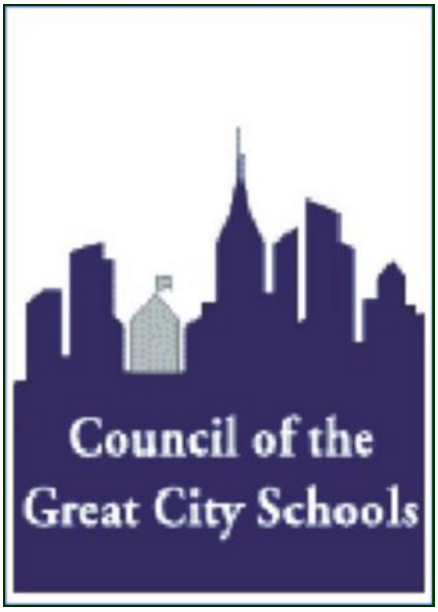
# Managing for Results in America's Great City Schools




A Report of the Performance Measurement and Benchmarking Project

Council of the Great City Schools

October 2010

To the Members of the Great City Schools—

The Council of the Great City Schools is pleased to present this report, *Managing for Results in America's Great City Schools* 2010, to the membership and the public. It is the product of a multiyear effort to identify performance measures and key indicators that can guide the improvement of non-instructional operations in urban public school districts across the nation.

The work, which began in 2004, reached a critical point in 2010 with the launch of the *Council of the Great City Schools Performance Management System*. The new system has three major components: a mature set of Key Performance Indicators (KPIs); an automated performance measurement tool; and a set of Strategic Observations drawn from the results. The Performance Management System should enable the Council and its member districts to analyze data that have been collected over the past three years to address national and local trends and issues, and to clarify where opportunities for improvement reside in each of a series of non-instructional functional areas.

This report takes a number of critical steps beyond previous versions. This new report includes statistical tools that enable individual cities to tell whether their overall operations in a particular area fall among the top performers. Data are presented on the top two performing quartiles on many measures. The second critical feature of this report is that it presents indicators that are likely to be of most important to district superintendents, chancellors, CEOs, and school board members; and indicators that are likely to be more important to chief business officers and senior managers in each area. Third, the report presents a far more detailed discussion in many of the functional areas about why the indicators are important and what they tell one about effectiveness and efficiency. These new features are substantial improvements over earlier editions of this work.

Finally, we thank the Hewlett Foundation and TransACT Communications for their generosity and support as we took the next steps in this important project. And we thank our membership for its courage, commitment to excellence, expertise, time, and devotion to this work. This effort continues to make a major contribution to public education and its reform. We are deeply in your debt and profoundly proud of your work.

Michael Casserly
Executive Director
Council of the Great City Schools

Robert Carlson
Director, Management Services
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# TABLE OF CONTENTS

# Table of Contents

# Project Completion, Performance Management System, and Strategic Direction

## Project Completion

The Council of the Great City Schools, the nation's primary coalition of large-city public school districts, launched an initiative in 2004 that has come to be known as the "Performance Measurement and Benchmarking Project." The initiative is based, in part, on lessons learned from the Council's numerous technical assistance projects over the last 10 years that were designed to help urban school districts improve financial and business operations.

The Council firmly believed that greater effectiveness and efficiency in school district operations would depend on (1) better measures of performance, (2) an ability to compare districts with one another and to other sectors, (3) identification of effective management and operational practices to produce top-of-the-line results, and (4) stronger decisions about where to place human and financial capital. And the organization assumed that better data would help make this happen.

However, when the Council of the Great City Schools looked around for prototypes by which to start, it was surprised to find almost nothing either in education or municipal government, except for a few niche datasets specializing in one business operation or another. The Council knew that few city school systems had benchmarks or targets by which they could gauge their financial and non-instructional operations and performance. And there was nothing in place that would allow the cities to compare themselves operationally or financially with one another.

If a school district were interested in performance metrics, it would have to contract with a private firm that would reanalyze that system's operations and existing metrics to create dashboards or indicators for that school system. But, the outcomes were not uniform from one city to another and they often reflected what the companies could do rather than what was actually needed by the school districts. The result was that school systems had little way to compare themselves with others or to know whether their operations were efficient and cost effective.

So, the Council of the Great City Schools began to develop a series of Key Performance Indicators (KPI) in finance, business services, human resources, and information technology. The goals and structure of the project were developed during the Council's annual meetings of Chief Operating Officers, Chief Financial officers, Chief Human Resources Officers, and Chief Information Officers. The purposes in developing the KPIs were to—

- Establish standardized performance measures for all operational and financial functions in K12 education

- Benchmark district performance in these operational areas among member districts of the Council of the Great City Schools
- Inventory effective management practices used in top performing districts
- Automate the performance data and establish a clearinghouse of information, so member districts could learn from each other
- Improve the overall long-range effectiveness and efficiency of urban school district operations and resource deployment.

## Project Direction

The project has been conducted under the oversight of two of the Council's board of director's task forces: the Task Force on Leadership, Governance, and Management; and the Task Force on Finance.

### *Task Force on Leadership, Governance and Management*

- Bill Isler, Task Force Co-Chair and School Board Member, Pittsburgh Public Schools
- Beverly Hall, Task Force Co-Chair and Superintendent, Atlanta Public Schools

### *Task Force on Finance*

- Eugene Sanders, Task Force Co-Chair and CEO, Cleveland Metropolitan School District
- Mona McGregor, Task Force Co-Chair and School Board Member (Ret.), Omaha Public Schools
- Jim Driggers, Task Force Co-Chair and School Board Member, Norfolk Public Schools

The project work has been conducted by a team of managers and technical advisors composed of member-district administrators with extensive expertise in each functional area. The main project-management team is listed below.

### *Project Managers*

- Robert Carlson, Director of Management Services, Council of the Great City Schools
- Michael Eugene, Chief Operations Officer, Orange County Public Schools
- Frederick Schmitt, Chief Financial Officer (Ret.), Norfolk Public Schools

- Heidi Hrowal, Administrative Services Manager, Los Angeles Unified School District

***Technical Advisors***

- Don Kennedy, Chief Finance/Operations Officer, Seattle Public Schools
- Kenneth Gotsch, Chief Financial Officer (Ret.), Chicago Public Schools
- Tom Ryan, Chief Information Officer, Albuquerque Public Schools
- Eric Tollefsen, Executive Director of Human Resources, Anchorage Public Schools
- Bill Eckels, Executive Director of Human Resources, Jefferson County Public Schools
- Paul Mailloux, Chief Information Officer, Newark Public Schools

The project has used a sophisticated research approach to collect, validate, and analyze school system data. District respondents are asked to report actual data online and are not required to perform calculations on their own. The project team uses a complex methodology to ensure the comparability, integrity, uniformity, reliability, and validity of results across cities. For this report, the Council surveyed 64 districts and collected data on 353 indicators in 20 functional areas, including —

- **Finance**
  - Accounts Payable
  - Cash Management
  - Compensation
  - Financial Management
  - Grants Management
  - Risk Management
  - Procurement & Supply Chain
- **Business Operations**
  - Food Services
  - Maintenance & Operations
  - Safety & Security
  - Transportation
- **Human Resources**
  - Employee Relations & Services
  - HR Demographics
  - Operations & School Support
  - Recruitment & Staffing

- **Information Technology**
  - Applications
  - General Technology Information
  - Help Desk
  - Network Operations
  - Information Technology Security

## Project Management System

The Performance Measurement and Benchmarking initiative, which began in 2004, reached this critical stage in 2010 as the **Council of the Great City Schools Performance Management System**. The new Performance Management System consists of the following components:

- A mature set of Key Performance Indicators (KPIs) designed to report performance at three levels
  - Strategic and Policy (Power Indicators for School Boards and Superintendents)
  - Management (Essential Few for Senior Managers)
  - Technical (Performance Indicators for Managers and Directors)
- An automated performance measurement tool with several features:
  - Survey Instrument
  - Automated calculations and analyses of performance indicators
  - On-line access to district data in a graphic format that compares member districts on uniform national benchmarks
  - Business Intelligence (BI) tool
- Strategic Observations drawn from data

The Council will continue to monitor the various measures and prepare annual reports to district School Board members and Superintendents covering:

- Operations: Maintenance, Food Services, Transportation, Safety and Security, and Warehousing
- Finance: Accounts Payable, Cash Management, Compensation, Procurement, Financial Management, Grants Management, and Risk Management

- Personnel and Human Resources: Employee Services, Operations and School Support, Recruitment, and Staffing

- Information and Technology Systems: Information Technology, General IT, Help Desk, Network Operations, Security, and Applications

## Strategic Direction

The automation process has laid the ground work for more powerful analytic techniques that now allow the work to transition to a strategic level. Districts will be able to engage in statistical analyses of the collected data to address national and local trends and issues, and ensure that each school system has a clear picture of where it stands and where its opportunities for operational improvement can be found.

This paradigm shift in what one can do involves a "harnessing" of data and information at varying levels to ensure that districts can move strategically in their policies and actions based on a deeper understanding of their business operations. To do this, a hierarchy of measures has been designed for each policy and operational level of the organization. This hierarchy is broken down as follows:

- **Power Indicators**: Among all of the measures a district should track, the Power Indicators are the most important for the Superintendent and School Board to assess policy and gauge the overall operational health of their respective districts.

- **Essential Few**: In addition to the Power Indicators, Chief Officers and other senior managers should review these "essential few" performance indicators with departmental directors to gauge the overall health of their functional areas of responsibility.

- **Key Performance Indicators**: The balance of the measures should be reviewed by departmental directors and staff members of each functional area as they attend to day-to-day operational activities.

This report takes a critically important step by articulating a set of *Power Indicators* that school board members, superintendents, chancellors, and CEOs can use in order to—

1. **Advocate as a Collective:** The report will assist district policy makers to understand the overall health of critical non-instructional functions in public education. The indicators will also allow district policy makers to work collectively with other urban educators across the country to improve our enterprise. This should help urban educators work with the press and legislators to explain operations and secure the resources needed to teach all of our students to the highest possible standards.

2. **Establish Deeper Understanding of Performance:** The report also will help readers obtain a deeper knowledge of the individual measures that are most important in

monitoring their districts, and establish a thorough awareness of what factors drive results, positively and negatively. The reader should also better understand his or her role in improving overall performance.

3. **Receive a Focused Snapshot of Their District's Performance:** Finally, the report will provide a more objective statistical view of where each district leads and lags on *Power Indicators* and the *Essential Few*, so districts can focus more effectively on improving performance on the most important indicators rather than trying to tackle "the many."

As the Council of the Great City Schools moves the KPI work from the project level to a full-fledged operational system, there are several steps that the project team will need to take to keep the system on the cutting edge. But, the Performance Management System ultimately is only as good as its use and application in the member cities. Now that member districts can see where they stand on specific KPIs, and are able compare themselves statistically at a glance, the onus moves to the districts to take action locally.

The Performance Management system should assist urban school districts and others to identify priority areas for action. In some cases, these priorities will be based on where improvements can be realized; and in other cases, the priorities will focus on sustaining performance. Districts now have the tools at their fingertips to help identify those priorities for the coming year as resources become ever tighter in a struggling economy.

Consequently, the Council's Performance Management System is an asset only if it is used and applied for continuous improvement. Our students should benefit significantly if these tools are used to improve meal quality, make faster repairs to their schools, expand access to technology, ensure placement of qualified classroom teachers, or redeploy resources into instruction to name just a few. And over the long run, we hope the public's confidence in urban public education will grow.

The Council, for its part, will continue to refine the system along with its members to ensure that it is up-to-date and productive.

# STRATEGIC OBSERVATIONS

# Finance

## Accounts Payable

Introduction

Accounts Payable is responsible for the timely and accurate processing of all non-payroll disbursements. As the department in charge of all disbursements (except payroll), Accounts Payable plays a key role in cash management and overall organizational cost containment.

Value-Add of the Function

The accounts payable function is increasingly seen as a key business process that not only affects a district's cash flow, but is an administrative control function designed to ensure the completeness, existence, and accuracy of requisitioning/disbursing processes. Accounts payable also is a critical mechanism for ensuring compliance with policies, procedures, and federal and state laws. The invoice payment process is the core function of Accounts Payable.

Accounts Payable is expected to manage the process of invoices received, routed, approved, paid, and filed. Ensuring that these processes run smoothly is a major challenge for most organizations. If any of the tasks are not handled correctly, the entire flow of payments can get bogged down and backlogged. There is also the substantial risk of funding errors—through duplicate or erroneous payments, missed invoice discounts, late-payment penalties, misuse of funds, and fraudulent activities. In addition, Accounts Payable controls all inquiries from vendors regarding the status of unpaid invoices. As a result, this function plays a key role in maintaining satisfactory credit standings with vendors and in taking advantage of all discount payment terms available.

Strategic Observations

From a best practice stand-point, districts should continuously seek new ways to drive savings into their bottom line through process efficiencies. Accounts Payable Departments now have the opportunity to accelerate their improvement by automating their processes and creating strategic value. "Best in Class" districts are hyper-efficient in processing invoices and have been able to optimize cash flow while building and maintaining strong supplier relationships. For example, a district could require vendors to use EDI or Internet file-transfer applications to automate the workflow of electronic or imaged invoices. Data from the survey conducted for this report indicated that high performing districts processed vendor payments faster with lower than average costs per invoice than lower performing districts.

Indicators that measure effective Accounts Payable functions include costs to process a vendor payment, days to process a vendor payment, error rates, and automation. The Accounts Payable function has changed radically over the years and changes continue. What was once a clerical and paper-based bill-pay function has evolved into a lower-cost, more efficient and automated process that provides greater visibility and control. Studies have confirmed that high levels of automation lower invoice processing costs, and increase the number of invoices processed per FTE. Studies also show that per-invoice processing costs are declining in large, highly automated entities, while costs among smaller, less automated companies are increasing. The majority of Great City School member districts do not have a fully automated AP process. As a result, per invoice processing costs are high, compared with other industry averages.

## Cash Management

Introduction

Having adequate cash on hand allows organizations to pay both expected and unexpected annual expenses without relying on extensive short-term borrowing.

Value-Add of the Function

Research shows a strong relationship between an organization's credit rating and its Cash Management practices, particularly in terms of cash-on-hand, short-term borrowing, debt affordability (interest rates), contingency planning (fund reserves), and financial reporting and monitoring.

Credit rating agencies (e.g., S&P, Moody's and Fitch) recognize those issuers that have, over time, implemented sound processes and policies for budgeting and financial operations. Sound management practices and policies can add stability to districts with weak credit, maximizing the organization's credit-rating potential. Poor management can cause rating downgrades to levels below investment grade and, on rare occasions, bankruptcy or missed debt-service payments.

Strategic Observations

Inadequate cash forecasting, unexpected expenditures, and inconsistent funding contribute to cash management problems in many Great City School districts. Operating expenditures are generally uniform across months. Personnel expenses also are generally fixed in advance with regular disbursements in roughly constant amounts throughout the year. Conversely, property taxes (a major local-revenue source) are generally fixed in advance but often are received sporadically. Typically, taxes are paid once or twice a year after the fiscal year has begun.

The net effect of imbalanced cash flows can result in periods of sizeable cash balances and months where cash flow is deficient. These swings in cash balances and the resulting need to pursue short-term borrowing can be magnified by the way states disburse K-12 funding. Dependence on state aid can create cash-flow uncertainty for a district when state payments are not on time due to delays in approval of the state budget, financial difficulties, etc.

Drastically reduced funding often requires districts to dip into fund reserves. This practice is viable as a short-term solution only, since fund-reserve balances are an important consideration by rating agencies and must remain within certain ranges. The issue is further compounded by the fact that a down-graded credit rating increases the interest rates on borrowing, putting districts further in debt.

In response to these funding concerns, many districts respond by increasing their fund reserves and cash on hand, benchmarking investments against their peers and when needed taking on additional debt by increasing short-term borrowing. This trend towards best practices can lead to improved ratings. However, additional steps should be considered to ensure sufficient cash to meet spending needs and minimize financial risk. These steps include implementation of "rainy day" reserve funds, multi-year revenue and expenditure forecasts, sound capital planning, and debt affordability guidelines.

## Compensation

Introduction

Compensation of a district's workforce is a key business function. With between 75 and 90 percent of a school district's general-fund budget dedicated to staffing, the methodology and efficiency in paying employees becomes a core indicator of an organization's operational health.

Value-Add of Function

The efficiency and accuracy of a district's payroll function can not only lower the cost of doing business and make for a more satisfied workforce, but it also can contribute to public trust and the community's perception of successful stewardship of district resources. A district's compensation structure should be well thought-out, organized, planned, evaluated and controlled in order to insure that desired effects are achieved. These activities must, in fact, lead toward accomplishing overall district goals and focusing on instruction and student success.

Strategic Observations

Examination of survey results for this report shows significant response variation among districts. This degree of variation indicates a lack of standardization across districts in application of accepted practices. While the majority of districts cluster around a narrow band of response values, a large number of districts were outliers. These outliers suggest inefficient compensation department processes. However, the survey results indicate a positive move among the remaining districts towards decreasing costs per paycheck, compared with the median, and a reduction in the number of off-cycle checks. Both of these measures are "power indicators" and suggest an upswing in the efficiency, effectiveness, and accuracy of payroll operation in these districts. In addition, the data suggest a move toward greater participation in employee self-serve functions, such as direct-deposit participation, on-line benefits enrollment, on-line W-4 changes, etc.

## Financial Management

Introduction

The Financial Management section focuses primarily on the General Fund, which is the primary operating fund for every school district. Annual budgets are adopted and executed for the General Fund and the associated process-efficiencies can be primary indicators of fiscal health and management. Other KPIs in this section relate to fund balance, debt capacity, and instructional and per pupil spending.

Value-Add of the Function

A strong financial management process is critical to the strategic success of a school district, since all important management decisions, financial and otherwise, are immediately and/or eventually reflected in a district's financial-performance measures. The financial strength of a district and its ultimate ability to provide funding for core educational services lies within the financial-management function. Strong management involves good budgeting practices, maintaining sufficient fund balances to weather financial storms, issuing debt only when the

district has the long term capacity to repay, and directing as many resources as possible towards supporting the district's academic achievement goals.

Strategic Observations

Over time, changes in a district's operating-fund balance may be an indicator of whether its financial position is improving or deteriorating. However, fund balances should not be accumulated beyond a reasonable amount needed to deal with unforeseen conditions or financial crises. The Government Finance Officers' Association (GFOA) suggests governments maintain unreserved fund balances in their general fund of between 5 percent and 15 percent of regular general-fund operating revenues. Over the past three years, responding districts have reported a reasonably steady median balance of between 7.5 percent and 8 percent. Budgeting factors also remained steady over the past three years, with median efficiency consistently above 97 percent. Given the current economic environment, with numerous cuts to education aid at the state and local levels, it is encouraging that school districts are able to meet these benchmarks. These indicators will be important to watch if the financial crisis continues. While federal stimulus funds and "Race to the Top" monies have temporarily rescued some districts, we may see a shift of spending from general funds to grants.

Three indicators that were either new or modified in this year's report involve the percentage of instructional to non-instructional salaries, instructional expenditure levels, and costs per pupil. While trend data cannot be computed at this time, the ability of school districts to focus more dollars on instructional activities, while funding diminishes, will become more critical and more challenging as fixed and/or mandated costs continue to grow.

## Grants Management

Introduction

Grants received by school districts require an additional level of attention in their fiscal administration over and above the due diligence already required with general funds in order to insure that grant-funded programs are executed in a manner that is timely, effective, and compliant with the intentions of the grant. Moreover, the faithful administration of grant funds builds the confidence of grantor organizations at the federal, state, and local levels in a district's ability to use current and future funds wisely.

Value-Add of the Function

Grant funding can significantly expand the range of instructional programs available to school districts. An effective and efficient grant process adds value to an organization by insuring revenue is maximized and used in compliance with grant guidelines. Faithful budgeting, accounting, and reporting of grant revenues and expenditures insure that all available funds are expended and reported in a timely manner.

Strategic Observations

From a strategic stand-point, districts must plan for the right mix of grant funding (formula and competitive) with normal operating funds. Effective administration practices in grant

management present an opportunity for school districts to increase grant funding, improve the timeliness of fund availability, and enhance the ability of districts to fully utilize grant resources in pursuit of a multitude of educational programs.

Survey results suggest that administration practices for managing grants do not appear to be standardized across districts or fully developed. Significant variation exists in key performance indicators in terms of what data are readily available and the ability of districts to secure and expend grant funds. The survey results show only 26 districts responding to this item, a lower response rate than expected. Among responding districts, however, the median loss of grant funds was 5.7 percent, with half the districts exceeding this rate. This level of loss can be significant in dollar terms for some districts and may indicate procedural inefficiencies or ineffective administrate policies. It addition, the levels may suggest a lack of follow-up with the funding agencies to insure timeliness of the award. It appears that many districts are still submitting expenditures for reimbursement requests in excess of 60 days, although 11 districts indicated that more than 90 percent of their grant receivables aged 60 days or less. This is a positive trend.

Adopting standard fiscal administration practices for grants management could increase the amount of funding, the timely availability of funds, and the completeness of grant expenditures. However, districts may be limited by the fiscal tools available in grant administration and available resources to improve future practices.

## Procurement

Introduction

This section uses a broad definition of procurement, ranging from supply-chain acquisitions and logistics, small purchases, and credit cards to more complex and negotiated supply, service, and construction projects, as well as warehousing and distribution functions.

Value-Add of the Function

The procurement function provides a broad range of value-add to a school district, the vendor community, and taxpayers. The basic requirement to comply with applicable laws, regulations, and policies on fair and open competition provides districts with highly transparent standards, including business processes that can be trusted by the public. Beyond the compliance rules, the procurement function strives to provide timely delivery of goods and services and maximum return of investment (ROI) by analyzing data that can identify opportunities for cost avoidance, lease vs. own, outsourcing, standardization of goods and services, shared services, and districtwide service contracts

Strategic Observations

The key performance indicators (KPI's) in this area primarily involve three factors – cycle time, internal savings and efficiencies, and external savings or cost-avoidance. Moreover, the use of these KPIs can help districts measure and evaluate return on investment (ROI). "World-Class" companies achieve a 60 percent or higher ROI than their peers. World-Class organizations also

tend to be more involved in cross-business planning and budgeting, such as strategic IT or capital acquisition planning. They also exercise more control over indirect spending (centralized control of purchasing policy and establishment of centralized contracts to reduce "maverick" spending). Effective strategic-sourcing efforts reduce the number of vendors and leverage volume by consolidating and standardizing requirements. Use of cooperative multi-agency contracts also helps maximize competition and significantly increases school district savings.

The data gathered for this report indicates that school districts are beginning to move towards utilization of e-commerce and e-procurement tools, including P-Cards, which strategically reduce staff by swapping labor for technology. For example, approximately half of the districts responding to this report's survey were at or above the median in the number of P-Card transactions in relation to their total procurement transactions. This automation trend should continue since P-Card utilization significantly improves cycle times for schools, decreases procurement-transaction costs, compared with standard purchase orders, and provides more localized flexibility. Finally, the practice allows procurement professionals to concentrate their efforts on more complex purchases while significantly reducing the Accounts Payable workload, and giving schools a shorter cycle time for items.

## Risk Management

Introduction

The purpose of a Risk Management Department is to protect the assets of an organization and ensure compliance with applicable statutes and regulations. In the workers' compensation area, the provision of benefits are mandated by state law and governed by state regulations.

Value-Add of the Function

If Risk Management is integrated into the culture of a district, the function will support accountability, performance measurement, and promote operational efficiency at all levels. It will also help a district comply with all standards and achieve strategic goals with the right balance of risk and reward.

Strategic Observations

Traditionally, the discipline of risk management has been devoted to addressing threats of accidental loss in an insurance-and-safety context. This perspective, however, has not addressed risks of loss from poor business judgment or from errors in forecasting, nor has it entertained the possibility of achieving gain from risk. The indicators in this report's survey record performance in the traditional roles, but set the stage for a deeper discussion of the future role of Risk Management in school districts.

The most significant trend affecting the cost of workers' compensation benefits is the continuing rise in the cost of medical care, including the wide variety of ancillary-service providers who assist in reducing or containing a district's medical costs, but that also have a cost. While the medical treatment of employees is a priority, programs must be in place to minimize lost work time and return employees to the workplace as quickly as possible.

Managing the costs of litigation also is a key indicator. The survey results showed that approximately 15 districts were above the median in the percentage of litigated claims, while many responding districts were above the median for average cost of liability claims. The best way to reduce litigation costs obviously is to reduce litigation. Providing excellent care and assistance from the start of a case will go a long way towards reducing the number of employees who seek legal representation. In addition to efforts to control costs after a claim is filed, loss prevention/reduction is a critically important part of any risk management program. The overall trend has been towards increasing costs, but this trend is mitigated somewhat by a reduction in the number of claims per 1,000 employees.

Finally, recognizing and identifying risks allows a district to evaluate tradeoffs associated with proposed actions or programs. Although districts cannot avoid risks altogether, they can have realistic expectations and be better prepared to understand, manage, and mitigate risk as needed to allow for future growth. From a best practices perspective, districts should strive to expand their risk-management programs to claims management, tailored safety and loss prevention programs, return-to-work programs, and faculty and staff training.

# Business Operations

## Food Services

Introduction

The Food Services section of this report focuses primarily on school district nutrition programs and operations. Many food service programs are self-funding, relying on federal reimbursement for meals, efficient operations, and cost controls to maintain fiscal viability. Primary contributors to the fiscal health of program operation involve both good management and free and reduced lunch participation. Other performance indicators in this section include paid-lunch participation and point-of-sale technology usage.

Value-Add of the Function

Increasingly, school districts are the main source of daily nutrition for impoverished children and youth. Given the national emphasis on high-stakes testing, early intervention, and juvenile obesity in elementary-aged children, it is vitally important that districts work to increase breakfast and lunch participation to ensure that children receive balanced, nutritional meals, and are ready to learn.

Strategic Observations

Most districts responding to this report's survey cluster between 55 percent and 77 percent lunch participation rates. This high percentage reflects both the nutritional and social value of school meals in poor economic times. A high meal participation rate is a significant component of a fiscally sound food-services program. As such, districts should dedicate adequate resources to disseminating, collecting, and processing free and reduced lunch applications for as many students as possible. A district's free and reduced lunch participation rate directly drives federal funds for categorical programs targeted at low income students, including Title I, Title II, and other federal grant programs. While the collection of free and reduced lunch applications is important, it should not be the only method for identifying new customers. Food Service Directors should also consider using effective measures, such as Provision 2 universal feeding allowances, in place of actual student applications. This has the potential of increasing customer participation and decreasing the cost of processing applications.

National standards suggest that school food-service organizations spend 40 percent of revenue on food and 40 percent on labor. This report's survey results indicate that median food costs among member districts was 34.92 percent, and the median labor costs were 46.94 percent. Because food costs are more likely to be under the control of the food-service organization, the data suggests food costs are being lowered to cover increases in labor costs, which not as controllable by food-service organizations but are somewhat more controllable by local school boards. Moreover, labor costs of food service workers have risen significantly because of increased health-care costs and other factors. Districts should continue to consider ways to analyze and contain rising labor costs as well as control food costs and increase participation rates.

As food costs go down, districts should keep an eye on the attractiveness of the program. Outside of elementary and middle schools, which tend not to have open-campus policies, district food

service programs are competing with commercial eateries located near the schools they serve. To increase participation, school districts should review their open *versus* closed campus policies.

## Maintenance & Operations

Introduction

The Maintenance and Operations (M&O) section of this report focuses primarily on custodial, energy management, facilities, and work-order management activities. Several measures such as unit costs to provide various services track work process efficiency and management. Other KPIs in this section relate to portables, building conditions, and utility usage.

Value-Add of the Function

The ability to deliver educational services to students in safe, clean, and energy-efficient buildings is the result of an effective M&O function. Staff and students clearly benefit from temperate, clean, and safe buildings that are suitable for learning and teaching.

Strategic Observations

Over the last several years, many urban school districts have had to make difficult decisions about the downsizing of maintenance and operations staff. But while staff members may be reduced, requirements to maintain the buildings do not decrease if the facilities are left open. If remaining staff cannot deliver the same level of services in a more efficient manner, deferred maintenance and delayed repairs are likely to result. States continue to face difficult economic conditions, potentially setting the stage for more workplace injuries, low morale, and deferred maintenance backlogs without active district intervention.

The performance measures in this report can be used by M&O managers to increase efficiency in their operations while maintaining effectiveness. Improved procurement and supply-placement strategies for support staff help ensure that savings (money and time) are being achieved as a way of strengthening the educational mission of school districts.

Efficient maintenance systems and processes are critical to keeping buildings safe and running efficiently. Districts should consider technological advances, like online work-order management systems, among others, to help them stay abreast of work orders, lower overhead costs, and increase the efficiency of maintenance and operations staff.

Finally, districts have an opportunity to lead by example in the area of energy efficiency. Many grants are available to help schools districts reduce their carbon footprint, insulate older buildings, use energy-performance contracts, and provide leadership on best practices in energy management.

## Safety and Security

Introduction

The Safety and Security section of this report focuses on critical-incident management related to crime and violence. Emergency management plans are adopted and updated annually. The level of training for security staff and simulations of these plans are primary indicators of proper management. Other KPIs in this section relate to available equipment and resources, access control, and weapons on campus.

Value-Add of the Function

The ability of a school district to prevent, prepare, respond to, and recover from crimes and violence, so that educators and students can focus on the instructional mission, is the primary purpose of this function. Strong security management involves updated standards of practice, training and simulations, funding, and good relations with local law enforcement. Return on Investment (ROI) also requires careful statistical analyses of data gathered over multiple years

Strategic Observations

There are numerous delivery models available to ensure school safety. Districts use models that include dedicated staff security personnel, reliance on local L/E agencies, contracted services or combinations of the above. Effective safety and security models provide practical, effective and efficient prevention, intervention, and enforcement for school communities.

Over time, fluctuation in a district's safety and security expenditures may indicate the relative priority of this function to district leadership or other issues. An increase in staffing may also be in response to major incidents, while a decrease may relate to crime reduction.

Over the past three years, more than 75 percent of districts responding to this report's survey required annual training of their security staff. However, more cost-intensive security measures, such as Crime Prevention Through Environmental Design (CPTED) best practices (e.g., access control, surveillance, and identification systems), were present in fewer districts. In difficult financial times, CPTED-type measures may be critical to limiting a district's liability and loss. It will be essential for districts to analyze their Return on Investment in this function and consider cost-effective alternatives in the provision of safe and secure school environments.

To provide a more comprehensive assessment in the future, two indicators have been developed or modified for this report: Are safety and security staff required to attend training annually, and Is there a districtwide safety and security plan? Emergency plans should be reviewed to include new threats. For instance, cyber-crimes, including cyber-bullying, are becoming a major concern. Over the next few years, more districts also will start tracking these incidents and updating security policies around student and staff use of the Internet.

## Transportation

Introduction

The Transportation section of this report focuses on student transportation. As a key component to the delivery of educational services, average ride-time and age-of-fleet are primary indicators of fiscal health and good management. Other KPIs in this section include accidents and deadhead time, cost per mile, and cost per student, among others.

Value-Add of the Function

The transportation functions' primary responsibility is to transport students from their home neighborhoods to school buildings in the safest, quickest, and most cost-efficient manner possible. Late delivery of students and excessive travel time detract from the time students have to eat breakfast, interact with school-based staff, and prepare to learn.

Strategic Observations

Getting students to school in a reasonable amount of time is a paramount purpose of a well-managed transportation program. If students are not in class, their ability to learn is negatively impacted. When done correctly, transporting students from their home areas to school buildings is done safely and in a timely and efficient manner. A district finding itself with long commutes by students might consider a regional, area, or zoned student-assignment program as a method for keeping children closer to their homes and communities.

Readers of this section will note that one transportation function depends upon another for success. For instance, there is a high correlation between daily ride times, school-bell times, age-of-fleet, and school breakfast participation. Similar to the multiple measures of academic progress that many districts employ to determine student growth, the success of a school district's transportation system can be assessed by students arriving at school safely, on time, driven by a familiar face, and as quick as possible, so that they have an opportunity to eat breakfast before class.

Finally, risk management is a significant issue for districts as they work to keep transportation insurance costs down. To that end, districts should take a hard look at the average age of their district-owned fleets. An older vehicle requires more maintenance and is therefore more expensive. If a district were unable to continually refresh its fleet, it could consider outsourcing portions of it. Effective bus-driver training and bus-stop placement are other keys to reducing risks and associated costs.

# Information Technology

## General IT – Student to Networked-Computer Ratio

Introduction

The National Education Technology Plan (NETP) calls for "revolutionary transformation" in our educational system. The plan goes on to state, "Just as technology is at the core of virtually every aspect of our daily lives and work, we must leverage it to provide engaging and powerful learning experiences, content, and resources and assessments that measure student achievement in more complete, authentic, and meaningful ways."

Value-Add of the Function

School districts have made significant investments in technology infrastructure over the years with aid provided by federal resources such as the E-rate program. Computer-based devices continue to drop in cost and increase in functionality. The reduced cost of computing devices combined with the increasing demand for student data, academic achievement gains, and systems to support both business and instructional demands have driven an increase in the number of computing devices available and used by students and teachers. The current median among Great City School members currently is about three students per computer.

Strategic Observations

Student to networked-computer ratios are expected to continue to improve over the foreseeable future. Several factors are affecting the increased use of computers in schools, including lower computer costs, lower network costs, increased applications available to support instruction and learning, reduced operational budgets for textbooks and other learning resources, and a dramatic increase in online learning programs.

New tools continue to be developed, such as smartphones, netbooks, and the iPad, which are popular and increase the mobility of instructional-computing resources available to school districts. Due to budget constraints several states have now moved forward with state-developed learning content to replace textbooks and their related costs. Many "Response to Intervention" (RTI) solutions, moreover, rely on computing resources for students.

Educational leaders should expect a greater demand for computing resources over the next few years. It will be important to balance student-to-computer ratios with computer-aging data and the availability of other instructional tools now available for business and instructional use. IT departments will need to reengineer traditional support models to meet the demands of a more mobile computing environment.

## Help Desk

Introduction

The help/service-desk function provides a single point of contact for users and technology providers to communicate concerns, answer questions, and trouble-shoot issues. The range of services provided by help desks varies widely among member districts.

Value-Add of the Function
A good service/help-desk program coordinates communication and resolves issues effectively and efficiently for a more positive user experience, higher user productivity, and more valuable data to the district on how to improve service and support. The help/service-desk program is one of the most mature KPI areas and its value is backed by numerous organizational experiences and studies.

Strategic Observations
Many of the KPIs in this area should be viewed in relationship to other help-desk metrics. A better understanding of customer satisfaction comes from looking at First Contact Resolution Rates, Call Abandonment Rates, and Customer Satisfaction Surveys. Users may have a positive experience with help-desk staff, but if issues are not being resolved quickly the district leader has only part of the story.

From an adequate-staffing perspective, several metrics need to be understood to make good help-desk management decisions. High call-abandonment could mean that the help desk is understaffed or it could mean that the help-desk staff needs better training and automation tools. First Call Resolution Rates and Staffing Cost per Ticket, compared with other districts, should help district leaders understand what an appropriate improvement plan might include.

The Great City School members showed progress in resolving issues on the first help-desk call, which should improve productivity. However, overall mean call-resolution rates among member districts were still below industry standards. From a strategic perspective, districts should be weighing the costs of upfront interventions (help desks) vs. the costs of remediation after the fact. As districts continue to face intense budget cuts, the use of computer systems and software is on the rise and districts increasingly rely on technology systems to gather and report district information. And the number of help-desk tickets has risen as a result. A critical analysis of the "output" of these systems should be an ongoing process for districts in order to ensure that the significant investments districts have made are contributing to overall productivity in business and educational operations.

## Network Operations

Introduction
Network Operations are services and tools to manage and facilitate network usage, ensure quality of service, provide value-added services, and handle reporting, diagnostics and maintenance of communications delivery systems. Products include Internet access, Internet filtering, telecommunications, email, centralized data storage, and centralized server capacity.

Value-Add of the Function
The fundamental function of Network Operations is to provide required infrastructure support, such as Internet, telecommunications, and ancillary infrastructure for computing needs

whenever, wherever, and at whatever capacity and reliability that is needed to support instruction and business needs of the organization as transparently and cost effectively as possible.

Strategic Observations

Reliable network services are critical for school districts and must be viewed as a strategic investment rather than simply as a cost. If these services, including non-economic indicators such as bandwidth per student, network availability, email availability, and core-server availability are not reliable, business and educational productivity will suffer. When reported alongside dollar costs per student, the service-availability indicators provide a measure of service accessibility. While some individual cost categories may vary depending on location and technology positioning within a district, the quantity of services available on a per student basis should show some degree of consistency across schools.

Opportunities exist to reduce operational costs by consolidating server and storage capacity centrally. This trend is reflected in survey responses. The Council assumes that responding districts have recognized the benefits of centralization, including reduced operator and other personnel costs, reduced maintenance, reduced electrical needs, and reduced environmental conditioning needs.

In addition, most districts are reporting significant growth in bandwidth use by district personnel. Typical bandwidth growth in school districts doubles every two to three years. This growth has been consistent over the last few years and is expected to continue with the increased availability of online resources and systems. The main cost driver for Telecommunications Service Costs per Student is the Internet-provider fee. School district leaders should leverage this metric in negotiations with Internet providers as a way of driving down costs.

Internet utilization, moreover, is an important growth area for districts across the country. The majority of Great City School members over-utilize their network for nearly the entire school year. This problem only gets worse with increasing network demand and critical network-dependent systems.

Finally, school leaders should look at finding ways to strategically use their available bandwidth during non-school hours. Bandwidth use typically drops off significantly in the evenings, weekends, and while school is out of session. This bandwidth is being paid for whether it is in use or not. Online learning and distance learning programs for credit and drop-out recovery can effectively take advantage of downtimes in bandwidth use and deliver an important resource to students.

## IT Security

Introduction

Information Technology plays an important and essential role in the operation of business and educational functions of a school district. The protection and security of IT assets is essential to ensuring the availability of a wide range of technology tools.

Value-Add of the Function

Information Technology Security provides confidentiality, integrity, and availability of data and other technology resources. The organization benefits from the assurance that IT products are available, secure, and useful to support the business and instructional needs of the school district. Security measures should be adequate to meet these goals, but not so onerous as to make the use of technology systems untenable.

Strategic Observations

Information Technology Security measures in this report revolve around use of best practices. A checklist approach (yes/no) is used throughout, and a higher score normally indicates a greater number of protection measures are in place.

There are several technology-protection measures that are commonly found in large school districts, ranging from mandated Internet content filters to other technology solutions (firewalls, intrusion detection) and operational practices, policies, and reviews.

The level of technology security in a district depends upon the specific environment in which it is implemented, the type of information to be protected, the applicability of various laws, and the degree to which a district is willing to protect resources against the expectation of having convenient and reliable access to services.

Moreover, the cost of security can be measured in terms of dollars along with additional intangible costs associated with having reliable resources available. School districts must address security, but in such a way that users find technology helpful, and stakeholders are confident of the integrity of both resources and data.

Educational leaders should expect a growing demand on IT resources and will need both physical and electronic security strategies in place as they plan for the future. Although school districts report that official policies are in place, user practices may be severely lacking according to the indicators and may therefore be exposing districts to significant risk. Business continuity plans are badly needed in many districts.

Finally, the "openness" of many Web 2.0 tools is challenging traditional IT security protocols. Other trends in technology, such as an increasing reliance on "cloud-computing," are transforming IT infrastructure and support. These transformations offer great potential, but they must be approached with well thought-out strategies and implementation plans.

# KEY PERFORMANCE INDICATORS: POWER INDICATORS & the ESSENTIAL FEW

## Quartile Analysis

This year, this report introduces a new set of analyses—quartile analyses—alongside the bar charts from previous reports that display district data from high to low, or low to high, depending on the preferred "best" responses. These new analyses look at data on each graph and sort the responses by quartile. The top quartile (whether high or low) is indicated by green; the third quartile (which is the value between the median and the top quartile) is shown in blue; the second quartile is shown in yellow; and the lowest quartile is shown in red. The analysis compares a district across all Power Indicators and Essential Few within each functional area to determine its overall quartile ranking.

The intent of this analysis is to provide a more complete picture of a district in each functional area. Districts with more responses in the lower quartiles may want to seek assistance from those in the higher quartiles. Districts in the higher quartiles may want to make themselves available to districts that are struggling. This report maintains the previous practice of not identifying districts by name, additional information on each district (enrollment, labor environment, region of the country, poverty index, etc.) is available on the Performance Management System site by hovering over any bar in a chart for a particular district. The Council's next step is to gather data on why and how districts consistently score in the top quartiles, and coordinate technical assistance to help everyone improve. Results will be presented in subsequent reports and at future conferences.

## Data Integrity

While we seek to strengthen survey questions as much as possible with each administration, this process continues to evolve. The report always struggles with the fine line between clarity and confidentiality. In addition, data-entry errors may occur, or there may be inattention by a district to the quality of data entered. Consequently, the KPI analysis team has to make determinations about what is considered to be outside the normal range of responses (outliers). Therefore, we have hidden data that appears to be questionable. However, due to the dynamic nature of the Performance Management System, data can be changed/updated at any time it is found to be inaccurate or incomplete. In addition, a district can provide corrected data and the charts will update automatically. If a district has provided responses that do not show up on the charts or tables, a call or e-mail to the number/address on the survey site can resolve the issue.

Finally, the current data on the website may not match precisely the data in the charts in this report. In order to prepare this report, we downloaded data as of the end of August 2010. Subsequent changes to the data in the Performance Management System tool are not reflected in this report.

