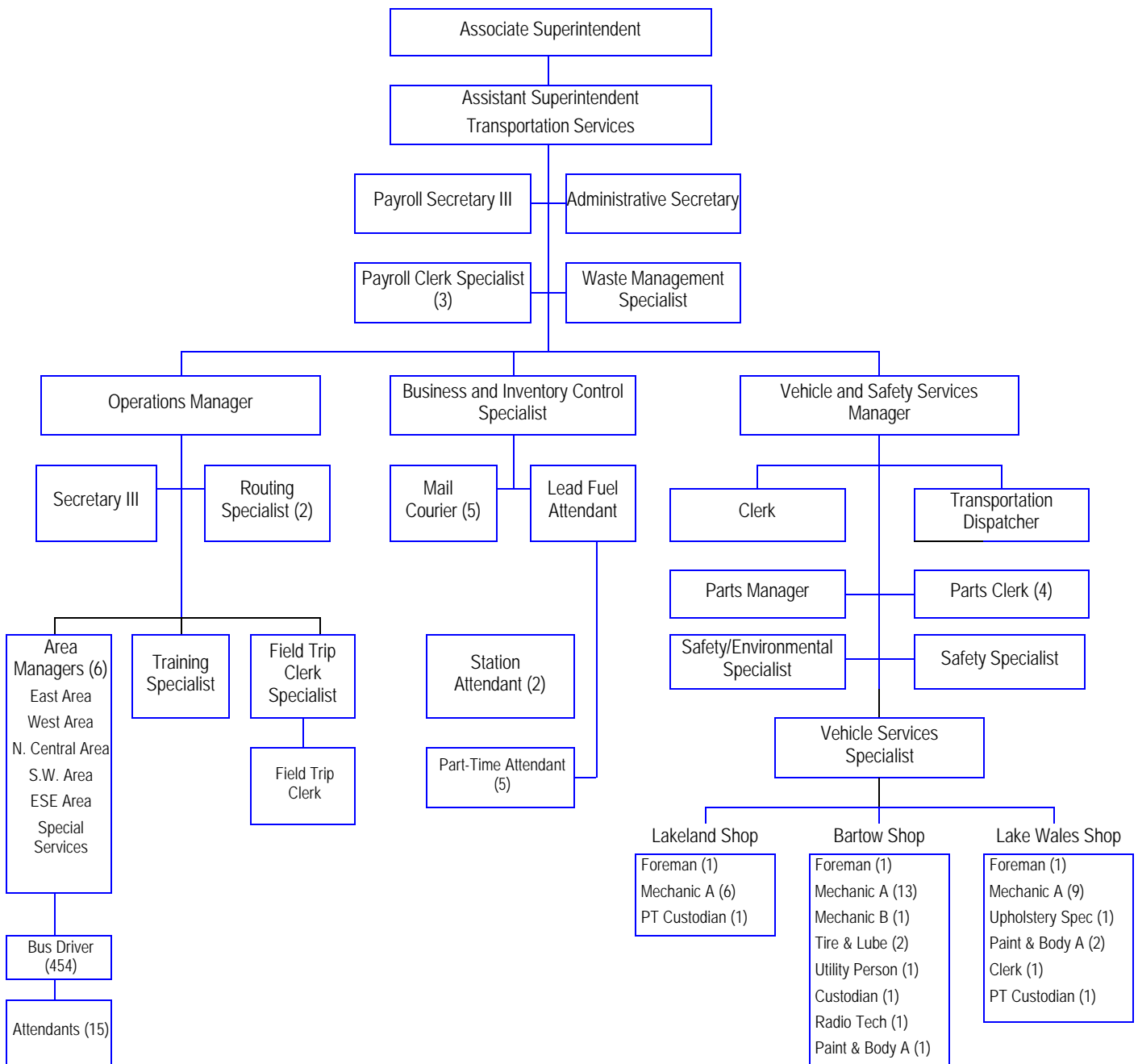
Most division employees (582 of 659, or 88%) are within the operations unit. The operations unit has a variety of employees, including bus drivers, bus attendants, area managers (i.e., bus driver supervisors), routing specialists, and field trip specialists. The operations unit is responsible for the safe delivery of all students to their assigned schools every day, and it is the focal point for resolution of problems that may involve school officials, students, bus drivers, or parents. The operations manager is responsible for bus driver recruitment and training, route planning, field trip oversight, budget development, and staffing plans. The operations unit also coordinates computer system needs for Student Transportation staff, including the Student Transportation personnel database.

The vehicle and safety services unit accounts for 8% (56 of 659) of the division staff. The staff are dispersed among three vehicle service facilities in Bartow, Lake Wales, and Lakeland. The vehicle and safety services manager supervises the operations of the district's vehicle repair and parts facilities, developing policies related to vehicle services and transportation safety, and assisting with budget development and acquiring new school buses and other vehicles. Vehicle and safety services staff are also responsible for vehicle safety issues, including counseling and training of Student Transportation staff, working with county officials on traffic safety, school crossings, and sidewalks, and investigating all accidents.

The business and inventory control unit has 14 staff led by the business and inventory control specialist. This unit handles fueling operations and provides business management and internal auditing services for the division.

Exhibit 10-3

# Organization Chart for Transportation Services



Source: Polk County School Board, July 14, 1998.

The Polk County School District has an operating budget of \$17.5 million for Student Transportation Services during the 1998-99 school year, with an additional \$3.1 million allocated for school bus purchases. Exhibit 10-4 provides further detail on the current Student Transportation budget and expenditures during the past school year. Most of the growth in the Student Transportation budget is the result of raises provided to school bus drivers.

**Exhibit 10-4**

**Polk District Student Transportation Expenditures for 1997-98 and Budget for 1998-99**

	<b>Expenditures, 1997-98</b>	<b>Budget, 1998-99</b>
Student transportation (operations, vehicle and safety services, business and inventory control, and administration)	\$16,104,775	\$17,492,660
School bus purchases	2,764,666	3,107,326
<b>Total Student Transportation</b>	<b>\$18,869,441</b>	<b>\$20,599,986</b>

Source: Polk County School District.

Student Transportation staff have experienced notable accomplishments in the past three years. These are summarized in Exhibit 10-5.

**Exhibit 10-5**

**Notable Recent Accomplishments in Student Transportation**

- Over the past three years, a national trade journal, *School Bus Fleet*, has consistently rated the Polk district's student transportation operations favorably. The magazine publishes comparative data annually on the nation's largest public school districts. These data include an average bus occupancy rating which can be used to compare the relative efficiency of the districts listed. For the 1998-99 school year, Polk ranked eleventh nationally; it was ranked tenth in both 1997-98 and 1996-97.
- Student Transportation staff have developed data to assist them with their work. They use data to assist them to monitor accident investigations, identify complaints and driver incidents, track other route safety issues, and manage such routines as vehicle inspections.
- A team of vehicle maintenance staff won first prize in the vehicle maintenance category of the 1997-98 and the 1995-96 state student transportation "road-e-o." This statewide competition is organized annually by the Florida Association for Pupil Transportation and provides an opportunity for Student Transportation staff around the state to compete for prizes and recognition.
- Student Transportation staff are currently providing detailed field test data on the performance of a prototype electric bus and two natural gas buses. These experimental vehicles were provided to the Polk district through a state grant to promote alternative fuel use.
- Transportation Services recently received national recognition for developing a "driving for education" program. In this program, prospective bus drivers who lack high school diplomas are encouraged to attend classes that enable them to complete their high school education and receive their diploma, which is a requirement for a job as a bus driver. *School Bus Fleet* described the program in an article on recruiting and retaining school bus drivers.

## ***Are the Best Practices for Appropriate Transportation Being Observed?***

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**Goal: The district provides appropriate transportation for its students in a cost-efficient manner, without compromising safety.**

### **1 Has the district established cost-comparison benchmarks based on standards from similar districts and other organizations, taking district conditions into consideration?**

*No. The Polk district has not established specific performance targets to measure its performance; however, Student Transportation staff do compare key performance indicators regularly with selected peer districts.*

Although staff have not set performance targets, staff have identified six Florida school districts as being similar enough in student transportation expenditures and other operational characteristics to merit comparison with the Polk district. Data are provided annually by the Florida Department of Education which make comparisons possible, and staff routinely conduct such assessments. For three performance indicators that staff identify as useful, data show that the Polk district ranks among the top group of its peers and performs well above the state average. However, only one of these performance indicators, average bus occupancy, is reported regularly to the school board. Other potentially useful performance indicators are not currently being tracked at all. We recommend that Student Transportation staff expand the list of key performance indicators now being tracked, develop performance targets for each, and develop an annual “report card” format to apprise the school board of Student Transportation’s performance.

### **The District Regularly Compares Itself with Peer Districts**

Student Transportation staff make regular comparisons of their performance and operational characteristics with those of other districts that staff consider similar. The Florida Department of Education has provided school districts with key student transportation information on an annual basis since at least 1993. Since this information is reported uniformly by all districts, it makes comparisons and rankings possible. The publication of this annual compilation is called *Quality Link: Florida School District Transportation Profiles*, and it is generally referred to simply as *Q-Link*. It provides many vital statistics about the districts (such as number of students, number of students transported, number of student transportation staff, size of the school bus fleet, annual



expenditures, and so on). It also provides useful background information on factors that influence student transportation (such as the number of special schools, or whether court-ordered desegregation orders are in effect). For many of the information fields, *Q-Link* also provides ranking information which is particularly useful for comparison.

Student Transportation staff have identified six peer school districts for comparisons with Polk County: Brevard, Escambia, Lee, Palm Beach, Pinellas, and Seminole.<sup>4</sup> Staff selected these districts primarily because their total student transportation expenditures are more similar to those in the Polk district than other districts. There are also secondary factors for some of these districts, including similar bus replacement practices and the large geographic size of the county.

Comparisons of the Polk district's costs and performance with districts other than these six established peer districts may be more appropriate under certain circumstances. One example concerns comparisons of bus drivers' salaries. Since only the immediately adjacent districts would reasonably be expected to be competitors for bus drivers in the local labor market, it is more appropriate to compare salaries locally than with districts that may be located hundreds of miles away. A second example concerns different districts' selection of the same technology, such as computer routing systems. The Charlotte district is implementing a computer routing system. The system is the same as Polk's, but the Charlotte district has implemented certain advanced technical features that Polk district staff are interested in duplicating.

## **There Are No Targets Against Which to Measure Performance, and Little Is Reported to the School Board**

Targets are expectations of how well an activity or function, such as student transportation, should perform. When a public entity tracks its actual performance over time against the target, it can use this information to monitor performance, improve program operations, and to provide accountability to the public. However, staff have not established any targets for their performance indicators, so there is currently no basis for determining whether student transportation performance is meeting performance expectations. Currently, Student Transportation staff do track some performance indicators, but others that could be useful are not being tracked. Some examples of additional performance indicators include:

- the number and percentage of students whose ride time on the bus exceeds the standard set by district policy;<sup>5</sup>
- the number of vehicle breakdowns per 100,000 miles traveled; and
- the number of accidents (or preventable accidents) per million miles traveled.

Furthermore, only one performance indicator, average bus occupancy, is reported to the school board, and targets (i.e., benchmarks) have not been established for any of the indicators. The result is that key information on performance is not provided to decision makers, such as the school board, on a routine basis. (For a more expansive discussion of

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<sup>4</sup> This chapter includes comparisons to both peer districts selected for the entire review as well as districts to which Student Transportation staff compare themselves. The districts used as peer comparisons throughout this review include Brevard, Duval, Pinellas, Seminole, and Volusia.

<sup>5</sup> The issue of "long riders" was specifically reviewed by operations staff during the OPPAGA review, and the result of that review is described in more detail on page 10-48. Student Transportation staff have not routinely tracked it in the past.

the significance of benchmarks as targets, refer to page 4-24 in the Performance Accountability chapter of this review.)

Student Transportation staff are currently familiar with how well they perform in comparison with other districts. They use *Q-Link* data to track several performance indicators annually. These include average bus occupancy, percentage of state funding, and operational costs per student per year. These performance indicators provide points of reference for staff to compare their performance with that of the peer districts they have identified.

## **Polk Generally Ranks Favorably When Compared With Peer Districts on the Measures It Tracks**

The Polk district generally ranks within the top group of its peer districts and well above the state average for the three indicators it tracks. It also ranks favorably among large public school districts nationally on comparisons of average bus occupancy. Average bus occupancy is one of the most important performance indicators tracked by Student Transportation staff. Average bus occupancy is a measure of how many students ride a bus daily, and it is a recognized standard both in Florida and nationally to show the relative efficiency of student transportation operations. Most buses make multiple runs in the course of a day, so the number of students that can be accommodated by a single bus will typically exceed the actual seating capacity of a bus for a single run. Thus, for example, the Polk district has an average bus occupancy of 90, although no more than 84 students can be accommodated on the largest bus on a single run. Average bus occupancy is an important indicator for two reasons.

- First, to the degree that efficient student transportation management can arrange for more students to be accommodated on a given bus, the overall district need for additional buses and drivers is lessened. Thus, fewer buses will be purchased, fewer bus drivers are needed, fewer vehicle maintenance and other support staff hours will be required, and so on. In short, average bus occupancy is a direct reflection of how efficiently a school district is running its Student Transportation services.
- Second, state funding for student transportation is partially contingent upon performance as measured by average bus occupancy.

The percentage of state funding for student transportation is also a performance indicator in its own right that is tracked by student transportation staff. State student transportation funds are provided to local school districts through a formula, which includes several district variables, and is designed to reward districts for operating efficiently. Thus, districts such as Polk with high average bus occupancies are rewarded with commensurately larger shares of state funds. The higher the proportion of the transportation operation that can be funded through state funding, the more local funds are available for other programs.

Another important performance indicator tracked by Student Transportation staff is the average operational cost of serving a student per year. Operational costs are used rather than total costs because the purchase (or non-purchase) of school buses can significantly skew what is reported. For example, if a school district does not buy any buses during a given year, its total transportation cost per student would appear artificially low in comparison with a district that does buy buses. The measure of operational costs per student per year is also partially derived from average bus occupancy. That is, as the number of students riding a bus increases, operational costs will tend to decrease.

For all of these performance indicators, the Polk district's performance during the 1997-98 school year was generally favorable when compared with eight peer districts and the state average. The following observations are based on the data included in Exhibit 10-6.

- The Polk district's average bus occupancy was 89.97, which ranked it fourth among the nine districts we looked at, which ranged from 55.76 to 130.93. This group of peer districts includes some of the most efficient districts in the state, and Polk's rank among all 67 school districts is seventh. Polk's average bus occupancy is about 30% higher than the state average of 69.42.
- State funding for student transportation is partially dependent upon average bus occupancy; thus, the Polk district's high average bus occupancy is also an important factor in the district being able to maximize state student transportation funds. The Polk district's student transportation funding for 1997-98 was 93.21% state funded, which ranked it second among the peer districts (from 53.84% to 93.73%), and about 47% higher than the state average of 63.28%.
- For the third performance indicator, operational costs per student per year, the results were also favorable. Polk district's costs were \$388.67, which ranked it second among its peers (from \$376.30 to \$603.38). It ranked ninth among the 67 school districts, and its costs were about 28% lower than the state average of \$538.51.

#### Exhibit 10-6

### For Performance Indicators Now Tracked by Staff, the Polk District Ranks Favorably Compared with Peer Districts and the State Average

District	Average Bus Occupancy	Percentage of State Funding	Operational Costs Per Student
Brevard	71.45	73.15%	\$418.31
Duval	60.17	58.49%	603.38
Escambia	92.04	86.14%	395.94
Lee	55.76	53.84%	561.78
Palm Beach	130.93	93.73%	376.30
Pinellas	75.10	71.12%	510.46
<b>Polk</b>	<b>89.97</b>	<b>93.21%</b>	<b>388.67</b>
Seminole	79.94	60.01%	527.26
Volusia	97.94	82.31%	432.05
<b>State Average</b>	<b>69.42</b>	<b>63.28%</b>	<b>\$538.51</b>

Source: Florida Department of Education, *Quality Link: Florida School District Transportation Profiles, 1997-98 School Year* (Draft, 02-99).

National data are also available to establish that, among the nation's public schools with large school bus fleets, the Polk district ranks favorably on average bus occupancy. *School Bus Fleet* publishes an annual listing of the largest public school district bus fleets in the nation, based on the reported number of school buses in daily service. That listing also

includes information on the number of students transported, so average bus occupancies can be calculated and ranked. Thus, the listing for the 1998-99 school year shows that the Polk district maintains the nation's forty-fifth largest fleet of school buses and has the eleventh highest average bus occupancy. During the 1996-97 and 1997-98 school years the Polk district ranked tenth in the nation.

## Recommendation

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- *We recommend that Student Transportation staff, in consultation with the school board, develop a list of performance indicators that would provide the school board and general public with a broad, “big picture” understanding of Student Transportation performance for the year. For each performance indicator, identify a performance target against which actual performance may be compared. Reporting on these performance indicators should be an annual exercise and presented to the school board in a “report card” format that would identify each performance indicator, briefly describe its significance, identify both the performance target and the actual performance, and include additional comparisons and comments as appropriate.*
- *Action Plan 10-1 provides the steps needed to implement this recommendation.*

### Action Plan 10-1

## Develop Performance Indicators, Benchmarks, and a “Report Card” Style Annual Report for the School Board

<b>Recommendation 1</b>	
Strategy	Develop a list of performance indicators that would be useful to the school board and general public to provide accountability for Student Transportation performance. Each performance indicator should be associated with a performance target to evaluate performance, and a “report card” style annual report should be made to the school board.
Action Needed	<p>Step 1: Review all potential performance indicators for their appropriateness, feasibility, and usefulness. Those selected should be of a “big picture,” general interest nature rather than narrowly focused or technical. They should be useful to the school board and the general public to answer questions of how well Student Transportation is performing.</p> <p>Step 2: Some suggested measures to consider are average bus occupancy; percentage of state funding; operations cost per student per year; number and percent of students whose ride times exceed district policy; vehicle breakdowns per 100,000 miles; and accidents (or preventable accidents) per million miles. Other performance indicators may be selected based on local interest and data availability.</p> <p>Step 3: For all selected performance indicators, develop a target, or benchmark as a basis of comparison for future performance. The benchmark selected may be an actual</p>

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	<p>number (e.g., achieve an average bus occupancy of 94), a relative range of accomplishment (e.g., achieve an average bus occupancy within the top five statewide), or a measurable degree of improvement (e.g., achieve an average bus occupancy 2% higher than last year), depending on what is being measured.</p> <p>Step 4: For any selected performance indicators that require local data generation, begin collecting and recording data as soon as feasible.</p> <p>Step 5: Receive school board concurrence on what is being measured and what will be reported.</p> <p>Step 6: Develop a “report card” format to describe the performance indicator, briefly explain its significance, identify the performance target (i.e., benchmark) and actual performance, and make such other comparisons and comments as may be useful to the school board and general public. Presentation of the annual report should become a routine, and its timing should be understood to be contingent upon the Florida Department of Education’s release of <i>Q-Link</i>.</p>
Who Is Responsible	The assistant superintendent for Transportation Services should have the lead responsibility to develop the performance indicators and benchmarks, in consultation with the Polk County School Board, and to present the annual report to the school board when it is available.
Time Frame	<p>Summer 1999: Develop performance indicators and benchmarks.</p> <p>Fall 1999: Receive school board concurrence; begin collecting data as needed.</p> <p>Summer 2000 (or earlier if <i>Q-Link</i> is available): Present school board with first annual report on student transportation performance.</p>
Fiscal Impact	This recommendation can be accomplished with existing resources.

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## **2 Does the district use cost comparisons to increase efficiency by identifying alternative methods of providing transportation and maintenance services, such as privatization and outsourcing?**

*Yes. The district uses cost comparisons as a tool to increase efficiency, and several student transportation functions are routinely outsourced as a result.*

Student Transportation staff routinely consider and evaluate the relative cost effectiveness of either performing certain functions themselves or engaging with private providers or vendors for the same service. As a result of making these cost comparisons, several student transportation functions are performed by private entities. Other functions remain in-house because the cost comparisons indicate that is a more cost-effective option than

outsourcing. Full privatization of student transportation has never been assessed in the Polk district.

## **Comparison of Costs with Private Vendors Is Routine**

Student Transportation staff compare their own costs of providing services against those of the private sector. As one result of these cost comparisons, they contract with private providers for a variety of services and functions that they have concluded are more cost-effectively performed by the private sector. For other activities, the cost comparison analysis has resulted in keeping the activity in-house because staff have concluded that that is the more cost-effective option.

In practice, most of the examples of services and functions that are outsourced are in the vehicle maintenance area. Examples include work on transmissions, radiators, exhaust systems, curved glass, wrecker service, engine overhauls, and front-end work. Most of the original decisions for outsourcing these types of work were made several years ago, and the original cost analyses that led to the conclusions that outsourcing was a more cost-effective option than providing the service in-house were not kept. However, staff provided us information that there have been no important changes to their operations for some time and that those decisions still appear to be appropriate. For functions that are outsourced to the private sector, staff conduct annual bids to ensure that the district receives the most favorable terms available for the requested service.

Several cost-related factors contribute to outsourcing decisions. These include the availability of warranties from private providers, the convenience and timeliness of service, and the need to rely on specialized equipment or servicing procedures that would only be needed infrequently by district Student Transportation staff. Several examples help illustrate the point.

- Sending engines that need to be rebuilt to privately owned machine shops became an attractive option for the Polk district several years ago when private vendors began offering more competitive warranties on their work. With warranties in place, vehicle maintenance staff could make claims against the vendor if the engine subsequently did not perform well. The in-house alternative in that instance was less desirable; if something went wrong with the rebuilt engine, additional staff time would be required to fix it. Thus, for rebuilt engines, the availability of warranties provided a useful insurance option against the likelihood of having to invest district staff time.
- Most wrecker service is contracted out because private providers have several wreckers and can respond much more quickly than district staff would be able to do.
- Front-end work typically requires expensive specialized equipment that would be used too infrequently by Student Transportation staff to justify the cost of acquiring it.
- Radiator work must be performed in compliance with pertinent federal environmental regulations, so staff have concluded it is more cost-effective to send such work to appropriate private providers who specialize in such work and assume the responsibility to meet the specialized regulations.

Staff have also conducted some cost analyses that have resulted in retaining certain vehicle maintenance functions in-house because they concluded they could conduct the work more cost-effectively than the private sector. For example, staff estimate they can paint school buses, using a specially designed painting stall at the Lake Wales service facility, for

approximately half the labor cost (\$25 an hour in-house compared with \$50 an hour) that would be involved in sending the project to a private automotive painting company. A second example is body work on school buses, for which similar labor costs apply.<sup>6</sup>

Although most of the outsourcing in Student Transportation is in connection with specific types of vehicle maintenance activities and functions, there are some examples in operations and safety services as well. For example, staff solicited a bid from a private vendor to create the district's bus routes; in that case, they determined that the vendor's cost was higher than their own cost, and they continue to create bus routes in-house. A second example is that Student Transportation contracts with a private company for drug testing services. The company selected generates a random list of individuals to be tested and comes to the Student Transportation service facilities to collect the specimens. Staff have concluded that this service is both cost-effective and convenient for their drug testing needs.

While outsourcing individual services and functions is a routine activity in student transportation, the option of more comprehensive privatization of Student Transportation services has not been reviewed in the Polk district. The assistant superintendent for Transportation Services reports that they have never received any inquiries from private student transportation service providers relating to privatization.

### **3 Does the Transportation program accurately account for direct and indirect costs, while excluding costs attributable to other district vehicles or programs?**

*Yes. The Polk district's budget is structured to account for direct and indirect costs in the student transportation area.*

The Polk district's budget includes several categories of costs that can be used to identify where the money goes in student transportation. Student Transportation staff particularly monitor the budget categories over which they have the most operational control. They monitor direct costs to ensure that they are accurate and current. The costs of servicing vehicles that come from other district cost centers are tracked and reported regularly, and those cost centers are billed accordingly.

#### **The Budget Accurately Reflects Transportation Costs**

The Polk district budget can be used to identify the direct and indirect costs associated with student transportation, and student transportation staff monitor it regularly to ensure that it is current and accurate. Staff prepare their requested budget through an annual process that includes a review of current costs and future needs, and it is ultimately adopted by the school board. (See Exhibit 10-4 for the current budget compared with actual expenditures from the past school year.) The Transportation budget includes categories for salaries (a category that includes insurance and administrative support costs), benefits, other

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<sup>6</sup> There is an exception to the decision to do body work in-house. When a bus has been damaged in an accident for which the other party is liable, the body work is sent to a private provider and the other party is responsible for the cost. Vehicle maintenance staff review such work to ensure that repairs have been made in accordance with the highly specialized school bus safety design features established by federal regulations.

personal services, operating costs, and capital costs, while the acquisition of school buses is listed separately.

Student Transportation staff have developed procedures to ensure that budget information remains current and accurate and that they focus their attention on those areas where they have the greatest degree of control over costs. The business and inventory control specialist maintains current budget information in a database within the Student Transportation division. This can be used to print a budget status summary document, which lists 22 categories of costs. The largest of these are diesel fuel, repair parts, supplies, tires and tubes, vehicle and equipment repairs, and gasoline. This document specifically omits the more fixed categories of salaries and benefits, which are less influenced by management actions in student transportation. Instead, staff focus on areas with the greatest likelihood of problems occurring over which they have control, such as fuel costs, outside repairs, and tires. The Student Transportation budget data received from the district finance and accounting office is reconciled every month against student transportation's own records. This reconciliation process helps maintain the accuracy and currency of their fiscal records. Records from the finance and accounting office are typically about six weeks old when they are received. (The currency of the Polk district's budget records is discussed further beginning on page 3-28 in the chapter on management structures.)

The Polk district has established procedures to amend the budget when necessary. However, no amendments were made to the student transportation budget during the 1997-98 school year or during the 1998-99 school year to date. The budget is amended only to eliminate over-expenditures within budgeted accounts. If needed, the budget can be amended pending approval with a budget revision request from the assistant superintendent of Transportation Services to the Finance director, and staff use a standard form for any such requests. All budget revisions are placed on the school board agenda and subsequently approved by its action.

## **Costs Attributable to Other Programs Are Recovered**

The Student Transportation budget excludes costs that are attributable to other district vehicles or programs. Student Transportation staff generate an inter-departmental billing list every month. This is used to identify reimbursable costs for the Student Transportation budget that should be billed to other departments in the district. Billings to those other departments are made monthly. These are typically for vehicle maintenance expenses and other repair services. Examples include service and repairs to non-student transportation vehicles (the district's "white fleet"), and other repairs for radios, tractors, and certain other equipment. District entities using Student Transportation Services include school sites with equipment or vehicles, maintenance, in-house construction, warehousing and distribution, courier services, and custodial services. Student Transportation staff can use the district's budget system to ensure that appropriate credits are made to the student transportation account after the billings have been issued to the other departments.



## **4 Does the district regularly review and report on its student transportation performance in comparison to its established benchmarks and adjust its operational structure and staffing levels to improve efficiency?**

*No. Although Student Transportation staff routinely monitor a variety of performance indicators of internal significance, the lack of specific targets makes it difficult to know how well they are performing relative to how well they are expected to perform.*

Student Transportation staff monitor a variety of student transportation activities in both vehicle maintenance and operations. Student Transportation managers typically use this information to monitor performance, and they can respond to issues to meet both short-term and long-term needs. However, Student Transportation staff report only one performance indicator to the school board, and they have not established specific targets to facilitate any assessment of student transportation performance. We recommend that Student Transportation staff expand the list of key performance indicators now being tracked, develop performance targets for each, and develop an annual “report card” format to apprise the school board of Student Transportation’s performance.

### **Several Cost and Performance Indicators Are Tracked Regularly, but Specific Targets Have Not Been Established**

Student Transportation staff regularly monitor key aspects of the cost and performance of the student Transportation program through a variety of formal and informal mechanisms. However, no targets (i.e., benchmarks) have been established to provide expectations of what acceptable performance should be, so the accountability of student transportation is reduced accordingly. The significance of benchmarks for student transportation is discussed in more detail beginning on page 10-13.

Staff currently monitor many of the activities performed by Student Transportation staff. Some of the more formal reporting mechanisms, in which information is specifically recorded for the purpose of reporting it to people who need to know about it, are summarized in Exhibit 10-7. Through the use of these formal reporting mechanisms, Student Transportation managers can identify issues of cost or performance that may require action.

#### *Exhibit 10-7*

### **Examples of Student Transportation Cost and Performance Indicators**

<b>What Is Reported</b>	<b>Who Reports</b>	<b>To Whom It Is Reported</b>	<b>How Often</b>	<b>Reason</b>
Average bus occupancy	FDOE (based on district reports)	School board, (via assistant superintendent for Transportation	Annual	Principal performance indicator of student

		Services)		transportation efficiency
Percentage of state funding for student transportation	FDOE (based on district reports)	Assistant superintendent for Transportation Services and operations manager	Annual	A secondary indicator of student transportation efficiency
Average operational cost per student per year	FDOE (based on district reports)	Assistant superintendent for Transportation Services and operations manager	Annual	A secondary indicator of student transportation efficiency
Accidents	Safety staff	School board (via assistant superintendent for Transportation Services); FDOE (in some cases)	Irregular (frequency depends on how often they occur)	Legal support and insurance; driver discipline (if appropriate); driver training
Driver hours	Bus drivers	Operations manager	Monthly	Minimize under and over time
Vehicle operations costs	Foremen	Vehicle and Safety Services manager	Monthly	Review cost-effectiveness of all vehicles
Vehicle status	Foremen	Vehicle maintenance specialist	Daily	Minimize down time of buses

Source: Polk County School District.

There are several instances where precise information is not readily available to enable a formal report to be made. In such cases, informal mechanisms exist to facilitate staff's ability to respond to immediate needs even though no permanent data record is generated. In these situations staff can respond to problems as they occur, but data are not available to review these issues and make changes if the situations persist over time. Future data system improvements in student transportation may improve some of these situations. Some examples help illustrate the point.

- Area managers do not formally report on the number of daily bus runs that are not covered on a given day (for example, if a bus driver is sick). However, they do maintain daily logs that help them focus on ensuring that all bus stops will be covered by someone.
- Area managers also do not formally report on the number of buses that arrive late at the schools, but daily logs help ensure that all schools are appropriately notified when such situations occur. There are no current plans to record such information in a computer database.
- Vehicle maintenance staff do not report on the incidence of vehicle breakdowns, but when breakdowns occur, staff have procedures for responding to them. Improvements now being made to the vehicle maintenance computer system should enable staff to be able to report on breakdowns in the near future.
- Vehicle maintenance staff do not currently track whether certain types of repair jobs (and particularly those that are the most expensive) are being completed within acceptable time parameters. Oversight of such matters is the responsibility of the shop foremen. Improvements being made to the vehicle maintenance system should enable staff to be able to track time frames for repairs in the near future.

## **Evaluation Results Are Generally Reported to Appropriate Program Managers, but Little Is Reported to the School Board**

The regular reporting of cost and performance information is addressed at several different levels of responsibility within the Student Transportation division, as the examples in Exhibit 10-7 illustrate. These levels of reporting correspond to the levels of responsibility and job descriptions of those to whom the information is reported within the student transportation area.

The district also has a regular forum for Student Transportation information to be conveyed to the district's executive leadership team, although information reported to the school board is limited. The district's executive leadership team consists of the district's five assistant superintendents (including the assistant superintendent for Transportation Services), all five area representatives, and representatives from all of the different school levels in the district. It meets monthly with the associate superintendent and is the district's primary forum for sharing information about the areas represented. However, the only information regularly reported to the school board are the occasional reports of school bus accidents and the single performance indicator of average bus occupancy. Without additional information provided by key performance indicators, the school board is constrained in its ability to assess the performance of Student Transportation.

## **Staff Use Evaluations to Make Appropriate Adjustments, Which May Be Short-Term or Long-Term in Nature**

Student Transportation staff use their evaluation results to make appropriate adjustments to improve their operations. For example, in reviewing their accident statistics, staff identified improper backing of school buses as a leading problem associated with preventable accidents, and this recognition resulted in the issue being covered during a subsequent in-service training session and again in an article in the employee's newsletter. Other adjustments in response to the evaluation of performance may be either short-term or long-term in nature, or both. Two examples illustrate this point.

- When an area manager learns through radio reports that a bus is reaching capacity, the immediate response will be to adjust routes in the vicinity or direct a second run in the area to ensure that all students are delivered to their schools. If there is reason to think that the overcrowding is not just temporary, the area manager will also review the prospect of reconfiguring bus routes or establishing a new route to address the problem permanently.
- When a mechanic recently discovered that an engine was leaking oil, he responded to make the appropriate repair. However, the service facility foreman subsequently recognized that this was occurring frequently in a whole class of buses. The issue prompted a memo from the vehicle maintenance specialist to the three shop foremen directing special attention to all buses in that class. His intent was to document the extent of the problem so that a warranty claim could be supported against the manufacturer for the costs of repairing these problems.

## Recommendation

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- We recommend that Student Transportation staff, in consultation with the school board, develop a selected short list of performance indicators that would provide the school board and general public with a broad, “big picture” understanding of student transportation performance for the year. For each performance indicator, a performance target should be identified against which actual performance may be compared. Reporting on these performance indicators should be an annual exercise and presented to the school board in a “report card” format that would identify each performance indicator, briefly describe its significance, identify both the performance target and the actual performance, and include additional comparisons and comments as appropriate.
- Action Plan 10-1 (beginning on page 10-13) provides the steps needed to implement this recommendation.

### **5 Are costs routinely analyzed and controlled based on reliable projections and conditions in the district that influence costs?**

*Yes. The costs of student transportation and conditions that influence those costs are routinely analyzed and considered before action is taken.*

Student Transportation staff routinely analyze information about student transportation costs. One basic source of this information comes from the district’s management information system reports on budget and expenditure data. Student Transportation staff regularly reconcile that information with their own records to ensure that their understanding of their fiscal condition is accurate and current. Staff also consider outside factors that influence student transportation costs, such as school location relative to the size of the Polk district and residential growth patterns in the county, and the district’s response to court-ordered desegregation. Student Transportation staff monitor cost projections and consult with district planning staff to ensure that projected costs and conditions that affect costs (such as population growth) are reliable and accurate and can be used for budget preparation and other planning needs. Student Transportation staff can demonstrate that their analyses of student transportation costs have resulted in specific actions to control expenditures or reclaim funds in the student transportation area.

#### **Costs Are Analyzed Monthly, Focusing on Potential Problems**

Student Transportation staff routinely analyze student transportation costs, and these analyses enable them to focus on controlling costs in areas where there is the greatest potential for problems. Cost information for these analyses comes from three main sources, and this information is generally reviewed monthly.

- The record of student transportation expenditures is maintained and kept current by Student Transportation staff. The business inventory and control specialist compares monthly expenditures against the projected expenditures established in the student transportation budget and focuses in particular on vehicle maintenance and parts costs, which represent the largest portion of the Student Transportation budget over which they have managerial control. In

connection with this, the business inventory and control specialist also reviews all certificates of delivery in the parts room and all bills to ensure that expenditures are in accord with approved parts bids and are charged to the appropriate accounts in the budget.

- Vehicle maintenance staff review the cost information they receive from the vehicle maintenance management system, although this system is limited by mileage data that are not always accurate. The vehicle maintenance management system provides data on a variety of cost parameters for all district vehicles, including fuel, labor, parts, tires, and total work order costs. Vehicle maintenance staff review these data to compare the operations costs associated with each bus (or with each group of buses, such as all buses from a particular year) and determine the reason for any cost variations. However, because the vehicle maintenance system reports mileage data that are not always accurate, some useful indicators, such as cost per mile or miles per gallon, cannot be derived from the system and, when needed, have to be developed on an individual vehicle basis. (This system limitation and plans to correct it are discussed in more detail beginning on page 10-39.)
- The operations manager regularly reviews cost information from the student transportation personnel database. This system generates the number of hours currently being worked by bus drivers. The Polk County School District's union contract provides that bus drivers must be paid for a minimum of five hours every day, and the district discourages the use of overtime. Thus, the operations manager reviews this information from the personnel database to identify drivers who may require additional assignments or whose hours need to be trimmed.

## **Reconciliation Helps Ensure Accurate Cost Information**

The Polk County School District reconciles its two finance and accounting systems to ensure that they accurately identify student transportation costs and expenditures. District budget data maintained by finance and accounting is periodically updated and provided to Student Transportation staff. Currently, however, this information is typically from six to eight weeks old. To counteract this time lag, Student Transportation staff have developed their own internal information system to provide them with more timely financial information. To ensure that it also remains accurate, the business inventory and control specialist reconciles the division's information with budget data from the district's management information system every month. This reconciliation enables them to maintain accurate and current information about student transportation costs and encumbrances.

## **Analyses Consider Significant Factors That Affect Costs**

The district's analyses of student transportation costs consider significant outside factors that influence these costs. One important factor is the impact that school locations (both current and future) have in connection with the pattern of residential growth in a large county like Polk. A second important factor is the district's response over the last several years to court-ordered desegregation decisions.

The current and future locations of school sites are an important controlling influence on how much student transportation service will be required. The large size of Polk County and the residential growth patterns that have developed can have a significant impact on school bus routes. This is an issue in all of the more rural areas of Polk County. Some of the areas where concerns are most prominent are in the Polk City area (north central part of the county), the Loughman area (the extreme northeast corner), and Indian Lake Estates

(several miles east of Frostproof). Student Transportation staff consult with district facility planners to ensure that their concerns (including economics, traffic flow, and safety) are included in the district's planning process. For example, when a new elementary school is opened in the northeastern part of the county, it will reduce the current need to run some buses on long routes. When new schools are opened anywhere in the county, bus routes in that area are reconfigured to allow them to serve students efficiently.

Another factor that affects student transportation costs significantly is the court-ordered desegregation of Polk County's schools. The desegregation ruling necessitated an accelerated school bus acquisition schedule over a four-year period from 1991 through 1995. The district has designated 10 magnet schools and 15 choice schools in the Polk district as a way to develop more racially balanced student populations in what had once been minority schools. These schools typically draw their student populations from a much more extensive stretch of Polk County than is the case for more conventional schools. The result is that student transportation expenditures for additional buses, drivers, and other operational costs increased by over \$3.1 million from 1994 to 1996 as a result of responses to the desegregation order.

## **Planning and Budgeting Processes Produce Reliable Projections of Costs**

Student Transportation staff make projections of their costs in conjunction with maintaining budget and expenditure information, and the reliability of those projections is regularly monitored when actual expenditures are checked against the projections. The budget status summary worksheet developed by transportation staff includes a column that shows a monthly allocation of costs for each of the various budget categories. This monthly allocation is a projection that can be used to identify and assess situations where there is any deviation from the original projection. Two examples illustrate how this process can be used both to monitor Student Transportation operations and to verify the accuracy of the budget data received from the office of Finance and Accounting.

- If expenditures on parts are higher than the projection during a given month, the business inventory and control specialist will notify parts room staff of the situation and ask them to explain why that happened.
- Those monthly projections can also help identify situations where budget data reported from the office of finance and accounting is inaccurate. In this case the inquiries are addressed to finance and accounting staff rather than Student Transportation staff.

The district budget development process provides a framework for evaluating the accuracy of past projections and making future estimates. All assumptions are subject to review and adjustment before future estimates are set in the final budget. Student Transportation participates with other district entities in formulating a five-year projection of needs for the capital outlay budget. This includes items that Student Transportation staff have identified as needed, such as gas pumps, service facility improvements, school buses, and other vehicles. During this process, the staff specifically consult with other division heads about vehicle replacement issues (notably the business and finance division and the maintenance and operations division, both of which operate several vehicles). District Facilities staff coordinate all of the facility requests from all district cost centers, and these go through a district prioritization process during which all participants have input into the annual Facilities budget. The district makes budget decisions with top priority going to student safety-related items, second priority to enhancements to safety, and third priority to other identified needs.

## **Analyses Help Identify and Implement Ways to Control Costs**

Student Transportation staff routinely review student transportation costs to identify and implement ways to control costs. The most basic review occurs during monthly Student Transportation staff meetings of the assistant superintendent for transportation services, the vehicle and safety services manager, the operations manager, and the business inventory and control specialist. One of the regular agenda items at these monthly meetings is to review the budget status summary sheet that identifies expenditures compared with projections. Staff use this process to identify current cost issues to which they should respond.

Other analyses performed by Student Transportation staff provide examples where staff have identified and implemented ways to control costs. These examples are special responses to particular circumstances.

- Student Transportation routing staff recently made a successful claim for state funding for transporting certain exceptional students. This effort helped control costs by conserving district funds that would otherwise have been used to provide services for those students. The routing specialists reviewed the computer records for all transported exceptional students to ensure that those records correctly reflected the students' eligibility to receive supplemental state funding. As a result of this initiative, the faulty computer records were corrected, and an amended reporting form was filed with the department in early 1999, which resulted in a successful claim for \$219,000 in additional state funding.
- Vehicle maintenance staff acted in early 1999 to minimize the incidence of service calls (and the costs associated with them) in connection with problems encountered when starting buses on cold days. When they had 32 non-starts on a single cold morning, with several associated road calls, staff reviewed the bus repair history for each of these buses. This enabled them to identify a common problem of short circuits in the starting mechanism caused by drivers turning their key too quickly after inserting it, which, on cold days, tends to create shorts. To counter this problem, staff immediately notified drivers on the proper procedure for starting a bus on a cold day so that this would not continue to occur. They also issued a separate memorandum to the three shop foremen asking them to be sure to check all relays to ensure that they weren't burned out.

## **6 Does the district continuously improve purchasing practices to decrease costs and increase the efficiency of the procurement of goods and services?**

*Yes. The district's purchasing practices are oriented to decreasing costs and increasing the efficiency of procuring goods and services for student transportation.*

District staff regularly solicit bids for parts and supplies used in the student transportation area. Student Transportation staff follow procedures to ensure that bid specifications remain current to meet their needs, and they evaluate purchased items for compliance with specifications and vendor performance. Staff use the state pool purchase for cost effective

purchase of certain parts and vehicles. Regular parts rooms audits help ensure inventories are kept at minimal levels, and staff have initiated some activities aimed at continuing to improve their current purchasing practices. There is room for improvement in maximizing warranty claims; we recommend that staff continue to focus on this issue in the future.

## **Competitive Bids for High Use Parts Are Routine**

District staff conduct an annual competitive bid for high usage parts and supplies. This helps ensure the cost-effectiveness of the district's purchasing process. Student Transportation staff coordinate this process with staff from the purchasing office to solicit bids from any interested and qualified vendors. The bid request includes several categories of parts (such as belts, brake drums, windshield wiper blades, and filters), supplies (such as miscellaneous hardware and automotive paint), and repair services (such as radiator repairs and transmission repairs) that are required most frequently in the vehicle maintenance area.

Once received, the bids are reviewed to ensure that vendors respond to the specifications requested and that the bids are signed. The business inventory and control specialist tabulates the bids and recommends which vendors should receive the bid awards for the year. When the tabulation is complete and has been reviewed by the student transportation management team, this record and the associated recommendations is forwarded to the Purchasing Department, which has the responsibility to present it to the school board for approval, usually as an item on the consent agenda. When the bid has been awarded, the parts manager maintains a bid book that identifies all sources of supply that have been accepted through the bid process. Prices from these pre-approved sources are then guaranteed for the year, whether for one or for multiple parts.

## **Specifications Are Updated to Reflect Current Needs**

Parts room staff regularly review specifications for parts and supplies and update them as needed, such as when new bus types are acquired that will require new types or sizes of parts. All of the specifications are included as part of the invitation to bid. Specifications typically identify the needed part, the serial number of the part, and its application, or else they describe the service that will be required. Based on their experience within the vehicle maintenance area, staff may provide additional details about what will best meet their needs. Some examples illustrate this point.

- Several items on the bid list (such as radiator hoses for certain size trucks, brake kits, wheel bearings, and windshield wiper blades) include a designation of "these brands only – no substitutes," which is reflective of staff's judgment that the itemized brands provide superior performance which they require for their repairs.
- Some items on the bid list are preceded with explanatory notes that provide some important details about expectations. For example, the bids for different types of radiator repair services specify that the bid will be awarded as a complete package to a single vendor. Also, pickup and delivery service at the three service facility locations in the district will be required, and the service facility should be called about radiators in need of re-coring or beyond normal repair.
- Some items on the bid list specify that warranties must be included. For example, transmission repair bids must be accompanied with a warranty, and the bid for automotive paint specifies that the finish shall be warranted for 60 months.



A bad experience with alternator repairs resulted in changed bid specifications. The district's original bid specified that when alternators were sent out, they should be repaired, but when these were reinstalled in the school buses, the results proved unsatisfactory. Vehicle maintenance staff concluded that the problem with the repair was that if one set of diodes was bad, the other was likely to go as well. This resulted in changing the bid specification to require the vendor to rebuild the alternator instead, which involved replacing both sets of diodes. When the first alternators were returned from the vendor following the change in specifications, staff checked them to ensure that the required work (that is, changing both sets of diodes) had been done. When they found that the alternators had been repaired in accordance with the old bid specifications, rather than rebuilt, as now required by the new specifications, they held the vendor accountable to the work as agreed.

## **Items Are Reviewed for Price and Performance, but Warranty Tracking Could Be Improved**

Vehicle maintenance staff evaluate purchased items for compliance with bid price, specifications and vendor performance. There are several aspects of this.

- The parts room manager reviews all orders received to ensure that the correct parts were delivered and that the bid price agrees with the price on the invoice. Parts room staff maintain records of all of these activities. Orders that are placed with sources outside of the pre-authorized vendors in the bid book are accompanied with a justification form. Parts room inventorying and ordering procedures are routinely checked by the business and inventory control specialist, who also routinely reviews parts room expenditures against the budget projections.
- When vehicle maintenance work is sent to private vendors for repair, the work is inspected when it is returned. For example, when school bus body work is done by private vendors in conjunction with a liability claim (the only circumstance under which school bus body work is done by private vendors), vehicle maintenance staff review the work to ensure that the repaired bus continues to meet federal safety regulations governing school bus design and construction.
- The district has a mechanism for removing unsatisfactory vendors from consideration for further business in the district. Although this process is infrequent, it was used successfully against a local tire re-capping vendor who provided consistently unsatisfactory service and is no longer eligible to respond to district bids.

Making warranty claims is one way to hold vendors accountable for satisfactory performance, and making such claims is a regular activity in the vehicle maintenance area. When repairs are made on parts that are under warranty, vehicle maintenance staff notify the manufacturer and vendor and submit them with a bill for the labor and the district's cost of parts. The vendor will then reimburse the district (which may take the form of a credit for parts if the vendor does regular business with the district).

However, information on which parts and vehicles are under warranty is not currently maintained on the data system. This limits efficient access to this information and limits the likelihood that all appropriate warranty claims are made. Better tracking of warranties in the Polk district should be possible in the near future. Improvements to the district's vehicle maintenance management system are being implemented during the 1998-99 school year which should allow district staff to maintain and retrieve information on which

vehicles and parts are under warranty. This information (which currently must be retrieved from the individual vehicle file) will facilitate the paperwork processing associated with warranty claims and make such claims more feasible. The parts manager has identified this as a priority area for his attention.<sup>7</sup>

## **State Pool Purchase Process Is Used**

Polk district staff participate in the state's pool purchase program. The Florida Department of Education assists school districts to secure school buses, contractual needs, equipment, and supplies at competitive prices. Under the state pool purchase plan, participating school districts voluntarily pool their bids in order to command as much bulk purchasing power as possible. Currently, the Polk district acquires everything it can through this process including new tires, school buses, support vehicles (cars and trucks), and oil filters.

Items available through the state pool purchase program are limited because there are few single vendors capable of supplying the entire state with many parts. However, more localized pool purchasing agreements are possible, and parts room staff in the Polk district are currently participating in attempts to organize such an arrangement in their area. This local purchasing consortium consists of nine districts that are currently attempting to negotiate purchasing agreements for parts and supplies. Examples of parts and supplies that are currently under discussion and may be acquired through this process include batteries, seat foam, lights, and electrical equipment.

## **Cost Comparisons Are Regularly Conducted**

Parts room staff regularly conduct cost comparisons to ensure that purchasing practices minimize their costs. The annual bid review process (described above) is an activity that fundamentally focuses on cost comparisons with a view to minimizing the district's costs of parts, supplies, and services. Bids that are awarded are not necessarily awarded to the lowest bidder, but to the vendor that can meet the required specifications. However, in making those specifications, staff make decisions about cost-effectiveness based on their vehicle maintenance experience. For example, when orders for new buses include specifications for silicon hoses (which are more expensive than rubber hoses), that decision is based on the calculation that silicon hoses will need to be replaced less frequently (which would involve both parts and labor costs) over the life of the vehicle.

A key purchasing decision made during the 1997-98 school year illustrates how particular purchasing decisions can minimize costs. School buses purchased that year began for the first time to include some 84 passenger buses as well as the more standard 71 passenger buses, and during the 1998-99 school year, all new buses were 84 passenger buses. With the larger buses, only 12 buses are required to transport 1,000 students, whereas 14 of the smaller buses are required to transport the same number. Thus, a thousand students can be transported with two fewer buses. This decision to begin purchasing larger buses not only reduces the number of buses needed, but it also lessens the costs associated with

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<sup>7</sup> This initiative in the Polk district is different from, and should not be confused with, a warranty claims system which is now under development by the Florida Department of Education. The department's proposed system will be available to all districts sometime in the year 2000. The Polk district's approach accomplishes the same purpose; it will improve the district's ability to make and support their warranty claims. By incorporating warranty tracking information into their own system, the Polk district will have better control over the information needed to make their warranty claims. They should also have their system available several months before the department's system will be on-line.

providing salary and benefits for the drivers needed to drive them and the number of vehicle maintenance staff required to service them.

## Ways to Improve Purchasing Practices Are Evaluated

Student Transportation staff have evaluated their purchasing and inventory control practices to identify ways to improve efficiency and reduce costs. Some particular examples that illustrate the point include the systematic annual review of bids, a greater reliance on vendors to maintain inventory on behalf of the district, and acquisition of similar bus types over several consecutive years. Staff have also evaluated bar code technology as beneficial to their operations, and it will be implemented in the near future.

- The annual review of bids for parts, supplies, and services, described more completely above, is conducted to ensure that the Polk district receives the material it needs for its vehicles in a cost-effective and efficient manner. Vendors' bids are reviewed for both their cost-effectiveness and the efficiency with which the service can be provided.
- One way in which Student Transportation staff have changed purchasing practices to improve efficiency and reduce costs has been to require vendors to stock more parts in their inventory while simultaneously maintaining a lower inventory in the parts room. Recent technological changes have made this possible, and orders can now be filled faster than ever before. These "just in time" purchases have helped lower the district's inventory of parts, thus minimizing district costs. The result of this shift of purchasing practices is that the parts room inventory at the conclusion of the 1997-98 school year was \$318,251, which was 12% lower than the \$361,282 recorded at the end of the 1996-97 school year.
- Student Transportation staff have also identified some cost efficiency associated with purchasing the same types of school buses over an extended period. By purchasing only International Vista buses over a five-year period, staff minimized their need to retain in stock parts for other bus brands. This helps minimize inventory costs.
- Student Transportation staff have also evaluated a technological tool that they expect to have available soon to improve the efficiency of parts room operations. Bar coding technology should be available early in the 1999-2000 school year. This will facilitate staff's ability to trace parts from the original receipt at the shop, through storage, and eventual usage in connection with a given bus. It will help identify key dates and who was involved with the use of the part, thus helping improve the efficiency of the vehicle maintenance process.