# FINANCE

# Accounts Payable

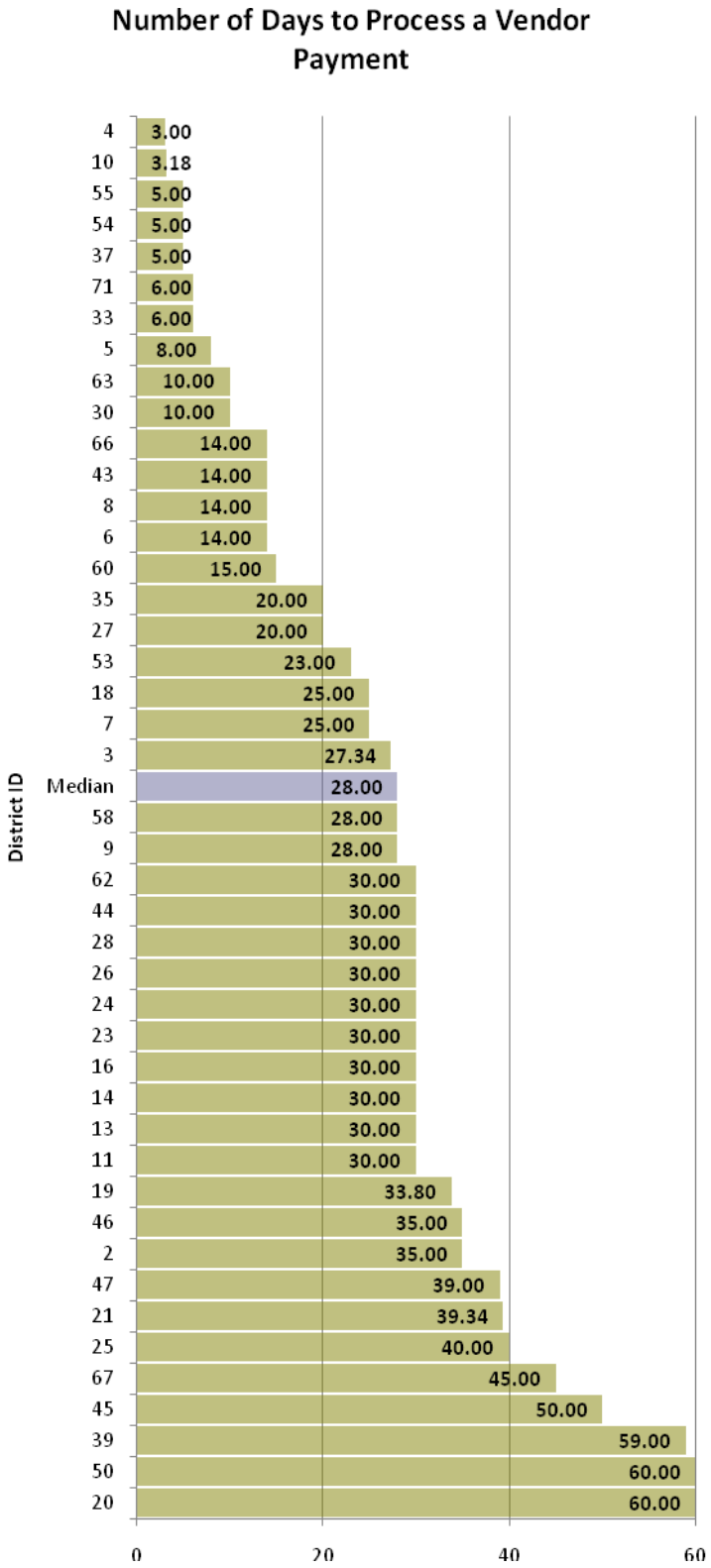
## 2008-09 - Accounts Payable
## Power & Essential Few Indicators

| District ID | R1 Days to Process Vendor Pmt. | R2 | R3 | R4 | R5 | R6 |
|---|---|---|---|---|---|---|
| | | Aged Invoices Paid Within (days) | | | | |
| | | 30 days | 31-60 days | 61-90 days | 91-120 days | > 120 days |
| | Power | Power | Power | Power | Power | Power |
| | — | ↑ | ↑ | ↓ | ↓ | ↓ |
| 62 | 30.00 | | | | | |
| 54 | 5.00 | 83.50% | 8.24% | 2.65% | 0.18% | 0.33% |
| 7 | 25.00 | 94.32% | 4.97% | 0.23% | 0.18% | 0.04% |
| 13 | 30.00 | 99.80% | 0.00% | 0.00% | 0.00% | 0.00% |
| 58 | 28.00 | 88.72% | 0.15% | 0.05% | 0.03% | 0.08% |
| 4 | 3.00 | 78.10% | 7.23% | 2.04% | 0.75% | 1.17% |
| 21 | 39.34 | 0.00% | 100.00% | 0.00% | 0.00% | 0.00% |
| 18 | 25.00 | 85.68% | 11.46% | 1.79% | 0.72% | 0.36% |
| 63 | 10.00 | | | | | |
| 24 | 30.00 | | | | | |
| 8 | 14.00 | 94.41% | 2.88% | 1.29% | 0.52% | 0.89% |
| 10 | 3.18 | 78.21% | 2.67% | 1.16% | 0.61% | 0.95% |
| 60 | 15.00 | | | | | |
| 30 | 10.00 | 96.30% | 2.52% | 0.77% | 0.23% | 0.17% |
| 23 | 30.00 | 85.00% | 10.00% | 5.00% | 0.00% | 0.00% |
| 55 | 5.00 | | 3.09% | 0.76% | 0.30% | 0.53% |
| 27 | 20.00 | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 11 | 30.00 | 92.43% | 4.02% | 1.58% | 0.82% | 1.15% |
| 26 | 30.00 | 60.00% | 25.58% | 10.00% | 4.42% | 0.00% |
| 2 | 35.00 | 0.20% | 0.05% | 0.01% | 0.00% | 0.00% |
| 66 | 14.00 | 67.94% | 4.53% | 3.02% | 0.00% | 0.00% |
| 47 | 39.00 | 38.75% | 13.18% | 3.26% | 0.69% | 1.94% |
| 16 | 30.00 | 72.72% | 10.19% | 2.04% | 1.02% | 0.34% |
| 32 | | | | | | |
| 5 | 8.00 | 79.50% | 14.42% | 3.29% | 1.27% | 1.52% |
| 37 | 5.00 | 85.01% | 11.81% | 3.49% | 3.17% | 0.00% |

**NOTE:** — **Denotes KPI presented for information only and not included in Mean Quartile. See KPI Labled R1.**

## 2008-09 - Accounts Payable
## Power & Essential Few Indicators

| District ID | R7 Cost per Invoice Power ↓ | R8 Non-PO invoices per FTE/mo. Essential Few ↑ | R9 Voided Checks % of Total Essential Few ↓ | R2 Quartile | R3 Quartile | R4 Quartile | R5 Quartile | R6 Quartile | R7 Quartile | R8 Quartile | R9 Quartile | # of Responses | Mean Quartile |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 62 | | | 0.03% | | | | | | | | 1 | 1 | 1.00 |
| 54 | $ 2.48 | 1,172.9 | 0.00% | 2 | 3 | 2 | 1 | 2 | 1 | 1 | 1 | 8 | 1.63 |
| 7 | $ 4.53 | 225.6 | 0.86% | 1 | 3 | 1 | 1 | 1 | 2 | 3 | 2 | 8 | 1.75 |
| 13 | $ 3.49 | 424.2 | 2.57% | 1 | 4 | 1 | 1 | 1 | 1 | 2 | 4 | 8 | 1.88 |
| 58 | $ 6.56 | 462.5 | 0.88% | 1 | 4 | 1 | 1 | 2 | 3 | 2 | 2 | 8 | 2.00 |
| 4 | $ 4.00 | 511.3 | 0.67% | 2 | 3 | | 2 | 3 | 1 | 1 | 2 | 8 | 2.00 |
| 21 | $ 9.74 | 78.9 | 0.12% | 4 | 1 | 1 | 1 | 1 | 3 | 4 | 1 | 8 | 2.00 |
| 18 | $ 4.34 | 815.1 | 1.67% | 1 | 2 | 2 | 2 | 2 | 2 | 1 | 4 | 8 | 2.00 |
| 63 | | 502.3 | 1.40% | | | | | | | 1 | 3 | 2 | 2.00 |
| 24 | $ 1.88 | 342.4 | 1.05% | | | | | | 1 | 2 | 3 | 3 | 2.00 |
| 8 | $ 2.27 | 1,072.3 | 0.78% | 1 | 4 | 2 | 2 | 3 | 1 | 1 | 2 | 8 | 2.00 |
| 10 | $ 2.42 | 897.4 | 0.25% | 2 | 4 | 2 | 2 | 3 | 1 | 1 | 1 | 8 | 2.00 |
| 60 | $ 4.37 | | | | | | | | 2 | | | 1 | 2.00 |
| 30 | $ 7.92 | 456.6 | 0.98% | 1 | 4 | 1 | 1 | 2 | 3 | 2 | 3 | 8 | 2.13 |
| 23 | $ 2.21 | 974.5 | 1.67% | 2 | 3 | 4 | 1 | 1 | 1 | 1 | 4 | 8 | 2.13 |
| 55 | | | 1.33% | | 3 | 1 | 2 | 2 | | | 3 | 5 | 2.20 |
| 27 | $ 21.92 | 5.7 | 0.85% | 1 | 4 | 1 | 1 | 1 | 4 | 4 | 2 | 8 | 2.25 |
| 11 | $ 5.10 | 301.2 | 0.93% | 1 | 3 | 2 | 2 | 3 | 2 | 3 | 2 | 8 | 2.25 |
| 26 | $ 4.31 | 422.5 | 0.00% | 3 | 1 | 4 | 4 | 1 | 2 | 2 | 1 | 8 | 2.25 |
| 2 | $ 5.41 | 282.8 | 1.61% | 4 | 4 | 1 | 1 | 1 | 2 | 3 | 3 | 8 | 2.38 |
| 66 | $ 6.07 | 442.4 | 2.33% | 3 | 3 | 3 | 1 | 1 | 2 | 2 | 4 | 8 | 2.38 |
| 47 | $ 5.12 | 926.5 | 0.26% | 4 | 2 | 3 | 2 | 4 | 2 | 1 | 1 | 8 | 2.38 |
| 16 | $ 10.23 | 223.6 | 0.63% | 3 | 2 | 2 | 3 | 2 | 3 | 3 | 2 | 8 | 2.50 |
| 32 | $ 13.91 | | 0.00% | | | | | | 4 | | 1 | 2 | 2.50 |
| 5 | $ 6.50 | 489.6 | 0.68% | 2 | 2 | 3 | 3 | 3 | 3 | 2 | 2 | 8 | 2.50 |
| 37 | $ 6.60 | 225.0 | 0.47% | 2 | 2 | 3 | 4 | 1 | 3 | 3 | 2 | 8 | 2.50 |




## Calculation

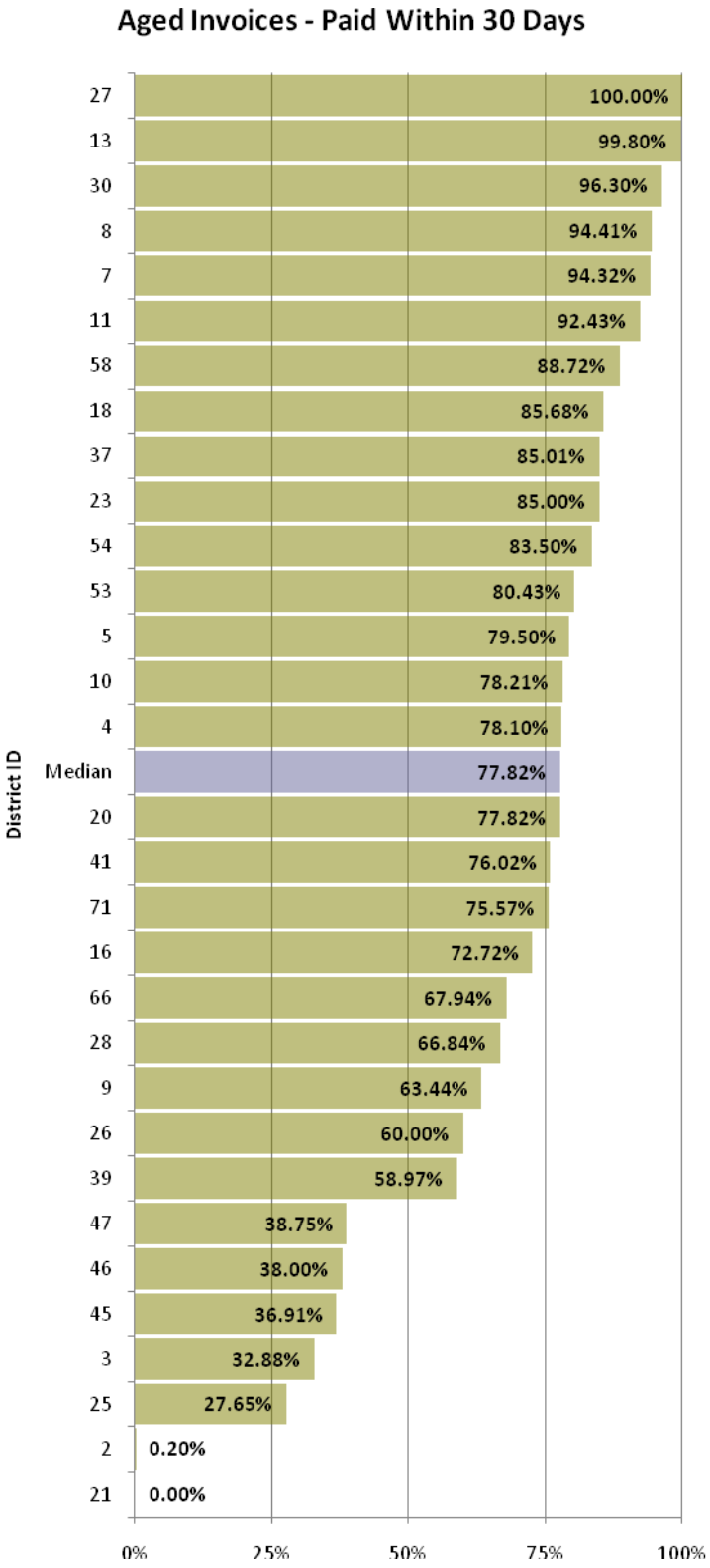
Total Number of Days equals the time-span from date of invoice receipt within the Accounts Payable Department to the date of invoice payment to the vendor.

## Importance of Measure

- Measures the efficiency of the payment process

## Influencing Factors

- Automation
- Size of district
- Administrative polices




## Calculation

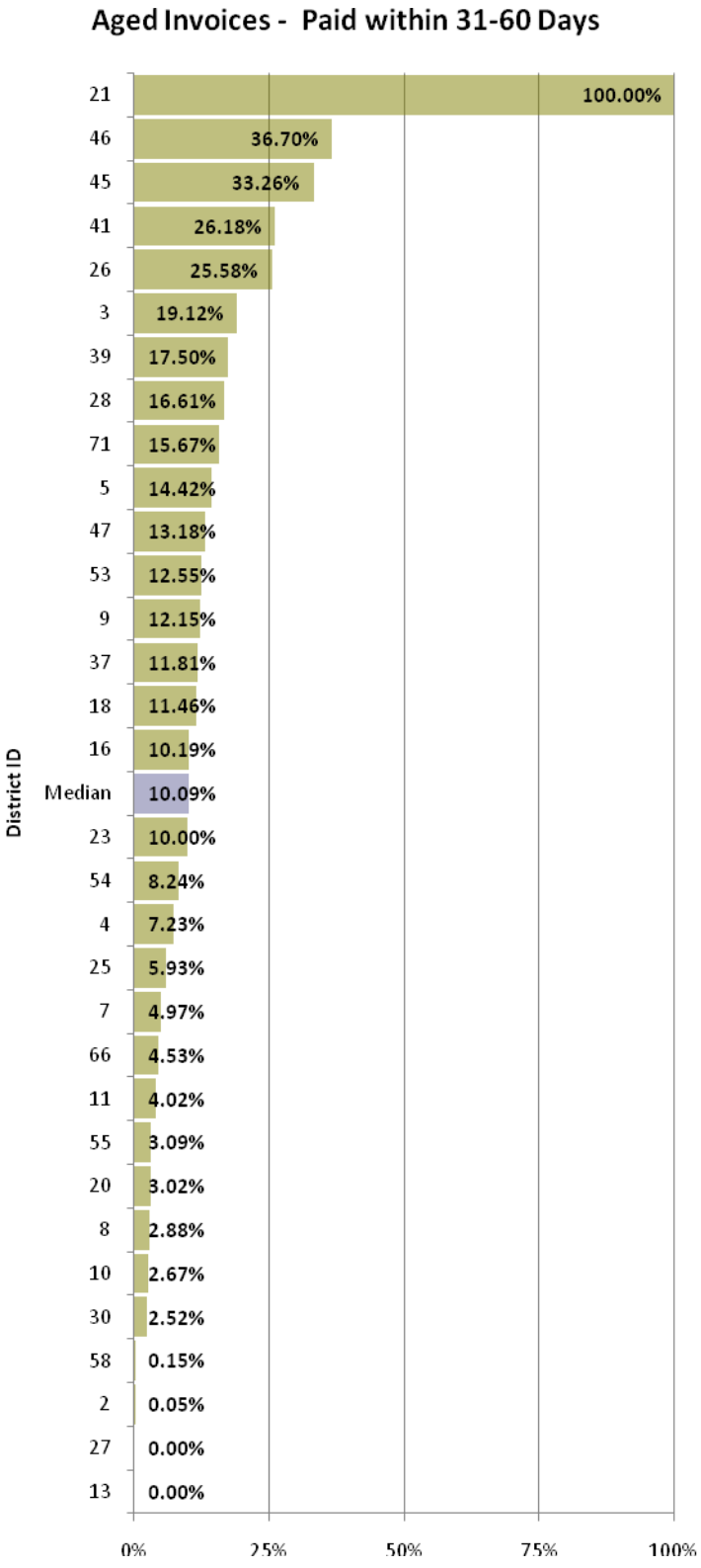
Invoices paid within 0-30 days *divided* by total invoices.

## Importance of Measure

- This measure indicates how long it takes to pay for goods and services.
- The lengthened age of payables is considered a sign of financial distress, although it can also be the result of better working-capital management.

## Influencing Factors

- Administrative policies and procedures
- Administrative organizational structure
- Administrative leadership style, decision-making processes, and distribution of organizational authority
- Departmental and individual employee responsibilities and competencies
- Performance-management systems
- Monitoring and reporting systems
- Number of FTE's in the Accounts Payable Department
- The number of the invoices paid annually
- Level of automation




## Calculation

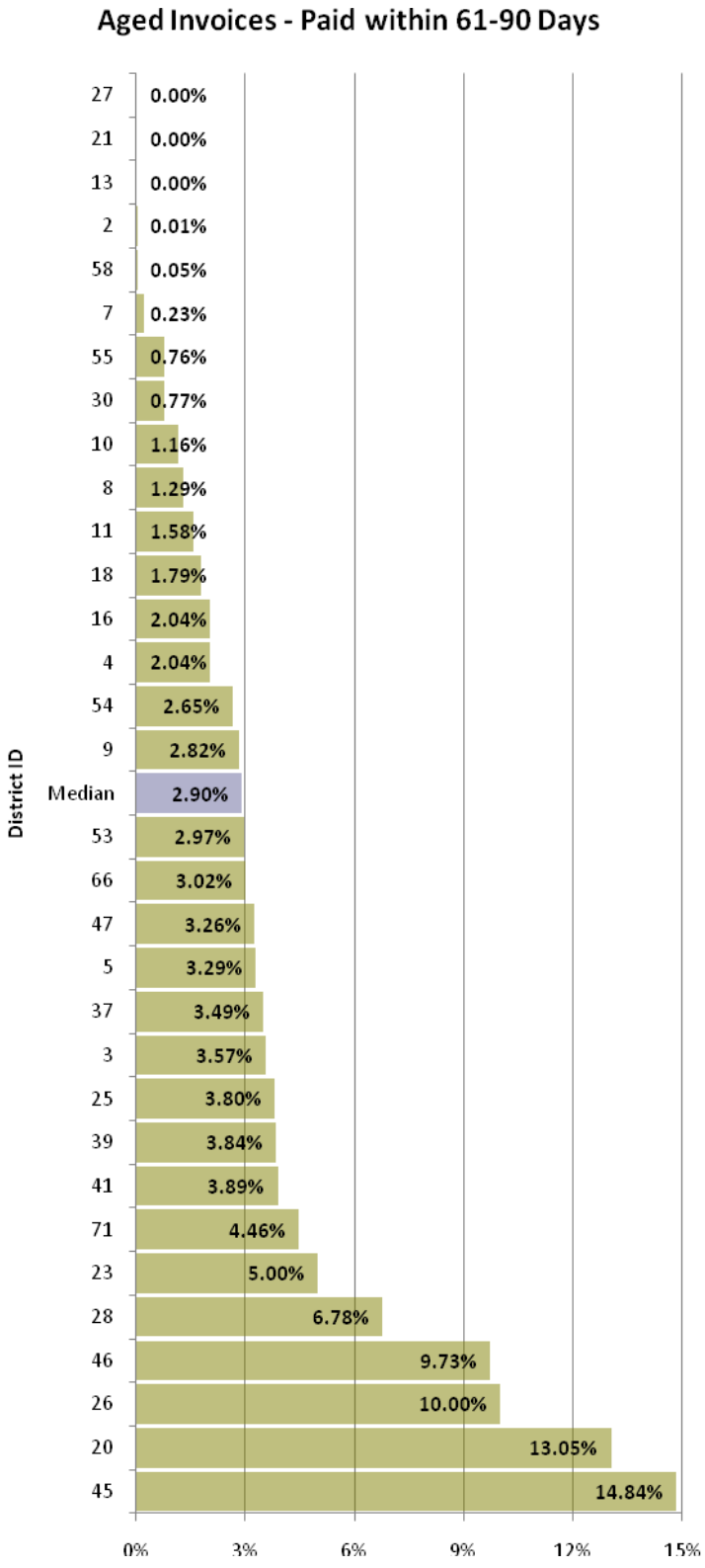
- Invoices paid within 31-60 days *divided* by total invoices.

## Importance of Measure

- This measure indicates how long it takes to pay for goods and services.
- The lengthened age of payables is considered a sign of financial distress, although it can also be the result of better working-capital management.

## Influencing Factors

- Administrative policies and procedures
- Administrative organizational structure
- Administrative leadership style, decision-making processes, and distribution of organizational authority
- Departmental and individual employee responsibilities and competencies
- Performance-management systems
- Monitoring and reporting systems
- Number of FTE's in the Accounts Payable Department
- The number of the invoices paid annually
- Level of automation




## Calculation

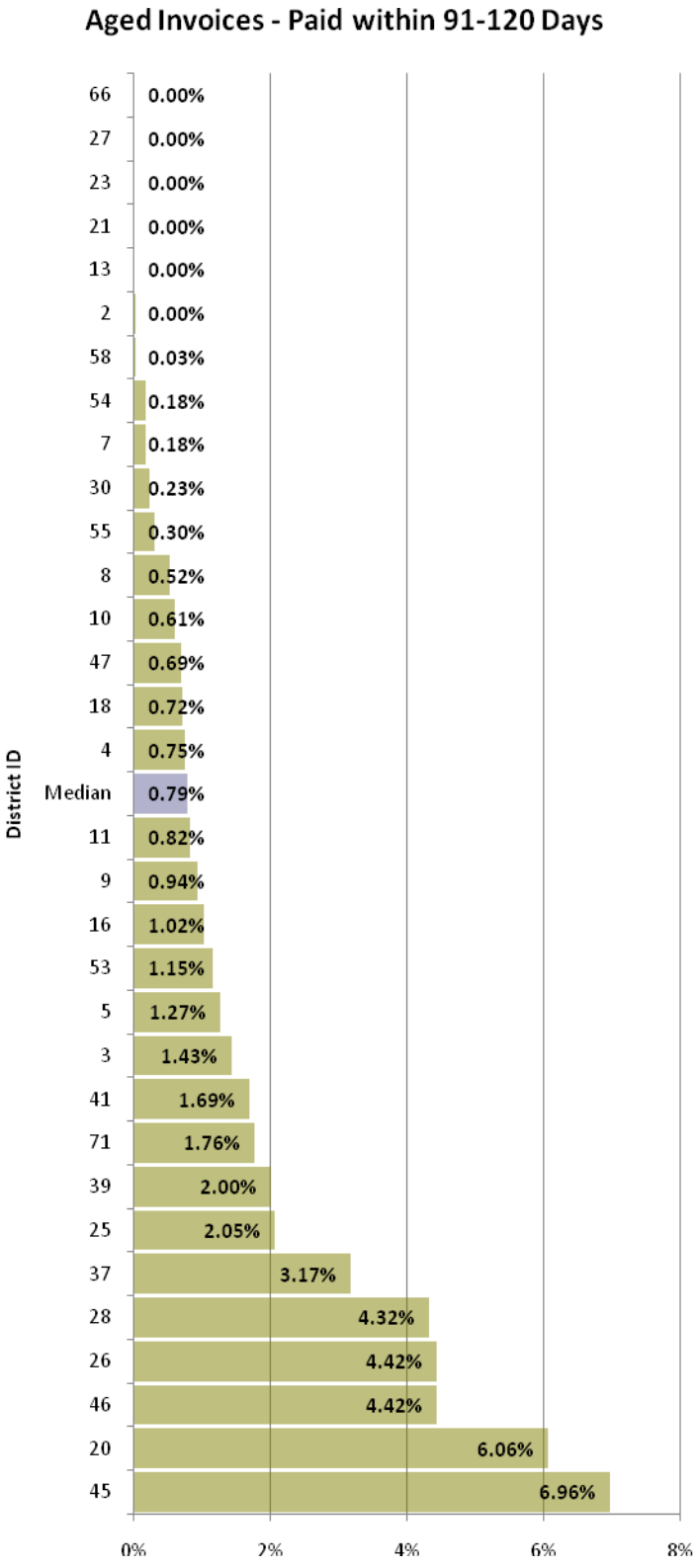
Invoices paid within 61-90 days *divided* by total invoices.

## Importance of Measure

- This measure indicates how long it takes to pay for goods and services.
- The lengthened age of payables is considered a sign of financial distress, although it can also be the result of better working-capital management.

## Influencing Factors

- Administrative policies and procedures
- Administrative organizational structure
- Administrative leadership style, decision-making processes, and distribution of organizational authority
- Departmental and individual employee responsibilities and competencies
- Performance-management systems
- Monitoring and reporting systems
- Number of FTE's in the Accounts Payable Department
- The number of the invoices paid annually
- Level of automation




## Calculation

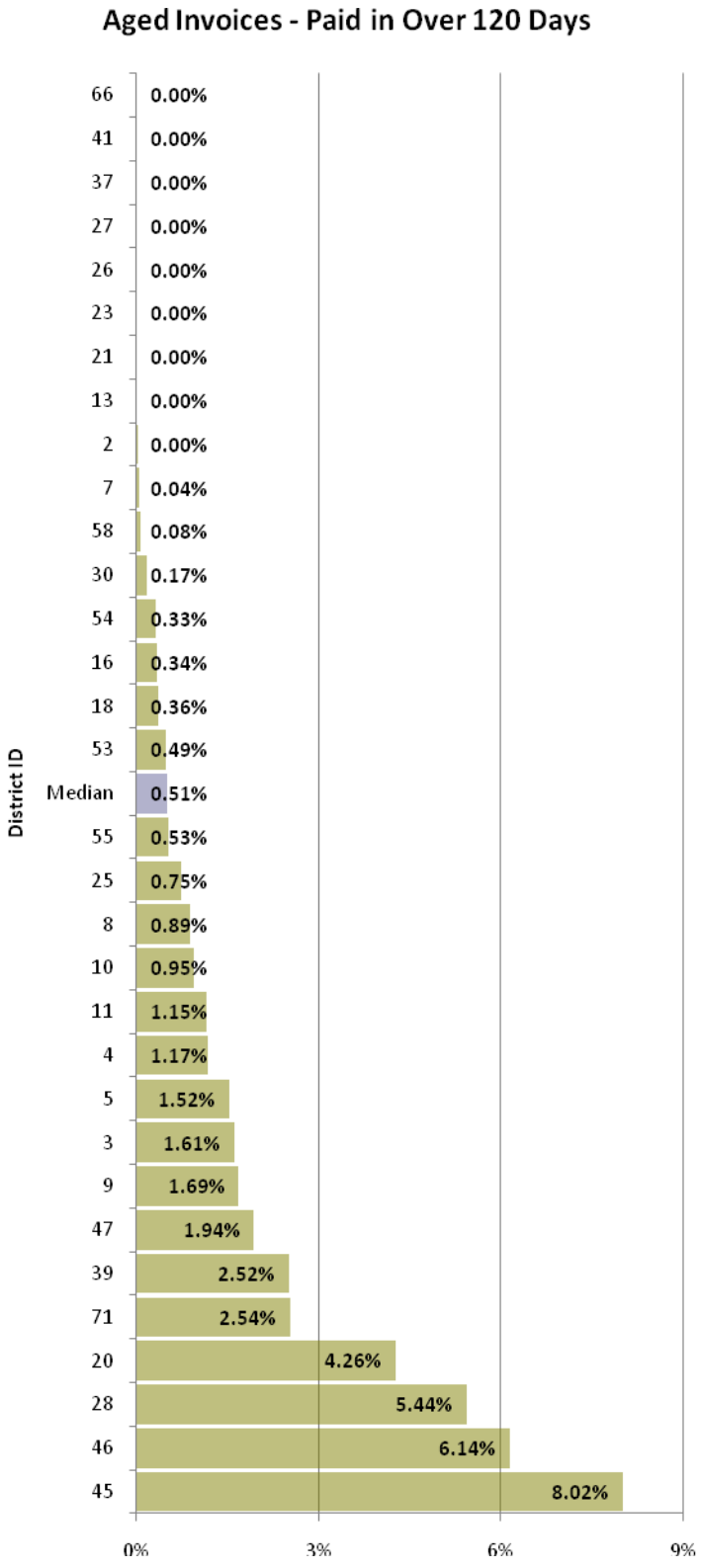
Invoices paid within 91-120 days *divided* by total invoices.

## Importance of Measure

- This measure indicates how long it takes to pay for goods and services.
- The lengthened age of payables is considered a sign of financial distress, although it can also be the result of better working-capital management.

## Influencing Factors

- Administrative policies and procedures
- Administrative organizational structure
- Administrative leadership style, decision-making processes, and distribution of organizational authority
- Departmental and individual employee responsibilities and competencies
- Performance-management systems
- Monitoring and reporting systems
- Number of FTE's in the Accounts Payable Department
- The number of the invoices paid annually
- Level of automation




## Calculation

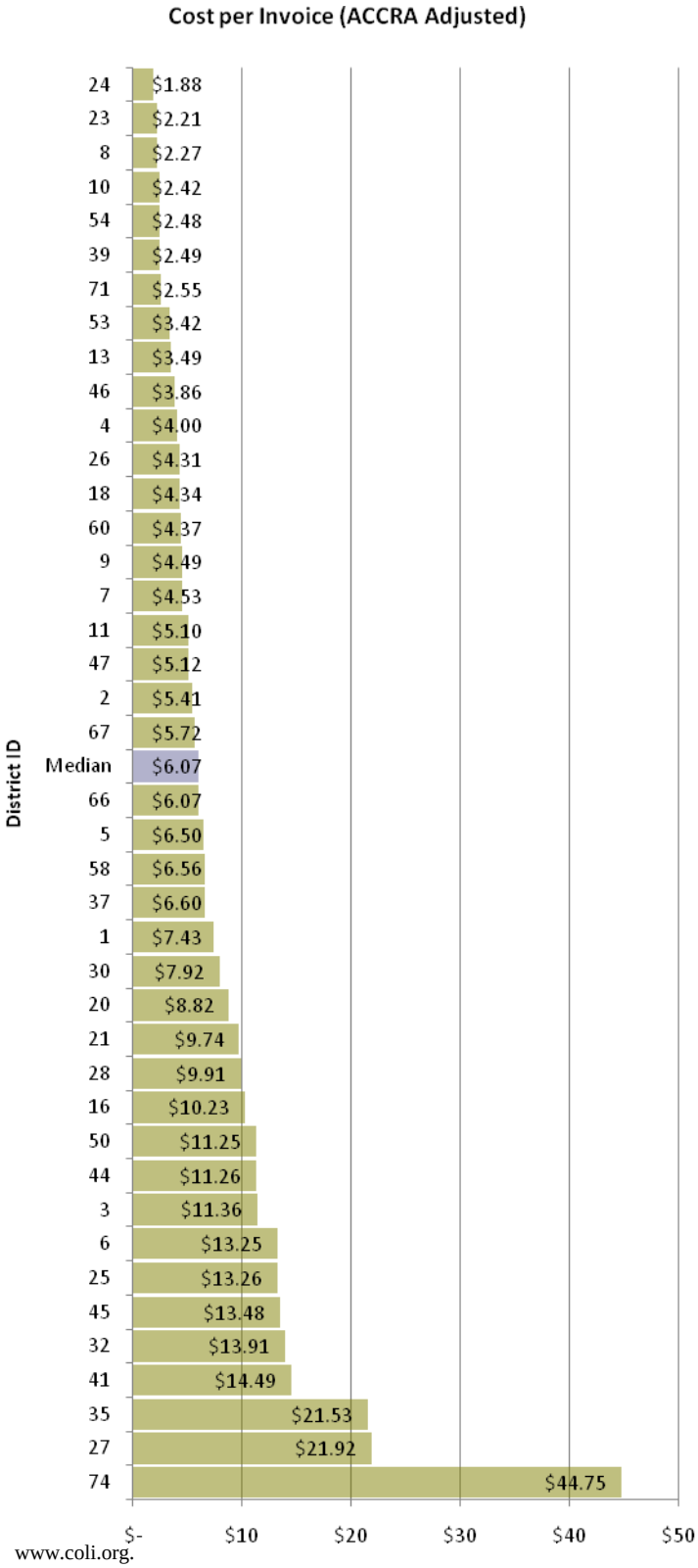
Invoices paid over 120 days *divided* by total invoices.

## Importance of Measure

- This measure indicates how long it takes to pay for goods and services.
- The lengthened age of payables is considered a sign of financial distress, although it can also be the result of better working-capital management.

## Influencing Factors

- Administrative policies and procedures
- Administrative organizational structure
- Administrative leadership style, decision-making processes, and distribution of organizational authority
- Departmental and individual employee responsibilities and competencies
- Performance-management systems
- Monitoring and reporting systems
- Number of FTE's in the Accounts Payable Department
- The number of the invoices paid annually
- Level of automation




www.coli.org.

## Calculation

Total budget of the Accounts Payable Department (not including overhead) *divided by* the total number of invoices processed (divided by ACCRA factor).[1]

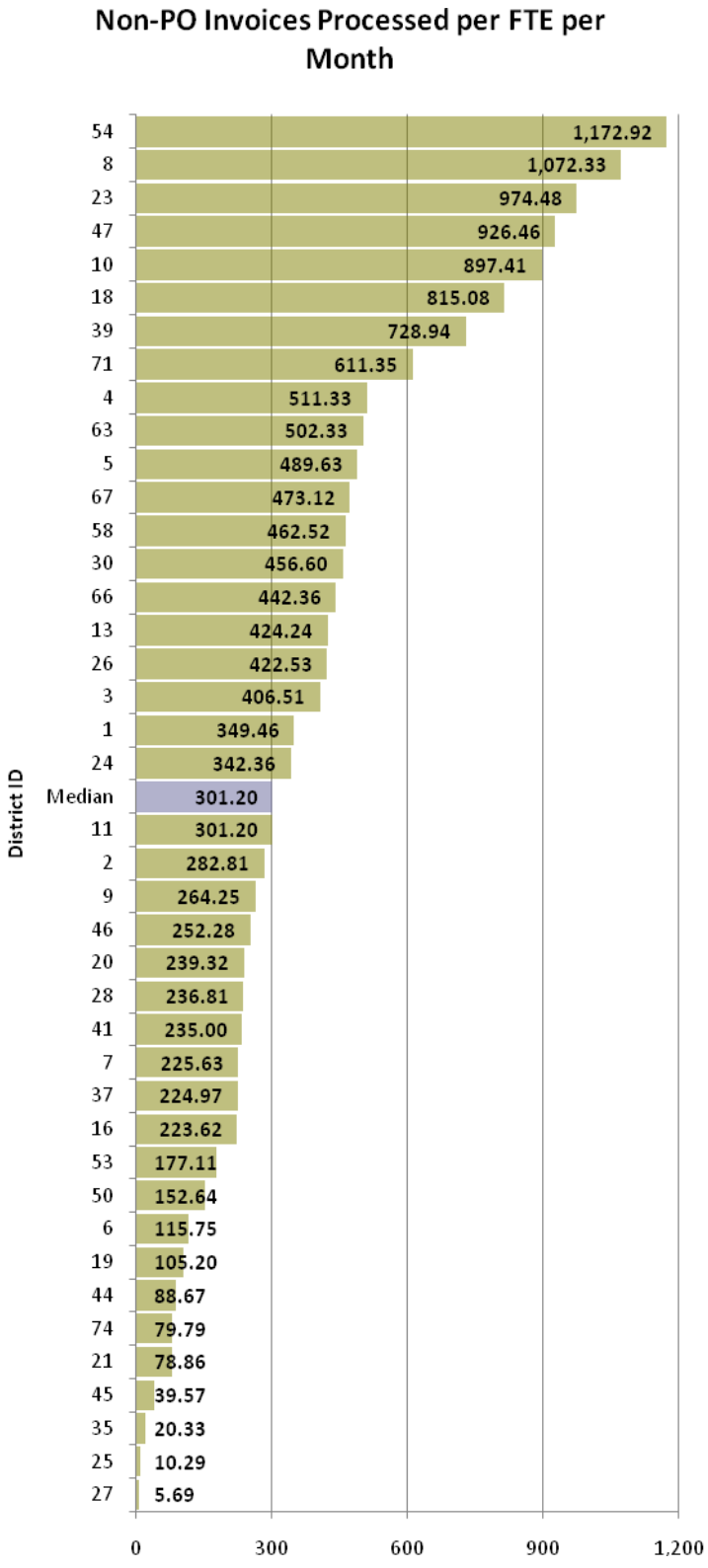
## Importance of Measure

- The measure determines the average cost to process an invoice.
- According to the Institute of Management, the cost to handle an invoice is the second most used metric in benchmarking AP operations.

## Influencing Factors

- Administrative policies and procedures, organizational structure, leadership style, decision-making processes, and distribution of organizational authority
- Departmental responsibilities and competencies
- Performance-management and monitoring & reporting systems
- Number of FTEs in the Accounts Payable Department
- Total dollar amount of invoices paid annually
- Level of Automation

[1] ACCRA is an acronym for American Chambers of Commerce Research Association. This organization produces a Cost of Living Index to provide a useful and reasonably accurate measure to compare cost of living differences among urban areas. We divided all measures that resulted in a dollar amount by the ACCRA factor for the region in order to normalize data across regions. For additional information, please go to




## Calculation

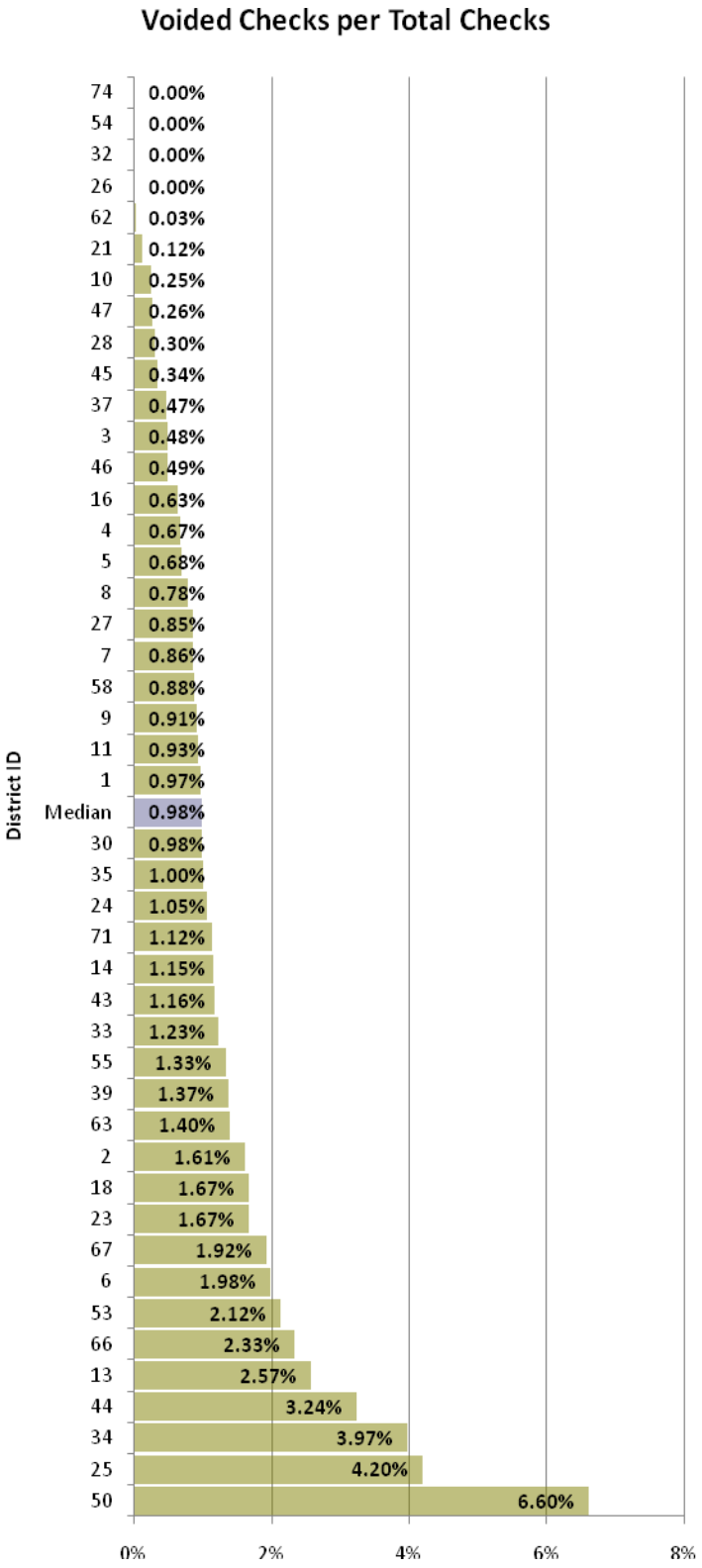
Total number of non-PO invoices paid annually *divided by* the number of FTEs in the Accounts Payable Department *divided by* 12 months.

## Importance of the Measure

- This measure is an indicator of the most used factor that drives the cost of accounts payable.
- Moving to a high level of automation significantly boosts the number of payments made per month per staff member, which improves cost efficiency. Yet, studies have shown that world class performance requires a mix of high and low tech strategies.

## Influencing Factors

- Administrative policies and procedures, organizational structure, leadership style, decision-making processes and distribution of organizational authority
- Departmental and individual employee responsibilities and competencies
- Performance-management systems
- Monitoring and reporting systems
- Number of FTE's in the Accounts Payable Department
- The number of non-purchase order invoices paid annually
- Level of automation




## Calculation

The total number of non-salary checks voided or reversed *divided by* the total number of non-salary checks processed.

## Importance of Measure

- The measure reflects processing efficiencies and the degree of accuracy.
- Voided checks are usually the results of duplicate payments or errors.
- A high percentage of duplicate payments typically suggests a lack of controls, or master vendor files that are in need of cleaning, or the potential for fraud.

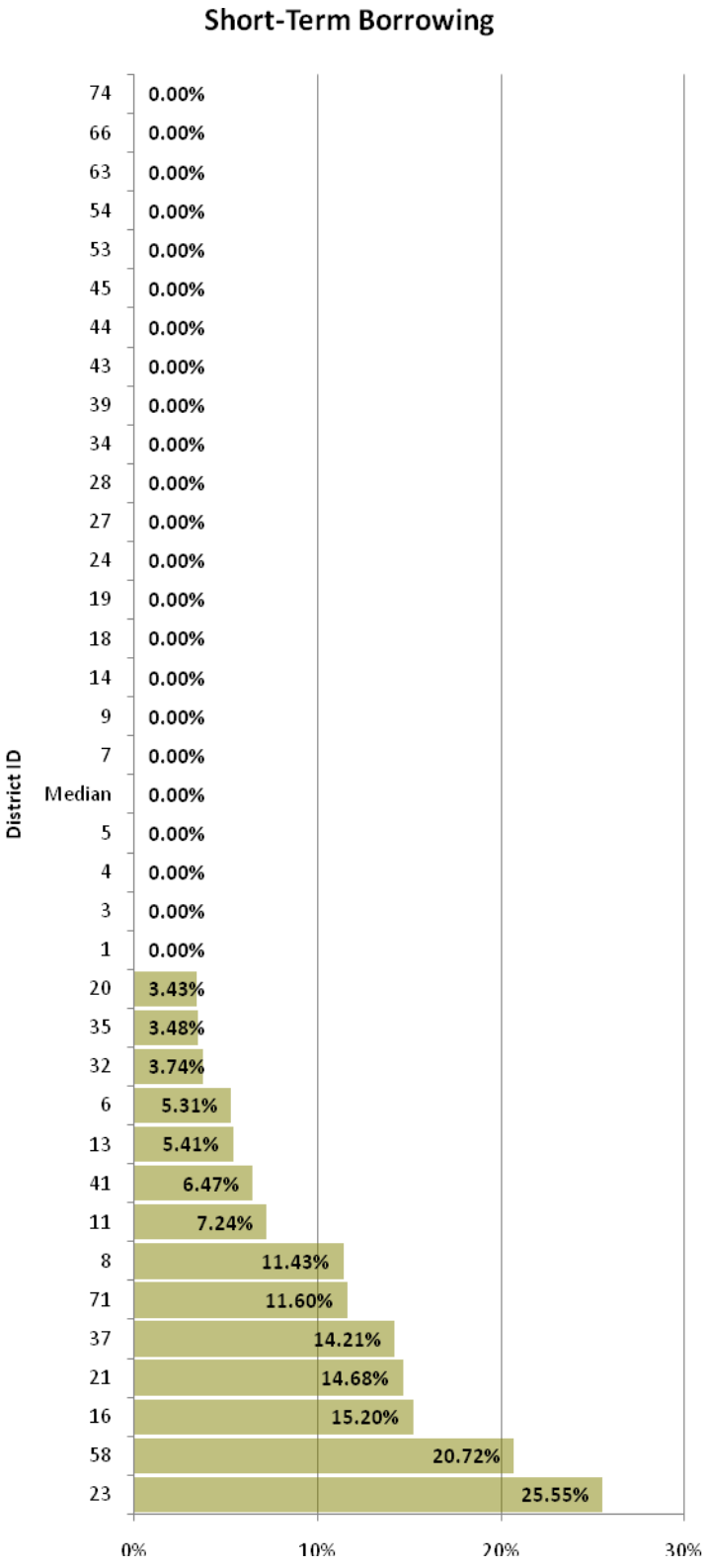
## Influencing Factors

- Administrative policies and procedures, organizational structure, leadership style, decision-making processes, and distribution of organizational authority
- Departmental and individual employee responsibilities and competencies
- Performance-management systems
- Monitoring and reporting systems
- Number of FTE in the Accounts Payable Department
- The total number of checks written annually
- Level of automation

# Cash Management

## 2009-09 - Cash Management
## Power & Essential Few Indicators

| District ID | R1 Short Term Borrowing Power ↓ | R2 Months of Available Cash on Hand Essential Few ↑ | R3 Average Amount of Cash on Hand Essential Few ↑ | R4 Fund Reserves Essential Few ↑ | R1 Quartile | R2 Quartile | R3 Quartile | R4 Quartile | # of Responses | Mean Quartile |
|---|---|---|---|---|---|---|---|---|---|---|
| 10 | | | $ 220,374,641.00 | $ 343,217,760.00 | | | 1 | 1 | 2 | 1.00 |
| 53 | 0.0% | 9.00 | $ 232,700,208.00 | | 1 | 1 | 1 | | 3 | 1.00 |
| 46 | | 6.00 | $ 130,000,000.00 | | | 1 | 1 | | 2 | 1.00 |
| 74 | 0.0% | | | | 1 | | | | 1 | 1.00 |
| 45 | 0.0% | 3.00 | $ 91,368,000.00 | | 1 | 1 | 2 | | 3 | 1.33 |
| 19 | 0.0% | 3.00 | $ 91,094,293.00 | $ 61,850,266.32 | 1 | 1 | 2 | 2 | 4 | 1.50 |
| 43 | 0.0% | 1.00 | $ 196,219,183.00 | | 1 | 3 | 1 | | 3 | 1.67 |
| 66 | 0.0% | 3.00 | $ 32,253,225.00 | | 1 | 1 | 3 | | 3 | 1.67 |
| 4 | 0.0% | 3.00 | $ 17,314,080.00 | | 1 | 1 | 3 | | 3 | 1.67 |
| 3 | 0.0% | 6.00 | $ 105,978,398.00 | $ 25,883,889.45 | 1 | 1 | 2 | 3 | 4 | 1.75 |
| 71 | 11.6% | 3.00 | $ 345,000,000.00 | $ 120,657,083.26 | 4 | 1 | 1 | 1 | 4 | 1.75 |
| 39 | 0.0% | | $ 2,165,280.00 | $ 486,844,762.92 | 1 | | 4 | 1 | 3 | 2.00 |
| 35 | 3.5% | | $ 75,000,000.00 | $ 88,546,778.60 | 3 | | 2 | 1 | 3 | 2.00 |
| 44 | 0.0% | 2.00 | $ 311,100,392.00 | $ 34,842,097.96 | 1 | 3 | 1 | 3 | 4 | 2.00 |
| 14 | 0.0% | | $ 86,153,931.00 | $ 31,602,230.30 | 1 | | 2 | 3 | 3 | 2.00 |
| 27 | 0.0% | 12.00 | $ 15,000,000.00 | | 1 | 1 | 4 | | 3 | 2.00 |
| 28 | 0.0% | 6.00 | $ 5,635,394.00 | | 1 | 1 | 4 | | 3 | 2.00 |
| 18 | 0.0% | 3.00 | $ 20,763,150.00 | $ 26,149,717.26 | 1 | 1 | 3 | 3 | 4 | 2.00 |
| 32 | 3.7% | | $ 260,000,000.00 | $ 76,065,480.00 | 3 | | 1 | 2 | 3 | 2.00 |
| 33 | | 3.00 | $ 17,000,000.00 | | | 1 | 3 | | 2 | 2.00 |
| 34 | 0.0% | 2.00 | | | 1 | 3 | | | 2 | 2.00 |
| 24 | 0.0% | 2.00 | $ 18,755,267.00 | $ 84,882,079.05 | 1 | 3 | 3 | 2 | 4 | 2.25 |
| 54 | 0.0% | 1.00 | $ 1,027,624.00 | $ 228,983,400.00 | 1 | 3 | 4 | 1 | 4 | 2.25 |
| 41 | 6.5% | 1.00 | $ 197,458,921.00 | $ 94,891,426.50 | 4 | 3 | 1 | 1 | 4 | 2.25 |
| 5 | 0.0% | 3.00 | $ 2,768,646.00 | $ 17,726,876.76 | 1 | 1 | 4 | 3 | 4 | 2.25 |
| 1 | 0.0% | 2.00 | $ 111,742,955.00 | $ 4,132,433.25 | 1 | 3 | 1 | 4 | 4 | 2.25 |




## Calculation

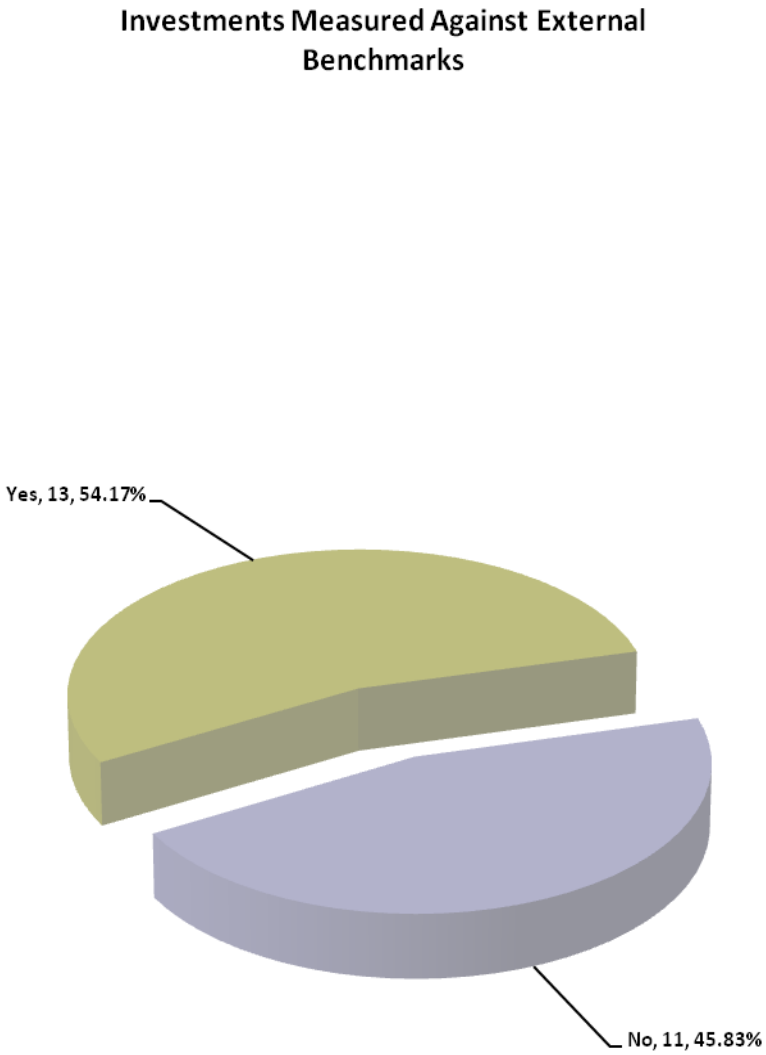
Total dollar amount of all short-term borrowings for the year *divided* by the total amount of actual operating disbursements for the year.

## Importance of Measure

- To identify the degree districts need to borrow money to meet cash flow needs

## Influencing Factors

- The timing of revenue inflows and timing of expenditure outflows and the arbitrage ability to cover the borrowing
- Ability to meet required spending for tax exempt borrowing eligibility




## Calculation

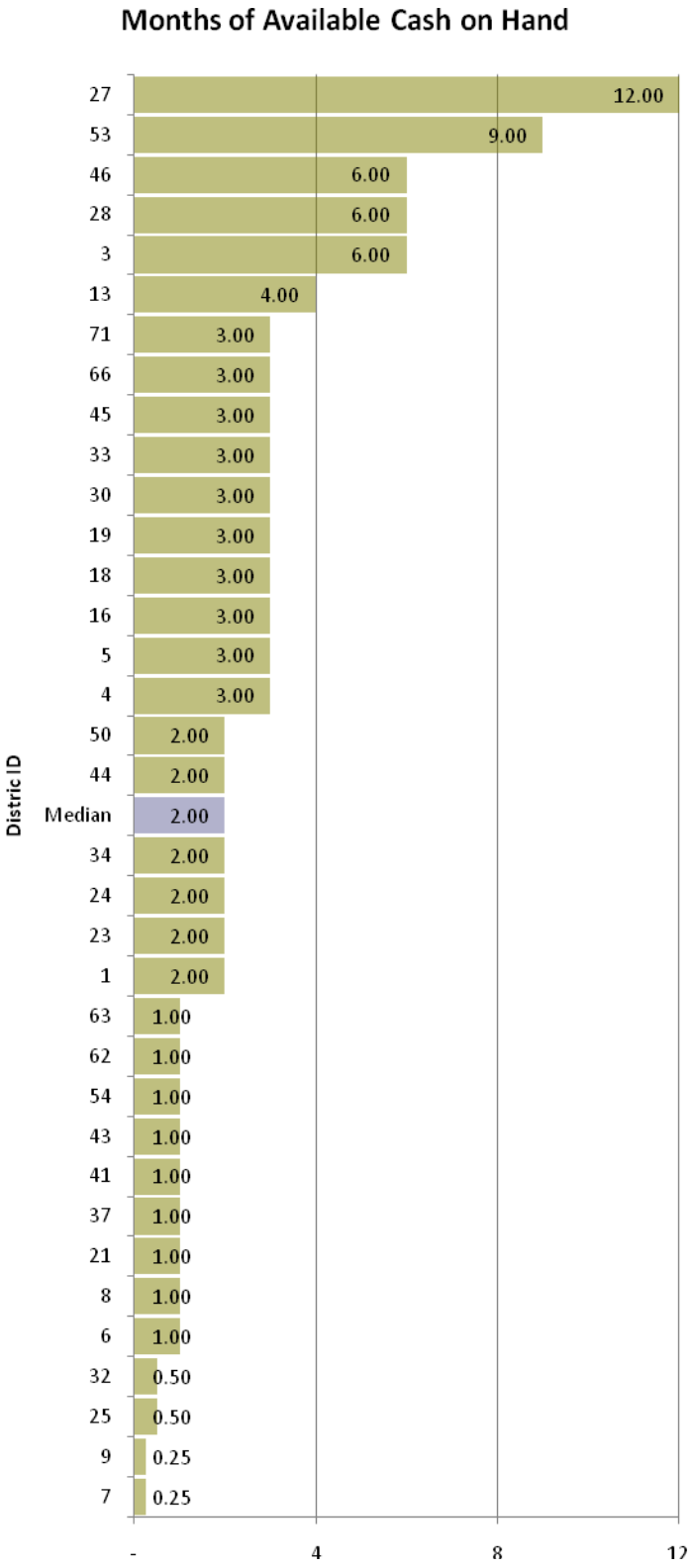
Does your district measure its return on investments against external benchmarks (Yes/No)?

## Importance of Measure

- A measure of how a district leverages money for highest and best use - effectiveness of borrowing.
- Measuring the performance of a district's investment accounts; demonstrating accountability for managing cash.

## Influencing Factors

- Timing of receipt of revenues relative to timing of disbursements
- Amount of excess cash on hand
- State laws on acceptable investment vehicles




## Calculation

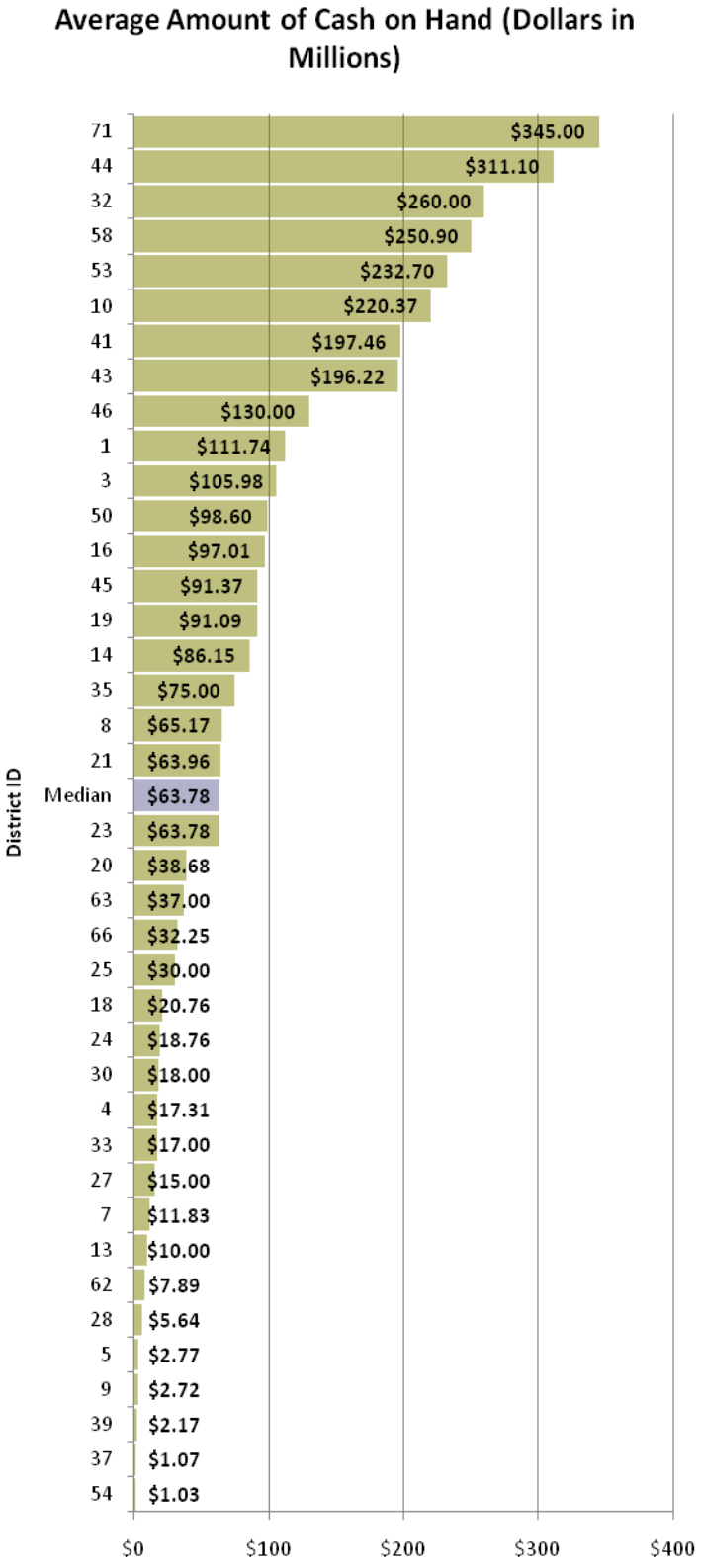
How many months of available cash does the district like to have on hand?

## Importance of Measure

- A good indicator of financial health.
- Negative balances increase borrowing costs (interest rates).
- Determines a district's ability to handle unexpected costs.
- Ability to meet daily financial needs and supplement deficient fund reserves.
-

## Influencing Factors

- Timing of cash flows in consideration of revenue received
- Ability to obtain short-term borrowing
- Economic environment
- Funding source (degree the district can control the timing of receipts). This probably only applies to independent school districts, since districts run by cities or counties often don't manage their own cash.




## Calculation

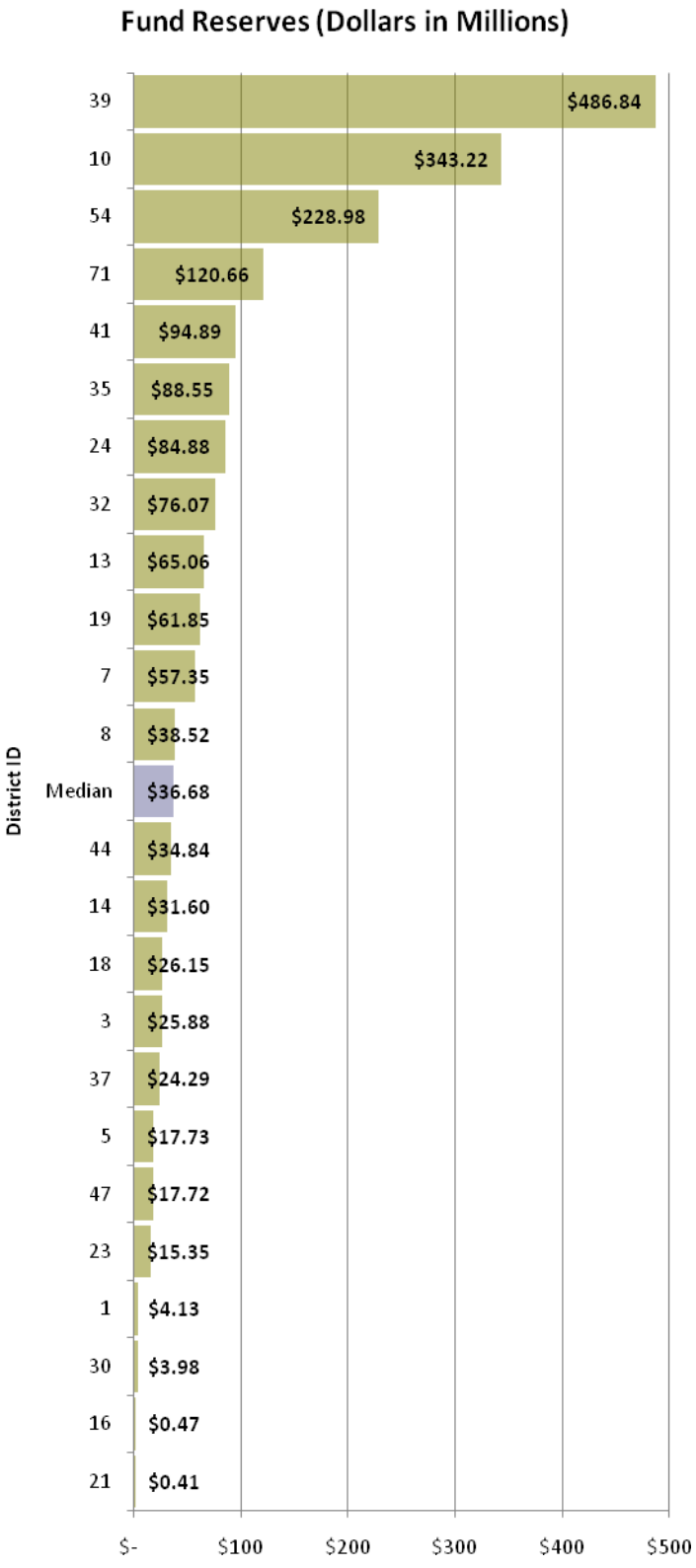
What is the average amount of cash on hand during the fiscal year (per each month-ending balance)?

## Importance of Measure

- A good indicator of financial health.
- Negative balances increase borrowing costs (interest rates).
- Determines district's ability to handle unexpected costs.
- Ability to meet daily financial needs and supplement deficient fund reserves.

## Influencing Factors

- Timing of cash flows in consideration of revenue received
- Ability to obtain short-term borrowing
- Economic environment
- Funding source (degree the district can control the timing of receipts). This probably only applies to independent school districts, since districts run by cities or counties often don't manage their own cash.




## Calculation

Amount of operating revenue *times* the percentage of operating revenue required for fund reserve

## Importance of Measure

- To ensure the district has sufficient cash to meet its spending needs.
- Ensures that school districts are minimizing their financial risk by establishing fund reserves and reducing the need for short-term borrowing and meeting unexpected costs due to expenditures or budget gaps.

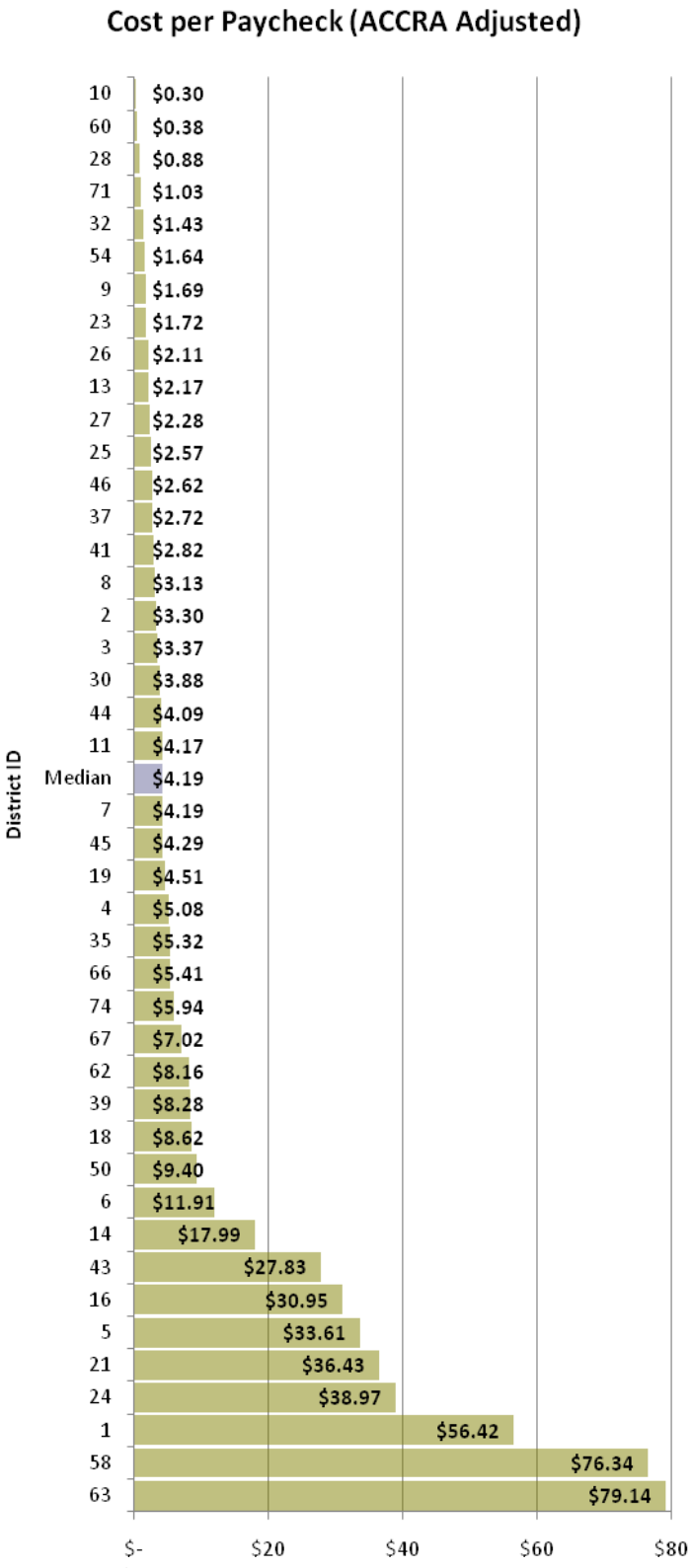
## Influencing Factors

- District and public policy
- Accounting standards.

# Compensation

## 2008-09 - Compensation
## Power & Essential Few Indicators

| District ID | R1 Cost per Paycheck Power ↓ | R2 Percent of Off-Cycle Payroll Checks Power ↓ | R1 Quartile | R2 Quartile | # of Responses | Mean Quartile |
|---|---|---|---|---|---|---|
| 13 | $ 2.17 | 0.45% | 1 | 1 | 2 | 1.00 |
| 53 | | 0.33% | | 1 | 1 | 1.00 |
| 28 | $ 0.88 | 0.15% | 1 | 1 | 2 | 1.00 |
| 26 | $ 2.11 | 0.11% | 1 | 1 | 2 | 1.00 |
| 9 | $ 1.69 | 0.02% | 1 | 1 | 2 | 1.00 |
| 33 | | 0.00% | | 1 | 1 | 1.00 |
| 34 | | 0.00% | | 1 | 1 | 1.00 |
| 60 | $ 0.38 | 1.43% | 1 | 2 | 2 | 1.50 |
| 27 | $ 2.28 | 0.98% | 1 | 2 | 2 | 1.50 |
| 32 | $ 1.43 | 0.74% | 1 | 2 | 2 | 1.50 |
| 3 | $ 3.37 | 0.07% | 2 | 1 | 2 | 1.50 |
| 71 | $ 1.03 | 4.77% | 1 | 3 | 2 | 2.00 |
| 23 | $ 1.72 | 3.41% | 1 | 3 | 2 | 2.00 |
| 10 | $ 0.30 | 2.73% | 1 | 3 | 2 | 2.00 |
| 41 | $ 2.82 | 1.42% | 2 | 2 | 2 | 2.00 |
| 55 | | 1.20% | | 2 | 1 | 2.00 |
| 44 | $ 4.09 | 0.74% | 2 | 2 | 2 | 2.00 |
| 30 | $ 3.88 | 0.51% | 2 | 2 | 2 | 2.00 |
| 62 | $ 8.16 | 0.24% | 3 | 1 | 2 | 2.00 |
| 35 | $ 5.32 | 0.07% | 3 | 1 | 2 | 2.00 |
| 74 | $ 5.94 | 0.00% | 3 | 1 | 2 | 2.00 |




additional information, please go to www.coli.org.

## Calculation

The sum of the annual cost of payroll salaries, benefits, supplies, materials, licensing fees and postage *divided by* the number of paychecks issued annually (divided by ACCRA factor).[1]

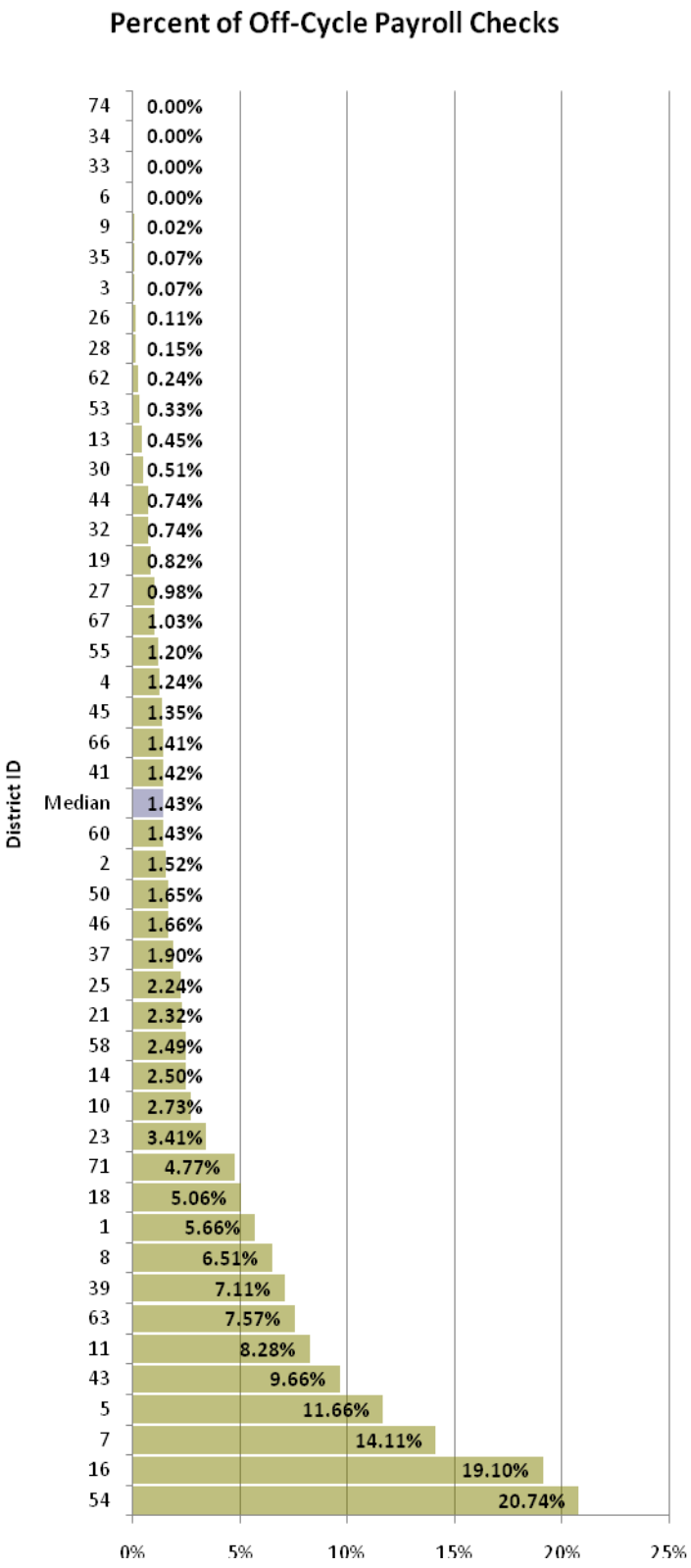
## Importance of Measure

- This measure assesses the efficiency of the payroll operation.
- A higher cost could indicate an opportunity to realize efficiencies in payroll operation, while a lower cost indicates a leaner, more efficient operation.

## Influencing Factors

- Number of employees processing payroll
- Skill level of the employees processing payroll
- Types of software/hardware used to process payroll
- Processes and procedures in place to collect payroll data
- Number of employees being paid
- Number of contracts requiring compliance
- Frequency of payrolls
- Complexity of state/local reporting requirements

[1]ACCRA is an acronym for American Chambers of Commerce Research Association. This organization produces a Cost of Living Index to provide a useful and reasonably accurate measure to compare cost of living differences among urban areas. We divided all measures that resulted in a dollar amount by the ACCRA factor for the region in order to normalize data across regions. For




## Calculation

Total number of off-cycle checks produced annually *divided by* the number of paychecks generated annually.

## Importance of Measure

- This measure assesses the effectiveness and accuracy of the payroll processes.
- Off-cycle checks are usually the result of errors in data received for payroll processing or errors in data input prior to payroll processing.
- A higher number of off-cycle checks usually indicate a need to review processes and procedures to determine if the proper controls are in place to monitor payroll output.

## Influencing Factors

- Number of employees processing the payroll
- Skill level of the employees processing payroll
- Processes and procedures in place to collect payroll data
- Number of employees being paid
- Number of contracts requiring compliance
- Timeliness of the receipt of payroll data
- Accuracy of payroll data received
- Systems in place for collection of payroll data

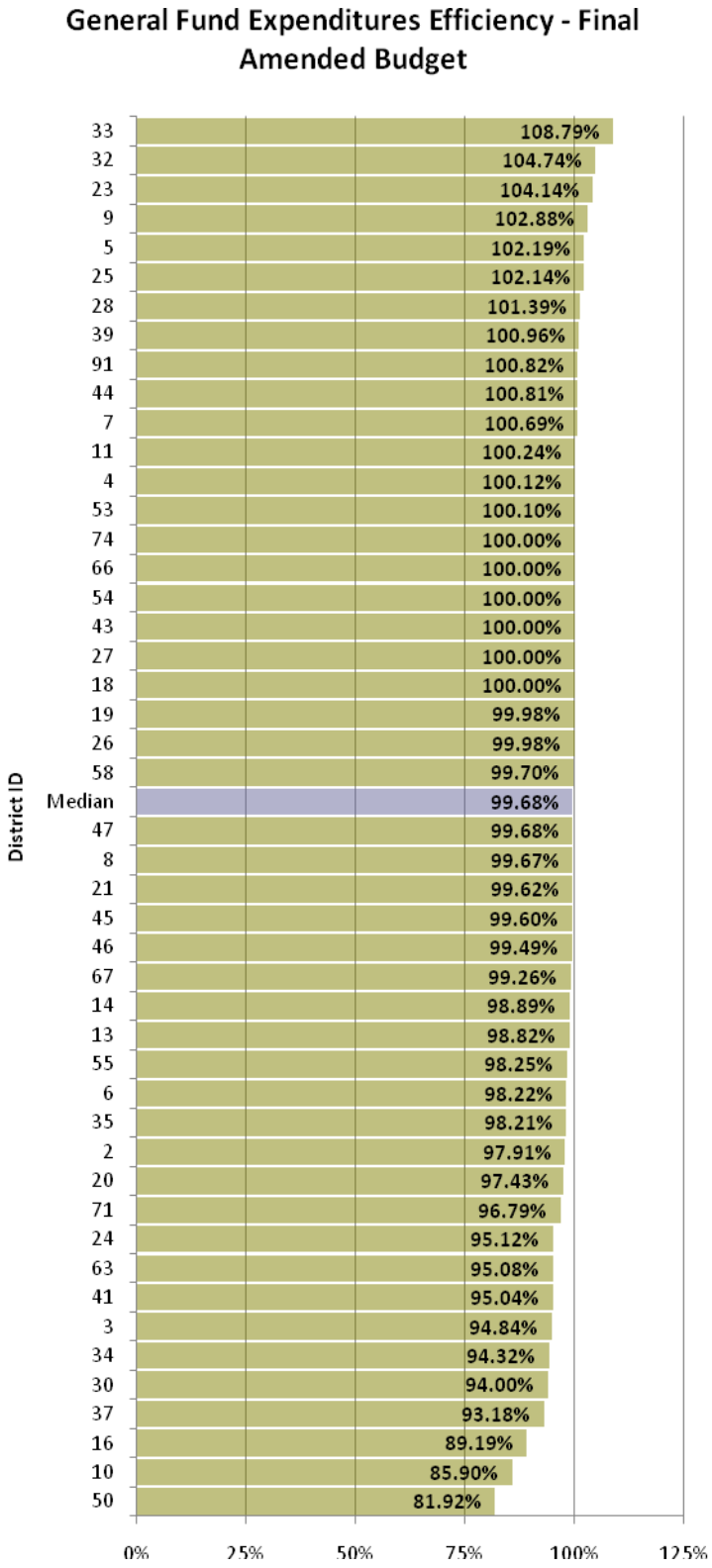
# Financial Management

## 2008-09 - Financial Management
## Power & Essential Few Indicators

| | R1 | R2 | R3 | R4 |
|---|---|---|---|---|
| | General Fund Efficiency | | | |
| | Expenditures (% of) | | Revenues (% of) | |
| | Final Amended Budget | Adopted Budget | Final Amended Budget | Adopted Budget |
| District ID | Power | Essential Few | Power | Essential Few |
| | Abs (100%-x) ↓ | Abs (100%-x) ↓ | Abs (100%-x) ↓ | Abs (100%-x) ↓ |
| 74 | 100.00% | 99.48% | 99.48% | 99.48% |
| 43 | 100.00% | 98.85% | 99.84% | 99.84% |
| 58 | 99.70% | 98.22% | 99.96% | 98.85% |
| 21 | 99.62% | 97.61% | 99.97% | 100.35% |
| 7 | 100.69% | 97.65% | 99.41% | 99.41% |
| 19 | 99.98% | 98.03% | 100.00% | 100.09% |
| 66 | 100.00% | 99.99% | 99.28% | 99.28% |
| 14 | 98.89% | 97.55% | 99.32% | 99.87% |
| 26 | 99.98% | 97.23% | 99.28% | 99.28% |
| 39 | 100.96% | 92.49% | 100.01% | 99.57% |
| 28 | 101.39% | 89.03% | 99.38% | 99.38% |
| 71 | 96.79% | 100.01% | 101.19% | 102.09% |
| 23 | 104.14% | 98.48% | 99.86% | 99.95% |
| 91 | 100.82% | 96.24% | 99.73% | 97.35% |
| 54 | 100.00% | 99.67% | 96.85% | 96.85% |
| 67 | 99.26% | 96.00% | 100.46% | 102.27% |
| 24 | 95.12% | 99.75% | 99.51% | 107.11% |
| 4 | 100.12% | 99.88% | 100.98% | 100.87% |
| 8 | 99.67% | 96.75% | 100.00% | 99.35% |
| 55 | 98.25% | 97.75% | 101.35% | 103.21% |
| 47 | 99.68% | 99.58% | 98.86% | 97.42% |
| 6 | 98.22% | 101.79% | 99.23% | 93.82% |
| 1 | | 95.05% | | 99.00% |
| 44 | 100.81% | 91.08% | 100.42% | 96.81% |
| 10 | 85.90% | 99.28% | 99.03% | 103.44% |
| 11 | 100.24% | 95.74% | 96.92% | 99.41% |
| 3 | 94.84% | 101.74% | 96.74% | 100.79% |
| 53 | 100.10% | 103.78% | 117.42% | 117.42% |
| 32 | 104.74% | 95.15% | 100.00% | 96.89% |
| 5 | 102.19% | 92.87% | 99.12% | 98.14% |
| 13 | 98.82% | 100.01% | 100.13% | 103.78% |
| 33 | 108.79% | 88.51% | 100.13% | 100.13% |

## 2008-09 - Financial Management
## Power & Essential Few Indicators

| District ID | R5 Fund Balance (% of) Power ↑ | R6 Debt Service Capacity Power ↓ | R1 Quartile | R2 Quartile | R3 Quartile | R4 Quartile | R5 Quartile | R6 Quartile | # of Responses | Mean Quartile |
|---|---|---|---|---|---|---|---|---|---|---|
| 74 | | | 1 | 1 | 2 | 1 | | | 4 | 1.25 |
| 43 | 13.20% | 11.27% | 1 | 1 | 1 | 1 | 2 | 3 | 6 | 1.50 |
| 58 | | 9.12% | 1 | 2 | 1 | 2 | | 2 | 5 | 1.60 |
| 21 | 11.01% | 4.42% | 2 | 2 | 1 | 1 | 2 | 2 | 6 | 1.67 |
| 7 | 9.55% | | 2 | 2 | 2 | 1 | 2 | | 5 | 1.80 |
| 19 | 9.03% | 118.72% | 1 | 2 | 1 | 1 | 2 | 4 | 6 | 1.83 |
| 66 | 4.78% | 4.87% | 1 | 1 | 2 | 2 | 3 | 2 | 6 | 1.83 |
| 14 | 4.23% | | 2 | 2 | 2 | 1 | 3 | | 5 | 2.00 |
| 26 | 36.91% | 102.95% | 1 | 2 | 2 | 2 | 1 | 4 | 6 | 2.00 |
| 39 | 28.14% | 17.63% | 2 | 4 | 1 | 1 | 1 | 3 | 6 | 2.00 |
| 28 | 14.52% | 1.04% | 3 | 4 | 2 | 1 | 1 | 1 | 6 | 2.00 |
| 71 | 14.03% | 0.93% | 3 | 1 | 3 | 3 | 1 | 1 | 6 | 2.00 |
| 23 | 5.18% | 16.08% | 3 | 2 | 1 | 1 | 3 | 3 | 6 | 2.17 |
| 91 | 14.16% | 12.40% | 2 | 3 | 1 | 3 | 1 | 3 | 6 | 2.17 |
| 54 | 8.75% | 10.88% | 1 | 1 | 4 | 3 | 2 | 2 | 6 | 2.17 |
| 67 | 13.95% | 4.44% | 2 | 3 | 2 | 3 | 1 | 2 | 6 | 2.17 |
| 24 | 26.45% | 0.04% | 4 | 1 | 2 | 4 | 1 | 1 | 6 | 2.17 |
| 4 | 8.09% | 95.36% | 1 | 1 | 3 | 2 | 3 | 4 | 6 | 2.33 |
| 8 | 6.01% | 73.79% | 2 | 3 | 1 | 1 | 3 | 4 | 6 | 2.33 |
| 55 | 8.85% | 0.40% | 3 | 2 | 3 | 3 | 2 | 1 | 6 | 2.33 |
| 47 | 4.43% | | 2 | 1 | 3 | 3 | 3 | | 5 | 2.40 |
| 6 | | -18.65% | 3 | 2 | 2 | 4 | | 1 | 5 | 2.40 |
| 1 | 9.79% | 16.60% | | 3 | | 2 | 2 | 3 | 4 | 2.50 |
| 44 | 6.27% | 4.48% | 2 | 4 | 1 | 3 | 3 | 2 | 6 | 2.50 |
| 10 | 20.11% | 83.92% | 4 | 1 | 3 | 3 | 1 | 4 | 6 | 2.67 |
| 11 | 2.80% | 14.95% | 1 | 3 | 4 | 1 | 4 | 3 | 6 | 2.67 |
| 3 | 57.08% | 13.61% | 4 | 2 | 4 | 2 | 1 | 3 | 6 | 2.67 |
| 53 | 9.91% | 5.08% | 1 | 3 | 4 | 4 | 2 | 2 | 6 | 2.67 |
| 32 | 2.58% | 1.89% | 4 | 3 | 1 | 3 | 4 | 1 | 6 | 2.67 |
| 5 | 5.64% | 0.24% | 3 | 4 | 3 | 2 | 3 | 1 | 6 | 2.67 |
| 13 | 3.68% | 74.16% | 2 | 1 | 1 | 4 | 4 | 4 | 6 | 2.67 |
| 33 | 8.17% | 63.38% | 4 | 4 | 1 | 1 | 2 | 4 | 6 | 2.67 |




## Calculation

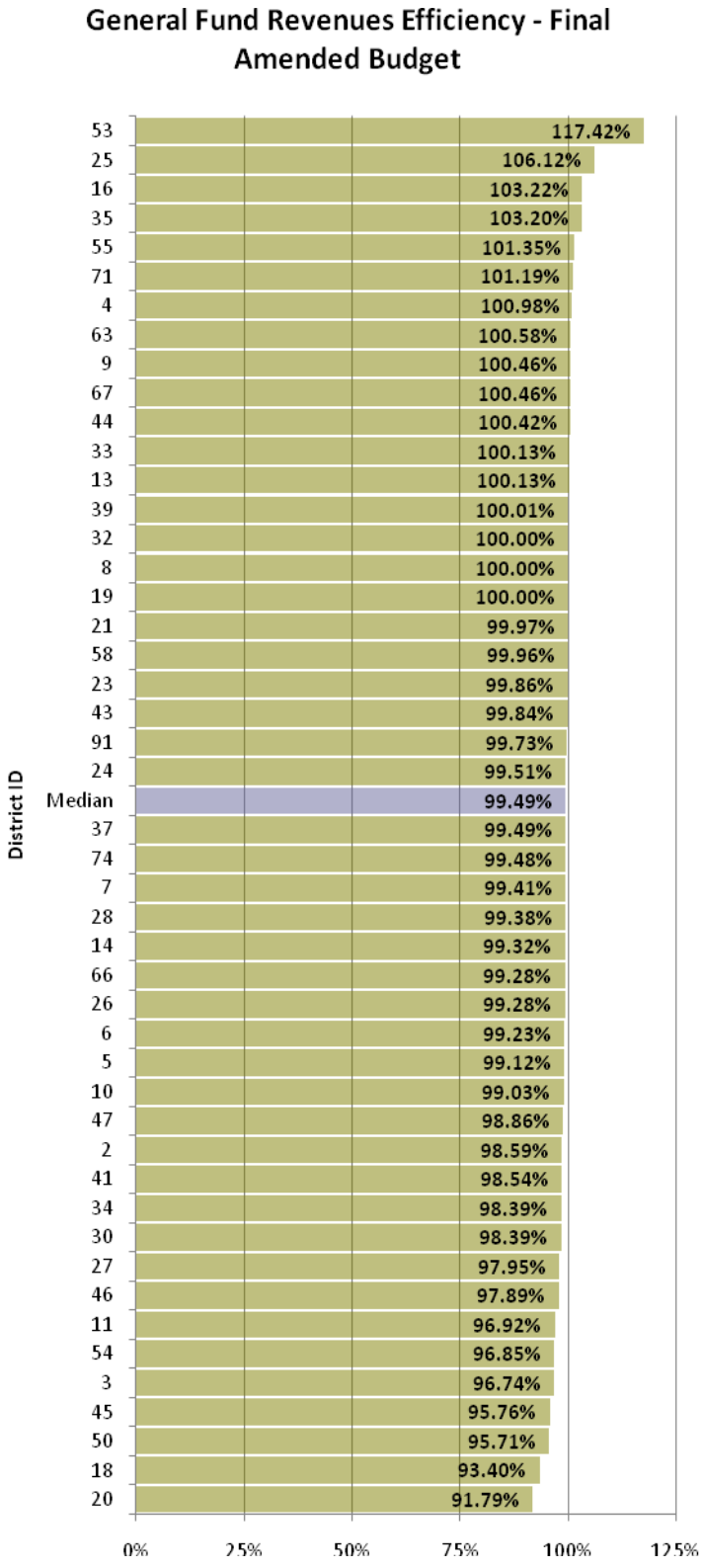
Total actual general fund expenditures and encumbrances *divided by* the Total Final Approved Budget appropriated for general fund expenditures and encumbrances, before over/under liquidation of prior year encumbrances, reported in the Budgetary Comparison Schedule shown in the Required Supplementary Information section of the CAFR.