## Recommendation

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- *Although the Polk district substantially meets this best practice, we recommend that when the current improvements to the vehicle maintenance management system have been completed, vehicle maintenance staff should focus on using the improved system to make additional warranty claims. Staff will need to identify in the improved system which parts are under warranty and develop a computer-assisted approach toward generating information forms that will provide all needed documentation in support of district attempts to make successful warranty claims from a variety of manufacturers and vendors.*

- *It is not possible at this time to calculate the potential fiscal impact of this recommendation because there is no way to know the extent of the potential for warranty claims that could be made in addition to the claims that the district is already making. However, the impact should be beneficial to the Polk district.*

## ***Are the Best Practices for Adequate Transportation Being Observed?***

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**Goal: The district maintains an adequate transportation fleet to safely and efficiently meet current and future needs of all students.**

### **1 Does the district use a comprehensive plan for the cost-effective replacement and management of vehicles based on a systematic method to project the number of buses needed to meet transportation needs?**

*Yes. The Polk district uses a comprehensive plan for the replacement of its school buses, and that plan makes accommodations for growth.*

Since the mid 1980s, the Polk district's standard practice has been to purchase enough school buses so that the bus fleet is replaced every 10 years, plus enough additional buses to accommodate district growth. Student Transportation staff have implemented this practice systematically, and they have standards regarding repairing vs. replacing buses, particularly with any needed repairs on older buses. Buses are acquired through the state purchasing pool to maximize the cost effectiveness of bus purchases. All costs associated with each bus are reviewed monthly, and spare buses are available when they are needed.

### **School Board Plan Is to Replace Buses Every 10 Years**

Beginning in the mid 1980s, the Polk County School Board began replacing its school buses more often, which was a departure from the earlier practice of using the buses until they would no longer operate. By the 1995-96 school year, the Polk district strategic plan reflected that school bus acquisitions had stabilized at 10% of the fleet, plus a growth factor, which is based on a projection provided by the student accounting department. The district's vehicle fleet inventory record of March 8, 1999, reflects that there are there are no school buses that are currently used for daily service or available as a spare that is older than 1990.<sup>8</sup> The most recent Polk district strategic plan adopted by the school board has

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<sup>8</sup> There are, however, three older buses that are reserved for specially designated uses other than student transportation. One, from 1989, is a converted school bus now used as a mobile training bus for in-service training of bus drivers. The other two, both from 1986, are being used by the Polk

expanded the concept of 10-year replacements to apply to all non-school bus vehicles as well.

The Polk district's school bus replacement policy is consonant with the Florida Department of Education's recommendation that school districts replace their school buses every 10 years. The department supports this recommendation with three arguments about increased safety with newer buses, consistency with a 10-year usable life state bus purchasing specification, and better cost control.

- The department asserts that newer buses are safer buses. In part this is a function of the wear and tear on older buses that can result in serious compromises to the structural integrity of the bus and its commensurate ability to withstand a crash with minimal damage. However, there are also several examples of safety features of school buses that are now routine, but are not found on older buses. Examples include better seat belts for drivers, strobe lights, emergency exit windows and roof hatches, and fire retardant seating material.
- State school bus purchasing specifications currently cite a 10-year usable life for school buses, so local district decisions to replace buses every ten years would be consistent with the original specifications. Specifying a 10-year usable life rather than a longer period helps ensure that lower prices are available from manufacturers when they respond to the state's invitation to bid.
- Retiring school buses at 10 years offers some important cost advantages to school districts. For example, most school districts can maximize the auction price received for buses being retired, since resale prices typically drop sharply after the eleventh year of service. Districts can also often avoid the cost of rebuilding an engine, which is usually necessary between 150,000 and 200,000 miles, which is often at the 10-year mark for many buses.

## **There Are Standards for Repairing vs. Replacing Vehicles**

Student Transportation staff have standards in place to guide them in making decisions about repairing or replacing individual vehicles. One standard is derived from the district's 10-year replacement cycle, which helps staff plan ahead for vehicle replacement and facilitates decisions about repairs for older or problematic buses. Specifically, each new bus is generally assigned to a regular route for eight years, after which it is rotated into the spare bus fleet. A second standard for guidance is a \$500 threshold for repair costs; this standard applies to any school bus in service. Any bus facing major repairs above that amount must be specifically approved by the vehicle and safety services manager before the repairs can be made. If the vehicle and safety services manager determines that repair costs are too high for the bus under review, the vehicle will be removed from service and put up for auction. One common example that often arises is whether to repaint an aging bus, since repainting is relatively expensive. Such decisions are made on a case-by-case basis.

When a decision has been made to remove a bus from service, student transportation staff follow procedures to dispose of the bus. The district does not keep buses on hand that are not being driven and will not be repaired, unless the bus is being retained because of an unresolved legal or insurance issue in connection with an accident.<sup>9</sup> For a bus that is

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County Sheriff's Department for their own transportation needs under the terms of a special agreement with the Polk County School Board.

<sup>9</sup> As of early 1999, there are no such buses in the Polk district.

being removed from service, staff remove the license tag, paint over the “Polk County Schools” identifier on the bus, and remove it from the insurance rolls. Buses are then sold, typically once a year, through an auction process, which typically brings in \$5,000 to \$6,000 per bus.

## **Buses Are Purchased Through the State Purchasing Pool**

The Polk district uses an efficient procedure for purchasing vehicles. The district acquires all of its new school buses through the state purchasing pool. The Florida Department of Education coordinates a voluntary joint bid that represents the cumulative needs of participating Florida school districts. This process ensures that the Polk district receives some of the most competitive school bus prices available in the nation. Each fall the department releases pricing and ordering information. This information provides base prices for different sizes and types of buses, optional equipment prices, and a variety of details about engine types, wheelchair lift options, air conditioning, and other options available from manufacturers. Student Transportation staff use these details as the basis for placing their orders through the department.

## **Staff Routinely Analyze Costs Associated with All Buses**

Student Transportation staff regularly monitor the operations costs for all buses in service. The vehicle maintenance management system provides staff with monthly reports (or more frequently, if needed) on 13 categories of costs for each vehicle in the fleet, including fuel, parts, labor, tires, and total costs. Staff review these data regularly to identify circumstances where costs may appear out of line for individual buses or categories of buses. Examples of how these data are used include a decision to retire 1992 buses earlier than originally scheduled, and a pending reassessment of the 10-year replacement schedule for the newer, larger buses.

- The vehicle maintenance data indicate that the 1992 batch of school buses have been more expensive to operate than the 1991 school buses. In addition to higher costs, the 1992 buses also feature drivers' seats that are awkwardly positioned for most drivers. The seat position presents a potential safety issue for shorter drivers who may not fit well in the seat.<sup>10</sup> Based on these assessments of cost and safety, Student Transportation staff have determined to replace the 1992 batch of school buses earlier than would otherwise be the case. They plan to retain the lower cost 1991 school buses a year longer to compensate for the situation.
- Cost data will be reviewed in connection with the current 10-year replacement cycle for the district's relatively new larger buses. The Polk district began acquiring a few 84 passenger buses during the 1997-98 school year, and those buses are now the standard for purchase. These larger buses are constructed to more rigorous specifications than the 71 passenger buses that were formerly the standard. Student Transportation staff will evaluate the costs associated with them over the first five years of performance before making a decision whether a 12-year replacement cycle would be more cost-effective for these new buses.

Although vehicle maintenance staff use the cost data they receive from their vehicle maintenance management system, that system has a limitation. Mileage data for vehicles are not necessarily accurate, so cost data related to mileage (such as miles per gallon, or

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<sup>10</sup> Mechanics do not have the option of relocating the base of the seat to a more suitable position because that would affect the structural integrity of the bus which would invalidate the bus warranty.

costs per mile) have to be calculated by using mileage data derived from the individual vehicle files rather than the data system. The vehicle maintenance management system is being upgraded during the 1998-99 school year which should correct this limitation. (This limitation of the vehicle maintenance management system is discussed in further detail beginning on page 10-39.)

## Spare Buses Are Available as Needed

The Polk district maintains spare buses at each of its three service facilities, and they are assigned when needed. Spare buses are used regularly, although they typically do not accrue very high mileage compared with daily service buses. Several factors contribute to the need for spare buses.

- Spare buses are important if daily service buses require time-consuming repairs, like repairing seats (a day's work), paint jobs or body work (two days or more), or replacing a floor (two weeks).
- Another reason spares are needed is because vehicle maintenance staff have a very limited window of time between the completion of the morning bus runs and the commencement of the afternoon bus runs in which to perform needed maintenance or repairs. Special programs at school sites may further constrain this time frame. Thus, some drivers with particular time constraints will automatically be issued a spare bus when they bring their daily service bus in for its 20-day inspection. For other drivers, who wait for the completion of the 20-day inspection, bus inspectors will specifically notify the shop foreman as soon as they know whether the vehicle will require any particularly time-consuming repairs (such as brake work). In those instances, a spare bus can then be issued to the waiting driver without undue delay.
- Fixing buses that are used for exceptional student runs is a special priority, because there are only a limited number of spare buses with wheelchair lifts or air conditioning that can replace them. Vehicle maintenance staff maintain a spare bus on hand that is especially prepared to substitute for any exceptional student daily service bus that goes out of service.

The Polk district has a relatively high percentage of spare school buses when compared with peer districts or the state average, but this higher percentage appears to be appropriate. Exhibit 10-8 shows that the Polk district's percentage of spare buses is 19.35%, which ranks it seventh among the peer districts (from 0.89% to 25.86%) and slightly higher than the state average of 17.11%. However, the district's percentage is close to its internal standard of reference, which is 18%. The size of Polk County and the existence of special programs that necessitate long bus runs are factors which suggest that a slightly higher number of spare buses is appropriate for that district.

### Exhibit 10-8

## The Polk District Has a Higher Percentage of Spare Buses Than Most Peer Districts

District	Total Number of School Buses on Inventory	Number of Spare School Buses	Spare School Buses as a Percentage of All
Palm Beach	676	6	0.89%

Seminole	359	13	3.62%
Duval	1,308	126	9.63%
Escambia	478	76	15.90%
Pinellas	725	117	16.14%
Brevard	468	89	19.02%
<b>Polk</b>	<b>589</b>	<b>114</b>	<b>19.35%</b>
Volusia	318	79	24.84%
Lee	669	173	25.86%
<b>State</b>	<b>15,088</b>	<b>2,678</b>	<b>17.75%</b>

Source: Florida Department of Education, *Quality Link: Florida School District Transportation Profiles, 1997-98 School Year* (Draft, 02-99), with corrections supplied by Student Transportation staff in the Brevard and Polk districts, and OPPAGA calculations. The 589 buses reported for the Polk district include 460 daily service buses, 114 spare buses, and 15 buses waiting to be sold at auction.

## 2 Has the district implemented inspection and maintenance practices to ensure that all vehicles in service meet or exceed state safety operating requirements?

*Yes. The district operates an adequate safety inspection program, and needed repairs are made in accord with state requirements.*

Vehicle maintenance staff have implemented inspection and maintenance practices to meet state safety requirements. The inspection process is at the heart of what vehicle maintenance staff do, and it is well understood by bus drivers, who receive adequate notice of when their buses are due for inspection. Any deficiencies discovered during the inspection process are repaired in accordance with state standards, and the shop foreman reviews the inspection record before the bus is allowed to return to service. Bus drivers have a role in inspecting their bus before every trip, and they report any deficiencies they encounter to vehicle maintenance staff. Preventive maintenance and servicing of school buses is also conducted in conjunction with the 20-day inspection process.

### Bus Safety Inspection Records Are Regularly Reviewed

District staff regularly review school bus safety inspection records to determine their completeness and accuracy. Each of the three shop foremen review every repair order and sign for it before the complete record of inspection and repairs is filed in the permanent file and the bus is returned to service. A typical record includes the bus driver's inspection record, the 20-day inspection record and identification of what work is needed, the complete work order showing what was done (including the cost of parts and labor), and the shop foreman's certification for release. The business and inventory control specialist reviews a sample of the current files every month to ensure that all of the inspection forms and related paperwork are in order.

Safety inspection records are kept securely and are available when needed for audits or accident investigations. The records are organized by individual school bus. The inspection files are kept locked; only the service clerk and the shop foreman have regular access to them. Full records for each school bus are retained for the life of the bus, both as a computer record and as a complete paper file. This access to records facilitates



answering any questions that may arise during an audit by the Florida Department of Education or in the event that a bus is involved in an accident and the record is impounded by the Florida Highway Patrol as part of their investigation.

## **Buses Are Inspected Every 20 Days in Accordance With State Safety Regulations**

The Polk district has procedures requiring regular school bus inspections at all three of its service facilities, and during our review we confirmed that these procedures are followed. State law directs that school buses should be inspected monthly, and the implementing rules further direct that this should be conducted every twentieth school day. These 20-day inspections are conducted in accordance with the state's current *School Bus Safety Inspection Manual*. The manual enumerates the items that must be inspected during every inspection process and describes the procedures for how the inspection should be conducted. It also identifies what conditions encountered during the inspection will render the bus unsuitable for service, and it prescribes the standard of repair that must be met before the school bus can be returned to service. Conducting bus inspections and making the necessary repairs to return buses to service constitute a large part of vehicle maintenance activities.

The 20-day inspection schedule requires the cooperation of bus drivers and vehicle maintenance staff, and the process is closely monitored. Student Transportation staff establish the 20-day inspection schedule at the beginning of the school year for all buses in service. (This includes both daily service buses, which are assigned to individual drivers and all spares that are available for use.) When a bus is assigned to a driver for a particular route, the service facility assignment for that driver is made based on the driver's location in the county. Notification to drivers of their due dates for inspection is made in several ways: notice of the inspection date is posted in every bus; each driver is reminded the day before they are due; and notices are provided ahead of time to both operations and vehicle maintenance so that everyone knows which buses are due on a given day. Vehicle maintenance staff refer to the established schedule to ensure that all buses that are due on a given date actually come in for inspection. If for any reason a bus is not brought in on the due date (such as when a driver is sick), vehicle maintenance staff will retrieve the bus and bring it in for servicing. Drivers typically bring the buses in at the conclusion of their last morning bus run, and they can either wait for the inspection to be completed, or, if extensive repairs will be required, they will be assigned a spare bus.

Bus safety inspections are conducted by qualified staff in accordance with the state's established process. All of the district's 25 safety inspectors have received state certification, although this is not a state requirement. The safety inspectors work from an inspection form that is derived from the state manual and includes 50 required items that must be inspected. In addition to these required inspection items, there are also nine items in an optional category for lubrication and maintenance. Items in this category will be addressed according to the mileage and servicing schedule of the bus.

## **Drivers Inspect Their Buses Daily and Follow Up on Any Identified Deficiencies**

Each driver performs a pre-trip inspection of the entire vehicle before their morning and afternoon routes, and before any field trips or special events. Any identified deficiencies are promptly reported to vehicle maintenance staff for corrective action. The pre-trip inspection process takes several minutes to conduct, and the driver completes the pre-trip inspection

form in conjunction with preparing the vehicle for the run. The pre-trip inspection form includes a 23-item check list, including checking the tires and lugs, the first-aid kit, the registration, insurance card, and inspection schedule for the bus, and the condition of the upholstery. If the driver identifies no deficiencies, these inspection forms are turned in at the next 20-day inspection cycle and placed in the permanent file for that bus. If their pre-trip inspection identifies any discrepancies of a safety nature, the matter is reported immediately for vehicle maintenance staff to take appropriate action. If vehicle maintenance staff are unable to repair the deficiency in short order, the bus is retained for repairs and the driver will be assigned a spare bus.

Student Transportation safety staff have a role in ensuring that drivers' pre-trip inspection forms are filled out correctly. They provide a quality control check by reviewing drivers' pre-trip inspection forms on an occasional basis whenever they encounter bus drivers in school loading zones or at fuel stations. By doing this, they can improve their assurance that the forms are not filled out ahead of time. Any drivers caught doing this will receive a reprimand. These checks are also a useful opportunity to discuss safety-related issues with bus drivers.

## **Preventive Maintenance Is Part of the Inspection Process**

Student Transportation staff use a simple, effective process to ensure that buses receive preventive maintenance in a timely fashion. Staff maintain a card file on each vehicle recording the mileage intervals at which servicing is required for oil changes, filter changes, greasing, and complete service. For example, oil and oil filters are changed together at 6,000-mile intervals, which is consistent with the manufacturer's recommendations. These cards are reviewed when buses are brought in for the required 20-day inspection, and routine maintenance is performed accordingly.

This hand-tracked system works satisfactorily now, but it is labor intense and depends on staff to check bus mileage manually between routine service intervals. This manual system will be superseded soon. Changes are currently being made to the district's vehicle maintenance management system which will automatically include this information as part of the upgraded system.

## **3 Does the district have procedures and practices in place to ensure that vehicles are garaged, maintained, and serviced in a safe and economical manner?**

*Yes. The district safely and economically parks, maintains, and services its school buses. There are some facility issues that the district is planning to address in the near future.*

The Polk district takes care of its school buses. Vehicle maintenance staff maintain complete records of the performance and maintenance performed on all vehicles. The district maintains an efficient ratio of qualified bus technicians to buses according to guidelines established by the Florida Department of Education. Vehicle maintenance staff receive training opportunities and are actively encouraged to pursue professional certifications. Several vehicle maintenance functions are currently outsourced because it is more cost effective to have the work done elsewhere than doing it in-house. Polk district buses are typically parked at drivers' residences, which is both cost effective and safe. The district's nine fuel sites and three service facilities are adequate for current needs, but there

are some space and technology limitations in this area. Some improvements are scheduled soon to begin addressing these limitations, while others have been identified as needed during the next five-year planning cycle. Parts inventories are maintained, and periodic audits review inventory practices. The vehicle maintenance management system helps track vehicle and parts costs; that system is being upgraded during the 1998-99 school year, and those improvements should improve staff's ability to manage their costs and activities and correct a current limitation in that system. Staff also monitor hazardous waste and safety standards within the vehicle maintenance area. We recommend that the Polk district implement its plans to replace the Lakeland facility and begin upgrading fuel facilities within the current five-year planning cycle.

## **Staff Maintain Records on Vehicle Performance and Maintenance**

The current vehicle maintenance management system provides a variety of cost and performance information; however, improvements to the system are needed. On a monthly basis (or more frequently if special runs are needed) the system provides vehicle maintenance staff with current costs associated with each vehicle, including fuel, parts, labor, tires, and total costs. These data are used for routine monitoring of costs associated with each bus. The computer record for each vehicle extends back 15 years, so staff can generate life cycle costs for a given bus. They also retain paper files for the entire life cycle of a bus. The system is limited because mileage data is not reliable, so any cost analyses involving mileage (such as miles per gallon, or costs per mile) must be calculated using mileage figures from the work order records in the individual vehicle file.

The vehicle maintenance management system is currently being upgraded during the 1998-99 school year to make the system faster and more responsive to particular queries and correct the limitation of reporting mileage accurately. When these improvements are in place, staff will be able to generate weekly reports that identify which vehicles are outside certain pre-set cost parameters as well as provide analyses using mileage such as cost per mile. (The vehicle maintenance management system is discussed in further detail beginning on page 10-39.)

## **State Guidelines Indicate That Vehicle Maintenance Staffing Is Efficient**

The Polk district maintains an efficient ratio of qualified bus technicians to buses as indicated by state distributed guidelines, since the district operates with fewer mechanics than suggested by those guidelines. The Florida Department of Education has provided all school districts with a computer program that allows each district to calculate a suggested vehicle maintenance staffing level. This computer program was developed based on detailed information derived from a sample of 17 Florida school districts, and department staff say that it is the most accurate indicator now available for calculating vehicle maintenance staffing needs. These guidelines are more sophisticated than a simple ratio, since they take into account a number of factors that affect mechanics' productivity. These include the number and types of buses and other equipment, the average labor hours associated with each of them, the number of worker hours now available, the amount of shop space available, and work shift information. The Polk district's analysis, using these guidelines, indicate that the Polk district is operating five mechanics below the staffing level suggested by the state guidelines.

One reason why the Polk district can operate with fewer mechanics than the guidelines suggest is that the district replaces its school buses on a 10-year cycle. Thus, vehicle maintenance staff do not have to work with older school buses that may be prone to more breakdowns or mechanical problems than is the case with the relatively newer buses in the district.

Renovations are currently being made to the Bartow service facility that should improve the vehicle maintenance working environment and staff efficiency. The changes will better consolidate the work area, parts room, and storage area, which should make many tasks more efficient by making tools, parts, tires, and supplies more accessible.

## **Vehicle Maintenance Staff Receive Training**

The Polk district has a staff development program for vehicle maintenance staff to keep them apprised of updated safety, technology, and garage management practices. The district authorizes staff to attend the vehicle maintenance “summer camp” sessions organized by the Florida Department of Education, and they also attend training sessions locally, including sessions offered at local vocational schools. In-service training for all Student Transportation staff, including vehicle maintenance staff, is held every August before school begins.

Although certification of mechanics is not a requirement for employment as a mechanic in the Polk district, most district mechanics have one or more certifications from the Institute for Automotive Service Excellence (ASE). Mechanics receive additional pay for ASE certification. The district pays for the training for up to five certifications per mechanic.

## **Consideration of Outsourcing Is Common Practice**

Vehicle maintenance staff actively review the potential for outsourcing many vehicle maintenance repair and servicing functions. As a result, several vehicle maintenance functions are outsourced to private vendors to take advantage of the cost savings provided. Examples include work on transmissions, radiators, exhaust systems, curved glass, wrecker service, engine overhauls, and front-end work. (The issue of outsourcing is discussed in further detail beginning on page 10-14.)

## **The District Has an Efficient Approach to Parking Buses, but There Are Limitations with Service Facilities and Fuel Sites**

The Polk district maximizes its efficient use of resources in connection with parking buses when they are not in use. However, there are some current limitations in connection with fueling sites and service facilities in the district. Some important changes are currently being implemented to improve the Bartow service facility; other changes are being planned for the Lakeland service facility and the fueling sites.

The Polk district relies on home parking rather than compounding buses to meet its parking needs. This has been the practice in the district for more than 30 years. This approach is cost efficient for the district as it minimizes driving time and mileage since most bus routes begin in the driver's neighborhood and also provides greater security for the school buses. Most of Polk's instances of bus vandalism have occurred when buses were compounded.

The Polk district operates nine fuel sites located throughout the county to minimize the distance that drivers have to go to refuel. All of the sites are currently operational and in compliance with federal regulations, but six of them will need to have their tanks replaced before 2009 to be in compliance with federal environmental guidelines. Furthermore, some of the sites are underutilized now, and four of them have non-automated fueling systems. Student Transportation staff have proposed to begin addressing these needs in their list of capital improvements through the 2002-03 school year, which outlines changes needed at four of the existing sites. Ultimately, staff propose to consolidate or relocate the nine current locations so that there will be eight fuel sites that are conveniently located for drivers. All of these fuel sites would have upgraded fuel tanks in compliance with federal regulations and automated fueling systems.

The Polk district operates three school bus service facilities, located in Bartow, Lakeland, and Lake Wales. These locations were selected to help minimize driving time so that a school bus could reach one of the sites within 30 minutes driving time. Each is fully supplied to conduct safety inspections and make needed repairs, and each has a parts room and secure storage space for vehicle maintenance records. These service facilities are open every day from 5:30 AM to 5:30 PM. The Bartow service facility is the largest of the three, and it is also used for servicing the white fleet, tractors, and other non-student transportation equipment, such as radios. The Lakeland facility has limited space for bus parking, but because many of the exceptional student buses are serviced there, it has a concentration of spare buses for exceptional students. The Lake Wales facility is more spacious, so it is used for storage of bulky items, like seat cushions, so all major upholstery work is done there. It also has the district's only bus painting stall.

Plans have been made that will affect operations at both the Bartow and the Lakeland service facilities.

- Polk plans that the Bartow facility will be extensively changed during the latter part of 1999. Among the changes, the bus work area will be consolidated and reconfigured to accommodate more buses more efficiently. The office space will also be revised to accommodate Student Transportation staff better, and the compound will be expanded by about eight acres. This expansion will allow them to use the site for summer parking of all of the buses now served by the Bartow service facility.
- The Lakeland facility is small, old, and has limited storage capacity. Future plans are to replace it with a larger facility located closer to the I-4 corridor. This issue appears on the current student transportation capital improvements budget request for the 2002-03 school year.

## **Parts Inventory Is Secure, Adequate, and Audited Monthly**

Student Transportation staff have implemented an inventory system to ensure the security and the adequacy of their stocking levels. The parts rooms at all three service facilities have controlled access to help keep inventory secure, and the parts manager regularly monitors parts room operations and inventory records at all three locations. The vehicle maintenance management system includes information on parts room inventory, and this system is the principal means of maintaining oversight of inventory levels and reviewing the turnover of parts to guard against understocking or overstocking. When parts are released for use, they are checked out and tracked through the system and recorded on the vehicle work order. The system generates information to facilitate decisions about when reorders are needed, and this process is supplemented by routine "shelf checks" conducted by parts room staff to help ensure that if the last part is checked out, the item has been re-ordered.

Systematic audits of the parts room occur monthly to help ensure the security of the parts and supplies being stored and to help minimize and control costs. The business and inventory control specialist selects a number of items (typically 10 or 20) worth \$10 or more at random from the parts inventories at all three service facilities, and actual inventories are then compared with what the inventory record shows. (Tires are inventoried more often, on a weekly basis.) While most parts room audits are conducted at random, staff may focus on high movement or high value items if they suspect problems. When discrepancies are encountered, parts room staff will review the record of orders received and parts issued through work orders to resolve the matter. During the three-month period of July through September 1998, 14 discrepancies were found among 120 items reviewed, but all of these discrepancies were subsequently accounted for. The comprehensive annual parts room audit for the 1997-98 school year by the district's internal auditor concluded that discrepancies totaled less than 1% by value.

## **Staff Manage Major Parts and Supplies, Tires, and Fuel**

Student Transportation staff have implemented systems to allow them to manage the use of "high ticket" items in the vehicle maintenance area. In addition to the parts room issuance procedures which control the release of these items for vehicle maintenance use, their use is also regularly and systematically reviewed by management. Refueling procedures and controls are also in place to ensure that district needs are met and costs are controlled.

Parts room procedures help ensure that parts and supplies are released only in response to vehicle maintenance needs. Vehicle maintenance staff start the process by preparing a work order for vehicles needing repairs. Parts room staff release any requested parts to the mechanic, and they record those parts on the vehicle work order as part of the inventory control process. Thus, the parts room inventory is kept current, and a complete record exists that can track all parts from the time they are received in the parts room to the point where they are used in connection with a repair on a particular vehicle. Items that have particularly high turnover include brake shoes and drums, oil filters, water pumps, starters, and alternators. Tires are also high turnover items that are stored separately to ensure their security. Student Transportation staff monitor these procedures and the costs associated with the turnover and use of parts and supplies. The parts rooms inventory at all three service facilities are systematically audited every month by the business and inventory control specialist to ensure that all parts used can be accounted for. Tires represent an expenditure category of their own, and their use is monitored more frequently, on a weekly basis. Also, the business and inventory control specialist reviews budget and expenditure data every month for the categories of parts and supplies, tires, and fuel. This information is reported and reviewed every month by Student Transportation management.

The Polk district Purchasing Department arranges for all fuel purchasing and delivery in close consultation with Student Transportation staff who report to them on when and where refueling is required. The Purchasing Department receives daily quotes on the prices for fuel, and the lowest bidder is selected to make the delivery. Student Transportation staff arrange for minimum fuel delivery of at least 7,000 gallons of diesel fuel (or 8,000 gallons of gasoline), since the district receives a price break for orders of that amount.<sup>11</sup>

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<sup>11</sup> Exceptions to ordering full transport loads of fuel occur in two situations. First, partial orders will be placed if the district is making preparations for an emergency, consistent with the charge given to the division of Transportation Services to be responsible for the district's disaster preparedness. Second, partial loads will be authorized to ensure that all tanks are filled to capacity prior to an extended vacation holiday, since full tanks are necessary during periods of inactivity to reduce the incidence of water condensation in the tanks.

The business and inventory control specialist monitors the district's refueling process by reviewing all fuel orders. At the end of the month, the business inventory and control specialist also reviews the record of fuel orders and expenditures to ensure that costs are accurately charged and within the range of the monthly budget allocation. Improvements being made to the vehicle maintenance management system will provide better information on fuel usage and make monthly closeouts a more user-friendly process.

## **Vehicle Maintenance System Tracks Costs; It Has an Important Limitation That Is Currently Being Improved**

The vehicle maintenance management system currently provides Student Transportation staff with cost information about vehicles, parts, tires, and fuel. However, the system relies on old programming language that is slow to work with and difficult to use for ad hoc requests. Also, the vendor no longer provides support for the computer software. As a result, Polk district staff are upgrading the operating system to improve their ability to conduct queries about costs. Among other improvements, this system upgrade will address a current limitation concerning the accuracy of mileage data.

The vehicle maintenance management system is a mainframe system maintained in the district's office of finance and accounting. The system generates monthly reports (although more frequent reports can be requested) showing several categories of student transportation costs for each vehicle, and this information is regularly used by staff. The categories of costs for each vehicle that are now reported include fuel use, fuel cost, oil use, oil cost, parts, labor, tires, and total work order costs. Vehicle maintenance staff use this information to analyze the costs associated with individual buses or categories of buses in order to identify problem areas in which costs appear out of line with expectations.

However, the system has limitations with its user-friendliness and flexibility, and there is also a particular limitation regarding the accuracy of the mileage information reported. Mileage data are not necessarily accurate in the system because the system accepts mileage data from two different sources which are not compatible. Mileage is entered in the system in connection with work orders (typically in connection with routine 20-day inspections), but mileage is also entered through the fueling system whenever buses are refueled, and these mileage figures sometimes conflict. The result is that cost analyses relating to mileage (such as miles per gallon, or cost per mile) are not necessarily accurate. Thus, vehicle maintenance staff have to resort to a more cumbersome process of referring to work orders to derive accurate mileage information whenever such analyses are needed. In addition to this particular limitation, the vehicle maintenance management system relies on old mainframe programming, so it is difficult and slow to use for customized inquiries. The information it produces comes in pre-set categories, but these cannot readily be manipulated to respond to particular questions.

During the 1998-99 school year the system is being upgraded to resolve the mileage accuracy problem and make the system more versatile and user-friendly by creating menus and query screens that will make the mainframe system operate similarly to a Windows-based system. Staff expect to have the upgraded system on line by the start of the 1999-2000 school year. A principal feature of this improved system is that it will be capable of conducting queries on any of the data fields in the system, which should greatly facilitate their ability to compare costs among vehicles. Among the other things that will be facilitated by this computer system upgrade will be a better continuous parts inventory, an improved ability to track parts warranties, and faster closeouts of fuel system data. Exhibit 10-9 provides additional details on the improvements that will be available when this system upgrade is completed.

## Exhibit 10-9

# The Vehicle Maintenance Management System Is Being Upgraded to Incorporate Several Improvements

### Improved Features of the Vehicle Maintenance Management System

- The system will maintain a comprehensive vehicle inventory file which will include: vehicle type, year, model, and make; fuel type; special equipment; driver assignment; driver's supervisor; tag number; vehicle identification number (which will facilitate making warranty claims); engine displacement; date purchased (or sold); fuel capacity and oil capacity; and vehicle capacity.
- The system will allow for on-line review of all vehicle maintenance data by appropriate supervisors and managers. For example, data may be reviewed by single vehicle or by year and model. Ad hoc reports will be facilitated which will expand the range of managerial oversight for vehicle maintenance.
- The system will integrate the automated fueling system with the vehicle cost reporting system, which will correct the current limitation concerning the accuracy of mileage figures now reported by the system.
- The system will generate electronic work orders, which will reduce the need for paperwork and eliminate the possibility of duplicate data entry.
- The new system will provide an on-line interdepartmental billing process that will eliminate the need to produce massive volumes of billing data.
- The system will incorporate a bar code scanning system for work order generation and parts billing and distribution. This will reduce the amount of data input now required and help ensure that parts and supplies are purchased from the lowest bidder and that adequate stock levels are maintained.
- The system will contain a minimum and maximum stocking level process to help maintain appropriate inventory levels. Also, parts will be associated with appropriate vehicle types; for example, the system will not allow a technician to check out a set of spark plugs for a vehicle with a diesel engine (which does not use spark plugs).
- The system will track and schedule all time or mileage maintenance items and provide notification to the shop foremen when vehicles are due for service or inspection.

Source: Polk County School District, Division of Transportation Services.

## Staff Monitor Hazardous Waste and Safety Standards

The Polk district monitors environmental, health, and safety standards applicable to transportation shop operations. Student Transportation staff maintain an inventory of all hazardous substances and waste generated by student transportation. Currently, these are no more than two drums a year, which are primarily paint and solvents used in the paint shed at the Lake Wales service facility. They are stored on site in a secure area, and they are disposed of in accordance with OSHA and state right to know laws. Non-regulated waste is generally incinerated or, as with used oil, recycled. Staff cannot purchase any hazardous waste without first checking to see if a less hazardous alternative is available, and the specific approval of the vehicle and safety services manager is required for such purchases as part of their aggressive product control. The safety and environmental specialist keeps up to date on pertinent environmental regulations, and all vehicle maintenance staff receive periodic training on hazardous waste materials safety in accord with a Florida Department of Environmental Protection requirement. That department also



inspects fuel sites annually. The latest department inspection reported that the district was in compliance on leaks, and no safety issues were identified.

A review of recent workers' compensation claims in the vehicle maintenance area indicates that claims were limited to back and arm injuries. None was related to chemical or hazardous waste injuries.

The district also has procedures to help ensure health and safety in the vehicle maintenance work areas. Safety equipment, such as back braces, goggles, and protective gloves, are available when they are needed, and a safety committee helps ensure that this equipment is used properly. Safety issues are also covered in training. The vehicle maintenance shops are inspected periodically by district safety staff and inspectors with the Florida Department of Labor and Employment Security. Recent inspections have found only minor deficiencies, all of which were quickly and easily corrected.

## Recommendation

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- *Although the Polk district substantially meets this best practice, we recommend that the district implement its current plans to replace the Lakeland service facility and begin upgrading fueling stations within the current five-year planning cycle.*

## **4 Does the school district provide transportation to meet the educational needs of special education pupils through individual educational plans (IEPs) as provided in Public Law 94-142, the Individuals with Disabilities Education Act?**

*Yes. The Polk district provides student transportation for exceptional students. Some additional effort is needed to collect Medicaid funds for services to eligible students.*

Exceptional student education (ESE) staff coordinate the planning process for students with disabilities, and they prepare individual education plans for each. Student transportation is specifically reviewed when the individual education plans are prepared, and ESE staff coordinate with Student Transportation staff to ensure that appropriate arrangements are made for the transportation of each exceptional student. ESE staff and Student Transportation staff also coordinate their efforts to maximize state funding for the exceptional students who require student transportation. In addition, the needs of students with disabilities are reviewed at least annually to determine whether special transportation considerations are still required. District staff have taken some initial steps to collect student transportation funds from a relatively new Medicaid reimbursement program, but no funds have yet been received. We recommend that district staff continue to pursue Medicaid funding.

## **Procedures Guide Staff in Providing Transportation Services to Exceptional Students**

The Polk district has established procedures to guide decisions regarding transportation services for students with special educational needs. The decision-making process for exceptional students is largely controlled by the 1975 federal Individuals with Disabilities Education Act (IDEA), which was reauthorized by Congress in 1997. The IDEA establishes that an individual education plan (IEP) must be developed for every exceptional student, and those plans control what services the exceptional student will receive, including transportation services. The intent of the IEP process is to figure out how to serve the student in the least restrictive environment. Participants in the IEP process typically include the classroom teachers, parents, ESE teachers, psychologists, ESE staffing specialists, referral coordinators or guidance counselors, and the students themselves (if appropriate, usually at age 14 or older).

Student transportation is always a consideration at any IEP staffing. Student Transportation area managers are responsible for coordinating with ESE staff to make the most appropriate and cost effective decisions about how to provide the specific transportation arrangements that a particular ESE student will require. There are several factors involved in making such decisions, some of which can be quite complex.

- Some exceptional students can be served at their home school with no need for special transportation arrangements. This can be the case for exceptional students with mild impairments, such as students with learning disabilities, or the educable mentally retarded. If such students are capable of walking or riding a regular bus like a regular student, then student transportation is not an issue requiring special attention.
- Some exceptional students can be served by programs that are available at their home school, but they will require special transportation anyway because of the nature of their disability. For example, a student in a wheelchair will not be able to walk or ride a regular bus, but will instead require a school bus equipped with a wheelchair lift.
- Most exceptional students will require transportation to some other school than their home school. For these students, special transportation arrangements must be made. Most of these exceptional students who require special transportation arrangements to take them to a school other than their home school will be assigned to the nearest school with a suitable program, but there are exceptions. Determining which school any of these exceptional students will attend may become a complex process. Factors affecting the decision include the type or rarity of the disability, the location of the student's residence, and other issues. Such matters require specific consultation between ESE staffing specialists and Student Transportation area managers.
- There are still other exceptional students who present particular placement problems and for whom other special transportation arrangements must be made. For example, students who are medically fragile or who present a danger to themselves or others will be sent to one of the three ESE centers in the district. Also, students with code of conduct violations may be assigned to special "last chance" programs at still other schools.

ESE staff and Student Transportation staff report that the working relationship between the two departments has been good, despite the challenging and unique nature of some of the issues they are called upon to resolve.

Student Transportation area managers have procedures for the steps they follow to make the needed special transportation arrangements for those exceptional students who require them.

- They receive notice from ESE staff that special transportation arrangements will be required for an exceptional student. This includes information about what decisions were made regarding student transportation and what special needs or equipment will be required. For example, the notice will identify any need for wheelchair lifts, special harnesses, attendants, air conditioning, and so on.
- The area manager will make the bus assignment, often in consultation with ESE staff, and may coordinate with the appropriate service facility if special harnesses or child seats are required.
- The area manager provides the form identifying the bus assignment to the student's school, to the appropriate ESE area coordinator, and to other involved parties (such as the sending school in the case of an inter-school transfer). The school is responsible to notify the parent of the bus arrangements, and service begins on the afternoon of the day when the student is first enrolled. The bus driver also receives a form with some information about the student, which can be helpful for reference in an emergency. When route adjustments are required (which is a frequently occurring and time consuming activity for area managers), the bus driver receives a copy of the child's form from the school, which will identify the time frame and sequence of the newly altered bus route.

## **Plans Are Reviewed to Ensure Services Are Needed**

Individual educational plans for ESE students are designed to be reviewed annually and to be completely reassessed every three years. Among the purposes of the annual review, staff want to ensure that the student transportation arrangements that were originally identified as being needed are still required, or if any alterations are needed because of the student's growth or changes in their capacity to cope with their disability. ESE area coordinators affirmed and demonstrated with random examples that these annual reviews are conducted.

## **Some Exceptional Students Meet Eligibility Requirements for State Supplemental Funding**

Some exceptional students who require special transportation arrangements are eligible for state supplemental funding (these are called weighted ESE students), while others are not (unweighted ESE students). The Florida Department of Education has identified five criteria for which students are eligible for state supplemental funding. These criteria are presented in Exhibit 10-10.

**Exhibit 10-10**

**The State Provides Supplemental Funding for Some Exceptional Students**

<b>Criteria for Supplemental State Funding</b>
<ul style="list-style-type: none"> <li>• Medical equipment is required. (Medical equipment is defined as wheelchairs, crutches, walkers, canes, tracheotomy equipment, positioning or unique seating devices.)</li> <li>• Medical condition requires a special transportation environment as per physician’s prescription. (Examples are tinted windows, dust controlled atmosphere, and temperature control.)</li> <li>• Aide or monitor is required due to disability and specific need of student.</li> <li>• Shortened day is required due to disability and specific need of student.</li> <li>• School assigned is located in an out-of-district school system. (This refers to a school assignment outside of the county; it is not the same thing as a school assignment outside of the student’s local school zone. Currently there are no students in the Polk district who meet this particular criterion.)</li> </ul>

Source: Florida Department of Education.

Comparative data from peer districts suggest that the Polk district performs near the middle of its peers and significantly higher than the state average in obtaining state supplemental funding. The Polk district’s percentage of weighted ESE students is 59.44%, which ranks it fourth highest when compared with eight peer districts (from 9.69% to 69.10%), and about 60% higher than the state average of 37.11%. Data on weighted ESE students as a percentage of all exceptional students transported are presented in Exhibit 10-11.

**Exhibit 10-11**

**The Percentage of Exceptional Students Eligible for Supplemental State Funding Varies Widely Among the Peer Districts**

<b>District</b>	<b>Total Number of ESE Students Transported</b>	<b>Number of Weighted ESE Students Transported</b>	<b>Percentage of Weighted ESE Students Transported</b>
Escambia	1,275	881	69.10%
Duval	3,311	2,245	67.80%
Palm Beach	2,881	1,903	66.05%
<b>Polk</b>	<b>2,086</b>	<b>1,240</b>	<b>59.44%</b>
Pinellas	4,355	2,261	51.92%
Brevard	1,351	508	37.60%
Lee	5,751	875	15.21%
Volusia	4,183	635	15.18%
Seminole	3,302	320	9.69%

<b>Florida</b>	<b>86,571</b>	<b>32,129</b>	<b>37.11%</b>
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Source: District FEFP Forms for October 1998 as reported to the Florida Department of Education, and OPPAGA calculations.

## **Polk District Is Seeking Medicaid Funds for Some Exceptional Student Bus Runs**

District staff have initiated actions to seek Medicaid funding for the transportation of certain exceptional students. This relatively new program would reimburse the district for half of a set rate of \$3.60 for each one-way trip for each eligible exceptional student receiving any medical treatment or service in conjunction with a student transportation trip. For example, a Medicaid-eligible exceptional student who receives physical therapy at the school site as part of their IEP would enable the district to receive partial reimbursement for the bus trips that delivered him to the school site for the therapy and returned him home again. The current status of the district's efforts is that they have received a Medicaid provider number from the Agency for Health Care Administration (which administers the state Medicaid program) which authorizes them to make claims. They have also engaged a contractor to identify which ESE students are Medicaid eligible (using data supplied by the state Medicaid office) and conduct the billing, but no claims had been filed with the agency as of March 1999.

## **Recommendations**

- *Although the Polk district substantially meets this best practice, we recommend that district staff continue their efforts to collect Medicaid reimbursement funds for eligible exceptional student bus runs. Although there are no reliable state data upon which to base an estimate, planning calculations being used by the Hillsborough County School District (with which the Polk district is coordinating its claim) can be extrapolated to the Polk district to suggest that the annual impact could be as much as \$103,000.*

### **Exhibit 10-12**

## **Claiming Medicaid Reimbursement for Eligible Exceptional Student Bus Runs Could Increase Revenues by \$515,000 Over the Next Five Years**

	<b>School Fiscal Year</b>				
	<b>1999-2000</b>	<b>2000-2001</b>	<b>2001-2002</b>	<b>2002-2003</b>	<b>2003-2004</b>
Annual Revenue Increase	\$103,000	\$103,000	\$103,000	\$103,000	\$103,000
Cumulative Revenue Increase	103,000	206,000	309,000	412,000	515,000

Source: OPPAGA calculations.

# ***Are the Best Practices for a Safe and Efficient System Being Observed?***

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**Goal: The district provides a safe and efficient transportation system that complements the educational needs of the district's students.**

## **1 Is the district's transportation routing system periodically reviewed to provide maximum safety for pupils and staff and efficiently meet the needs of the district?**

*Yes. The Polk district regularly reviews its transportation routing system to ensure that it operates safely and efficiently.*

The Polk district has established procedures to ensure that school buses make their runs safely and efficiently. The district has a policy limiting the time that students ride the bus; only a small percentage of students exceed that limit, and there are extenuating circumstances for nearly all of them. Staff use a computer routing system as the basis for organizing and timing the bus runs that take students to school, and staggered school start times and appropriate selection of buses for routes help ensure an efficient bus utilization rate. The district has also implemented a policy to minimize the number of students who are transported by bus but who reside closely enough to the school to be able to walk. The district has adopted a uniform code of conduct to respond to all student discipline issues in the district, including those that occur on school buses, and Student Transportation staff have initiated other actions to address bus discipline concerns. The district also has procedures in place to provide guidance to school officials and bus drivers about scheduling and conducting school activity trips. Staff maintain records of all bus trips.

### **Staff Review Safety Aspects of Bus Stops and Routes**

Student Transportation staff systematically review safety at bus stops and loading zones, and when safety hazards or other problems are identified, they may change the bus stop, re-route the bus, or take other appropriate action to correct the problem. This process is a cooperative effort in which bus drivers, safety specialists, and area managers all have a role. The school board has adopted a policy concerning bus stops establishing that "each stop should be established only after thorough investigation has revealed the location to be the most desirable one in the area." This policy also establishes guidelines for safe loading and unloading of students. These guidelines identify several factors governing safe loading and unloading of students, including siting criteria, the number of students at a stop, the adequacy of room for bus drivers to activate their warning lights, and adequate sight distance for road crossings.

Student Transportation safety staff use a comprehensive bus stop evaluation form as a guide to review the site conditions at each bus stop. The evaluation process considers several local features which affect students' safety at a given site, including

- the presence and condition of local walkways;
- the condition and size of the street;
- the intensity of traffic in the area;
- the presence of cross streets, curves, hills, or any hazardous walking conditions; and
- certain key measurements to ensure the adequacy of such things as setbacks from the street and distance from corners.

The evaluation form used by the safety staff also includes room for comments about any relevant complaints that have been received in connection with a particular stop, and the form may be accompanied by photographs or other supportive documentation, such as maps, sketches, or measurement data, if appropriate. There is also a separate form that bus drivers use to identify route hazards or unsafe stop conditions that come to their attention and require investigation.

Safety staff maintain a database about calls and complaints they receive from the general public about safety concerns related to routes and bus stops. The database identifies the source and nature of the call or complaint as well as what actions were taken in response. Safety staff return a calls to report the results of their investigations. During a two-month period at the start of the 1998-99 school year (a particularly active period for such calls), safety staff logged their actions in response to 46 calls received from the public.

- The largest category of these calls (21) concerned requests for bus stops at particular locations. Upon review, some of these resulted in new stops, while others were not approved because of such safety problems as insufficient visibility or being too close to an existing stop.
- The other major category of calls (16) concerned requests to confirm actual distances from residences to school sites or bus stops. For these calls, measurements were made and recorded.
- Four calls were requests to review safety issues at existing stops; three stops were found to be safe and the other stop was moved to a safer location.
- Two calls requested particular route changes. Neither of these could be accommodated. One request was denied because it was in a gated community to which buses do not have access, and the other because it was on a private road with no room for the bus to turn around.
- Three calls were complaints about inappropriate bus driving. One person complained of damage to a driveway caused by a bus, which was documented and referred to the district's risk management office. A second call complained of a bus backing over a stop sign; that investigation resulted in a decision to alter the route so that the bus would have sufficient room to make safer turns. The third call alleged that a bus was speeding on part of their route. With regard to that allegation, four subsequent radar tests found no infractions.

Polk district staff also take a proactive approach to safety issues. One safety concern in the district is the chronic problem of stop arm violators. Safety staff have worked with local law enforcement officials in connection with "School Bus Safety Week" in October to promote attention to the law and make a concerted effort to catch violators at certain identified "hot

spots.” In 1997, their special efforts resulted in 35 violations, but in 1998, that had risen to 111, including 27 violators at one site in Lakeland over a three-day period. During this period, staff also worked with local media in an attempt to promote awareness about the issue among county residents.

Another chronic problem includes certain site design issues associated with long-established schools. For example, at Bartow High School, the student parking area is situated in a way that tends to promote an irregular pattern of students crossing the main access street at a time when traffic to the school is high. Polk district staff have met with school and city officials to develop a plan that involves the school installing fencing to control where students should cross, and the city changing the traffic flow on that street to be one-way to lessen the safety risk there. While this particular example lent itself to specific resolution, safety staff point out that the unloading zones at schools are generally subject to at least some space limitations, especially in the older and more established areas of the county where space may be at a premium. At some schools (for example, the Winter Haven High School and the Bethune Academy), it is a requirement that non-bus riding students are not released until the buses have departed.

## **The District Has a 55-Minute Ride Time Standard; Few Students Exceed It, and Most of Them Have Extenuating Circumstances**

The Polk district’s current strategic plan includes an objective limiting student’s one-way riding time on buses to 55 minutes. Student transportation staff have taken several steps to achieve that objective, although the Polk district’s computer routing system cannot yet be used to monitor the number of students whose ride time exceeds the standard.

Polk district staff have taken a number of actions to keep school bus transit times under 55 minutes.

- Exceptional student education staff review every year the placement of programs to serve exceptional students, and they coordinate with Student Transportation staff to help minimize the need for long bus runs.
- The district’s acquisition plan for school buses is based on a 10-year replacement plan, plus allowance for growth. Additional buses have also been acquired to provide service when the schools’ program needs change, as was the case in the aftermath of the federal court-ordered desegregation.
- Recruitment of school bus drivers and attendants is a continuous effort on the part of Student Transportation staff.
- The school bell time coordination committee has reviewed various options and concluded in early 1998 that the current three-tier system continues to be the most cost-effective option in Polk County.

The district’s ability to regularly monitor its objective to transport students within the 55-minute standard is constrained. The district’s computer routing system is not yet fully implemented, and it cannot currently identify ride times for students. The strategic plan calls for full implementation of the district’s computer routing system, which would facilitate being able to report such information through a routine data query. However, the operations manager is the only person on the Student Transportation staff with the technical background to complete the job, and his time is constrained by other responsibilities. The matter remains a priority for Student Transportation attention.



Student Transportation staff recently conducted a manual review of the ride time for all transported students in the Polk district.<sup>12</sup> That review established that only 3% (1,413 of 42,830) of all of the students transported in the district exceed the 55-minute standard. The reason for the long rides in nearly all of these instances (1,345 of 1,413, or 95%) was that they were exceptional or special services students, or else they were voluntarily attending one of the district's magnet or choice schools. The large geographical size of the Polk district creates some unavoidable situations where there are long distances between student residences and schools of attendance for exceptional and special students or for those students who have elected to attend one of the district's magnet or choice schools. There are currently only 68 regular students in the Polk district who are not attending a magnet or choice school and who routinely ride longer than 55 minutes. This group comprises less than 0.2% of all students transported.

## **Procedures Are in Place to Respond to Bus Overcrowding Situations**

The Polk district has established procedures requiring prompt reporting of and responses to bus overcrowding. The district has defined bus overcrowding as transporting more students than allowed by the manufacturer's rated capacity for a given bus. Drivers are trained to report situations with the potential for overcrowding, and area managers follow procedures to address the immediate needs of such situations. Polk district principals report that Student Transportation responses to overcrowding have been timely and responsive. Area managers also review overcrowding situations that have the potential to be recurrent to determine whether bus re-routing or the creation of new routes is required.

Bus drivers are trained initially and reminded annually about overcrowding. The bus's capacity is prominently posted in the entrance area of the bus; most school buses in the Polk district have a capacity of either 71 or 84 students. When faced with a situation with a potential for overcrowding the bus, the driver is required to contact their area manager over the radio for instructions. Bus drivers are not authorized to load students over the rated capacity of their bus.<sup>13</sup> Bus drivers later fill out a bus incident report documenting the overcrowding situation. This report identifies the date, time, and location of the overcrowding, as well as the school and bus stops involved. It also provides confirmation that the bus drivers contacted the area manager.

Area managers follow procedures to make immediate responses to issues of overcrowding. Area managers typically learn of overcrowding from radio reports from drivers, but they may also receive telephone calls from schools. There are some common responses when the overcrowding situation is a short-term or one-time event caused by bus drivers being unable to cover their runs (for example, if they are sick). For example, a common solution

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<sup>12</sup> The computer routing system was used for part of this staff analysis. The computer routing system currently has information on the driving time from all bus stops to schools, so area managers identified from the system which bus stops were more than 55 minutes away. They then referred to the manual FEFP files for each referenced bus stop to count the number of students associated with each bus stop, as this information is not yet available through the computer routing system.