## Importance of Measure

- A high percentage nearing 100% indicates efficient utilization of appropriated resources.
- A low percentage, or a percentage significantly exceeding 100%, indicates major variance from the final approved budget and signifies that the budget was inaccurate, misaligned, significantly impacted by unforeseen factors, and/or was potentially mismanaged.

## Influencing Factors

- Policies and procedures
- Budget development and management processes
- Administrative organizational structure, leadership styles, decision-making processes, and distribution of authority
- Departmental employee responsibilities and competencies




## Calculation

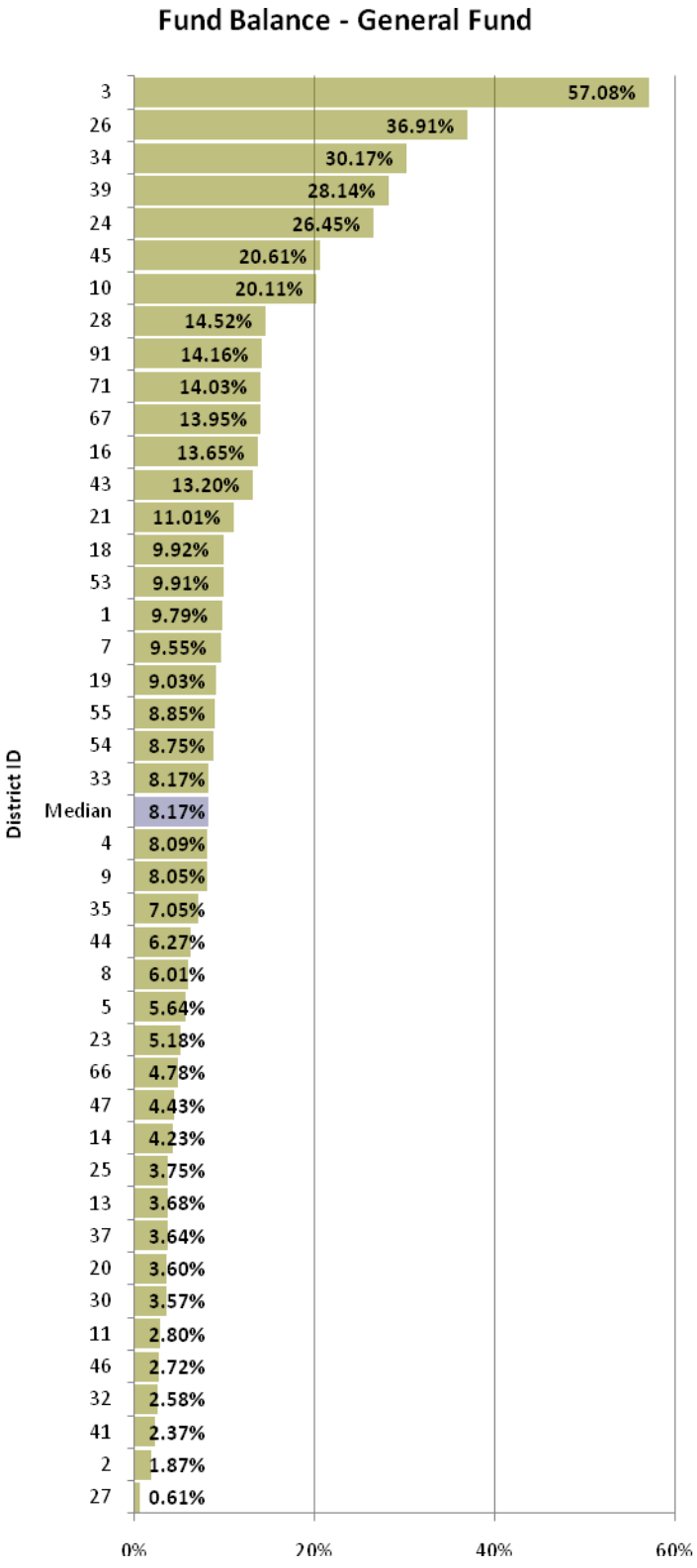
Total actual general fund revenues *divided by* Total Final Approved Budget appropriated for general fund revenues, before over/under liquidation of prior year encumbrances, reported in the Budgetary Comparison Schedule shown in the Required Supplementary Information section of the annual CAFR.

## Importance of Measure

- A percentage nearing 100% or above indicates efficiency in obtaining revenues to support final approved receipts.
- A low percentage, or a percentage significantly exceeding 100%, indicates major variance from the final approved budget and signifies that the budget was inaccurate, misaligned, significantly impacted by unforeseen factors, and/or was potentially mismanaged.

## Influencing Factors

- Policies and procedures
- Budget development and management processes
- Administrative organizational structure, leadership styles, decision-making processes, and distribution of authority
- Departmental employee responsibilities and competencies




## Calculation

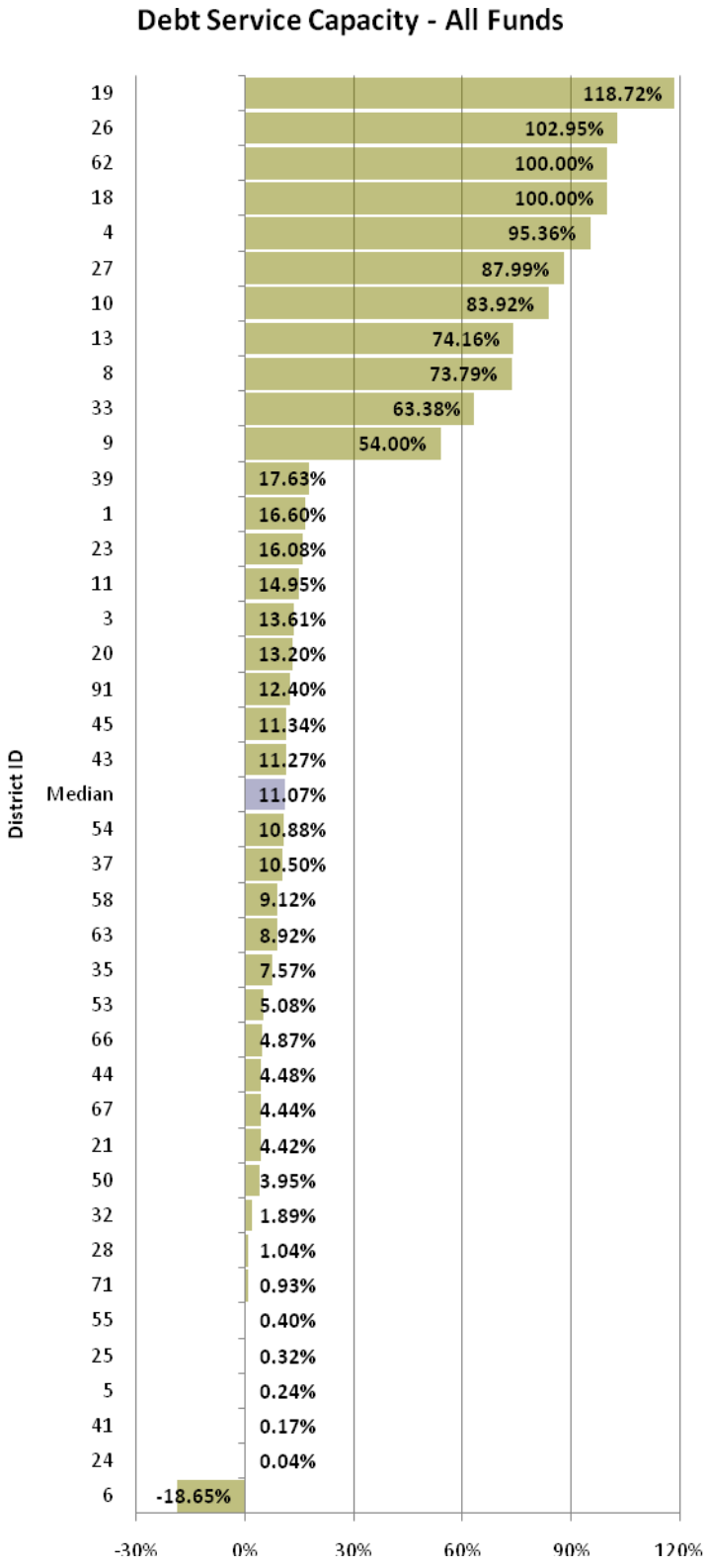
Actual unreserved general fund balance (including amounts designated within the unreserved fund balance total), reported for the General Fund in the Balance Sheet – Governmental Funds statement of the annual CAFR *divided by* total general fund expenditures (GAAP based), reported for the General Fund in the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds of the annual CAFR

## Importance of Measure

- A high percentage indicates greater fiscal health and financial capacity to meet unexpected or future needs.
- A low percentage indicates risk for the district in its ability to meet unexpected changes in revenues or expenses.
- GFOA recommends that governments maintain between 5% and 15% of regular general fund operating revenues.

## Influencing Factors

- Policies and procedures
- Budget development and management processes
- Administrative organizational structure, leadership styles, decision-making processes, and distribution of authority
- Departmental employee responsibilities and competencies




## Calculation

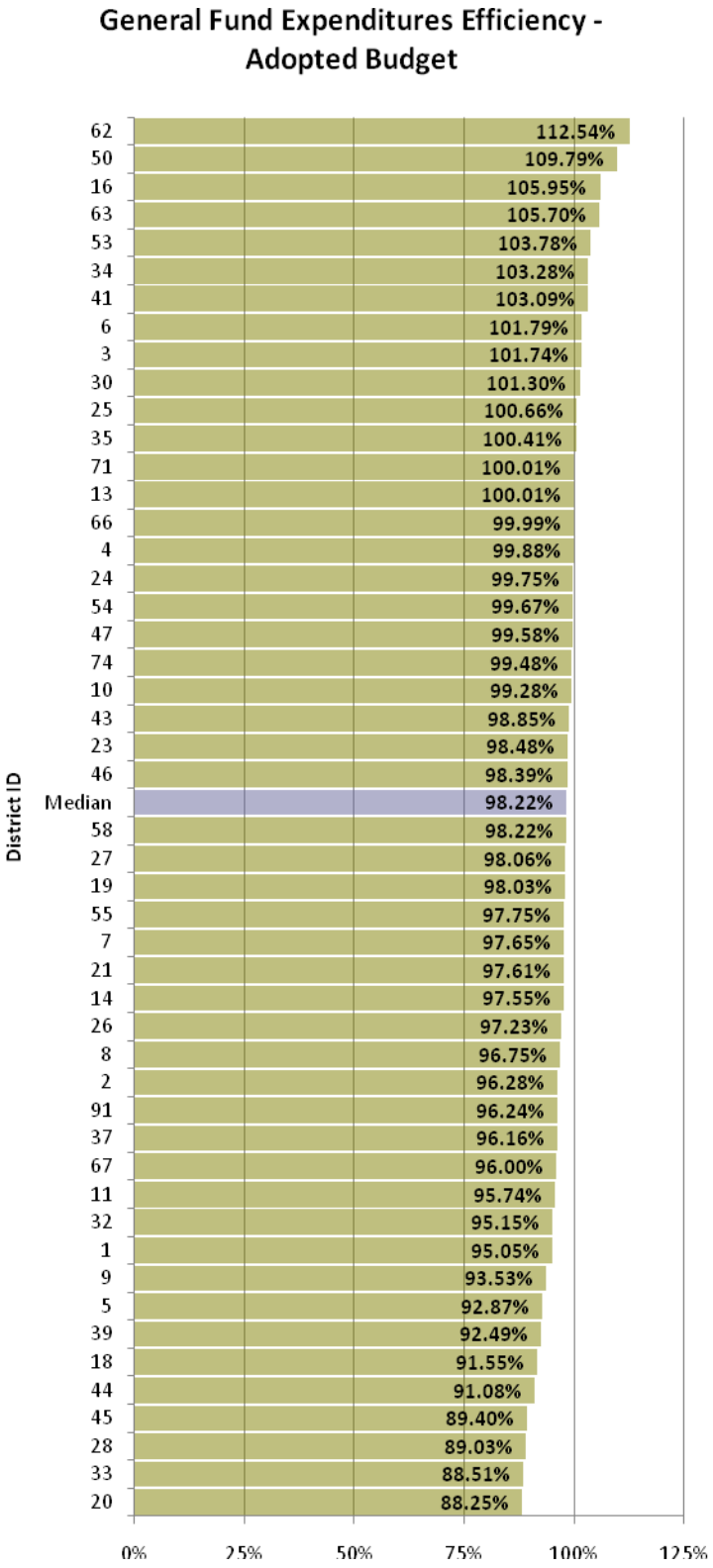
Amount of actual annual debt service payments (principal and interest) expended to repay long term debt obligations of the school system during the fiscal year *divided by* amount of unrestricted general fund revenues and all other fund revenues legally available to repay debt (GAAP based), reported in the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds of the annual CAFR.

## Importance of Measure

- A low percentage indicates greater capacity to meet annual long term debt service obligations.
- If a district reaches the point where it is unable to meet its annual long term debt obligations, the governing body and administration needs to take immediate steps to implement corrective financial management policies.

## Influencing Factors

- Policies and procedures
- Budget development and management processes
- Administrative organizational structure, leadership styles, decision-making processes, and distribution of authority
- Departmental employee responsibilities, competencies




## Calculation

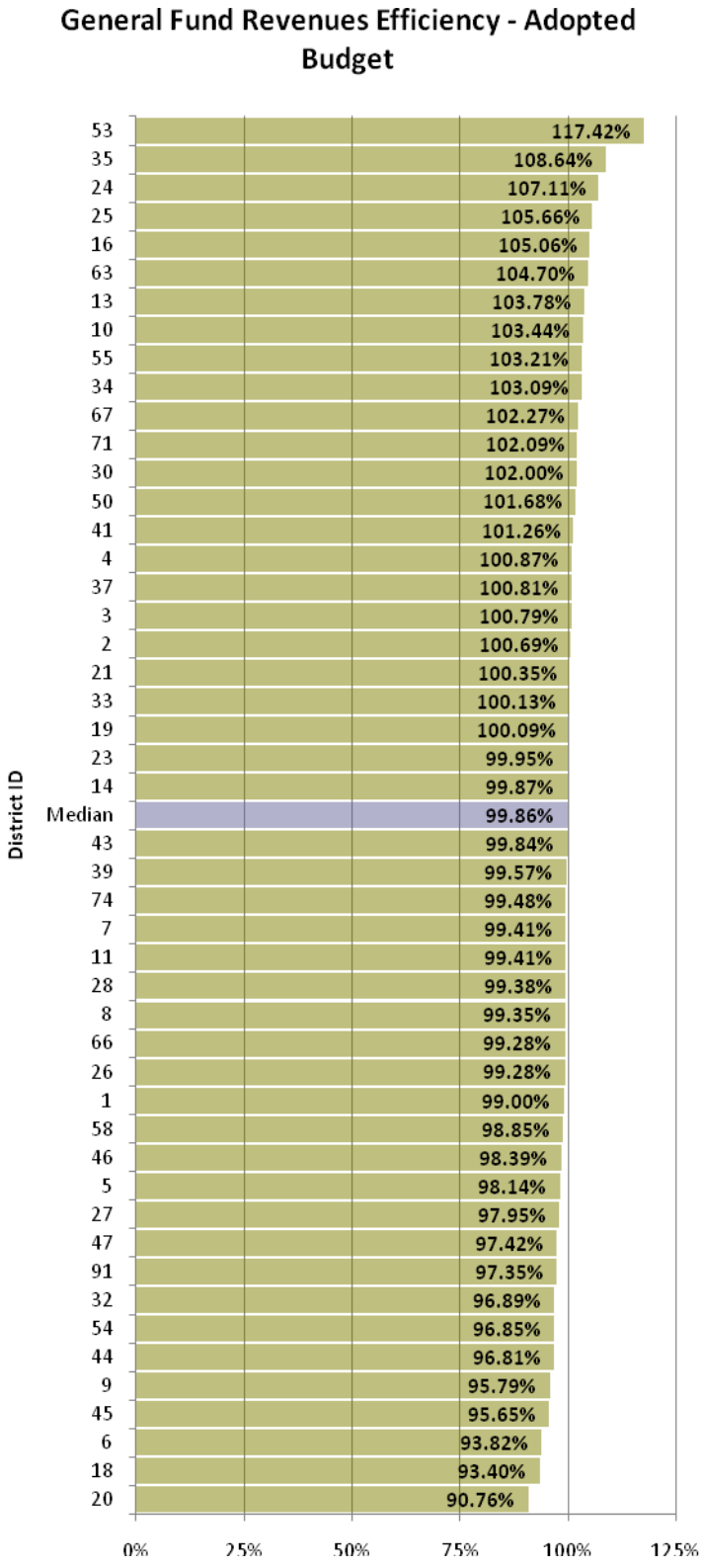
Amount for actual general fund expenditures and encumbrances, before over/under liquidation of prior year encumbrances, reported in the Budgetary Comparison Schedule shown in the Required Supplementary Information section of the annual CAFR *divided by* Original Approved Budget for general fund expenditures and encumbrances, before over/under liquidation of prior year encumbrances, reported in the Budgetary Comparison Schedule shown in the Required Supplementary Information section of the annual CAFR.

## Importance of Measure

- A percentage nearing 100% indicates alignment with actual expenditures.
- A low percentage, or a percentage exceeding 100%, signifies the original budget was inaccurate, misaligned, and/or was potentially mismanaged.

## Influencing Factors

- Policies and procedures
- Budget development and management processes
- Administrative organizational structure, leadership styles, decision-making processes, and distribution of authority
- Departmental employee responsibilities, competencies




## Calculation

Actual general fund revenues, before over/under liquidation of prior year encumbrances, reported in the Budgetary Comparison Schedule shown in the Required Supplementary Information section of the annual CAFR *divided by* amount appropriated in the Original Approved Budget for general fund revenues, before over/under liquidation of prior year encumbrances, reported in the Budgetary Comparison Schedule shown in the Required Supplementary Information section of the annual CAFR.

## Importance of Measure

- A percentage nearing 100% indicates alignment with actual receipts.
- A low percentage, or a percentage exceeding 100%, signifies the original budget was inaccurate, misaligned, and/or was potentially mismanaged.

## Influencing Factors

- Policies and procedures
- Budget development and management processes
- Administrative organizational structure, leadership styles, decision-making processes, and distribution of authority
- Departmental employee responsibilities, competencies

# Grants Management

## 2008-09 - Grants Management
## Power & Essential Few Indicators

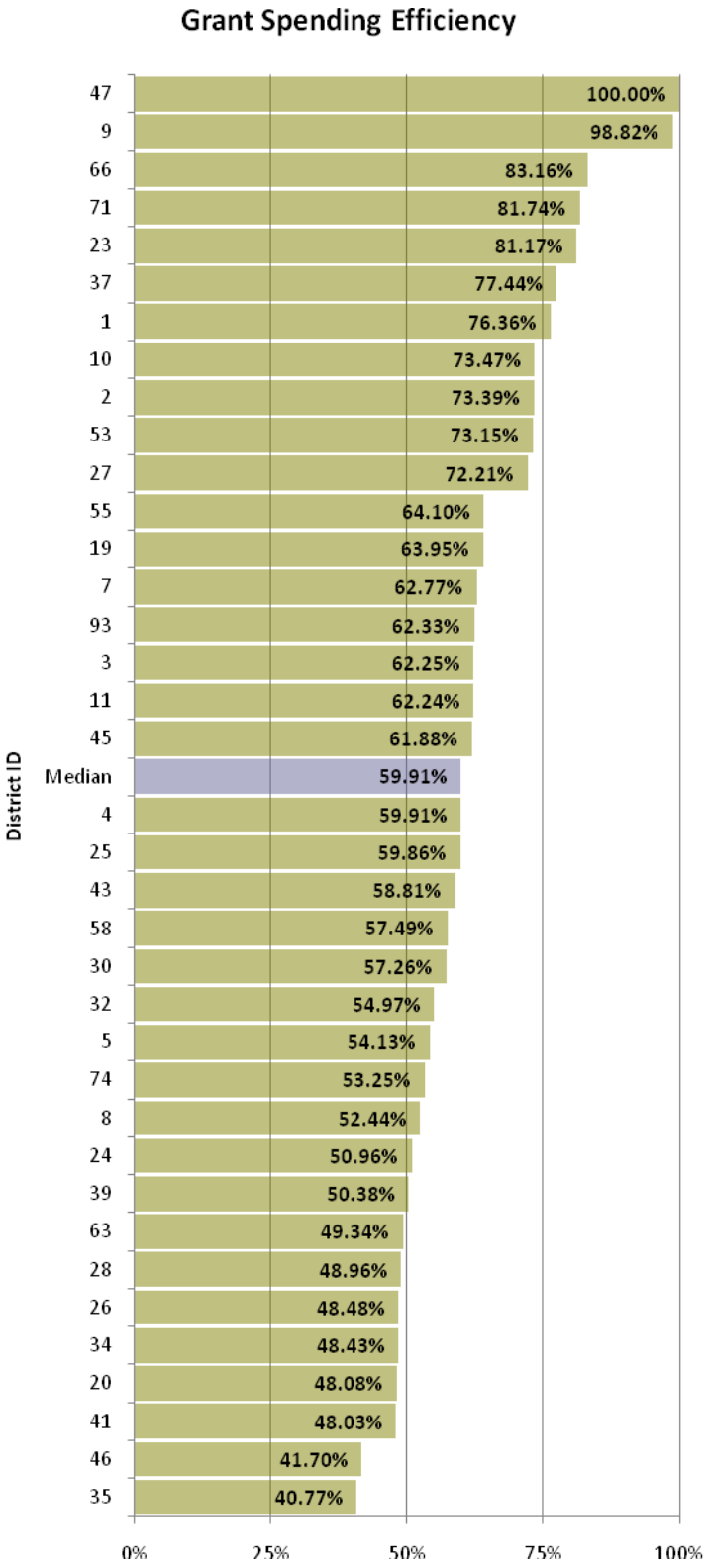
| District ID | R1 Grant Spending Efficiency | R2 Value of Unspent Funds | R3 Grant-Funded FTE | R4 Aging of Grants Receivables (days) 0-30 | R5 31-60 | R6 61-90 | R7 91-120 | R8 over 120 |
|---|---|---|---|---|---|---|---|---|
| | Power | Essential Few | Essential Few | Essential Few | Essential Few | Essential Few | Essential Few | Essential Few |
| | ↑ | ↓ | ↑ | ↑ | ↑ | ↓ | ↓ | ↓ |
| 67 | | | 37.7% | | | | | |
| 33 | | 0.3% | | | | | | |
| 45 | 61.9% | 1.2% | 16.1% | | | | | |
| 23 | 81.2% | 2.7% | 14.3% | | | | | |
| 2 | 73.4% | 0.0% | 10.4% | | | | | |
| 18 | | 4.1% | 11.3% | 18.6% | 81.4% | 0.0% | 0.0% | 0.0% |
| 47 | 100.0% | 0.0% | 4.4% | 10.0% | 90.0% | 0.0% | 0.0% | 0.0% |
| 43 | 58.8% | 2.0% | 16.1% | 99.0% | 1.0% | 0.0% | 0.0% | 0.0% |
| 53 | 73.2% | 5.1% | 21.6% | | | | | |
| 1 | 76.4% | 8.6% | 15.3% | | | | | |
| 54 | | 5.5% | 10.5% | 63.3% | 33.1% | 3.6% | 0.0% | 0.0% |
| 62 | | 0.6% | 7.1% | 0.0% | 100.0% | 0.0% | 0.0% | 0.0% |
| 55 | 64.1% | 0.0% | 5.0% | 100.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 10 | 73.5% | 1.4% | 9.6% | | | | | |
| 27 | 72.2% | 0.7% | 9.4% | 96.4% | 0.0% | 3.6% | 0.0% | 0.0% |
| 30 | 57.3% | 1.0% | 17.2% | 0.0% | 97.7% | 2.1% | 0.2% | 0.0% |
| 11 | 62.2% | 11.2% | 9.6% | 100.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 20 | 48.1% | 0.0% | 10.6% | 83.3% | 15.4% | 0.0% | 0.0% | 1.3% |
| 39 | 50.4% | 23.1% | 13.5% | 40.9% | 57.3% | 1.8% | 0.0% | 0.0% |
| 32 | 55.0% | 24.7% | 9.7% | 0.0% | 100.0% | 0.0% | 0.0% | 0.0% |
| 26 | 48.5% | 18.1% | 11.2% | 100.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 19 | 63.9% | 8.3% | 13.6% | | | | | |
| 58 | 57.5% | 9.4% | 19.0% | | | | | |
| 24 | 51.0% | 5.7% | 11.3% | | | | | |
| 63 | 49.3% | 1.0% | 10.8% | | | | | |
| 9 | 98.8% | 1.2% | 6.4% | | | | | |

NOTE: — Denotes KPI presented for information only and not included in Mean Quartile. See KPI Labled R6.

## 2008-09 - Grants Management
## Power & Essential Few Indicators

| District ID | R1 Quartile | R2 Quartile | R3 Quartile | R4 Quartile | R5 Quartile | R6 Quartile | R7 Quartile | R8 Quartile | # of Responses | Mean Quartile |
|---|---|---|---|---|---|---|---|---|---|---|
| 67 | | | 1 | | | | | | 1 | 1.00 |
| 33 | | 1 | | | | | | | 1 | 1.00 |
| 45 | 2 | 1 | 1 | | | | | | 3 | 1.33 |
| 23 | 1 | 2 | 1 | | | | | | 3 | 1.33 |
| 2 | 1 | 1 | 2 | | | | | | 3 | 1.33 |
| 18 | | 2 | 2 | 3 | 1 | 1 | 1 | 1 | 7 | 1.57 |
| 47 | 1 | 1 | 4 | 3 | 1 | 1 | 1 | 1 | 8 | 1.63 |
| 43 | 3 | 2 | 1 | 1 | 3 | 1 | 1 | 1 | 8 | 1.63 |
| 53 | 2 | 2 | 1 | | | | | | 3 | 1.67 |
| 1 | 1 | 3 | 1 | | | | | | 3 | 1.67 |
| 54 | | 2 | 2 | 2 | 2 | 3 | 1 | 1 | 7 | 1.86 |
| 62 | | 1 | 4 | 4 | 1 | 1 | 1 | 1 | 7 | 1.86 |
| 55 | 2 | 1 | 4 | 1 | 4 | 1 | 1 | 1 | 8 | 1.88 |
| 10 | 1 | 2 | 3 | | | | | | 3 | 2.00 |
| 27 | 2 | 1 | 3 | 1 | 4 | 3 | 1 | 1 | 8 | 2.00 |
| 30 | 3 | 1 | 1 | 4 | 1 | 2 | 3 | 1 | 8 | 2.00 |
| 11 | 2 | 4 | 3 | 1 | 4 | 1 | 1 | 1 | 8 | 2.13 |
| 20 | 4 | 1 | 2 | 2 | 2 | 1 | 1 | 4 | 8 | 2.13 |
| 39 | 4 | 4 | 2 | 2 | 2 | 2 | 1 | 1 | 8 | 2.25 |
| 32 | 3 | 4 | 3 | 4 | 1 | 1 | 1 | 1 | 8 | 2.25 |
| 26 | 4 | 4 | 2 | 1 | 4 | 1 | 1 | 1 | 8 | 2.25 |
| 19 | 2 | 3 | 2 | | | | | | 3 | 2.33 |
| 58 | 3 | 3 | 1 | | | | | | 3 | 2.33 |
| 24 | 3 | 2 | 2 | | | | | | 3 | 2.33 |
| 63 | 4 | 1 | 2 | | | | | | 3 | 2.33 |
| 9 | 1 | 2 | 4 | | | | | | 3 | 2.33 |

Power Indicator




## Calculation

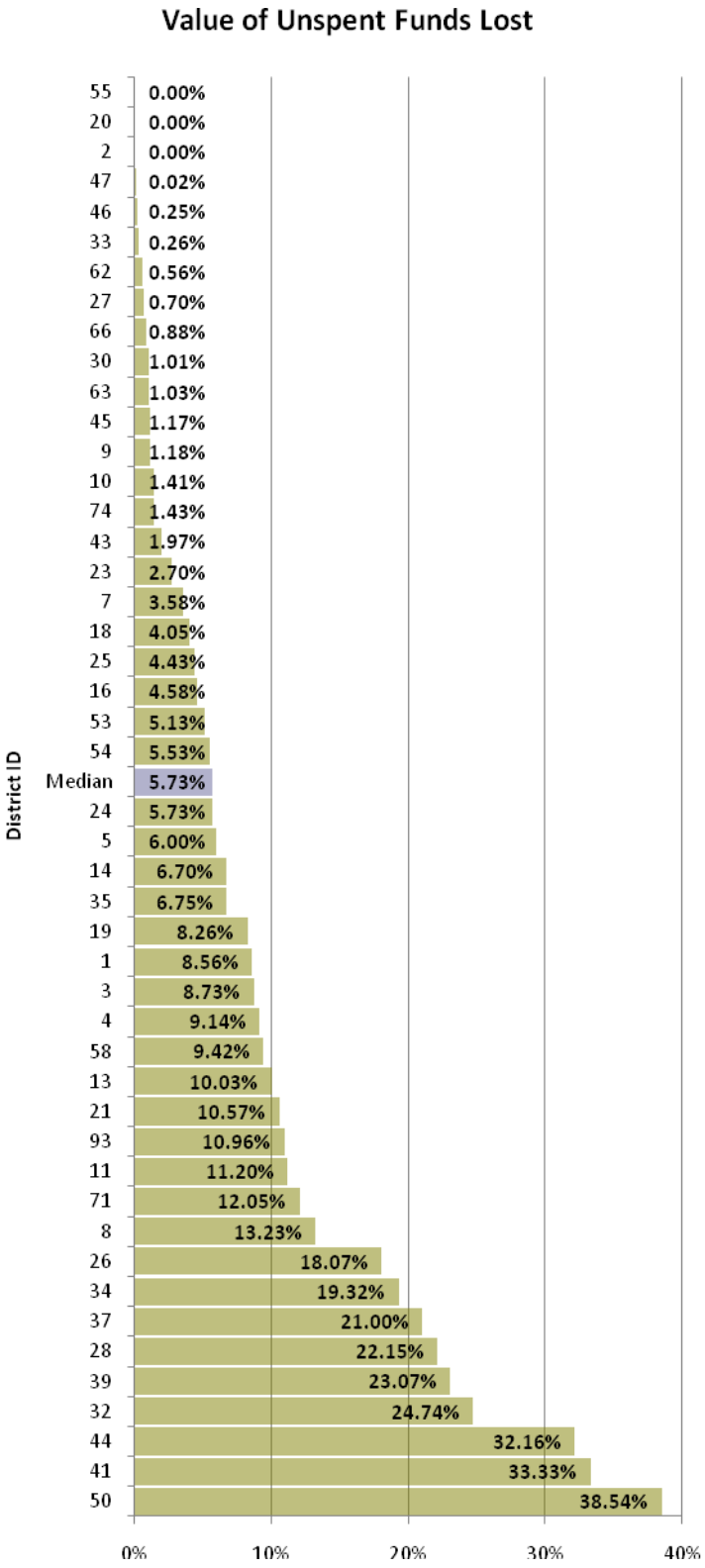
YTD grant expenditures as of end of 3rd quarter *divided* by total FY grant awards for grants awarded as of end of 3rd quarter.

## Importance of Measure

- Low percentage may indicate ineffective or inefficient use of grant resources.

## Influencing Factors

- Grant sources and program initiatives
- Automation
- Complexity of grants




## Calculation

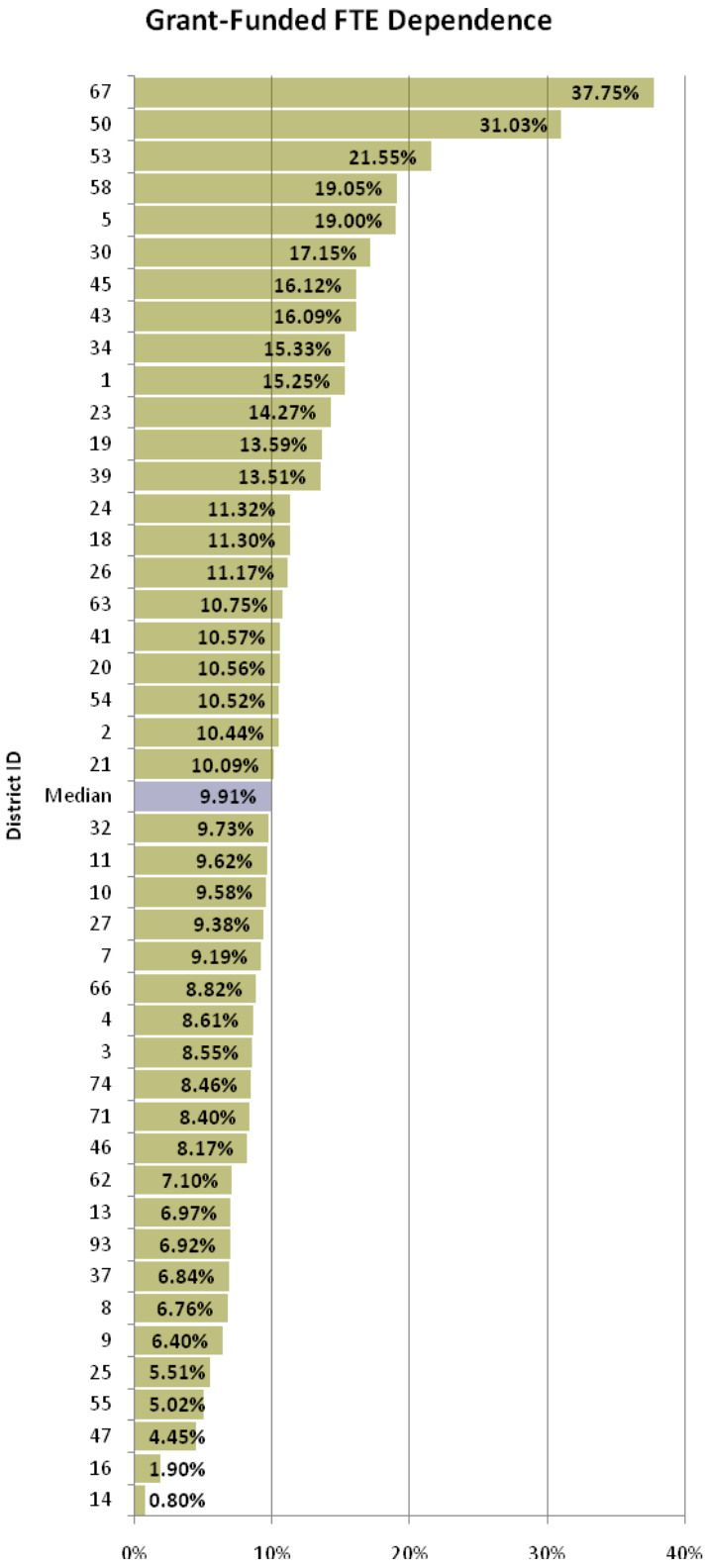
Total grant award *minus* total grant expenditures *divided by* the total grant award.

## Importance of Measure

- This measure assesses efficiency in spending appropriated grant funds.

## Influencing Factors

- Escalation procedures may be necessary and federal and state agency may not have sent notice in a timely manner
- Timeliness of awards –award letter may be different from receipt date
- School board and administrative policies and procedures
- Budget development and management process
- Administrative organizational structure
- Administrative leadership style, decision-making process, and distribution of organizational authority
- Departmental and individual employee responsibilities and competencies
- Performance management systems
- Monitoring and reporting systems




## Calculation

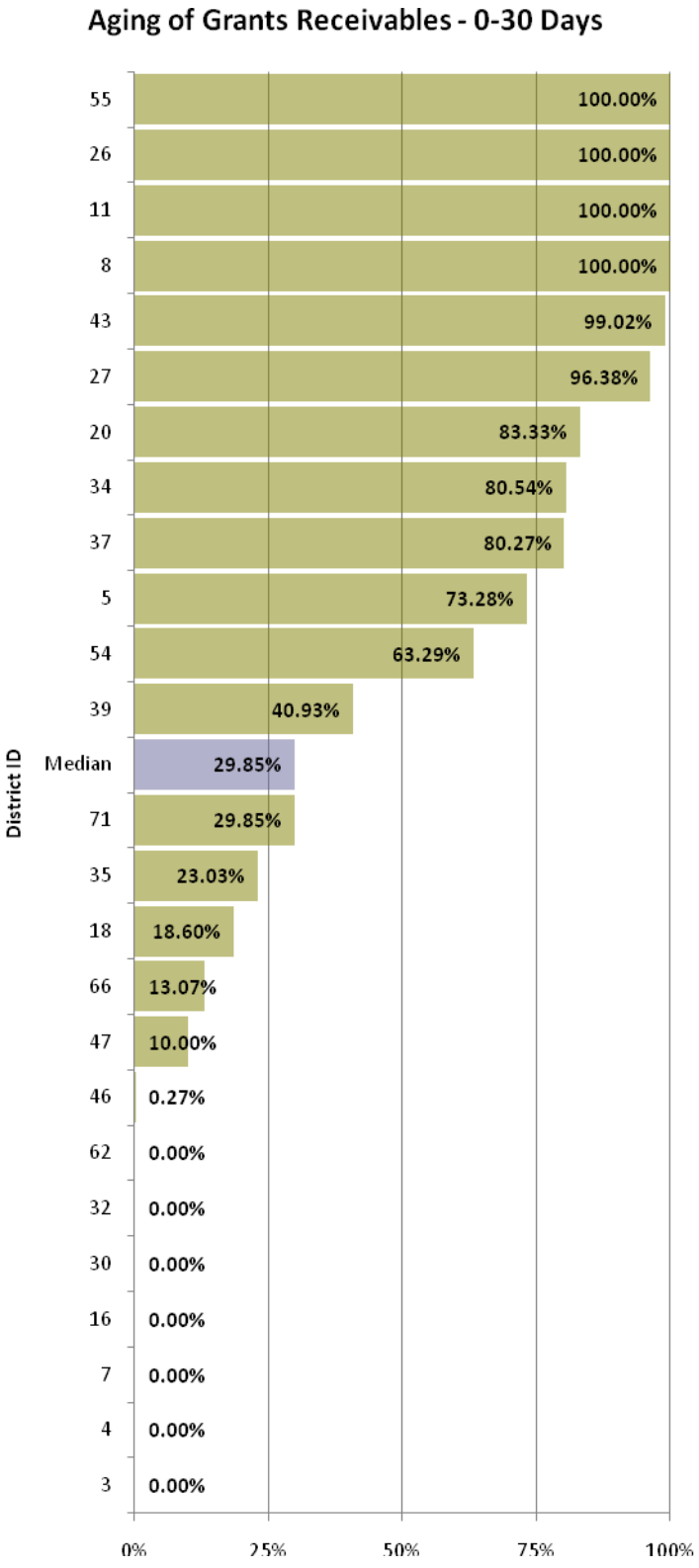
Number of employees (FTE) funded by grant resources *divided* by number of total employees (FTE) funded by all sources.

## Importance of Measure

- Higher percentage may identify vulnerability to changes in grant funding.

## Influencing Factors

- Program strategies
- Eligibility criteria




## Calculation

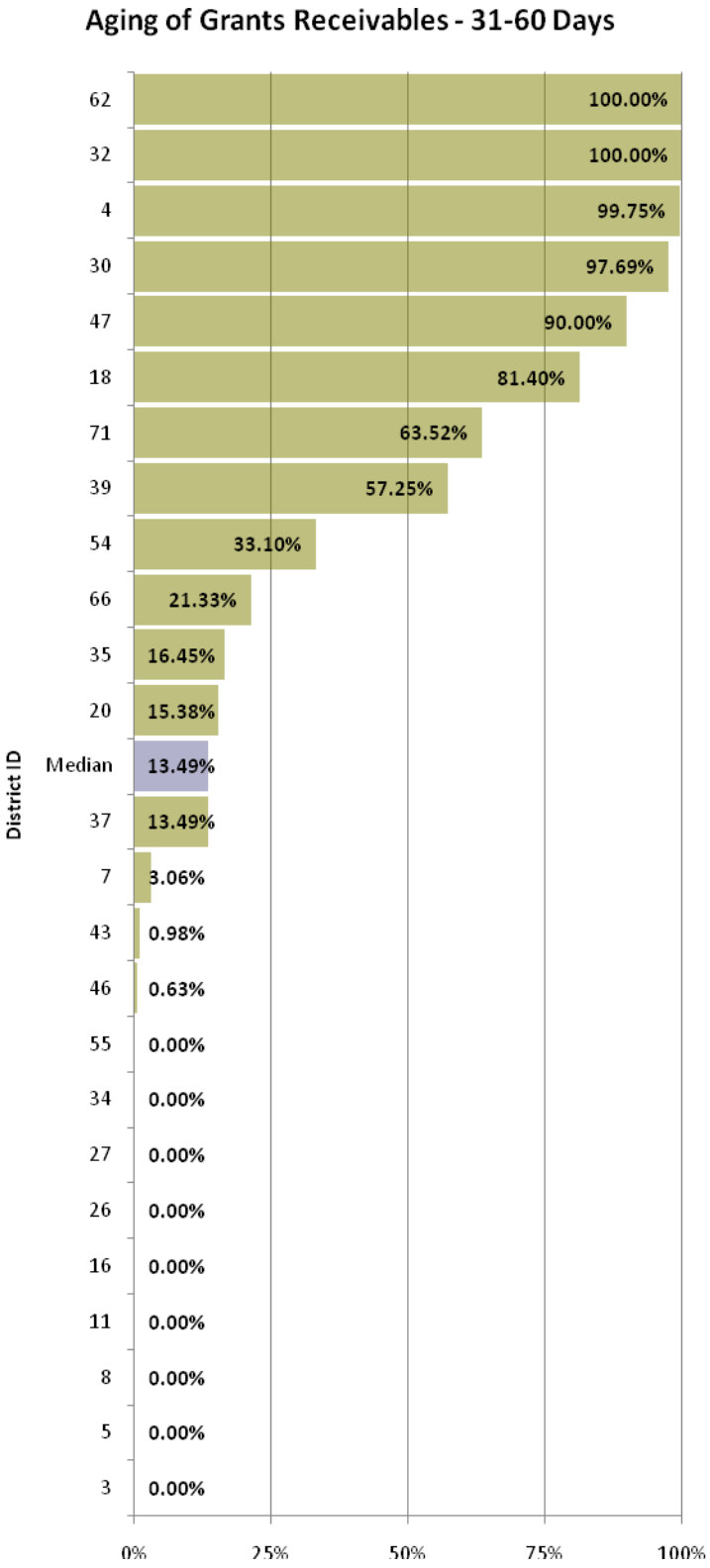
Number of expenditures submitted for reimbursement within 0-30 days *divided by* total amount.

## Importance of Measure

- Aging greater than 30 days may indicate that expenditures have not been submitted in timely manner to funding agency or funding agency is slow in sending reimbursement, thereby requiring follow-up.

## Influencing Factors

- Funding agency reimbursement process
- Level of automation
- Complexity of grant
- Frequency of billing
- Payroll suspense




## Calculation

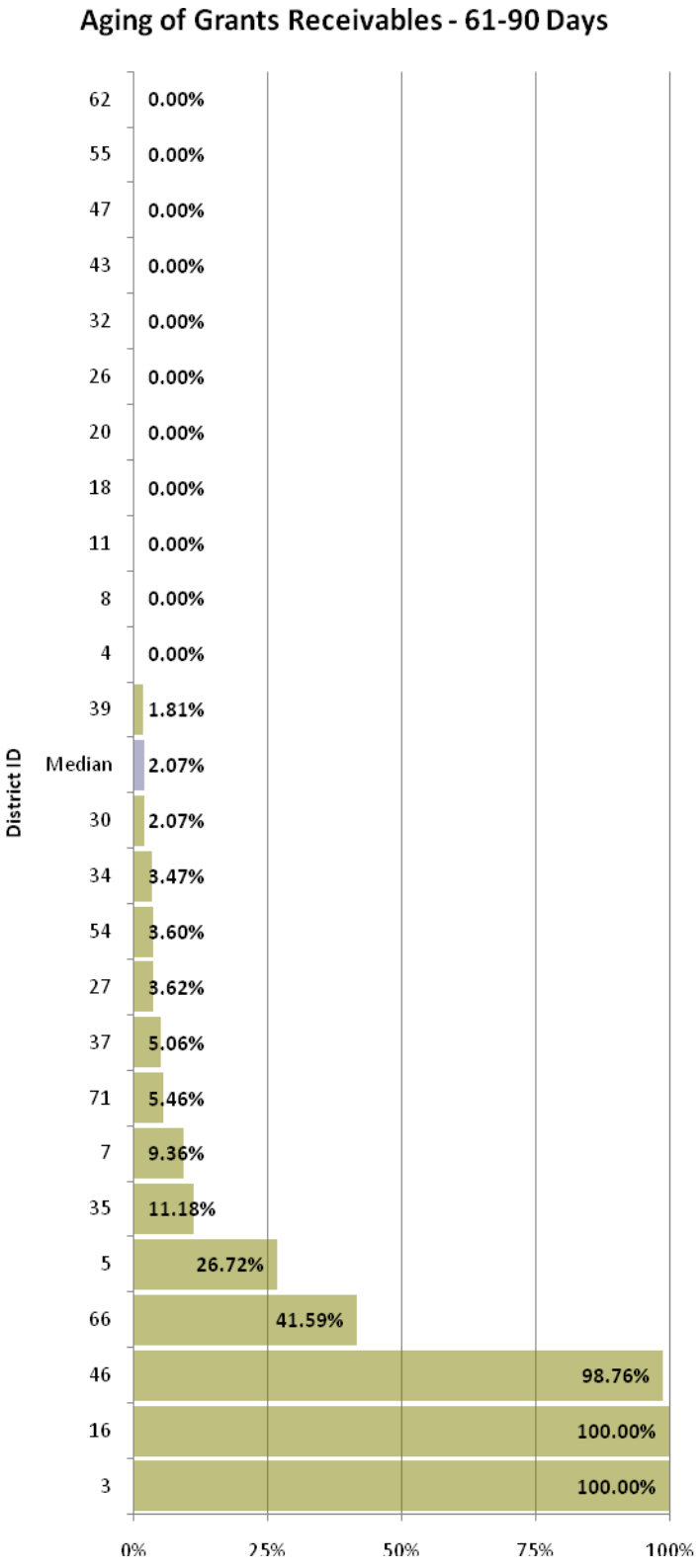
Number of expenditures submitted for reimbursement within 31-60 days *divided by* total amount.

## Importance of Measure

- Aging greater than 30 days may indicate that expenditures have not been submitted in a timely manner to funding agency or funding agency is slow in sending reimbursement, thereby requiring follow-up.

## Influencing Factors

- Funding agency reimbursement process
- Level of automation
- Complexity of grant
- Frequency of billing
- Payroll suspense




## Calculation

Number of expenditures submitted for reimbursement within 61-90 days *divided by* total amount.

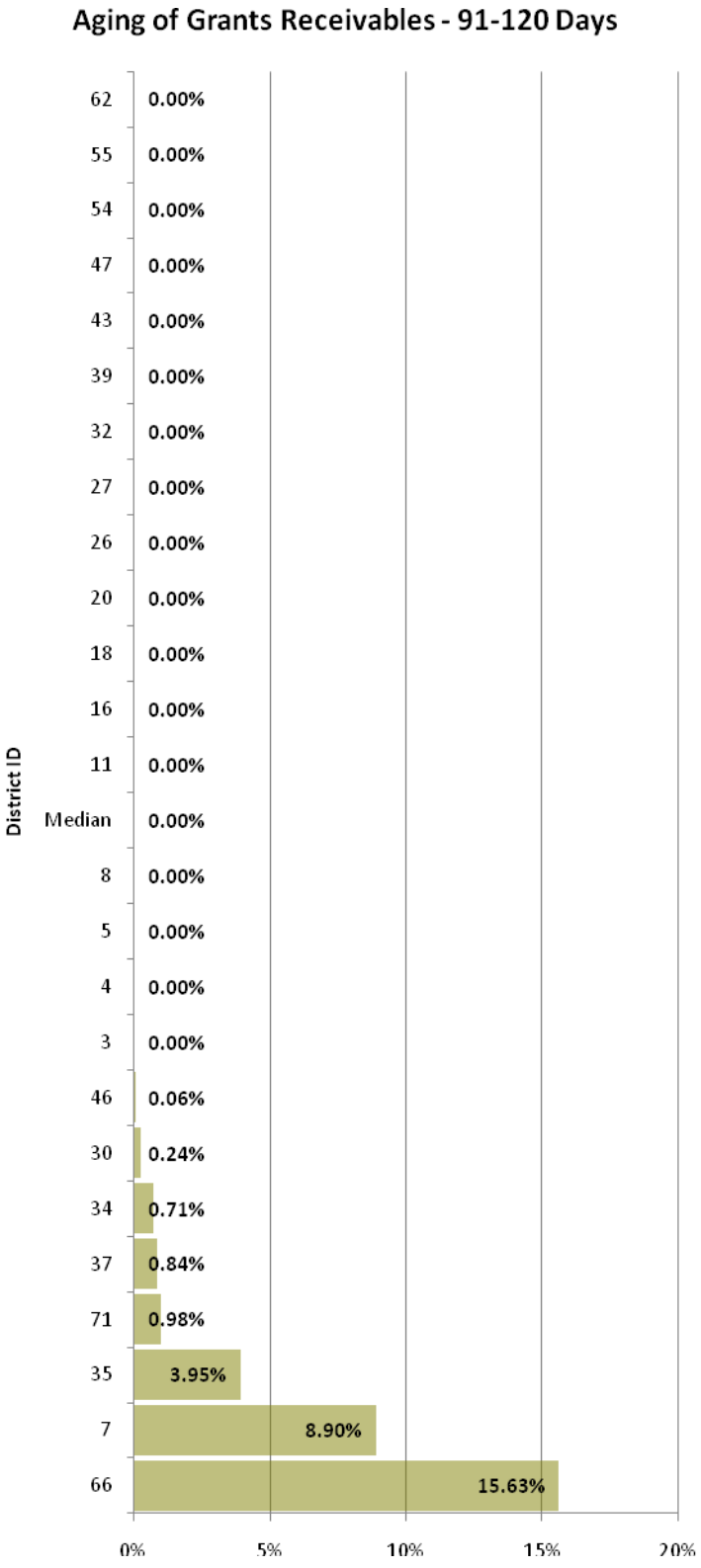
## Importance of Measure

- Aging greater than 30 days may indicate that expenditures have not been submitted in a timely manner to funding agency or funding agency is slow in sending reimbursement, thereby requiring follow-up.

## Influencing Factors

- Funding agency reimbursement process
- Level of automation
- Complexity of grant
- Frequency of billing
- Payroll suspense

Essential Few




## Calculation

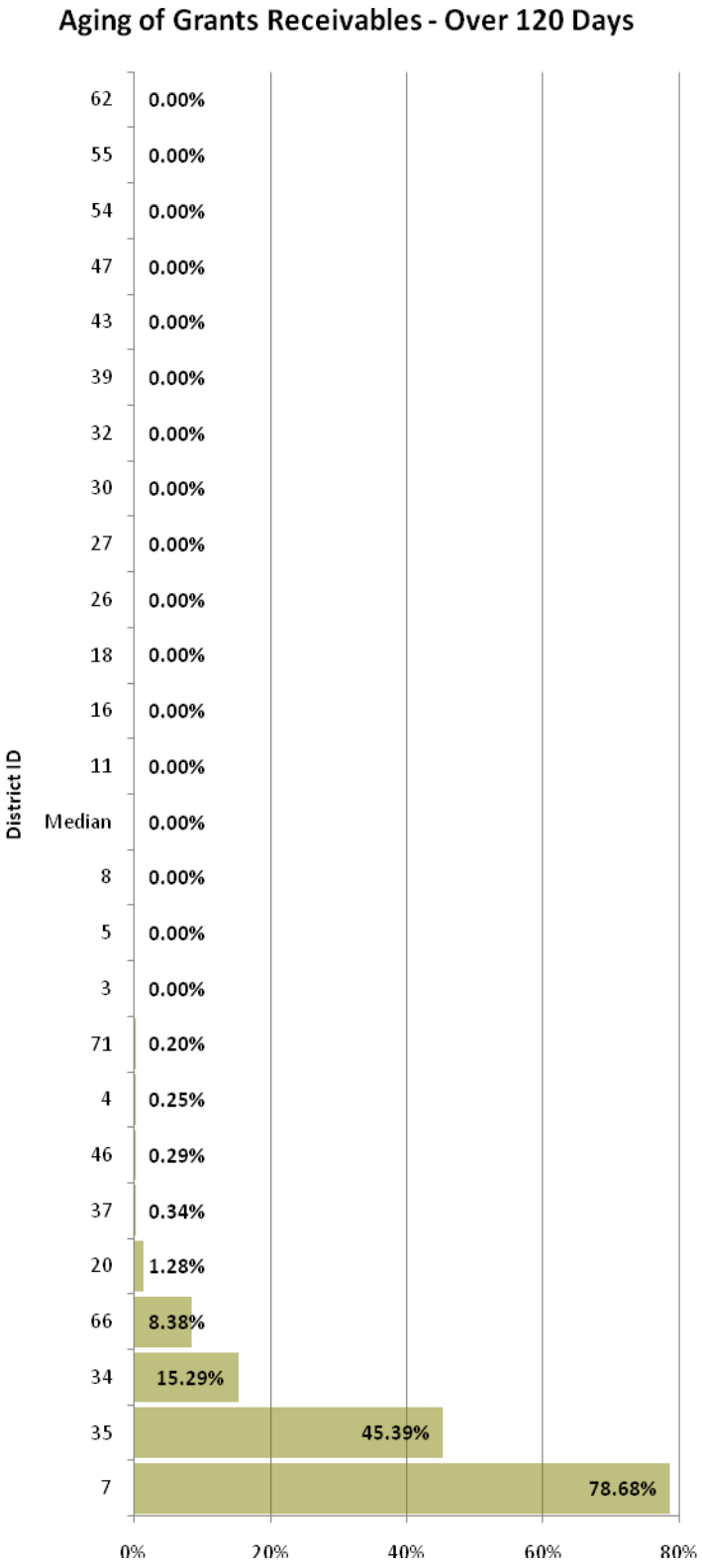
Number of expenditures submitted for reimbursement within 91-120 days *divided by* total amount.

## Importance of Measure

- Aging greater than 30 days may indicate that expenditures have not been submitted in a timely manner to funding agency or funding agency is slow in sending reimbursement, thereby requiring follow-up.

## Influencing Factors

- Funding agency reimbursement process
- Level of automation
- Complexity of grant
- Frequency of billing
- Payroll suspense




## Calculation

Number of expenditures submitted for reimbursement after 120 days *divided by* total amount.

## Importance of Measure

- Aging greater than 30 days may indicate that expenditures have not been submitted in a timely manner to funding agency or funding agency is slow in sending reimbursement, thereby requiring follow-up.

## Influencing Factors

- Funding agency reimbursement process
- Level of automation
- Complexity of grant
- Frequency of billing
- Payroll suspense

Essential Few

# Procurement

## 2008-09 - Procurement
## Power & Essential Few Indicators

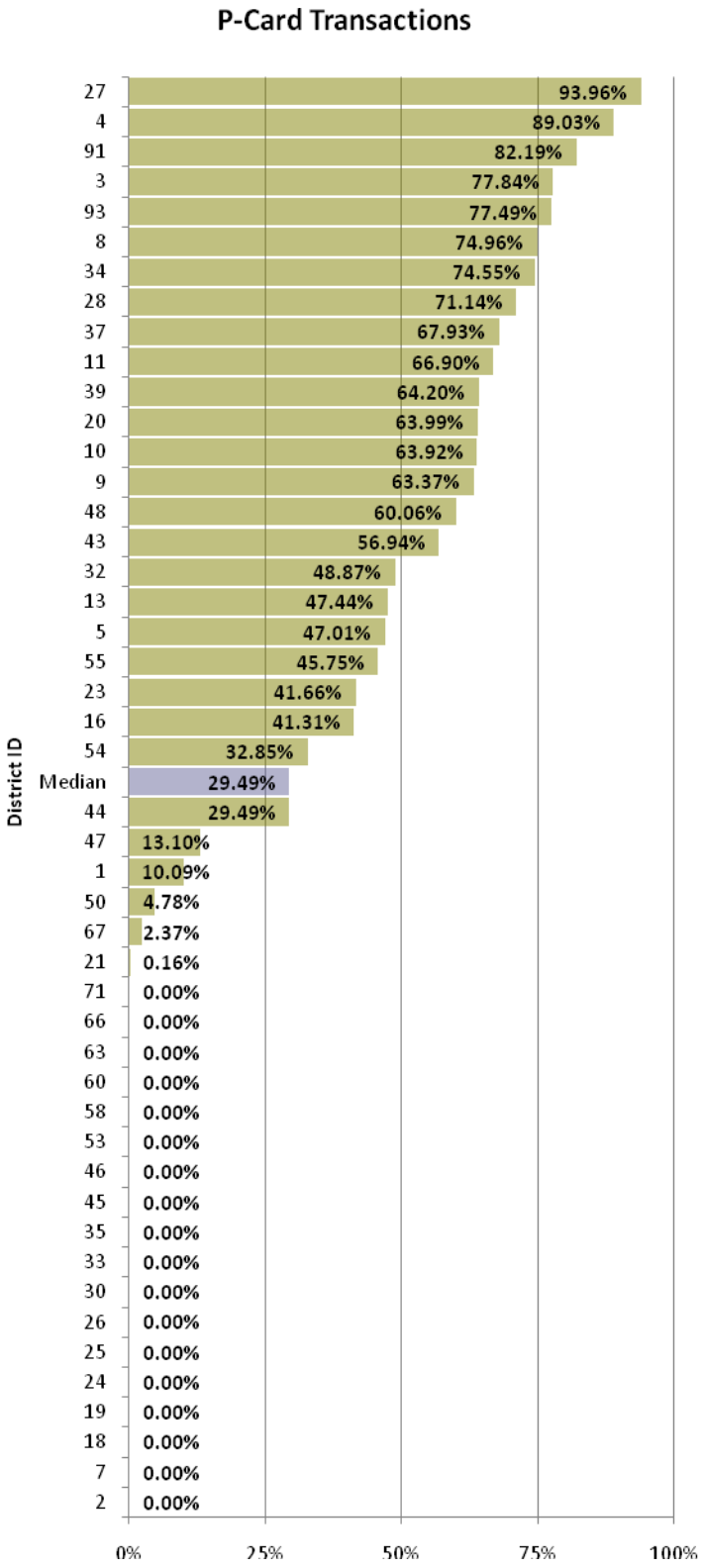
| District ID | R1 P-Card Transactions Power ↑ | R2 P-Card Purchasing Spend Power ↑ | R3 Procurement Savings Ratio Power ↑ | R4 Stock Turn Ratio All WHSE Power ↑ | R5 Competitive Procurements Power ↑ | R6 Strategic Sourcing Power ↑ |
|---|---|---|---|---|---|---|
| 14 | | | | | | |
| 60 | 0.00% | 0.7% | | | 94.7% | 10.4% |
| 9 | 63.37% | 13.3% | 6.3% | 8.36 | | |
| 10 | 63.92% | 2.5% | | 1.24 | 100.0% | 77.1% |
| 27 | 93.96% | 18.8% | 4.0% | 4.09 | 96.5% | 40.4% |
| 74 | | 0.0% | | | 100.0% | 54.3% |
| 93 | 77.49% | 4.0% | | | | 43.5% |
| 43 | 56.94% | 2.0% | | | | |
| 4 | 89.03% | 4.1% | | 3.37 | 89.6% | 5.5% |
| 46 | 0.00% | 0.0% | 1.3% | | 89.3% | 10.1% |
| 37 | 67.93% | 9.8% | 11.6% | 3.18 | 43.2% | 13.3% |
| 2 | 0.00% | 0.0% | | 7.44 | 76.8% | |
| 26 | 0.00% | 0.0% | | | 64.4% | |
| 20 | 63.99% | 0.6% | | | | 73.5% |
| 8 | 74.96% | 2.0% | 0.2% | 5.83 | 63.3% | 53.6% |
| 35 | 0.00% | 0.0% | 1.4% | 4.04 | | 4.3% |
| 24 | 0.00% | 0.0% | 0.9% | 5.30 | 100.0% | 44.8% |
| 1 | 10.09% | 0.2% | 4.7% | 5.97 | 68.4% | 1.0% |
| 55 | 45.75% | 1.3% | 0.6% | 3.28 | | 15.4% |
| 91 | 82.19% | 4.5% | 0.6% | 6.91 | | |
| 28 | 71.14% | 5.3% | | | | 0.0% |
| 39 | 64.20% | 5.9% | 3.2% | 1.02 | | 57.1% |
| 11 | 66.90% | 4.9% | 1.6% | 10.35 | | 30.8% |
| 18 | 0.00% | 0.0% | 4.1% | | 51.0% | 12.0% |
| 44 | 29.49% | 1.0% | | 3.25 | | |
| 34 | 74.55% | 10.7% | | | | |

## 2008-09 - Procurement
## Power & Essential Few Indicators

| District ID | R7<br>Distribution Lead Time (days) All WHSE<br>Power<br>↓ | R8<br>PALT – Formal Bid Requirements<br>Essential Few<br>↓ | R9<br>PALT – Formal Proposal Requirements<br>Essential Few<br>↓ | R10<br>Purchasing Office Operating Expense Ratio<br>Essential Few<br>↓ | R11<br>Certified Professional Staff<br>Essential Few<br>↑ | R12<br>PALT – Informal Requirements<br>Essential Few<br>↓ |
|---|---|---|---|---|---|---|
| 14 | | 10 | 10 | | 15.4% | 2.00 |
| 60 | | 6 | 5 | 0.22% | 13.4% | 3.00 |
| 9 | 1.88 | | | 1.01% | 14.9% | |
| 10 | 0.50 | 60 | 60 | 0.27% | 31.3% | 15.00 |
| 27 | 0.33 | 30 | 48 | 0.85% | 100.0% | 2.00 |
| 74 | 0.17 | 20 | 30 | 0.51% | 0.0% | 5.00 |
| 93 | 0.33 | 20 | 30 | 1.56% | 100.0% | 10.00 |
| 43 | | 60 | 30 | 0.29% | 16.7% | 14.00 |
| 4 | 2.00 | 14 | 60 | 0.74% | 83.3% | 2.00 |
| 46 | | 55 | 58 | 0.69% | 83.3% | 3.00 |
| 37 | 2.33 | 30 | 45 | 0.44% | 54.5% | 10.00 |
| 2 | 1.00 | 7 | 7 | 4.77% | | 3.00 |
| 26 | | 45 | 45 | 0.28% | 18.2% | 5.00 |
| 20 | | 3 | 30 | 39.04% | 0.0% | 14.00 |
| 8 | 0.55 | 45 | 90 | 0.38% | 28.6% | |
| 35 | 2.33 | 60 | 180 | 0.28% | 66.7% | 5.00 |
| 24 | 1.00 | 23 | 68 | | 0.0% | 7.00 |
| 1 | 0.83 | 45 | 45 | 0.58% | 27.6% | 14.00 |
| 55 | 3.00 | | | 0.30% | 57.1% | 2.43 |
| 91 | 1.67 | 60 | 90 | 0.51% | 60.0% | 10.00 |
| 28 | | 60 | 120 | 0.72% | 83.3% | 2.00 |
| 39 | 3.83 | 90 | 90 | 0.51% | 30.4% | 5.00 |
| 11 | 2.00 | 151.1 | 134.8 | 0.73% | 17.8% | 7.51 |
| 18 | | 60 | 60 | 0.34% | 16.7% | 11.00 |
| 44 | 1.17 | 45 | 45 | 0.31% | 40.0% | 15.00 |
| 34 | | 90 | 90 | 0.51% | 0.0% | 5.00 |

## 2008-09 - Procurement
## Power & Essential Few Indicators

| District ID | R13 Electronic Procurement Transactions Essential Few ↑ | R14 Cost per Purchase Order Essential Few ↓ | R1 Quartile | R2 Quartile | R3 Quartile | R4 Quartile | R5 Quartile | R6 Quartile | R7 Quartile | R8 Quartile | R9 Quartile | R10 Quartile | R11 Quartile | R12 Quartile | R13 Quartile | R14 Quartile | # of Responses | Mean Quartile |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 14 | | | | | | | | | | 1 | 1 | | 3 | 1 | | | 4 | 1.50 |
| 60 | 38.2% | $ 5.21 | | 3 | | | 2 | 3 | | 1 | 1 | 1 | 3 | 1 | 1 | 1 | 10 | 1.70 |
| 9 | 32.5% | $ 49.72 | 2 | 1 | 1 | 1 | | | 2 | | | 4 | 3 | | 1 | 2 | 9 | 1.89 |
| 10 | 63.9% | $ 23.52 | 2 | 2 | | 4 | 1 | 1 | 1 | 3 | 2 | 1 | 2 | 4 | 1 | 1 | 13 | 1.92 |
| 27 | 24.5% | $187.56 | 1 | 1 | 2 | 2 | 2 | 2 | 1 | 2 | 2 | 4 | 1 | 1 | 2 | 4 | 14 | 1.93 |
| 74 | | | | 4 | | | 1 | 1 | 1 | 1 | 1 | 3 | 4 | 2 | | | 9 | 2.00 |
| 93 | 0.0% | $149.29 | 1 | 1 | | | | 1 | 1 | 1 | 1 | 4 | 1 | 3 | 4 | 4 | 11 | 2.00 |
| 43 | 41.3% | $ 36.82 | 3 | 2 | | | | | | 3 | 1 | 1 | 3 | 3 | 1 | 2 | 9 | 2.11 |
| 4 | 0.0% | $135.85 | 1 | 1 | | 3 | 2 | 3 | 2 | 1 | 2 | 3 | 1 | 1 | 4 | 4 | 13 | 2.15 |
| 46 | 90.9% | $ 32.40 | | 4 | 3 | | 2 | 3 | | 2 | 2 | 3 | 1 | 1 | 1 | 2 | 11 | 2.18 |
| 37 | 0.0% | $ 32.08 | 2 | 1 | 1 | 3 | 4 | 2 | 3 | 2 | 1 | 2 | 1 | 3 | 4 | 2 | 14 | 2.21 |
| 2 | 0.3% | | | 4 | | 1 | 3 | | 2 | 1 | 1 | 4 | | 1 | 3 | | 9 | 2.22 |
| 26 | 0.0% | $ 24.42 | | 4 | | | 3 | | | 2 | 1 | 1 | 2 | 2 | 4 | 1 | 9 | 2.22 |
| 20 | | $ 28.62 | 2 | 3 | | | | 1 | | 1 | 1 | 4 | 4 | 3 | | 1 | 9 | 2.22 |
| 8 | 13.7% | $ 75.63 | 1 | 2 | 4 | 2 | 4 | 1 | 1 | 2 | 3 | 2 | 2 | | 2 | 3 | 13 | 2.23 |
| 35 | 56.5% | $ 28.15 | | 4 | 3 | 2 | | 3 | 3 | 3 | 4 | 1 | 1 | 2 | 1 | 1 | 12 | 2.33 |
| 24 | 4.0% | | | 4 | 3 | 2 | 1 | 1 | 2 | 1 | 3 | | 4 | 2 | 3 | | 11 | 2.36 |
| 1 | | $ 30.85 | 4 | 3 | 1 | 2 | 3 | 4 | 1 | 2 | 1 | 3 | 2 | 3 | | 2 | 13 | 2.38 |
| 55 | 0.0% | $ 21.83 | 3 | 2 | 4 | 3 | | 2 | 4 | | | 2 | 1 | 1 | 4 | 1 | 11 | 2.45 |
| 91 | 0.0% | $ 90.19 | 1 | 1 | 4 | 1 | | | 2 | 3 | 3 | 3 | 1 | 3 | 4 | 4 | 12 | 2.50 |
| 28 | 16.4% | $124.02 | 2 | 1 | | | | 4 | | 3 | 4 | 3 | 1 | 1 | 2 | 4 | 10 | 2.50 |
| 39 | 0.0% | $ 27.64 | 2 | 1 | 2 | 4 | | 1 | 4 | 4 | 3 | 3 | 2 | 2 | 4 | 1 | 13 | 2.54 |
| 11 | 0.0% | $ 68.46 | 2 | 1 | 3 | 1 | | 2 | 2 | 4 | 4 | 3 | 2 | 2 | 4 | 3 | 13 | 2.54 |
| 18 | 22.7% | $ 27.57 | | 4 | 1 | | 4 | 3 | | 3 | 2 | 2 | 3 | 3 | 2 | 1 | 11 | 2.55 |
| 44 | 0.0% | $ 34.02 | 4 | 2 | | 3 | | | 2 | 2 | 1 | 2 | 2 | 4 | 4 | 2 | 11 | 2.55 |
| 34 | 9.9% | $ 79.28 | 1 | 1 | | | | | | 4 | 3 | 3 | 4 | 2 | 2 | 3 | 9 | 2.56 |




## Calculation

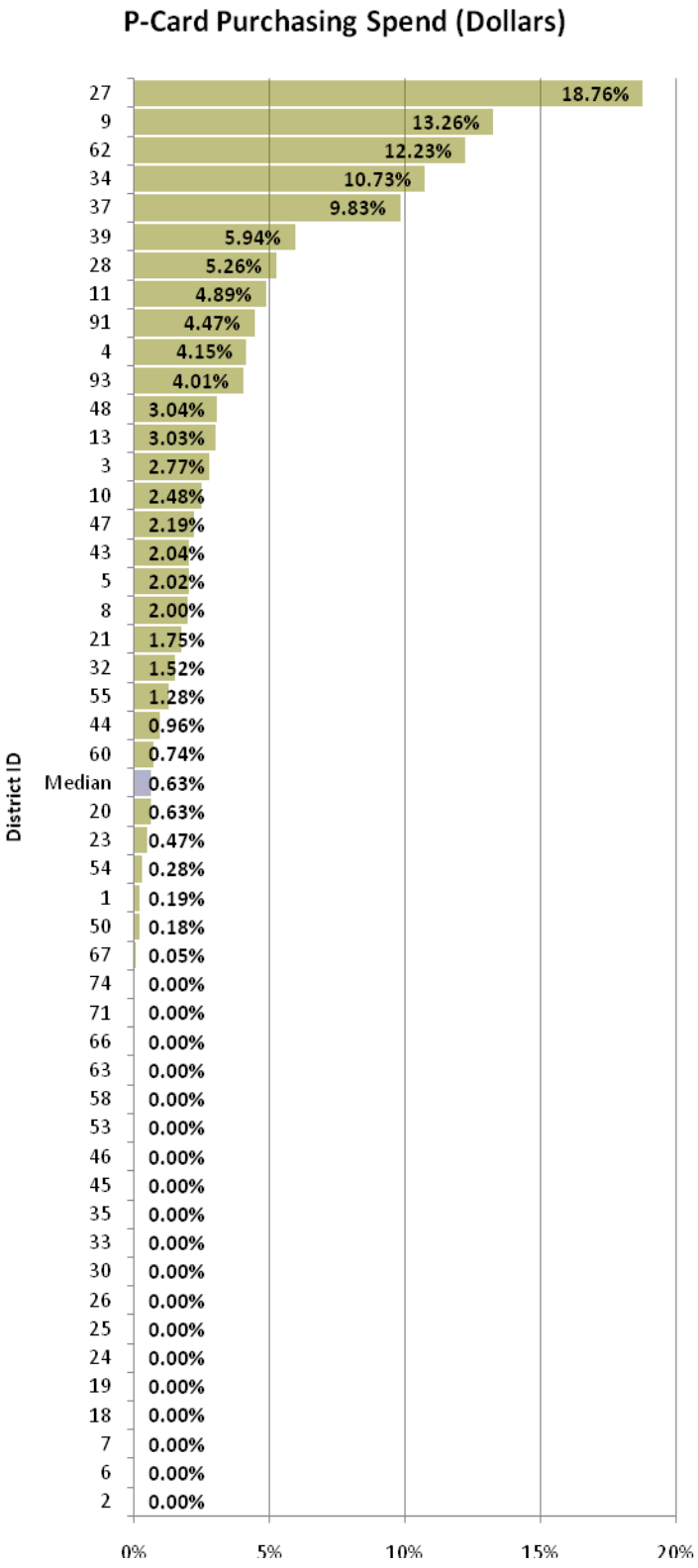
Total number of P-Card transactions *divided by* total number of procurement transactions.

## Importance of Measure

- It allows procurement professionals to concentrate efforts on the more complex purchases.
- Significantly reduces Accounts Payable workload.
- Gives schools a shorter cycle time for these items.
- Increased P-Card spending can provide higher rebate revenues, which in turn can pay for the management of the program.
- The decentralized nature of these purchases could have an impact on lost opportunity for savings, and requires diligent oversight to prevent inappropriate use.

## Influencing Factors

- Procurement policies, particularly those delegating purchase authority and P-Card usage
- Utilization of technology to manage a high volume of low dollar transactions
- Budget, purchasing, and audit controls, including P-Card credit limit controls on single transaction and monthly limits




## Calculation

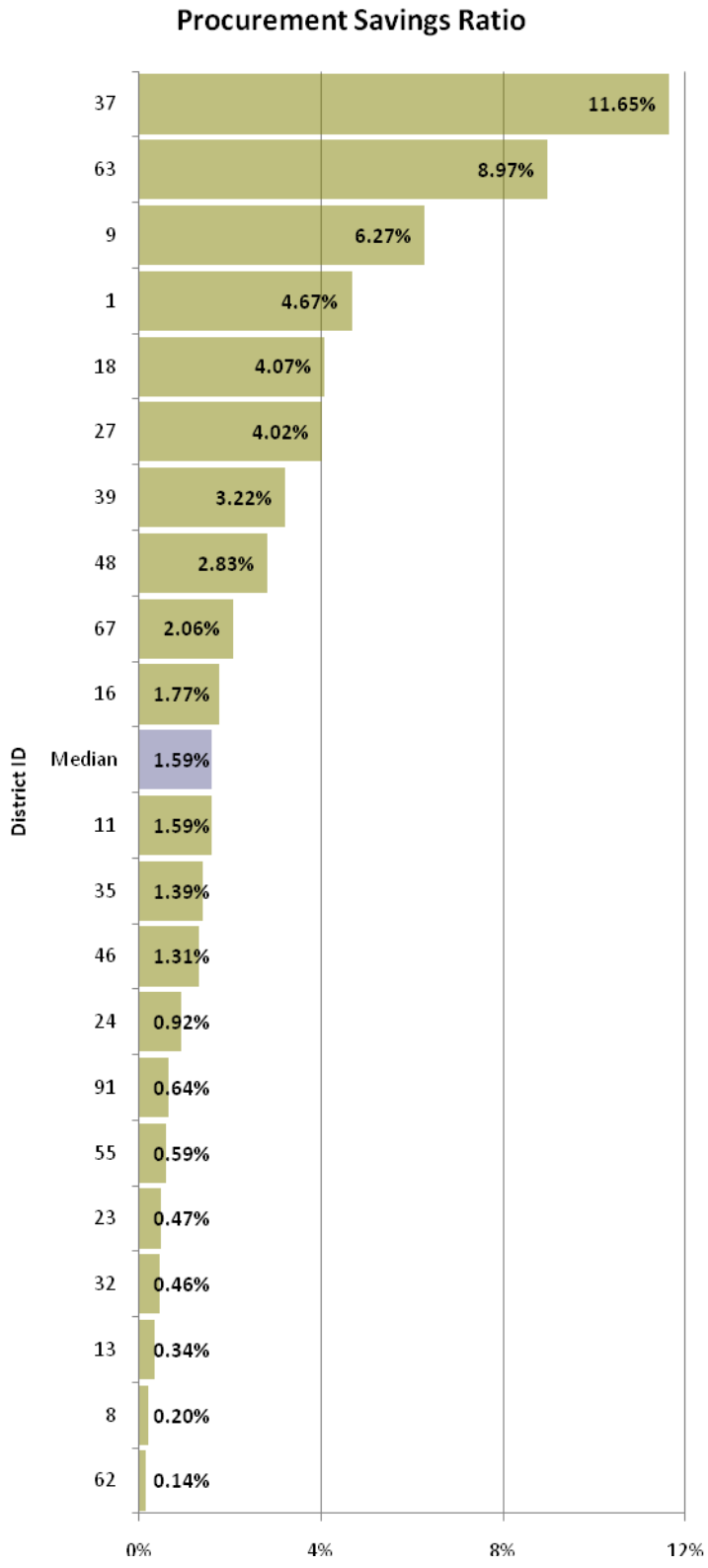
Total dollars spent by the district using P-Card *divided by* total procurement dollars spent by the district.

## Importance of Measure

- This measure shows the degree to which districts are utilizing this procurement method for savings, cost avoidance, decreasing cycle time, and improving overall procurement effectiveness and efficiency.
- In this measure, the dollar value (versus the number of transactions) percentage is shown.

## Influencing Factors

- Procurement policies, particularly those delegating purchase authority and P-Card usage
- Utilization of technology to manage a high volume of low dollar transactions
- Budget, purchasing, and audit controls, including P-Card credit limit controls on single transaction and monthly limits
- Accounts Payable policies for P-Card as an alternative payment method
- Use of P-Cards on construction projects and paying large dollar vendors; e.g., utilities, textbook publishers, food, technology projects




## Calculation

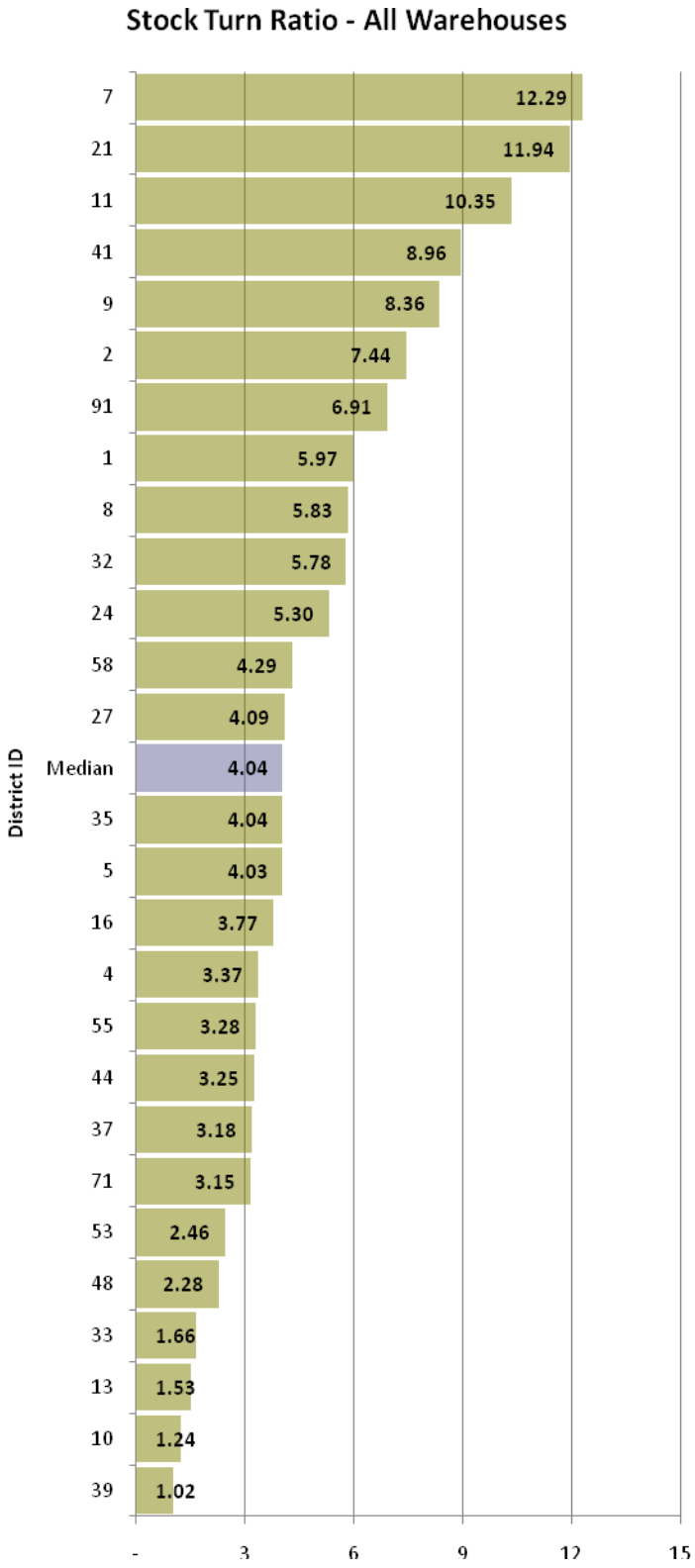
Savings/cost avoidance for ***formal bids*** - the difference between the average of all bids and the low bid, *plus* savings/cost avoidance for ***formal proposals*** - the difference between the initial proposal and the final proposal price, *plus* savings/ cost avoidance for ***informal quotes*** - the difference between the average of all quotes and the low/awarded quote *divided by* total procurement dollars spent by the district, less P-Cards.

## Importance of Measure

- This captures savings/cost avoidance in a limited form since districts may realize other procurement savings that are not captured by this measure

## Influencing Factors

- Procurement policies, e.g., delegated authority, procurements exempted from competition, minimum quote requirements, sole source policies, etc.
- Utilization of technology and e-procurement tools
- Use of national or regional vendor databases to maximize competition, use of on-line comparative price analysis tools, etc.
- Identification of alternative products/methodology of providing services




## Calculation

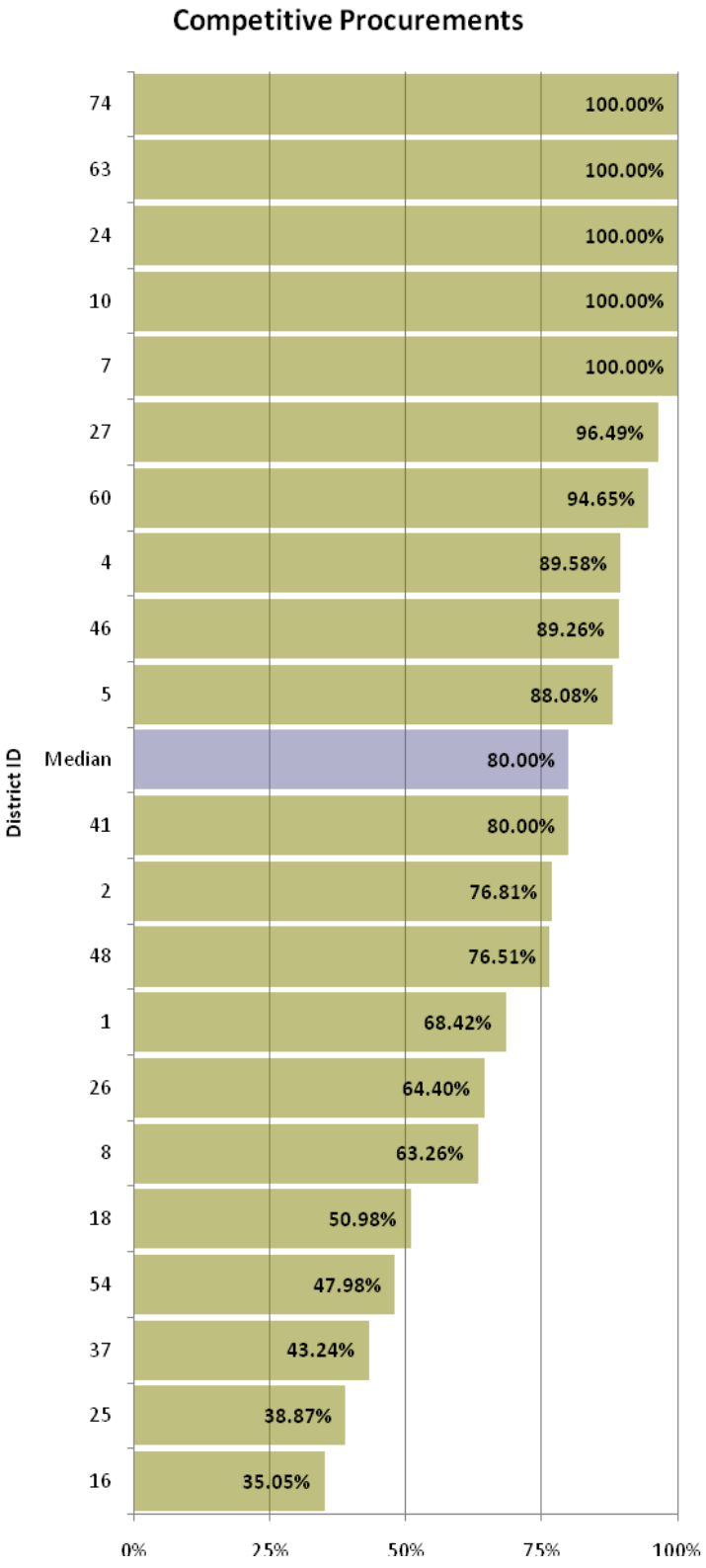
Total warehouse annual sales *divided by* total average inventory value.