<sup>13</sup> There is a statutory provision that allows overcrowding in emergencies. Section 234.02(12)(a), F.S., states: "The routing and scheduling of school buses must be planned to eliminate the necessity for children to stand while a school bus is in motion. When circumstances of an emergency nature temporarily require transporting children on school buses in excess of the rated seating capacity, the buses must proceed at a reduced rate of speed to maximize safety of the students, taking into account existing traffic conditions. Each school board is responsible for prompt relief of the emergency condition by providing additional equipment, bus rerouting, bus rescheduling, or other appropriate remedial action."

is to direct another driver to complete their own regular bus run and then do the bus run of the absent driver. Another common response is to modify the bus run so that drivers who have bus runs adjacent to that of the absent driver can cover some of the stops normally served by the absent driver. Bus routes are often purposely designed to overlap or run closely adjacent to each other to facilitate this kind of route division such that one bus can pick up some stops from other routes. Each overcrowding situation requires an individualized response and close coordination over the radio among the area manager and the affected drivers.

Area managers are also responsible for contacting the affected schools to notify them of route changes or late buses. Principals in our focus groups generally reported that Student Transportation staff were always prompt to respond to their concerns and that issues were generally resolved satisfactorily. Coordinating these daily ad hoc route changes and communicating with schools about them comprises a large part of what area managers do.

Student Transportation staff recently conducted a comprehensive review of all bus routes and concluded that on the day they conducted their test no buses were overcrowded. They reviewed the roster of students for each bus run as reported to the Florida Department of Education during February 1998. From the total list of 1,557 bus runs that are conducted every day, staff identified 22 runs (1.4%) on which there was a possibility of overcrowding because the student roster exceeded the bus capacity. However, the roster that is reported to the department is developed over an 11-day counting period; it counts every student who rode the bus even once during that period. Since students may not always ride the bus every day (e.g., they are sick, or they receive a ride with parents or other students), a bus could have a roster that indicates an over-capacity without ever actually exceeding that capacity. For the 22 runs with a possible over-capacity situation, Student Transportation staff contacted the school site staff for each affected run and requested that they conduct an actual count for that bus before it left the school site on March 10, 1999.<sup>14</sup> The schools verified that none of the 22 bus runs was over capacity on that day.<sup>15</sup>

## **Buses Used Are Appropriate for Routes**

The size and type of bus assigned to each route is appropriate for the route and the number of students transported, including those runs serving exceptional students. Area managers and routing specialists use bus size and configuration as primary factors governing routing decisions. Safety specialists may also contribute useful information, particularly in instances (for example, certain curves in densely developed subdivisions) where road limitations on routes present difficulties for larger buses. Large capacity buses are assigned in areas of higher student density for efficiency, while smaller capacity buses are utilized in areas of sparse student density or areas with long distances between bus stops. The Polk district now purchases mostly large capacity buses to maintain a high rate of efficiency in transporting students. The district also maintains 70 buses that are especially designed to accommodate the special needs of exceptional students, including wheelchair lifts, special harnesses, and so on. There are currently 15 air conditioned buses available, but the district is moving toward acquiring air conditioning in all of its wheelchair equipped buses to make them more versatile.

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<sup>14</sup> The purpose of requesting schools to conduct the count rather than bus drivers was to provide an independent accounting of the potential for bus overloading.

<sup>15</sup> Two of these 22 bus runs serve Valleyview Elementary School, which is a designated year-round school, at which 20% of the school population is off at any given time. Six other bus runs showed counts for two separate runs, which is a standard procedure for dealing with bus overcrowding.

## **Polk Has an Efficient Bus Utilization Rate**

The Polk district's average bus occupancy ranks it as one of the most efficient districts in the state. Average bus occupancy is the primary performance indicator for the district's student transportation efficiency, and the district's average bus occupancy is reported annually to the school board. It represents the total number of students who ride a single bus in the course of a day, so the number of separate runs that each bus can complete within the assigned time frame is an important factor in being able to raise the average bus occupancy. Currently, most buses in the Polk district make three runs daily, and some buses in the more urban areas of the county do four. Polk's average bus occupancy for the 1997-98 school year was approximately 90, which compares favorably with its peer districts and the state average. The issue of average bus occupancy and its significance as a performance indicator are discussed in further detail beginning on page 10-10.

## **District Has Staggered School Start Times for Efficiency**

Polk district has adopted a three-tier system to enhance the utilization of buses and increase the efficiency of bus routing. This staggered system allows most buses to make three separate runs. The daily schedule is consistent throughout the district, within certain time frames.

- High schools begin from 7:00 AM to 7:20 AM and dismiss from 1:50 PM to 2:00 PM.
- Elementary schools begin from 8:00 AM to 8:30 AM and dismiss from 2:30 PM to 2:40 PM.
- Middle schools start at 9:00 AM and adjourn at 3:30 PM.

A district bell time committee, which included Student Transportation representatives and was chaired by the associate superintendent, met during early 1998 to review the three-tier staggered start system which had been in existence for the preceding six years. That committee reviewed in depth several of the factors originally involved in setting this schedule, including the concerns about safety and breakfast program participation that had resulted in the decision not to serve elementary students first. The committee also specifically considered five scenarios identifying the additional costs that would be involved for additional buses and drivers if the decision was made to move away from the three-tier staggered start system. Those projections ranged from additional costs of \$560,000 a year for a limited program to serve Winter Haven high school and middle school students at the same time to additional costs of \$36.2 million to start all district schools at the same time. After reviewing these cost projections, the committee concluded in February 1998 that the current three-tier system remained the most cost-effective option for the Polk district and should be continued.

## **Computer Routing System Facilitates Route Planning**

The Polk district has used a computer routing system since 1986, and the system is used extensively to guide their operations. Although it is not intended to automatically create bus routes, its base map and analytical capability are key tools used in the route planning process for each of the 1,557 individual bus runs in the county. The base map can accurately identify the location of all students' addresses in the county. This geographic information is the principal basis for area managers and routing specialists to make decisions about individual route configurations. The system also maintains detailed information about each route, including all streets and roads covered, directions, and the

expected time for arrival at given points on the route. These route details provide guidance to regular drivers and make it easier for bus routes to be covered by substitute drivers who may not be familiar with the route. Copies of the route sheets for each bus are kept on the bus at all times for reference when needed.

The computer routing system is not yet fully implemented, although the system has recently been upgraded to incorporate a far more detailed base map than was previously available, and other planned improvements include Windows NT technology which should make the system more user friendly. In particular, when the system is fully implemented, staff will be able to generate more comprehensive data about each route. This would include a complete list of students associated with each stop and each bus run, driver data, map locations of schools, service facilities, fueling stations, and other map details, including detailed plat maps and mile per hour indications for roads. The time frame to fully implement all of the improved features of the computer routing system is not clear. The operations manager is currently the only person in Student Transportation with the technical expertise to implement the system, and his time is constrained by other duties.

The incomplete implementation of the computer routing system has an important effect on the workload of area managers. Currently, area managers must spend more of their time creating and updating routes than would be needed if the system was in place to facilitate those activities. Thus, the time available to area managers to work on activities requiring their presence away from the office (including the direct supervision of bus drivers) is constrained. The issue of the area managers' workload and the impact it has on the Polk district's high bus driver turnover are discussed in further detail beginning on page 10-63.

Global positioning system (GPS) technology will also be available soon to provide additional supporting information in connection with computer routing and operations management. The Polk district recently acquired six GPS units that can be installed in student transportation vehicles to report a variety of useful information about a vehicle's actual position at any given point in time, which can be plotted on the routing system's base map. Other data available through this new technology are extensive. They include a comprehensive trip history, including all stops, time between stops, and speed at any location on the route, and data on braking, stop arm use, and student load. The units available now are being tested for future applications in assisting with route planning and monitoring drivers' performance.

## **Policies Govern Pupil Ridership and Deviations from Stops, but Discipline Is an Issue**

The Polk district has established policies governing pupil ridership, and Student Transportation staff conduct regular training on student discipline and have responded in a variety of ways to particular concerns. School board policy emphasizes "the vital importance of classroom conduct on buses for safety purposes," and violations are subject to the uniform districtwide code of conduct. Student transportation practice also limits students from getting off the school bus at any stop other than the one where they are supposed to get off; exceptions are allowed provided that there is a note from a parent and that the other stop is in the same school zone. Although the actual incidence of discipline referrals from schools buses is a small percentage of all referrals within the school system, they have an important impact on bus driver morale.

Bus drivers follow standard procedures in making disciplinary referrals, and there are several steps involved in the process.

- When students misbehave on a bus, a driver will write them up on a standard referral form and give a copy of the write-up to the assistant principal of the school, who is responsible for disciplining the child.
- Assistant principals follow a progressive discipline regime based on the uniform districtwide code of conduct. The discipline that is imposed is a function of the seriousness of the offense, the grade level of the student, and the frequency of the occurrence. For serious infractions, students can be suspended from riding the bus.
- The driver retains a copy of the referral, and the student's parents will receive a copy in the mail from the school. Although the area managers do not routinely receive copies, they will become involved if the issue is serious or if the parents or the bus driver particularly wants to talk about it.

The area managers all assert that schools do support bus drivers when students are referred for discipline. They add that this is sometimes a reason for discontent among bus drivers who may not fully appreciate that the schools conduct their discipline according to district guidelines.

Student Transportation staff have developed several responses to disciplinary issues. Some are generally applicable to a wide variety of situations while others are crafted for particular situations.

- Video cameras can be used to document both student and driver behavior. Although a video cannot generally be viewed by parents without a court order authorizing its release (this is for reasons of student confidentiality), school administrators can review them. The videos provide good documentation supporting drivers' allegations about student behavior.
- Dealing with misbehaving students sometimes precipitates further confrontations at bus stops with angry parents, and Student Transportation staff have developed a standard protocol for dealing with parent concerns. Bus drivers are instructed to immediately notify the dispatcher by radio, to always respond politely, to not allow parents on the bus, and to present the parent with the name and telephone number of the area manager and ask them to refer their complaint to the appropriate area managers.
- Issues concerning the appropriate management of students are part of the regular curriculum for bus drivers during their initial training, and the issue is also covered regularly in in-service training sessions. The drivers' training manual provides several pages of discussion and guidance on disciplinary issues for bus drivers' subsequent reference.
- There are also examples of special initiatives and community meetings to address problems with particular groups of misbehaving students. In one instance, staff arranged a special meeting with the principal, the students, and the bus driver; the meeting resulted in the students agreeing to sign a pact about expectations for their behavior. On another occasion, staff organized a "big block party" at a problematic stop serving a public housing area. They provided on-site support during morning pick-ups and afternoon drop-offs every day for three weeks and emphasized meeting with parents and other members of the community. At the end of that time, time community confidence and involvement had risen to the point where the problem was noticeably lessened.

Although disciplinary referrals from school buses represent only a small portion of all of the district's disciplinary referrals, the issue is an important component of school bus safety

and driver morale. During the 1997-98 school year there were 13,806 disciplinary referrals from school buses, which represented 9.4% of all 147,517 disciplinary referrals in the entire district. Thus, there were approximately 77 disciplinary referrals per day from bus drivers, or less than one referral per day per school. Nonetheless, bus drivers readily identify student misbehavior as an important problem for them, since it can adversely affect their ability to concentrate on driving the bus or maintain good order among all students. Student misbehavior is also one of the leading reasons for bus drivers to leave their jobs with the district.

## Policies Govern Activity Trips Equitably

Activity trips are approved and operated in compliance with policies that govern advance notice from schools, equitable assignment of bus drivers, and arrangements for the schools or groups to pay for the trips. Student Transportation staff have developed the *Field Trip Manual* which contains all needed background information, step by step directions, and request forms for schools or school groups to use in notifying Student Transportation staff about planned trips. The time window that is available is from 9:00 AM to 1:30 PM (before and after which buses are needed for regular routes) and after 4:15 PM. (This time frame makes split trips possible; when this happens, it is not always the same driver handling both the drop-off and the pick-up.) Schools are required to give a minimum of 24 hours notice, although many activities can be organized ahead of time. Individual schools also have the option of arranging for a private bus contractor to handle their field trips, but private bus rates are higher.

Selection of drivers for activity trips is directed by union rules, and drivers follow established procedures in conducting activity trips. Choices of drivers are not made by schools, but on a rotation basis within designated zones of the county. The notice of field trip availability is posted at all garages and fueling stations. Drivers may elect not to take them if their name is up on the rotation, but if they do that, their name is removed from the activity trip list. Field trips that arise on short notice may be reported over the drivers' radio. Bus drivers can refer to the current *Bus Drivers Field Trip Manual* for further guidance and reference information if needed. No trips are processed without account numbers of the school or school group. Current charges for activity trips are \$13.61 an hour plus \$0.85 per mile, which covers the district's cost. Exhibit 10-13 includes data establishing that Polk's peer districts have slightly different approaches to charging schools for activity trips.

### Exhibit 10-13

## Different Districts Charge Differently for Activity Trips

District	Rate at Which Schools Are Charged for Activity Trips
Brevard	\$13.50 per hour, plus \$0.65 per mile
Duval	Individual driver's hourly rate per hour (with a three-hour minimum), plus \$0.80 per mile; \$45 minimum charge
Escambia	\$15.00 per hour, plus \$0.75 per mile
Lee	Individual driver's hourly rate per hour (from \$8.50 to \$15.56), plus \$0.30 per mile for schools (or \$0.85 per mile for non-school users)
Palm Beach	\$30.00 per hour, plus \$1.00 per mile
Pinellas	\$12.50 per hour, plus \$0.90 per mile

<b>Polk</b>	<b>\$13.61 per hour, plus \$0.85 per mile</b>
Seminole	\$14.00 per hour, with no mileage charge (will increase to \$17.36 per hour for the 1999-2000 school year)
Volusia	\$11.00 per hour, plus \$0.90 per mile (expect to increase hourly rate soon)

Source: OPPAGA interviews with district staff.

Activity trip miles in the Polk district are within the mid-range of those logged by peer districts. The Polk district recorded 155,777 activity trip miles during the 1997-98 school year. Compared with eight peer districts, Polk's percentage of activity trip miles (2.10%) was in the mid-range at fourth lowest (from 1.42% to 7.66%), but well below the state average of 5.10%. Exhibit 10-14 shows how the Polk district compares with peer districts and the state average.

#### Exhibit 10-14

### Activity Trip Miles for Polk Are Similar to Those of Peer Districts

District	Total Miles	Activity Trip Miles	Percentage of Activity Trip Miles
Brevard	5,974,535	84,719	1.42%
Escambia	7,119,803	104,743	1.47%
Lee	10,782,359	166,172	1.54%
<b>Polk</b>	<b>7,430,261</b>	<b>155,777</b>	<b>2.10%</b>
Duval	17,563,623	661,623	3.77%
Volusia	4,910,982	204,801	4.17%
Seminole	5,839,501	249,180	4.27%
Palm Beach	11,229,248	620,938	5.53%
Pinellas	12,327,205	944,309	7.66%
<b>State</b>	<b>268,221,037</b>	<b>13,719,193</b>	<b>5.11%</b>

Source: Florida Department of Education, *Quality Link: Florida School District Transportation Profiles, 1997-98 School Year* (Draft, 02-99) and OPPAGA calculations.

### Uniform Policy Helps Minimize Courtesy Riders

The Polk district has established practices to minimize the incidence of providing student transportation service to students who reside closely enough to schools to be able to walk. Student Transportation does provide service to some courtesy students, but only under certain conditions that do not require the district to maintain additional buses in order to serve them. If a student can walk to an existing bus stop outside the two-mile cut-off they will be accommodated if space is available on that bus. Also, if the proposed pick-up is already on an existing route (they will not alter an existing route), and there is room on the bus, the child will be picked up if the parent signs a form acknowledging that this is a privilege and not a right. Area managers maintain files of these forms as part of their individual route records.

The Polk district's record with regard to courtesy students places it in the middle of the nine districts we considered. The Polk district's courtesy students constitute 4.86% of all

students transported. This places it fifth among the nine districts we considered (from 0% to 11.53%), but about 32% better than the state average of 7.19%. These comparative data are shown in Exhibit 10-15.

**Exhibit 10-15**

**Polk’s Rate of Courtesy Students Is in the Middle When Compared with Peer Districts, but Below the State Average**

<b>District</b>	<b>Total Number of Students Transported</b>	<b>Number of Courtesy Students Transported</b>	<b>Percentage of Courtesy Students Transported</b>
Palm Beach	59,082	0	0.00%
Duval	55,052	473	0.86%
Volusia	23,163	338	1.46%
Escambia	32,446	965	2.97%
<b>Polk</b>	<b>40,668</b>	<b>1,976</b>	<b>4.86%</b>
Brevard	27,079	1,444	5.33%
Pinellas	42,770	3,549	8.30%
Seminole	24,341	2,731	11.22%
Lee	29,637	3,416	11.53%
<b>State</b>	<b>969,213</b>	<b>69,663</b>	<b>7.19%</b>

Source: Florida Department of Education, *Quality Link: Florida School District Transportation Profiles, 1997-98 School Year* (Draft, 02-99) and OPPAGA calculations.

**Staff Maintain Records of All Route and Non-Route Trips**

Student Transportation staff maintain records of all trips made by their school buses. All regular bus routes are maintained and stored as part of the computer routing system database, and copies are stored for reference as a back-up. Activity trip records are individually completed at the conclusion of each trip and data for the trip are entered as part of a permanent database record; the trip forms are also stored as back-up.

**2 Are staff, drivers, and pupils instructed and rehearsed in the procedures to be used in an accident or disaster?**

*Yes. Bus drivers and students are trained and rehearsed in responses to emergencies, and Student Transportation staff investigate and report on accidents in accordance with procedures.*

Emergency bus evacuation drills are conducted regularly and used to provide feedback to drivers and schools about emergency responses. Accident procedures are an integral part of bus drivers’ initial and in-service training, and other Student Transportation staff are trained to conduct accident investigations. Staff report accidents in accordance with state requirements and review their accident database regularly to identify ways to improve their safety record. The Polk district’s school bus accident rate has been generally consistent over the past five years, although one of those years was notably higher than the others.



## **Emergency Bus Evacuation Drills Are Conducted Regularly**

Emergency bus evacuation drills are conducted every semester; principals, drivers, and students all participate, and Student Transportation staff maintain documentation that these drills have been conducted. Operations staff coordinate with all Polk district schools to ensure that each school conducts a drill each semester for each bus that serves that school. Drivers are instructed in how to conduct emergency evacuations during their initial training, and before the drills are conducted they receive a memorandum reminding them of the steps involved in conducting a successful drill. This memorandum reminds drivers to work cooperatively with school site staff, be sensitive to students' needs, and emphasize safety rather than speed. The memorandum also reminds drivers to make appointments with the schools in advance to schedule the drill time. Schools are required to have appropriate school site staff assist in the evacuation drills and have appropriate safety equipment on hand to ensure student safety and maximize the learning experience. When the drill has been completed, the school principal signs the evacuation drill form, and those records are maintained by Student Transportation staff. Staff review the forms to see if drivers made any comments about the drill or encountered any problems during the process.

## **Drivers Are Trained in Proper Accident Procedures**

Drivers are trained in proper accident procedures. During the initial school bus driver training classroom sessions, drivers receive complete instructions on what to do in the event of an accident, and these instructions are also periodically covered as a standard part of safety concerns programs during in-service training presentations. The training includes a discussion of radio procedures, a review of the forms that need to be filled out (the bus driver's accident form and the list of bus occupants), and an overview of accident investigation procedures, including the bus driver's obligation to submit to drug and alcohol testing. During their initial training, driver trainees also watch a video provided by the Florida Department of Education on school bus accidents to reinforce what they learned. The Polk district's *Driver/Attendant Training Manual* also includes descriptive material on defensive driving and guidance in dealing with emergencies and accidents. Also, accident forms and quick reference information are retained on all buses at all times.

## **Staff Follow State Procedures to Report Accidents; District Procedures Guide Accident Investigations**

The Polk district complies with state accident reporting requirements. In addition, the district has established its own procedures to respond to and investigate all accidents. The district has taken several steps to reduce accidents; these include relevant in-service training, prompt reprimands of drivers who were at fault in preventable accidents, and a review of accident data to identify any needed changes in routes or driving procedures. The district's accident rate has been consistent, with one exception, during the past five years.

Student Transportation staff routinely report to the Florida Department of Education on school bus accidents in the Polk district that meet the state's reporting criteria. State rules require districts to report to the department all school bus accidents involving \$500 damage or more. Department instructions emphasize the particular importance of also identifying whether there were any fatalities or injuries. Other accident data reported to the department include information on the type of accident (such as another motor vehicle, fixed object, pedestrian, etc.), the location of the accident's impact on the vehicle, roadway types and conditions, light and weather conditions, and the bus driver's level of experience.

During the 1997-98 school year, the Polk district reported 41 accidents involving at least \$500 damage.<sup>16</sup>

When accidents occur, Student Transportation staff respond promptly in accordance with Polk district procedures. The service facility, which will usually receive the original radio report from the driver, will call the school to notify them of the situation, and a supervisor will be sent to the scene immediately. The supervisor may be any one of several authorized persons, all of whom have received accident investigation training from the Florida Highway Patrol. The list includes any of the three shop foremen, any of the three lead mechanics (there is one at each shop), the vehicle and safety services manager, the vehicle services specialist, the operations manager, or either of the safety specialists. Vehicle maintenance and safety staff have the responsibility to deal with the school, the parents, the school bus, and the scene of the accident, while operations staff have the responsibility to deal with the driver.

At the scene of the accident, the bus driver is required to complete an accident reporting form and complete the list of students on the bus. When this list is complete, the children may be released if no medical attention is needed. The bus driver will be subject to on-the-scene testing for alcohol and will be taken as soon as possible to a clinic for drug testing as well. The supervisor investigating the accident will complete an investigation form, and there will also be a law enforcement investigation form as well.

Student Transportation staff have taken several steps to reduce accidents in the Polk district.

- Data from the accident investigation reports are maintained in an accident database, and these data are reviewed for their potential use in training. For example, Student Transportation staff detected a pattern of accidents occurring during backing, so, in response, they emphasized that issue during driver in-service training sessions and in the employee newsletter.
- During the annual back to school in-service training session for bus drivers, representatives from the Florida Highway Patrol and the Polk County Sheriff's Office make presentations to the drivers on driving safety and accident prevention.
- The Polk district distinguishes between preventable and non-preventable accidents, and only preventable accidents are charged against the bus driver's record. Thus, bus drivers who are not to blame for an accident are not penalized. For all accidents they identify as preventable, Student Transportation staff arrange a meeting with the driver at fault within 24 hours of the accident. A bus driver with an otherwise clean driving record in the district who is at fault in a preventable accident will receive a documented written reprimand.
- Safety specialists also review information in the accident database to determine if any changes of bus routes or procedures are needed in the future to prevent future accidents like those that have already occurred.

The Polk district's accident rate during four of the last five school years has been within a closely consistent range. The exception was the 1996-97 school year, when the rate was notably higher than the two preceding or two subsequent years. Also, the incidence of non-preventable accidents has consistently been slightly more than half of all accidents in all of the past four years. These data are presented in Exhibit 10-16.

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<sup>16</sup> Department staff do not verify the data they receive on accidents from individual school districts, so data from different districts may not be comparable. For example, damage that occurs to a parked bus (such as a falling tree limb) may not be considered an accident in all districts. Also, different districts may use different methods of determining whether the costs exceed the \$500 threshold.

## Exhibit 10-16

## Polk's Accident Rate Has, With One Exception, Been Consistent Over the Last Five School Years

	1994-95 <sup>1</sup>	1995-96	1996-97	1997-98	1998-99 <sup>2</sup>
Number of Preventable Accidents	15	20	26	19	18
Percentage of Preventable Accidents	33%	49%	44%	46%	47%
Number of Non-Preventable Accidents	31	21	33	22	20
Percentage of Non-Preventable Accidents	67%	51%	56%	54%	53%
Total Number of Accidents	46	41	59	41	38
Annual Mileage	8,733,417	7,183,403	7,510,278	7,430,261	7,293,204
Accident Rate (accidents per million miles)	5.27	5.71	7.86	5.52	5.21

<sup>1</sup> During the 1994-95 school year the criterion for reporting accidents to the Florida Department of Education was all accidents with \$100 damage or more. We have included here only those accidents that met the subsequent \$500 criterion in order to be able to make comparisons with subsequent years.

<sup>2</sup> Data for the 1998-99 school year are complete through April 1999.

Sources: Polk District Division of Transportation Services and OPPAGA calculations.

### 3 Has the district implemented hiring and training policies to employ and retain an adequate number of appropriately qualified bus drivers?

*No. Bus driver turnover is high, and drivers cite student discipline as one reason for leaving. Because area managers must spend most of their time in the office, they can provide drivers with only limited direct supervision or guidance on developing pupil management skills, thus contributing to the turnover.*

Maintaining an adequate number of bus drivers is a continuous challenge for the Polk district. Student Transportation staff have developed a variety of approaches to maintain the adequacy of their regular bus driver roster, including an active recruitment program, recent pay hikes, careful review of drivers' records, and a staff development program to support bus drivers' needs. However, area managers are unable to monitor bus drivers' performance regularly or provide guidance on important issues like student discipline because they have to concentrate on other more immediate concerns. Thus, their limited direct interaction with drivers contributes to the high bus driver turnover rate. Our recommendations present an action plan with options for addressing concerns about adequate bus driver supervision and bus driver turnover.

## Staff Have Strategies to Recruit Bus Drivers, but Turnover Is Higher Than Reported by Peer Districts

Turnover of bus drivers in the Polk district is higher than that reported in peer districts. In response to this chronic problem, Student Transportation staff have developed a variety of recruitment strategies. They also conduct exit interviews with departing bus drivers to identify their reasons for leaving. Student Transportation staff have developed a proposed new approach to assigning drivers to routes that could lower the turnover rate, but it will need to be negotiated with the district's bus driver union and approved by the school board.

Bus driver turnover in the Polk district was 29% as of March 1999, and this figure is higher than the next highest rate of 20% reported by the Palm Beach district. Exhibit 10-17 presents further details on the rate of bus driver turnover in the Polk district and six peer districts.<sup>17</sup>

### Exhibit 10-17

#### Polk's Bus Driver Turnover Rate Is Higher Than Those Reported by Peer Districts

District	Bus Driver Turnover Rate Reported by District Staff
<b>Polk</b>	<b>29%</b>
Palm Beach	20%
Pinellas	19%
Brevard	15%
Escambia	15%
Seminole	7%
Volusia	6%

Source: OPPAGA interviews with district transportation directors.

In response to the continuing need for bus drivers in the Polk district, Student Transportation operations staff have developed several different approaches to publicizing the availability of bus driver positions.

- The district advertises for school bus drivers every week in the county newspapers.
- The district uses public service announcements to advertise vacancies.
- The district has assigned a bus driver to serve as a full-time recruiter.
- The district has distributed pencils with a message about bus driver jobs being available in the Polk district; they provide a telephone number for further information.

<sup>17</sup> We did not include the Duval district in this comparison because that district has privatized its student transportation operations among several local private providers, all of whom do their own bus driver recruitment. Also, we did not include the Lee district because the director of Student Transportation there was unable to provide their rate of bus driver turnover.

- Staff have also created a large banner announcing job vacancies and listing a number to call. This banner is attached to a parked school bus that is periodically relocated to various strategically located sites in the county where it can be readily viewed by passing motorists.
- Student Transportation staff helped establish a unique “driving for education” program that is oriented to high school dropouts interested in becoming bus drivers.<sup>18</sup> The program allows them to be hired as a conditional employee on morning bus runs while they work with adult education staff in the Polk district to receive a GED. Once they pass, they are reimbursed for the cost of the GED test and given a job. This program includes a special ceremony for them to wear a cap and gown and receive a diploma from the district superintendent.

Operations staff conduct exit interviews with bus drivers. Departing drivers identify three predominant reasons for leaving: the rate of pay is insufficient, the driver needs a full-time rather than a part-time job, and dealing with student misbehavior on the bus is too stressful.

Student Transportation staff have developed a proposal for a new approach to employing bus drivers who have recently concluded the initial training and have received their commercial driver’s license. The proposal has the potential to reduce the current rate of driver turnover, and it would also address an issue raised by bus drivers during our focus groups in the district.

- Currently, all new drivers in the district begin as substitute drivers and are initially classified as OPS employees; they receive wages, but no benefits. They may serve indefinitely as a substitute driver, or they may become a regular driver if they apply for an opening when a bus route in their area of the county becomes vacant. (Becoming a regular driver is largely dependent upon where the driver resides in the county and whether any openings occur in that particular area.) Regular bus drivers are paid under a union contract for five hours minimum per day, with 6.5 hours being the average, and they receive employee benefits. Ninety days after substitute drivers are appointed as regular drivers, they become eligible to receive a \$250 payment for their time spent in training. This \$250 payment is held back to provide drivers with an incentive to continue to drive for the district rather than leave immediately for other employment requiring a commercial driver’s license. During our focus groups, some drivers complained about not receiving their training payment until after they had served as a substitute and three months as a regular driver.
- The new approach proposed by Student Transportation staff would be to appoint drivers to a permanent run (assuming one is available in their area of the county) upon the completion of their initial training. The argument in support of this proposal is that this would be less stressful since the new driver would develop continuity and confidence conducting the same run every day and not having to cope with unfamiliar runs. They would also be eligible to begin receiving benefits right away (such as health insurance), and they would also receive their training payment sooner. When assigned to a regular bus route, the new driver would have a chance to build rapport with the students (which would lessen disciplinary issues), school administrators, and parents. Substitutions under this approach would be covered by a number of experienced drivers who would be specifically assigned to complete uncovered runs (such as

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<sup>18</sup> An applicant for a position as a school bus driver in the Polk district must have graduated from high school or completed their GED.

those caused by drivers being sick). Their experience would mean that they are probably already familiar with the bus runs and the schools being serviced, and they would also be more comfortable with driving students they don't already know. The status of this proposal is that it is on hold pending a presentation to and approval of the school board and the drivers' collective bargaining unit.

## Bus Driver Starting Pay Has Risen Significantly in Polk

The Polk district has raised bus driver's starting hourly wages substantially over the past two school years. During the 1996-97 school year, Polk district drivers were paid \$6.78 per hour, but that rose to \$8.00 in the 1997-98 school year and to \$8.44 in the 1998-99 school year, a total increase of 24% over a two year period. The extent of this pay raise is notable when compared with lower raises received by most district staff during the same time period. The increases have helped to close the wage gap that existed between Polk and most surrounding districts. However, five of the six districts adjacent to Polk still pay their bus drivers more than the Polk district. Exhibit 10-189 shows bus drivers' starting wages for the counties adjacent to Polk over the past two years.

### Exhibit 10-18

## Bus Driver Hourly Starting Wages for Polk District and Adjacent Districts, 1997-99

District	Starting Hourly Wage, 1997-98	Starting Hourly Wage, 1998-99	Amount Higher or Lower Than Polk in 1998-99	
Pasco County	\$6.80	\$7.15	-	\$1.29
<b>Polk County</b>	<b>8.00</b>	<b>8.44</b>		
Osceola County	8.26	8.52	+	0.08
Highlands County	Not Available	8.56	+	0.12
Hillsborough County	8.29	8.67	+	0.23
Lake County	8.50	9.08	+	0.64
Hardee County	9.36	9.66	+	1.22

Source: Polk District Division of Transportation Services.

Furthermore, the Polk County economy is currently good, which provides potential bus driver applicants with other job options. Polk district bus driver hourly wages are slightly higher than the wages offered for bus drivers for the city of Lakeland or Polk County transit (approximately \$8.00 per hour), but those positions offer full-time employment. Also, Polk's wages are well below the range of \$10.50 per hour or more offered by Disney World and Busch Gardens. Operations staff cannot determine if the salary increase has been effective in improving the success rate of their efforts to recruit and retain drivers. As of early 1999, operations staff report that they have enough regular drivers to fill all currently authorized positions, but if the regular drivers are sick or unavailable to drive their routes, the available pool of substitute bus drivers is limited.

## Drivers' Records Are Frequently Reviewed

The Polk district reviews all drivers' records on a regular basis to ensure that qualifications remain up to date. Safety specialists receive weekly reports (called "exceptions reports")

from the Florida Department of Highway Safety and Motor Vehicles. These reports contain all records of any changes that have occurred to the driving record for all district employees with commercial driver's licenses since the previous report.<sup>19</sup> In addition to reviewing the weekly exceptions reports, the safety specialists also look at the total driving record of district staff with commercial drivers' licenses once a year as a cross check to make sure nothing was omitted or overlooked from an exceptions report.

Any violations that are reported on the weekly exceptions reports are subject to penalty points under the Polk district safe driver policy. These are assigned by a matrix in accord with the seriousness of the violation. For example, a bus driver who runs a stop sign in their own family car and receives a ticket for it will receive three penalty points with the district. If they have no previous offenses, the driver will receive a written reprimand, but points are cumulative, and a driver may be reassigned from bus driving duties with as few as five points. Under such circumstances, the driver would typically be reassigned as a bus attendant, with a commensurate drop in pay. There have been two such reassignments in the last four years.

## **Bus Drivers Receive Only Limited Direct Supervision, Since Area Managers Must Focus on More Immediate Priorities**

The Polk district does not have a system to ensure that area managers (who supervise bus drivers and bus attendants) ride with each driver at least annually to assess their driving performance and pupil management techniques. Thus, area managers are limited in their opportunities to provide direct supervision or guidance to bus drivers, and this limited direct interaction is a factor that contributes to the district's high bus driver turnover. The responsibilities of area managers require them to be in the office during much of the working day to take care of their priority tasks. These priority tasks specifically include responding to calls and concerns that arise during daily bus operations and creating and modifying bus routes. The result of focusing on these priorities is that their ability to focus on other activities that require their presence elsewhere (including the direct supervision of bus drivers) is constrained.

The job description for area managers states that they are to "ride routes periodically to evaluate bus drivers and bus routes," but, in practice, this seldom happens. Other Student Transportation staff can provide some support with monitoring the performance of bus drivers, but this support is limited in nature. For example, the driver trainer rides with each bus driver as part of the physical and dexterity testing required each year. However, this is a short-term activity rather than an ongoing supervisory relationship. Also, safety staff make regular observations of drivers as part of their job. They report their observations to the area managers, but there is generally no direct interaction with the drivers.

The limited direct supervision that bus drivers receive is a contributing factor to the high turnover of bus drivers. Some of the bus drivers in our focus groups acknowledge that they see their area managers infrequently and would like to have better opportunities to talk with and receive guidance from them, particularly when they are dealing with challenging situations, such as chronic student disciplinary issues. The area managers share this perception; they identify one of their biggest concerns as being unable to spend more time

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<sup>19</sup> Some district staff from other divisions, such as maintenance, also have commercial driver's licenses. Their records are included in the exceptions reports reviewed by Student Transportation safety specialists.

working individually with drivers. Although they are in regular contact with all drivers on a daily basis over the radio and telephone, most of these communications are very brief and are oriented primarily to resolving immediate problems or communicating brief bits of information. The operations manager is concerned that the Polk district is providing insufficient supervisory support for bus drivers who spend most of their time operating independently, which leaves bus drivers with a sense that no one is paying attention or cares. This lowers morale, which contributes to higher turnover.

The duties of the six area managers, as currently defined, generally require them to be in their office to deal with their highest priority tasks. Two activities in particular occupy most of their time and attention.

- Monitoring the morning and afternoon bus runs is the area managers' highest priority during a typical workday, and this takes more time than any other task. During these hours there are constant exchanges of information over the radio and telephone. Most are briefly stated and quickly dealt with. However, decisions made during these high activity periods have the potential to affect many people (including other drivers, students, parents, vehicle maintenance staff, school site staff, and so on), so it is difficult for any of the area managers to justify being away from the office during those times.
- The second priority task requiring area managers to be in the office is the responsibility to create and modify school bus routes. Making modifications to bus routes is a constant task for area managers in order to accommodate students who move and respond to developments in the county that affect bus routes, like new subdivisions or changes to roads. In conducting this task, area managers use the computer routing system for information on locations of residences, but much of the work must still be done by hand because the computer routing system is not yet fully implemented. The only person in the operations area with an adequate technical background to work with computer systems is the operations manager, whose time is constrained by other duties. If it was fully implemented and supported, the area managers' task of preparing individual route maps would be greatly facilitated.

Area managers receive part-time office support, but it is limited to taking some phone messages and doing some basic filing. The part-time assistants are not expected to be able to stand in for the area managers. Furthermore, because that part-time support comes from regular bus drivers working some additional hours, their assistance is not available during the busiest hours of the morning and afternoon bus runs because that is when the part-time assistants are driving their own assigned routes. The Polk district does not have a position description for an assistant area manager, although some counterpart for such a position exists in five of the seven peer districts we contacted.<sup>20</sup>

The need for area managers to remain in the office makes it very difficult for them to make arrangements to go anywhere else to take care of other requirements included in their job description. The most important of these out-of-the-office responsibilities is riding with bus drivers to evaluate them and provide guidance on issues of concern, such as developing better pupil management skills. Area managers acknowledge that they seldom have such opportunities now, and some principals in the Polk district also indicate that this is a problem from their perspective as well. During our focus groups with principals, some of them commented on the issue of student discipline on school buses. They expressed the opinion that bus drivers should be better trained to work with children and receive regular

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<sup>20</sup> We did not include Duval County in this comparison, since it has privatized its student transportation operations.



guidance on what approaches to discipline are appropriate for different age groups and situations.

According to its own staffing standards, the Polk district is currently operating with three fewer area managers than it needs. The district recently hired a seventh area manager who will begin work on June 1, 1999. However, the district will continue to be operating two short of its standard. The district's staffing plan sets a standard of one area manager for every 61 bus drivers and bus attendants. The standard was adopted after reviewing the level of operations staffing in eight other districts that Polk district staff considered comparable because of similarities in the average number of students transported and the number of buses in daily service.<sup>21</sup>

## **Polk Has a Staff Development Program for Bus Drivers**

Student Transportation staff offer initial training classes for prospective bus drivers every month. Initial driver training covers a variety of instructional topics in the classroom and also provides actual driving practice. All trainees are fingerprinted and tested for drug and alcohol use, and they receive physicals during the training period. The district also offers in-service training for all bus drivers on a regular basis.

After prospective drivers have applied for the job and have been interviewed and found to be eligible candidates to become bus drivers, they report to the training center at the Lake Wales service facility for two weeks of initial bus driver training. The first week consists of classroom sessions that cover a wide variety of pertinent topics that are itemized in Exhibit 10-19.

### ***Exhibit 10-19***

## **Topics Covered in Bus Driver Training**

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- Working with exceptional students (including role playing exercises)
  - Pre-trip inspections for bus drivers
  - Requirements of the commercial driver's license
  - The Polk district's drug and alcohol policy
  - Safe driving techniques
  - Seat belt safety
  - Conditions of employment
  - Student management and discipline and working with parents
  - What to do in the event of an accident
  - Proper braking techniques
  - Railroad crossing procedures
  - Emergency evacuations
  - Cultural awareness issues
  - Proper dress and attitudes
  - The importance of being dependable
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Source: Polk District Division of Transportation Services.

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<sup>21</sup> The eight other districts that Polk district Student Transportation staff selected for this analysis were Escambia, Marion, Pasco, Lee, Orange, Duval, Palm Beach, and Pinellas.

During the first week of initial driver training, the district initiates a criminal background check for all driver trainees. This check is conducted through both the FBI and FDLE, and it allows the district to screen prospective drivers for child abuse, or any felonies or DUI convictions within the past 15 years. Although driver trainees can start the class before the report is available, no one gets to drive before it is known that they have a clean record. The trainee pays the \$40 cost of that background check.

At the end of the first week, driver trainees take the 95-question commercial drivers' license examination. If they pass it (98% of those who take it pass it), they will receive a learner's permit which will enable them to participate in the 25 hours of behind-the-wheel training which constitutes the second week of the class.

Operations staff maintain data on what happens to applicants during the application and training process. During a recent nine-month period from June 1998 through February 1999

- 72% of the applicants were interviewed (124 of 172);
- 89% of those interviewed began the initial training class for bus drivers (110 of 124);
- 72% of those who began the initial training class finished it (79 of 110); and
- 82% of the individuals who completed the initial training were working as bus drivers for the Polk district (65 of 79).

Mandatory in-service training is provided to all current bus drivers at least three times a year. In-service sessions are an opportunity for Student Transportation managers to review basic functions that are important enough to merit periodic review, such as proper backing techniques, or the importance of being dependable. In addition to these in-service training activities, all bus drivers are required to update their CPR and first aid training every two years, so drivers attend these classes on a regular basis (the exact time depending on when each driver is due). There are also occasional extra-curricular sessions of interest to bus drivers which are available through resources available in the community; for example, the local mental health clinic presented a session on stress management.

## Recommendations

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- *Our analysis indicates that there are some interrelated concerns that affect the Polk district's ability to retain an adequate number of appropriately qualified bus drivers. Drivers cite three leading reasons for leaving: low pay (although the district has raised the starting wage substantially over the last two years), the inherent limitations of a part-time job, and problems with student discipline. Problems with student discipline are further aggravated by the district not providing its drivers with adequate direct supervision on issues like appropriate pupil management. Although the responsibility to provide such oversight and guidance to bus drivers is part of the area managers' job description, the area managers are seldom able to have much personal interaction with drivers because their highest priority tasks require them to be in the office. Thus, it is difficult for them to arrange time away from the office to meet with drivers to evaluate their driving habits or provide guidance to them on issues such as approaches to student discipline.*

- We recommend that the Polk district emphasize student discipline as part of its initial and in-service training for bus drivers to help address this problem, since bus drivers identify concerns with student discipline as a primary cause of driver turnover.
- We also recommend that the Polk district conduct a pilot project to provide additional staff support in the operations area to enable area managers to provide better direct supervision of bus drivers. The pilot project would enable the district to assess the effectiveness of hiring additional staff before making a permanent staffing commitment and would involve hiring two assistant area managers and a management information systems specialist.

Area managers are generally unable to leave their office during the hours of the morning and afternoon bus runs. Assistant area managers should be empowered to assume some of the decision-making responsibilities now handled by the area managers when the area managers are out of the office. This would enable the area managers to schedule time to work directly with bus drivers to evaluate their driving habits and pupil management skills.

Another factor that keeps area managers in the office is that the computer routing system is not fully implemented. The principal reason for this is because the only person in the Student Transportation operations area with the technical background to do it is the operations manager, whose time is constrained by other responsibilities. The result is that area managers receive only limited support from that system when they are developing and maintaining bus routes. A management information systems specialist position within the operations area would help address this concern. The individual filling this position would be primarily responsible for implementing and maintaining the computer routing system. This would help to maximize the district's investment in that system, and it would also free the portion of the operations manager's time now spent working to implement the system. The responsibilities of this position would include key preparatory and support tasks with computer mapping to assist area managers to create and modify bus routes more expeditiously.

- We also recommend that at the end of the 1999-2000 school year, Student Transportation staff should assess the impact that several recent and proposed changes in the operations area will have had on the workload. Staff whose impact would be assessed would include the newly authorized area manager as well as the three positions (two assistant area managers and a management information systems specialist) included in the pilot project.

The assessment should review the impact that all newly hired staff have on providing better supervision of drivers, lowering the driver turnover rate, and implementing and supporting the computer routing system.

The assessment should also consider the effect that the recent pay raises have had on bus driver turnover.

The assessment should review the impact, if any, that the changes in the physical plant at the Bartow service facility may have on the workload of operations staff.

In connection with this assessment, staff should revise the Student Transportation staffing plan to establish new ratios for area managers to the staff they supervise (i.e., bus drivers and bus attendants). The new ratios should reflect any new division of responsibilities within the operations area that may have been created by virtue of hiring assistant area managers and a management information systems specialist. The actual ratio should continue

*to be tracked annually to provide guidance in future years about the continuing adequacy of operations staffing.*

- *We also recommend that the district continue to pursue the consideration of changing its current approach of requiring all new drivers to serve first as substitutes before they can be hired as regular drivers.*
- *Action Plan 10-2 provides the steps needed to implement these recommendations.*

**Action Plan 10-2**

**Assess Options to Provide Additional Staff Support in the Operations Area to Address Driver Turnover and Supervision**

<b>Recommendations</b>	
Strategy	Develop and implement an approach to operations staffing that will enable more direct supervision of and interaction with bus drivers, including a pilot project to provide additional staff support.
Action Needed	<p>Step 1: Develop and approve a job description for the new position being created of assistant area manager.</p> <p>Step 2: Present the school board with the costs and time frame associated with the pilot project to hire two full-time assistant area managers and a management information systems specialist.</p> <p>Step 3: When the school board has provided approval to create a new position of assistant area manager and has authorized the hiring of the new staff associated with the pilot project, proceed with hiring appropriate new staff.</p> <p>Step 4: Present the school board with the proposal to hire bus drivers as regular drivers, while reserving some experienced bus drivers in each area of the county as daily substitute drivers. This proposal will also require approval of the bus drivers' collective bargaining unit.</p> <p>Step 5: After these actions have occurred, review the impact that they have had on bus driver turnover and operations workload and report to the school board on their effectiveness. Several questions should be included in this review.</p> <ul style="list-style-type: none"> <li>• Has bus driver turnover improved since the 29% rate reported in March 1999?</li> <li>• Have the area managers been able to ride with bus drivers to evaluate them and provide guidance on issues such as developing proper pupil management skills?</li> <li>• Are bus drivers satisfied with the quality of the interaction they receive from their area managers?</li> <li>• Are principals satisfied with the way drivers handle problems with student discipline?</li> <li>• Are area managers able to handle their route preparation and revision duties more effectively?</li> <li>• Is the operations manager able to delegate appropriate computer routing system tasks to the management information systems specialist?</li> </ul>

	<ul style="list-style-type: none"> <li>• Has the new workspace environment at the Bartow service facility had any impact on the efficiency of operations staffing?</li> </ul> <p>Step 6: Develop a new Student Transportation staffing plan that will reflect the work changes associated with the creation of any new positions in the operations area. Review on an annual basis the actual staffing compared with the staffing plan and update it from time to time as needed.</p>
Who Is Responsible	<p>Step 1: Student Transportation staff, in consultation with personnel office staff</p> <p>Step 2: Assistant superintendent for Transportation Services, district superintendent, and school board</p> <p>Step 3: Student Transportation staff, in consultation with personnel office staff</p> <p>Step 4: Assistant superintendent for Transportation Services, district superintendent, and school board</p> <p>Step 5: Student Transportation staff, with the assistant superintendent for Transportation Services reporting to the district superintendent and the school board</p> <p>Step 6: Student Transportation staff</p>
Time Frame	<p>Step 1: Summer 1999</p> <p>Step 2: Late summer 1999</p> <p>Step 3: Late summer or early fall 1999</p> <p>Step 4: Summer 1999</p> <p>Step 5: Summer 2000</p> <p>Step 6: Summer 2000</p>
Fiscal Impact	<p>The fiscal impact of these recommendations represents an investment in improved performance for the district. The full cost to the district cannot be determined before the school board makes a final decision on which staff to hire and (for assistant area managers) how many. However, we can provide an indication of how to calculate the additional costs that would be required for a one-year pilot project.</p> <ul style="list-style-type: none"> <li>• The minimum cost (salary and benefits) of hiring one assistant area manager on a full-time basis is approximately \$29,900 annually, based on the assumption that such a position should be intermediate between the pay levels of bus drivers and area managers. However, the district is already paying approximately \$5,200 a year for limited part-time assistance that will no longer be needed if a full-time person is hired to replace them. Thus, the actual additional cost to the district for each new full-time assistant area manager is \$24,700 annually.</li> <li>• The minimum cost (salary and benefits) of hiring a management information systems specialist is approximately \$45,800 annually.</li> <li>• Thus, the cost of the recommended pilot project to hire two full-time assistant area managers (\$49,400) and a management information systems specialist (\$45,800), would be approximately \$95,200 for the one-year time frame of the pilot project.</li> </ul>

## **4 Does the district have a policy on drugs and alcohol for all transportation department employees, and does it enforce that policy?**

*Yes. The district has a substance abuse policy that it enforces.*

The Polk district's alcohol and drug abuse policy is communicated to all employees, and Student Transportation staff sign a form acknowledging that they have received a copy of the policy and understand it. The district provides an employee assistance program, which is also communicated to staff, and there are procedures to ensure that safety is not compromised when employees seek help through the program. The policy includes provisions to discipline or terminate violators, as appropriate, and that policy is enforced.

### **Substance Abuse Policy Is Communicated to Employees**

The district has adopted and clearly communicated a substance abuse policy to its Student Transportation employees. The policy on drug and alcohol testing and work rules for commercial motor vehicle operators was adopted by the school board in compliance with the federal Omnibus Transportation Employee Testing Act of 1991. All Student Transportation employees must sign an affirmation that they have received and understand the training on drug and alcohol testing, and this affirmation is retained in their personnel record. The policy discusses the six different conditions under which drug and alcohol tests may occur: pre-employment tests; random tests; reasonable suspicion tests; post-accident tests; post-incident tests; and return to duty tests. The policy also describes testing procedures and results, and it discusses consequences of violations.

The safety specialist is responsible for implementing, monitoring, and maintaining all records. He also receives the random list generated by the contractor that does the drug testing, performs the breath alcohol test, and ensures that those selected for testing report to the designated site for drug testing. All paperwork and testing is done in a confidential manner.

The Polk district's drug and alcohol policy is specifically covered as part of the classroom training that prospective bus drivers receive in their first week of commercial driver's license training. All incoming drivers are initially tested during their first week of training, and the drug-free workplace concept is discussed at that time. This discussion specifically conveys the message that random testing will be a requirement of the job. Another issue specifically covered during drivers' initial training is notification that they will also be tested immediately after any accident in which they may become involved, and that the testing will be done immediately. For example, in a recent accident in the district, the bus driver was ticketed. The alcohol breath test was done at the scene of the accident and recorded (safety staff are trained to conduct alcohol breath tests), after which the driver was taken immediately to a clinic for the drug test.

Currently, about 700 individuals in the Polk district are subject to the provisions of this drug and alcohol policy.<sup>22</sup> This includes several district staff who are not in the Student Transportation division, including several from the maintenance division.

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<sup>22</sup> The policy described in this section refers specifically to the federally mandated substance abuse policy applicable to Student Transportation employees. The Polk district also has a drug free

## **District Policy Includes an Employee Assistance Plan**

The Polk district has an employee assistance plan in place. All district staff receive notice of its availability when they receive the *Drug Free Workplace Program Employee Handbook* at the time they are hired. The handbook describes how the program works and displays the telephone help line number prominently. It outlines the types of problems (including alcohol or drug abuse) that can affect job performance and are covered under the program. This employee assistance program is sponsored by the school board, and the alcohol and drug counseling is conducted by a company that contracts with the district for this service. The district will pay for the initial evaluation and up to two subsequent counseling sessions.

If Student Transportation employees elect to be assessed and receive counseling through this program, there are provisions to ensure that safety is not compromised during the time they are being treated. The employee assistance program is available to any Student Transportation employee who reports to their supervisor that they are having a problem. When that happens, the employee is transferred or reassigned to a non-safety sensitive position. The employee will be subject to six follow-up drug tests during the 12 months following their completion of the counseling program, for which the employee will bear the cost.

## **District's Substance Abuse Policy Is Regularly Enforced**

The Polk district's substance abuse policy for Student Transportation staff is enforced. Drug and alcohol testing occur regularly; in the course of a given year, about half of all drivers are required to submit a specimen for urinalysis, and about one-fourth receive a breath test. The private laboratory with which the district contracts for drug testing services generates the random list and comes on site for collection; they subsequently notify Student Transportation staff of positive or negative results. Safety specialists report that since early 1998, there was one instance of a driver who failed to report for the random drug test and quit only moments later, and another of a driver who tested positive for drugs and who resigned on the spot. In a third case, a maintenance worker who tested positive for drugs was subsequently disciplined and allowed to enroll in the employee assistance program; had that individual been a bus driver, he or she would have been terminated.

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workplace program that covers all district employees. It is through the provisions of this more generally applicable program that the employee assistance program described in the next section is made available to district employees.