## Importance of Measure

- Generally, total costs decline and savings rise when inventory stock turn increases.
- However, after a certain point - typically 8-10 turns - the reverse occurs.
- An inventory turn rate of 4-6 times per year in the manufacturing, servicing and public sector is considered acceptable. However, the overall stock turn ratio should be broken down into types of commodities.

## Influencing Factors

- Inventory policy (e.g., safety/ emergency inventory requirements)
- Procurement policy (e.g., minimum order quantity and cycle) and use of direct delivery contracts (vs. warehouse asset)
- Budget allocation
- Commodity market (e.g., order & shipping time, seasonal items)
- Warehouse types (e.g., office supplies, textbooks, maintenance, food) may have different stock turns due to variations in safety levels, economic order quantities, carrying costs, cyclical nature of demand
- Pilferage, damage, shelf life




## Calculation

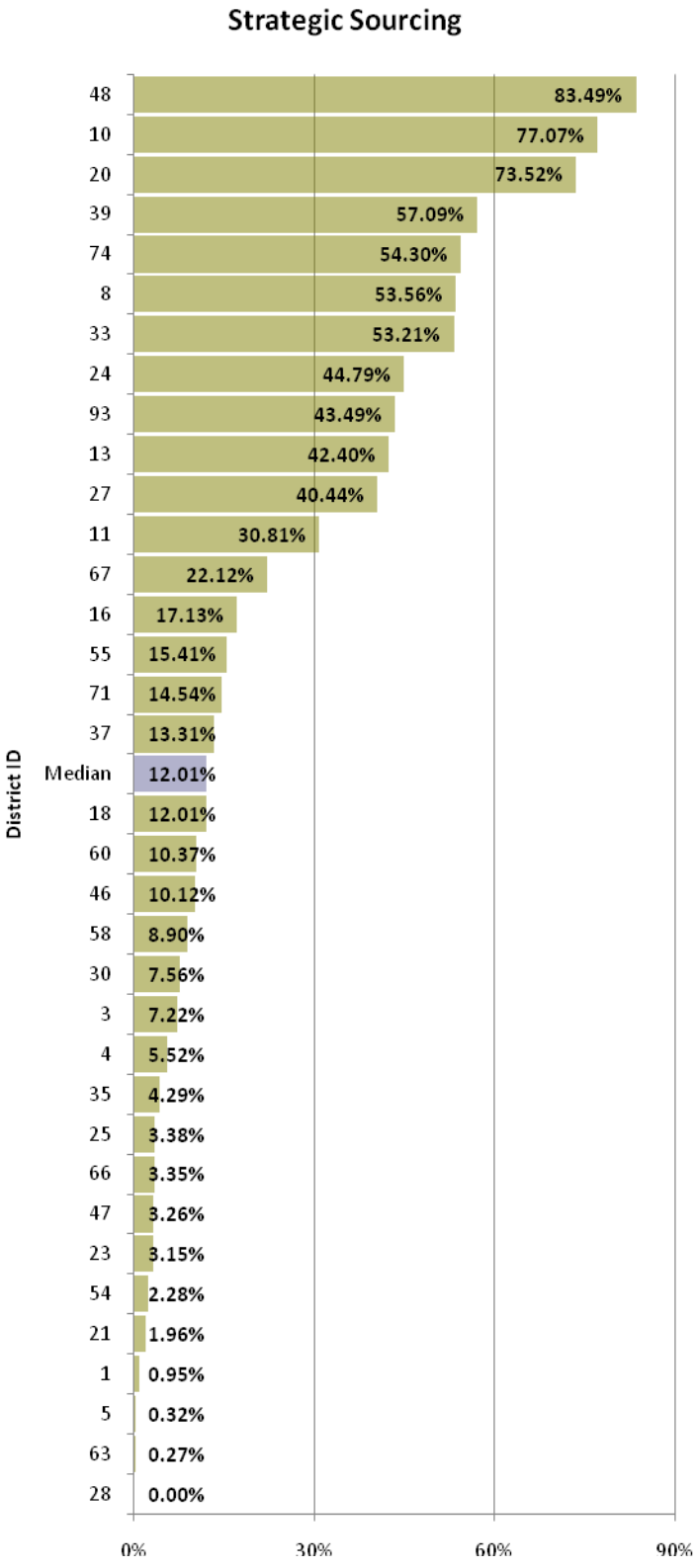
Total purchase dollars for purchases above the single quote limit that were competitive *divided* by total purchase dollars for purchases above the single quote limit.

## Importance of Measure

- Competition maximizes procurement savings to the district, provides opportunities for vendors, assures integrity, and builds school boards' and taxpayers' confidence in the process, which remain the cornerstone of public procurement.

## Influencing Factors

- Procurement policies governing procurements that are exempted from competition
- Degree of shared services that may be included in purchase dollars with other public agencies
- Vendor registration/solicitation procedures that may determine magnitude of competition
- Professional services competition that may be exempted from competition
- Selection criteria for certain programs, such as local preference, environmental procurement, M/WBE
- Utilization of technology and e-procurement tools
- Market availability for competition, e.g., utilities




## Calculation

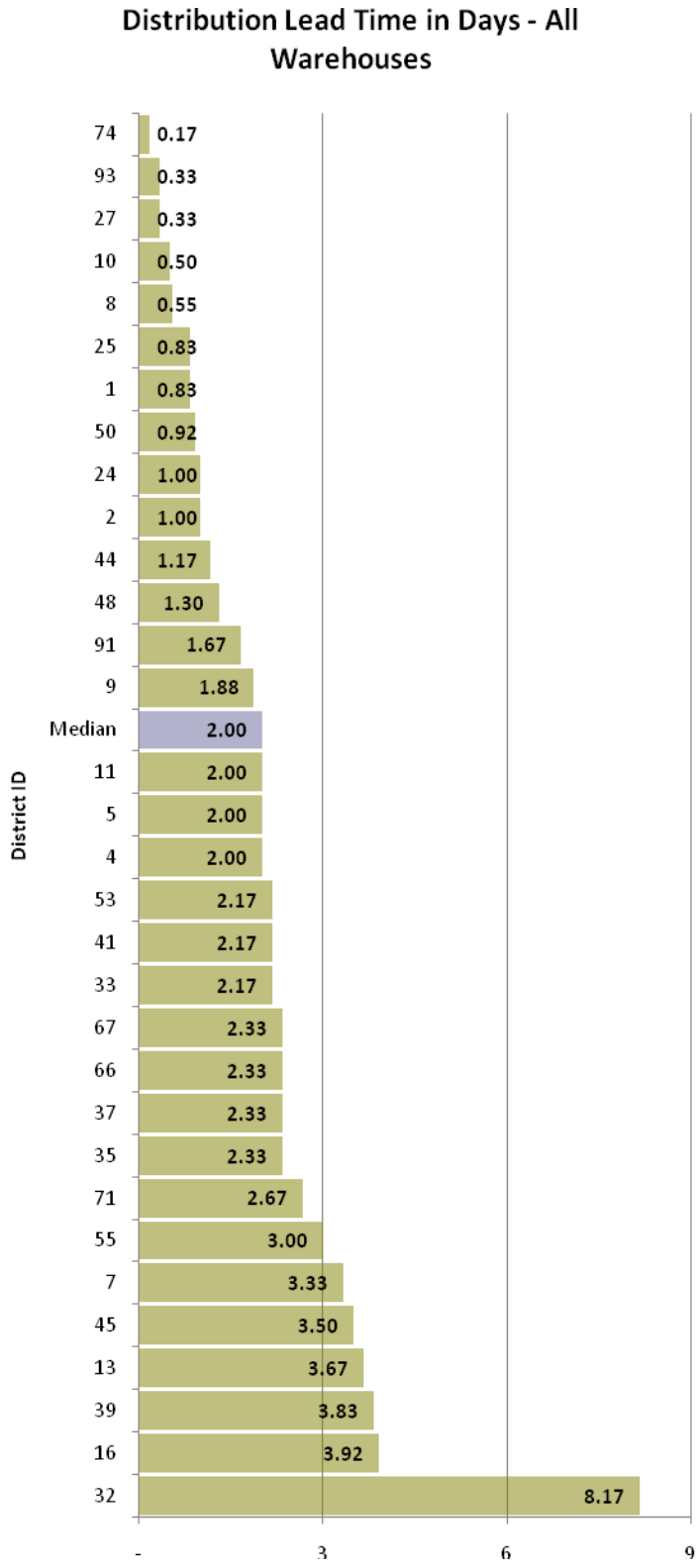
Total vendor dollars spent for strategically-sourced goods and services *divided* by total procurement dollars spent, less construction.

## Importance of Measure

- This measure is a strong indicator of potential cost savings that can result from leveraging consolidated requirements with competitive procurements, and minimizing spot buying and maverick spending.
- Strategic sourcing is a systemic process to identify, qualify, specify, negotiate, and select suppliers for categories of similar spending that includes identifying competitive suppliers for longer-term agreements to buy materials and services.

## Influencing Factors

- Technical training of professional procurement staff
- Effectiveness of spend-analysis regarding frequently purchased items
- Policies on centralization of procurement
- Balance between choice and cost savings
- Dollar approval limits without competitive bids




## Calculation

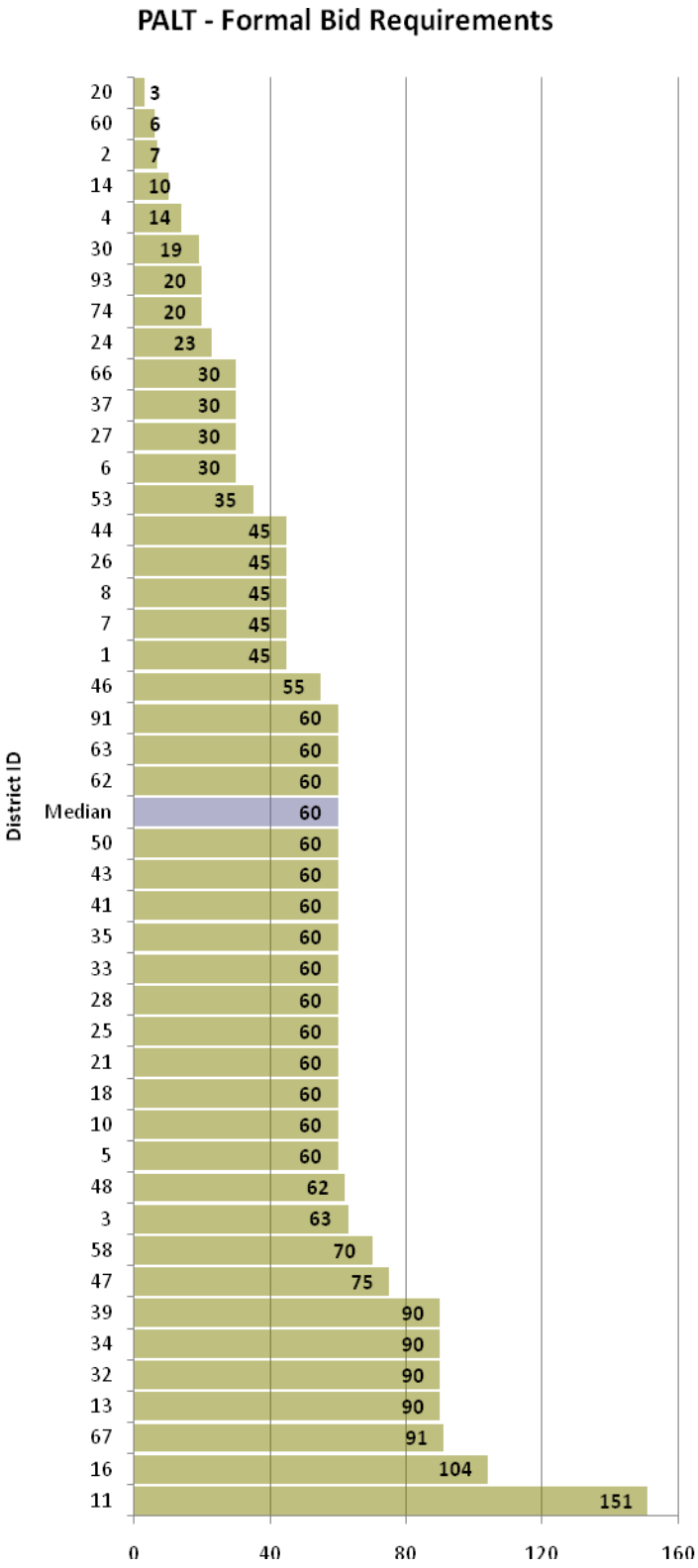
Average number of days to deliver items from all warehouses from the time of request to receipt by the customer.

## Importance of Measure

- This efficiency measure relates to warehouse cycle time.
- Decreasing cycle time is a constant objective in supply chain management.

## Influencing Factors

- Warehouse logistical support assets, delivery schedule policy
- Automated inventory management system and item retrieval equipment




## Calculation

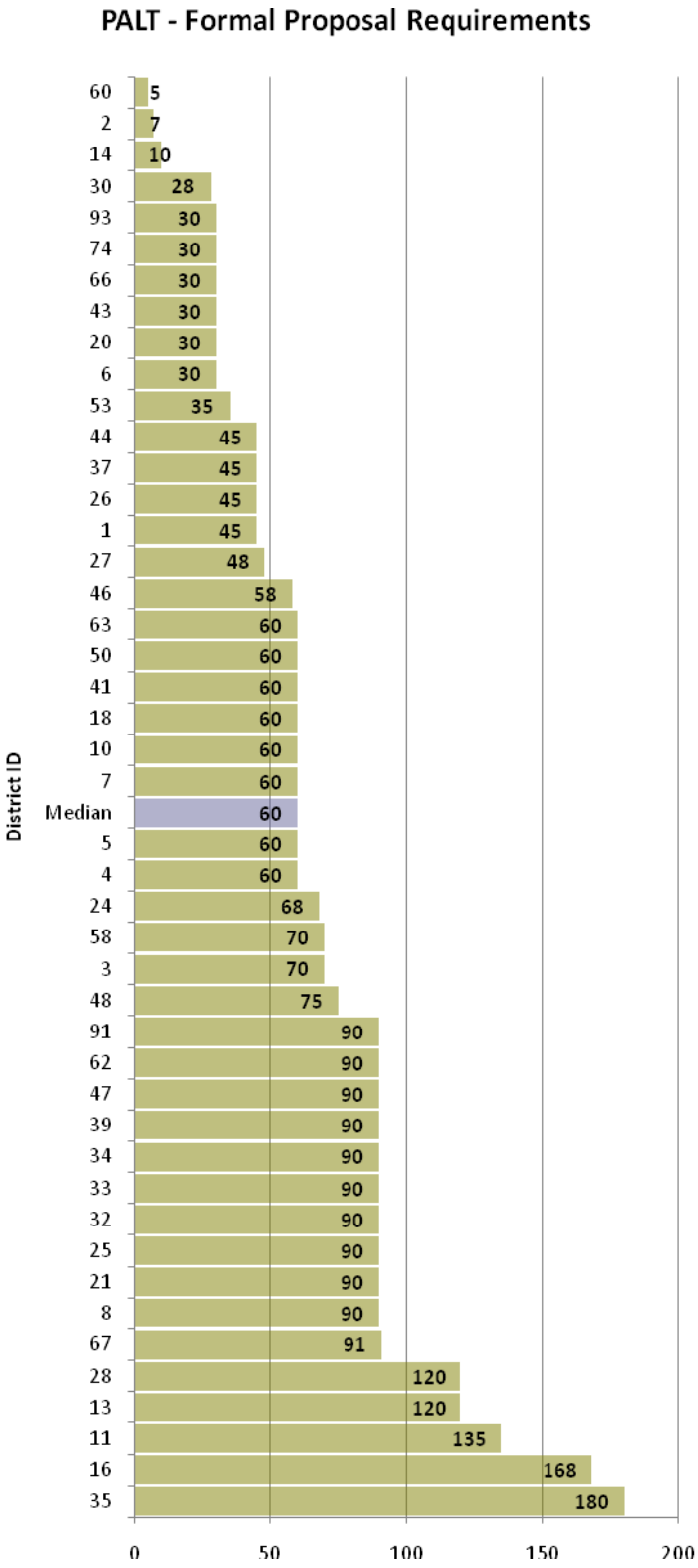
Average number of days to process all formal bid (IFB) requirements from receipt of requirement to contract award.

## Importance of Measure

- This measure establishes a cycle time benchmark for commencing and completing the acquisition process for IFBs.
- This is an important measure that examines the balance between competition/objectivity, procedural compliance, and the need to get products/services in place in a timely manner to meet customer requirements.

## Influencing Factors

- Federal, state and local school board procurement policies and laws
- Frequency of school board meetings
- Budget/FTE allocation for professional procurement staff
- Training on scope of work and specification development
- The award process, including IFB evaluation, pre-bid conferences, site visit requirements, and vendor reference checks
- Use of ERP and e-procurement to streamline internal procurement processes and external solicitation/response process
- Frequency of vendor protests
- Complexity and size of procurement




## Calculation

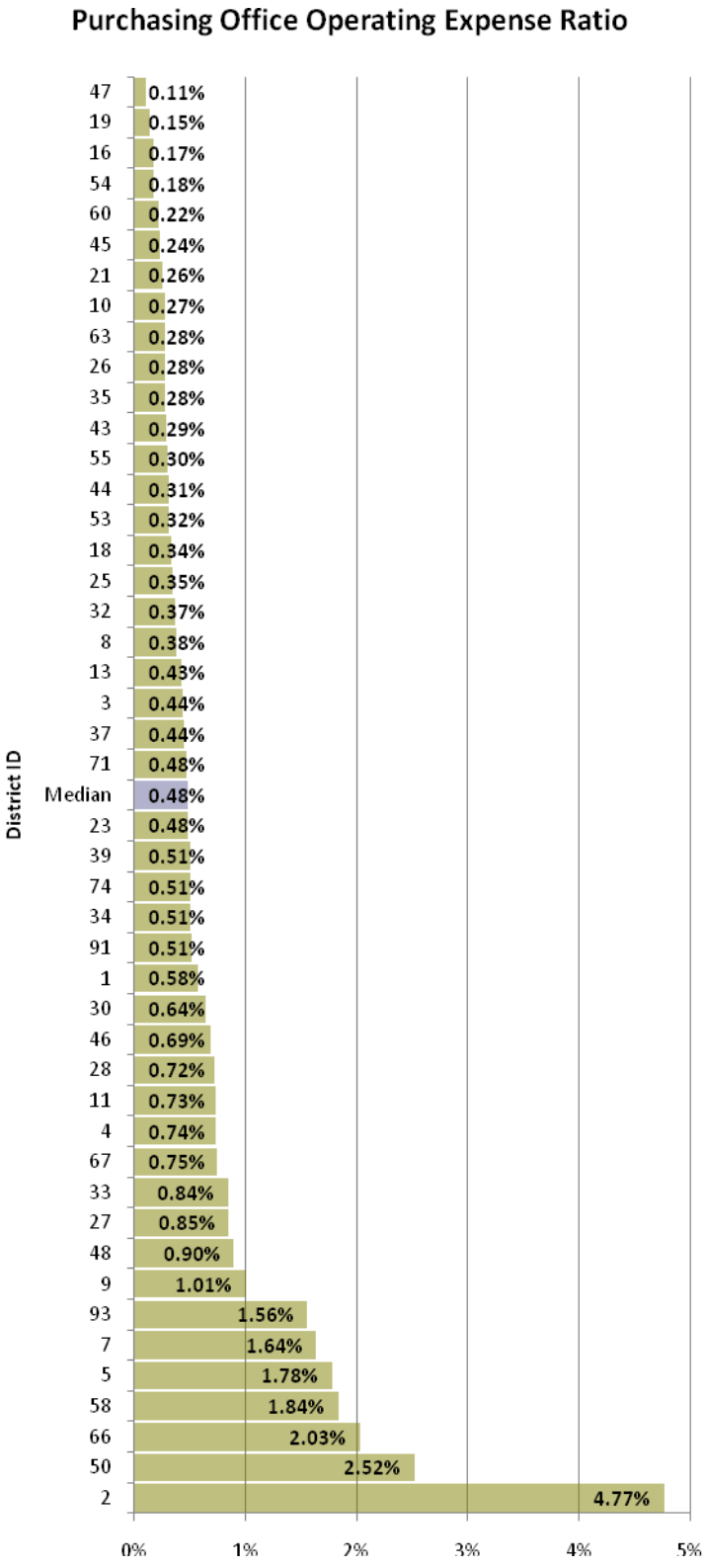
Average number of days to process all formal competitive proposal (RFP) requirements from receipt of requirement to contract award.

## Importance of Measure

- This measure establishes a cycle time benchmark for commencing and completing acquisition through the RFP process.
- This measure examines the balance between competition, procedural compliance using best value criteria, and the need to get products/services in place in a timely manner.

## Influencing Factors

- Federal, state and local school board procurement policies and laws
- Frequency of school board meetings
- Budget/FTE allocation for professional procurement staff
- Training on scope of work and specification development
- The award process, including evaluation, pre-bid conferences, site visit requirements, and vendor reference checks
- Use of ERP and e-procurement to streamline internal procurement processes and external solicitation/response process
- Frequency of vendor protests
- Complexity and size of procurement




## Calculation

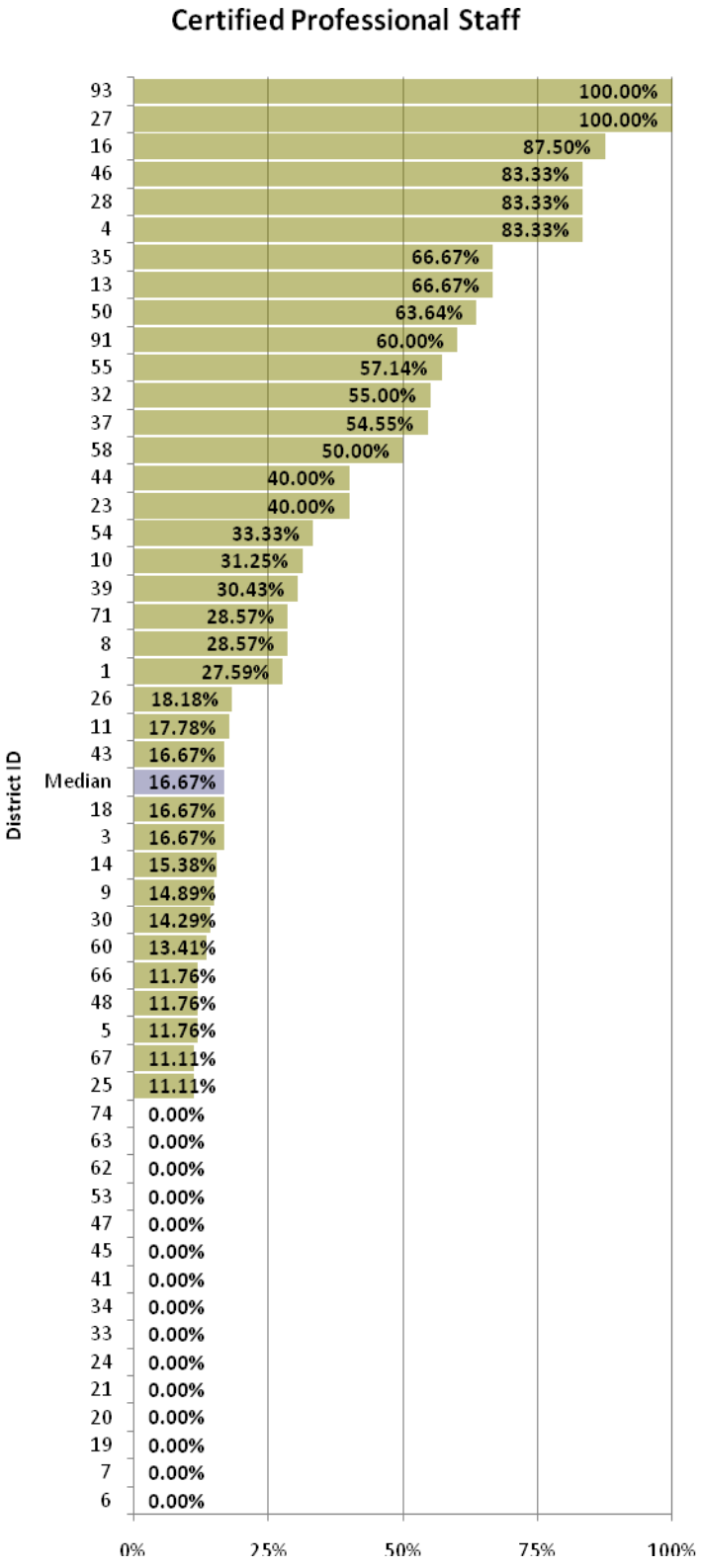
Total Procurement Department (payroll and non-payroll) expenditures, excluding warehouse operations *divided by* total procurement dollars spent by district including P-Card (all funds, less construction).

## Importance of Measure

- This measure identifies the indirect cost of the procurement function, compared with the total procurement dollars purchased by the district.
- Assuming all other things being equal, this is a relative measure of the administrative efficiency of district's procurement operations.

## Influencing Factors

- Degree of P-Card utilization
- E-Procurement automation
- Delegation of purchasing authority
- Purchasing office professional staff grade structure, contract services and other expenditures
- Number of highly complex procurements especially construction
- Skill level of staff




## Calculation

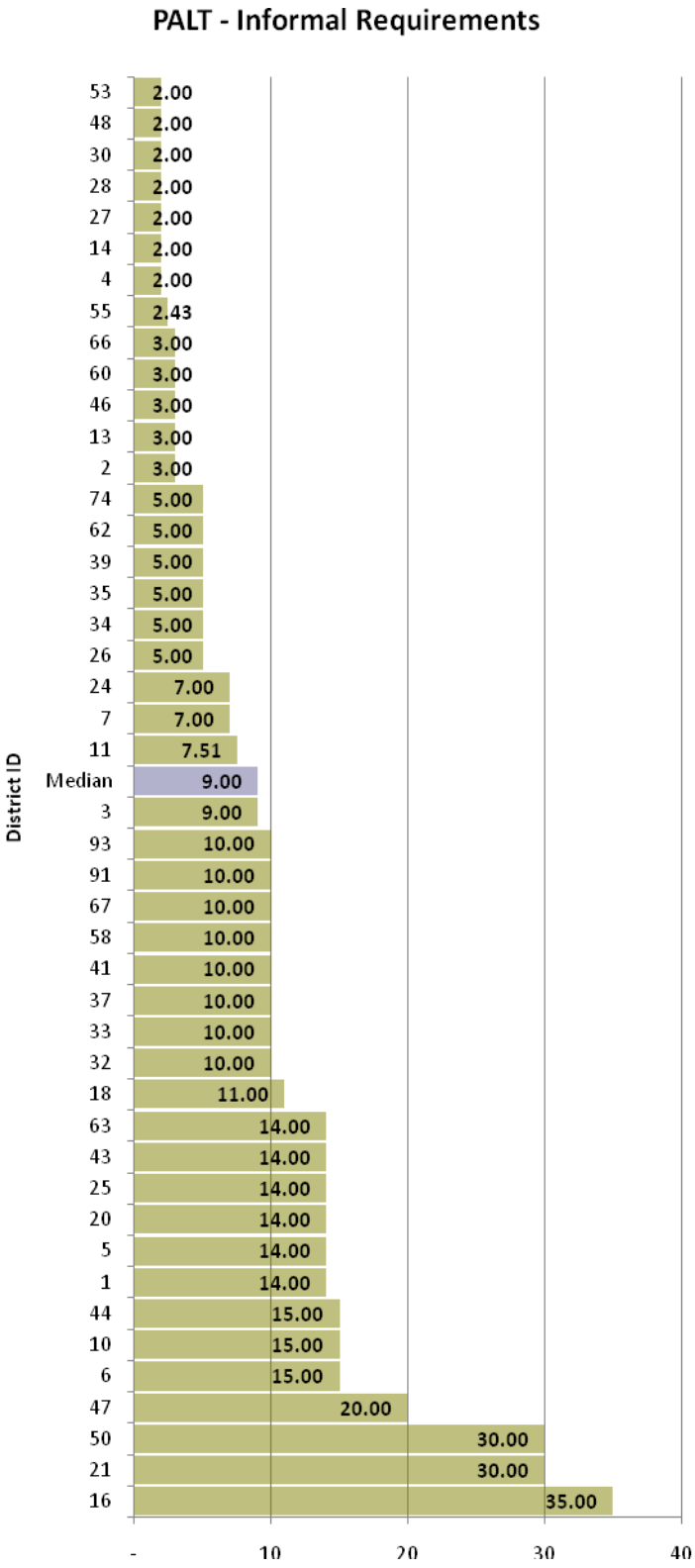
Number of professional procurement staff and supervisors with certifications *divided by* total number of professional procurement staff and supervisors.

## Importance of Measure

- The technical knowledge of the district's procurement staff directly affects processing time, negotiation, procedural controls, and strategies applied to maximize cost savings.
- The procurement function has evolved to require procurement professional staff to focus on--
  - strategic issues versus transactional processing
  - advanced business
  - balance of service with internal controls and compliance.

## Influencing Factors

- Budget/FTE allocations to central procurement functions and employee professional development
- Procurement policies
- Utilization of technology and knowledge required for e-procurement and e-commerce
- Value that an organization places on its procurement functions
- Policies favoring internal promotion over technical recruitment
- Incentive pay




## Calculation

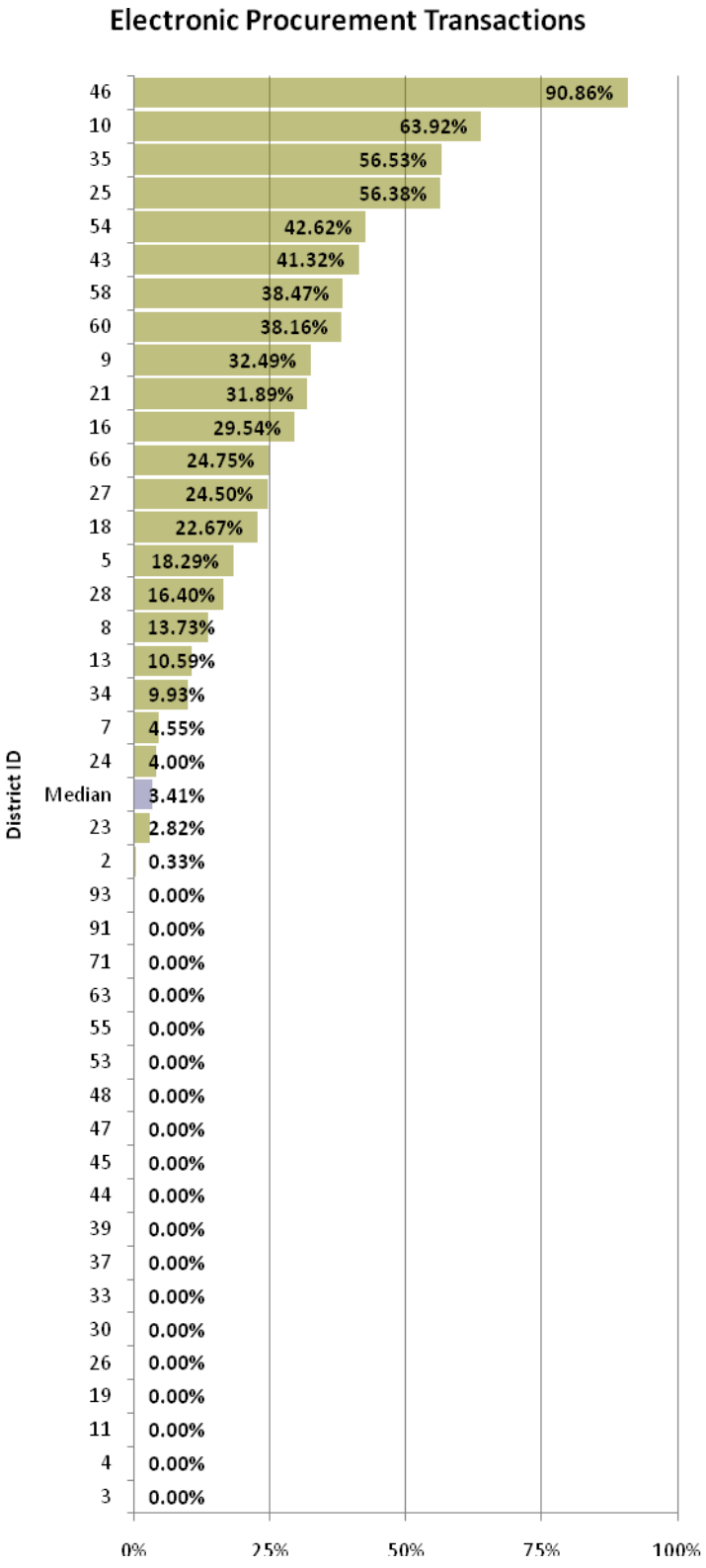
Average number of days to process all informal requirements.

## Importance of Measure

- This measure establishes a cycle time benchmark for commencing and completing the acquisition process for informal bidding or quoting.
- Informal bids/quotes are usually for small purchases less than the formal bid or formal proposal threshold where quotes can be obtained in writing, including electronically using e-commerce tools, via telephone, etc., and can be processed without school board approval typically using more efficient small purchase procedures.

## Influencing Factors

- Degree of P-Card utilization
- Extent of delegated purchase authority for small dollar procurements
- State/local laws and regulations
- Small purchase policies/procedures
- Utilization of e-procurement automation tools including online solicitation broadcasts and responses




## Calculation

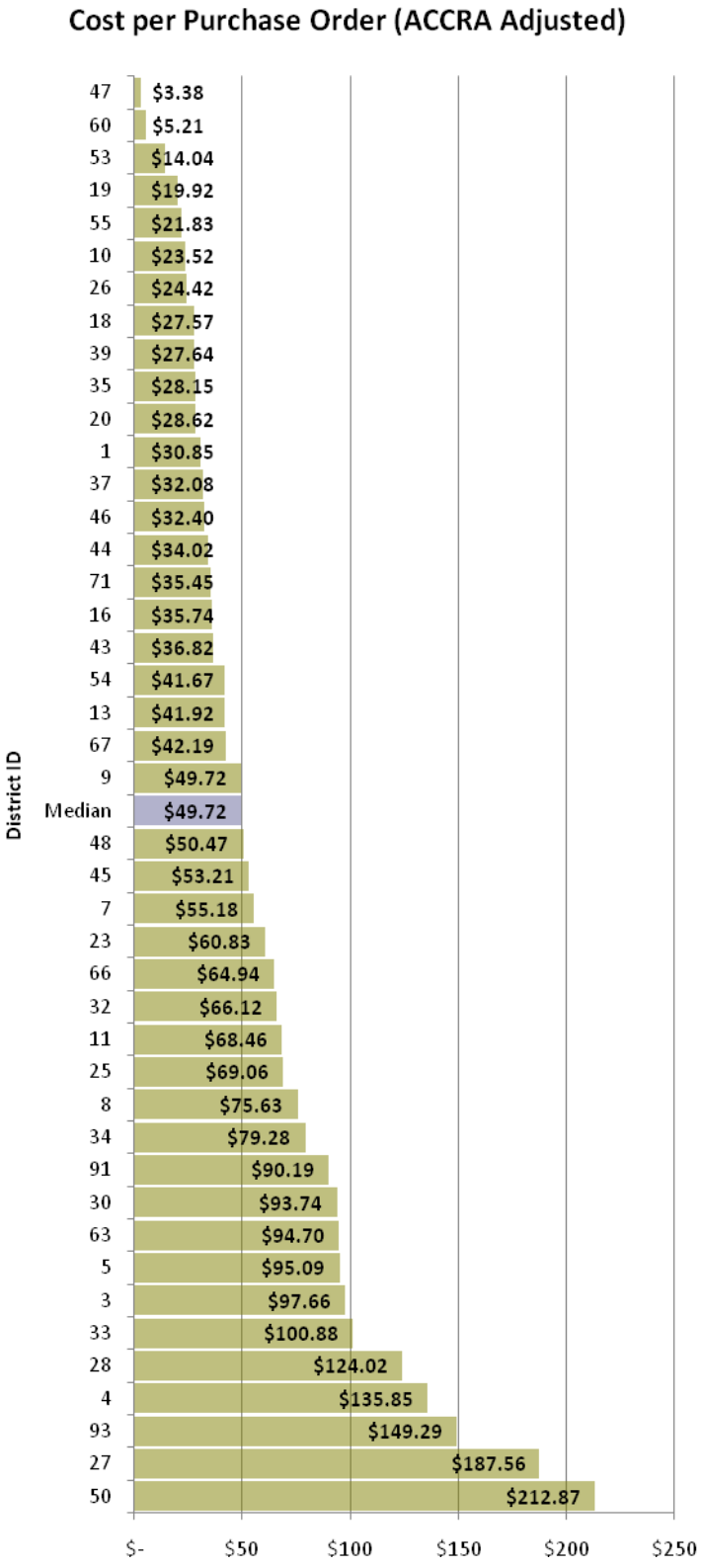
Total number of electronic procurement transactions *divided by* total number of procurement transactions, including P-Card transactions.

## Importance of Measure

- This measure assesses the use of sophisticated e-procurement tools that can increase purchasing efficiency and decrease maverick spending or more inefficient spot buys.
- Electronic procurement is defined as a procurement requirement that is filled using an electronic shopping cart.
- Typical shopping carts allow end-users to select items and fill a shopping cart from either a punch-out catalog at a vendor's web catalog or an electronic agency catalog.
- These catalogs have set contract pricing and billing usually by PO or P-Card.

## Influencing Factors

- Use of e-procurement applications and P-cards
- Spend-analysis to determine catalog selection
- District procurement policy
- Implementation of ERP or other best practice e-procurement applications




## Calculation

Purchasing department expenditures *divided by* number of total procurement transactions (number of POs and contracts, not line items) *plus* number of construction transactions (divided by ACCRA factor).[1]

## Importance of Measure

- This measure, along with other indicators, provides an opportunity for districts to assess the cost/benefits that might result from other means of procurement (e.g., P-Card program, ordering agreements, and leveraging the consolidating requirement).

## Influencing Factors

- Utilization of BPAs
- Strategic sourcing (minimizing total vendors)
- Purchasing department expenditures and FTE degree of e-procurement automation and P-Card utilization
- Degree of requirement consolidation and standardization

[1] ACCRA is an acronym for American Chambers of Commerce Research Association. This organization produces a Cost of Living Index to provide a useful and reasonably accurate measure to compare cost of living differences among urban areas. We divided all measures that resulted in a dollar amount by the ACCRA factor for the region in order to normalize data across regions. For additional information, please go to www.coli.org.

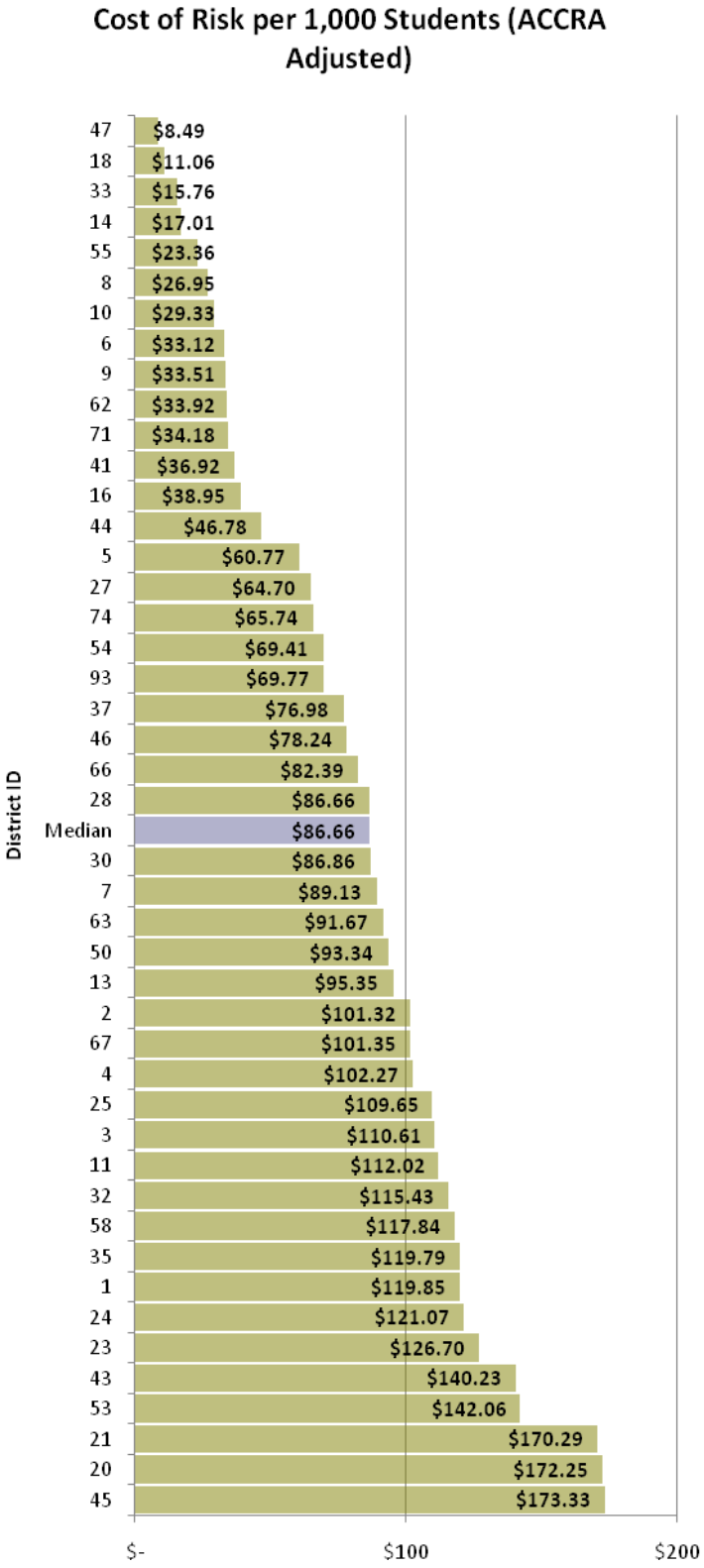
# Risk Management

## 2008-09 - Risk Management
## Power & Essential Few Indicators

| District ID | R1 Cost of Risk per 1,000 Students | R2 % of payroll | R3 Average workers' compensation claim duration | R4 Workers' Compensation Costs: Average per Claim | R5 Workers' Compensation Costs: Annual per Employee | R6 Workers' Compensation Costs: Litigated Claims (%) | R7 Workers' Compensation Costs: Average per Liability Claim |
|---|---|---|---|---|---|---|---|
| | Power ↓ | Power ↓ | Power | Essential Few ↓ | Essential Few ↓ | Essential Few ↓ | Essential Few ↓ |
| 6 | $ 33.12 | | | | | | |
| 14 | $ 17.01 | | | | | | |
| 19 | | | | $ 1,903.16 | $ 94.71 | | |
| 33 | $ 15.76 | | | | | | |
| 62 | $ 33.92 | | | | | 0.18% | |
| 71 | $ 34.18 | | | $ 2,339.90 | $ 73.39 | | $ 44,932.84 |
| 55 | $ 23.36 | 0.09% | | $ 2,446.29 | $ 34.25 | | $ 2,837.45 |
| 47 | $ 8.49 | | 740.89 | $ 429.25 | $ 27.61 | | |
| 66 | $ 82.39 | 0.38% | | $ 1,363.31 | $ 120.55 | 0.53% | $ 12,339.66 |
| 3 | $110.61 | | 93.21 | $ 208.87 | $ 15.14 | 1.07% | |
| 41 | $ 36.92 | | | $ 3,228.40 | $ 206.04 | 0.19% | $ 149.98 |
| 16 | $ 38.95 | | 75.00 | $ 1,202.42 | $ 64.08 | 2.01% | $ 833.58 |
| 93 | $ 69.77 | 0.53% | 15.48 | $ 1,070.72 | $ 28.14 | 2.08% | $ 39,621.96 |
| 45 | $173.33 | | 32.90 | | | 0.46% | |
| 20 | $172.25 | | 43.08 | $ 3,255.79 | $ 90.65 | | |
| 8 | $ 26.95 | | 233.40 | $ 619.51 | $ 54.07 | 1.32% | $ 8,588.61 |
| 10 | $ 29.33 | | 139.89 | $ 2,751.46 | $ 126.87 | 0.65% | $ 3,102.38 |
| 44 | $ 46.78 | | | $ 4,913.63 | $ 330.97 | 0.00% | $ 9,435.46 |
| 2 | $101.32 | | | $ 3,390.47 | $ 199.34 | | $ 9,586.85 |
| 27 | $ 64.70 | | | $ 2,725.00 | $ 86.62 | 2.32% | $ 91,897.11 |
| 13 | $ 95.35 | | 147.06 | $ 1,177.88 | $ 113.16 | 1.40% | $ 2,396.21 |
| 9 | $ 33.51 | 0.28% | 595.59 | $ 3,596.46 | $ 112.36 | 4.49% | $ 5,623.43 |
| 28 | $ 86.66 | | | $ 4,753.19 | | 0.77% | |
| 5 | $ 60.77 | 0.42% | 58.83 | $ 3,722.98 | $ 145.57 | 8.13% | $ 24,873.67 |
| 18 | $ 11.06 | | | | | | $ 3,396.09 |

## 2008-09 - Risk Management
## Power & Essential Few Indicators

| District ID | R8 Liability Claims Essential Few ↓ | R9 Liability Claims Essential Few ↓ | R10 Workplace Incident Essential Few ↑ | R1 Quartile | R2 Quartile | R3 Quartile | R4 Quartile | R5 Quartile | R6 Quartile | R7 Quartile | R8 Quartile | R9 Quartile | R10 Quartile | # of Responses | Mean Quartile |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 6 | | | | 1 | | | | | | | | | | 1 | 1.00 |
| 14 | | | | 1 | | | | | | | | | | 1 | 1.00 |
| 19 | | | | | | | 1 | 1 | | | | | | 2 | 1.00 |
| 33 | | | | 1 | | | | | | | | | | 1 | 1.00 |
| 62 | | | | 1 | | | | | 1 | | | | | 2 | 1.00 |
| 71 | 0.10 | 0.0% | | 1 | | | 1 | 1 | | 4 | 1 | 1 | | 6 | 1.50 |
| 55 | 0.66 | 1.1% | 37.3% | 1 | 1 | | 2 | 1 | | 2 | 2 | 2 | 2 | 8 | 1.63 |
| 47 | | | | 1 | | 4 | 1 | 1 | | | | | | 4 | 1.75 |
| 66 | 0.80 | 0.0% | | 2 | 1 | | 1 | 2 | 1 | 3 | 3 | 1 | | 8 | 1.75 |
| 3 | | | | 3 | | 2 | 1 | 1 | 2 | | | | | 5 | 1.80 |
| 41 | 11.40 | 0.2% | | 1 | | | 2 | 3 | 1 | 1 | 4 | 1 | | 7 | 1.86 |
| 16 | 0.52 | 11.8% | | 2 | | 2 | 1 | 1 | 3 | 1 | 2 | 3 | | 8 | 1.88 |
| 93 | 0.04 | | 18.6% | 2 | 2 | 1 | 1 | 1 | 3 | 4 | 1 | | 3 | 9 | 2.00 |
| 45 | | | | 4 | | 1 | | | 1 | | | | | 3 | 2.00 |
| 20 | | | | 4 | | 1 | 2 | 1 | | | | | | 4 | 2.00 |
| 8 | 0.96 | 17.7% | 66.7% | 1 | | 3 | 1 | 1 | 2 | 3 | 3 | 3 | 1 | 9 | 2.00 |
| 10 | | 22.8% | | 1 | | 3 | 2 | 2 | 1 | 2 | | 4 | | 7 | 2.14 |
| 44 | 0.41 | 0.0% | | 2 | | | 4 | 3 | 1 | 3 | 1 | 1 | | 7 | 2.14 |
| 2 | 0.55 | 0.0% | | 3 | | | 2 | 2 | | 3 | 2 | 1 | | 6 | 2.17 |
| 27 | 0.03 | | | 2 | | | 2 | 1 | 3 | 4 | 1 | | | 6 | 2.17 |
| 13 | 5.42 | 3.0% | | 3 | | 3 | 1 | 2 | 2 | 1 | 4 | 2 | | 8 | 2.25 |
| 9 | 1.07 | 3.9% | | 1 | 1 | 4 | 3 | 2 | 3 | 2 | 3 | 2 | | 9 | 2.33 |
| 28 | | | | 2 | | | 3 | | 2 | | | | | 3 | 2.33 |
| 5 | 0.61 | 0.0% | 11.1% | 2 | 1 | 2 | 3 | 2 | 4 | 4 | 2 | 1 | 3 | 10 | 2.40 |
| 18 | 0.53 | 10.9% | 4.2% | 1 | | | | | | 2 | 2 | 3 | 4 | 5 | 2.40 |




## Calculation

Total annual workers' compensation expenditures *plus* total annual liability expenditures *divided by* student enrollment *divided by* 1,000 (divided by ACCRA factor).[1]

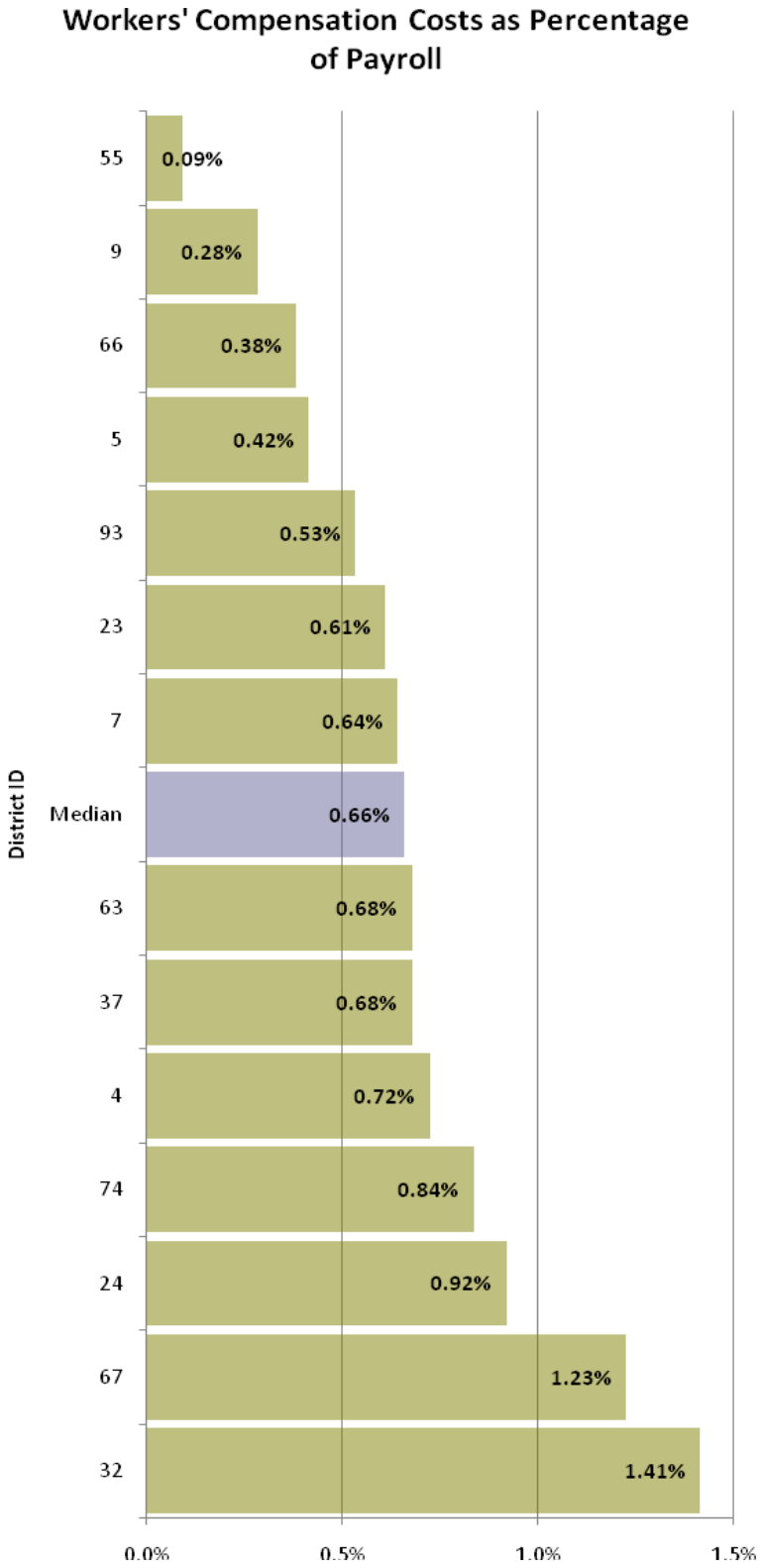
## Importance of Measure

- This metric is important for long-term budget planning. School funding is based on student enrollment.

## Influencing Factors

- Frequency and severity of claims filed
- Safety program's efforts to correct hazardous conditions

[1] ACCRA is an acronym for American Chambers of Commerce Research Association. This organization produces a Cost of Living Index to provide a useful and reasonably accurate measure to compare cost of living differences among urban areas. We divided all measures that resulted in a dollar amount by the ACCRA factor for the region in order to normalize data across regions. For additional information, please go to www.coli.org.




## Calculation

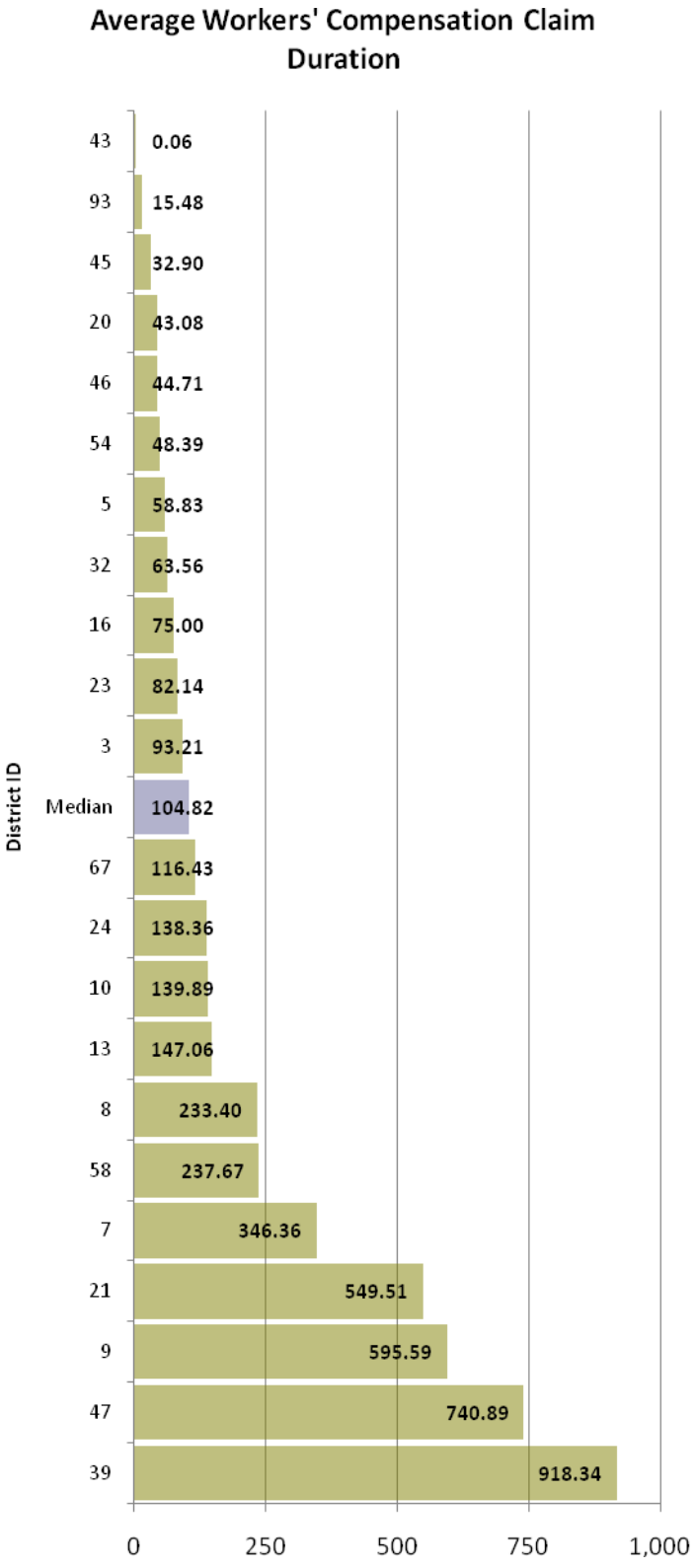
Total workers' compensation costs *divided by* total payroll.

## Importance of Measure

- This metric will provide a way to measure trends and benchmark against other employers.

## Influencing Factors

- Medical management programs
- Quality of medical care
- Litigation
- Timely provision of benefits




## Calculation

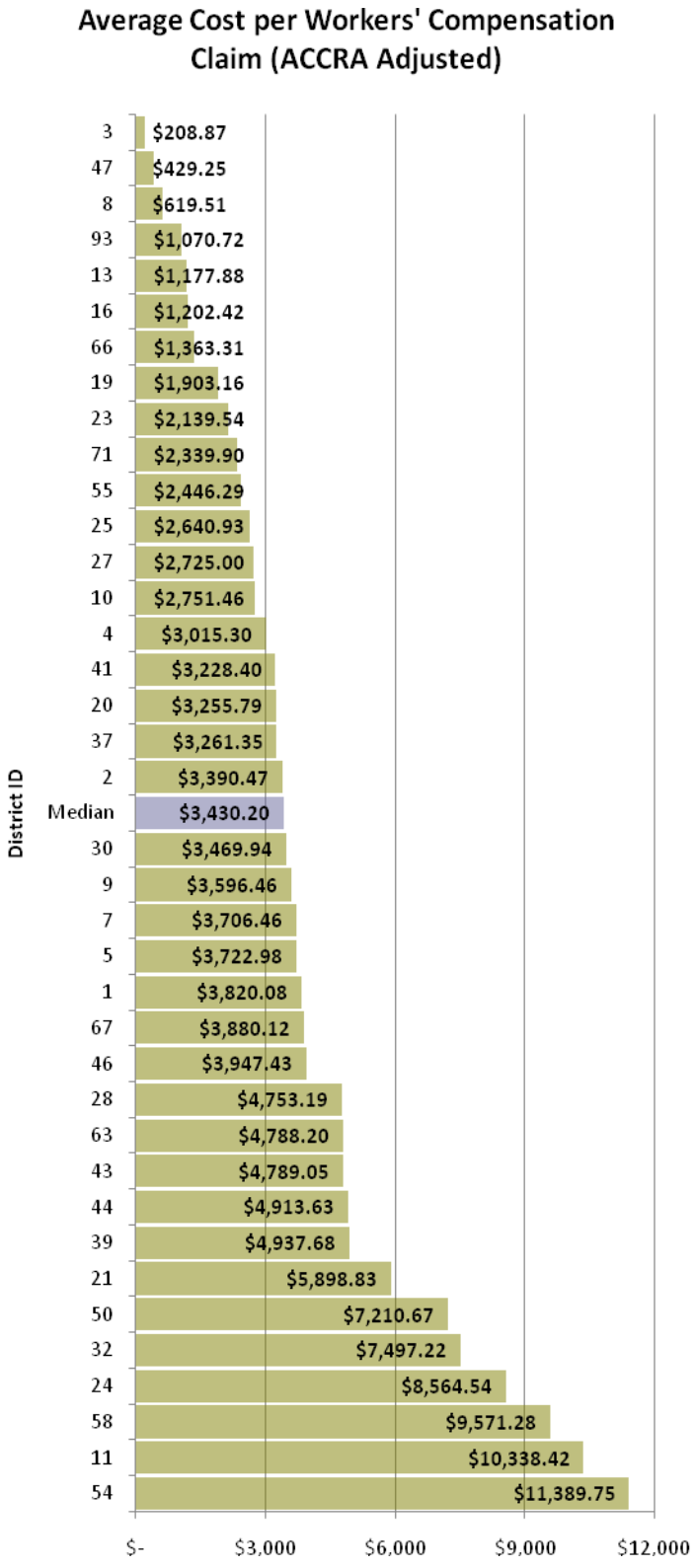
Total cost of workers' compensation claims *divided by* number of workers' compensation claims filed (divided by ACCRA factor).[1]

## Importance of Measure

- This indicator measures how long it takes to bring a claim to closure.
- The measure looks at average life of claim.

## Influencing Factors

- Legislation
- Aggressiveness of claims staff and defense attorneys in moving cases forward
- Quality and availability of appropriate medical care to bring injured workers to maximum medical improvement
- Customer service (or lack thereof) of claims staff will often affect an injured worker's decision to seek legal counsel
- Pending appellate decisions on issues that impact large number of cases




## Calculation

Total cost of workers' compensation claims *divided by* number of workers' compensation claims filed (divided by ACCRA factor).[1]

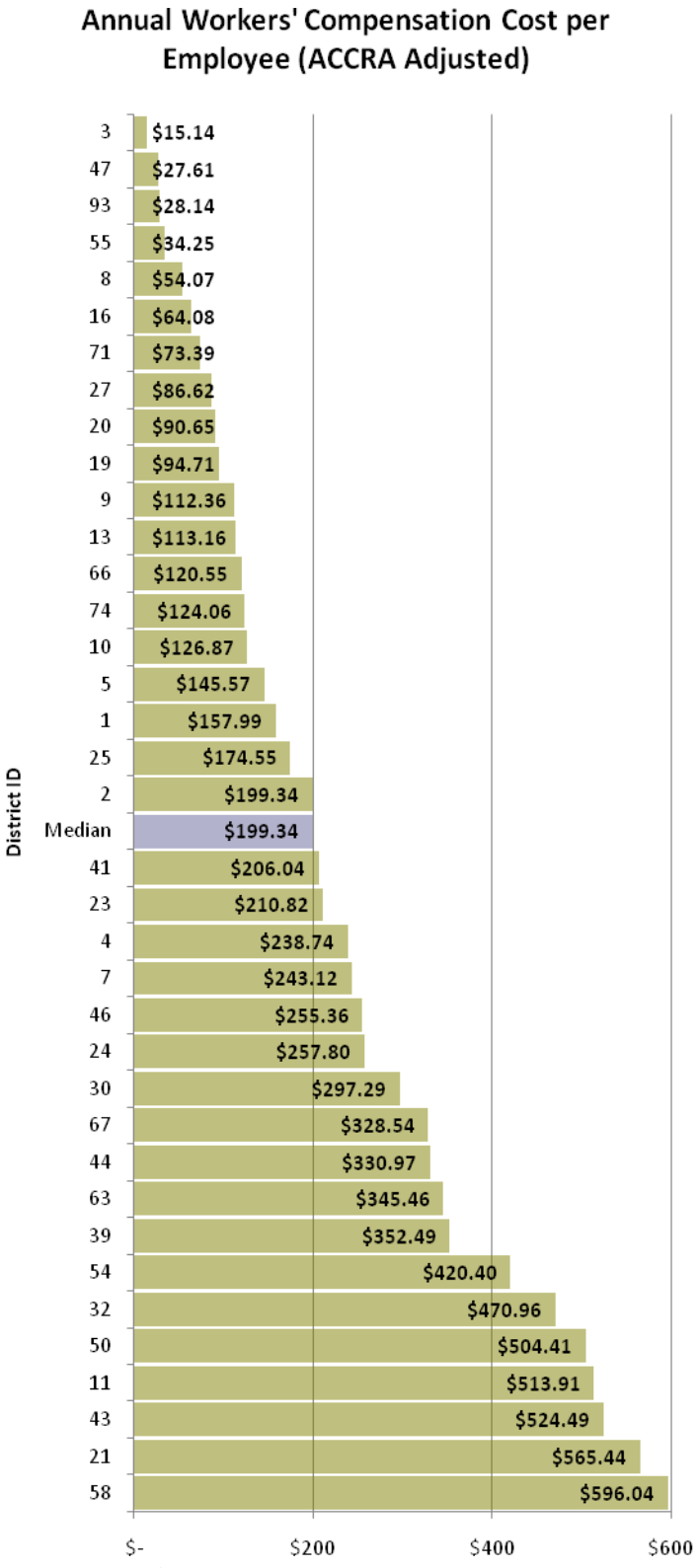
## Importance of Measure

- This metric that can be used to measure success of programs or initiatives aimed at reducing workers' compensation costs.

## Influencing Factors

- Medical management programs
- Quality of medical care
- Litigation
- Timely provision of benefits

[1] ACCRA is an acronym for American Chambers of Commerce Research Association. This organization produces a Cost of Living Index to provide a useful and reasonably accurate measure to compare cost of living differences among urban areas. We divided all measures that resulted in a dollar amount by the ACCRA factor for the region in order to normalize data across regions. For additional information, please go to www.coli.org.




For additional information, please go to www.coli.org.

## Calculation

Total dollar amount of annual workers' compensation claims paid *divided by* number of W2s issued during the year (divided by ACCRA factor).[1]

## Importance of Measure

- This metric would most likely be used for the same purpose as the average cost per workers' compensation claim – to measure success of programs and initiatives.
- The indicator can also be a way to measure trends over time or to benchmark against other employers.

## Influencing Factors

- Medical management programs
- Quality of medical care
- Litigation
- Timely provision of benefits
- Because some of the payments being made in this fiscal year will relate to claims filed in prior fiscal years, a sudden change in number of employees (due to reduction in force, etc.) could impact this metric

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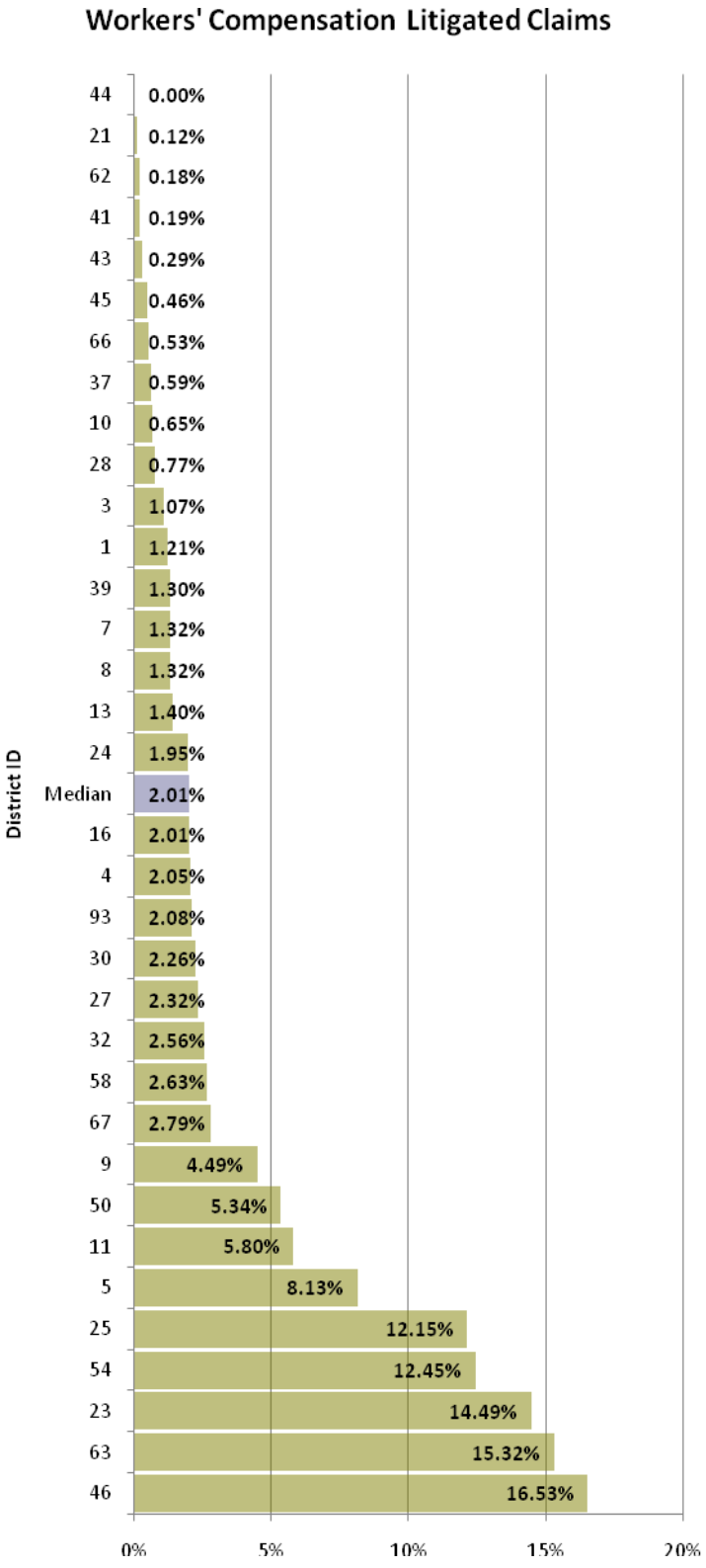



## Calculation

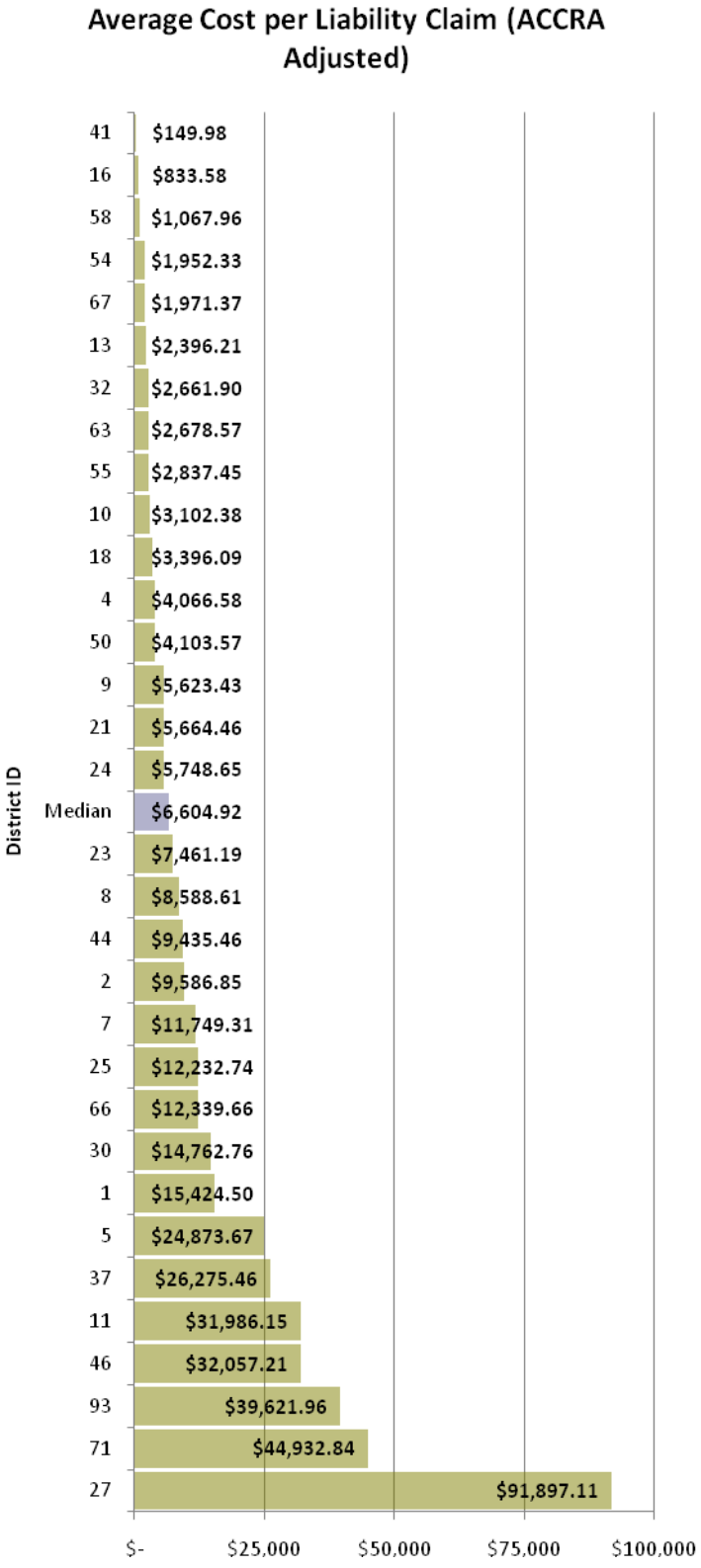
Number of workers' compensation claims litigated *divided by* total number of worker's compensation claims filed.

## Importance of Measure

- This is an important metric as litigation is expensive and increases the cost of claims.
- If a claim can be kept out of litigation, it can be resolved much more quickly and inexpensively.

## Influencing Factors

- Injured employee's understanding of the workers' compensation system and benefits
- Effectiveness of claims adjuster's communication with the injured employee
- Union involvement
- Employer's timely reporting of injuries and provision of medical treatment




## Calculation

Total cost of all liability claims *divided by* number of liability claims filed (divided by ACCRA factor).[1]

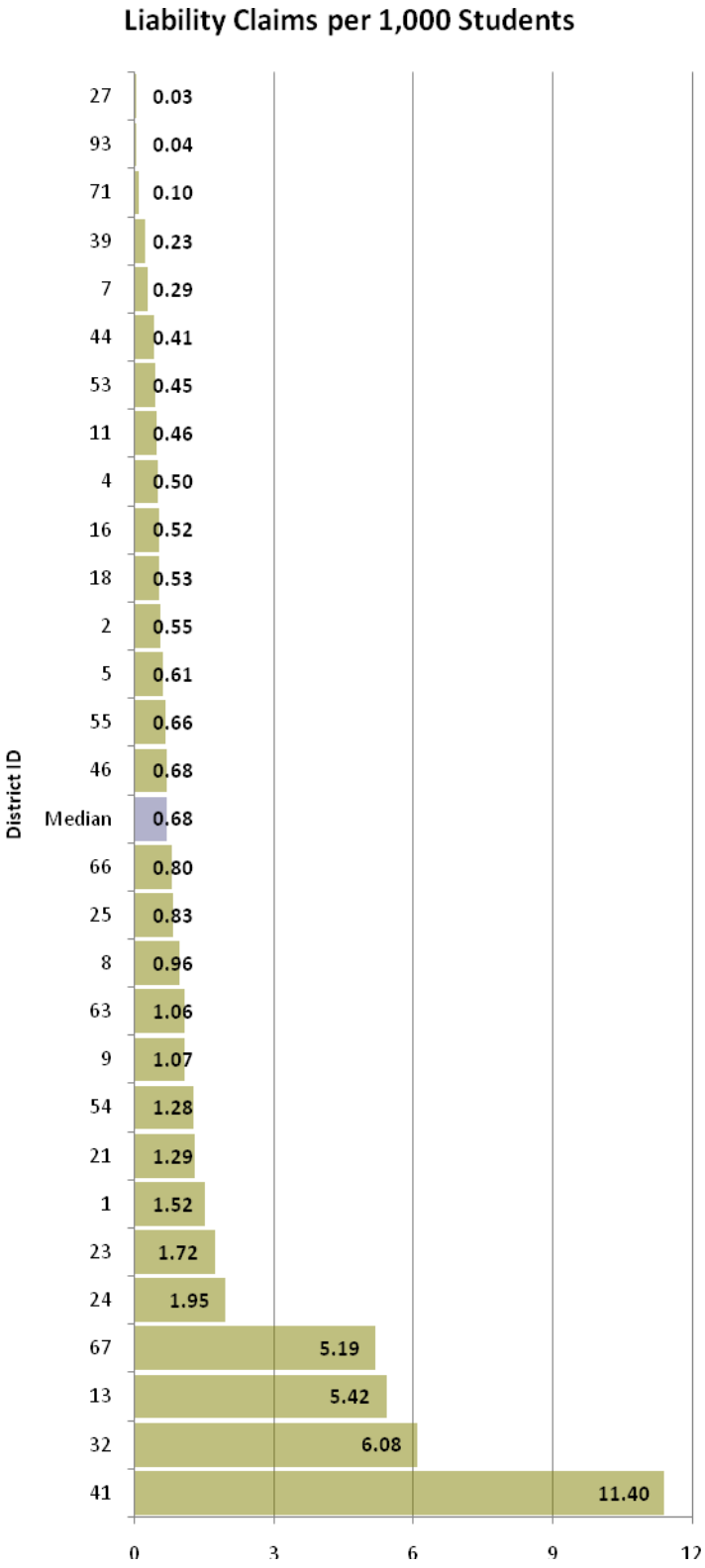
## Importance of Measure

- Used to determine estimated costs for claims referred to outside attorneys.
- Can also be used to measure against other entities of similar size and with similar claims.

## Influencing Factors

- Litigation
- Frequency of claims
- Injury type

[1] ACCRA is an acronym for American Chambers of Commerce Research Association. This organization produces a Cost of Living Index to provide a useful and reasonably accurate measure to compare cost of living differences among urban areas. We divided all measures that resulted in a dollar amount by the ACCRA factor for the region in order to normalize data across regions. For additional information, please go to www.coli.org.




## Calculation

Number of liability claims filed *divided by* average daily attendance (ADA) *divided by* 1,000.

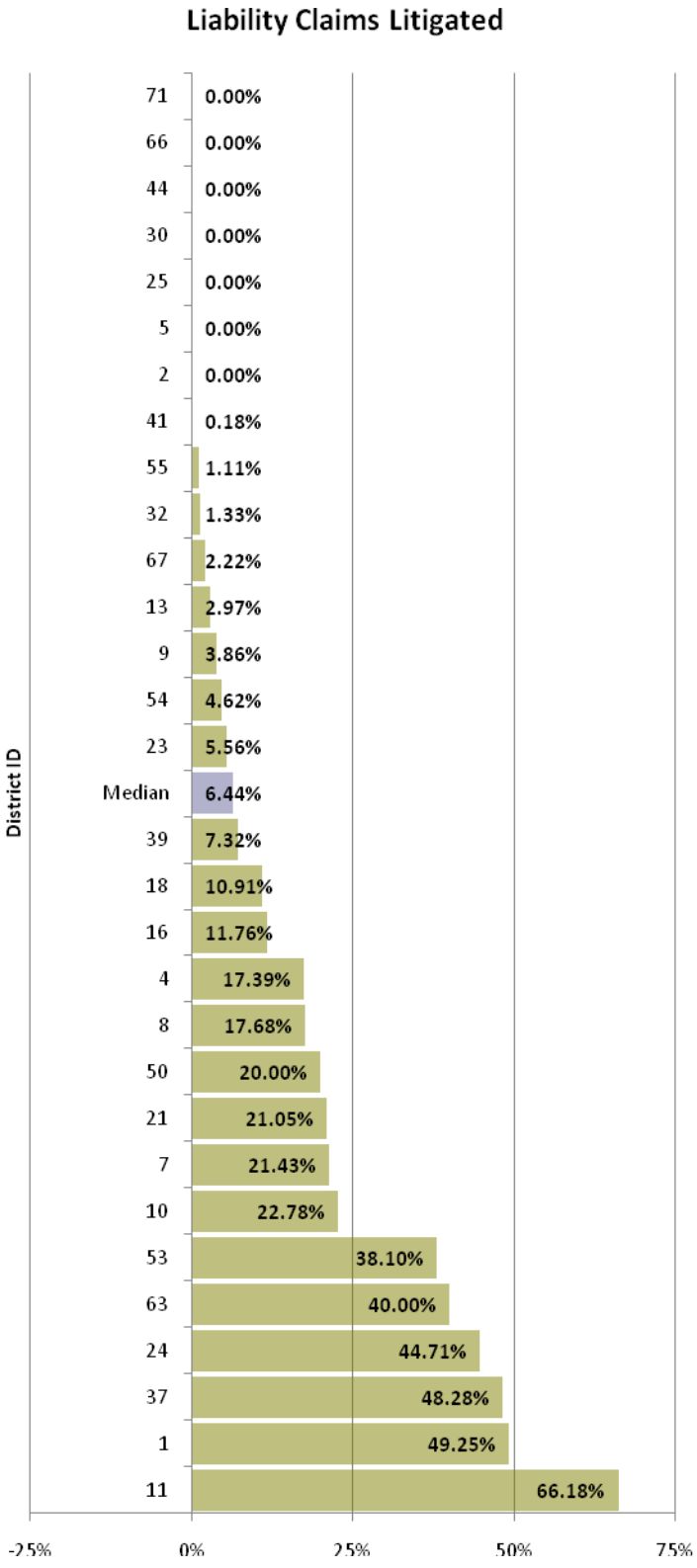
## Importance of Measure

- This metric can be used to measure district performance against other entities of similar size and with similar claims.

## Influencing Factors

- Frequency of claims
- Type of claims
- Severity of injuries

Essential Few




## Calculation

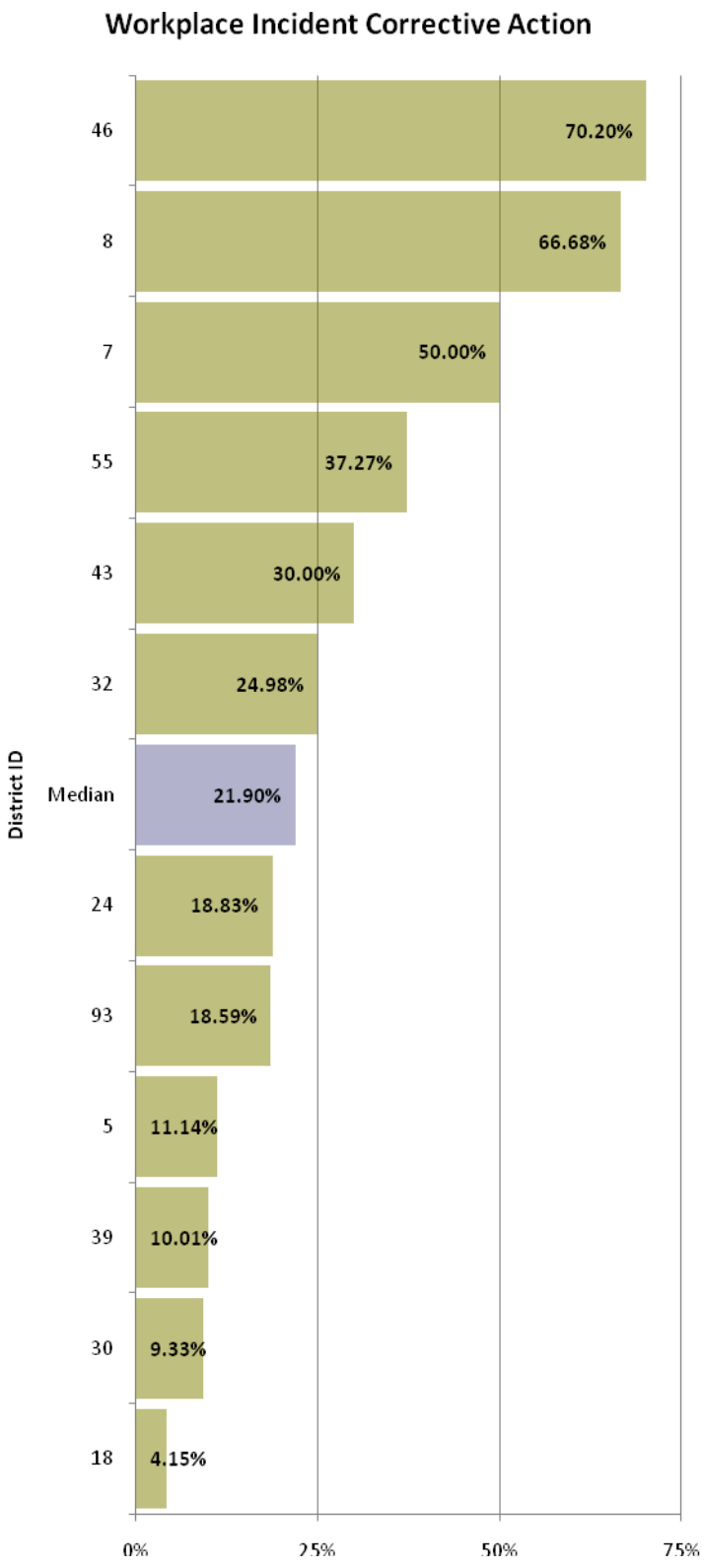
Number of liability claims litigated *divided by* number of all liability claims filed.

## Importance of Measure

- This is an important metric as litigation is expensive and increases the cost of a claim.

## Influencing Factors

- Severity of injuries
- Settlement rate
- Motivation of plaintiff




## Calculation

Number of annual workplace incidents reported with resulting corrective action *divided by* total number of annual workplace incidents reported.

## Importance of Measure

- This metric could be used to evaluate the level of follow-up action being taken following incidents - to determine if the appropriate corrective action is actually being taken.