# 11

## Food Service Operations

***The Polk County Food Service program is financially sound and well-managed with extensive promotional campaigns, efficient automation, comprehensive fiscal data, and maximum use of USDA commodities.***

### Conclusion

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The Polk County Food Service program is meeting 12 of the 15 best practices. As the following best practices illustrate, the Food Service program is efficiently and effectively operated, is financially accountable, provides nutritious meals, and operates in a safe and sanitary environment. While district Food Service staff extensively compare program performance to peer districts and state data, there is no Food Service strategic plan with identified program goals, objectives, and benchmarks. Without a strategic plan, the district is unable to formally evaluate Food Service program performance.

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### ***Is the District Using the Food Service Best Practices?***

#### ***Efficient and Effective Operation***

- Yes.** The Food Service program has clear direction of and control over resources and services. (page 11-10)
- Yes.** The district has identified barriers to student participation in the school meals program and strategies have been implemented to eliminate the barriers. (page 11-12)
- No.** The district has not established cost-efficiency benchmarks based on comparable private and public sector food service programs and other applicable industry standards. (page 11-15)
- No.** The district does not regularly evaluate the school nutrition program based on established benchmarks, though it has implemented improvements to increase revenue and reduce costs. (page 11-17)
- Yes.** The district has regularly assessed the benefits of service delivery alternatives, such as contracting and privatization, and changes have been implemented to improve efficiency and effectiveness. (page 11-24)

#### ***Financial Accountability and Viability of School Nutrition Program***



- No.** The program budget is not based on department goals. It is, however, based on revenue and expenditure projections. (page 11-26)
- Yes.** The district's financial control process includes an ongoing review of the program's financial and management practices. (page 11-28)
- Yes.** The district accounts for and reports meals served by category. (page 11-32)
- Yes.** The district regularly evaluates purchasing practices to decrease costs and increase efficiency. (page 11-33)
- Yes.** The district has developed an effective inventory control system that is appropriate to the size of the school nutrition program. (page 11-34)
- Yes.** The district has a system for receiving and storing food, supplies, and equipment. (page 11-35)
- Yes.** The district has a long-range plan for the replacement of equipment and facilities that includes preventative maintenance practices. (page 11-36)

### **Meal Preparation and Service**

- Yes.** The district provides school meals that ensure the nutritional needs of all students are met. (page 11-37)
- Yes.** The district's food production and transportation system ensures the service of high quality food with minimal waste. (page 11-38)

### **Safe and Sanitary Food Service Environment**

- Yes.** The district follows safety and environmental health practices and regulations. (page 11-40)

## ***Fiscal Impact of Recommendations***

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*There is no fiscal impact associated with implementing Food Service action plans or recommended program improvements and all can be implemented with existing staff and resources.*

## ***Background***

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The mission of the Food Service program is to enhance the learning potential and to improve the health of the students by providing attractive, nutritious meals in a professional, courteous, and cost-efficient manner. The program, with 1997-98 revenues of \$27 million, serves approximately 16,000 breakfasts and 53,000 lunches daily using 98 cafeterias. A total of 14.8 million meal equivalents were served in the 1998-99 school year. The district permits students to choose among meal items as long as they take the minimum required components to make up a USDA-approved reimbursable meal. In addition to the meals served at the 98 cafeterias, the district provides reimbursable meals

to 38 satellite locations including schools, Pre-K programs, and charter schools, and non-reimbursable meals to three private sites; two private schools and a daycare center.

The Polk County Food Service program is financially stable and pays for both direct and indirect services provided by other departments in the district. The program has a 1999 budget of \$33.1 million and a reserve fund balance of \$5.4 million. The Food Service program has 800 employees and 15 district staff positions. District Food Service staff consist of nine administrative and support positions and six finance and accounting positions. In addition, several other district staff contribute at least a portion of their time for Food Service related activities. The program pays for a variety of district program support positions such as maintenance and warehouse in addition to vehicles.

## **Notable Accomplishments in Food Service**

- Lunch participation figures have increased 4% in the last year for a rate of 84.6%. This represents some of the highest lunch participation rates in the state.
- The Florida Department of Agriculture Bureau of Food Distribution considers the Polk County Food Service program to be an exemplary operation.
- Supplemental sanitation/safety training in both Spanish and English was provided all Food Service employees during the 1998-99 school year by the National Restaurant Association Education Foundation.

## **Methodology**

To determine whether the Food Service program is meeting the Best Financial Management Practices, we conducted three site visits, interviewed program administrators and district staff, conducted focus groups with principals and cafeteria managers, and surveyed additional cafeteria managers. District staff interviews included finance and accounting employees dedicated to Food Services as well as warehouse personnel. Through focus groups, we obtained program input from 22 principals and 29 cafeteria managers. Using the information and issues identified in the focus groups, we implemented a cafeteria manager survey to obtain program input from an additional 24 cafeteria managers. Through the combined focus group and survey effort, we contacted 53, or 55%, of the district's 96 cafeteria managers. Issues identified through staff interviews and focus groups were used to interview food service directors in the five peer districts of Brevard, Duval, Pinellas, Seminole, and Volusia counties.

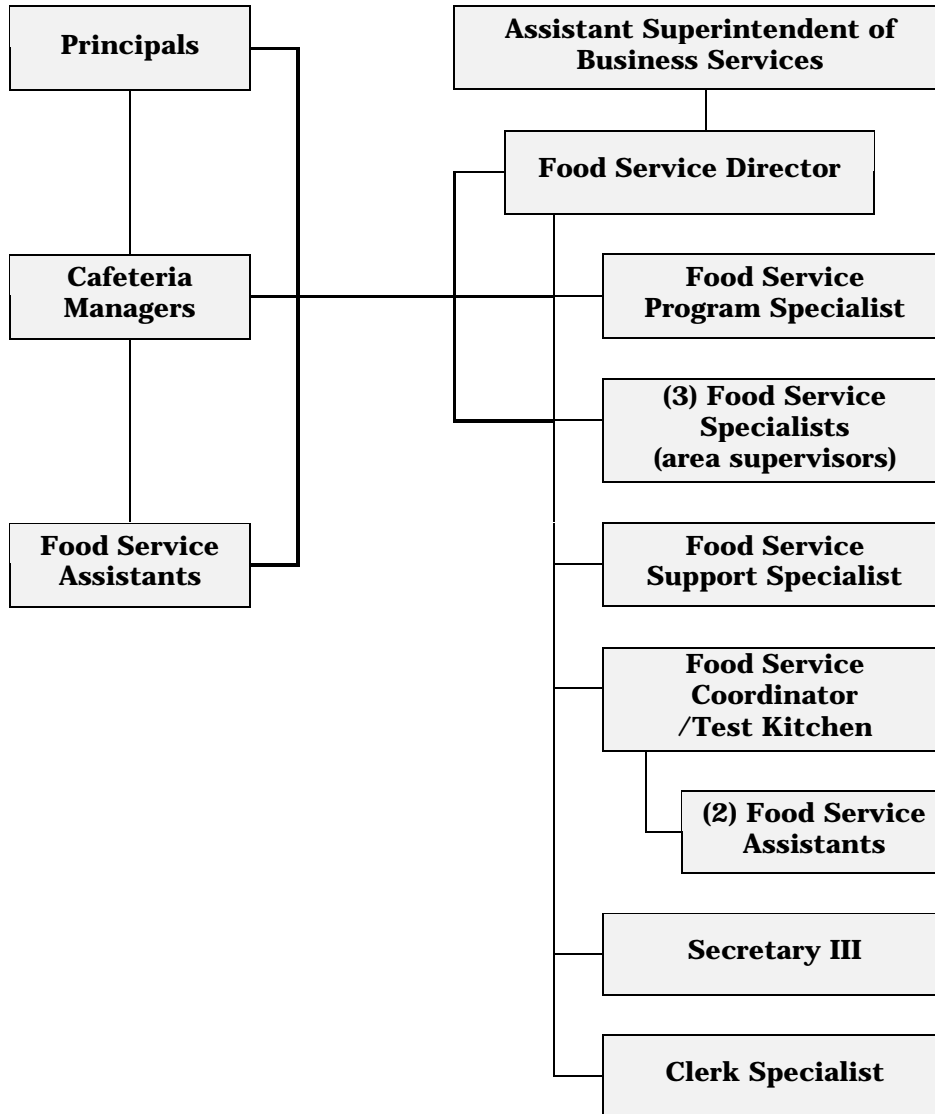
A variety of peer districts and data is used to compare the Polk County Food Service program to other programs around the state. While OPPAGA identified five Polk County peer districts, the Food Service director provided data comparing Polk County Food Services with a variety of peer districts depending upon the issue being examined/compared. These peer comparisons include the OPPAGA-identified peers in addition to other districts. As such, data exhibits in the chapter may vary in both the time frame they represent and the districts used as a basis for comparisons.

## **Food Service Organization**

Program authority is split between the Food Service director and principals. As illustrated in the department's current organization structure in Exhibit 11-1, the Food Service director is responsible for program administration but does not have line authority over cafeteria managers and Food Service assistants. The school's principal supervises cafeteria managers and Food Service assistants.

Exhibit 11-1

## Polk County School District, Food Service Organizational Structure



Source: Polk County Food Service.

There is constant communication between district Food Service staff and school staff, including cafeteria managers, Food Service area supervisors, and school principals. Three Food Service specialists serve as area supervisors and act as liaisons between the district Food Service office and individual cafeterias and principals. For efficiency, each area supervisor is assigned approximately 32 schools located in the same geographic area. As part of their liaison role, the area supervisors hold monthly roundtable discussions with cafeteria managers to discuss program performance and any problems or concerns. Cafeteria managers, the three area supervisors, the district office program specialist, the auxiliary accounting manager and the Food Service director meet annually to review the program, discuss annual goals, and brainstorm about program issues. Communication is further enhanced by the recent addition of e-mail capability for the area supervisors. Cafeteria managers will have e-mail at the beginning of the 1999-2000 school year and program administrators predict that this capability will increase overall program efficiency. In the event that the Food Service director is unavailable, the Food Service program specialist is stationed at the district office and responsible for program decisions.

To help ensure the availability of quality cafeteria managers, the district has a manager intern program. This 196-day training program prepares eligible Food Service employees to fill a manager's position when a vacancy occurs. To participate in the program, individuals must be interviewed, tested, screened, and successfully complete the Food Service Leadership Academy. The academy introduces the manager trainee to all aspects of food service production as well as management issues. Food Service production topics include production schedules and planning, culinary techniques, meal patterns, commodities, and ordering. Management topics include public relations, program promotion, performance appraisals, lines of authority, and team building. Once training is completed, an intern appointed to a manager's position receives a one-time supplement of \$250 for completing the academy's program. In the mean time, while interns wait for a manager position to come available, they may be called upon to fill a manager's position in case of emergency.

## **Nutritional Programs**

The district participates in the National School Lunch Program (NSLP) and National Breakfast Program (NBP) which are regulated by the United States Department of Agriculture (USDA). These school nutrition programs are designed to assist states through grant-in-aid and other means in establishing, maintaining, operating, and expanding non-profit school feeding programs. The NSLP and NBP aim at safeguarding the health and well being of the nation's children and encourage the domestic consumption of nutritious agricultural commodities and other foods.

In Florida, the NSLP and NBP are administered by the Department of Education, Food and Nutrition Management Section and the Department of Agriculture and Consumer Services, Bureau of Food Distribution, Division of Marketing and Development. The district renews its agreements with these state agencies each year to operate the program at the local level. The district's board, school principals, and the Food Service department share local responsibility for program administration.

During the 1997-98 school year, 57% of the district's students were approved to receive free or reduced meal benefits through the NSLP and NBP. As a participant in these programs, the district receives federal reimbursement income for free, reduced, and paid breakfast and lunch meals served. Exhibit 11-2 shows the reimbursement rates for the 1998-99 school year. While the district receives a standard reimbursement of \$0.18 for each full lunch equivalent and \$0.20 for each breakfast equivalent, additional monies are received based on the number of free and reduced meals served and whether schools are designated as having a maximum severe need population (greater than 60% economically needy).

Exhibit 11-2 shows the full reimbursement rates based on the category of meal served. This includes the base reimbursement of \$0.18 or \$0.20 as well as the additional reimbursement monies as a result of the level of student population economic need.

In addition to federal meal income reimbursements, the district receives USDA food commodities. Commodities are packaged in food service size packages and are grouped into two categories: Group A commodities—meat, fish, poultry, fruits, and vegetables, and Group B Commodities—grains, oil, shortening, cheese, and peanut products. Commodities are awarded to districts based on the number of meals served per year. Polk County received a \$1.7 million commodity allocation for the 1998-99 school year.

**Exhibit 11-2**

**Meal Reimbursement Rates**

<b>Meal</b>		<b>1998-99</b>
Free Lunch	Population <60% Economically Needy	\$1.94
	Population >60% Economically Needy	1.96
Reduced Price Lunch	Population <60% Economically Needy	1.54
	Population >60% Economically Needy	1.56
Breakfast	Free	1.07
	Reduced	0.77
	Maximum Severe Need Free	1.28
	Maximum Severe Need Reduced	0.98

Source: Department of Education.

**Receipt of Goods**

Polk County cafeterias receive food and Food Service paper goods from two sources: direct vendor delivery and the district’s central warehouse. Based on a March 1998 Food Service warehouse study, the district found that it is cheaper to purchase in bulk, store, and distribute high volume items such as ground beef, chicken patties, canned fruits and vegetables, and most paper goods at the district’s warehouse. These high volume items are bid separately in a stock bid and the bids are reviewed to determine economic efficiency every time a new food bid is issued. District warehouse staff routinely deliver these items to the schools. While no hazardous cleaning supplies are kept at the district warehouse, paper products such as napkins and styrofoam trays are stored at and delivered from the warehouse.

USDA commodities are received at both the district warehouse and a USDA-approved contract facility, but are generally distributed by the district’s warehouse fleet. Depending upon available space and rate of use, USDA commodities may be stored at the district’s warehouse or the USDA-approved contract warehouse. Commodities stored at the USDA-approved warehouse are usually picked up by the district’s warehouse fleet and delivered to individual schools. The contract warehouse stores USDA commodities for free for 60 days and the district attempts to maximize use of this time. In some cases, the contract storage facility may deliver items to the district’s warehouse for distribution to the schools. All

other food items, with the exception of the previously mentioned high volume items, are delivered directly to cafeterias by vendors.

## **Financial Status**

As illustrated in Exhibit 11-3, both Food Service revenues and expenditures have steadily increased over the past five years. The district's reserve fund balance has decreased over the last two years as a result of unanticipated expenditures. These expenditures include equipment and supplies such as food carts, steamers, and employee uniforms; costs for summer training opportunities; testing new food items; steady increases in employee salaries and benefits; increases in food costs; and the addition of new Food Service maintenance positions. The Food Service director reports that these costs were unanticipated as a result of the budget being prepared and approved prior to the opening of new bids and final board approval of salary increases. Several bid items increased at a higher rate than calculated and the board approved a greater salary increase than anticipated. As Exhibit 11-3 illustrates, salaries, benefits, and food costs represent the majority of cost increase over the last two years.

The Food Service program has maintained a healthy reserve fund balance while at the same time absorbing program and program-related costs. However, the reserve fund has decreased for the past two years while costs continue to rise. The district will have to address this situation by either increasing future revenue or decreasing future costs to ensure that the program remains self-supporting with a healthy reserve fund balance.

**Exhibit 11-3**

**Profit and Loss Statements of the Polk County School District Food Service Department**

	Fiscal Year 1993-94		Fiscal Year 1994-95		Fiscal Year 1995-96		Fiscal Year 1996-97		Fiscal Year 1997-98	
	Dollars	Percentage of Revenue	Dollars	Percentage of Revenue	Dollars	Percentage of Revenue	Dollars	Percentage of Revenue	Dollars	Percentage of Revenue
<b>REVENUE</b>										
National School Lunch	\$11,510,896	56%	\$12,602,636	56%	\$13,405,679	57%	\$14,348,674	57%	\$15,148,218	57%
USDA Donated Food	1,293,441	6%	1,478,405	7%	1,055,037	4%	1,417,493	6%	1,544,444	6%
State Supplement	764,581	4%	785,521	3%	772,739	3%	710,916	3%	766,149	3%
Meal Sales	5,153,472	25%	5,063,537	22%	5,071,319	22%	5,153,200	20%	5,041,274	19%
A La Carte Sales	1,658,773	8%	2,160,335	10%	2,679,482	11%	3,154,547	12%	3,501,270	13%
Other Food Sales	135,918	1%	124,865	1%	128,162	1%	207,551	1%	116,619	0%
Other Revenue	0	0%	34,692	0%	86,719	0%	0	0%	122,362	0%
Summer Feeding	42,025	0%	12,782	0%	33,679	0%	18,062	0%	272,557	1%
Interest	161,179	1%	268,165	1%	310,349	1%	308,094	1%	286,662	1%
District Transfer	1,082	0%	430	0%	0	0%	0	0%	0	0%
<b>Total Revenue</b>	<b>\$20,721,367</b>	101%	<b>\$22,531,368</b>	100%	<b>\$23,543,165</b>	99%	<b>\$25,318,537</b>	100%	<b>\$26,799,555</b>	100%
<b>EXPENDITURES</b>										
Food	\$ 6,873,210	33%	\$ 7,452,298	34%	\$ 8,653,656	37%	\$ 9,910,700	38%	\$10,855,660	40%
Supplies	807,119	4%	1,033,237	5%	924,643	4%	1,117,240	4%	1,073,391	4%
USDA Food Used	1,504,781	7%	1,374,465	6%	1,238,719	5%	1,398,000	5%	1,545,060	6%
Salaries	6,633,572	32%	6,794,922	31%	7,198,974	31%	7,580,580	29%	8,038,093	30%
Benefits	3,442,786	17%	3,385,367	15%	3,525,148	15%	3,797,698	15%	4,404,375	16%
Purchased Services	83,761	0%	84,208	0%	141,658	1%	165,443	1%	192,660	1%
Energy Services	1,014	0%	251,492	1%	252,003	1%	252,194	1%	252,162	1%
Capital Outlay	951,163	5%	914,055	4%	562,358	2%	863,168	3%	20,493	0%
Other Expenses	543,969	3%	663,197	3%	664,699	3%	717,233	3%	795,789	3%
District Transfer	0	0%	0	0%	0	0%	45,000	0%	0	0%
<b>Total Expenditures</b>	<b>\$20,841,375</b>	101%	<b>\$21,953,241</b>	99%	<b>\$23,161,858</b>	99%	<b>\$25,847,256</b>	99%	<b>\$27,177,683</b>	101%
Net Operating Income	<b>(120,008)</b>		<b>578,127</b>		<b>381,307</b>		<b>(528,719)</b>		<b>(378,128)</b>	
<b>FUND BALANCE</b>	<b>\$ 5,381,558</b>		<b>\$ 5,959,685</b>		<b>\$ 6,340,991</b>		<b>\$ 5,812,271</b>		<b>\$ 5,434,142</b>	

Note: Percentages may not add to 100% due to rounding.  
 Source: Polk County School District.

The Food Service program either pays for or reimburses the district for support services. Exhibit 11-4 outlines the various positions, vehicles, and operating costs charged to the Food Service program. The Food Service program is assessed indirect charges using a state DOE formula. To determine the number of warehouse and maintenance positions and what portion of the positions would be paid by Food Service, each department conducted a study to identify the number of people and the amount of time spent performing Food Service-related duties. Food Service finance and accounting staff estimated annual costs for some items found in the following exhibit, such as vehicles. These estimations reflect the cost of operating the vehicles for the year and do not represent the purchase of vehicles. In addition to paying for positions and vehicles, the Food Service program has incurred one-time costs to purchase items such as equipment and additional training and helped to purchase a districtwide automated substitute employee system used by both Food Service and school staff. As is evident from this data, Food Service funds support the program and allow the program to pay its fair share of district costs.

**Exhibit 11-4**

**Major Expenditures Absorbed by Food Service**

<b>Recurring Costs</b>	<b>Percentage of Salary Paid by Food Service</b>	<b>Estimated Annual Cost to Food Service</b>
<b>Positions</b>		
Maintenance Staff	3 @ 95%; 3 @ 70%	\$205,660
Warehouse Staff	3 @ 37.5%; 3 @ 63%	59,222
Automation Specialist	3 @ 50%	72,800
Finance and Accounting Staff	6 @ 100%; 1 @ 50%	168,191
<i>Positions Total</i>		<i>\$505,873</i>
<b>Items</b>		
	<b>Number or Portion</b>	
Utility Costs <sup>1</sup>		\$330,000
Maintenance Vehicles <sup>1</sup>	6 trucks	6,000
Warehouse Vehicles <sup>1</sup>	3	8,000
Warehouse Trailer <sup>1</sup>	1	300
New Employee Physicals	212	25,000
Kitchen Equipment Repair	100%	25,000
<i>Items Total</i>		<i>\$394,300</i>
<b>Total Recurring Costs</b>		<b>\$900,173</b>
<b>One-Time Costs</b>		
	<b>Number or Portion</b>	<b>Estimated Annual Cost to Food Service</b>
Tractor/Trailer	100%	\$ 98,006
SEMS (Substitute Employee Management System)	50%	25,000
Warehouse Freezer Unit	1	45,000
Warehouse Freezer Doors	2	8,000
Food Service Y2K Computer Compliance	100%	136,000
1997-98 Equipment Repair, Parts, Upgrade	100%	25,000
Serving Counters	15	68,000
Additional Training	100%	42,000
<b>Total One-Time Costs</b>		<b>\$447,006</b>

<sup>1</sup> Estimated costs

Source: Polk County Food Service Accounting.



# ***Are the Best Practices for Food Service Operations Being Observed?***

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**Goal: The district Food Service program operates efficiently and effectively.**

## **1 Does the Food Service program have clear direction of and control over resources and services?**

*Yes. The Food Service program director has clear direction of and control over program services.*

The Polk County Food Service program has a qualified director and an organization chart that clearly identifies the relationship of Food Service positions. Though program authority is split between principals and Food Service administrators, this does not present a problem. Program administrators identify a limited number of annual program goals and link these goals to the district's strategic plan. In addition, administrators ensure that Food Service policies and procedures are reviewed, updated, and disseminated to all employees. There is not, however, a Food Service strategic plan with an adequate number of goals to guide and evaluate program development.

### **Program Administrators Are Qualified**

The district has a qualified staff member who is responsible for the management of the Food Service program and has control over resources and services. The Polk County Food Service director has both a master's degree and a doctorate in school food service and is presently serving as the vice president of the American School Food Service Association. In addition, the district's Food Service program specialist is currently serving as the president-elect of the Florida School Food Service Association. The Food Service director is held accountable for program performance by the assistant superintendent of Business Services and relies on the assistance of Food Service finance and accounting staff for control and accountability of financial resources.

### **Program Authority Is Divided Between Principals and the Food Service Director**

The district's current organization chart identifies the school nutrition program and the relationship of Food Service positions. The district's Food Service organizational chart, found in Exhibit 11-1, illustrates that program authority is divided between the school's principal and the Food Service director. Cafeteria managers report to the principal but are responsible to the Food Service director for specific program functions such as food and labor costs. The exhibit also indicates the level of interaction between district and school based staff. While program authority is split, both the school principal and district Food

Service staff participate in cafeteria manager evaluations. The school principal evaluates the programmatic aspects of the school Food Service program, while the Food Service area supervisor evaluates the technical aspects of food production. Based on focus groups with both principals and cafeteria managers and interviews with district Food Service staff, this shared program authority generally works quite well.

## **The Program Has a Mission Statement and Annual Goals but No Strategic Plan**

The district has developed a written Food Service mission statement as well as annual program goals, but has not developed a program specific strategic plan. In addition to a districtwide Food Service mission statement, individual cafeterias were given the opportunity to develop mission statements specific to their program and school. Many schools took advantage of this opportunity and developed a tailor-made Food Service mission statement. Food Service annual goals are linked to the district's overall strategic plan and are accompanied by strategies for implementation. Food Service administrators identified two goals for the 1998-99 school year.

- Develop a plan which will allow Food Service personnel to continually evaluate the program for cost effectiveness.
- Develop a plan which will allow Food Service personnel to provide quality service in an atmosphere of support, cooperation, and mutual trust.

Both of these Food Service program goals are linked to the district's strategic plan and support the *School Board Beliefs and Guiding Principals*. However, the usefulness of these goals is limited by the fact that outcomes and expectations are not clearly delineated and do not provide sufficient focus to guide daily staff activities to ensure cost effectiveness. Furthermore, these goals do not include necessary basic elements such as being related to the program's mission and reflecting the intent of the program. (See Chapter 4, page 4-5, for a discussion of goals and objectives.)

While the Food Service director has established annual goals and linked them to the district's strategic plan, there is no Food Service strategic plan that includes long-range goals, priorities, and plans of action. Without a long-range plan, program performance over time cannot be effectively evaluated. The district should develop a long-range (five-year) strategic plan with measurable goals and objectives that address, for example, meal participation rates, costs per meal, meals served per labor hour, and use of USDA commodities. This plan should be developed with input from Food Service district office staff, cafeteria managers, and principals. Since Food Service staff have experience in identifying goals and related strategies, developing a long-range strategic plan with existing staff and resources should not be difficult.

## **Policies and Procedures Are Updated and Provided to All Employees**

The district has established comprehensive written procedures for the Food Service program that are up-to-date and available to all Food Service personnel. The district provides each Food Service employee with a handbook outlining program policies and procedures. This handbook was last revised in June 1997. According to the Food Service director, there is no established schedule for reviewing and updating these policies and procedures. Instead of a formal review schedule, the policies and procedures are routinely reviewed at the monthly cafeteria manager roundtable discussions and the annual Food Service staff meeting. When policies/procedures are changed, the assistant superintendent

of Business Services distributes a memorandum to principals and cafeteria managers. In this way, updates occur as needed, policies are constantly reviewed, and any resulting changes are disseminated.

## Recommendations

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- *To assist in program evaluation and to guide program development, we recommend that the district develop a Food Service strategic plan outlining long-range goals, measurable objectives, benchmarks, priorities, and plans of action. See Action Plan 11-1, page 11-17 for the steps needed to implement this recommendation.*
- *This recommendation can be implemented with existing resources.*

## **2 Does the district identify barriers to student participation in the school meal program and implement strategies to eliminate the barriers?**

*Yes. The district has made extensive efforts to identify meal participation barriers and implement strategies to eliminate these barriers.*

The district has gone to great effort to promote the Food Service program and regularly attempts to obtain and use customer feedback. In addition, program administrators have taken steps to identify and eliminate meal participation barriers. Procedures are in place to control the quantity of minimally nutritional foods and a la carte food items are priced to minimize reimbursable meal competition.

### **The District Extensively Promotes the Food Service Program**

As Exhibit 11-5 illustrates, the district has implemented a variety of Food Service promotional campaigns targeting all segments of the student population. These efforts range from general nutritional announcements broadcast at schools and sent home in student/parent newsletters to elaborate food fairs whereby students from all grade levels are invited to provide feedback on potential new food items.

Peer district food service promotional efforts are generally not as extensive as those of Polk County. While the peer districts engage in several of the promotional efforts identified in Exhibit 11-5, only one, Duval County, equals Polk County in the number and variety of food service promotional efforts. It is important to note that Duval County is one of the few privatized school food service programs in the state. Some peer districts, however, are implementing promotional activities that may be beneficial to Polk County. For example, the Brevard County Food Service director is attempting to advertise on local billboards through companies that publish public service announcements. In Volusia County, the Food Service program is linked to the student culinary curriculum and has developed a program whereby chefs sponsor students in culinary competitions. The Food Service director in Pinellas County reported success with a reading program aimed at elementary

students that links nutrition and the educational curriculum and uses a variety of invited guests to read to children. High school students in Pinellas County participate in a 'frequent buyers club' and can compete in prize drawings based on the number of reimbursable meals purchased. As the number of reimbursable meals purchased goes up, the quality of the prize the student is eligible to win increases as well.

### Exhibit 11-5

## Polk County Food Service Promotional Efforts

Promotional Program	Description	Student Population
Nutrition Mission	This program is a series of weekly media announcements read at schools and included in newsletters promoting nutritional balance and foods, e.g., fruit, dairy, grains, meat, vegetables.	Age-appropriate announcements and newsletter articles for elementary and middle schools; newsletter articles for high schools
Food Fairs	Students are asked to sample and vote on new food items at quarterly food fairs. Vendors provide items for door prizes.	Elementary, middle, and high schools
School Awards	Super School Award - given to schools that extensively participate in the national school lunch week Thelma Flanagan Quality Award - three award levels (bronze, silver, gold) based on five performance standard areas: nutrition education, personnel, quality food and service, management, and marketing Nutrition and Advisory Council Award - national competition based on five performance criteria: chartering requirements, nutrition education, community awareness, student demographic survey, and American School Food Service Association (ASFSA) art contest	Available at all school levels
Student Surveys	School-specific student surveys are used to assess quality, food items, and atmosphere.	Elementary, middle, and high schools
Wee Care Program	This is a program designed to transition kindergarten students into school food services; includes parental follow-up surveys. Favorite foods are provided in a recognizable carry-out box with a prize.	Kindergarten students
Breakfast on the Bus	This program allows students to eat breakfast while traveling to school.	Presently aimed at middle school due to bus routes and times
Catering Services	Catering menus are available for external organizations and internal school organizations/groups.	All cafeteria managers may participate
Recipe Contests	Recipe contests are aimed at using excess commodities or surplus issued commodities and increasing customer satisfaction and participation.	All cafeteria staff may participate
Lunch Box Alternative	Students bring their empty lunchboxes to school and select from a variety of food items to fill their lunchboxes, thereby making it fun and reimbursable.	Elementary schools

<b>Promotional Program</b>	<b>Description</b>	<b>Student Population</b>
General Program Promotional Materials	<ul style="list-style-type: none"> <li>• A promotional planning calendar identifies holidays and national food theme weeks for planning activities.</li> <li>• Theme weeks, include citrus month, 'jazz'n up your salad bar' competition, and countries around the world.</li> <li>• Information briefs are sent to parents, e.g., school made vs. home made—quality and price.</li> <li>• A coupon is provided for a parent to join a child for lunch for free.</li> <li>• Menus are sent home.</li> <li>• The TGIF Fund—"that's a great idea fund"—allows cafeterias to apply for mini-grants to decorate or implement a promotional campaign.</li> <li>• Trucks used to deliver to satellite locations are considered to be 'moving billboards' since they have both the food service logo and the food pyramid to increase program awareness.</li> <li>• All menus are published in the local newspaper.</li> <li>• A student reads the menus on the Tampa television stations.</li> </ul>	Available at all school levels

The district continues to attempt to identify new and innovative methods of promoting the Food Service program. USDA information is routinely reviewed for promotional themes and ideas and annual staff meetings and monthly roundtable discussions are used to brainstorm and compare ideas for program promotion.

## **The District Identifies and Attempts to Eliminate Meal Participation Barriers**

The district distributes materials that explain and promote the school Food Service and nutrition program. As evidenced in Exhibit 11-5, the district provides a variety of written materials to promote food services. These materials include parent and student newsletters, menus, and information briefs about topics such as nutrition and cost comparisons between school meals and meals brought from home.

The district has identified meal participation barriers and has developed and implemented strategies to eliminate these barriers. The district's success at eliminating meal participation barriers is evidenced by its 81% lunch participation and 20% breakfast participation rates. All Food Service programs face similar participation barriers such as time or scheduling constraints, food appeal and quality, sufficient space to accommodate customers, and program awareness. Polk County Food Service staff have addressed these problems in a variety of ways. To increase breakfast participation and address time constraints, several schools provide breakfast on the bus. Customer surveys and taste tests are used to improve food appeal and quality while cafeteria renovations and facility planning aim at ensuring adequate space to feed all students. Finally, program awareness is achieved through the many promotional efforts outlined in Exhibit 11-5.

Student input and feedback is used to plan menus and identify meal participation barriers. As a result of customer survey information, the district has added and deleted menu items as well as reconfigured some serving areas to better appeal to students. Survey information has also been used to improve meal presentation and packaging. For example, student input was used to develop the grab-and-go bagged lunch and lunches served in baskets at some schools.

The district has procedures in place to control the quantity of items sold a la carte or in vending machines and to minimize competition with reimbursable meals. State food service regulations specifically prohibit the sale of food and beverage items in competition with the school food service program and outline secondary school exceptions. In 1998, the district entered into a vending agreement with Pepsi and Tampa Bay Vending to share in the profits of snacks and non-carbonated beverages. Based on this agreement, Food Service receives 32% of sale profits from Pepsi and 25% of sale profits from Tampa Bay Vending. The Food Service program then transfers 65% of these sale profits to the district's general fund to contribute to utilities/indirect costs and keeps 35%. Law prohibits the Food Service program from returning profits directly to schools but does allow the program to return monies to the district's general fund. The state Department of Education (DOE) Food and Nutrition Services has approved the current structure of transferring monies to the district's general fund that are then quarterly distributed to the participating schools. This win-win situation allows the Food Service program to profit from these sales while at the same time ensuring nutritional value.

To reduce the competition between a la carte items and reimbursable meals, the Food Service director uses the DOE a la carte pricing formula. This formula recognizes variations in labor or other costs involved in preparing, packaging, and serving a la carte items. DOE Food and Nutrition Services provides this pricing formula to ensure that all costs incurred by a la carte sales are recovered and that state and federal reimbursement monies support only the programs for which they are provided by law and not a la carte sales.

### **3 Has the district established cost-efficiency benchmarks based on comparable private and public sector food service programs and other applicable industry standards?**

*No. The district has not established formal cost-efficiency benchmark standards, though it compares the Food Service program to state and peer district data.*

Though the Food Service director regularly compares program production and fiscal figures internally and against peer districts, there is no strategic plan with benchmarks to guide and measure program development. Peer comparisons show that Polk County's Food Service program is performing well. However, without program goals and benchmarks, the Food Service director is unable to identify whether the program is performing as desired and anticipated.

## **There Are No Established Productivity Benchmarks**

The Food Service director identifies and monitors program production and performance levels internally and in relation to peer districts and DOE data but has not developed specific targeted benchmarks for meals per labor hour, meal costs, participation levels, and employee wages, salaries and benefits. Internally, the Food Service director monitors and compares individual cafeteria profit and loss reports as well as districtwide profit and loss reports. This allows for the review of items such as meals per labor hour, per meal costs, participation levels, and food and labor costs. Currently, the director relies on district comparative information to gauge overall program performance. While this comparative analysis provides information about program performance and how that performance relates to like districts, without established benchmarks the comparison does not reveal whether productivity is in line with expected and/or predicted production levels. Program benchmarks should be appropriate, reasonable, well-defined, and based on high standards. A program strategic plan with long-range goals and related benchmarks will allow for actual program assessment in addition to the current program comparison.

The Food Service program director identified seven peer districts based on geographic proximity, size, and comparable food and labor costs to use as a basis for program assessment. These comparison districts are Brevard, Duval, Osceola, Orange, Lake, Volusia, and Seminole counties. Two of these five districts (Seminole and Volusia) are included in OPPAGA's Polk County peer comparison group. Using program performance data from these districts, the Polk County Food Service director annually compares the following data:

- fund balance, profit, loss, total revenue;
- meal participation (breakfast and lunch) versus student enrollment;
- purchased food cost per meal;
- salaries and benefits cost per meal;
- total meal costs (breakfast and lunch) (see Exhibit 11-7, page 11-20);
- total Food Service revenue generated per student;
- total income by source;
- average daily meal participation (see Exhibits 11-8 and 11-9, pages 11-21 and 11-23); and
- meals per labor hour.

As a result of this comparison, the director provides program assessment information to the assistant superintendent of Business Services. In addition, the director gives an annual *State of the Plate Report* to the school board providing an overview of program performance. Cafeteria managers receive an annual cafeteria performance report and are informed by the area supervisor at the monthly roundtable discussions about any specific performance problems.

## ***Recommendations***

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- *The district should establish a three-year Food Service strategic plan with targeted benchmarks for program areas such as meal per labor hour, per meal costs, participation levels, and employee wages, salaries, and benefits. These benchmarks should be communicated to school nutrition personnel, appropriate*

*school administrators, and other interested stakeholders such as the community. (See Action Plan 11-1, page 11-17.)*

- *This recommendation can be implemented with existing resources.*

### **Action Plan 11-1**

## **Develop a Food Service Strategic Plan**

<b>Recommendation 1</b>	
Strategy	Develop a three-year Food Service strategic plan with measurable goals, objectives, and benchmarks.
Action Needed	<p>Step 1: Develop goals, objectives, priorities, benchmarks, and plans of action to maximize Food Service program efficiency. Program areas to address include the six items noted below.</p> <ul style="list-style-type: none"> <li>• Meal participation rates</li> <li>• Costs per meal</li> <li>• Meals per labor hour</li> <li>• Use of USDA commodities</li> <li>• Employee wages/salaries/benefits</li> <li>• Reserve fund balance</li> </ul> <p>Step 2: For assistance in developing program goals and objectives, see page 4-7.</p> <p>Step 3: For assistance in developing program benchmarks, see page 4-25.</p> <p>Step 4: For assistance in developing program measures, see page 4-19.</p> <p>Step 5: Include input from three stakeholder groups.</p> <ul style="list-style-type: none"> <li>• Food Service district office staff, including finance and accounting staff</li> <li>• Cafeteria managers</li> <li>• Principals</li> </ul>
Who Is Responsible	The superintendent is responsible for directing the assistant superintendent of business services to see to it that a Food Service strategic plan is developed.
Time Frame	Implementation of the three-year Food Service strategic plan and related benchmarks should begin January 1, 2000.
Fiscal Impact	This can be implemented with existing resources.



## **4 Does the district regularly evaluate the school nutrition program based on established benchmarks and implement improvements to increase revenue and reduce costs?**

*No. The program does not have formally established benchmarks. However, the district regularly evaluates the program based on comparative peer and state data and implements improvements to increase revenue and reduce costs.*

The district has not established formal Food Service benchmarks. Therefore, the program cannot be evaluated using benchmarks. The Food Service director uses peer district comparisons to assess program performance and has found that Polk County compares favorably regarding meals per labor hour, per meal costs, and meal participation rates. Customer feedback is regularly solicited and used to assess program performance and district Food Service staff assess employee wages, salaries, and benefits to determine whether they are competitive with peer districts and state averages.

### **The District Routinely Monitors Program Productivity**

Though the district regularly assesses the school nutrition program and implements improvements to increase revenue and decrease costs, this assessment is not based on established benchmarks. The Food Service director, with the help of the area supervisors and finance and accounting staff, routinely monitors program productivity. Using comparative DOE and peer district data, the director at least annually compares program performance regarding meals per labor hour, per meal costs, and meal participation rates. While this comparison is helpful, the program should have targeted benchmarks for each of these areas (meals per labor hour, per meal costs, and meal participation rates), as well as employee wages, salaries and benefits, to give meaning to comparison results.

### **Meals Per Labor Hour Are Monitored**

Meals per labor hour are monitored both internally and externally. Each month, the Food Service director reviews and assesses the meals per labor hour at each cafeteria based on the DOE published guideline. This review allows the director to assess each cafeteria individually and identify specific schools that may be having problems in this area. Based on the director's past peer district comparisons, Polk County compares favorably regarding the meals served per allocated labor hours. However, without a formal program strategic plan, this performance cannot be viewed in the context of expected or predicted performance levels.

### **Per Meal Costs Exceed Peer Districts**

Per meal costs are monitored both internally and externally. The district's annual *State of the Plate* report identifies among other data the average cost per meal for each cafeteria. While the district has not established formal cost per meal standards, it has identified the average cost per plate at the elementary, middle, and high school level. The Food Service director uses this average cost per plate as an informal benchmark to monitor individual cafeteria performance on a monthly basis. The director has also gathered DOE published peer data to assess district per meal costs. Exhibit 11-7 illustrates the director's findings

regarding how Polk's 1997-98 per plate costs compare to peer districts. While Polk County per meal costs are slightly higher than the peer districts, according to program administrators this may be explained by the fact that the district prepares all items on site rather than merely heating and serving pre-packaged items. While this translates into higher overall meal costs, it also translates into higher overall meal participation rates.

### Exhibit 11-6

## Average Expense Per Plate

Lunch		Breakfast	
<b>Polk</b>	<b>\$1.9680</b>	<b>Polk</b>	<b>\$1.4790</b>
Seminole	1.9283	Seminole	1.4493
Hillsborough	1.8087	Hillsborough	1.3591
Duval <sup>1</sup>	1.7944	Duval <sup>1</sup>	1.3486
Pinellas	1.7895	Pinellas	1.3450
Palm Beach	1.7585	Palm Beach	1.3216
Volusia	1.6683	Volusia	1.2539
Brevard	1.5957	Brevard	1.1994
Orange	1.4312	Orange	1.0758

<sup>1</sup> Privatized Food Services

Source: DOE 1995-96 data.

## Meal Participation Rates Exceed Those of Peer Districts

Though the district does not have established meal participation rate targets (benchmarks), it does compare these figures to peer district meal participation figures. These comparisons show that Polk County is among the top districts regarding meal participation rates. The Food Service director reports that while reimbursable meal rates have decreased at the high school level in the last few years, this has been offset by increases in a-la-carte purchases. Overall district participation figures have continued to increase over time. The district does not presently offer an after-school nutrition program, so participation figures are not available. The district only last year (1998) began administering the summer feeding program and has not yet compared participation figures to those of other districts.

Meal participation rates reflect the overall success of any school food service program. The district's annual *State of the Plate* report contains participation data for each Polk County cafeteria. According to the Food Service director, these figures are monitored monthly to detect and address specific program problems. District participation rate peer comparisons include three privatized programs (Lake, Santa Rosa, and Duval). Exhibit 11-8 shows how Polk 1996-97 lunch participation levels compare to 12 peer districts, including the five OPPAGA-identified peer districts. While lower in a la carte participation, Polk County is the highest in reimbursable meal participation among all 12 Florida comparison districts. Program administrators attribute this high participation rate to quality food prepared on site instead of heat and serve, program awareness as a result of constant program promotions, and the continuous solicitation and use of customer feedback to improve the program and meet ever-changing item demands.

**Exhibit 11-7****1996-97 Lunch Participation Rates**

<b>District</b>	<b>Daily Reimbursable Participation</b>	<b>Percentage Participation</b>	<b>A La Carte Participation</b>	<b>Percentage Participation</b>	<b>Total Percentage Participation</b>
<b>Polk</b>	<b>48,764</b>	<b>65.2%</b>	<b>11,684</b>	<b>15.6%</b>	<b>80.8%</b>
Lake <sup>1</sup>	14,555	55.7%	5,701	21.8%	77.5%
Hillsborough	75,841	51.3%	33,826	22.9%	74.2%
Orange	61,545	47.7%	28,050	21.7%	69.4%
Brevard	29,514	44.3%	15,793	23.7%	68.0%
Duval <sup>2</sup>	59,857	47.5%	24,983	19.8%	67.3%
Dade	192,156	56.3%	29,748	8.7%	65.0%
Pinellas	57,324	53.5%	11,189	10.4%	63.9%
Palm Beach	65,648	47.7%	20,938	15.2%	62.9%
Volusia	26,459	45.6%	9,101	15.7%	61.3%
Broward	111,968	51.9%	19,417	9.0%	60.9%
Santa Rosa <sup>1</sup>	7,906	38.3%	4,349	21.0%	59.3%
Seminole	17,879	31.9%	11,929	21.3%	53.2%

<sup>1</sup> Privatized 1997-98. NOTE: Since this time, the district is no longer privatized.

<sup>2</sup> Privatized 1992-93

Source: Polk County Food Services requested data run from DOE Food and Nutrition Services.

The Food Service director has also examined breakfast participation levels against peer data. Traditionally, breakfast participation rates are much lower than lunch participation rates. This is due to a variety of factors including time constraints, bus schedules, and meals at home. As Exhibit 11-9 shows, Polk County's reimbursable breakfast participation exceeds peer district levels. There are eight schools in Polk County without a breakfast program due to lack of interest and participation. However, breakfast food items are available for purchase at all schools and the district surveys schools without a formal breakfast program at least every three years to determine whether interest in the program has changed, and it may be feasible to implement a reimbursable breakfast program.

**Exhibit 11-8****Reimbursable Breakfast Participation**

<b>District</b>	<b>Percentage of Participation</b>
<b>Polk</b>	<b>17.4%</b>
Hillsborough	16.2%
Duval	11.7%
Pinellas	11.7%
Volusia	10.3%
Orange	10.1%
Palm Beach	10.0%
Seminole	6.8%
Brevard	6.5%

Source: DOE 1995-96 data.

**The Food Service Program Has Not Been Formally Evaluated**

The district does not conduct a formal evaluation of its Food Service program using established benchmarks. While a variety of data is used to compare and assess program performance, the program has not undergone a formal program evaluation. Internal fiscal reports and external peer comparisons are regularly reviewed to assess program performance and identify areas for improvement to increase revenue and reduce costs. In addition, each cafeteria undergoes a formal annual site inspection with follow-up and corrective action taken as needed. However, without established outcome based goals and objectives, performance and cost-efficiency measures, baseline data, and benchmarks, the program cannot be formally evaluated. The district cannot demonstrate whether the program is meeting the district's expectations since those expectations have not been identified. A Food Service strategic plan should outline the elements necessary to conduct a formal program evaluation in the future. (See Action plan 11-1, page 11-17.) Once developed, the district should formally evaluate the program and use resulting information to make program improvements.

**Student Feedback Is Used to Make Program Adjustments**

The district considers student feedback as part of its program assessment. As discussed on page 11-12 and illustrated in Exhibit 11-5, the district has made extensive efforts to obtain student feedback to identify and implement program improvements. As a result of this feedback, the district has both added and deleted menu items from the vendor bid(s) and has altered meal options at some school locations. Student feedback has also been used to name individual cafeterias and to design signage and advertising materials.

## **Wages/Salaries/Benefits Have Been Assessed**

The district evaluates wages, salaries, and benefits at least annually. In the past, Food Service accounting staff reviewed employee wages, salaries, and benefits based on annual peer data. In 1998, the district contracted with a private vendor to conduct a wage, salary, and benefits study. The resulting report, published in June 1998, did not consider years of experience in the wage, salary, and benefit comparison, though it appears that cost of living was included in the review. Based on the report findings, the starting hourly wages for both Food Service employees and cafeteria managers should be increased to be competitive with peer districts. The Food Service program is implementing salary changes based on the report's findings over the next two years and anticipates achieving the minimum recommended salary for employees and cafeteria managers in the 1999-2000 school year.

Though the district regularly compared wages, salaries, and benefits in the past, it is presently focusing on restructuring pay grades based on the contract study salary findings and does not have formal plans to resume its annual review of wages, salaries, and benefits. We recommend that following the salary restructuring, Food Service accounting staff resume their regular review of employee wages, salaries, and benefits to ensure that the district has both achieved and maintains a competitive compensation package.

As Exhibit 11-10 shows, the Food Service director salary is higher than the state average but comparable to peer district salary figures. The Polk County Food Service director salary is 11.61% above the state average, yet only 2.17% above the peer average. All of the peer district Food Service director salaries, except for Duval County, exceed the state average. Food Service assistant salaries do not compare favorably to the peer districts nor the state average. These employees are paid 15.25% below the peer average and 14.72% below the state average. Program administrators point out, however, that these employees are eligible to receive additional pay in the form of incentives for completed training or certification pay. Any employee hired after July 1, 1997, receives a one-time \$100 supplement (maximum of four) for each food service training course completed such as quantity cooking, food service foundations, nutrition, and use and care of equipment. All Food Service employees, after completing specific requirements, are also eligible to receive certification pay that is \$1 per day times the number of days the employee works per year. Finally, administrators also point out that each cafeteria employee receives uniforms and shoes, valued at \$100 per employee, each year at no cost.

Three of the peer districts (Volusia, Brevard, Seminole) have incentive funds for training, certification, or both for which employees compete. How much money each employee gets depends on the number of people that qualify for the incentive pay. Duval County, the only peer district with privatized food services, and Pinellas County do not have employee incentive pay programs.

None of the peer districts provide employees with shoes and hair nets as part of the uniform package, but all, except Pinellas County which does not provide employee uniforms, quoted a higher per employee uniform cost than Polk County. Since the contract study of Polk County employee wages, salaries, and benefits was based on peer comparison figures, the Food Service program will be competitive with peers in these areas in the 1999-2000 school year, when it completes implementation of the study findings. However, it is important to note that the district could find itself in a perpetual 'catch-up' position if peer district salaries continue to increase while Polk County is trying to achieve a level of competitiveness.

## Exhibit 11-9

**Food Service Director and Assistant Salary Comparison**

	<b>Brevard</b>	<b>Duval</b>	<b>Pinellas</b>	<b>Polk</b>	<b>Seminole</b>	<b>Volusia</b>	<b>State Average</b>	<b>Peer Average</b>
Food Service Director	\$53,327	\$45,250	\$65,000	\$60,494	\$66,598	\$65,871	\$54,202	\$59,209
Food Service Assistant	9,551	10,000	13,372	9,412	14,240	8,364	11,037	11,105

Source: *Statistical Brief*, January 1999, Series 99-06B, Department of Education, and peer district confirmations.

**Recommendations**

- *To maximize program revenue and minimize costs, we recommend that the district establish benchmarks for meals served per labor hour, employee wages, salaries and benefits, and per meal costs. These benchmarks should be a component of the district's Food Service strategic plan. (See Action Plan 11-1, page 11-17.)*
- *Following implementation of the contract study salary recommendations, the district should resume its regular review of employee wages, salaries, and benefits to determine whether they are competitive with peer districts and, where appropriate, to the private sector.*
- *These recommendations can be implemented with existing resources.*

**Action Plan 11-2****Develop a Food Service Strategic Plan and Resume a Review of Employee Wages, Salaries, and Benefits**

<b>Recommendation 1</b>	
Strategy	Develop a five-year food service strategic plan with measurable goals, objectives, and benchmarks. (See Action Plan 11-1, page 11-17.)
<b>Recommendation 2</b>	
Strategy	Resume the annual review of employee wages, salaries, and benefits following salary restructuring as a result of the private contract study findings.
Action Needed	<p>Step 1: Obtain, review, and analyze DOE wage, salary, and benefit data to determine whether Polk figures are comparable to peer districts and state averages.</p> <p>Step 2: Contact peer districts comparable in geographic size and the number of food service employees to obtain wage, salary, and benefit information to compare to Polk figures. Areas to consider include those noted below.</p> <ul style="list-style-type: none"> <li>• Cost of living of the geographic area</li> </ul>

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	<ul style="list-style-type: none"> <li>• Pay incentives available to employees</li> <li>• Cost of and items included in provided uniforms</li> <li>• Whether food service employees are unionized</li> <li>• Salary structure, e.g., step increases versus annual raise</li> </ul> <p>Step 3: Obtain like information from applicable private industry and compare to district figures to assess employee wage, salary, and benefit competitiveness.</p> <p>Step 4: Include review findings in the annual financial report to the board.</p>
Who Is Responsible	The Food Service director, with the help of the Food Service auxiliary accounting manager, is responsible for reviewing the competitiveness of employee wages, salaries, and benefits and reporting the results to the school board.
Time Frame	An annual review of Food Service employee wages, salaries, and benefits should resume in the 2000-2001 school year as salary restructuring will be completed and implemented in the 1999-2000 school year.
Fiscal Impact	This can be implemented with existing resources.

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## **5 Does the district regularly assess the benefits of service delivery alternatives, such as contracting and privatization, and implement changes to improve efficiency and effectiveness?**

*Yes. The district has assessed the current service delivery system to determine whether it is cost efficient, has compared the current delivery system to alternative systems, and has implemented changes to improve efficiency and effectiveness.*

Food Service administrators regularly consider the options of contracting, privatizing, and expanding services. In general, the district has found it to be more cost efficient to operate the Food Service program internally with only specific areas of operation privatized or contracted out. The district participates in a variety of nutritional programs and attempts to identify areas of potential service expansion.

### **Service Delivery Has Been Assessed and Improvements Have Been Made**

At least annually the district assesses its service delivery compared to the benefits of service delivery alternatives and implements changes to improve efficiency and effectiveness. In 1991, the district examined the potential of privatizing the entire Food Service program and found it more cost efficient for the district to continue to run the program. In 1995, district staff outlined the benefits of internal program management and submitted this information to the assistant superintendent of Business Services to be included in districtwide privatization discussions. In 1996, the Food Service director compared participation totals, earnings, and expenses per meal with peer districts, including a privatized district, to assess program performance and the option of privatizing.

In 1997, district staff outlined the potential program impact(s) of privatization based on privatized peer district comparisons and once again asserted that internal program management remained most efficient and effective. In 1998, the Food Service director continued to assess the option of program privatization by attending privatization seminars and serving on the superintendent's privatization/efficiency task force.

The district formally examined part of its service delivery system in a 1998 warehouse study. The purpose of this study was to determine the district's best option for warehousing food/supplies for the Food Service program. The study compared Polk County's warehouse operation to school districts similar in size and with private industry and analyzed the cost of occupying the warehouse, the cost of delivery equipment, inventory investment, and labor and administrative costs. The study found that the district pays lower prices on a majority of items purchased and distributed through the warehouse. (See page 3-37 [Management Structures Best Practice 9] for a discussion/review of this study.)

The district has implemented service delivery alternatives to improve efficiency and effectiveness. In addition to the review of warehousing, the district has examined its service structure. The Food Service director has established that it is not economically feasible to maintain a kitchen at a site that serves less than 350 meals per day. With the exception of a few facilities, those facilities that do not meet this criteria have become satellite locations that are served by a nearby cafeteria, thereby reducing overall program costs and increasing efficiency while maintaining quality service.

The Food Service director is presently reviewing the advantages and disadvantages of privatizing substitute employee services. Based on peer interviews, getting substitute employees is a problem across the state. Several reasons are cited for this, including low unemployment rates, minimal hours, and low hourly wages. The district has made an effort to improve substitute employee access by implementing an automated substitute employee management system. However, according to cafeteria managers in focus groups and survey responses, this system has not helped to alleviate the problem of insufficient substitutes. Managers recognize that the inability to get substitute employees is not a fault of the automated system, but merely the lack of a personnel pool from which to draw.

The peer districts are addressing this problem in several ways. Two of the peers, Brevard and Seminole, have contracted with a temporary agency to provide substitute personnel and both acknowledge that while this contract has helped, getting substitutes continues to be a problem. Another district, Pinellas, shares Food Service employees with custodial services, teacher's aides, and transportation. In this case, the employee works in two different program areas in order to obtain enough hours to qualify for benefits. The Pinellas Food Service director points out that these are not substitute employees but individuals who have crafted a full-time position by working in two different programs. One district, Duval, purposefully calculates the staffing levels to provide for some "floater" permanent employees that can be used as needed. The Polk County Food Service director has either examined and/or implemented all of these options.

## **The District Participates in a Variety of Nutritional Programs**

The district can demonstrate that as part of its ongoing Food Service program assessment, it assesses the cost-effectiveness, need, and feasibility of providing additional nutritional services. Program administrators have reviewed and implemented, where appropriate, nutritional services such as summer feeding, serving special needs students, and catering.



The Food Service director is currently assessing the feasibility of providing after-school snacks.

The district assessed the feasibility of providing summer feeding programs when asked to take over this responsibility from a local charity. The district has participated in the summer feeding program since 1998, when it agreed to take over this responsibility. Polk County has 83 summer feeding sites and serves approximately 3,000 meals daily. The majority of these sites are summer recreation programs. The district anticipates that it will continue to oversee the summer feeding program in future years. In addition to summer feeding, the district provides food services to three private sites: two private schools and a childcare center. The director selected schools that were having financial difficulties to serve these private satellite locations. In this way, the meal counts at these serving schools increased, additional income was added, and the cafeteria's overall financial status improved.

Food Service program personnel identified a need to meet the meal difficulties of handicapped children. As a result, the program makes efforts to accommodate special needs students and has developed menus of pureed meals to feed these students. While not all cafeterias participate in this program, it is available as needed to ensure that all students' nutritional needs are met.

Program administrators have determined that it is cost efficient for Food Services to offer catering services that result in increased program revenues. As an expansion of the school Food Service program, each cafeteria manager has the option of participating in catering services and is provided a "Love at First Bite" catering manual. The manual contains menus for potential customers such as clubs, the athletic department, the band, etc., and program management materials for cafeteria managers. These materials include information about pay rate, determining meal cost per person, and event ordering forms. If a cafeteria manager does not want to participate in the catering program, the manager is instructed to provide the menus and refer any interested customer(s) to the district's central office cafeteria, which does a larger amount of catering. On a smaller scale, individual cafeterias also provide services for school groups and functions such as snacks or sandwiches for the football team or the college fair. The receiving group or organization pays the Food Service program for all of these items.

## ***Are the Best Practices for Financial Accountability and Viability of the School Nutrition Program Being Observed? \_\_\_\_\_***

**Goal: The district maintains the financial accountability and viability of the school nutrition program.**

# 1 Is the program budget based on departmental goals, revenue, and expenditure projections?

*No. The Food Service program lacks formal goals. However, the program director does use projected revenues, expenditures, meal participation rates, and peer comparisons in budget development.*

The Food Service director and auxiliary accounting manager develop the Food Service budget based on actual and projected revenue and expenditures as well as meal participation figures. Budget development is not, however, guided by program fiscal goals since such goals have not been identified. District staff monitor income and expenditures by cafeteria and districtwide and adjust these figures as appropriate.

## **The Food Service Budget Is Based on Actual and Projected Fiscal Information but Lacks Formal Goals**

Though the Food Service program lacks formal fiscal goals, its budget is based on revenue and expenditure projections as well as current participation rates. Revenues and expenditures as well as payroll figures are monitored monthly and compared to the budget. Meal reimbursement monies are estimated and tracked based on current participation rates. Interest paid on Food Service accounts is also tracked monthly. In this way, the district has an up-to-date Food Service financial picture and can better manage revenue and plan for expenditures. The Food Service director, the finance department, and the auxiliary accounting manager all maintain a copy of the Food Service budget. While the budget is based on revenue and expenditure projections and current participation rates, without program fiscal goals, the district cannot assess whether the program's fiscal status is in-line with expected performance levels. A Food Service strategic plan, with fiscal goals and objectives, will allow the district to better gauge program performance. (See Action Plan 11-1, page 11-17.)

## **Income and Expenditure Projections Are Monitored and Adjusted**

District staff evaluate income and expenditure projections monthly and revise them as needed. Finance and accounting staff assigned to the Food Service program monitor fiscal performance using a variety of data and reports. The Food Service director and auxiliary accounting manager use monthly cafeteria profit and loss statements to monitor and financially manage the program on an ongoing basis. These profit and loss reports provide the information below for each of the 98 cafeterias.

- Meals served – breakfast and lunch as well as combined meal figures
- Beginning Inventory – current month beginning inventory and year-to-date inventory
- Revenue – local sales and federal/state reimbursement
- Commodities Received – from district warehouse delivery
- Purchases – all expenditures including food, salaries, and supplies
- Commodities Used – at school level in meal production

- Less Year End Inventory – represents month-end inventory
- Profit/Loss – figures for month and year
- Per Plate Cost – month and year-to-date; breakfast, lunch, and combined figures

Program administrators review these figures both individually and collectively to monitor and adjust the Food Service fiscal performance. In addition, the Food Service director and auxiliary accounting manager review all Food Service accounts monthly to assess current expenditures and plan for future expenditures. This includes a comparison of actual and budgeted expenses to identify areas for potential cost reduction. This review includes an examination of such items/cost categories as equipment, training, salaries, and vehicles.

In addition to the profit and loss reports, monthly data regarding vendor payments, meal revenues, and meal reimbursements is used to monitor program performance and identify areas for increased cost efficiency. The per plate cost information detailed in the monthly profit and loss statements is further broken down in a per plate summary report and provided to district staff for review. The area supervisors use this cost information to compare schools against one another and to identify cafeterias that may be having fiscal problems. Once cafeteria problems are identified, the area supervisor visits and reviews on-site documentation such as the meal production records to determine how fiscal problems should be addressed. While the program director and auxiliary accounting manager use monthly fiscal figures from several reports to monitor and adjust the program, the area supervisors use cafeteria performance reports to identify areas for increased efficiency and cost savings and work with the cafeteria managers to implement needed changes. In this way, the Food Service director is better able to monitor current and projected revenue and expenditures. Furthermore, proactively addressing fiscal problems as needed at specific school locations, allows the director to better control overall program fiscal performance.

## Recommendations

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- *To maximize program revenues and minimize costs, the district must develop Food Service program goals. These goals should be part of the program's strategic plan. The Food Service program should then base its budget on its goals, along with its revenue and expenditure projections. (See Action Plan 11-1, page 11-17.)*
- *This recommendation can be implemented with existing resources.*

### Action Plan 11-3

## Develop a Food Service Strategic Plan

Recommendation 1	
Strategy	Develop a five-year Food Service strategic plan with measurable goals, objectives, and benchmarks. (See Action Plan 11-1, page 11-17.)

## **2 Does the district’s financial control process include an ongoing review of the program’s financial and management practices?**

*Yes. The district has a process for the ongoing review of Food Service financial and management practices.*

The Food Service director, with the assistance of the area supervisors and Food Service finance and accounting staff, regularly reviews financial and management practices. Food Service automation assists in this effort by providing a multitude of performance data for each cafeteria. Program policies and procedures outline financial controls and the Food Service automation system provides accurate meal counts. Meal prices have been compared to peer districts and are developed using cost data including employee wage rates, cost of food and supplies, and labor hours.

### **Program Financial and Management Practices Are Regularly Monitored**

The district’s financial control process includes an ongoing review of the program’s financial and management practices. The district also has written financial controls to collect, deposit, and disburse money. Collection of funds is largely managed through the district’s automated Computer Assisted Food Service (CAFS) program. This automation package outlines the procedure for producing a cash and meal summary report at each cafeteria that is then sent to the district Food Service office. Deposit of Food Service funds is governed by specific policies and procedures outlined in the Food Service manual. These policies and procedures address such issues as frequency of deposit, where program monies can be deposited, accuracy of deposits, and the theft or loss of program monies. Distribution of Food Service funds is defined in procedures for supplies and orders. These procedures outline the use of funds for supplies and orders as well as when special approval is required for orders/expenditures. Procedures to account for reimbursable meals and other sales are a function of the CAFS automation system used throughout the district.

The Food Service director and the auxiliary accounting manager regularly review the program’s financial and management practices. As discussed in best practice 1, page 11-26, district Food Service staff regularly review and monitor program performance data to identify potential cost savings. For example, the district’s warehouse study examined the financial efficiency of internal warehousing versus vendor direct delivery. Based on this study, the district decided to continue the practice of internal warehousing and delivery. Food purchases are examined frequently and menus are designed to maximize use of existing inventories and USDA commodities. Food Service management practices are also regularly assessed by initiatives such as the round-table discussions between cafeteria managers and the area supervisors, the review to privatize the substitute employee system, and the assessment of sites for satelliting.

Based on OPPAGA’s review of the district’s financial practices, we identified a situation in which the district’s policy is inconsistent with its practice. Specifically, there is a conflict in policy and practice regarding children charging meals and this has resulted in additional costs to the Food Service program. Board policy, as found in the *Food Service Manual*, states that “neither students nor adults will be permitted to charge lunches.” The policy

further states that the principal may make arrangements with the school PTA/PTO or other organization to provide funds to loan to students to purchase a meal. In direct contrast to this board policy is a memorandum from the assistant superintendent of Business Services outlining procedures for charging meals. The memorandum recognizes that "allowing students to charge meals technically should not be permitted" but outlines limits per grade level for charging meals. According to the Food Service director, the district's philosophy is that no child will go without a meal simply because they have no money and these students will not be 'punished' for not having funds by being served a peanut butter and jelly sandwich. The program absorbed \$17,000 in charged meal funds for the 1997-98 school year and administrators predict \$18,000 in outstanding funds for the 1998-99 school year.

The district needs to either re-write its meal charging policy or change its practice to comply with the existing policy. If meal charges will be incurred, the Food Service director needs the ability to be able to anticipate and plan for this annual expense. Furthermore, if the policy dictates that this will be a recurring cost, the cost will have to be monitored in conjunction with all other program costs to determine if and when meal prices should be raised. Some alternative funding options to consider are community charities and allowing parents to pre-pay for student's meals using credit cards thereby ensuring that the district can pursue any outstanding funds owed the Food Service program.

## **Automated Data Processing Is Used for Financial Reporting**

The district has point of service automation, whereby reimbursable meals are noted and calculated at a computer terminal, and has automated the processing of free and reduced meal applications. Each of the 98 cafeterias is equipped with the Computer Assisted Food Service (CAFS) automated point of service system. The CAFS system provides extensive data at both the school and district level, such as

- meal accountability reports;
- cash receipts and sales income for use in cashier reconciliation at each terminal;
- summarized cash receipts and sales income by school; and
- consolidated meal counts, cash receipts, and sales for the district.

CAFS data is downloaded to the mainframe and weekly runs are done to balance the Food Service accounts. Monthly fiscal data is checked against bank statements to ensure accuracy and the information is consolidated into a monthly Food Service report. In this way, the district maintains an up-to-date Food Service fiscal analysis.

Free and reduced meal applications are received, approved, and confirmed through the district Food Service office thus relieving schools of this time consuming task. Cafeteria managers maintain lists of free and reduced approved students on site and continuously update these lists to reflect student movement, e.g., transfers, withdrawals, new enrollment. The district Food Service office assists in ensuring the accuracy of free/reduced approved lists by printing weekly lists of approved students by school that are then sent to the cafeteria managers to be checked against their site-based list. Any discrepancies are immediately identified and investigated for correction. District directives clearly state that the two lists must match and discrepancies cannot be ignored. In addition to the manual review by cafeteria managers, the CAFS system produces a weekly free and reduced edit report that the area supervisors use to identify and rectify discrepancies at individual cafeterias. In addition to this weekly review, the area supervisors conduct a targeted free/reduced review at each cafeteria after the beginning of each new school year.

## Cost Data Is Used to Determine Meal Prices

Program administrators monitor program costs to determine whether there is a need to increase meal prices. To determine whether there is a need to raise meal prices, Food Service administrators monitor program costs in all areas, including equipment, salaries and raises, training, indirect charges assessed by the district, and bid prices. Polk County has not raised meal prices in eight years, yet the program has remained financially sound. However, program administrators did propose a meal price increase for the 1998-99 school year that was submitted to the superintendent but not forwarded to the board for approval. Reasons cited for the requested price increase include an increasing inequity between total funding for paid meals and federal and state funding for free and reduced meals, increasing food and supply costs, implementation of employee raises and fringe benefits, and increasing contributions to the district's general fund. Reasons cited for the proposal not being submitted to the board for approval include the current financial stability of the Food Service program, favorable price comparisons with peer districts, and the possibility that increased meal prices may result in decreased participation levels, affecting the overall fiscal well-being of the program.

With each new bid, per item prices are individually reviewed in order to identify any and all price increases from the previous bid. By monitoring overall program costs, administrators take a proactive position regarding the financial state of the program and report not only the current financial status to the board, but provide projected information about the program's future financial status. This also allows for the planning, development, and presentation of ideas/methods to address any predicted revenue decreases or expenditure increases.

Exhibit 11-11 illustrates that Polk County's meal prices are generally comparable to the peer districts. Though the district hasn't raised prices in many years, with the exception of adult prices and elementary full-priced lunches, meal prices are comparable to the peer district charges. Adult breakfast prices are nine cents lower than the peer average and adult lunch prices are thirty-two cents lower than the peer average. Program administrators should consider this price discrepancy when considering whether to raise meal prices. Elementary school lunch prices are eight cents lower than the peer average but this does not represent a large price difference from peer figures. Program administrators report that rising supply and labor costs will require a meal price increase in the near future if the program is to remain financially self-supporting.

### Exhibit 11-10

## 1997-98 Meal Prices

	Elementary School	Middle School	High School	Adult Prices
<b>Full-Priced Breakfast</b>				
Brevard County	\$0.60	\$0.60	\$0.60	\$1.00
Duval County	0.75	0.75	0.75	1.00
Pinellas County	0.65	0.65	0.65	0.75
<b>Polk County</b>	<b>0.65</b>	<b>0.65</b>	<b>0.65</b>	<b>0.85</b>
Seminole County	0.70	0.70	0.70	0.95
Volusia County	0.75	0.75	0.75	1.00
Peer Average	\$0.69	\$0.69	\$0.69	\$0.94
<b>Reduced-Priced</b>				

	<b>Elementary School</b>	<b>Middle School</b>	<b>High School</b>	<b>Adult Prices</b>
<b>Breakfast</b>				
Brevard County	\$0.30	\$0.30	\$0.30	N/A
Duval County	0.30	0.30	0.30	N/A
Pinellas County	0.30	0.30	0.30	N/A
<b>Polk County</b>	<b>0.30</b>	<b>0.30</b>	<b>0.30</b>	<b>N/A</b>
Seminole County	0.30	0.30	0.30	N/A
Volusia County	0.30	0.30	0.30	N/A
<b>Full-Priced Lunch</b>				
Brevard County	\$1.40	\$1.50	\$1.50	\$2.25
Duval County	1.30	1.45	1.45	2.10
Pinellas County	1.25	1.50	1.50	2.50
<b>Polk County</b>	<b>1.25</b>	<b>1.50</b>	<b>1.50</b>	<b>2.00</b>
Seminole County	1.35	1.50	1.75	2.50
Volusia County	1.35	1.45	1.50	2.25
<i>Peer Average</i>	<i>\$1.33</i>	<i>\$1.48</i>	<i>\$1.54</i>	<i>\$2.32</i>
<b>Reduced-Priced Lunch</b>				
Brevard County	\$0.40	\$0.40	\$0.40	N/A
Duval County	0.40	0.40	0.40	N/A
Pinellas County	0.40	0.40	0.40	N/A
<b>Polk County</b>	<b>0.40</b>	<b>0.40</b>	<b>0.40</b>	<b>N/A</b>
Seminole County	0.40	0.40	0.40	N/A
Volusia County	0.40	0.40	0.40	N/A

Source: OPPAGA peer district interviews.

## Recommendations

- *To ensure districtwide consistency regarding students charging meals, we recommend that the district either comply with the existing policy that does not allow meal charging or establish formal charging limits and collection procedures.*
- *To ensure future financial stability, we recommend that the Food Service director include in annual financial information to the board a recommendation whether meal prices should be increased.*
- *These recommendations can be implemented with existing resources.*

### **3 Does the district account for and report meals served, by category?**

*Yes. The district accounts for and reports meals served by category.*

The district's Food Service automation package (CAFS) provides for the accurate reporting of meals served by category. Using this automation, the district can determine the number of meals by category at point of service by approved meal counting procedures. The CAFS system produces daily and monthly summaries of cash and meal counts per cafeteria site. Weekly edit checks of this data identify schools serving more free and reduced meals than free and reduced applications. The Food Service director and the area supervisors review these edit checks and the area supervisors meet with individual cafeteria managers to rectify any discrepancies. Thus, the district can demonstrate that it ensures or can explain why the number of students claimed for free and reduced price meals on any day is equal to or less than the number of approved applications times the attendance factor. Finally, the district submits accurate meal counts to the Florida Department of Education using CAFS data.

### **4 Does the district regularly evaluate purchasing practices to decrease costs and increase efficiency?**

*Yes. Purchasing practices are routinely evaluated for efficiency and needed adjustments.*

The Food Service director, program specialist, and auxiliary accounting manager together evaluate and adjust purchasing practices. Specifications for all purchased major items are clearly iterated in the invitation to bid and bid analysis includes a review of specifications, service, and price.

#### **The District Regularly Evaluates and Adjusts Purchasing Practices**

Program administrators regularly evaluate purchasing and storage practices to increase efficiency and reduce costs. Purchasing practices are reviewed with the renewal or initiation of bids and through cafeteria manager feedback. All new Food Service bid prices are compared with previous prices and those items that exceed the acceptable charge as determined by Food Service administrators are eliminated from the bid. In addition, managers are asked to report any vendor or product problems to the district office. If managers are not satisfied, feedback is provided to the vendor to allow for correction of the problem(s). If a vendor fails to respond to the feedback and correct the problem(s), the district can cancel the contract. Food Service storage practices were examined in the district's 1998 warehouse study and as a result, changes were made to increase efficiency and reduce costs. (See page 3-36, for additional information about the district's warehouse study.)



## **Bid Specifications Are Regularly Reviewed**

The district provides vendors an equal opportunity to bid for services and clearly defines its product specifications for refrigerated items, non-refrigerated items, and equipment in the invitation to bid. The district reviews and updates food specifications annually and the bid analysis process considers specifications, service, and price. The bid process also requires that the bid analysis be verified by more than one person. Food specifications are modified based on price considerations and customer feedback. As previously discussed, new Food Service bids are reviewed item by item to identify price changes and whether these price changes are acceptable. In addition, the district sponsors semi-annual food fairs whereby students sample and vote on new food items. Based on the students' feedback, new items may be added to the bid specifications. Non-food and equipment specifications are reviewed each time the contract is re-bid and service and price are considered in each specification review and update. Awarded vendor bids are reviewed by an evaluator and a reviewer; both of whom sign and date the bid document.

## **5 Has the district developed an effective inventory control system that is appropriate to the size of the school nutrition program?**

*Yes. The district has an effective inventory control system that is appropriate to the size of the program.*

The district has an effective Food Service inventory control system that allows the director to monitor inventory levels by cafeteria and districtwide. Automated weekly and monthly inventory data includes information about purchased food, USDA commodities, warehouse delivered items, and non-food items. The district's inventory system aims at minimizing energy costs, theft, waste, and storage costs. Food Service written inventory controls provide information on the efficient receipt and handling of products.

## **Inventories Are Routinely Conducted and Reviewed**

The district has an inventory control system for the Food Service program that ensures food is used prior to shelf-life expiration. The district's Food Service automation is designed to provide extensive inventory data. Delivered items are accompanied by a delivery invoice and are listed on a delivery check-off sheet that must be signed by the cafeteria manager. District Food Service staff produce a weekly delivery/usage/order report that provides a complete chronology of item(s), including the beginning inventory, current delivery, amount used, ending inventory, and next desired quantity. This report not only tracks inventory levels by school but also consolidates inventory data by district total. This allows the Food Service director to monitor both individual cafeteria and districtwide inventory levels.

USDA commodities are also inventoried in detail. The district tracks commodity inventories from the receipt of the good(s) by the district, to distribution to the school, to use and ending inventory. Each cafeteria manager tracks the daily use of USDA commodities and conducts a weekly commodity inventory recording quantity received, used, ending inventory, and amount of next desired quantity. The resulting information is captured in the weekly delivery/usage/order report and also included in the manager's month-end inventory report.

Cafeteria managers inventory vendor purchased food and non-food each month and provide the information to the Food Service accounting office. This information includes quantities, item description, unit cost, and total value. Included in the non-food inventory are food processing supplies, expendable equipment, cleaning/paper supplies, and office supplies. Monthly food inventories reveal excess and short supply items and allow the manager to better plan future purchases to correct these conditions.

District Food Service personnel randomly audit year-end inventories. Each year, approximately one-third of all cafeterias are selected for a year-end spot check of inventory and inventory records. Selected cafeteria managers are required to hold their year-end inventory records for auditing purposes. Once the inventory spot-check is completed, the auditor(s) deliver the year-end records to the district office. Each school is scheduled for a year-end inventory audit on a three-year basis. The only exception to this auditing schedule is when there is a new cafeteria manager or a manager is leaving district employment. This random year-end inventory audit increases overall data accuracy and program accountability.

## **The District's Inventory Control System Minimizes Costs**

The district has implemented several policies to minimize energy costs, waste, theft, and storage costs. Cafeteria managers are instructed during holidays, vacations, and idle summer months to sell perishable items, shut down specific equipment, and identify and complete a repair form for broken equipment. End-of-the-year closing procedures direct managers what to do with perishable foods to avoid spoilage and waste. Perishable foods from opened packaging can be sold at cost to Food Service employees. Waste is also detected by managers' daily reports and is an element of review in the annual site inspection conducted by the area supervisor. Food waste is avoided by tracking item dates and ensuring that items are used prior to shelf-life expiration. The daily comparison of inventory and use records would immediately alert a manager to potential theft and the monthly school profit and loss report would also indicate whether there is a potential theft problem within a cafeteria. Finally, storage costs and efficiencies were examined in the district's 1998 warehouse study. This study compared Polk County's warehouse operation to school districts similar in size and with private industry. The study found that Polk County receives a lower price on a majority of items purchased and distributed through the warehouse.

## **There Are Written Inventory, Receipt, and Handling Controls**

The district has established written guidelines for inventory control and the efficient receipt and handling of products. Written inventory procedures are provided to all cafeteria managers and govern both monthly and annual inventories. At the end of the school year an inventory of commodities, nonfood, and food is taken in accordance with the procedures outlined in the "Procedures for Taking Physical Inventories." Two-person inventory teams conduct these annual inventories. One of the team members is the Food Service manager and the other is selected by the principal and is not connected to or employed by the Food Service program. Upon completion of the annual inventory, the principal, Food Service manager, and inventory team member all sign and date an inventory certification attesting to the final inventory figures of vendor purchased food, non-food supplies, warehouse purchased food, and USDA commodities.

All Food Service employees receive training regarding the efficient receipt and handling of products. The district uses a program entitled “Sanitation for School Food Service,” published by the University of the State of New York, to provide employees training in areas such as sanitary serving practices and personal hygiene, sanitizing facilities and equipment, and purchasing, receiving, storing, and preparing safe food. This training curriculum uses manuals that are provided each employee.

## **6 Does the district have a system for receiving and storing food, supplies, and equipment?**

*Yes. The district has a system for receiving and storing food, supplies, and equipment.*

The district’s Food Service receiving system restricts deliveries to the cafeteria managers and requires that deliveries be checked for accuracy. Inaccurate orders are noted and returned for credit. All deliveries require a signed requisition slip and all Food Service personnel are instructed on receiving and storing policies and procedures.

### **Food Service Has a Receiving System**

The district has a system that records the purchase and delivery of food, supplies, and equipment and the number of persons authorized to receive purchased items is limited. Cafeteria managers or a designee are required to sign and date a requisition for all delivered materials, whether delivered by the district’s warehouse or a contract vendor. The cafeteria manager or a designee reviews incoming purchases for accuracy and items that are incorrect or not acceptable which are returned and credited to the Food Service program. Bid specifications also outline deliveries and require that all items be received and signed for by the cafeteria manager.

### **Personnel Are Trained in the Receipt and Storage of Goods**

All Food Service employees receive training regarding the correct methods for receiving and storing goods. Each employee completes a course in the foundations of food service that includes information on receiving and storing products. This course provides information about commodities, storeroom orders, vendor sheets, placing orders, and receiving orders. In addition, each employee learns about receiving and storing sanitation issues through the “Sanitation for School Food Service” training program. Storage of goods is also addressed in the district’s end-of-year closing procedures, which outline what must be done with perishable and non-perishable food items to avoid spoilage and waste.

## **7 Does the district have a long-range plan for the replacement of equipment and facilities that includes preventative maintenance practices?**

*Yes. The Food Service program has a long-range plan for the replacement of equipment and facilities that includes preventative maintenance practices.*

The Food Service director has projected both equipment and facility needs for the next five years. This information is given to the maintenance department, which produces a districtwide preventative maintenance and replacement plan. In addition, the program pays at least a portion of six maintenance positions and six maintenance vehicles to cover its use of these district services.

### **The Food Service Director Has Identified Equipment and Facility Replacement Needs**

The district has a long-range plan for facility and equipment maintenance and replacement. The director, with the input of cafeteria managers, maintenance staff, and the area supervisors, has identified equipment and facility needs for at least five years. These equipment and facility needs are reviewed and prioritized annually to maximize available funds. In addition, the district Food Service office tracks cafeteria maintenance project requests and unfunded project requests to identify and plan for future funding needs. This information is given to facilities/maintenance and incorporated into a districtwide five-year facilities and equipment plan.

### **There Is a Preventative Maintenance Plan**

The district's long-range plan includes a preventative maintenance program for inspection and service of all equipment. The Food Service program ensures the completion of preventative maintenance using maintenance personnel paid for by the program. Food Service pays for a portion of six maintenance staff positions, equipment, replacement parts, facility and equipment upgrades, and six maintenance vehicles. According to the director, these maintenance staff are very proactive and regularly perform routine maintenance, while at the same time having flexible schedules to accommodate equipment emergencies throughout the district. As with facility and equipment replacement, maintenance needs are outlined in a districtwide five-year preventative maintenance plan.

## ***Are the Best Practices for Meal Preparation and Transportation Being Observed?*** \_\_\_\_\_

**Goal: The district prepares and serves nutritious meals with minimal waste.**

# **1 Does the district provide school meals that ensure the nutritional needs of all students are met?**

*Yes. The district plans and serves nutritious meals that meet federal and state nutritional guidelines and qualify for reimbursement.*

The Food Service program director and staff work together to plan, prepare, and serve nutritional meals. All staff receive nutrition training and the district prides itself on preparing most food items rather than relying on heat and serve entrees. In addition, staff and students review food products and identify their acceptability prior to incorporating them into the meal program and/or awarding vendor bids.

## **Staff Receive Nutrition Training**

All Food Service employees receive nutrition education. Each employee must complete a nutrition course for school food service professionals as well as a culinary training course. Menus are planned to meet the nutritional needs of students and comply with appropriate nationally recognized dietary guidelines. The Food Service director uses USDA recipes and commodities in menu development and relies on USDA nutritional guidelines to develop additional recipes that will appeal to the student population. This is particularly important when the district receives surplus USDA commodities that it may not have planned for. In Polk County, this occurred with sweet potatoes that were provided free to school districts as a surplus USDA item. In order to use the commodity, the program designed a recipe contest among cafeterias and tested the recipes at a food service association meeting attended by all Food Service employees. Each recipe was required to meet USDA nutritional guidelines and, as a result of the contest, the district was able to use the surplus commodity to supplement their food inventory and further reduce program costs.

## **Food Items Are Tested Prior to Purchase**

The district tests convenience foods for cost-effectiveness, nutrition, and student acceptability. Students primarily conduct this product test through the quarterly taste test fairs whereby items are tasted and voted upon by program customers. A nutritional breakdown and product specifications regarding nutritional values, packaging, and the actual state of the delivered product accompany all new food items added to vendor invitations to bid. In addition, the district randomly selects vendor food items for USDA inspection. These inspections ensure that the district receives the quality of food items agreed upon in the contract. In cases where the item does not meet contract specifications, it is returned at the bidder's expense. In addition, bidders are billed for USDA grading services when products do not meet standards.

## **2 Does the district's food production and transportation system ensure the service of high quality food with minimal waste?**

*Yes. The district's food production and transportation system ensures the service of high quality food with minimal waste.*

The district ensures high quality food with minimum waste by standardizing recipes, maximizing USDA commodity allocations, monitoring over and under-production, and providing meals to satellite locations. Per meal costs are monitored and adjusted to stay in-line with district averages. Transported meals are delivered in regularly inspected and serviced food service trucks.

### **USDA Commodities Are Maximized**

The district designs the delivery of food services around USDA commodities to ensure it maximizes use of the commodities. The district's menus are designed to maximize the use of USDA commodities per meal and clearly identify the item and amount that should be used per recipe. Internal Food Service newsletters routinely discuss commodities currently available, their use, and encourage staff to share new and innovative recipes that may increase program participation. In addition, the district notes and monitors USDA-recommended shelf life charts for all commodities to ensure that items are distributed and/or used prior to shelf-life expiration.

### **Food Production Is Standardized**

The district provides standard recipes and training to ensure program consistency and quality. Standardized recipes are distributed and used districtwide and clearly spell-out directions, yields, serving sizes, portioning utensil, and per serving nutritional analysis. To control waste, the district requires each cafeteria manager to note scoop size and portion size on the daily costing sheet. In addition, the annual site review requires the observation and notation of over- and under-production as well as waste levels. Through the daily logs and the annual site review, managers learn what items children are wasting and can then adjust the menu accordingly to reduce future waste. In addition, the Food Service director monitors individual cafeterias through the profit and loss statement. Over-production is one of the key factors examined when a cafeteria is losing money. The district attempts to 'cook to the serving line' to avoid over- and under-production. This cooking method requires food to be prepared as needed instead of ahead of time. To assist in portion control and minimize waste, all Food Service employees must complete a USDA-designed training program outlining serving sizes and the components of reimbursable meals. Following completion of this course, employees are tested on their knowledge of meal components and servings.

### **Per Meal Costs Are Identified and Monitored**

The district establishes appropriate meal costs for each menu and the person responsible for menu planning has access to current financial data. The Food Service director has identified average per meal costs per school level and monitors individual cafeterias against this district average as well as against peer district figures. As illustrated in Exhibit 11-7,

page 11-20, the director has compared the Polk County Food Service program to peer district programs to assess per meal costs and what factors comprise the per meal cost. In addition, the director receives monthly per plate cost summary reports for each cafeteria in the district. These per plate costs are compared to the cafeteria's profit and loss report, as well as previous month's food costs, to determine whether there is a need for program adjustment. Furthermore, the director compares the district's per plate costs to peer districts to gauge program performance. Development and implementation of a program strategic plan will further enhance the director's ability to evaluate program performance since formal benchmarks will indicate how the program is performing in relation to district goals and go beyond peer comparisons.

## **The Quality of Transported Food Is Maintained and Waste Is Minimized**

The district has a system for transporting and holding meals that ensures quality food and minimal waste. The Food Service program pays for 10 vehicles that transport meals to 10 satellite locations. In addition, the program transports meals to various locations during the summer for the summer feeding program. The director has determined that schools that serve less than 350 meals per day cannot economically support on-site kitchen production. While there are 41 satellite locations, only 10 of these locations receive delivery of food from district transport. The remaining locations pick-up the food themselves from the nearby serving cafeteria. The number of meals served per location dictates whether the food will be delivered or picked-up. Sites that serve less than 50 meals must pick-up the meals from the serving cafeteria. District employees who deliver food receive the same basic training as all other Food Service employees in areas such as sanitation, temperatures, nutrition, and handling. The transporting vehicles are inspected annually by the county health department and are serviced regularly according to schedule.

## ***Are the Best Practices for a Safe and Sanitary Environment Being Observed?***

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**Goal: The district provides food services in a safe and sanitary environment.**

### **1 Does the district follow safety and environmental health practices and regulations?**

*Yes. The district follows safety and environmental health practices and regulations.*

Food Service staff are trained in and follow safety and environmental health practices and regulations. However, copies of federal, state, and local sanitation regulations are not maintained at individual cafeteria sites. The same is true for emergency procedures. While

cafeteria conditions are sanitary, unsanitary garbage conditions exist outside some cafeteria facilities.

## **Safety Regulations Are Followed but Copies Are Not Kept at All Cafeteria Sites**

The district regularly follows safety and environmental health practices and regulations. To ensure safety and quality, individual vendor provided food items are randomly selected for USDA grading. Vendors are informed as to the outcome of these tests. To ensure the safe storage of refrigerated food, refrigeration and freezer temperatures must be recorded daily at each cafeteria site. Each cafeteria is inspected at least annually by the county health department and a copy of the inspection is maintained at the cafeteria and the district office. While the district operates safely and adheres to environmental health practices and regulations, a copy of these requirements is not provided each manager to maintain on site. The district should compile this information and ensure that each cafeteria receives a copy and informs employees of their availability.

Food Service employees are informed about emergency procedures, but materials are not provided on site for their review. Each employee receives emergency procedure training as part of the required food service foundations course. The district has identified goals regarding the reporting, investigating, and correcting of accidents, but this information has not been compiled and made available at each cafeteria site. These goals include improving communication regarding injuries, identifying safety training needs, revising a transitional return to work program, reducing attorney interventions, and drug-screening for on-the-job injury. According to district safety staff, each school has a safety manual that applies to all programs and can be found in the school's administrative office. In the event of an emergency, however, this may not be sufficient. We recommend that the district make Food Service-applicable emergency procedures available on site for all Food Service employees. This will support the safety training already provided to all Food Service employees.

## **Garbage Is a Problem at Some Schools**

While Food Service employees follow safety and environmental health practices and regulations, dumpsters, garbage, and garbage pick-up appear to be a problem at some schools. The district Food Service office maintains copies of cafeteria manager garbage complaints as well as county health inspection citations. Garbage problems are reported to the waste and recycling department and are not handled by Food Service staff. It is important to note that these garbage conditions exist outside the Food Service cafeteria and the dumpsters are located outside and away from the Food Service facility. Although the Food Service program does not control the number of dumpsters or the frequency of garbage pick-up per school, cafeteria managers receive county citations for unsanitary garbage conditions. The Food Service director received 15 written garbage complaints in a four-month period (August - November 1998), while the county health department cited sanitary violations at 20 cafeterias in a seven-month period (September 1998 - March 1999). Cited violations range from open dumpsters to leaking fluid, foul odors, and flies. Fourteen of twenty-four cafeteria managers surveyed reported a shortage of dumpster space, too infrequent garbage pick-up, or both.

Waste and recycling staff are responsible for establishing the number of dumpsters and garbage pick-ups at each school. According to staff, these decisions are a function of expertise, experience, and observation. Lack of communication about increased use of



styrofoam disposables when dishwashers are down and failure to break-down recyclable materials were cited by waste and recycling staff as possible reasons for the county inspection citations. This does not coincide with the garbage conditions described by some cafeteria managers and cited in the county inspection reports and indicates a need for improved communication. The waste and recycling department should make an effort to obtain input from school administrators, custodians, and cafeteria managers regarding the adequacy of the number of dumpsters, the frequency of trash pick-up, and whether there is a need for additional training regarding recyclable materials.

## **Staff Receive Food Service Safety Training**

Food Service personnel attend training to update knowledge of food safety, sanitation, proper food storage and handling methods, kitchen safety techniques, communication, customer service, and special diets. All employees receive safety training regarding both food and operating procedures. A variety of training courses required for all employees, including food service foundations and sanitation for school food services, provide information on food safety techniques. In addition, employees are provided information and training regarding receiving, storing, and using food items. Operating issues such as the safe use of equipment, customer service, and communication are also discussed in training as well as at the monthly roundtable discussions between cafeteria managers and the area supervisors.

## **Recommendations**

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- *To ensure continuous safe operation of the Food Service program and that appropriate emergency procedures are observed and implemented, we recommend that the district compile state and local health regulations and the district's emergency procedures and provide a copy to be maintained at each cafeteria site in the district.*
- *To ensure that cafeteria managers are not cited by the county health department for sanitary violations, we recommend that the waste and recycling department obtain input from school administrators, custodians, and cafeteria managers regarding the adequacy of the number of dumpsters, the frequency of pick-ups, and whether there is a need for additional training regarding recyclable materials.*
- *These recommendations can be implemented with existing resources.*

# 12

## Cost Control Systems

*The district generally has effective cost control systems, but has room to improve. Improvements could be made in internal auditing, asset management, financial management, purchasing, and information systems.*

### Conclusion

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The Polk County District School Board has generally established adequate cost control systems. However, we have identified 9 of the 31 best practices that are not effectively implemented and certain enhancements that could be made to cost control systems that could improve effectiveness. Below are the Auditor General's conclusions on the district's use of each cost control system's best practice.

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### ***Is the District Using the Cost Control Systems Best Practices?***

#### **Internal Auditing**

**No.** The district has established an internal audit function with its primary mission to provide assurance that the internal control processes in the organization are adequately designed and functioning effectively and where appropriate, offer recommendations and counsel to management that improve its performance.

Although the district has established an internal audit function, we noted that certain improvements could be made to the internal audit function's risk assessment process and independence enhancements that could be made to improve the internal audit function's effectiveness. (page 12-6)

#### **Financial Auditing**

**Yes.** The district obtains an external audit in accordance with governmental auditing standards. (page 12-9)

**Yes.** The district provides for timely follow-up to findings identified in the external audit. (page 12-9)

#### **Asset Management**

**Yes.** The district segregates responsibilities for custody of assets from record keeping responsibilities for those assets. (page 12-10)

**Yes.** The district has established controls that provide for effective review and approval of asset acquisitions. (page 12-10)

**No.** The district has established records that accumulate project costs and other relevant data to facilitate reporting construction and maintenance activities to the board, public, and grantors.

Although the district accumulates project costs, our review determined that the district could more effectively accumulate these costs to provide district personnel with cumulative project data necessary to make informed project management decisions. (page 12-11)

**No.** The district provides recorded accountability for capitalized assets.

Although the district provides recorded accountability for capitalized assets, district procedures relating to the tagging of equipment and the taking of property inventories should be improved. (page 12-12)

## **Risk Management**

**Yes.** The district has an adequate process to set objectives for risk management activities, identify and evaluate risks, and design a comprehensive program to protect the district at a reasonable cost. (page 12-13)

**Yes.** The district has comprehensive policies and procedures relating to purchasing and reviewing insurance coverage. (page 12-14)

**Yes.** The district regularly monitors and evaluates its self-insurance program to ensure the feasibility of its self-insured coverages. (page 12-15)

## **Financial Management**

**No.** District management communicates its commitment and support of strong internal controls.

Although the district has generally established adequate control systems and practices, the communication of its commitment to and support of strong internal controls could be enhanced by developing and maintaining detailed procedures manuals relative to all of the district's financial operations. (page 12-15)

**No.** The district records and reports financial transactions in accordance with prescribed standards.

Although the district's accounting system permits the district to record and report financial transactions in accord with prescribed standards, it does not effectively do so. The district should place a high priority on either upgrading or replacing its current accounting system to promote greater effectiveness and efficiency. (page 12-19)

**Yes.** The district prepares and distributes its financial reports timely. (page 12-21)

**Yes.** The district has a financial plan serving as an estimate of and control over operations and expenditures.

Even though the district has established budgets and has procedures for monitoring these budgets, the procedures would be more effective if

information relating to the availability of budgeted funds could be determined in a more timely manner.  
(page 12-21)

**No.** The district has adequate controls to provide recorded accountability for cash resources.

By not providing for timely bank reconciliations, the district's controls over the recorded accountability for cash resources are significantly reduced.  
(page 12-22)

**Yes.** The district has an investment plan that includes investment objectives and performance criteria and specifies the types of financial products approved for investment. (page 12-23)

**Yes.** The district has established controls for recording, collecting, adjusting, and reporting receivables. (page 12-24)

**Yes.** The district has established controls that provide accountability for employees' compensation and benefits pursuant to an approved compensation plan.  
(page 12-24)

**Yes.** The district has procedures for analyzing, evaluating, monitoring, and reporting debt financing alternatives. (page 12-24)

**Yes** The district adequately monitors and reports grant activities. (page 12-25)

## Purchasing

**Yes.** The district segregates purchasing responsibilities from the requisitioning, authorizing, and receiving functions. (page 12-25)

**Yes.** The district has established controls for authorizing purchase requisitions.  
Even though the district has established controls, greater efficiencies can be realized if all users were required to use the established on-line requisitioning system and if purchase cards were used for small purchases. (page 12-26)

**Yes.** The district has established authorization controls to ensure that goods are acquired at prices that are fair, competitive, and reasonable, and consistent with acceptable quality and performance. (page 12-28)

**Yes.** The district has established controls to ensure that goods are received and meet quality standards.  
Even though controls have been established, greater efficiencies could be realized if on-line receipting features could be used. (page 12-28)

**Yes.** The district has established controls for processing invoices to ensure that quantities, prices, and terms coincide with purchase orders and receiving reports. (page 12-29)

**Yes.** The district has established controls to ensure that disbursements are properly authorized, documented, and recorded. (page 12-30)  
Although controls are generally effective, they could be enhanced for the stocks of blank checks used for check writing.

**Yes.** The district has established controls to ensure that payables/encumbrances (obligations) are properly authorized, documented, and recorded. (page 12-31)

## **Information System**

**No.** The district segregates duties to prevent unauthorized transactions by appropriately limiting access to data systems processes and functions.

The district does not adequately segregate duties to prevent unauthorized transactions by appropriately limiting access to data systems processes and functions. (page 12-32)

**No.** The district's user controls ensure authorization prior to processing transactions and ensure all output represents authorized and valid transactions.

The district's user controls do not either adequately ensure authorization prior to processing transactions or adequately ensure that all output represents authorized and valid transactions. (page 12-34)

**Yes.** The district has established appropriate data controls between the user and the data system department. (page 12-36)

**No.** The district has established general controls designed to provide physical security over terminals, limit access to data programs and data files, and to control risk in systems development and maintenance.

Enhancements to the district's general controls could be made by providing for a formal electronic data processing steering committee, establishing and maintaining a policies and procedures manual and enhancing the disaster recovery plan and year 2000 plan. (page 12-37)

## ***Fiscal Impact of Recommendations***

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Most of the recommendations in the cost control systems section will improve district performance but are minimal in terms of their fiscal impact.

District personnel have advised us that they have discontinued their in-house efforts to develop a new accounting system and are currently evaluating the purchase of a vendor developed accounting system. Initial start-up costs for this system will be significant. However, after the initial start-up costs, the district should enjoy the cost benefits of a fully integrated system with historical data and enhanced report-generating capabilities. If properly implemented, such a system should reduce labor intensive tasks and provide better business services to users. Over time, these benefits should offset any initial start-up costs incurred by the district.

## ***Background***

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The district's major cost control systems are separated into seven subsections.

- Internal Auditing
- Financial Auditing
- Asset Management
- Risk Management
- Financial Management
- Purchasing
- Information Systems

The board, as provided in s. 230.03(2), F.S., is required to operate, control, and supervise all free public schools in the district. Laws, rules, regulations, and grantor restrictions applicable to the district's activities define, among other matters, the purposes for which resources may be used and the manner in which authorized uses shall be accomplished and documented. Section 230.23(3), F.S., provides that the responsibility for the administration of the district is vested with the superintendent as the secretary and executive officer of the board, as provided by law. To assure the efficient and effective operation of the district in accordance with good business practices and with applicable legal and contractual requirements, effective cost control systems must be established and maintained.

The superintendent is responsible for establishing and maintaining effective cost control systems. The objectives of efficient and effective cost control systems are to

- provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition;
- ensure that transactions are executed in accordance with the board's authorization;
- ensure that transactions are recorded properly to promote reliable financial data;
- ensure that restricted assets are managed in compliance with applicable laws, regulations, and contracts; and
- within the constraints established by applicable laws and regulations, ensure that operating policies and procedures promote cost-effective and efficient methods of operation.

At the Polk County District School Board, significantly all of the responsibilities for ensuring efficient and effective cost control systems rest with the Business Services function, which is the responsibility of the assistant superintendent for Business Services. Additionally, the district employs an internal auditor, who reports directly to the board.

## ***Are the Best Practices for Internal Auditing Being Observed?***

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**Goal: The district has an adequate internal auditing function.**

### **1 Has the district established an internal audit function with its primary mission to (1) provide assurance that the internal control processes in the organization are adequately designed and functioning effectively, and (2) where appropriate, offer recommendations and counsel to management that improve their performance?**

*No. Polk County District School Board has employed a senior internal auditor whose function is defined in a charter that has provisions consistent with this best practice. However, we noted certain improvements that could be made to the risk assessment process and independence enhancements that could be made to improve the internal audit function's effectiveness.*

Section 11.45(3)(a)1., F.S., permits school districts to employ internal auditors to perform ongoing financial verification of the financial records of a school district and requires that internal auditors hired pursuant to this law must report directly to the board or its designee. Such an internal audit function can provide a school district assurance that internal control processes in the organization are adequately designed and functioning effectively and can evaluate the manner in which organizational units comply with board and administrative policies and procedures, as well as with state and federal guidelines. Additionally, an internal audit function can provide a school district with an effective internal performance and evaluation system. Used this way, an internal audit function can be an effective element of management and internal control.

In addition to funds received at the district level, the individual schools also receive funds for club and class activities. These funds are deposited in the school's accounts, which are commonly referred to as school internal funds. State Board of Education Rule 6A-1.087, F.A.C., requires school districts to provide for annual audits of the school internal funds. Internal auditors employed pursuant to s. 11.45(3)(a)1., F.S., may also be assigned the responsibility for auditing the school internal funds.

At Polk County District School Board, the internal auditor reports directly to the board. There is also an internal audit committee that acts in an advisory capacity to the internal auditor. This committee consists of the superintendent, the board chairman, and seven community members selected by the board members and the board chairman. Community members must meet specified qualifications in order to be a member of the committee. Both the internal auditor and the internal audit committee have charters that include purpose/mission statements that are consistent with the best practices for internal auditing.

## **Risk Assessment Processes Should Be Improved**

The internal auditor prepares an annual audit plan that identifies the planned audits and reviews to be performed for that year. The plan is reviewed by the board and approved by the board chairman. According to the internal auditor, he performs a risk assessment that he uses to provide a basis to determine the audits included on the annual plan. Our review of the annual plan for the current fiscal period disclosed that many of the planned activities do appear to be of areas that could be considered to be higher risk. However, the actual risk assessment process was not documented.

Additionally, the internal auditor stated that his risk assessment was based on his knowledge of the district and other input received from various board members, employees, and others. For a risk assessment to be effective, it needs to include more formal, documented input from all financial management staff and other management, including school principals. This process could be accomplished through the distribution of questionnaires or surveys to appropriate employees so that they can provide written responses as to what district operations they consider to be high risk. Once these responses are received, the internal audit committee can review them and assist the internal auditor in ranking the assessments received in order of highest perceived risk. From this ranking a long-range audit plan can be developed from which short-range (annual) audit plans can be developed. We recommend that the risk assessment process used by the internal auditor be improved to include documented risk assessments from all appropriate management employees and that such assessments be considered when preparing the annual audit plan.

## **Independence of Internal Auditor Should Be Enhanced**

Under the present organizational structure, the internal auditor reports directly to the board. Under this structure, the function of the internal audit committee is that of an advisory body, with little or no direct control over the operations of the internal auditor. While it is commendable that the internal auditor reports to the board rather than to administrative staff, the internal auditor's independence would be enhanced if additional organizational changes were made so that the internal auditor reported to a board-established internal audit committee.

The internal audit committee should establish a process for reviewing all risk assessments and requests for internal audit services. These assessments and requests could then be evaluated by the committee and ranked by risk and by correlation to the mission of the internal audit function. The internal audit committee could then provide input and direction to the internal auditor in the development of the long- and short-range audit plans. This process, by providing an additional "buffer" for the internal auditor, would enhance the internal audit function's independence.

## ***Recommendations***

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- *The risk assessment process used by the internal auditor should be improved to include documented risk assessments from all appropriate management employees and such assessments should be considered when preparing the annual audit plan.*



- Enhance the internal audit function's independence by making organizational changes to cause this function to report to the internal audit committee instead of the board.
- Action Plan 12-1 provides the steps needed to implement these recommendations.

**Action Plan 12-1**

**Internal Auditing**

<b>Recommendation 1</b>	
Strategy	Document risk assessments that include input from financial and school based management. Consider these risk assessments when preparing long-range and short-range (annual) audit plans.
Action Needed	Develop and maintain detailed risk assessment procedures.
Who Is Responsible	Internal auditor and Internal Audit Committee
Time Frame	May 2000
How to Evaluate	Annual audit plan supported by ranking of audit concerns developed from risk assessments received from financial and school based management
Financial Impact	This can be implemented with existing resources.
<b>Recommendation 2</b>	
Strategy	Enhance the independence of the internal audit function.
Action Needed	Approve organizational changes that would require the internal auditor to report to the internal audit committee.
Who Is Responsible	Internal auditor and Internal Audit Committee
Time Frame	May 2000
How to Evaluate	Board approval of organizational changes
Financial Impact	This can be implemented with existing resources.

# Are the Best Practices for Financial Auditing Being Observed? \_\_\_\_\_

**Goal: The school district ensures that it receives an annual external audit and uses the audit to improve its operations.**

## **1 Does the district obtain an external audit in accordance with government auditing standards?**

*Yes. Annual audits are conducted by the Auditor General who performs such audits in accordance with government auditing standards.*

Pursuant to s. 11.45(3)(a)1., F.S., the district annually receives a financial audit by the Auditor General. A financial audit is defined in s. 11.45(1)(b), F.S., and states, in part, that financial audits must be conducted in accordance with generally accepted auditing standards and government auditing standards. While performing the financial audit, the Auditor General performs an examination to determine whether district operations are properly conducted in accordance with legal and regulatory requirements. Because of the district's significant federal funding sources, the Auditor General's audits include a review of the district's federal programs as required by the United States Office of Management and Budget's *Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*.

## **2 Does the district provide for timely follow-up on findings identified in the external audit?**

*Yes. The district provides written responses for findings included in each audit report indicating corrective actions that will be taken. Our review of past reports indicates that the district has generally addressed issues noted in these reports.*

Pursuant to s. 11.45(7)(d), F.S., the Auditor General is required to provide the district with a list of adverse findings which may be included in the audit report. This section of law also provides that the district shall submit to the Auditor General, within 30 days of receipt of the adverse findings, a written statement of explanation or rebuttal concerning all of the findings, including therein corrective actions to be taken to prevent a recurrence of all adverse findings.

Our review of past reports indicates that, with the exception of repeat findings related to computer consultant contracts, the district has generally addressed issues noted in these reports. These repeat findings addressed payments to consultants assisting the district in its in-house efforts to develop a new accounting system. District personnel have advised us

that the in-house project was placed on hold in January 1999 and that the district is currently investigating the purchase of an accounting system.

## ***Are the Best Practices for Asset Management Being Observed?*** \_\_\_\_\_

**Goal: District management has established controls for effective management of capital assets.**

### **1 Does the district segregate responsibilities for custody of assets from record keeping responsibilities for those assets?**

*Yes. Employees responsible for asset custody are functionally separate from employees maintaining accounting records for these assets.*

The district has established control accounts that are used to accumulate the district's total investment in property and maintains property records that establish accountability for individual property items. The responsibility for maintaining these records has generally been delegated to employees within the Business Services division. The responsibility for asset custody has been delegated to the numerous departments and cost centers throughout the district.

### **2 Has the district established controls that provide for proper authorization of asset acquisitions?**

*Yes. The district has established policies and procedures that provide for effective review and approval of asset acquisitions.*

As discussed under the Purchasing goal of this section (page 12-25), the district has established a defined purchasing function with controls over requisitioning, authorizing, and receiving functions. Asset acquisitions are subject to these same projects. In addition, written board approval is required for all significant capital asset projects or acquisitions.

### **3 Has the district established records that accumulate project costs and other relevant data to facilitate reporting construction and maintenance activities to the board, public, and grantors?**

*No. The district has established records that accumulate project costs and other relevant data to facilitate reporting construction and maintenance activities to the board, public, and grantors. However, our review determined that district records could be enhanced to provide historical life-to-date cost data for construction projects.*

#### **Capital Construction Project Records Generated from the Accounting System Show Only Current Year Activity**

Construction projects generally occur over more than one fiscal year. Accordingly, in order to determine the total costs of these projects, it is important that total costs (life-to-date) be accumulated to ensure that cost records for the projects are accumulated accurately. The district's present financial accounting system accumulates only current year financial information relating to construction projects. District personnel have compensated for this deficiency by manually determining the balance remaining in the estimated cost of each project to determine the "budget" for each project for a given fiscal year. Although this practice assists the district in preventing expenditures in excess of budget, it does not provide district personnel with life-to-date information on projects. Consequently, historical life-to-date information generated from the accounting system is not maintained. District staff have tried to compensate for these deficiencies by producing manually prepared spreadsheets to keep track of information necessary for financial reporting of general fixed assets. For example, Facilities staff maintain spreadsheets of certain financial project data and, when requested, accounting personnel will manually accumulate project information for each fiscal year so that life-to-date information is available. These labor-intensive tasks can result in errors and tend to discourage the accumulation of needed cumulative project cost records or in-depth analysis of these records.

District personnel have advised us that they are attempting to purchase a new accounting system.

A new system that will offer full integration features and historical data files for analysis purposes should correct the problems associated with this finding.

### ***Recommendation***

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- *District personnel should ensure that the new accounting system that is purchased includes full integration features and historical data files for analysis purposes. Such enhancements should provide needed life-to-date project cost information for capital construction projects. Action Plan 12-4 addresses the implementation of the new accounting system.*

## **4 Does the district provide recorded accountability for capitalized assets?**

*No. The district has provided recorded accountability for capitalized assets. However, we noted that district procedures relating to the tagging of equipment and the taking of property inventories should be improved.*

Section 274.02, F.S., provides that each item of property which is practicable to identify by marking shall be marked in the manner required by the Auditor General. This section also requires that a complete physical inventory of all property shall be taken annually and the date inventoried shall be entered on the property record. The inventory shall be compared with the property record and all discrepancies shall be traced and reconciled.

### **Using Bar Code Scanning Equipment and Tags Would Be More Efficient When Performing Annual Inventories of Tangible Personal Property**

District property accounting procedures currently provide that all property is marked as "Property of the School Board of Polk County, Florida" with the corresponding property identification number indicated with either a permanent marker or engraving. While this method of tagging appears to satisfy the legal requirements of the Florida Statutes, it prevents the use of scanning equipment to take required annual inventories. Polk County District School Board has approximately 42,000 tangible personal property items, totaling approximately \$68,438,000, and the use of bar code scanners with bar coded metal tags to positively identify tangible personal property during the required annual inventories should result in long-term efficiencies, both in time and money. Although initial capital outlays to purchase scanning equipment (estimated by district personnel to be \$11,500) and to tag existing equipment would be required, these costs should be recovered through the cost savings achieved as a result of the increased efficiency with which inventories could be completed.

## ***Recommendations***

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- *The district should tag all capitalized tangible personal property with bar code tags and purchase and use scanning equipment and software to take required annual physical inventories.*
- *Action Plan 12-2 provides the steps needed to implement this recommendation.*

Action Plan 12-2

**Asset Management**

<b>Recommendation 1</b>	
Strategy	Improve efficiency in tagging tangible personal property and performing required annual inventories by using current technology.
Action Needed	Purchase computerized bar coding equipment, scanners, and bar coded tags for use on tangible personal property.
Who Is Responsible	Assistant superintendent for Business Services
Time Frame	June 2000
How to Evaluate	Full implementation of bar code system for tangible personal property.
Financial Impact	District personnel estimate that initial outlays for the purchase of bar coding equipment and software to be \$11,500. Time and effort will be needed to re-tag all existing capitalized tangible personal property; performing this task while performing the required annual inventory will be the most efficient way of doing this. It is expected that these costs will be offset by future efficiencies in performing the annual inventories of tangible personal property.

***Are the Best Practices for Risk Management Being Observed?***

**Goal: The district has established procedures that identify various risks and provide for a comprehensive approach to reducing the impact of losses.**

**1 Does the district have an adequate process to set objectives for risk management activities, identify and evaluate risks, and design a comprehensive program to protect the district at a reasonable cost?**

*Yes. Procedures followed by district Risk Management personnel ensure that the district is appropriately covered for known and anticipated risks and that the required insurance coverages are adequate and are obtained at prices that are fair and reasonable.*

The district is 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. Section 230.23(9)(d), F.S., requires a school district to carry insurance on school property, including contents, boilers, and machinery. Section 230.23(10)(h), F.S., requires that

school districts carry insurance (bonds) on all employees who are responsible for school funds. Section 230.23(10)(l), F.S., requires school districts to provide adequate protection against any loss or damage to school property or loss resulting from any liability for which the board or its officers, agents, or employees may be responsible for under law. This section also provides that a school board is authorized 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 board is either authorized or required by law to contract for insurance.

The district has established a policy for risk management. The district's Risk Management Department 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 district has established self-insurance programs for workers' compensation insurance for its employees; comprehensive general liability, fleet liability, professional (errors and omissions) liability, and boiler and machinery; and medical coverage for its regular current employees and retirees. The district employs service agents to manage claims for each of these self-insured plans. To better manage its risk, the district has purchased excess (high deductible) coverage for some of its plans.

## **2 Does the district have comprehensive policies and procedures relating to purchasing and reviewing insurance coverage?**

*Yes. Procedures followed by district Risk Management personnel ensure that required insurance coverages are adequate and are obtained at prices that are fair and reasonable.*

The majority of the district's risk is managed through self-insurance programs. As such, purchased policies are generally limited to those excess coverage policies associated with self-insurance. Due to the high deductible amounts, the policies are generally inexpensive relative to the overall risk management program. The district has procedures for competitive selection or request for proposals for acquiring excess insurance coverage. The Risk Management director relies on a variety of information sources in evaluating these insurance coverages. As a general rule, the district has a tendency to renew those policies for which the district has been satisfied with the services provided and the premium amounts have not risen significantly. Generally, lack of satisfaction with the insurance services or significant changes in premium costs will result in the district evaluating new providers. For health insurance, the degree of satisfaction is determined by obtaining employee input through surveys. Additionally, the district uses the services of a risk management consultant.

Most of the insurance programs are driven by the number of employees (for example, workers' compensation, employee life and health, etc.). The district has established procedures to determine the amount due to insurance vendors or service providers. These procedures appear to be effective to ensure that only appropriate amounts are remitted to insurance vendors and service providers.

### **3 Does the district regularly monitor and evaluate its self-insurance program to ensure the feasibility of its self-insured coverages?**

*Yes. The district has established procedures to monitor and evaluate its self-insurance programs to ensure the feasibility of its self-insured coverages.*

See the narrative above. (Risk Management Best Practices No. 1 and 2.)

## ***Are the Best Practices for Financial Management Being Observed?***\_\_\_\_\_

**Goal: The district has established controls to ensure that its financial resources are properly managed.**

### **1 Does district management communicate its commitment and support of strong internal controls?**

*No. The district has established a Business Services function that, as indicated by its organizational structure, provides for effective separation of various business activities to promote an adequate system of internal controls. Responsibilities assigned to various staff members in this function are such that a comprehensive system of internal controls has been established. However, we noticed that the district's communication of its commitment and support of strong internal controls could be enhanced.*

### **Procedures Manuals Detailing Daily Activities Are Not Maintained**

The district has established a Business Services function that is responsible for essentially all activities related to financial management. Functional responsibilities within the Business Services function are further segregated into accounting, budgeting, purchasing, information and data processing services, risk management, and food services.

Although district management has achieved a comprehensive system of internal controls, they cannot document that their commitment to and support of strong internal controls has been communicated. Ordinarily, the communication of such commitment and support is done through the establishment and maintenance of comprehensive procedures manuals of its daily financial activities. Although some written procedures documents were available for certain parts of the district's financial operations, they were generally outdated and/or



incomplete. Procedures manuals are necessary to ensure appropriate training of new staff as well as to provide an aid in bridging the transition in the event of loss of key finance-related personnel. The district should develop and maintain detailed procedures manuals relating to all its financial activities. Some suggested procedures that should be included in the manuals include such matters as those noted below.

- Identification and description of the principal accounting records, recurring standard entries, and requirements for supporting documentation. For example, this may include information about the general ledger, source journals, subsidiary ledgers, and detail records for each significant class of transactions.
- Expression of the assignment of responsibilities and delegation of authority including identification of the individuals or positions that have authority to approve various types of recurring and non-recurring entries.
- Explanations of documentation and approval requirements for various types of recurring and non-recurring transactions and journal entries. Documentation requirements, for example, would include the basis and supporting computations required for adjustments and write-offs.
- Instructions for determining an adequate cutoff and closing of accounts for each reporting period.

As such manuals are developed, the board's internal auditor should review them to ensure that the procedures are designed to promote effective internal controls.

## **Business Services' Cross-Training Activities Should Be Enhanced**

As with any organization, some employee turnover occurs. Occasionally employees leave that performed tasks that are considered critical in terms of the need for processing data or are critical to ensure effective internal control. Because they are critical, the continued performance of these tasks while positions are vacant is important. Many organizations attempt to alleviate such problems by cross-training staff so that others can fill in when someone terminates or is on extended leave.

We noted that some district Business Services staff have knowledge of how to perform the tasks for which other employees are responsible. Although it is good that some cross-training has occurred, we noted that a formalized cross-training plan that identifies critical financial processes and provides for the cross-training of individuals in these processes had not been developed. This cross-training plan should provide a process for allotting time to cross-trained staff so that these employees will be able to perform these duties along with their other responsibilities. For example, district bank reconciliations had not been performed for several months when the employee responsible for performing the reconciliations terminated employment. Although other staff were familiar with the bank reconciliation process, workload requirements prevented them from also performing the reconciliations. The district should enhance its cross-training process so that there will be staff available to continue critical financial processes in the event of loss of key finance-related personnel. Procedures manuals implemented as a result of the previous recommendation will also assist in cross-training efforts.

## The District Should Develop a Policy for the Reporting of Suspected Improprieties

Another indicator that a district has a strong commitment to internal controls is its ability to promote the feedback of information from employees, particularly information relating to suspected improprieties. It is through this process that an organization becomes aware of internal control weaknesses that may otherwise be overlooked. As a result, it is important that the organization have a policy that promotes the reporting of suspected improprieties. Absent such a policy, it is possible that a work environment can be created in which employees do not believe that it would be advantageous to report such incidents that they have observed. Such a policy is beneficial to the organization because it provides a process that both the employee and the organization should follow. A well-designed policy will help protect the interests of the employee as well as reduce the organization's liability exposure.

The district has not established a policy and a process for the reporting of suspected improprieties. We recommend that such a policy be developed. Some of the features of a well-designed policy include

- a process for ensuring the anonymity of the employee reporting the impropriety;
- a process for reporting back to the employee the results of any investigation of the impropriety;
- a process to ensure that the employee has immunity from reprisals provided that the employee follows the procedures outlined in the policy; and
- if the employee deems it necessary, a process for allowing the employee to report the suspected impropriety to someone other than the employee's direct supervisor. For example, an alternative other than the employee's direct supervisor could be the district's internal auditor.

## Recommendations

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- *The district should develop and maintain detailed procedures manuals of all financial operations including daily activities. The board's internal auditor should review procedures manuals and subsequent revisions to ensure that the procedures are designed to promote effective internal controls.*
- *The district should formalize its cross-training practices to develop a plan that identifies critical financial processes, provides for staff to be trained in these processes, and provides cross-trained staff with time to perform these processes in the event of loss of key finance-related personnel.*
- *The district should establish procedures that employees can follow if they suspect that improprieties are occurring. We suggest that such procedures include provisions that allow employees to contact someone other than a direct supervisor (perhaps the internal auditor), anonymity for those reporting such improprieties, feedback to employees who report such improprieties, and immunity from reprisals.*
- *Action Plan 12-3 provides the steps needed to implement these recommendations.*

**Action Plan 12-3**

**Management Control Methods**

<b>Recommendation 1</b>	
Strategy	Develop and maintain detailed procedures manuals for all financial management activities.
Action Needed	Distribution of approved manuals to all users.
Who Is Responsible	Assistant superintendent for Business Services
Time Frame	June 2001
How to Evaluate	Issuance of procedures manuals to appropriate personnel
Financial Impact	This can be implemented with existing resources.
<b>Recommendation 2</b>	
Strategy	As procedures manuals are completed and/or revised, the internal auditor should review them to ensure that the procedures are designed to promote effective internal controls.
Action Needed	Inclusion of procedures manual reviews in internal auditor's annual auditing plan
Who Is Responsible	Joint collaboration between the assistant superintendent for Business Services, the Internal Audit Committee, and the internal auditor.
Time Frame	June 2001
How to Evaluate	Internal auditor recommendations relating to procedures manuals
Financial Impact	This can be implemented with existing resources.
<b>Recommendation 3</b>	
Strategy	Identify critical finance processes and develop a cross-training policy.
Action Needed	After critical finance processes are identified, develop a cross-training schedule.
Who Is Responsible	Assistant superintendent for Business Services
Time Frame	June 2001
How to Evaluate	<ol style="list-style-type: none"> <li>1. Development of a written cross-training plan</li> <li>2. Periodic testing of cross-training plan to determine its effectiveness</li> <li>3. Testing of cross-training plan can be correlated to planned absences of employees</li> </ol>
Financial Impact	This can be implemented with existing resources.
<b>Recommendation 4</b>	
Strategy	Develop district policy for the reporting of suspected improprieties.
Action Needed	Preparation of and subsequent submission to Board of proposed policy.
Who Is Responsible	Assistant superintendent for Business Services
Time Frame	June 2001
How to Evaluate	Board approval of policy
Financial Impact	This can be implemented with existing resources.

## 2 Does the district record and report financial transactions in accordance with prescribed standards?

*No. Although financial transactions are recorded and reported in accordance with prescribed standards, the district's financial accounting system is not capable of permitting these transactions to be recorded in an efficient manner as described below.*

### **The District Needs to Place a High Priority on Replacing Its Existing Accounting System**

Section 237.01, F.S., and State Board of Education Rule 6A-1.001, F.A.C., requires Florida school districts to maintain their financial accounts and records consistent with the requirements of the Florida Department of Education's manual, *Financial and Program Cost Accounting and Reporting for Florida Schools* (Redbook). The district currently uses an in-house developed accounting system that uses field sizes for accounting codes that are not large enough for the codes assigned in the Redbook. To the extent possible, the district uses truncated account numbers that parallel Redbook numbers and a cross-walk can be readily made between the district's accounting system account codes and the Redbook account codes. However, the limitations inherent in the district's present accounting system have created difficulties for district personnel in the assignment of new account numbers.

The district is one of the larger school districts in Florida and during the most recent fiscal year, it expended approximately \$450,000,000. The district's in-house developed accounting system, which has been in use for many years, is used to account for all financial transactions. There are a number of deficiencies in this system which created labor-intensive inefficiencies, examples of which are shown below.

- This system has separate components in areas such as payroll, inventory, and accounts payable. These components were not designed to automatically integrate with each other. District personnel achieve integration between system components by manually updating the different components. For example, after the payroll system is updated for current activity, the payroll system generates summary totals. These summary totals are then manually posted by journal entry into the accounting system.
- The system also has limited report-generating capabilities. District personnel have compensated for this weakness by generating manually-prepared spreadsheets to keep track of certain data.
- Another weakness in the system is that it does not have the capability to maintain historical financial data for account categories with activity over several years. For example, major construction contracts may take several years to complete. Construction projects are assigned project numbers and budget and expenditure information is accumulated for each project. In order to determine the total cost of construction activity over all the years the project was in process, district personnel must manually accumulate project information for each fiscal year.
- Remote users lack on-line real-time access to budget/purchasing data. Although recent system modifications allow remote users to input purchase requisitions on-site for electronic transmittal to the Purchasing Department, this

information is not integrated into the system so that they can determine remaining budget balances, etc. After the Purchasing Department processes the requisitions, they are submitted for posting into the accounting system. Only at this time can district personnel determine if sufficient budget exists, and if not, the requisitions are returned to the users to initiate budget modification (amendment) processes. Once budgets are modified, the requisition process must start over again.

These labor-intensive tasks can result in errors and tend to discourage in-depth analysis of financial transactions. Additionally, Business Services personnel are subject to high workload requirements and are often unable to provide more than basic business services to users.

Due to other district needs, upgrading the district's accounting system has not been a high priority. However, the district has now grown to the point where it desperately needs to update its accounting system so that it will have the capability of using Redbook account codes and to provide full automatic integration of the various accounting subsystems. District personnel have advised us that they are currently in the process of evaluating vendor-developed accounting software products with the intent of purchasing a new accounting system. We concur with this decision and we recommend that the district place a high priority on implementing a new accounting system. A fully integrated accounting system would promote greater efficiencies through the reduction of manual processes that could result in the reduction in the need for the performance of some Business Services functions. Some or all of these reductions may be offset by the reallocation of workload responsibilities among existing staff to provide more equal workloads and additional responsibility assignments to provide greater and better business services to users. For example, accounting software that has better reporting capabilities will allow better analyses of transactions which will allow users to make more informed decisions regarding financial activity.

## Recommendations

- *The district should establish the implementation of a new integrated accounting system as a high priority.*
- *Action Plan 12-4 provides the steps needed to implement this recommendation.*

### Action Plan 12-4

## Financial Accounting Information System

<b>Recommendation 1</b>	
Strategy	Establish the implementation of a new integrated accounting system as a high priority.
Action Needed	Establishment of timelines for purchasing and implementation of new accounting system. Establish monitoring process to evaluate progress of implementation efforts.
Who Is Responsible	Board and assistant superintendent for Business Services
Time Frame	June 2001 (for total implementation of new accounting system)
How to Evaluate	Successful implementation of new accounting system.

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Financial Impact	The district has already committed to obtain a new accounting system and has identified resources to acquire the system. The recommendation to ensure that implementation is performed timely can be implemented with existing resources.
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### **3 Does the district prepare and distribute its financial reports timely?**

*Yes. The district has established processes that ensure that required financial reports are submitted timely and within reporting deadlines.*

The district is governed by various laws, rules, and contract provisions relative to required submission dates for various financial reports. For example, State Board of Education Rule 6A-1.0071, F.A.C., requires the district to have its annual financial report prepared and submitted to the Florida Commissioner of Education no later than September 11 of each year. State Board of Education Rule 6A-1.008, F.A.C., requires the superintendent to submit monthly financial statements to the board in the form prescribed by the board. Additionally, various federal grants and contracts provide for monthly statements of financial activity relating to the grants and generally provide for required submission dates.

These requirements have been in existence for many years. The district has established procedures to ensure compliance with these requirements. Our review of the processes in place to ensure compliance with these requirements indicated that the processes were effective to ensure that the required financial reports were timely submitted.

### **4 Does the district have a financial plan serving as an estimate of and control over operations and expenditures?**

*Yes. As required by law, the district prepares annual budgets and follows established rules for subsequent amendments to the budgets as estimates change. Even though the district has established budgets and has procedures for monitoring these budgets, the procedures would be more effective if information relating to the availability of budgeted funds could be determined in a more timely manner.*

The district's financial plan serving as an estimate of and control over operations and expenditures is contained in its budget. There are a number of state laws and administrative rules affecting the district relative to budgeting. For example, s. 230.23(10)(g), F.S., requires a school district to implement a system of accounting and budgetary control to ensure that payments do not exceed amounts budgeted. Section 237.031, F.S., requires a school district to establish a budget system. Section 237.041, F.S., requires the board to adopt an annual budget and submit the adopted budget to the Florida Department of Education. State Board of Education Rule 6A-1.006, F.A.C., provides guidelines for amending the budget and State Board of Education Rule 6A-1.007, F.A.C., requires the superintendent to ensure that obligations and expenditures are kept within budgeted income.

The district has established effective procedures to ensure that state requirements for budget preparation and subsequent amendments thereto are timely completed.

Additionally, the district has implemented an encumbrance accounting system to provide a means of comparing budgeted amounts to actual and planned expenditures.

## **The Availability of Budgeted Funds Should Be Determined in a More Timely Manner**

The district's accounting system presently does not have the capability of providing users that make purchase requisitions information on how the requisition will impact their budget at the time they make the requisition. Although some departments and school centers still use manual purchase requisition procedures, all departments and school centers have the ability to make purchase requisitions on-line and to submit these requisitions electronically to the Purchasing Department for processing. The district's current process does not provide users with real-time budget and actual information showing potential commitments (e.g., requisitions in process) as well as encumbrances to show the user the impact of the requisition on the amount of budget available. After processing by the Purchasing and Accounting departments, the approved purchase orders are manually entered into the accounting system by employees responsible for general ledger input. It is only after the purchase orders are input that available budget balances are known. At this point, if it is determined that sufficient budgeted funds do not exist for the purchase, the purchase requisition must be returned to the originating department for corrective action. Once corrective actions have been made, the purchase requisition must be resubmitted and the process repeated.

District personnel are currently in the process of evaluating the purchase of a new accounting system. According to district personnel, the new system will show on-line, real-time information to the user at the time of input that shows budget availability and the impact of any requisitions made on the available budget. Such a system will provide a more timely determination of the availability of budgeted funds and will reduce the incidence of reprocessing purchase requisitions because of insufficient budget.

## **Recommendations**

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- *As recommended under the Financial Management Goal relating to the Financial Accounting System best practice (page 12-19), the district needs to place a high priority on implementing a new integrated financial accounting system that will allow for a more timely determination of the availability of budgeted funds.*

### **5 Does the district have adequate controls to provide recorded accountability for cash resources?**

*No. Although the district has generally established adequate controls to provide recorded accountability for cash resources, control procedures related to bank reconciliations had not been followed as described below.*

## **The District's Business Services Function Should Ensure That Bank Reconciliations Are Performed Timely**

A critical accounting control over the accountability for cash resources is the performance of bank reconciliations on a timely basis by persons independent of the processes for recording cash transactions and the processes that have actual custody for the cash assets. If effectively used, this control provides additional assurance that cash transactions have been properly recorded by providing a mechanism for timely identifying errors in posting or errors made by the bank in posting the district's transactions. It also provides an important control in discouraging attempts to convert these assets for personal use. The district established a process in which an employee independent of the cash recording and cash custody process reconciled the district's bank accounts. District guidelines for the performance of these reconciliations required that they be performed within 30 days of receipt of the bank statements.

At the time of our review, bank reconciliations had not been completed for approximately six months because the employee performing these reconciliations had terminated employment and had not been replaced. Although other employees knew how to perform these reconciliations, the reconciliations had not been done because the workload demands of these employees prevented them from doing so. District personnel informed us that the district has recently assigned an employee to fill this position and bank reconciliations soon will be current. To the extent that the bank reconciliations are not being performed, a critical monitoring control is not being followed and the district's control over cash resources is rendered less effective.

As recommended under the Financial Management Goal relating to the Management Control Methods best practice (page 12-17), the district needs to develop a cross-training program that not only identifies critical financial accounting processes, but includes a plan that provides cross-trained staff the time necessary to perform these tasks.

## **Recommendations**

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- *As recommended under the Financial Management Goal relating to the Management Control Methods best practice, the district needs to develop a cross-training program that not only identifies critical financial accounting processes, but includes a plan that provides cross-trained staff the time necessary to perform these tasks. The timely completion of bank reconciliations should be included in the cross-training plan as a critical financial accounting process.*
- *Action Plan 12-3 provides the steps needed to implement these recommendations.*



## **6 Does the district have an investment plan that includes investment objectives and performance criteria and specifies the types of financial products approved for investment?**

*Yes. The district has procedures in place to ensure that investments made are consistent with the district's investment policy and to determine the performance of investments made.*

The district identifies funds that it considers excess to immediate cash needs. The district invests the majority of its available funds with the State Board of Administration's Local Government Surplus Funds Trust Fund investment pool created by s. 218.405, F.S. This investment pool operates under the investment guidelines established in s. 215.47, F.S. This fund offers highly liquid investments with competitive rates. The district also invests a small portion of its available funds in United States Treasury Securities and Obligations of United States Government Agencies and Instrumentalities, all of which are authorized investments pursuant to s. 236.24(2), F.S.

## **7 Has the district established controls for recording, collecting, adjusting, and reporting receivables?**

*Yes. Based on the limited volume and nature of receivables that the district has, its procedures are generally effective to provide for the proper reporting of receivables.*

As a service provider that provides free public education to children, the district generally does not have activities that would require that it bill for and attempt collection from others. Other than its risk management activities, essentially all of the district's receivables relate to accounting entries to account for amounts due from other state and local governments.

## **8 Has the district established controls that provide accountability for employees' compensation and benefits pursuant to an approved compensation plan?**

*Yes. The district has established salary schedules that provide the basis for compensation of employees. Procedures exist to ensure that employees are properly compensated based on these salary schedules and that applicable benefit costs are determined and/or deducted and remitted to appropriate vendors. Other personnel-related best practices are evaluated in the Personnel Systems and Benefits chapter of this report (Chapter 5).*

Section 236.02(4), F.S., and State Board of Education Rule 6A-1.052, F.A.C., require school districts to annually adopt salary schedules for employees that shall be the sole instrument used in determining employee compensation. The district annually adopts and includes in

the board minutes the approved salary schedules for school personnel. Additionally, the district has established procedures to ensure that amounts paid to employees are consistent with the amounts provided in the salary schedules. The district's payroll accounting program provides for the calculation of retirement plan contributions and procedures are in place to ensure that those contributions are timely remitted.

## **9 Does the district have procedures for analyzing, evaluating, monitoring, and reporting debt financing alternatives?**

*Yes. When considering debt financing, the district has established a process that ensures that various debt financing alternatives are evaluated, monitored, and analyzed.*

The district does not enter into long-term debt financing on a frequent basis. When the district determines that it needs to raise funds to meet district needs, it uses its retained financial advisor who is experienced in the issuance and sale of debt instruments to assist in determining the best financing alternatives given the district's specific needs. Based on the advice of the financial advisor, the district determines the best financing alternatives given the district's specific needs.

## **10 Does the district adequately monitor and report grant activities?**

*Yes. The district has established practices to ensure monitoring of grant activities in accordance with grantor requirements. Reporting requirements for grants are determined and procedures are established to ensure that grantor-required reports are submitted within established deadlines.*

The district receives significant resources from federal grantors. Most of these resources are derived from recurring grants that have been received by the district for many years. Accordingly, procedures to ensure compliance with these grants are well established. District personnel monitor changes in these grant requirements and, as appropriate, procedural changes are made to meet changing grant requirements. Because of the district's familiarity with federal grants, district personnel know to closely review any new federal grants so that procedures to comply with grant requirements can be established.

## ***Are the Best Practices for Purchasing Being Observed?*** \_\_\_\_\_

**Goal: The district has established a defined purchasing function with controls over requisitioning, authorizing, and receiving functions.**

# **1 Does the district segregate purchasing responsibilities from the requisitioning, authorizing, and receiving functions?**

*Yes. The district has segregated purchasing responsibilities from requisitioning and receiving functions.*

Section 237.02(1)(a), F.S., provides that each school district shall develop and adopt policies establishing the plan to be followed in making purchases as may be prescribed by the state board. State Board of Education Rule 6A-1.012, F.A.C., prescribes purchasing requirements for school districts. Generally, school districts must establish purchasing policies and procedures that, at a minimum, meet these requirements. Through their developed policies and procedures, school districts may establish more comprehensive purchasing requirements.

The district has established a Business Services function that is responsible for all financial activities of the district. Within the Business Services function, the district has established a separate centralized Purchasing function. The purpose of the Purchasing Department is to ensure that board-adopted purchasing policies and procedures have been followed. District procedures provide for the decentralized requisitioning and receiving of goods and services and the Purchasing Department is physically and functionally separate from these activities.

# **2 Has the district established controls for authorizing purchase requisitions?**

*Yes. The district has established controls for authorizing purchase requisitions that generally provide for appropriate levels of review and approval before the requisition becomes a binding commitment of the district. However, more efficient purchasing methods could be established by requiring all users to use the available on-line requisitioning system and by using purchasing cards for small purchases.*

The district has established a comprehensive budgeting process that allocates budget to departmental and cost center (including school) levels. Department heads and principals in charge of activities at these levels are responsible for ensuring that required expenditures are kept within available budget. Consequently, authorization to request the expenditure of budgeted funds is also vested in these employees. As the need arises, the department head or principal submits to the Purchasing Department requisitions for the purchase of goods and services. Depending on the type and amount of the requisition, Purchasing Department employees process the requisitions, and if sufficient budget exists, a purchase order is generated.

## **The District Should Require that On-Line Requisitioning Capabilities Be Fully Utilized**

The decentralized process of requisitioning results in there being authorized personnel at over 170 different cost centers and departments that can submit purchase requisitions.

The district recently implemented an on-line purchase requisitioning system which allows authorized users to electronically submit purchase requisitions to the Purchasing Department. Additionally, employees authorized to request purchases can still use the old process of filling out a purchase requisition form and manually delivering it to the Purchasing Department for processing into a purchase order. At the time of our review, 66 cost centers and departments still manually submitted purchase requisitions even though on-line requisitioning capability was available to them.

There are a number of disadvantages to allowing both methods of requisitioning to exist at the same time. Generally, the manual requisitioning process is much more labor-intensive, involving repetitive tasks (for example, recording purchase information once on the requisition form and then again in the Finance Department when it must be entered into the system) and delivery resources (courier service to transfer requisition forms between departments and cost centers). Additionally, contract information for many commodities is already included in the on-line requisitioning system. Purchase requisitions for items on contract can be expedited because contract information is already included in the system.

District personnel also informed us that some cost centers do not use the on-line requisitioning system because of limitations in that system. Generally these limitations relate to problems in the ability to charge the cost of the items requested to multiple costing areas. For example, construction costs may be charged to multiple revenue sources and projects. District personnel are experiencing problems in charging such costs to these different costing areas with the present on-line requisitioning system.

This system has the benefit of nearly immediate submission of purchase requisitions, thereby allowing Purchasing Department employees to process them sooner. Obviously, those cost centers that must charge costs to multiple cost areas cannot enjoy these benefits.

The district should work towards eliminating the limitations in the on-line requisitioning system. For those cost centers not affected by the limitations in the system, we recommend that the district allow the processing of on-line purchase requisitions only. This recommendation can be achieved by notifying personnel authorized to make purchase requisitions that manually-prepared purchase requisitions will no longer be accepted except in extenuating circumstances.

## **The District Should Use Purchase Cards for Small Dollar Purchases**

During the 1997-98 fiscal year, the Purchasing Department processed approximately 32,000 purchase orders. Of these, approximately 40% were for purchases under \$250. The total of these purchases under \$250 represented approximately 2% of the total dollar amount of expenditures from budgeted funds. During the 1997-98 fiscal year, total expenditures charged for the operation of the Purchasing Department were approximately \$435,000. This equates to approximately \$13 in costs to process each purchase order.

There currently exist purchase (credit) card programs with major credit card vendors that permit organizations to allow employees to make purchases on behalf of the organization up to specified amounts. There is a considerable amount of flexibility in purchase options that these programs offer. Some of the more common features include maximum dollar amount for each purchase, maximum dollar amount of purchases made in specified periods (for example, \$1,500 in a month), limiting purchases to specified types of vendors, and so on. Additionally, some plans can be tailored so that payment information is provided in machine-readable formats to significantly reduce data entry.

A properly developed purchase card program will significantly reduce resources applied to the processing of small purchases. It should be understood, however, that if the individual purchase maximum for each card is set at \$250, it is unrealistic to expect that there would be a 40% reduction in the cost to operate the Purchasing Department. Despite the existence of the purchase cards, some purchases of less than \$250 may be made using conventional methods. Additionally, such plans may require additional internal controls, and it is likely that efficiency gains in the actual processing of purchase orders will be offset to some degree by additional processing procedures to verify the validity of the purchases made. The actual amount of reduction is not estimable; however, the efficiency gains achieved by implementing a purchase card program should benefit the district. We recommend that the district consider using a purchase card program for purchases involving small dollar amounts. As the district becomes more familiar with the program, it could then choose the appropriate dollar limits to bring about greater efficiencies while still maintaining an optimum level of control.

## Recommendations

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- *The district should require all applicable users authorized to make purchase requisitions to use the on-line requisitioning system and eliminate manual purchase requisitions except in extenuating circumstances.*
- *The district should use purchase cards for purchases involving small dollar amounts.*
- *These recommendations can be implemented with existing resources.*

### **3 Has the district established authorization controls to ensure that goods and services are acquired at prices that are fair, competitive, and reasonable and consistent with acceptable quality and performance?**

*Yes. The district has established authorization controls to ensure that goods and services are acquired at prices that are fair, competitive, and reasonable, and consistent with acceptable quality and performance.*

In addition to the purchasing requirements set by state law and State Board of Education Rule, the district's policies and procedures have established additional purchasing requirements. For example, written quotations are required for purchases that exceed half of the amount of the established threshold in which competitive bids are required. Additionally, the district has procedures to consolidate and bid recurring purchases when feasible. To determine feasibility, the Purchasing Department conducts surveys to determine their upcoming equipment and supply needs. Detailed specifications are submitted to vendors for all goods and services and district personnel monitor the quality of items purchased and vendor performance on contracts.

## **4 Has the district established controls to ensure that goods are received and meet quality standards?**

*Yes. The district has established controls to ensure that goods are received and meet quality standards. However, we noted that greater efficiencies could be made in receipting procedures if the district's financial accounting system could be enhanced so that notification of receipt of goods and services can be made on-line.*

### **The District's Financial Accounting System Should Include Features that Permit the On-Line Acknowledgement of the Receipt of Goods and Services**

Under current procedures, individuals acknowledge the receipt of goods and services by manually completing receiving report forms designed for that purpose. At remote user sites, these receiving reports are routed to the accounting office by interoffice mail and courier services. Once they are received in accounting, data is input from the receiving report which indicates on the system that the goods and services noted on the receiving reports have been received.

The district's current on-line requisitioning system includes provisions for on-line acknowledgement of receipt of goods and services. However, this feature is not being used because the on-line requisition system currently does not interface with the accounting system. Data input on this system must be manually input to update the accounting system. Since the receipt of goods and services also has to be input into the accounting system, district personnel have elected to use manually-prepared receiving reports until the system is upgraded or replaced.

The use of an on-line receipting system would reduce labor-intensive tasks and permit greater time efficiencies in the processing of disbursements. District personnel are currently in the process of evaluating vendor-developed accounting software for purchase. We recommend that the district ensure that the new accounting system that it purchases include integrated on-line receipting features.

## ***Recommendations***

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- District personnel are currently in the process of evaluating vendor-developed accounting software for purchase. We recommend that the district ensure that the new accounting system that it purchases include integrated on-line receipting features.*

## **5 Has the district established controls for processing invoices to ensure that quantities, prices, and terms coincide with purchase orders and receiving reports?**

*Yes. The district has established controls for processing invoices to ensure that quantities, prices, and terms coincide with purchase orders and receiving reports.*

Within the Business Services function is an accounts payable section that is responsible for processing bills and invoices for payment. The Business Services function has established procedures that provide for invoices to be reviewed and approved for completeness of supporting documents and required clerical checking by accounts payable employees before disbursements are made. If discrepancies exist between the invoices received and the supporting documentation maintained by the district, procedures are in place to ensure timely resolution of these discrepancies. In addition, procedures are in place that ensure accurate account distribution of all entries resulting from invoice processing.

## **6 Has the district established controls to ensure that disbursements are properly authorized, documented, and recorded?**

*Yes. The district has established controls to ensure disbursements are properly authorized, documented, and recorded. However, we noted that enhancements should be made in the controls over the safeguarding of blank checks and signature plates and stamps.*

### **District Business Services Personnel Should Improve Controls Over Access to Blank Checks and Signature Plates and Stamps**

Most vendor and payroll checks are computer generated and are printed on laser printers using specialized software. In addition to the blank checks stock kept for these checks, district personnel keep a small supply of blank checks so that manual checks can be prepared when necessary. Our review of the controls over both bulk and manually-prepared blank check stocks disclosed the two control weaknesses noted below.

- Blank payroll and deduction checks were kept in a file cabinet in the Payroll Department. The same employee who had access to the blank checks kept in the file cabinet also had keys to operate the manual check signing machine located in the Payroll Department. Since the check signing machine was lockable, the signature plates remained in the machine.
- Blank checks for several of the district's accounts were kept in a locked storage vault in the Accounting Department. Similarly, an employee who had the keys to the storage vault also had custody of rubber stamps that bear the names of both the superintendent and the board chairman, the two signatures required to negotiate district checks.

These control weaknesses increase the risk that district funds could be used for unauthorized purposes. We recommend that key assignments and blank check access privileges be reviewed and responsibilities separated so that the same person does not have the ability to both obtain blank checks and also sign them.

## Recommendations

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- *We recommend that district personnel review employee access to blank check and signature plates and stamps and ensure that employees designated as custodian of signature plates and stamps do not also have access to the district's supply of blank checks.*
- *This recommendation can be implemented with existing resources.*

### 7 **Has the district established controls to ensure that payables/encumbrances (obligations) are properly authorized, documented, and recorded?**

*Yes. The district has established controls to ensure that payables/encumbrances are properly authorized, documented, and recorded.*

The district's accounting system includes an encumbrance accounting system. As approved purchase orders are posted, encumbrances are recorded against the appropriate district accounts. Additionally, department and cost center heads are periodically provided with outstanding encumbrance detail to allow for appropriate follow-up if considered necessary.

## ***Are the Best Practices for Information Services Being Observed?***

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**Goal: The district maintains an information system to provide quality data.**

Computer processing is used in significant accounting and administrative applications within the district. The district has an electronic data processing function that is subdivided into two functional areas, both of which report to the assistant superintendent for Business Services. These two areas are Data Processing and Information Services. The staff within Data Processing are organized into four functions—Application Programming; Computer Operations; Systems Network Programming and Services; and Electronic Equipment Repair Service (EERS), including Wide Area Network (WAN) installation services and support, hardware repair, and wiring. These functions support not only the district office, but also the county school sites. The Information Services Department is



responsible for end-user support, including training, help desk, and security administration services. The Information Services Department works with Data Processing to extract management report data in accordance with Florida Department of Education requirements and to provide security administration services.

The Data Processing Department is independent from the accounting and operating departments for which it processes data. User department personnel are responsible for entering and editing their own production data. The Data Processing Department has also segregated the duties of systems development, technical support, and operations.

## **1 Does the district segregate duties to prevent unauthorized transactions by appropriately limiting access to data systems processes and functions?**

*No. The district has not adequately segregated duties to prevent unauthorized transactions by appropriately limiting access to data systems processes and functions.*

### **Data Processing Department Employees Have Incompatible Responsibilities and Inappropriate Access to Data Systems**

Access to programs and data is generally controlled with software that limits programmer access to production programs, live data files, and job control language. Within the electronic data processing environment, effective access controls must be established so that employees whose duties include systems design and development activities and programming responsibilities do not also have the ability to move modified programs into the production environment. When these incompatible duties are not separated, there is an increased risk that unauthorized modifications may be made to programs without being detected in a timely manner. Our review disclosed that the director of Data Processing, the Application Programming manager, and the Student Information Systems Programming project leader had the capability to create and modify application programs, as well as move those programs into the production environment.

Although the Data Processing Department maintains an on-line log file which provides for a record before and after a program change is made, no documented reviews of this file was made by an independent person. Without a documented review of program changes by an independent person, and in light of the incompatible functions described above, there is an increased risk that unauthorized modifications may be made to programs without being detected in a timely manner. We recommend that district personnel independent of the programming function perform a routine documented review of the on-line log file, with any exceptions being investigated and resolved. These procedures, if effectively implemented, would provide a compensating control for the ability of district employees to perform the incompatible functions described above.

### **The District's Security Awareness Processes Should Be Enhanced**

The district has extensive electronic information resources that are accessible by over 2,200 users throughout the district, many at remote user sites. In this environment, it is

essential that employees be made aware of the importance of security over computer access so as to discourage the misuse of information assets. The district has implemented security measures through the assignment of passwords. The importance of security is mentioned during user systems training performed by Information Services. Additionally, the district has certain personnel policies in place for the EDP function that provide some measure of security enhancement. These policies include: drug testing; fingerprinting; encouraging, but not mandating, vacation time; cross-training of electronic data processing staff; and prior employer reference checks. In addition to these processes, internal controls would be enhanced if employees were also required to sign security statements acknowledging and accepting the responsibility of maintaining the confidentiality and integrity of the system and the data entrusted to them. We recommend that district management require that electronic data processing users sign security statements acknowledging and accepting the responsibility of maintaining the confidentiality and integrity of the systems and data entrusted to them.

## Recommendations

- We recommend that district personnel independent of the programming function perform a routine documented review of the on-line log file, which documents program changes, and investigate any instances in which there are undocumented or unsupported program changes.
- We recommend that the district institute a formal security awareness policy whereby the user agrees in writing to preserve the integrity, confidentiality, and availability of the data entrusted to him/her. In assuming this responsibility, each employee should acknowledge his/her understanding of the value of the information; the authorization, removal, and review of access rights and the use and change of passwords associated with those access rights; the consequences of compromising the integrity and security of data by sharing passwords and/or leaving workstations unattended while signed on; and the district's policies regarding software purchase, installation, and licensing.
- Action Plan 12-5 provides the steps needed to implement these recommendations.

### Action Plan 12-5

## Segregation of Duties

<b>Recommendation 1</b>	
Strategy	Identify those employees who can make changes to production programs and can also move those changes into production.
Action Needed	<p>Step 1: Reassign duties as necessary so that the same employees who make program changes can not also move these changes into production.</p> <p>Step 2: For those employees for which it is not practical to reassign these incompatible duties, personnel independent of the programming function should be assigned the responsibility of reviewing the on-line log files of programming changes, with any exceptions being investigated and resolved.</p> <p>Step 3: Assign personnel independent of the programming function,</p>

	for example, the new database administrator, the responsibility of moving new and modified programs and job control language into the production environment.
Who Is Responsible	Assistant superintendent for Business Services
Time Frame	June 2000
How to Evaluate	Review responsibility reassignments. Review evidence of on-line log file review and follow-up efforts. Review access rules to production programs and job control language.
Financial Impact	This can be implemented with existing resources.

**Recommendation 2**

Strategy	Establish and implement a formal Security Awareness program.
Action Needed	Development of procedures and forms to be signed by all employees given access rights to electronic data processing systems.
Who Is Responsible	Director of Data Processing
Time Frame	December 1999
How to Evaluate	Review established procedures and signed security awareness forms.
Financial Impact	This can be implemented with existing resources.

## **2 Do the district’s user controls ensure authorization prior to processing transactions and ensure that all output represents authorized and valid transactions?**

*No. While the district has defined the user departments as the functional owners of its data and made them responsible for transaction authorization prior to input and for determining the validity of the resulting output, security administration and access control procedures should be improved.*

The district uses a tiered approach to securing its application systems and data files and restricting access to authorized employees. Network users must be assigned network user IDs and passwords. Additional security is required for users of mainframe (administrative system) applications. Users of mainframe applications must be assigned a valid user ID and password in addition to the network user ID and password. Users who also require access to the menus and transaction screens of administrative applications accessible through the Total Educational Resources Management System (TERMS) main menu are required to have a TERMS password.

### **Administrative System Security Should Be Improved**

Certain administrative system security features are not used to adequately restrict terminal access and data entry to authorized employees. Our review disclosed the following deficiencies:

- The system prompts the user to change his/her administrative system password 60 days following the previous change. However, the system is not set to maintain a password history. As a result, the user is not prevented from immediately reusing the same password. The security software does not compare the new password entered by a user against previous passwords used by that user. Absent a password history check, the same password may be used continuously even though the system issues prompts to change it.
- The system does not automatically revoke a user ID that has been unused for a lengthy period. If the user ID is not timely revoked by a security administrator, an unauthorized person could change the related password and sign on with the user ID after the original owner of the user ID had terminated.
- The system is not set to respond to terminal inactivity with an automatic transaction time-out and user sign-off. The inability of a terminal session to time out when a terminal is not in use or unattended may leave data vulnerable to compromise, the nature and extent of which may be untimely discovered and remedied.
- A security reporting event mechanism is not in place for monitoring invalid access attempts and other security violations (security events). When security events are not monitored, there is an increased risk that unauthorized access attempts or instances of data file manipulation may not be investigated.

Our review disclosed that the district's security system provides for controls that would correct some of the above deficiencies but they are not being used. In an environment such as that described above, the district is exposed to a higher than necessary risk that the integrity of established security measures could be compromised. To further enhance security, we recommend that the district implement controls to correct the deficiencies described above.

We also noted that written authorizations for access to the administrative systems were not kept on file until 1998. While files are currently being created for those users for whom access authorization requests are received, there are still users for whom no written access authorization exists. We recommend that the security administrators continue the process they have begun of determining whether long-time users are valid. We further recommend that they obtain authorizations from the appropriate principals and supervisors for all current users specifying the systems, screens, and cost centers to which they should have access.

## Recommendations

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- *We recommend that the administration systems security features be changed to include:*
  - verification that passwords are actually changed every 60 days;*
  - a setting that provides for a time-out following a defined interval (of 30 minutes or less) of terminal inactivity;*
  - the automatic revocation of any user ID that has not been used for four months; and*
  - a security event reporting mechanism and implement procedures for review of security-related activities.*

- We recommend that the district obtain written access authorizations for all current users.
- Action Plan 12-6 provides the steps needed to implement these recommendations

**Action Plan 12-6**

**User Controls**

<b>Recommendation 1</b>	
Strategy	Enhance administrative system security.
Action Needed	<p>Identify appropriate parameters available in the administrative systems security software and set them as follows:</p> <ul style="list-style-type: none"> <li>• verification via comparison with a password history of at least the three previous passwords that passwords are actually changed every 60 days;</li> <li>• time-out following a defined interval (of 30 minutes or less) of terminal inactivity;</li> <li>• automatic revocation of any user ID that has not been used for four months;</li> <li>• security event reporting with procedures implemented to review security-related activities; and</li> <li>• alternatively, district EDP personnel can develop software programs for those recommended security features that the district's security software cannot provide, or they can consider the purchase of software for recommended security features that the district's present security software does not offer.</li> </ul>
Who Is Responsible	Director of Data Processing
Time Frame	June 2000
How to Evaluate	View the security parameter settings and security-related reports.
Financial Impact	District personnel should be able to implement this recommendation with existing resources. If the district should need to purchase additional software, the cost would depend on the software purchased and should be minimal.
<b>Recommendation 2</b>	
Strategy	Ensure that access rights are granted to active users only and that the access rights are appropriate to their job duties.
Action Needed	Require supervisors and principals to provide written authorizations for the level of access appropriate to all administrative users under their supervision and file these authorizations in an organized manner.
Who Is Responsible	Director of Information Services and the security administrators
Time Frame	June 2000
How to Evaluate	For selected user IDs, review the authorizations on file. Compare the authorizations to the access rights granted to these users in the security software.
Financial Impact	This can be implemented with existing resources.

### **3 Has the district established appropriate data controls between the user and the data system department?**

*Yes. The district has established appropriate data controls between the user and the data system department.*

The Data Processing Department provides the users with documentation including detailed instructions for sign-on and maneuvering within each of the screens comprising an application. The user documentation may also include explanations and procedures regarding the use of standard reports produced by the system.

Within the application systems, programmed controls are present to provide the users and, in turn, the district a level of assurance that transactions are input appropriately and accurately. Such features include restriction of input to highlighted fields, invalid field length alert, and rejection of an incorrect entry based on a table of options defined for the specific field.

Computer Operations processes jobs, produces reports, contacts the appropriate user department, and distributes the output to the department mailboxes for pick-up and review. The appropriate user departments have the responsibility of correcting any errors reflected in the reports.

### **4 Has the district established general controls designed to provide physical security over terminals, limit access to data programs and data files, and control risk in systems development and maintenance?**

*No. The district has established general controls designed to provide physical security over terminals, limit access to data programs and data files, and to control risk in systems development and maintenance. However, enhancements to the district's general controls could be made by providing for a formal electronic data processing steering committee, establishing and maintaining a policies and procedures manual, and enhancing the disaster recovery plan and year 2000 plan.*

General controls, among other matters, address physical security and environmental control procedures and access control procedures.

Access controls provide safeguards to assist in the prevention or detection of deliberate or accidental errors. Errors may be caused by improper use or manipulation of data files, unauthorized or incorrect use of computer programs, and/or improper use of computer resources. Effective access controls limit access to systems documentation, data files, programs, and computer hardware to authorized persons who require such access in the performance of their duties.

Physical security and environmental controls improve custody over assets, prevent accidental or intentional destruction of data, and provide for both replacement of records that may be destroyed and the continuity of operations following major hardware or

software failure. Physical security control procedures are intended to safeguard computer equipment and facilities against unauthorized physical access. Environmental control procedures are intended to protect computer equipment from adverse environmental conditions. These controls, together with control procedures for monitoring equipment and control procedures for recovery from interruptions in data processing services, are designed to minimize the likelihood and the duration of losses in information processing capability.

General controls also relate to planning processes for the acquisition and maintenance of information technology resources.

## **The District Should Establish a Formal Technology Steering Committee**

The district has established several committees that perform in an advisory capacity to the electronic data processing function. A Standards Committee has been established for the purpose of prescribing standards for the purchase of hardware and software components throughout the district. A Quality Improvement Committee for Technology composed primarily of representatives from the schools and business, with limited representation from district administration, has been formed to determine the hardware and software needs of the schools. A Year 2000 Committee has been established to address issues surrounding the millennium change. However, the district does not have an overall Technology Steering Committee responsible for approving data processing projects and establishing priorities.

Although various committees have been established and regular meetings are scheduled within the Data Processing Department, there does not exist a definitive mechanism for integrating the goals and objectives of upper administrative and user management into the establishment of data processing projects and priorities. The director of Data Processing prepares an annual budget request with justifications that must be approved by the superintendent. The Data Processing Department also prepared a five-year plan for hardware and software purchases (1997-98 through 2001-02). However, the budget and five-year plan do not relate technology acquisitions to the goals and objectives of the district programs and functions they will support. When the district created its last Strategic Planning document in 1996, a small portion of it was devoted to technology planning. An evaluation two years later revealed that much of that portion had not been followed due to lack of resources applied. The district is currently developing another Strategic Planning document. The technology planning section of such a document should be discussed and approved by a Technology Steering Committee that reports directly to the superintendent and includes the assistant superintendents and a senior director of Information Systems and Technology, as discussed in the additional finding section below. This committee would receive and consider input from the other committees mentioned above and would also develop the three-year technology plan recommended in Chapter 3 (Action Plan 3-7). We recommend that a Technology Steering Committee be formed in order to guide and prioritize information technology activities in a manner consistent with the district's goals and objectives.

## **A Policies and Procedures Manual Should Be Developed for the Electronic Data Processing Function**

An electronic data processing policies and procedures manual should outline the broad procedures for designing systems, requesting and modifying programs, testing and approving new and modified programs, implementing programs into production, and documenting applications and the maintenance of such applications. It should also cover

the processes associated with access control and security administration, computer operations, and physical security of the data center.

Our review disclosed that the Data Processing Department had established processes and procedures for the daily activities of the department. For example, procedures for application maintenance require user submission of a Request for Computer Programmer Service, logging of the request and entry in the project management system, approval by the director of Data Processing, forwarding to the applicable system's project leader, assignment of the request to a programmer/analyst, program modification, indication within the program of the date and type of changes made, programmer testing of the program, user review of testing, movement of the program to production, update of the status of the request in the project management system, and filing of the request. These procedures appear to be effective for this process; however, procedures for this and other processes have not been documented. Without a properly designed and prepared policies and procedures manual, the risk is increased that the design, modification, and/or implementation of systems will not be in conformance with management's policies and standards, may not operate in accordance with original specifications, or may be implemented prior to being adequately tested. Other benefits of an up-to-date policies and procedures manual are that new employees may become productive in a shorter period of time and that all employees have standards against which their performance can be evaluated. Additionally, for applications development and maintenance processes, additional policies and procedures should be adopted and documented for accounting for time spent on the work orders, user involvement in design, development, and testing, retention of testing evidence, and formal user acceptance of completed work.

Documentation standards should also be created. To promote sound internal control, we recommend that management develop and distribute a cohesive body of formal policies and procedures addressing the areas of systems development and maintenance, including analysis, design, programming, testing, and implementation; access to system resources, libraries, and data for the Data Processing staff; security administration; computer operations; and physical security of the data center.

## **The District's Disaster Recovery Plan Should Be Enhanced**

In 1994, the district developed a Disaster Recovery Plan patterned after a vendor-supplied comprehensive business recovery plan. The plan is designed to create a state of readiness that will provide an immediate response to a disaster affecting the district's Data Center. However, the plan has never been updated.

While the plan states that no clearly defined alternate processing strategy is in place, the district executed a contract on April 1, 1995, with the vendor to use the vendor's facility as a hot site for continuing data processing operations. The plan is tested twice a year at the vendor's site. Effective May 1, 1998, a new schedule was implemented for the purpose of adding recovery capability for the district's mainframe configuration. The director of Data Processing serves as the Disaster Recovery coordinator. During the October 1998 and February 1999 testing of the plan, the district's system, including all network communications, was in operation within six hours of disaster declaration.

Although general recovery procedures at an alternate processing site are described in the plan, the procedures are not tailored for the contracted site. The recovery teams identified do not reflect current Data Processing personnel. The hardware equipment listing does not reflect the current components in use at the district's data center, nor is the off-site storage checklist current. Additionally, updates to the application menu screens shown in the plan will be necessary to correctly reflect those systems that are in process of modification.



Absent a detailed and current plan for recovery, there is an increased risk that the district will be unable to continue critical operations by timely managing the availability of information systems data and resources in the event of a processing disruption, should key personnel with personal knowledge of procedures be unavailable. We recommend that the district review and update its Disaster Recovery Plan to address changes in critical application profiles and priority processing in light of new application development, key personnel and vendors who would assist in recovery, minimum computer configuration, associated communication systems, systems and application software, and supplies required for continued processing.

## **The District's Year 2000 Plan Should Be Enhanced to Substantiate the District's Assurance that All Year 2000 Concerns Have Been Addressed**

Unless corrected before January 1, 2000, many computer applications will either stop working or, worse, begin producing erroneous results on or before that day. This is a very real and serious issue of global proportions, which has an absolute deadline. The year 2000 problem is a two-digit-year representation problem, which was created in the 1960s and 1970s when computer applications were first being developed. Since computer resources were costly and data entry was labor intensive, to reduce costs, it became a common practice to represent dates in some form of a six-digit format, usually MMDDYY, which did not include a century indicator. However, when the year 2000 arrives, unless applications are modified to recognize and interpret the correct century, the year 2000 will be misinterpreted as the year 1900. The significance of misinterpretation of dates can be illustrated by using the logic in calculating a person's age, which is a common calculation done in many applications to determine eligibility for personal benefits. This calculation is usually performed by subtracting the year of the date of birth of a person from the current year. The logic works fine for dates in the same century, but using the same logic in the year 2000 to calculate the age of a person born in 1935 would yield an answer of either "-35" or possibly "35" instead of the correct age of "65." Today, the six-digit-date representation can be found not only in application program code but also in all levels of computer hardware, operating system software, vendor supplied software, computer chips, data files and databases, and on all type of computing platforms including client/server, networks, and personal computers.

In response to our inquiry regarding the district's plans for becoming year 2000 compliant, district personnel indicated that a Year 2000 Plan had been developed. District personnel also indicated that, as of November 1998, the project was estimated to be approximately 75% complete. Our review of the district's plan disclosed that the plan consisted solely of the estimated completion dates for the system's various components. The estimated completion dates, according to the plan, ranged from July 1998 to July 1999. We again recommend that district management take appropriate action to develop and document a comprehensive Year 2000 Plan. Such a comprehensive plan should include:

- Establishing a districtwide team, including representatives from the highest executive and user level, to address the district's preparation for the year 2000. On October 5, 1998, the superintendent of schools requested that an ad hoc committee be formed with the charge of investigating the extent to which the district is already year 2000 compliant and of making any needed recommendations to be certain that the district is appropriately prepared for the next century. The Year 2000 Committee has been formed with the Data Processing director as its chairman.

- Establishing the resolution of the year 2000 problem as a top priority throughout the district.
- Identifying and prioritizing all components of the district's computing platforms and other equipment that will require changes to become year 2000 compliant. The Year 2000 Committee is charged with the responsibility of evaluating the district's computing platforms. A representative from the Facilities Department has been assigned the responsibility of determining the year 2000 compliance status of equipment containing embedded microprocessor chips. Systems Network staff are assessing the hardware and software in use in the Food Service, Media Services, Administration, and Instructional areas. After the compliance assessment, the committee will determine the course of action based on the pricing and the estimated man-hours for repair or replacement, along with appropriate timelines.
- Analyzing the magnitude of the task of making year 2000 changes for in-house developed applications to assist in scheduling staff and/or monetary resources. In the event the district does not have available staff to accomplish the required changes, the district should consider provisions for outsourcing or the use of consultant services.
- Establishing a detailed action plan for any in-house developed applications that will be made year 2000 compliant through the modification of existing application code.
- Contacting external software vendors to assess the impact of their plans for year 2000 compliance with regard to any vendor supplied/acquired software upon which the district is reliant.
- Establishing a purchasing policy such that year 2000 compliance conditions will be placed on any vendor hardware/software contacts executed between now and the year 2000.
- Defining critical completion dates for all year 2000 activities with accompanying procedures for managing and tracking the progress of the project.

Inasmuch as the year 2000 problem has a clearly defined and fast approaching deadline that requires timely resolution, district management should ensure that the above-mentioned elements are appropriately considered in the district's Year 2000 Plan and that management reporting guidelines are in place to provide for monitoring the district's progress in implementing its Year 2000 Plan.

## ***Additional Finding Related to General Controls***

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### **The District Should Establish and Fill a Senior Director of Information Systems and Technology Position**

The district's technology-related functions are under divided management—a director of Data Processing, a director of Information Services, and a director of School Technology Services. The first two report to the assistant superintendent for Business Services, the last one to the assistant superintendent for Instructional Services. This management structure has resulted in conflict and difficulty in reaching decisions on courses of action.

The three functions should report to one person who is knowledgeable in technology matters. In many organizations a person performing similar responsibilities has the title of chief information officer and reports directly to the chief executive, in this case, the superintendent. To be consistent with the district's position titles and management structures, this position could be called senior director of Information Systems and Technology.

A senior director of Information Systems and Technology would benefit the district by accumulating data on user needs, developing strategies and operational plans for meeting those needs, and overseeing their execution upon approval by a Technology Steering Committee. He or she would apprise the committee of progress in accomplishing the strategies and plans and bring currently developing needs to its attention. Such needs would include the participation of user departments in system purchase and development projects.

The *1997-98 American Almanac of Jobs and Salaries* indicates that the national average annual salary for a person performing these responsibilities is approximately \$80,000 plus related benefits. Obviously this salary may need to be adjusted to be consistent with salary levels in the Polk County market and in consideration of fringe benefits offered by the district. The increased efficiencies that will result from placing the right individual in such a position will bring additional economies to the district. For example, the lack of direction to the EDP function has caused delays in implementing more efficient administrative systems and apparently duplicative expenditures in three related areas; the in-house development of new administrative software, the modification of existing software to meet year 2000 compliance requirements, and the evaluation of and preparation for purchased replacement software. To the extent that economies are realized, the net cost to the district for this position may be minimal.

## Recommendations

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- *The following enhancements could be made that would improve operating effectiveness.*

*We recommend that a high-level Technology Steering Committee be formed to prioritize and guide the activities of the information technology function in a manner consistent with the district's goals and objectives and to develop a three-year technology plan. The technology plan should state the district's intended direction for the use of information technology resources and establish technology goals and objectives that are integrated with the mission, goals, and objectives of the district.*

*We recommend that management develop and distribute a cohesive body of formal policies, standards, and procedures addressing the areas of systems development and maintenance; access to system resources, libraries, and data for the Data Processing staff; operations; and physical security of the data center.*

*We recommend that the district review and update its Disaster Recovery Plan to reflect changes in critical application profiles and priority processing in light of new application development, key personnel and vendors who would assist in recovery, minimum computer configuration, associated communication systems, systems and application software, and supplies required for continued processing.*

*Inasmuch as the year 2000 problem has a clearly defined and fast approaching deadline that requires timely resolution, we recommend that the district expeditiously complete its information technology year 2000 compliance assessment and develop a comprehensive Year 2000 Plan to ensure the advancement of the district's mission and objectives after January 1, 2000.*

*We recommend that the district establish and fill a position for senior director of Information Systems and Technology to oversee the Data Processing, Information Services, and School Technology Services functions to minimize conflict and provide improved guidance to the district's technology-related activities.*

- *Action Plan 12-7 provides the steps needed to implement these recommendations.*

**Action Plan 12-7**

**General Controls**

<b>Recommendation 1</b>	
Strategy	Integrate the goals and objectives of upper administrative and user management into the establishment of technology strategies and plans.
Action Needed	Step 1: Form a Technology Steering Committee that includes the assistant superintendents and appropriate technology management staff.  Step 2: Develop and approve three-year technology plans as recommended in Chapter 3.
Who Is Responsible	Superintendent
Time Frame	June 2001
How to Evaluate	Review the district's organizational structure, technology plan, operational plan, and Technology Steering Committee meeting minutes.
Financial Impact	This can be accomplished with existing resources.
<b>Recommendation 2</b>	
Strategy	Provide formal policies, standards, and procedures for the electronic data processing function.
Action Needed	Create a policies and procedures manual.
Who Is Responsible	Senior director of Information Systems and Technology
Time Frame	December 1999
How to Evaluate	Review the policies, standards, and procedures manual.
Financial Impact	This can be accomplished with existing resources.
<b>Recommendation 3</b>	
Strategy	Maintain a current Disaster Recovery Plan.
Action Needed	Update the existing plan.
Who Is	Director of Data Processing

Responsible	
Time Frame	June 1999
How to Evaluate	Review the Disaster Recovery Plan.
Financial Impact	This can be accomplished with existing resources.
<b>Recommendation 4</b>	
Strategy	Maintain reliable data processing past January 1, 2000.
Action Needed	Step 1: Complete the year 2000 compliance assessment. Step 2: Create a Year 2000 Plan for reaching compliance. Step 3: Implement the Plan.
Who Is Responsible	Technology Steering Committee and the senior director of Information Systems and Technology
Time Frame	December 1999
How to Evaluate	Review the Year 2000 Plan and progress reports to the committee against the Plan.
Financial Impact	This can be accomplished with existing resources.

# A

## Appendix: Action Plans

***If the Polk County School Board agrees by a majority plus one vote to implement the action plans in Appendix A, the district could meet the best practices within two years and receive the seal of Best Financial Management from the State Board of Education.***

### Management Structures

#### Action Plan 3-1

#### Several Action Steps Are Needed to Implement Recommendations

<b>Recommendation 1</b>	
Strategy	Revise and streamline school board policy manual.
Action Needed	Step 1: The board designates responsibility for completion of its policy manual's revision in compliance with the Administrative Procedure Act to its general counsel. Step 2: The ad hoc policy review committee, general counsel, and Data Processing Department develop a timeline for the review, revision, and publication of the manual on the district website. Step 3: The board reviews and approves the revised manual. Step 4: The ad hoc committee meets with the Data Processing Department, general counsel, and district staff to establish a timetable and procedures for the review and revision of the policy manual on an annual basis.
Who Is Responsible	The school board
Time Frame	The review of the manual to comply with the requirements of the Administrative Procedure Act should be completed by August 30, 1999. The revised manual should be published on the district website by the end of September 1999.
Fiscal Impact	This can be implemented with existing resources.

<b>Recommendation 2</b>	
Strategy	Develop functional organization charts describing each unit's functions and responsibilities.
Action Needed	Step 1: The superintendent assigns the Office of Planning, Accountability and Evaluation responsibility for working with the Human Resource Services Division, assistant superintendents,

	and department directors to develop a functional organization chart.
	Step 2: The superintendent and assistant superintendents identify the functions of each organizational unit and develop a functional organization chart for each unit.
	Step 3: The superintendent, assistant superintendents, and the Office of Planning, Accountability and Evaluation review the functional charts to ensure that they comply with the district's strategic plan and clearly delineate responsibility for implementing state directives and district initiatives.
	Step 4: The Human Resource Services Division reviews, and if necessary revises, the job descriptions for key positions in each organizational unit to ensure that they are consistent with identified unit functions.
	Step 5: The board reviews the functional organization charts and revised job descriptions to ensure consistency with district policies and direct the superintendent to correct any inconsistencies.
	Step 6: After correcting any inconsistencies, the superintendent submits the revised job descriptions and functional organizational charts to the board for their approval.
Who Is Responsible	The superintendent
Time Frame	The functional organization charts should be completed by the end of November 1999.
Fiscal Impact	This can be implemented with existing resources.

*Action Plan 3-2*

**The District Needs to Take the Following Steps to Develop a Comprehensive Three-Year Technology Plan**

<b>Recommendation 1</b>	
Strategy	Develop a comprehensive three-year technology plan.
Action Needed	<p>Step 1: The superintendent establishes a Technology Steering Committee. The committee should include, but not be limited to, the senior director of Information Systems and Technology and the assistant superintendents.</p> <p>Step 2: The Technology Steering Committee conducts a needs assessment of users of the district's information and instructional technology. The committee should develop the needs assessment instrument in consultation with the Office of Planning, Accountability, and Evaluation; Technology Strategic Planning Committee; Computer Advisory Committee; Year 2000 Compliance Committee; and Finance System Task Force.</p> <p>Step 3: The Technology Steering Committee identifies the district's technology development priorities based on the users' needs assessment, district strategic plan, school board priorities, and district resources.</p>

	Step 4: The Technology Steering Committee develops one-to-three year goals based on the district's identified technology priorities.
	Step 5: The Technology Steering Committee develops measurable objectives, an implementation plan, and a timetable for meeting each goal. The implementation plan should include an estimate of the resources, including staff resources, required to achieve each objective. The timetable should reflect the anticipated availability of resources.
	Step 6: The superintendent submits the three-year technology plan to the school board for its review and approval.
	Step 7: The school board approves the plan.
Who Is Responsible	The superintendent
Time Frame	The plan should be completed by July 2000.
Fiscal Impact	This can be implemented within existing resources.

### *Action Plan 3-3*

## **The District Needs to Develop a Plan for the Formal Evaluation of Its Programs**

<b>Recommendation 1</b>	
Strategy	Develop an annual plan for the formal evaluation of programs.
Action Needed	<p>Step 1: Develop an annual plan for the formal evaluation of programs and program areas.</p> <p>Step 2: Identify programs and program areas to be evaluated based on criteria such as</p> <ul style="list-style-type: none"> <li>• evidence that the program is not performing according to expectations;</li> <li>• program funding level;</li> <li>• number of students served by the program;</li> <li>• cost to the district to conduct the evaluation;</li> <li>• availability of resources to conduct the evaluation;</li> <li>• potential for program improvement or cost savings;</li> <li>• potential risk or consequences that may result from ineffective program performance;</li> <li>• length of time since the program's last evaluation; and</li> <li>• public input or concern.</li> </ul> <p>Step 3: Present the plan to the school board annually for review and approval. (For more information on formal evaluations, refer to Action Plan 4-4, page 4-32.)</p>
Who Is Responsible	Office of Planning, Accountability, and Evaluation with input from the school board, board auditor, superintendent, assistant



	superintendents, and program directors.
Time Frame	The plan should be completed by February 2000.
Fiscal impact	No additional resources are required.

## Personnel Accountability System

### Action Plan 4-1

### Develop Goals and Objectives for Major Programs

<b>Recommendation 1</b>	
Strategy	Develop an accountability framework for each program.
Action Needed	<p>Step 1: Develop an accountability framework for each program to guide staff through the development of the district’s program-level accountability system. The framework should contain a detailed format that reflects district expectations for program-level accountability systems and should include the items listed below and instructions to guide the development of each item.</p> <ul style="list-style-type: none"> <li>• Program name</li> <li>• Program purpose</li> <li>• Unit administering the program</li> <li>• Person responsible for ensuring that the framework is completed and updated regularly</li> <li>• Program goals</li> <li>• Program objectives</li> <li>• Performance measures by program objective, including a short explanation of how each relates to the program objective</li> <li>• Processes by program objective—the answer to the question, “What processes will you put in place to accomplish this objective?” providing an overview of implementation strategies, the person responsible for implementation, resources needed and sources, and target date</li> <li>• Human resource development—the answer to the question, “What training is needed (and for whom) in order to accomplish this objective?”</li> <li>• Performance evaluation methods—including how often a performance assessment will be conducted, how, by whom, and the answer to the question, “How will you know you have progressed toward or successfully completed the objective (your evaluation criteria)?”</li> <li>• Administrative unit(s) responsible for implementing goals, objectives, and strategies and reporting results</li> </ul>
Who Is Responsible	The Office of Planning, Accountability and Evaluation at the direction of the Executive Leadership Team
Time Frame	August 1999
Fiscal Impact	This can be implemented with existing resources.

### **Recommendation 2**

Strategy	Provide technical assistance document on accountability.
Action Needed	<p>Step 1: Using the concepts in Exhibit 4-5, Basic Elements of Program Goals and Objectives, as a guide, develop an accountability handbook that covers the topics below.</p> <ul style="list-style-type: none"> <li>• The basic concepts of program accountability including developing goals, outcome-based objectives, performance measures, and routine assessment techniques</li> <li>• The use of the district accountability framework</li> <li>• The relationship between program goals and objectives and those developed at various other administrative levels. This includes a description of the process that staff should follow to ensure that there is a logical, specific linkage rather than a loose, general association between program-level accountability systems and those included in documents such as Pathway to Excellence, the strategic plan, school improvement plans, and the district budget.</li> <li>• The district budget development process including district budget priorities and the connection between program goals and objectives and the allocation of program resources</li> </ul> <p>Step 2: Provide the document to each department head and appropriate program staff to enable them to develop accountability systems for their programs.</p>
Who Is Responsible	The Office of Planning, Accountability and Evaluation at the direction of the Executive Leadership Team
Time Frame	September 1999
Fiscal Impact	This can be implemented with existing resources.

### **Recommendation 3**

Strategy	Develop program level goals and objectives.
Action Needed	<p>Step 1: Develop 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. Major programs may include programs in the areas listed below.</p> <ul style="list-style-type: none"> <li>• Basic Education (K-3, 4-8, and 9-12)</li> <li>• Exceptional Student Education</li> <li>• Vocational</li> <li>• At-Risk (Dropout Prevention, Educational Alternatives, English for Speakers of Other Languages)</li> <li>• Facilities Construction and Facilities Maintenance</li> <li>• Personnel</li> <li>• Asset and Risk Management</li> <li>• Financial Management</li> <li>• Purchasing</li> <li>• Transportation</li> <li>• Food Services</li> <li>• Safety and Security</li> </ul>

- Step 2: Identify the purpose of each major program (from federal or state law, grant specifications, etc.) and the primary services provided by the district.
- Step 3: Review school improvement plans to identify school-based needs as they relate to specific programs. Use this information to develop, refine, and align program-level goals and objectives to support school needs and improvement initiatives. (Refer to Action Plan 4-7, page 4-52, for a more detailed action plan on summarizing goals and objectives in school plans.)
- Step 4: Identify district priorities, the strategic plan, existing goals and objectives, and major activities/initiatives that relate to each program.
- Step 5: Use information in Exhibit 4-5, Basic Elements of Program Goals and Objectives, as a guide to develop broad goal statements that describe the primary outcomes (such as high student performance, efficient transportation services, etc.) the district expects each program to achieve. Goal statements should reflect the intent of each program, support school-based needs, provide a context for major program initiatives and activities, and clearly support goals and objectives developed at other administrative levels. Use information in Exhibit 4-6, Polk County School District Educational Program Goals and Objectives Need to Be Improved, as a guide to revise and improve current educational program goals.
- Step 6: Use information in Exhibit 4-5, Basic Elements of Program Goals and Objectives and Exhibit 4-6, Polk County School District Educational Program Goals and Objectives Need to Be Improved, as a guide to develop short-term and mid-term objectives for each educational and operational program goal. Objectives should be based on the specific, measurable outcomes the district would like program to achieve. Each objective should relate to the program's goals, the program's intent and resources, children served, school needs, districtwide goals, and the district's expectations for the program.
- Step 7: Identify major initiatives and key strategies that the district will implement to achieve each program objective. Use these strategies to set priorities for staff members' daily work.
- Step 8: Review and update goals and objectives annually based on legislative changes, changes in district goals, student needs, program resources, needs identified in school improvement plans, and program evaluation results.

Who Is Responsible	Appropriate program staff
Time Frame	November 1999
Fiscal Impact	This can be implemented with existing resources.

**Recommendation 4**

Strategy	Review and align goals and objectives.
Action Needed	<p>Step 1: Review program-level goals and objectives with staff of each major program to ensure that they</p> <ul style="list-style-type: none"> <li>• meet district expectations set forth in the accountability handbook (refer to Recommendations 1 and 2 above) and the specifications outlined in Exhibit 4-5, Basic Elements of</li> </ul>

	<p>Program Goals and Objectives and</p> <ul style="list-style-type: none"> <li>clearly and logically relate to the district's vision and mission statements, and goals and objectives developed at various other district administrative levels such as those in the strategic plan and those developed as part of the budget process.</li> </ul> <p>Step 2: Provide specific feedback to program staff to revise and resubmit goals and objectives that do not meet district expectations or do not clearly align with those developed at other administrative levels.</p>
Who Is Responsible	Executive Leadership Team <sup>1</sup>
Time Frame	December 1999
Fiscal Impact	This can be implemented with existing resources.

### Action Plan 4-2

## Develop Performance and Cost-Efficiency Measures for Major Programs

<b>Recommendation 1</b>	
Strategy	Develop program performance and cost-efficiency measures and identify data needs.
Action Needed	<p>Step 1: Review information in Exhibit 4-8, Basic Elements of Program Performance and Cost-Efficiency Measures, and Exhibit 4-9, Input, Output, and Outcome Measures, to use as a guide in developing these measures.</p> <p>Step 2: Review performance measures in the district's <i>Pathway to Excellence</i> document. While not program specific, the <i>Pathway to Excellence</i> includes broad, critical measures that should provide program staff with some direction in developing program-specific performance measures.</p> <p>Step 3: Schedule periodic meetings to develop measures that indicate progress toward program goals and objectives.</p> <ul style="list-style-type: none"> <li>Include program staff for input and assistance.</li> <li>Include input and feedback from stakeholders such as parents, community members, and appropriate school district employees (teachers, food service workers, bus drivers, etc.).</li> <li>Use the accountability framework developed by the district's Planning, Accountability, and Evaluation unit.</li> <li>Identify detailed input and outcome measures and indicators</li> </ul>

<sup>1</sup> This recommendation could be implemented in several ways. For example, the Executive Leadership team could form ad hoc working committees to review specific program areas. Each committee could include a representative from the Executive Leadership Team and may include appropriate staff members from other district program areas to ensure that goals and objectives are realistic, related, and coordinated with other programs' goals and objectives. For instance, operational support areas such as Finance, Transportation, and Facilities could be included as members of the ad hoc working committees that review and provide feedback on educational program goals and objectives.

of efficiency and effectiveness. Focus on desired results and outcomes, not just on activities.

- Identify how performance measures link to the budget and the measures in the district strategic plan.
- From the set of measures identified for each program, select a few critical performance and cost-efficiency measures that should be reported to school board members and the superintendent to demonstrate how well the program is performing. (Refer to Action Plan 4-5, page 4-42, for more information on the annual report to the school board and superintendent.)

Step 4: Clearly define each measure (some measures such as “absenteeism” may have different meanings, depending on whom defines it) and make sure that it measures what is intended. Avoid measures that could easily be misinterpreted.

Step 5: For each performance measure, identify the data needed and provide the information below.

- 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?

Who Is Responsible	Program directors and appropriate program staff with the assistance of Office of Planning, Accountability and Evaluation <sup>2</sup>
Time Frame	February 2000
Fiscal Impact	This can be implemented with existing resources.

### Recommendation 2

Strategy	Identify data needs and develop a process for approving data requests.
Action Needed	<p>Step 1: Identify and prioritize data needs by classifying data into the following two categories:</p> <ul style="list-style-type: none"> <li>• data currently available, accessible, and in the format needed to determine progress toward program goals and objectives and</li> <li>• data currently either not available, accessible or in the format needed to determine progress toward program goals and objectives.</li> </ul> <p>Step 2: Establish and implement a districtwide process for approving data requests made to Data Processing. This policy may include review and signoff from department managers or assistant superintendents and how the data relates to program goals and objectives.</p>

<sup>2</sup> Area assistant superintendents should be involved in developing academic program performance and cost-efficiency measures.

Who Is Responsible	Assistant superintendents and Data Processing
Time Frame	March 2000
Fiscal Impact	This can be implemented with existing resources.
<b>Recommendation 3</b>	
Action Needed	Review and align performance measures.
Who Is Responsible	<p>Step 1: Clearly identify the specific role and expectations for program staff to ensure that <i>Pathway to Excellence</i> performance measures are implemented and how they should relate to specific programs' performance measurement system.</p> <p>Step 2: Review program-level performance measures with staff of each major program to ensure that they</p> <ul style="list-style-type: none"> <li>• meet district expectations set forth in the accountability handbook (refer to Action Plan 4-1, page 4-14), the specifications outlined in Exhibit 4-8, Basic Elements of Program Performance and Cost-Efficiency Measures, and Exhibit 4-9, Input, Output, and Outcome Measures and</li> <li>• clearly and logically relate to those developed at various other district administrative levels such as those in <i>Pathway to Excellence</i> and the strategic plan.</li> </ul> <p>Step 3: Provide specific feedback to program staff to revise and resubmit performance measures that do not meet district expectations or do not clearly align with those developed at other administrative levels.</p>
Who Is Responsible	Ad hoc committees at the direction of the Executive Leadership Team (refer to Action Plan 4-1, page 4-12, for more information)
Time Frame	March 2000
Fiscal Impact	This can be implemented with existing resources.

### Action Plan 4-3

## Developing Benchmarks

<b>Recommendation 1</b>	
Strategy	Develop benchmarks.
Action Needed	<p>Step 1: Review information in Exhibit 4-11, Basic Elements of Benchmarks, and use it as a guide in developing these benchmarks.</p> <p>Step 2: Determine which major programs would benefit most from benchmarking.</p> <p>Step 3: Identify key performance measures of cost, quality, and efficiency that should be compared.</p> <p>Step 4: For each program, identify a group of about 5 to 10 Florida school districts with which Polk County School District could compare its performance and cost efficiency. Develop criteria such as those listed below that would help identify comparable</p>

school districts.

- Availability of program
- Location of school district
- Number of students in district
- Number of students served by program
- Urban nature of district
- Socioeconomic status of students

Step 5: For each program, pick other model organizations. These would include government agencies or private companies that have similar programs with which Polk County School District could compare its performance and cost efficiency.

Step 6: Contact the peer districts (including those outside Florida, when appropriate) and other benchmarking organizations, such as government agencies and private industry, to ensure that they

- collect the needed performance data,
- regularly update the data,
- have confidence in data accuracy and reliability, and
- define and report each data the same way as (or in a way that is useful to) Polk County School District.

Step 7: Identify standards, such as trend analysis data, minimally acceptable performance, or generally accepted industry standards, to judge program performance or cost-efficiency (especially of commonly provided services such as square footage cleaned per custodian, how often preventative maintenance should be performed on a vehicle, etc.). Examples of standards might include being in the top 10 school districts, in the middle of peer districts, within 10% of the industry average, etc. Identify whether other stakeholders such as the public, teachers, school board members, etc., should be involved in developing these standards.

Step 8: Determine how the data will be used to draw conclusions about Polk County School District programs. For example, establish standards by determining whether Polk County School District program performance will be compared to the average of the peer districts, the highest performing organization, the organization with the lowest cost, etc.

Step 9: Set a schedule to collect performance data from benchmarking organizations. Determine the items below.

- Specific school district staff person(s) responsible for collecting benchmark data
- Source of school district and benchmark data
- Timelines for collecting and reporting benchmarking data

Step 10: Collect the data from benchmarking organizations. Measure the performance of best-in-class organizations for each performance measure.

Step 11: Measure performance and identify gaps between Polk County School District programs and those of the benchmarking organizations.

Who Is Responsible	Program directors and appropriate program staff with the assistance of Office of Planning, Accountability and Evaluation
Time Frame	February 2000
Fiscal Impact	This can be implemented with existing resources.

### **Recommendation 2**

Strategy	Review and align benchmarks.
Action Needed	<p>Step 1: Clearly identify how Pathway to Excellence standards should relate to specific programs' benchmarks.</p> <p>Step 2: Review program-level benchmarks with staff of each major program to ensure they meet district expectations set forth in the accountability handbook (refer to Action Plan 4-1, page 12) and the specifications outlined in Exhibit 4-10, Basic Elements of Benchmarks, and clearly and logically relate to those developed in <i>Pathway to Excellence</i>.</p> <p>Step 3: Provide specific feedback to program staff to revise and resubmit benchmarks that do not meet district expectations or do not clearly align with those developed in <i>Pathway to Excellence</i>.</p>
Who Is Responsible	Ad hoc committees at the direction of the Executive Leadership Team (refer to Action Plan 4-1, page 4-12, for more information)
Time Frame	March 2000
Fiscal Impact	This can be implemented with existing resources.

#### **Action Plan 4-4**

### **Evaluate District Programs**

### **Recommendation 1**

Strategy	Conduct regular program assessments.
Action Needed	<p>Step 1: Conduct assessments, at least annually, of major district programs. Use the list of major programs identified in Action Plan 4-1, page 4-12. Review information in Exhibit 4-12, Basic Elements of Routine Assessments, as a guide in conducting assessments.</p> <p>Step 2: Each assessment should be in writing and include measurement of progress toward program goals and objectives developed as described in Action Plan 4-1, page 4-12, using data collected for performance and cost-efficiency measures developed as described in Action Plan 4-2, page 4-20, and benchmarks developed in Action Plan 4-3, page 4-25.</p> <p>Step 3: Use the results of assessments to review program goals and objectives, revise performance measures and benchmarks (as needed), identify program resource needs for the upcoming year, and identify program staff training needs.</p> <p>Step 4: Implement recommendations for program improvement.</p> <p>Step 5: Use results of assessments as a factor in selecting a program for a formal evaluation. For example, if program performance drops</p>



or is significantly less than expected, the district should consider conducting a formal program evaluation to determine why.

Who Is Responsible	Program directors and appropriate program staff with the assistance of Office of Planning, Accountability and Evaluation
Time Frame	February 2000
Fiscal Impact	This can be implemented with existing resources.

**Recommendation 2**

Strategy	Develop a schedule to formally evaluate major programs and initiatives.
Action Needed	<p>Step 1: Identify programs. Use the list of major program areas identified in Action Plan 4-1, page 4-12.</p> <p>Step 2: Develop list of programs to undergo evaluation. Consider the information and criteria presented on page 4-30 in developing this list. (Refer to Action Plan 3-3, page 3-34, for more information on formal evaluations.)</p> <p>Step 3: To ensure that the district’s evaluation plan is realistic, prior to approval, the school board should consider several factors such as</p> <ul style="list-style-type: none"> <li>• staff resources needed and available for in-house evaluations;</li> <li>• staff resources needed and available to manage outsourced evaluations; and</li> <li>• funds available to allocate to outsourced evaluations.</li> </ul> <p>The school board also should develop a mechanism to approve research projects requested by individual district staff and periodically review and prioritize, as needed, the administrative workload of the supervisor of Program Evaluation and Research to ensure that evaluations can be completed in a timely manner.</p> <p>Step 4: Present the list to the school board annually for approval.</p>

Who Is Responsible	Office of Planning, Accountability and Evaluation with input from the school board, superintendent, school board auditor, assistant superintendents, and program directors.
Time Frame	February 2000
Fiscal Impact	This can be implemented with existing resources.

**Recommendation 3**

Strategy	Periodically conduct a formal program evaluation of programs based on the model with the features presented below.
Action Needed	<p>The district should adopt a formal evaluation model based on information provided in Exhibit 4-13, The Focus of Formal Program Evaluations, which has the features noted below.</p> <ul style="list-style-type: none"> <li>• Adequate planning which involves obtaining and understanding of the program, defining evaluation objectives, and planning how evaluation objectives can be met, as well as considering criteria for assessing performance, staffing, compliance with laws and regulations and internal controls</li> <li>• Assessing legal and regulatory requirements which includes reviewing the program to determine compliance with laws and rules and to detect abuse or illegal acts</li> <li>• Reviewing internal controls which examines the plan of the</li> </ul>

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organization and methods and procedures adopted by the program administrators to ensure that program goals and objectives are met. An internal control review also should make sure that resources are used consistently with laws, regulations, and policies; resources are safeguarded against waste, loss, and misuse; and reliable data are obtained, maintained, and fairly disclosed in reports.

- Collecting sufficient, competent, and relevant evidence to afford a reasonable basis for judgments and conclusions regarding the program under evaluation
- Maintaining a record of the evaluator's work in the form of working papers

A suggested model is presented in the action plan below.

Step 1: Become familiar with the program area and determine evaluation scope and issues. This involves gathering data about the program implementation and structure, identifying performance and cost data availability, and assessing the feasibility of investigating certain issues. Specific data collected in the first evaluation phase should include

- past problems and planned changes;
- program goals and objectives;
- input, output, and outcome measures, and benchmarks;
- program delivery information such as method of operation, problems, plans, policies, and criteria for success;
- organizational structure and responsibilities;
- program resources such as staffing, funding, and sources of workload measures;
- data sources, integrity, availability, reliability, accuracy, and potential problems; and
- target population for program services.

This phase should result in an evaluation work plan that enumerates the issues to be addressed, tasks to be completed during fieldwork, identifies needed resources, and estimates hours needed to complete major tasks and the entire evaluation. The work plan could be presented to the school board for approval prior to implementation.

Step 2: Collect and analyze data to draw conclusions. During this fieldwork phase, evaluators should complete project objectives by conducting tasks specified in the work plan. Information including data and other evidence should be gathered and analyzed. Working papers that document research and fieldwork and provide informative summaries and analysis should be kept. During fieldwork evaluators should investigate both sides of competing claims rather than collect only that evidence which supports or refutes one side of an issue. During fieldwork evaluators should collect data through various means and sources to corroborate conclusions. These include original data, previous studies, existing records, observation, testing, surveying, and interviewing. While interviews are important forms of evidence, they generally should not be used to support major evaluation conclusions. Interviews should be verified with direct

evidence such as program records or physical evidence whenever possible. Data should be analyzed to reduce and simplify it into a more comprehensible and analytical form. This can be done by using statistical procedures, applying analytical frameworks, relying on graphic presentations, and examining logical linkages.

Step 3: Develop findings and recommendations and write the evaluation report. During this phase the evaluator should summarize the results of analysis. Findings must be soundly documented and clearly and credibly communicated. Exemplary programs should be commended in the report. To ensure the usefulness of the final report to the school board and administrators, the findings should be fully explained and should provide context by identifying condition, criteria, cause, and effect of the issue as presented below.

- Criteria - "What Should Be" - provides standards or expectations for program performance. This includes identifying target criteria (e.g., target cost/efficiency or performance outcome, legal or professional standard, or best practice, which may be determined by benchmarking).
- Condition - "What Is" - specifies the extent to which current program goals and objectives are being achieved or not achieved. This would include the facts identified (e.g., current practices, cost/efficiency, performance outcomes, etc.).
- Cause - "Why It Happened" - lists events, factors, and/or reasons leading to the current program conditions and factors that cause the condition not to meet the target criteria. (e.g., could the reason that a program is not meeting performance expectations be the result of poor implementation or the result of an ineffective program?).
- Effect - "Difference Between What Is and What Should Be" - describes the results, outcomes, or significance/impact of the condition identified. This includes explaining the difference between the current condition and the criteria (excess cost, undesirable outcomes, etc.).

The report also should include detailed recommendations that describe the needed action to correct problems cited in the report or improve operations. Recommendations should be specific and practical, logically flow from and connect to findings, and contain sufficient detail to guide implementation of the recommendations. Each recommendation should be stated directly and minimize the use of uncertain or fence-straddling phrases. If a recommendation requires policy or procedural changes, the report should state clearly what the changes would entail. In addition, most recommendations require clarification as to how they will work, such as who will do what once the recommendation is adopted. To this end, report recommendations should contain detailed implementation strategies that lay out the steps required to implement the recommendation, including what needs to be done, by whom (i.e., the school board, superintendent, specific operational division, etc.), and when. Fiscal impacts (both cost savings and investments) should be provided for each recommendation.

All fiscal impacts should be given for a five-year period in which both the costs and savings of a recommendation are projected on

a year-by-year basis giving specific dollar cost savings (point estimates) rather than ranges. When there is no fiscal impact expected, the report should explain why this is the case. All fiscal impacts included in the report should be reasonable and valid and supported by quantitative evidence that demonstrates how the estimate was calculated.

To the extent practical, the report should provide quantitative support for any estimated cost savings based on testing and measuring of actual cases in comparable school systems to be most compelling and convincing. As an illustration, a recommendation such as “The district could save 3% per year by implementing a revised bus route planning system” would be incomplete and unacceptable unless the report explained mathematically how the 3% was derived or how a comparable school district achieved the 3% savings.

Step 4: Conduct a detailed review of the draft report. Feedback should be obtained from those individuals who provided key data and program staff responsible for administering the program and implementing recommendations. During this phase, changes should be made to the draft report to ensure the accuracy and reliability of findings, supporting evidence, and recommendations.

Step 5: Issue the evaluation results in a final written, formal report. The report should clearly disclose the evaluation objectives and a description of the evaluation’s scope and methodology. The report should be distributed to the high level district administrators, program managers, school board members, and others responsible for taking action on report findings and recommendations. Copies of the report also should be distributed to or made available for inspection by the public.

Who Is Responsible	Office of Planning, Accountability and Evaluation
Time Frame	February 2000
Fiscal Impact	This can be implemented with existing resources.

*Action Plan 4-5*

**Increase Use of Evaluation Results**

<b>Recommendation 1</b>	
Strategy	Develop an annual report on performance and cost-efficiency of major district programs.
Action Needed	Step 1: Develop an annual report, which should include a summary of evaluation results of each major program, recommendations for improvement, critical program-level performance and cost-efficiency assessment data, and future resource needs. This report should be provided to the school board and superintendent. The report could be used to revise the district strategic plan, revise program-level goals and objectives, develop the district budget for the upcoming year, and identify programs that should undergo formal evaluations in the upcoming year.

(For more information on the district's strategic plan, refer to page 3-24.)

Step 2: Adopt a district policy that requires Office of Planning, Accountability and Evaluation to regularly (e.g., six months after an audit or the annual report is completed) report to the superintendent and school board on the status of recommendation implementation. In cases in which recommendations have not been implemented, the unit should provide justification, such as alternative strategies have been implemented, or rationale when no action is taken.

Who Is Responsible	Office of Planning, Accountability and Evaluation and school board
Time Frame	November 2000
Fiscal Impact	This can be implemented with the existing resources.

*Action Plan 4-6*

**Increase Public Reporting**

<b>Recommendation 1</b>	
Strategy	Publicly report additional information on the performance and cost-efficiency of major district programs.
Action Needed	Step 1: Provide the annual report to the various districtwide committees and to others upon request. Refer to Action Plan 4-5, page 4-40, for more information on the annual report.
Who Is Responsible	Office of Planning, Accountability and Evaluation
Time Frame	February 2000
Fiscal Impact	This can be implemented with existing resources.

*Action Plan 4-7*

**Improve School Plan Quality and Ensure That Councils Have Required Members**

<b>Recommendation 1</b>	
Strategy	Clarify the role of district staff and area assistant superintendents regarding technical assistance and the review and approval of school improvement plans.
Action Needed	Step 1: Review existing job descriptions of area assistant superintendents and staff in the Office of Planning, Accountability and Evaluation.  Step 2: Revise job descriptions to clarify that area assistant superintendents are responsible for reviewing the plans, providing specific feedback to schools to improve plan quality, and accountable for ensuring quality plans are forwarded to the district for board approval.

	<p>Step 3: Revise the job descriptions of staff in the Office of Planning, Accountability and Evaluation to clarify that they are responsible for providing guidance to area assistant superintendents in reviewing school improvement plans and establishing clear, consistent expectations for all school improvement plans to help area assistant superintendents in their reviews.</p> <p>Step 4: Clarify responsibilities for school improvement further by developing a functional organization chart. (For information on developing a functional organizational chart, refer to page 3-5.)</p>
	<p>Step 5: Review and, as needed, recommend to the school board the redirection of district training and technical assistance funds to ensure that area assistant superintendents have the resources to carry out their role in the school improvement process.</p>
Who Is Responsible	Executive Leadership Team
Time Frame	September 1999
Fiscal Impact	This can be implemented with existing resources.

## Recommendation 2

Strategy	Establish a mechanism to review plans and provide feedback to assist schools in developing quality plans that will help them improve.
Action Needed	<p>Step 1: Develop a checklist for reviewing school improvement plans. This checklist should identify items that must be included in plans and identify criteria for evaluating plans and providing feedback on their quality.</p> <p>Step 2: Establish teams to review school improvement plans using the checklist developed in step 1. The purpose of these teams would be to raise awareness among programs staff responsible for supporting school improvement initiatives and to assist area assistant superintendents in ensuring plans meet district expectations for quality. The composition of these teams would be decided on by each area assistant superintendent in consultation with the assistant superintendent of Instructional Services, and could include staff from one or more of the program areas below.</p> <ul style="list-style-type: none"> <li>• Elementary or secondary education program areas</li> <li>• Title I</li> <li>• School-To-Work</li> <li>• Career, Technical, and Adult Education</li> <li>• Exceptional Student Education</li> </ul>

- Vocational
- Dropout Prevention, Educational Alternatives, and English for Speakers of Other Languages

Step 3: Establish a mechanism to provide written feedback to school principals and School Advisory Council chairs on how to improve the quality of their plans.

Step 4: Once plans have been reviewed and revised, as needed, require the area assistant superintendent to sign off on the plans to indicate they meet district expectations for quality prior to forwarding them to the district office.

Who Is Responsible	Area assistant superintendents with the assistance of the Office of Planning, Accountability and Evaluation
Time Frame	September 1999
Fiscal Impact	This can be implemented with existing resources.

### Recommendation 3

Strategy	Develop a process and a template to summarize school improvement plans.
Action Needed	<p>Step 1: In consultation with the assistant superintendent of Instructional Services, develop a template for a school improvement plan summary document to inform school board members and other interested parties of the areas of focus of school improvement plans, at minimum. For example, the document should identify the most common initiatives schools are implementing to improve student performance and other state education goal areas, resources needed, and major areas in which schools will need district support in the upcoming year.</p> <p>Step 2: Work with schools; the Office of Planning, Accountability and Evaluation; and the assistant superintendent of Instructional Services to develop a process to summarize plans.</p> <p>Step 3: Consolidate this information for presentation to the school board to consider during their meeting to approve school improvement plans.</p>

Who Is Responsible	Area assistant superintendents
Time Frame	September 1999
Fiscal Impact	This can be implemented with existing resources.

### Recommendation 4

Strategy	Ensure that all School Advisory Councils include required members.
Action Needed	<p>Step 1: Keep a written record detailing those School Advisory Councils (SACs) that do not meet state composition requirements and the dates district sends letters notifying schools of membership problems.</p> <p>Step 2: Establish specific procedures to ensure that the district contacts schools that do not make necessary changes to their SAC membership.</p> <p>Step 3: Based on information obtained in step 1 and step 2, update SAC lists to make sure all SACs are in compliance with law prior to forwarding the lists to the board for approval.</p>

Who Is Responsible	Office of Community Relations
Time Frame	August 1999
Fiscal Impact	This can be implemented with existing resources.

**Action Plan 4-8**

## **Establish Procedures to Ensure the Accuracy of Data Entered into the Mainframe Computer**

### **Recommendation 1**

Strategy	Establish procedures to ensure that school staff enter accurate data into the mainframe.
Action Needed	<p>Step 1: Establish standard, written procedures for schools to follow that, at minimum, limit</p> <ul style="list-style-type: none"> <li>• who can enter data,</li> <li>• how data should be entered and verified,</li> <li>• how hard copies of information should be stored after entry, and</li> <li>• how supervisory checks of entered information should be conducted.</li> </ul> <p>Step 2: Provide each school principal a copy of these procedures.</p>
Who Is Responsible	Senior director of Information Systems and Technology
Time Frame	January 2000
Fiscal Impact	This can be implemented with existing resources.

### **Recommendation 2**

Strategy	Conduct workshops to train program staff responsible for maintaining program-level databases.
Action Needed	<p>Step 1: Develop a workshop to, at a minimum,</p> <ul style="list-style-type: none"> <li>• disseminate information on effective data management techniques;</li> <li>• establish standard written procedures and controls for ensuring data reliability and accuracy;</li> <li>• identify and eliminate duplication of data between the mainframe and program-level databases when possible; and</li> <li>• identify how the district's information system could better meet the needs of program managers to avoid the creation of additional program-level databases in the future.</li> </ul> <p>Step 2: Incorporate strategies to improve data reliability and accuracy identified in these workshops into the district's three-year technology plan. The plan also should identify strategies to integrate the district's information systems so that data can be easily accessed by staff and meets the needs of all programs. (For more information, refer to Action Plan 3-2, page 3-32.)</p>



Who Is Responsible	Senior director of Information Systems and Technology with assistance of program staff
Time Frame	January 2000
Fiscal Impact	This can be implemented with existing resources.
<b>Recommendation 3</b>	
Strategy	Develop guidelines to check the accuracy of data in its mainframe and database databases independent of the district's mainframe.
Action Needed	<p>Step 1: Survey program staff to develop an inventory of program-level databases that are independent of the mainframe.</p> <p>Step 2: With the input of program staff, conduct a risk-based assessment or other sampling method to identify critical data and data most prone to error in the district mainframe and independent databases.</p> <p>Step 3: Perform checks on data identified in step 2. Data checks may include comparing hard copy information against information in the district's database.</p> <p>Step 4: Develop a schedule to periodically conduct these data checks.</p> <p>Step 5: Conduct the data checks as prescribed.</p>
Who Is Responsible	Senior director of Information Systems and Technology
Time Frame	June 2000
Fiscal Impact	This can be implemented with existing resources.

## *Personnel Systems and Benefits*

### *Action Plan 5-1*

### **Improve Recruitment and Hiring Procedures**

<b>Recommendation 1</b>	
Strategy	Continue with the implementation of automated application tracking for all applications. During the implementation of the system, district staff should monitor the use of the system and identify necessary refinements to the system.
Action Needed	<p>Step 1: Complete scanning of existing applications and begin scanning applications as received.</p> <p>Step 2: Solicit feedback from first users of the new system by late June to determine whether system works as anticipated.</p> <p>Step 3: Adapt system as necessary to respond to concerns raised by users.</p> <p>Step 4: Provide districtwide training to users of the new system by mid-July 1999.</p>
Who Is Responsible	Assistant superintendent for Human Resource Services and director of Information Services

Time Frame	September 1999
Fiscal Impact	This can be implemented with existing resources.
<b>Recommendation 2</b>	
Strategy	Maintain current data on the number of positions currently filled by out-of-field teachers, permanent or provisional substitutes, and temporary substitutes.
Action Needed	Step 5: In implementing automated personnel systems, the district should include markers that identify each special status so that these numbers can readily be calculated and reviewed.
Who Is Responsible	Manager of Certification and Substitute Teacher Placement and director of Information Services
Time Frame	December 1999
Fiscal Impact	This can be implemented with existing resources.
<b>Recommendation 3</b>	
Strategy	Periodically update all job descriptions and develop more specific instructional job descriptions.
Action Needed	Step 1: The board should develop a four-year schedule for updating and revising job descriptions. Step 2: Employees should be given the opportunity to comment on and assist in the revision of their job descriptions.
Who Is Responsible	Director of Instructional Personnel and director of Employee Relations and Noninstructional Personnel
Time Frame	August 2000
Fiscal Impact	This can be implemented with existing resources.
<b>Recommendation 4</b>	
Strategy	Develop a system for evaluating and reviewing recruiting efforts.
Action Needed	Step 1: The director of Instructional Personnel and the assistant superintendent for Human Resource Services should develop a recruiting plan, complete with goals and targets for the next 5 and 10 years. Step 2: Included within the plan should be steps to evaluate the success of the various efforts, such as surveys of new teachers, and contacts with prospects that do not accept positions in Polk County to determine how recruiting efforts could be improved.
Who Is Responsible	Director of Instructional Personnel and assistant superintendent for Human Resource Services
Time Frame	December 1999
Fiscal Impact	This can be implemented with existing resources.

**Action Plan 5-2**

**Develop a Comprehensive Staff Development Plan**

<b>Recommendation 1</b>	
Strategy	Complete development of a comprehensive staff development plan based upon an assessment of district training needs to include identification of districtwide training priorities and proposed strategies for achieving those priorities.
Action Needed	Step 1: Complete current needs assessment process and draft plan. Step 2: Solicit feedback on proposed plan and revise as necessary. Step 3: Implement no later than August 1999.
Who Is Responsible	Director of Human Resource Development
Time Frame	August 1999
Fiscal Impact	This can be implemented with existing resources.

<b>Recommendation 2</b>	
Strategy	Revise orientation programs as needed.
Action Needed	Step 1: Survey 1998 participants in new teacher orientation program to solicit feedback on possible improvements for the 1999-2000 school year. Step 2: During the 1999-2000 school year, review existing orientation programs and needs for non-instructional employees, and coordinate development of appropriate orientation programs. Step 3: Develop guidelines to provide direction to schools for site-based orientation.
Who Is Responsible	Director of Human Resource Development
Time Frame	June 2000
Fiscal Impact	This can be implemented with existing resources.

<b>Recommendation 3</b>	
Strategy	Establish procedures for evaluating training activities.
Action Needed	Step 1: Develop an evaluation plan for training activities, including end-of-course feedback procedures and annual general training evaluations. The plan should be flexible; focusing on soliciting feedback that can be used to make future training plans.
Who Is Responsible	Director of Human Resource Development
Time Frame	December 1999
Fiscal Impact	This can be implemented with existing resources.

<b>Recommendation 4</b>	
Strategy	Develop procedures to determine how training needs will be communicated with the Leadership Learning Academy, and how responsibility for training will be divided.
Action Needed	Step 1: After a director for the Leadership Learning Academy has been

hired, the district should develop procedures and a plan for the academy's role in district training.

Who Is Responsible	Director of Human Resource Development
Time Frame	June 2000
Fiscal Impact	This can be implemented with existing resources.

### *Action Plan 5-3*

## **Improve Implementation of Performance Appraisal System**

### **Recommendation 1**

Strategy	The district should finalize its plans to implement student performance as a part of the appraisal system no later than the 1999-2000 school year.
Action Needed	Step 1: Continue and complete current process to define criteria related to student performance.
Who Is Responsible	Director of Human Resource Development
Time Frame	August 1999
Fiscal Impact	This can be implemented with existing resources.

### **Recommendation 2**

Strategy	The district should develop procedures that ensure that all employees receive annual evaluations.
Action Needed	Step 1: District officials should determine whether it will be feasible for the new automated personnel record-keeping system to provide timely information on employee personnel appraisals. If it is not feasible, then the district should work with area superintendents to develop procedures for administrators to report progress on completing evaluations.
Who Is Responsible	Assistant superintendent of Human Resource Services
Time Frame	December 1999
Fiscal Impact	This can be implemented with existing resources.

### **Recommendation 3**

Strategy	The district should establish a plan and schedule for ongoing refresher training for administrators in the delivery of performance appraisals. One major component of this training should be related to the identification of poorly performing employees and the steps that should be taken to help those employees improve performance and the steps that should be taken if performance does not improve.
Action Needed	<p>Step 1: Review a sample of performance appraisals done during past years to identify general trends and tendencies in how appraisals are done (i.e., written suggestions not provided, apparent variations in how performance criteria are applied, etc.).</p> <p>Step 2: Discuss results with area superintendents to identify administrator training needs and priorities.</p> <p>Step 3: Plan, schedule, and deliver refresher training for administrators.</p>

Who Is Responsible	Director of Human Resource Development
Time Frame	December 1999
Fiscal Impact	This can be implemented with existing resources.

**Action Plan 5-4**

**Implement Automated Record-Keeping**

<b>Recommendation 1</b>	
Strategy	The district should proceed with automation of records.
Action Needed	<p>Step 1: Continue and complete automation of personnel records to include applications, evaluations, and salary information.</p> <p>Step 2: No later than October 1999, evaluate the status of the automation of records in order to determine if modifications to the system are needed and what additional records can be automated.</p>
Who Is Responsible	Director of Human Resource Development
Time Frame	June 2000
Fiscal Impact	This can be implemented with existing resources.

## Use of Lottery Proceeds

### Action Plan 6-1

#### Improve the Process by Which District Accounts for the Use of Its Lottery Funds

<b>Recommendation 1</b>	
Strategy	Use written guidelines to ensure the appropriate management of lottery funds.
Action Needed	<p>Implement a coordinated, broad-based effort to develop a set of standard procedures to account for the receipt and expenditure of all state discretionary lottery funds.</p> <p>Step 1: Develop written guidelines that, at a minimum, include</p> <ol style="list-style-type: none"> <li>a. the requirement to allocate lottery funds from the budget equal to the appropriation from the state;</li> <li>b. a procedure to ensure the district uses unique project or account numbers for the expenditure of state lottery funds to include designation of the specific programs, activities, or accounts to which state lottery funds will be allocated;</li> <li>c. procedures which require that the expenditure of any lottery funds be linked directly to the achievement of goals associated with the district's definition of enhancement;</li> <li>d. procedures that explicitly describe the process of how to account for lottery fund expenditures when a program or activity may be funded by more than one source, e.g., when a portion of teachers' salaries are funded by lottery funds in support of the district's school improvement activities;</li> <li>e. a procedure to provide the results of the benefits analysis to the public, school board, and appropriate district staff.</li> </ol>
Who Is Responsible	Director of Budget and Finance Services
Time Frame	February 2000
Fiscal Impact	This can be implemented with existing resources.

### Action Plan 6-2

#### Annually Evaluate and Report the Extent to Which Lottery Fund Expenditures Have Enhanced Student Education

<b>Recommendation 1</b>	
Strategy	Annually evaluate the benefits of projects and activities supported with lottery funds.
Action Needed	<p>Step 1: Develop a procedure for district staff to use to ensure that the projects and activities supported by district discretionary funds are evaluated and the benefits identified. These procedures, at a minimum, should include</p>

- a written document from the district that identifies the methodology and results of its evaluation;
- a clear communication in writing of the goals and measurable objectives the district has established for how it uses its lottery funds and a determination whether the goals were achieved;
- a revision of the form SACs use to request expenditure of lottery funds to include a statement as to how the effectiveness of the expenditure will be measured if the expenditure is for implementing a portion of the school's improvement plan; and
- the results of the evaluation to be annually reported to the school board and the public.

Step 2: Develop a procedure for SACs to use to ensure that the projects and activities supported with its lottery funds are evaluated and the benefits identified.

- The SAC should document the methodology it used to assess the effects of its lottery-funded programs or activities and identify the SAC members involved in the assessment.
- The SAC should report its evaluation results in writing to its members and other interested parties.
- The SAC should report its evaluation results in its school improvement plan.
- The SAC should submit its evaluation results together with its expenditure statement to the director of Budget and Finance Services.
- The SAC should use the results of its evaluation in determining future lottery fund expenditures.

Who Is Responsible	Senior director for Planning, Accountability, Evaluation
Time Frame	January 2000
Fiscal Impact	This can be implemented with existing resources.

**Recommendation 2**

Strategy	Communicate to the public, on a quarterly basis, how the district is using its lottery funds, including the benefits derived from the use of these funds.
Action Needed	<p>Step 1: Refine the process to inform the school district community and the general public, on a quarterly basis, how the district is using its lottery funds and the benefits associated with using these funds.</p> <p>Step 2: Provide the public with a document that is easily readable that lists the amount of lottery funds expended that quarter for each specific program or activity.</p>
Who Is Responsible	Community Relations director
Time Frame	December 1999
Fiscal Impact	This can be implemented with existing resources.

# Use of State and District Construction Funds

## Action Plan 7-1

### Consider Cost Alternatives

<b>Recommendation 1</b>	
Strategy	Implement value engineering.
Action Needed	<p>Step 1: Form value engineering teams consisting of educators and design professionals.</p> <p>Step 2: The team will then perform a value engineering analysis on all major projects (new schools and remodeling in excess of 25% of total value). This process should be completed at the completion of the schematic design phase so there is sufficient information regarding the project but it is not too late to make cost saving changes.</p> <p>Step 3: Implement cost savings recommendations as appropriate. The cost savings will be based primarily on the examination of systems and materials proposed.</p>
Who Is Responsible	Assistant superintendent
Time Frame	All new projects beginning in the 1999-2000 school year.
Fiscal Impact	This will result in an annual savings of \$69,000 in 1999-2000.
<b>Recommendation 2</b>	
Strategy	Conduct cost-benefit analyses of new construction versus modernization.
Action Needed	<p>Step 1: Include in the needs determination, include an analysis of modernization versus new construction costs.</p> <p>Step 2: Consider modernization in the development of the long-range plan.</p>
Who Is Responsible	Assistant superintendent
Time Frame	1999-2000 school year
Fiscal Impact	Possible significant savings at no additional cost.
<b>Recommendation 3</b>	
Strategy	Examine the year-round schedule opportunities.
Action Needed	<p>Step 1: Form committee of educators and parents to examine year-round schedules and make a recommendation to the board regarding the possible implementation in Polk County. This committee should look at programs that have been implemented in other districts and evaluate the possibility of creating pilot programs in Polk County.</p> <p>Step 2: Develop multi-track year-round schedules for use in the selected schools. The schedule should reflect at least a four-track system</p>



so that the capacity of the facility will be increased by 25% (one-quarter of the students are on break at any given time).

Step 3: Present results of the committee findings and possible multi-track year-round schedules for the board's consideration.

Who Is Responsible	Assistant and area superintendents
Time Frame	Form Committee - Fall 1999 Report to board - Spring 2000 Implement year-round schedule (if approved) - 2000-2001 year
Fiscal Impact	Cost avoidance of approximately \$9,000,000 over the next five-year period.

**Action Plan 7-2**

**Administration of Construction Funds**

**Recommendation 1**

Strategy	Assign administration of capital outlay funds to single employee.
Action Needed	Step 1: Prepare position description for capital budget analyst. Step 2: Include position in 1999-2000 budget. Step 3: Fill the position.
Who Is Responsible	Business Services
Time Frame	1999-2000 school year
Fiscal Impact	This will cost the district \$35,750 annually for salary, benefits and supplies. This position could be paid from capital outlay funds.

**Recommendation 2**

Strategy	Develop written internal policies and procedures to ensure that the district defines educational facilities construction, identifies the types of expenditures that are consistent with the definition of the law and rule, and establishes a procedure to ensure expenditures are consistent with its definition.
Action Needed	Step 1: Prepare policies and procedures for submission to Board. Step 2: Board adoption of policies and procedures. Step 3: Implement policies and procedures.
Who Is Responsible	Business Services Department, new budget analyst
Time Frame	Develop draft policies and procedures - July 1999 Board adoption - August 1999 Implementation - September 1999
Fiscal Impact	No additional cost

# Facilities Construction

## Action Plan 8-1

### Establish Written Procedures for Educational Facilities Planning

<b>Recommendation 1</b>	
Strategy	The district should fully implement the organizational chart that was adopted by the board in July of 1998.
Action Needed	Step 1: Upon refilling the school board architect position, inform potential candidates of the lines of responsibility. Step 2: Implement the lines of responsibility upon appointment of the school board architect.
Who Is Responsible	Assistant superintendent
Time Frame	Summer 1999
Fiscal Impact	This can be implemented with existing resources.
<b>Recommendation 2</b>	
Strategy	The district should develop written procedures that will allow for full implementation of the organizational chart and provide a strong framework for carrying out the facilities planning function of the district.
Action Needed	Step 1: Provide written procedures that will <ul style="list-style-type: none"> <li>• clarify the roles and responsibilities of each function;</li> <li>• provide for the implementation of the lines of responsibility as show in the organizational chart;</li> <li>• provide for regular lines of communication among the managers that report to the director of Design and Construction Services;</li> <li>• provide for regular lines of communications among the directors and managers that report to the assistant superintendent; and</li> <li>• define the role of the board as well as district staff.</li> </ul> Step 2: Periodically review policies in order to keep them current and eliminate any that are outdated.
Who Is Responsible	Assistant superintendent, school board
Time Frame	Fall 1999
Fiscal Impact	This can be implemented with existing resources.

**Recommendation 3**

Strategy	Create a project manager position, freeing up building inspectors to focus on the inspection process. Provide for inspections of in-house construction projects.
Action Needed	<p>Step 1: Advertise and fill the position for one additional project manager. Assign responsibilities geographically to the degree possible.</p> <p>Step 2: Further define the position description of the building inspectors to ensure timeliness of reviews and inspections.</p> <p>Step 3: Assign inspectors to both in-house and major construction projects.</p>
Who Is Responsible	<p>Assistant superintendent is responsible to prepare the recommendation for an additional project manager position</p> <p>The director of Design and Construction Services is responsible for filling the position</p>
Time Frame	<p>Approval of additional position – 1999-2000 Budget</p> <p>Implementation – Fall 1999</p>
Fiscal Impact	<p>A cost of \$45,000 annually for the added position, benefits, and support. There will be a one-time cost of \$15,000 for one additional vehicle. Costs can be budgeted from capital outlay funds.</p>

**Action Plan 8-2****Establish a Standing Facilities Committee**

<b>Recommendation 1</b>	
Strategy	Establish a facilities standing committee.
Action Needed	<p>Step 1: Assistant superintendent should develop criteria and procedures for the committee and present to the board for approval. At that point, solicitations should be made for staff and community members to serve on the committee. The following should be addressed in the criteria and procedures.</p> <ul style="list-style-type: none"> <li>• Membership that is broadly representative of the community who are free from conflict of interest</li> <li>• Committee members role established in writing with district goals, procedures, and process, as well as project responsibilities fully explained and understood</li> <li>• Board-established goals and interim reporting targets</li> <li>• An established mechanism for documenting decisions and reporting to the board</li> <li>• Address future business needs and the resulting future educational program needs</li> <li>• Address alternative program solutions and the feasibility of each</li> <li>• Periodical review of the status of work on the long-range plan for the previous year, consider any changing parameters, and make recommendations to the school board for adjustments to the long-range plan</li> </ul> <p>Step 2: Superintendent should appoint facilities committee members.</p> <p>Step 3: Assistant superintendent should coordinate committee activities.</p>
Who Is Responsible	Assistant superintendent for Facilities and Operations
Time Frame	<p>Development of criteria - Fall 1999</p> <p>Board approval - January 2000</p> <p>Committee appointed and in operation - Fall 2000</p>
Fiscal Impact	This can be implemented with current resources.

**Action Plan 8-3****Assign One Person with the Responsibility to Keep Construction Projects Within Budget**

<b>Recommendation 1</b>	
Strategy	Assign one person with the responsibility and authority to keep construction projects within budget.
Action Needed	<p>Step 1: Assign the responsibility of keeping construction projects within budget to the assistant superintendent for Facilities and Operations.</p> <p>Step 2: Clearly define the role of the assistant superintendent, with the</p>

	responsibility for the overall construction budget, and communicate this to all district personnel.
	Step 3: Define, within the position description for the assistant Superintendent, the qualifications necessary. These should include experience in both educational facility planning, construction process and financial management.
	Step 4: Determine that the individual assigned has the appropriate credentials.
	Step 5: Define the role of the construction managers and project managers to include support for the development of the budget.
	Step 6: Define the role of the project manager to include responsibility for individual project budgets.
Who Is Responsible	Superintendent, assistant superintendent
Time Frame	Fall 1999
Fiscal Impact	This can be implemented with current resources.

*Action Plan 8-4*

**Assign the Budget Oversight for Each Project or Group of Projects to a Single Project Manager**

<b>Recommendation 1</b>	
Strategy	Assign the budget oversight for each project or group of projects to a single project manager.
Action Needed	Step 1: Clearly define the role of the project manager with the responsibility for budget oversight. Step 2: Define the qualifications necessary to carry out the role of project manager. Step 3: Communicate the responsibilities and qualifications to district staff.
Who Is Responsible	Assistant superintendent
Time Frame	Fall 1999
Fiscal Impact	This can be implemented with current resources.

*Action Plan 8-5*

**Expand the District Site Selection Committees**

<b>Recommendation 1</b>	
Strategy	Include Site Selection Committees for the elementary schools.
Action Needed	Step 1: Expand current facility process to include elementary schools. Step 2: Appoint committees for proposed elementary school needs.
Who Is Responsible	Property management specialist

Time Frame	Immediately
Fiscal Impact	This can be implemented with current resources.
<b>Recommendation 2</b>	
Strategy	Begin site selection process in a timely manner.
Action Needed	Step 1: In conjunction with demographic review, begin site selection process as needs are identified. Step 2: Appoint site selection committees at least one year in advance of the proposed acquisition.
Who Is Responsible	Property management specialist
Time Frame	Immediately
Fiscal Impact	This can be implemented with current resources.
<b>Recommendation 3</b>	
Strategy	Present recommendation to the board in priority order.
Action Needed	Step 1: As the site committee make their determinations, include at least three alternative sites for the board presentation. Report their findings in priority order.
Who Is Responsible	Property management specialist
Time Frame	Immediately
Fiscal Impact	This can be implemented with current resources.

**Action Plan 8-6****Conducting Demographic Review**

<b>Recommendation 1</b>	
Strategy	Periodically conduct a districtwide demographic study.
Action Needed	Step 1: Include funds for a districtwide demographic review in the 1999–2000 budget. Step 2: Upon approval of the funding by the board, submit and RFP for professional services to conduct a thorough demographic study that <ul style="list-style-type: none"> <li>• utilizes the district produced enrollment and utilization data,</li> <li>• incorporates the municipal comprehensive plans, and</li> <li>• bases projections on changes in land use, geographical limitations, land ordinances, forecasts of economic conditions, vocational opportunities, availability of community services, and transportation networks.</li> </ul> Step 3: Use the data received to develop and update the five-year capital plan.

Who Is Responsible	Assistant superintendent
Time Frame	1999-2000 school year
Fiscal Impact	A demographic study can be completed for approximately \$50,000.

**Action Plan 8-7**

**Examine Alternatives to New Construction**

**Recommendation 1**

Strategy	Study alternatives to new construction including year-round schools, extended day schools, changes in grade level configuration, and changes in attendance boundaries.
Action Needed	<p>Step 1: Form a committee to review the alternatives to new construction. The committee should include district facilities staff, district administration, site administrators, instructional staff and parents.</p> <p>Step 2: Prepare an analysis of the long and short term cost analysis for each option.</p> <p>Step 3: Prepare an analysis of the educational program implications of each option.</p> <p>Step 4: Prepare recommendations for presentation to the superintendent and Board.</p>
Who Is Responsible	Assistant superintendent, area superintendents, principals
Time Frame	1999-2000 year
Fiscal Impact	This can be accomplished with existing resources.

**Recommendation 2**

Strategy	Provide multi-track year-round programs on an optional basis at 10% of the district's elementary schools.
Action Needed	<p>Step 1: Form a committee to review the development of the year-round programs and make recommendations for possible sites to be considered.</p> <p>Step 2: Prepare an analysis of the added costs (transportation, food service, etc.) and the potential cost savings.</p> <p>Step 3: Prepare recommendations for presentation to the superintendent and Board.</p> <p>Step 4: Adopt program and offer on an optional basis.</p>
Who Is Responsible	Assistant superintendent, area superintendents, principals
Time Frame	<p>Planning - 1999-2000 year</p> <p>Implementation - 2000-2001 year</p>
Fiscal Impact	Implementation of year-round programs will result in a cost savings of approximately \$9,000,000.

*Action Plan 8-8***Develop a Process to Evaluate Architectural Services**

<b>Recommendation 1</b>	
Strategy	Develop a formal process for architect evaluation.
Action Needed	<p>Step 1: Develop a process within each project team for formal architect evaluation. The process should include:</p> <ul style="list-style-type: none"> <li>• the criteria for assessing performance;</li> <li>• inclusion of facility department staff, school administrators, instructional staff and school support staff;</li> <li>• an analysis of how the facility meets the program needs;</li> <li>• the process for reporting to the board.</li> </ul> <p>Step 2: Utilize the results when selecting future architectural services.</p>
Who Is Responsible	Assistant superintendent
Time Frame	Fall 1999
Fiscal Impact	This can be implemented with existing resources.

*Action Plan 8-9***Develop Guidelines for the Development of Educational Specifications**

<b>Recommendation 1</b>	
Strategy	Develop guidelines for the development of educational specifications.
Action Needed	<p>Step 1: Develop guidelines regarding the general statements that are to be included in the educational specifications for each major project. These will provide guidance to educational specifications committees regarding the need for project rationale, historical perspectives, etc. They will also provide district standards regarding the size of instructional spaces, square footage costs, etc.</p>
Who Is Responsible	Facilities Planning specialist
Time Frame	Fall 1999
Fiscal Impact	This can be implemented with existing resources.



**Action Plan 8-10**

**Develop Educational Specifications**

<b>Recommendation 1</b>	
Strategy	Develop educational specifications for all major projects (or group of projects).
Action Needed	<p>Step 1: Develop criteria for the development of project specific educational specifications that include</p> <ul style="list-style-type: none"> <li>• number of students and staff to be housed,</li> <li>• description of the educational program to be housed,</li> <li>• description of the instructional methodologies to be implemented,</li> <li>• program groupings,</li> <li>• relationships among instructional areas,</li> <li>• spatial requirements,</li> <li>• support facilities required,</li> <li>• environmental variables,</li> <li>• utility requirements,</li> <li>• storage requirements,</li> <li>• display requirements,</li> <li>• furniture and equipment required, and</li> <li>• summary of spatial requirements.</li> </ul>
Who Is Responsible	Facilities Planning specialist
Time Frame	Fall 1999
Fiscal Impact	The cost of developing educational specifications, if the district utilizes outside consultants, will be approximately \$15,000 per major project. It is possible, however, to utilize existing planning department staff to reduce this cost.

**Action Plan 8-11**

**Use of Educational Specifications in Evaluating the Design Solution**

<b>Recommendation 1</b>	
Strategy	At the value engineering phase, and at the completion of each project, evaluate the final design solution based on the program goals as defined in the educational specifications.
Action Needed	Step 1: A formal procedure should be developed to ensure that the educational program is included as a part of the value engineering review and that there is a complete post occupancy evaluation based on the ability of the design to meet the goals as

	specified in the educational specifications.
Who Is Responsible	Site administrators and Facilities Planning specialist
Time Frame	Process completed for all projects beginning in the 1999-2000 year
Fiscal Impact	This can be implemented with existing resources.

*Action Plan 8-12*

## **Require That All Project Payments Be Based on the Percentage of Work Completed**

<b>Recommendation 1</b>	
Strategy	Require that all project payments be based on the percentage of work completed.
Action Needed	<p>Step 1: Develop procedure that requires all project payments to be based on the percentage of work completed. Percentage to be verified by district staff in the case of design-build projects.</p> <p>Step 2: Inform contractors of the requirement.</p> <p>Step 3: Withhold a percentage of payment pending completion for all district projects.</p>
Who Is Responsible	Assistant superintendent
Time Frame	Immediately
Fiscal Impact	This can be accomplished with current resources.

*Action Plan 8-13*

## **Continuous Inspection of All Construction Projects**

<b>Recommendation 1</b>	
Strategy	Provide for inspection of all projects, including in-house projects.
Action Needed	<p>Step 1: Include in the position description for building inspectors that all projects will receive continuous inspection.</p> <p>Step 2: Upon securing of additional project managers, free inspectors from that duty and assign in-house projects as appropriate.</p> <p>Step 3: Develop procedures requiring that school based projects be submitted to the facility department for plan review, approval and inspection.</p>
Who Is Responsible	Director, Design and Construction Services
Time Frame	Fall 1999
Fiscal Impact	This can be accomplished with current resources.

**Action Plan 8-14**

**Conducting Orientation Programs**

<b>Recommendation 1</b>	
Strategy	Develop and implement comprehensive orientation programs for all new facilities and major renovations.
Action Needed	<p>Step 1: Conduct the orientation programs below.</p> <ul style="list-style-type: none"> <li>• A detailed orientation for maintenance personnel that involves the specifics of the mechanical systems should be held with the architect, contractor(s) facilities department personnel, and the site administrator in attendance.</li> <li>• A pre-occupancy orientation for instructional staff should be conducted by the architect and site administrator.</li> <li>• A pre-occupancy walk-through for students, parents, and community should be conducted by the site administrator(s).</li> </ul> <p>The orientation programs must include clear and understandable users manuals for both teachers and maintenance and operations staff.</p> <p>Step 2: Prepare a users guide for faculty and staff.</p>
Who Is Responsible	Assistant superintendent, site administrators
Time Frame	All new facilities beginning with the 1999-2000 year
Fiscal Impact	This can be accomplished with current resources.

**Action Plan 8-15**

**Conducting Post-Occupancy Evaluations**

<b>Recommendation 1</b>	
Strategy	Regularly conduct post-occupancy evaluations.
Action Needed	<p>Step 1: Develop procedure to ensure that post occupancy evaluations regularly occur and include educational adequacy, function, safety, efficiency, and suggestions for future improvements.</p> <p>Step 2: The evaluation should include</p> <ul style="list-style-type: none"> <li>• an analysis of the educational program improvements for consideration by future educational specification committees;</li> <li>• an operational cost analysis;</li> <li>• a comparison of the finished product with the educational and construction specifications; and</li> <li>• recommendations for future changes.</li> </ul>
Who Is Responsible	Assistant superintendent

Time Frame	Beginning with schools opened in the fall of 1999
Fiscal Impact	This can be accomplished with current resources.

*Action Plan 8-16*

## Analyze Maintenance and Operations Costs at Recently Completed Facilities

<b>Recommendation 1</b>	
Strategy	Analyze maintenance and operations costs at recently completed facilities.
Action Needed	<p>Step 1: Develop a procedure to ensure that post-occupancy evaluations include an analysis of the maintenance and operations costs.</p> <p>Step 2: Ensure that the evaluations include the identification and analysis of maintenance and operations costs.</p> <p>Step 3: Identify improvements that can be made to the construction planning process based on the analysis.</p> <p>Step 4: Document changes that have resulted in cost savings.</p> <p>Step 5: Compare these costs with other district facilities.</p>
Who Is Responsible	Assistant superintendent
Time Frame	Include with the implementation of post-occupancy evaluations – beginning in the fall of 1999
Fiscal Impact	This can be accomplished with current resources.

## Facilities Maintenance

*Action Plan 9-1*

## Create a Maintenance Planning Position

<b>Recommendation 1</b>	
Strategies	Create an assistant director of Maintenance position.
Action Needed	<p>Step 1: The director of Maintenance Services shall develop a job description for an assistant director of Maintenance position.</p> <p>Step 2: The director shall present the job description to the board.</p> <p>Step 3: The board shall review the job description for approval of the position.</p>
Who Is Responsible	Director of Maintenance Services and the board

Time Frame	August 1999
Fiscal Impact	The position will cost the district approximately \$58,200 (salary, benefits, and expenses) annually.

**Action Plan 9-2**

**To Develop Performance Standards and Improve Staff Performance**

<b>Recommendation 1</b>	
Strategies	Develop performance standards for frequently repeated maintenance tasks. The standards shall clearly define the task and the number of staff hours necessary to complete the task in an efficient manner.
Action Needed	<p>Step 1: The assistant director and service managers shall identify tasks which are appropriate for the application of performance standards.</p> <p>Step 2: The assistant director shall research any existing industry/military standards which are applicable and other school districts, such as Brevard County, that are implementing performance standards.</p> <p>Step 3: Using the work order tracking software, the assistant director, the service managers, and lead mechanics shall develop performance standards for two commonly repeated tasks in each trade each year, until a comprehensive set of standards are developed.</p> <p>Step 4: The director, assistant director, and the service managers shall hold staff meetings to explain the performance standards. The standards shall be made available to all staff members.</p> <p>Step 5: The service managers shall track the performance of their staff as measured against the performance standards for six months and adjust the performance standards as needed to reflect the most efficient standards.</p> <p>Step 6: The director shall review the performance standards with the board.</p>
Who Is Responsible	Director of Maintenance, assistant director, and the service managers
Time Frame	June 2000
Fiscal Impact	There is no fiscal impact associated with implementing this recommendation.

**Action Plan 9-3**

**Develop a Staff Development Program**

<b>Recommendation 1</b>	
Strategy	Develop a staff development program that includes appropriate training

	for maintenance staff in the areas of job skills, efficiency, and safety.
Action Needed	<p>Step 1: The assistant director of Maintenance Services and the service managers will meet with the respective staffs to determine the types of training the staffs feel are needed.</p> <p>Step 2: The assistant director and the service managers shall meet with Staff Development staff to develop training in, at a minimum, the following areas</p> <ul style="list-style-type: none"> <li>• job safety</li> <li>• team work</li> <li>• use of tools</li> <li>• interpersonal communications</li> <li>• work habits</li> <li>• job skills</li> </ul> <p>Step 3: Staff Development shall prepare a training schedule which allows for all maintenance staff to receive at least two training sessions per year. Staff Development shall prepare course evaluation forms to be completed by all staff after receiving training.</p> <p>Step 4: The assistant director of Maintenance Services shall develop a training budget based on the schedule prepared by Staff Development.</p> <p>Step 5: The director of Maintenance Services and the director of Staff Development shall present the training curriculum, schedule, budget, and expected outcomes to the board.</p> <p>Step 6: The program will be evaluated annually by the staff development department to determine if it is meeting the goals of the program. Staff feedback will be part of the basis for the evaluation.</p>
Who Is Responsible	The directors of Maintenance Services and Staff Development and the assistant director of Maintenance
Time Frame	December 2000
Fiscal Impact	This recommendation is projected to cost \$40,000 annually.

**Recommendation 2**

Strategy	Conduct a review of the custodial training program by the Staff Development department.
Action Needed	<p>Step 1: The ServiceMaster manager shall submit all training materials, course outlines, and training schedules to the Staff Development department for review.</p> <p>Step 2: Staff Development shall review the custodial training course materials and schedule. Staff Development shall attend custodial training courses.</p> <p>Step 3: The director of Staff Development shall determine if the custodial training course meets the needs and goals of the district training program, and if not, identify the needed changes.</p>
Who Is Responsible	The director of Staff Development

Time Frame	December 2000
Fiscal Impact	This recommendation can be accomplished within the existing resources of the district.

**Action Plan 9-4**

**Develop Budget Guidelines for Maintenance and Operations**

<b>Recommendation 1</b>	
Strategy	Develop guidelines for budgeting in each budget category for maintenance and operations.
Action Needed	<p>Step 1: The director and assistant director of Maintenance and the director of Finance and Budget shall work together to develop guidelines for budgeting in each budget category for maintenance and operations.</p> <p>Step 2: The assistant director shall review the guidelines with the board.</p> <p>Step 3: The director of Maintenance Services shall use the guidelines in developing the next budget.</p>
Who Is Responsible	Director of Maintenance Services, the assistant director, the director of Budget and Finance
Time Frame	May 2000
Fiscal Impact	Implementing this recommendation will require an additional assistant director position. See recommendation page 9-19.

**Action Plan 9-5**

**Provide Adequately Maintained Facilities in Accordance with Existing Facility Standards**

<b>Recommendation 1</b>	
Strategy	Develop a long-range (five-year) plan that identifies staff, budget, and equipment needs to meet the goals and objectives of the district.
Action Needed	<p>Step 1: The director, assistant director, and the service managers shall analyze the existing list of needed facility improvements. The assistant director shall project manpower, budget, and equipment needs to complete all of the needed facility improvements.</p> <p>Step 2: The assistant director shall prioritize the needs and develop a five-year plan with clearly stated goals and objectives for each year. The plan shall project manpower, budget, and equipment needs for each year.</p> <p>Step 3: The director shall present the long-range plan to the board.</p> <p>Step 4: The board shall review and consider approving the plan.</p>
Who Is Responsible	The director, assistant director, and service managers of the Maintenance Services Department

Time Frame	May 2000
Fiscal Impact	The implementation of this recommendation will require the addition of an assistant director position. See recommendation on page 9-19.

*Action Plan 9-6*

## **Establish a Date for Full Implementation of Work Order and Inventory Tracking Software**

<b>Recommendation 1</b>	
Strategy	Establish a firm date for full implementation of the new work order and inventory tracking software.
Action Needed	<p>Step 1: The assistant superintendent of Facilities and Operations shall meet with director of Information Services and establish a implementation date for the new software. The date should be reasonable but within the next year.</p> <p>Step 2: The assistant superintendent shall report the implementation date to the board.</p> <p>Step 3: The board shall verify that the implementation date is met.</p>
Who Is Responsible	Assistant superintendent of Facilities and Operations
Time Frame	June 2000
Fiscal Impact	The implementation of this recommendation can be accomplished with existing resources.

*Action Plan 9-7*

## **Develop External Benchmarks for Health and Safety**

<b>Recommendation 1</b>	
Strategies	Establish external benchmarks to determine a cost-effective manner of meeting health and safety standards.
Action Needed	<p>Step 1: The environmental and safety manager shall identify the appropriate benchmarks and appropriate peer districts to measure the cost-effectiveness of the district.</p> <p>Step 2: The manager shall research the benchmarks, develop comparisons of the district to the benchmarks, and prepare a report. Benchmarks should include</p> <ul style="list-style-type: none"> <li>• ratio of custodians to gross square feet,</li> <li>• cost of cleaning supplies per gross square feet,</li> <li>• number of staff accidents per staff,</li> <li>• number of student accidents per student, and</li> <li>• number of security staff per facility.</li> </ul>



	Step 3: The manager shall present the report to the board.
Who Is Responsible	Environmental and Safety manager
Time Frame	December 2000
Fiscal Impact	This can be implemented with existing resources.

## Student Transportation

### Action Plan 10-1

## Develop Performance Indicators, Benchmarks, and a “Report Card” Style Annual Report for the School Board

<b>Recommendation 1</b>	
Strategy	Develop a list of performance indicators that would be useful to the school board and general public to provide accountability for Student Transportation performance. Each performance indicator should be associated with a performance target to evaluate performance, and a “report card” style annual report should be made to the school board.
Action Needed	<p>Step 1: Review all potential performance indicators for their appropriateness, feasibility, and usefulness. Those selected should be of a “big picture,” general interest nature rather than narrowly focused or technical. They should be useful to the school board and the general public to answer questions of how well Student Transportation is performing.</p> <p>Step 2: Some suggested measures to consider are average bus occupancy; percentage of state funding; operations cost per student per year; number and percent of students whose ride times exceed district policy; vehicle breakdowns per 100,000 miles; and accidents (or preventable accidents) per million miles. Other performance indicators may be selected based on local interest and data availability.</p> <p>Step 3: For all selected performance indicators, develop a target, or benchmark as a basis of comparison for future performance. The benchmark selected may be an actual number (e.g., achieve an average bus occupancy of 94), a relative range of accomplishment (e.g., achieve an average bus occupancy within the top five statewide), or a measurable degree of improvement (e.g., achieve an average bus occupancy 2% higher than last year), depending on what is being measured.</p> <p>Step 4: For any selected performance indicators that require local data generation, begin collecting and recording data as soon as feasible.</p> <p>Step 5: Receive school board concurrence on what is being measured and what will be reported.</p> <p>Step 6: Develop a “report card” format to describe the performance</p>

	indicator, briefly explain its significance, identify the performance target (i.e., benchmark) and actual performance, and make such other comparisons and comments as may be useful to the school board and general public. Presentation of the annual report should become a routine, and its timing should be understood to be contingent upon the Florida Department of Education's release of <i>Q-Link</i> .
Who Is Responsible	The assistant superintendent for Transportation Services should have the lead responsibility to develop the performance indicators and benchmarks, in consultation with the Polk County School Board, and to present the annual report to the school board when it is available.
Time Frame	Summer 1999: Develop performance indicators and benchmarks. Fall 1999: Receive school board concurrence; begin collecting data as needed. Summer 2000 (or earlier if <i>Q-Link</i> is available): Present school board with first annual report on student transportation performance.
Fiscal Impact	This recommendation can be accomplished with existing resources.

### Action Plan 10-2

## Assess Options to Provide Additional Staff Support in the Operations Area to Address Driver Turnover and Supervision

<b>Recommendations</b>	
Strategy	Develop and implement an approach to operations staffing that will enable more direct supervision of and interaction with bus drivers, including a pilot project to provide additional staff support.
Action Needed	<p>Step 1: Develop and approve a job description for the new position being created of assistant area manager.</p> <p>Step 2: Present the school board with the costs and time frame associated with the pilot project to hire two full-time assistant area managers and a management information systems specialist.</p> <p>Step 3: When the school board has provided approval to create a new position of assistant area manager and has authorized the hiring of the new staff associated with the pilot project, proceed with hiring appropriate new staff.</p> <p>Step 4: Present the school board with the proposal to hire bus drivers as regular drivers, while reserving some experienced bus drivers in each area of the county as daily substitute drivers. This proposal will also require approval of the bus drivers' collective bargaining unit.</p> <p>Step 5: After these actions have occurred, review the impact that they have had on bus driver turnover and operations workload and report to the school board on their effectiveness. Several questions should be included in this review.</p> <ul style="list-style-type: none"> <li>• Has bus driver turnover improved since the 29% rate reported in March 1999?</li> <li>• Have the area managers been able to ride with bus drivers to</li> </ul>

	<p>evaluate them and provide guidance on issues such as developing proper pupil management skills?</p> <ul style="list-style-type: none"> <li>• Are bus drivers satisfied with the quality of the interaction they receive from their area managers?</li> <li>• Are principals satisfied with the way drivers handle problems with student discipline?</li> <li>• Are area managers able to handle their route preparation and revision duties more effectively?</li> <li>• Is the operations manager able to delegate appropriate computer routing system tasks to the management information systems specialist?</li> <li>• Has the new workspace environment at the Bartow service facility had any impact on the efficiency of operations staffing?</li> </ul> <p>Step 6: Develop a new Student Transportation staffing plan that will reflect the work changes associated with the creation of any new positions in the operations area. Review on an annual basis the actual staffing compared with the staffing plan and update it from time to time as needed.</p>
Who Is Responsible	<p>Step 1: Student Transportation staff, in consultation with personnel office staff</p> <p>Step 2: Assistant superintendent for Transportation Services, district superintendent, and school board</p> <p>Step 3: Student Transportation staff, in consultation with personnel office staff</p> <p>Step 4: Assistant superintendent for Transportation Services, district superintendent, and school board</p> <p>Step 5: Student Transportation staff, with the assistant superintendent for Transportation Services reporting to the district superintendent and the school board</p> <p>Step 6: Student Transportation staff</p>
Time Frame	<p>Step 1: Summer 1999</p> <p>Step 2: Late summer 1999</p> <p>Step 3: Late summer or early fall 1999</p> <p>Step 4: Summer 1999</p> <p>Step 5: Summer 2000</p> <p>Step 6: Summer 2000</p>

Fiscal Impact	<p>The fiscal impact of these recommendations represents an investment in improved performance for the district. The full cost to the district cannot be determined before the school board makes a final decision on which staff to hire and (for assistant area managers) how many. However, we can provide an indication of how to calculate the additional costs that would be required for a one-year pilot project.</p> <ul style="list-style-type: none"> <li>• The minimum cost (salary and benefits) of hiring one assistant area manager on a full-time basis is approximately \$29,900 annually, based on the assumption that such a position should be intermediate between the pay levels of bus drivers and area managers. However, the district is already paying approximately \$5,200 a year for limited part-time assistance that will no longer be needed if a full-time person is hired to replace them. Thus, the actual additional cost to the district for each new full-time assistant area manager is \$24,700 annually.</li> <li>• The minimum cost (salary and benefits) of hiring a management information systems specialist is approximately \$45,800 annually.</li> <li>• Thus, the cost of the recommended pilot project to hire two full-time assistant area managers (\$49,400) and a management information systems specialist (\$45,800), would be approximately \$95,200 for the one-year time frame of the pilot project.</li> </ul>
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## Food Service Operations

### Action Plan 11-1

#### Develop a Food Service Strategic Plan

<b>Recommendation 1</b>	
Strategy	Develop a three-year Food Service strategic plan with measurable goals, objectives, and benchmarks.
Action Needed	<p>Step 1: Develop goals, objectives, priorities, benchmarks, and plans of action to maximize Food Service program efficiency. Program areas to address include the six items noted below.</p> <ul style="list-style-type: none"> <li>• Meal participation rates</li> <li>• Costs per meal</li> <li>• Meals per labor hour</li> <li>• Use of USDA commodities</li> <li>• Employee wages/salaries/benefits</li> <li>• Reserve fund balance</li> </ul> <p>Step 2: For assistance in developing program goals and objectives, see page 4-7.</p> <p>Step 3: For assistance in developing program benchmarks, see page 4-25.</p> <p>Step 4: For assistance in developing program measures, see page 4-19.</p> <p>Step 5: Include input from three stakeholder groups.</p> <ul style="list-style-type: none"> <li>• Food Service district office staff, including finance and</li> </ul>

	<p>accounting staff</p> <ul style="list-style-type: none"> <li>• Cafeteria managers</li> <li>• Principals</li> </ul>
Who Is Responsible	The superintendent is responsible for directing the assistant superintendent of business services to see to it that a Food Service strategic plan is developed.
Time Frame	Implementation of the three-year Food Service strategic plan and related benchmarks should begin January 1, 2000.
Fiscal Impact	This can be implemented with existing resources.

**Action Plan 11-2**

**Develop a Food Service Strategic Plan and Resume a Review of Employee Wages, Salaries, and Benefits**

<b>Recommendation 1</b>	
Strategy	Develop a five-year food service strategic plan with measurable goals, objectives, and benchmarks. (See Action Plan 11-1, page 11-17.)
<b>Recommendation 2</b>	
Strategy	Resume the annual review of employee wages, salaries, and benefits following salary restructuring as a result of the private contract study findings.
Action Needed	<p>Step 1: Obtain, review, and analyze DOE wage, salary, and benefit data to determine whether Polk figures are comparable to peer districts and state averages.</p> <p>Step 2: Contact peer districts comparable in geographic size and the number of food service employees to obtain wage, salary, and benefit information to compare to Polk figures. Areas to consider include those noted below.</p> <ul style="list-style-type: none"> <li>• Cost of living of the geographic area</li> <li>• Pay incentives available to employees</li> <li>• Cost of and items included in provided uniforms</li> <li>• Whether food service employees are unionized</li> <li>• Salary structure, e.g., step increases versus annual raise</li> </ul> <p>Step 3: Obtain like information from applicable private industry and compare to district figures to assess employee wage, salary, and benefit competitiveness.</p> <p>Step 4: Include review findings in the annual financial report to the board.</p>
Who Is Responsible	The Food Service director, with the help of the Food Service auxiliary accounting manager, is responsible for reviewing the competitiveness of employee wages, salaries, and benefits and reporting the results to the school board.
Time Frame	An annual review of Food Service employee wages, salaries, and benefits should resume in the 2000-2001 school year as salary restructuring will be completed and implemented in the 1999-2000 school year.

Fiscal Impact	This can be implemented with existing resources.
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**Action Plan 11-3****Develop a Food Service Strategic Plan**

<b>Recommendation 1</b>	
Strategy	Develop a five-year Food Service strategic plan with measurable goals, objectives, and benchmarks. (See Action Plan 11-1, page 11-17.)

**Cost Control Systems****Action Plan 12-1****Internal Auditing**

<b>Recommendation 1</b>	
Strategy	Document risk assessments that include input from financial and school based management. Consider these risk assessments when preparing long-range and short-range (annual) audit plans.
Action Needed	Develop and maintain detailed risk assessment procedures.
Who Is Responsible	Internal auditor and Internal Audit Committee
Time Frame	May 2000
How to Evaluate	Annual audit plan supported by ranking of audit concerns developed from risk assessments received from financial and school based management
Financial Impact	This can be implemented with existing resources.
<b>Recommendation 2</b>	
Strategy	Enhance the independence of the internal audit function.
Action Needed	Approve organizational changes that would require the internal auditor to report to the internal audit committee.
Who Is Responsible	Internal auditor and Internal Audit Committee
Time Frame	May 2000
How to Evaluate	Board approval of organizational changes
Financial Impact	This can be implemented with existing resources.

**Action Plan 12-2**

**Asset Management**

<b>Recommendation 1</b>	
Strategy	Improve efficiency in tagging tangible personal property and performing required annual inventories by using current technology.
Action Needed	Purchase computerized bar coding equipment, scanners, and bar coded tags for use on tangible personal property.
Who Is Responsible	Assistant superintendent for Business Services
Time Frame	June 2000
How to Evaluate	Full implementation of bar code system for tangible personal property.
Financial Impact	District personnel estimate that initial outlays for the purchase of bar coding equipment and software to be \$11,500. Time and effort will be needed to re-tag all existing capitalized tangible personal property; performing this task while performing the required annual inventory will be the most efficient way of doing this. It is expected that these costs will be offset by future efficiencies in performing the annual inventories of tangible personal property.

**Action Plan 12-3**

**Management Control Methods**

<b>Recommendation 1</b>	
Strategy	Develop and maintain detailed procedures manuals for all financial management activities.
Action Needed	Distribution of approved manuals to all users.
Who Is Responsible	Assistant superintendent for Business Services
Time Frame	June 2001
How to Evaluate	Issuance of procedures manuals to appropriate personnel
Financial Impact	This can be implemented with existing resources.
<b>Recommendation 2</b>	
Strategy	As procedures manuals are completed and/or revised, the internal auditor should review them to ensure that the procedures are designed to promote effective internal controls.
Action Needed	Inclusion of procedures manual reviews in internal auditor's annual auditing plan
Who Is Responsible	Joint collaboration between the assistant superintendent for Business Services, the Internal Audit Committee, and the internal auditor.
Time Frame	June 2001
How to Evaluate	Internal auditor recommendations relating to procedures manuals
Financial Impact	This can be implemented with existing resources.

<b>Recommendation 3</b>	
Strategy	Identify critical finance processes and develop a cross-training policy.
Action Needed	After critical finance processes are identified, develop a cross-training schedule.
Who Is Responsible	Assistant superintendent for Business Services
Time Frame	June 2001
How to Evaluate	<ol style="list-style-type: none"> <li>1. Development of a written cross-training plan</li> <li>2. Periodic testing of cross-training plan to determine its effectiveness</li> <li>3. Testing of cross-training plan can be correlated to planned absences of employees</li> </ol>
Financial Impact	This can be implemented with existing resources.
<b>Recommendation 4</b>	
Strategy	Develop district policy for the reporting of suspected improprieties.
Action Needed	Preparation of and subsequent submission to Board of proposed policy.
Who Is Responsible	Assistant superintendent for Business Services
Time Frame	June 2001
How to Evaluate	Board approval of policy
Financial Impact	This can be implemented with existing resources.

**Action Plan 12-4****Financial Accounting Information System**

<b>Recommendation 1</b>	
Strategy	Establish the implementation of a new integrated accounting system as a high priority.
Action Needed	Establishment of timelines for purchasing and implementation of new accounting system. Establish monitoring process to evaluate progress of implementation efforts.
Who Is Responsible	Board and assistant superintendent for Business Services
Time Frame	June 2001 (for total implementation of new accounting system)
How to Evaluate	Successful implementation of new accounting system.
Financial Impact	The district has already committed to obtain a new accounting system and has identified resources to acquire the system. The recommendation to ensure that implementation is performed timely can be implemented with existing resources.



**Action Plan 12-5**

**Segregation of Duties**

<b>Recommendation 1</b>	
Strategy	Identify those employees who can make changes to production programs and can also move those changes into production.
Action Needed	<p>Step 1: Reassign duties as necessary so that the same employees who make program changes can not also move these changes into production.</p> <p>Step 2: For those employees for which it is not practical to reassign these incompatible duties, personnel independent of the programming function should be assigned the responsibility of reviewing the on-line log files of programming changes, with any exceptions being investigated and resolved.</p> <p>Step 3: Assign personnel independent of the programming function, for example, the new database administrator, the responsibility of moving new and modified programs and job control language into the production environment.</p>
Who Is Responsible	Assistant superintendent for Business Services
Time Frame	June 2000
How to Evaluate	Review responsibility reassignments. Review evidence of on-line log file review and follow-up efforts. Review access rules to production programs and job control language.
Financial Impact	This can be implemented with existing resources.

<b>Recommendation 2</b>	
Strategy	Establish and implement a formal Security Awareness program.
Action Needed	Development of procedures and forms to be signed by all employees given access rights to electronic data processing systems.
Who Is Responsible	Director of Data Processing
Time Frame	December 1999
How to Evaluate	Review established procedures and signed security awareness forms.
Financial Impact	This can be implemented with existing resources.

**Action Plan 12-6**

**User Controls**

<b>Recommendation 1</b>	
Strategy	Enhance administrative system security.
Action Needed	<p>Identify appropriate parameters available in the administrative systems security software and set them as follows:</p> <ul style="list-style-type: none"> <li>• verification via comparison with a password history of at least the three previous passwords that passwords are actually changed every</li> </ul>

	60 days;
	<ul style="list-style-type: none"> <li>• time-out following a defined interval (of 30 minutes or less) of terminal inactivity;</li> <li>• automatic revocation of any user ID that has not been used for four months;</li> <li>• security event reporting with procedures implemented to review security-related activities; and</li> <li>• alternatively, district EDP personnel can develop software programs for those recommended security features that the district's security software cannot provide, or they can consider the purchase of software for recommended security features that the district's present security software does not offer.</li> </ul>
Who Is Responsible	Director of Data Processing
Time Frame	June 2000
How to Evaluate	View the security parameter settings and security-related reports.
Financial Impact	District personnel should be able to implement this recommendation with existing resources. If the district should need to purchase additional software, the cost would depend on the software purchased and should be minimal.

### **Recommendation 2**

Strategy	Ensure that access rights are granted to active users only and that the access rights are appropriate to their job duties.
Action Needed	Require supervisors and principals to provide written authorizations for the level of access appropriate to all administrative users under their supervision and file these authorizations in an organized manner.
Who Is Responsible	Director of Information Services and the security administrators
Time Frame	June 2000
How to Evaluate	For selected user IDs, review the authorizations on file. Compare the authorizations to the access rights granted to these users in the security software.
Financial Impact	This can be implemented with existing resources.

#### *Action Plan 12-7*

### **General Controls**

### **Recommendation 1**

Strategy	Integrate the goals and objectives of upper administrative and user management into the establishment of technology strategies and plans.
Action Needed	<p>Step 1: Form a Technology Steering Committee that includes the assistant superintendents and appropriate technology management staff.</p> <p>Step 2: Develop and approve three-year technology plans as recommended in Chapter 3.</p>
Who Is Responsible	Superintendent

Responsible	
Time Frame	June 2001
How to Evaluate	Review the district's organizational structure, technology plan, operational plan, and Technology Steering Committee meeting minutes.
Financial Impact	This can be accomplished with existing resources.

**Recommendation 2**

Strategy	Provide formal policies, standards, and procedures for the electronic data processing function.
Action Needed	Create a policies and procedures manual.
Who Is Responsible	Senior director of Information Systems and Technology
Time Frame	December 1999
How to Evaluate	Review the policies, standards, and procedures manual.
Financial Impact	This can be accomplished with existing resources.

**Recommendation 3**

Strategy	Maintain a current Disaster Recovery Plan.
Action Needed	Update the existing plan.
Who Is Responsible	Director of Data Processing
Time Frame	June 1999
How to Evaluate	Review the Disaster Recovery Plan.
Financial Impact	This can be accomplished with existing resources.

**Recommendation 4**

Strategy	Maintain reliable data processing past January 1, 2000.
Action Needed	Step 1: Complete the year 2000 compliance assessment. Step 2: Create a Year 2000 Plan for reaching compliance. Step 3: Implement the Plan.
Who Is Responsible	Technology Steering Committee and the senior director of Information Systems and Technology
Time Frame	December 1999
How to Evaluate	Review the Year 2000 Plan and progress reports to the committee against the Plan.
Financial Impact	This can be accomplished with existing resources.