## Influencing Factors

- Supervisory/management level training
- Effective investigation of incident
- Effective referral system for maintenance and repair
- Disciplinary action/training when incident results from unsafe act
- Effective documentation and tracking

Essential Few

# BUSINESS OPERATIONS

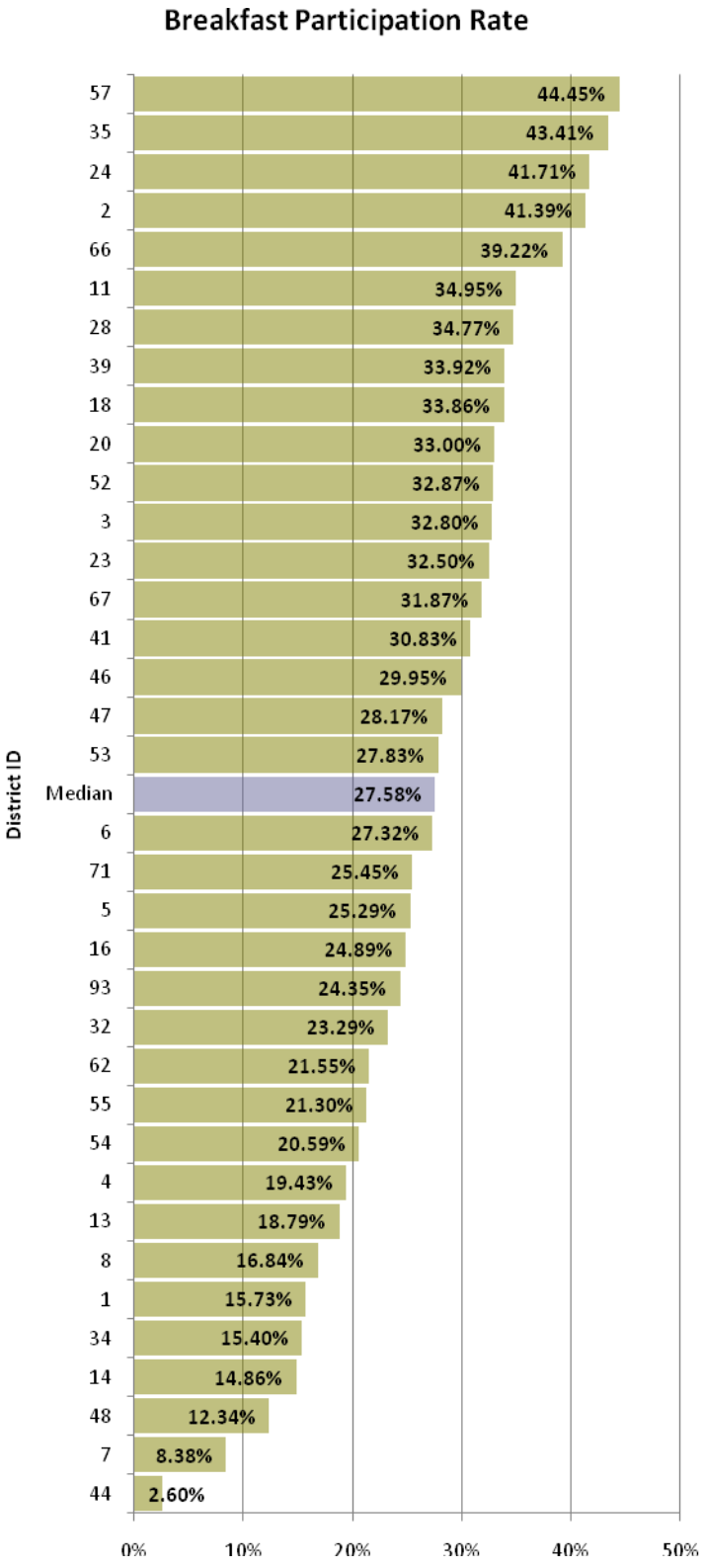
# Food Services

## 2008-09 - Food Services
## Power & Essential Few Indicators

| District ID | R1 Breakfast participation rate | R2 Lunch participation rate | R3 Total costs per revenue | R4 Fund balance as percent | R5 Elementary breakfast participation rate | R6 Secondary breakfast participation rate |
|---|---|---|---|---|---|---|
| | Power | Power | Power | Power | Essential Few | Essential Few |
| | ↑ | ↑ | ↓ | ↑ | ↑ | ↑ |
| 18 | 33.86% | 69.80% | 92.02% | 25.38% | 53.12% | 13.93% |
| 28 | 34.77% | 71.36% | 93.99% | 6.01% | 42.97% | 14.27% |
| 66 | 39.22% | 76.23% | 94.49% | 5.51% | 48.65% | 13.96% |
| 33 | | | 88.95% | 5.17% | | |
| 24 | 41.71% | | 96.18% | 8.53% | 55.87% | 14.55% |
| 3 | 32.80% | 69.90% | 97.32% | 15.93% | 37.57% | 16.57% |
| 45 | | | 99.07% | 40.65% | | |
| 57 | 44.45% | 84.97% | 97.83% | 0.75% | 55.80% | 9.97% |
| 20 | 33.00% | 69.20% | 86.26% | 13.74% | 55.46% | 4.24% |
| 41 | 30.83% | 79.57% | 94.66% | 5.34% | | |
| 2 | 41.39% | 66.06% | 95.22% | 10.65% | 46.60% | 13.81% |
| 10 | | | 98.91% | 5.97% | | |
| 21 | | | 97.53% | 12.56% | | |
| 67 | 31.87% | 76.90% | 111.56% | 7.86% | 38.08% | 13.94% |
| 47 | 28.17% | 64.58% | 102.62% | 28.78% | 36.90% | 15.26% |
| 52 | 32.87% | 60.36% | 95.54% | 4.46% | 42.56% | 16.10% |
| 35 | 43.41% | 64.61% | 105.24% | -5.24% | 56.24% | 24.32% |
| 50 | | | 98.43% | 0.80% | | |
| 91 | | | 96.75% | 3.25% | | |
| 71 | 25.45% | 68.26% | 97.94% | 24.27% | 32.12% | 8.62% |
| 53 | 27.83% | 63.45% | 106.34% | 0.00% | 41.00% | 11.72% |
| 11 | 34.95% | 65.33% | 113.74% | -10.36% | 36.24% | 22.45% |
| 55 | 21.30% | 58.14% | 95.89% | 3.96% | 28.02% | 9.65% |
| 25 | | | 117.44% | 17.44% | | |
| 30 | | | 96.44% | 2.82% | | |
| 58 | | | 104.83% | 5.95% | | |
| 6 | 27.32% | 71.54% | 106.32% | -3.72% | | 38.67% |

## 2008-09 - Food Services
## Power & Essential Few Indicators

| District ID | R7 Elementary lunch participation rate<br>Essential Few<br>↑ | R8 Secondary lunch participation rate<br>Essential Few<br>↑ | R9 Food costs per revenue<br>Essential Few<br>↓ | R10 Labor costs per revenue<br>Essential Few<br>↓ | R1 Quartile | R2 Quartile | R3 Quartile | R4 Quartile | R5 Quartile | R6 Quartile | R7 Quartile | R8 Quartile | R9 Quartile | R10 Quartile | # of Responses | Mean Quartile |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 18 | 92.17% | 56.06% | 29.06% | 46.17% | 1 | 1 | 1 | 1 | 1 | 2 | 1 | 1 | 1 | 2 | 10 | 1.20 |
| 28 | 79.33% | 61.36% | 26.09% | 45.36% | 1 | 1 | 1 | 2 | 2 | 1 | 2 | 1 | 1 | 2 | 10 | 1.40 |
| 66 | 75.78% | 76.90% | 38.95% | 40.88% | 1 | 1 | 1 | 2 | 1 | 2 | 2 | 1 | 3 | 1 | 10 | 1.50 |
| 33 | | | 23.92% | 37.16% | | | 1 | 3 | | | | | 1 | 1 | 4 | 1.50 |
| 24 | | | 27.00% | 56.57% | 1 | | 1 | 2 | 1 | 1 | | | 1 | 4 | 7 | 1.57 |
| 3 | 77.69% | 59.78% | 28.20% | 50.00% | 2 | 1 | 2 | 1 | 2 | 1 | 2 | 1 | 1 | 3 | 10 | 1.60 |
| 45 | | | 37.30% | 33.58% | | | 2 | 1 | | | | | 3 | 1 | 4 | 1.75 |
| 57 | 96.82% | 64.85% | 33.97% | 50.65% | 1 | 1 | 2 | 3 | 1 | 3 | 1 | 1 | 2 | 3 | 10 | 1.80 |
| 20 | 93.53% | 40.35% | 29.33% | 48.24% | 2 | 1 | 1 | 1 | 1 | 4 | 1 | 3 | 1 | 3 | 10 | 1.80 |
| 41 | | | 36.17% | 38.13% | 2 | 1 | 1 | 3 | | | | | 3 | 1 | 6 | 1.83 |
| 2 | 65.60% | 66.91% | 33.44% | 47.49% | 1 | 2 | 1 | 2 | 2 | 2 | 3 | 1 | 2 | 3 | 10 | 1.90 |
| 10 | | | 36.00% | 42.20% | | | 2 | 2 | | | | | 3 | 1 | 4 | 2.00 |
| 21 | | | | 46.60% | | | 2 | 2 | | | | | | 2 | 3 | 2.00 |
| 67 | 89.76% | 59.83% | 37.93% | 49.21% | 2 | 1 | 4 | 2 | 2 | 2 | 1 | 1 | 3 | 3 | 10 | 2.10 |
| 47 | 81.14% | 50.72% | 33.63% | 52.31% | 2 | 2 | 3 | 1 | 3 | 1 | 1 | 2 | 2 | 4 | 10 | 2.10 |
| 52 | 80.01% | 40.29% | 36.23% | 43.75% | 2 | 3 | 1 | 3 | 2 | 1 | 1 | 3 | 3 | 2 | 10 | 2.10 |
| 35 | 77.74% | 56.82% | 44.43% | 50.76% | 1 | 2 | 3 | 4 | 1 | 1 | 2 | 1 | 4 | 3 | 10 | 2.20 |
| 50 | | | 34.93% | 39.38% | | | 2 | 3 | | | | | 3 | 1 | 4 | 2.25 |
| 91 | | | 33.58% | 44.23% | | | 2 | 3 | | | | | 2 | 2 | 4 | 2.25 |
| 71 | 79.58% | 53.37% | 29.48% | 57.51% | 3 | 2 | 2 | 1 | 3 | 3 | 2 | 2 | 1 | 4 | 10 | 2.30 |
| 53 | 74.99% | 52.70% | 31.17% | 49.94% | 2 | 2 | 3 | 4 | 2 | 2 | 3 | 2 | 2 | 3 | 10 | 2.50 |
| 11 | 81.30% | 52.67% | 34.95% | 52.09% | 1 | 2 | 4 | 4 | 3 | 1 | 1 | 2 | 3 | 4 | 10 | 2.50 |
| 55 | 69.35% | 46.46% | 34.73% | 45.39% | 3 | 3 | 1 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 10 | 2.50 |
| 25 | | | 53.51% | 32.59% | | | 4 | 1 | | | | | 4 | 1 | 4 | 2.50 |
| 30 | | | 32.98% | 48.73% | | | 2 | 3 | | | | | 2 | 3 | 4 | 2.50 |
| 58 | | | 45.81% | 38.79% | | | 3 | 2 | | | | | 4 | 1 | 4 | 2.50 |
| 6 | | | 31.38% | 52.63% | 3 | 1 | 3 | 4 | | 1 | | | 2 | 4 | 7 | 2.57 |




## Calculation

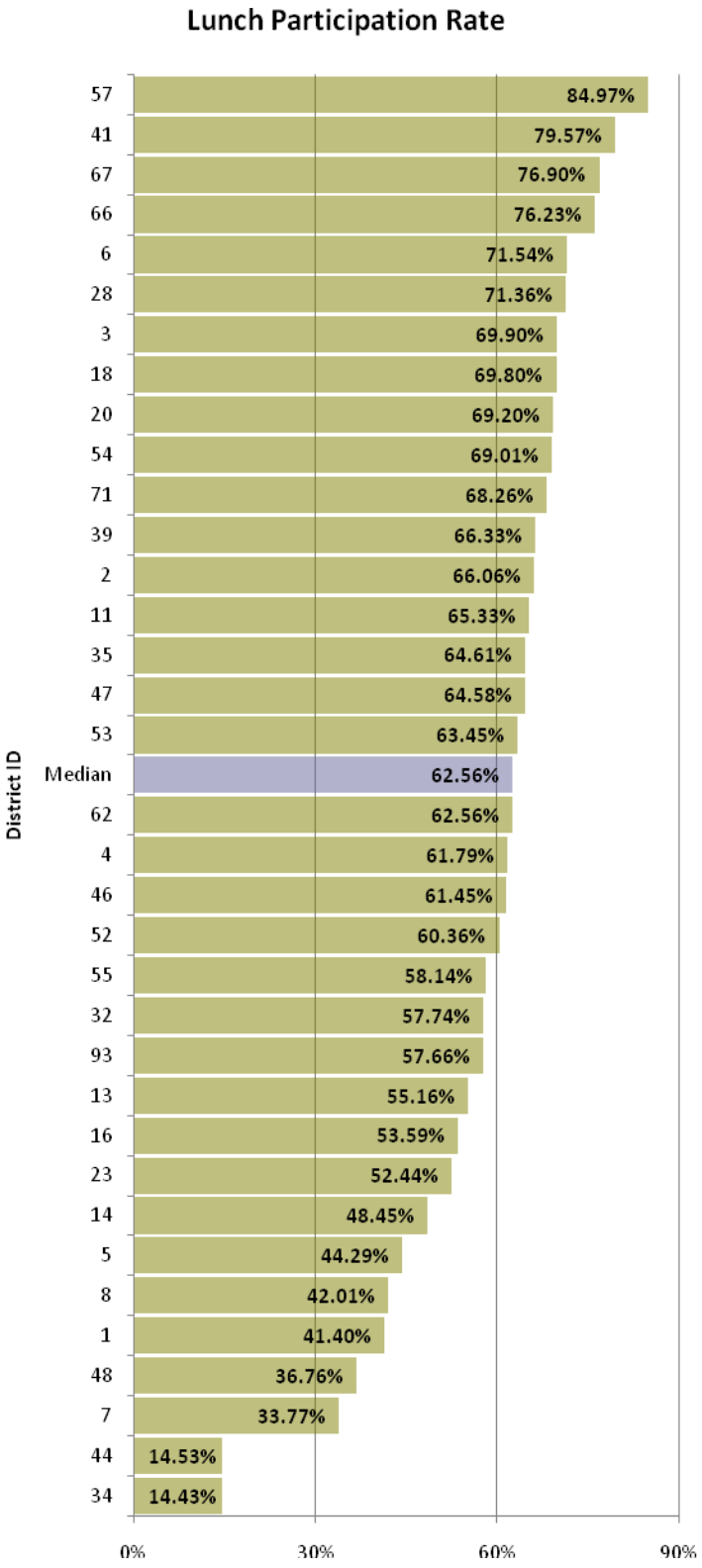
Total number of breakfasts served daily *divided by* average daily attendance.

## Importance of Measure

- Studies show a positive correlation between breakfast and school attendance, alertness, health, behavior and academic success.
- A strong breakfast program indicates a commitment by the food service program and the district leadership to prepare students to be "ready to learn" in the classroom.

## Influencing Factors

- Menu selections
- Clean, attractive cafeterias
- Menu selections
- Provision II and III and Universal Free
- Free/Reduced percentage
- Food preparation methods
- Attractiveness of dining areas
- Adequate time to eat




## Calculation

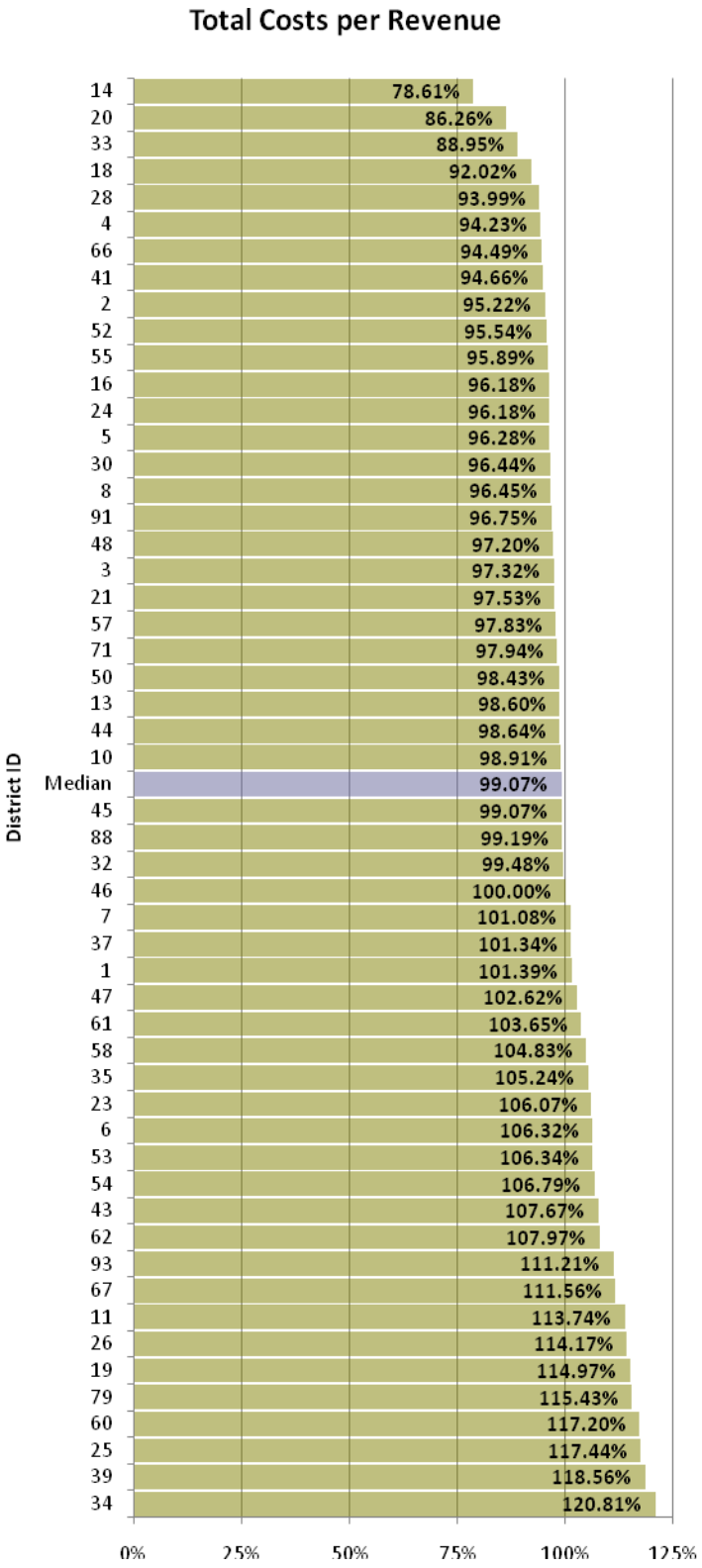
Total number of lunches served daily *divided by* average daily attendance.

## Importance of Measure

- High participation rates can indicate a high level of customer satisfaction with the school lunch program.
- Student customers are attracted to quality food selections that are appealing, quick to eat, and economical.
- High rates can also show that students get their food fast and have plenty of time to eat and socialize.
- Program revenue can significantly increase when a large percentage of students participate in the lunch program.

## Influencing Factors

- Menu selections
- Dining areas that are clean, attractive, and "kid-friendly"
- Adequate number of Point-of-Sale (POS) stations to move lines quickly and efficiently
- A variety of menu selections




## Calculation

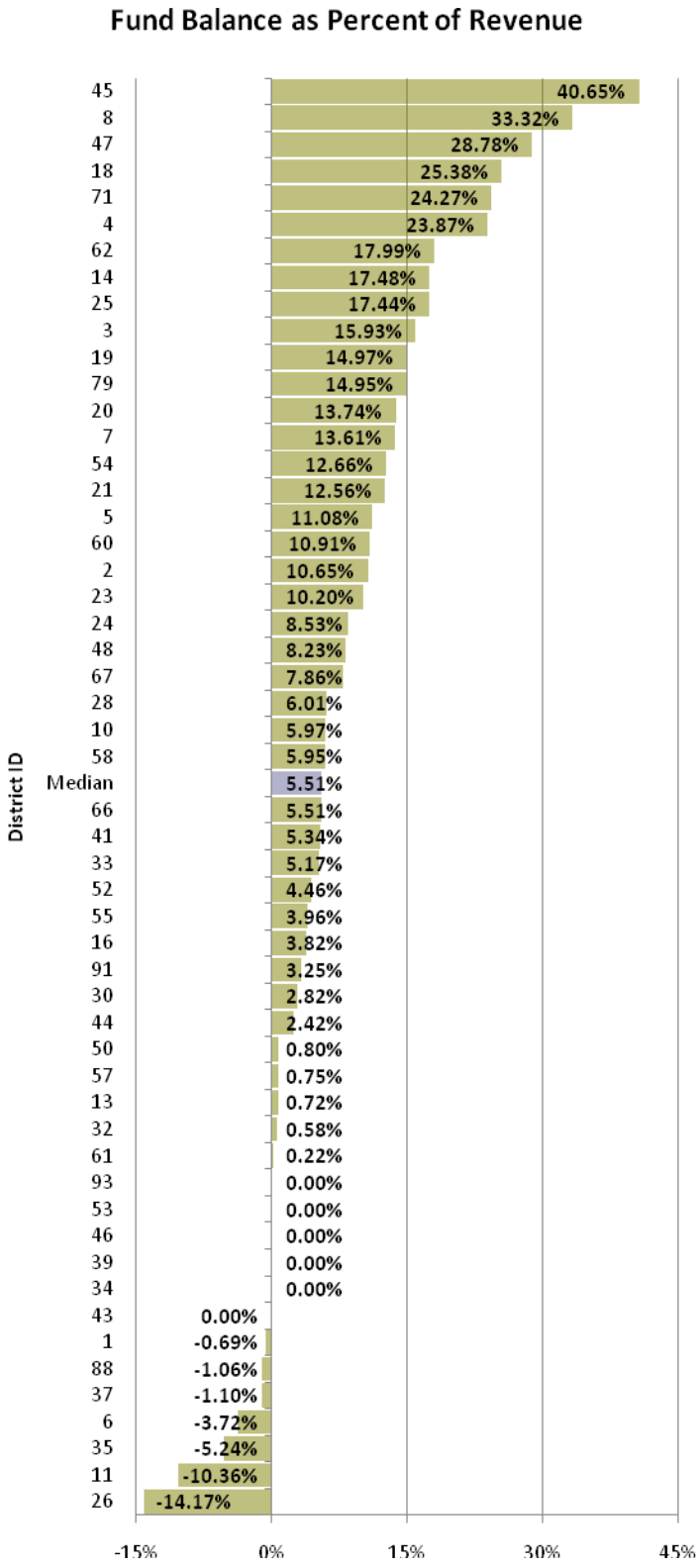
Total direct plus total indirect costs *divided by* total revenue.

## Importance of Measure

- This measure gives an indication of the financial status of the food service program, including management company fees.
- Districts that keep expenses lower than revenues are able to build a surplus for reinvestment back into the program for capital replacement, technology, and other improvements.
- Districts that report expenses higher than revenues, may either be drawing from their fund balance or may be subsidized by the district's general fund.

## Influencing Factors

- The "charge-backs" to food service programs, such as energy costs, custodial, non-food service administrative staff, trash removal, dining room supervisory staff
- Direct costs, such as food, labor, supplies, equipment, etc.
- Meal quality
- Participation rates
- Purchasing practices
- Marketing
- Leadership expertise
- Meal prices
- Staffing formulas




## Calculation

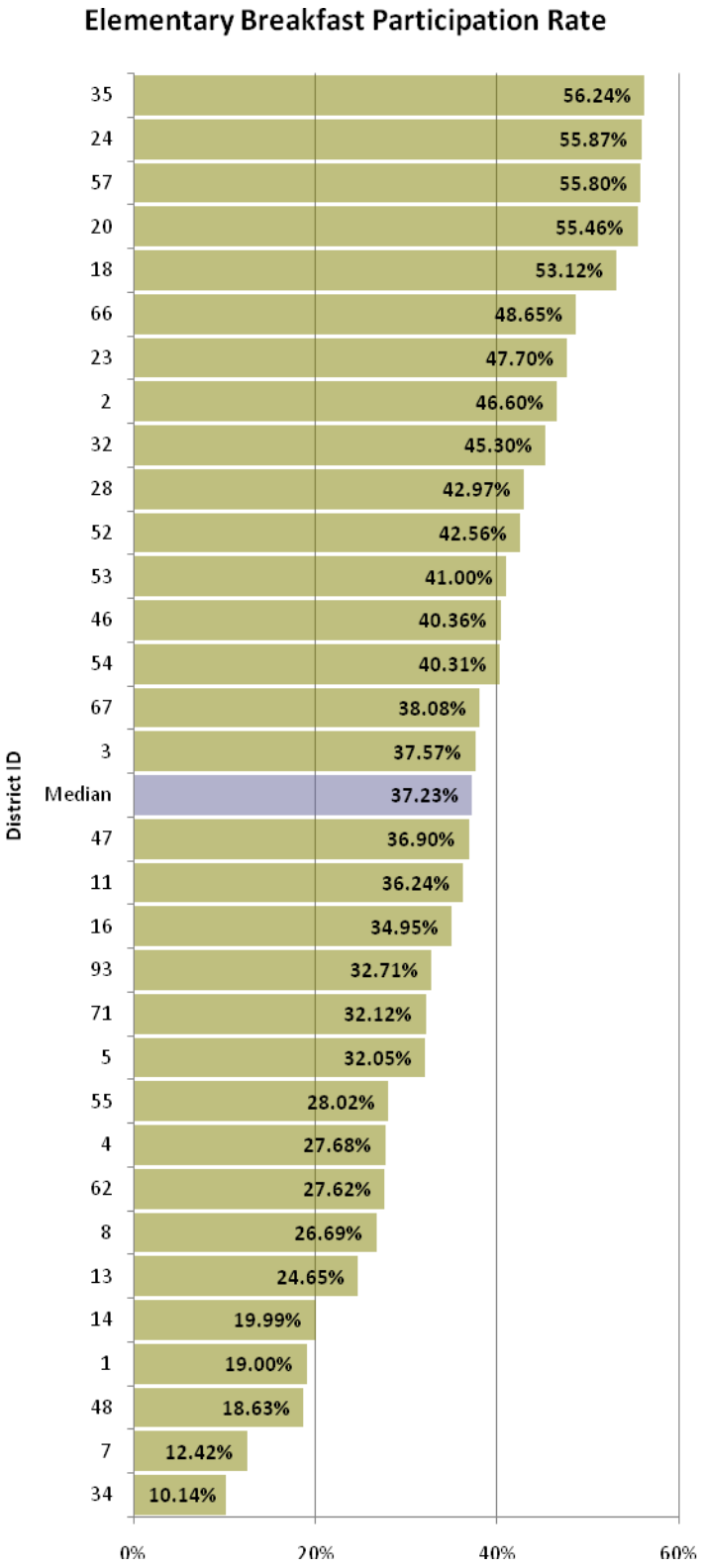
Fund balance *divided by* total revenue.

## Importance of Measure

- A positive fund balance can provide a contingency fund for equipment purchases, technology upgrades, and emergency expenses.
- A "break-even" status indicates that there is just enough revenue to cover program expenses, but none left for program improvements.

## Influencing Factors

- USDA allows a Food Service program to have no more than a three month operating expenses fund balance.
- Districts may have taken part or all of the Food Services Fund Balance for non-Food Service activities.
- Food Services may have funded large kitchen remodeling projects, implemented new POS systems, and thereby reduced a fund balance with a large capital outlay project




## Calculation

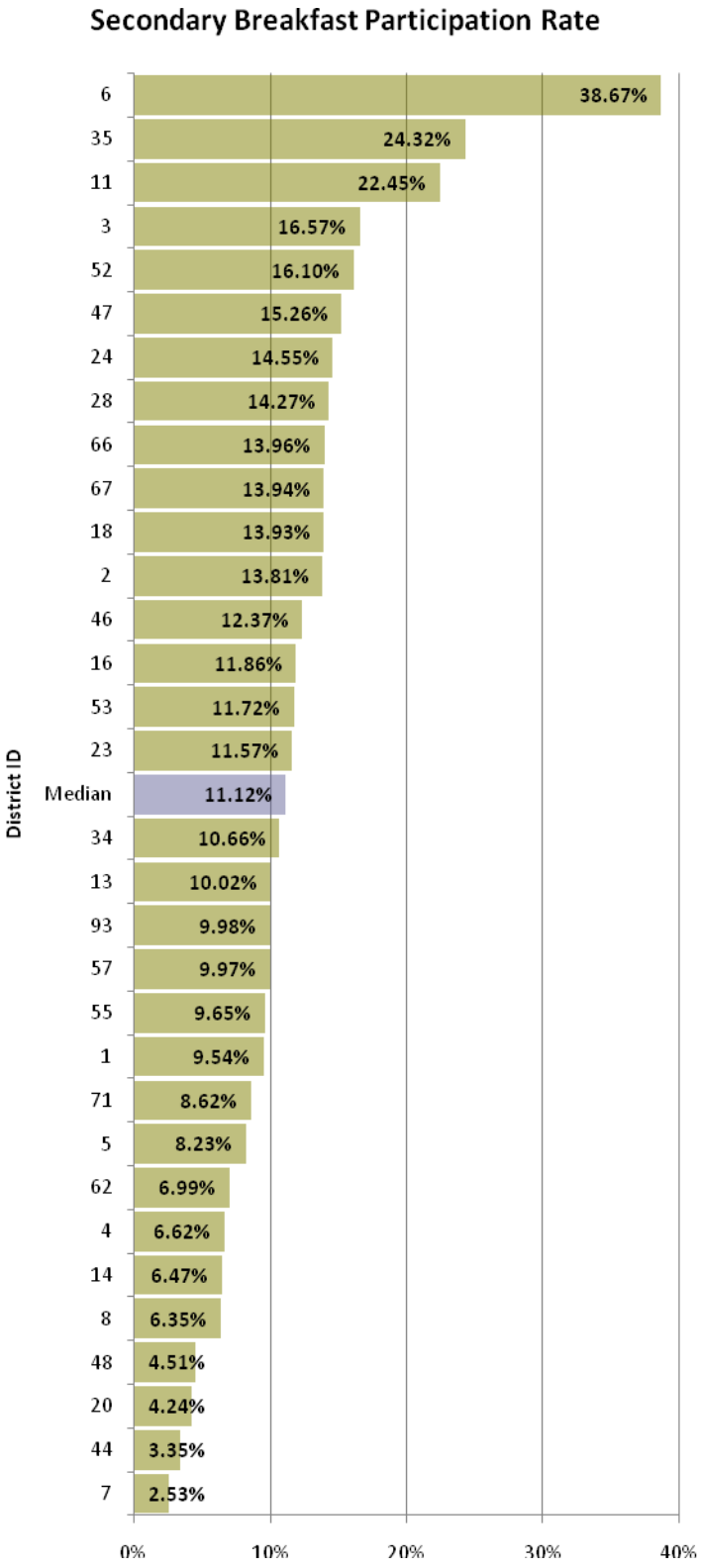
Total number of breakfasts served daily in grades pre-kindergarten through 6 *divided by* average daily attendance in grades pre-kindergarten through 6.

## Importance of the Measure

- Studies show a positive correlation between breakfast and school attendance, alertness, health, behavior, and academic success.

## Influencing Factors

- District policies
- USDA Provision II and III and Universal Free programs
- Free/reduced percentage
- Menu selections, food preparation and alternative serving methods (e.g., classroom feeding)
- Adequate number of POS stations so that all children have adequate time to eat




## Calculation

Total number of breakfasts served daily in grades 7 through 12 *divided by* average daily attendance in grades 7 through 12.

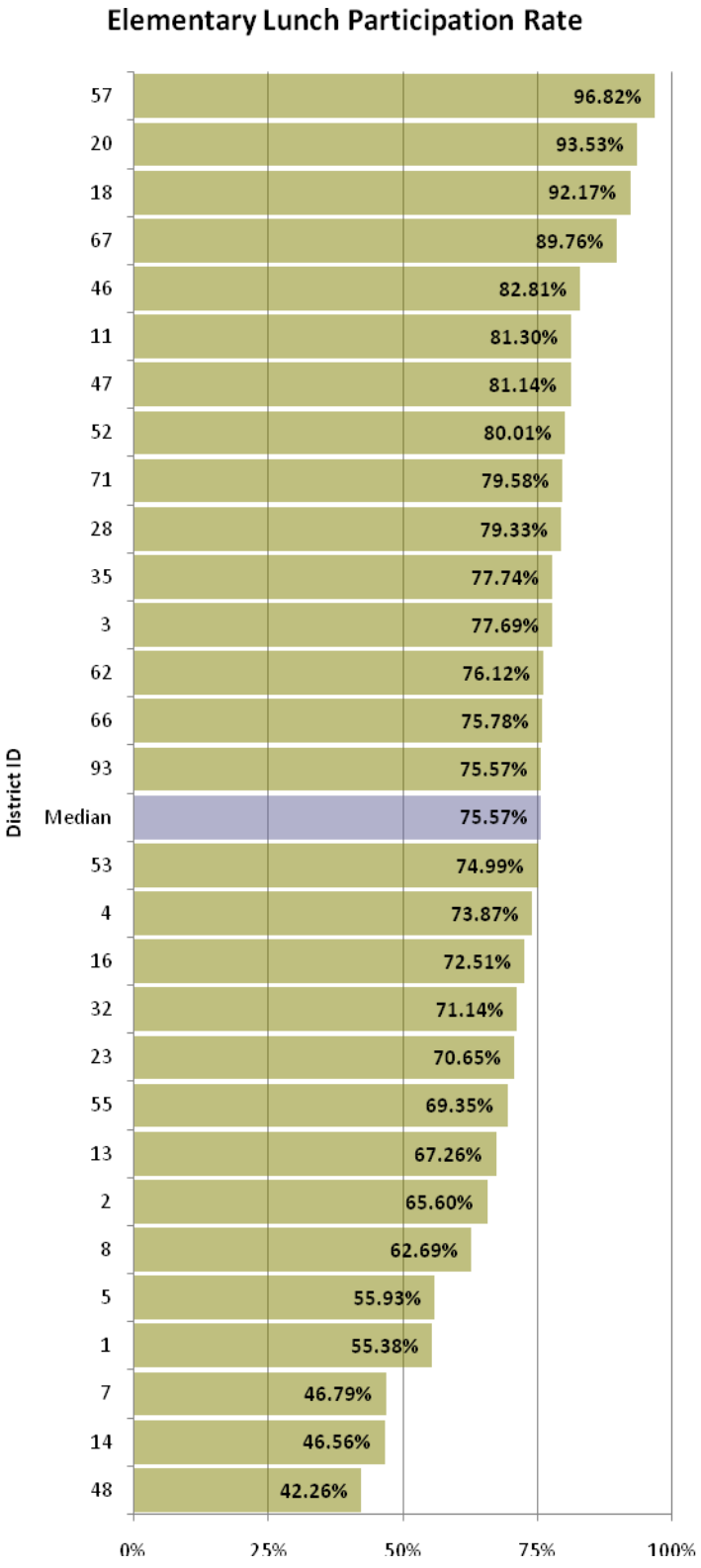
## Importance of Measure

- Studies show a positive correlation between breakfast and school attendance, alertness, health, behavior, and academic success.
- A strong breakfast program indicates a commitment by the food service program and the district leadership to prepare students to be "ready to learn" in the classroom.

## Influencing Factors

- Menu selections
- Clean, attractive cafeterias
- Alternative serving methods, such as classroom feeding

Essential Few




## Calculation

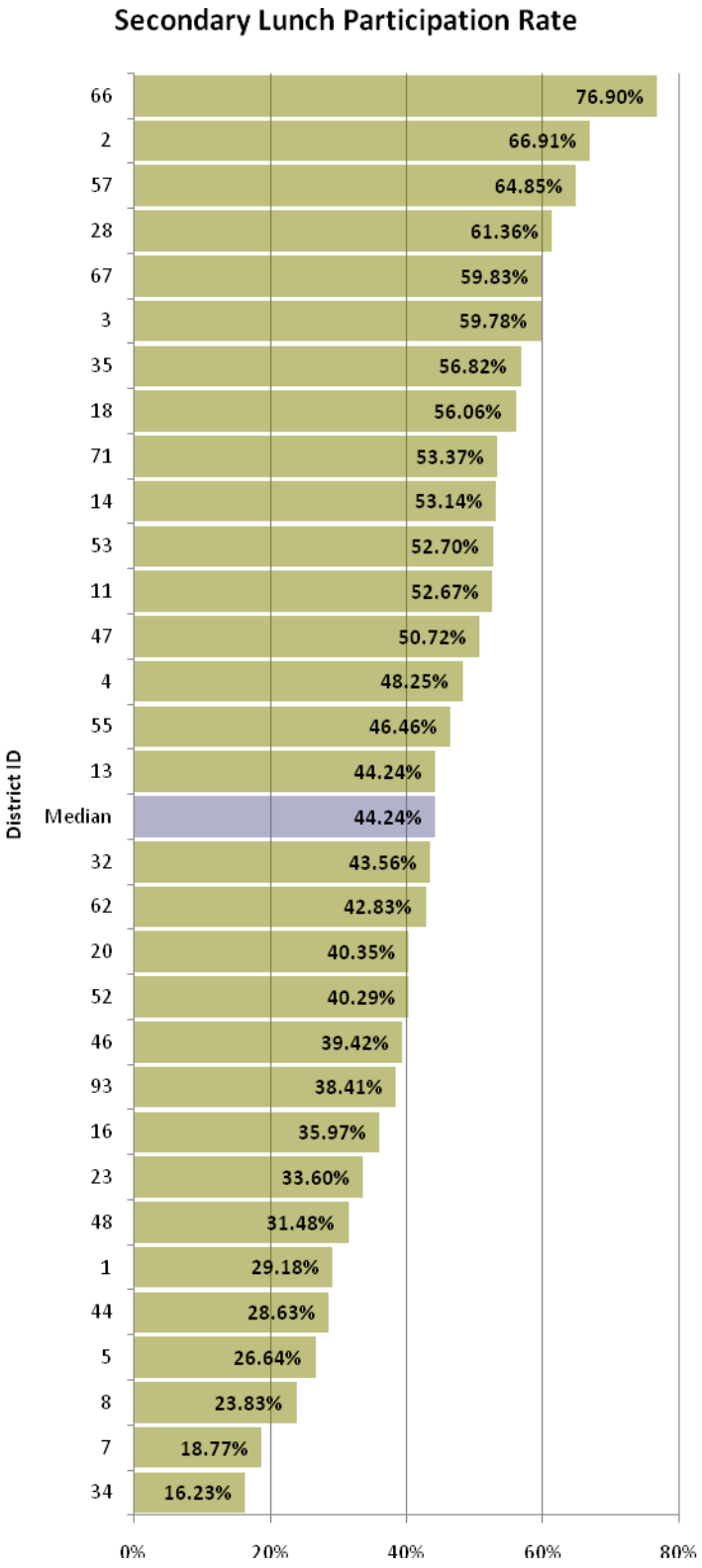
Total number of lunches served daily in grades pre-kindergarten through 6 *divided by* average daily attendance in grades pre-kindergarten through 6.

## Importance of Measure

- High participation rates indicate customer satisfaction because food selections are appealing, quick to eat, and economical.
- High participation rates, including participation of free and reduced-price students, can significantly contribute to program revenue.

## Influencing Factors

- Menu selections
- Clean, attractive dining areas with adequate seating capacity
- Number and length of meal times determined by school administration
- Adequate number of POS stations to move lines quickly and efficiently so students have time to eat and socialize




## Calculation

Total number of lunches served daily in grades 7 through 12 *divided by* average daily attendance in grades 7 through 12.

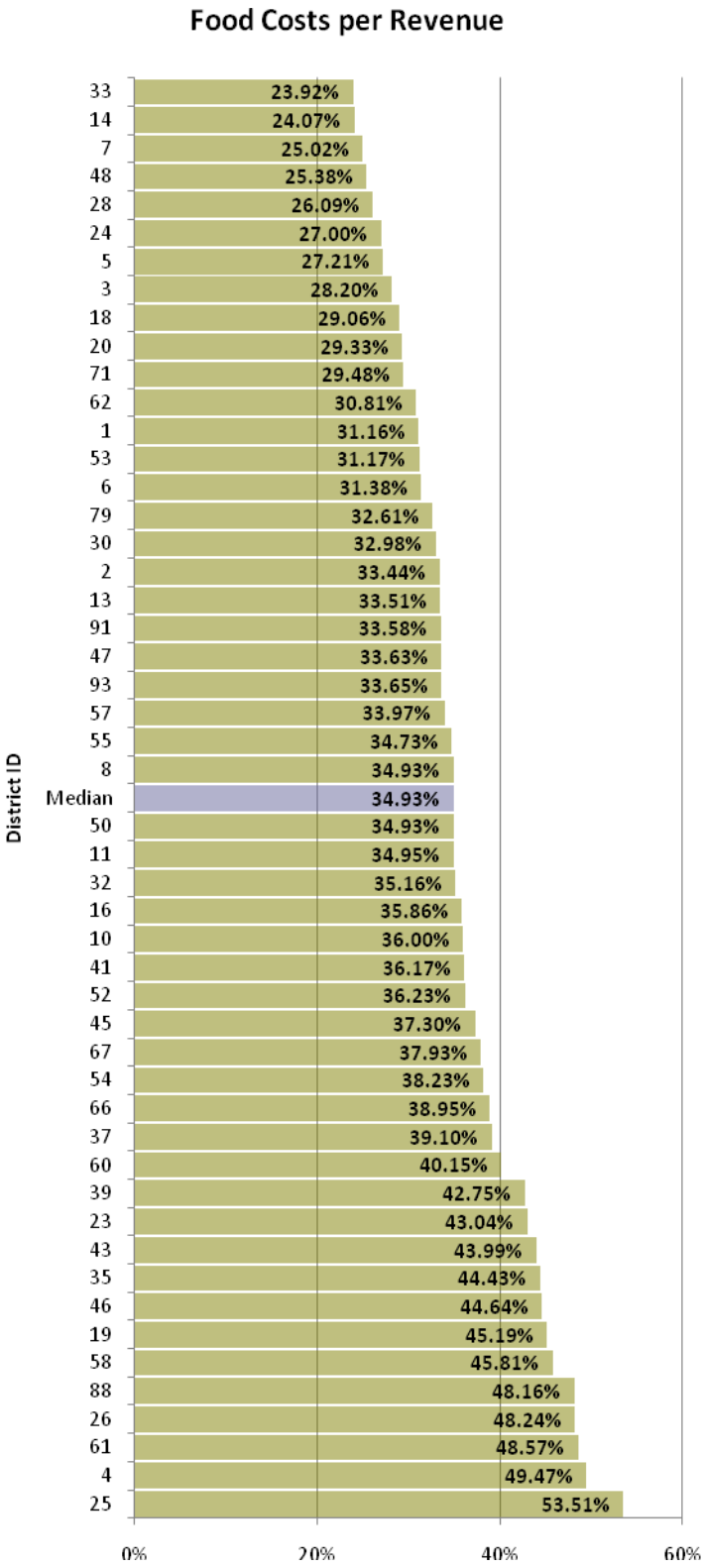
## Importance of the Measure

- High participation rates indicate customer satisfaction because food selections are appealing, quick to eat, and economical.
- High participation rates, including participation of free and reduced-price students, can significantly contribute to program revenue.

## Influencing Factors

- Menu selections
- Clean, attractive dining areas with adequate seating capacity
- Number and length of meal times determined by school administration
- Adequate number of POS stations to move lines quickly and efficiently so students have time to eat and socialize

Essential Few




## Calculation

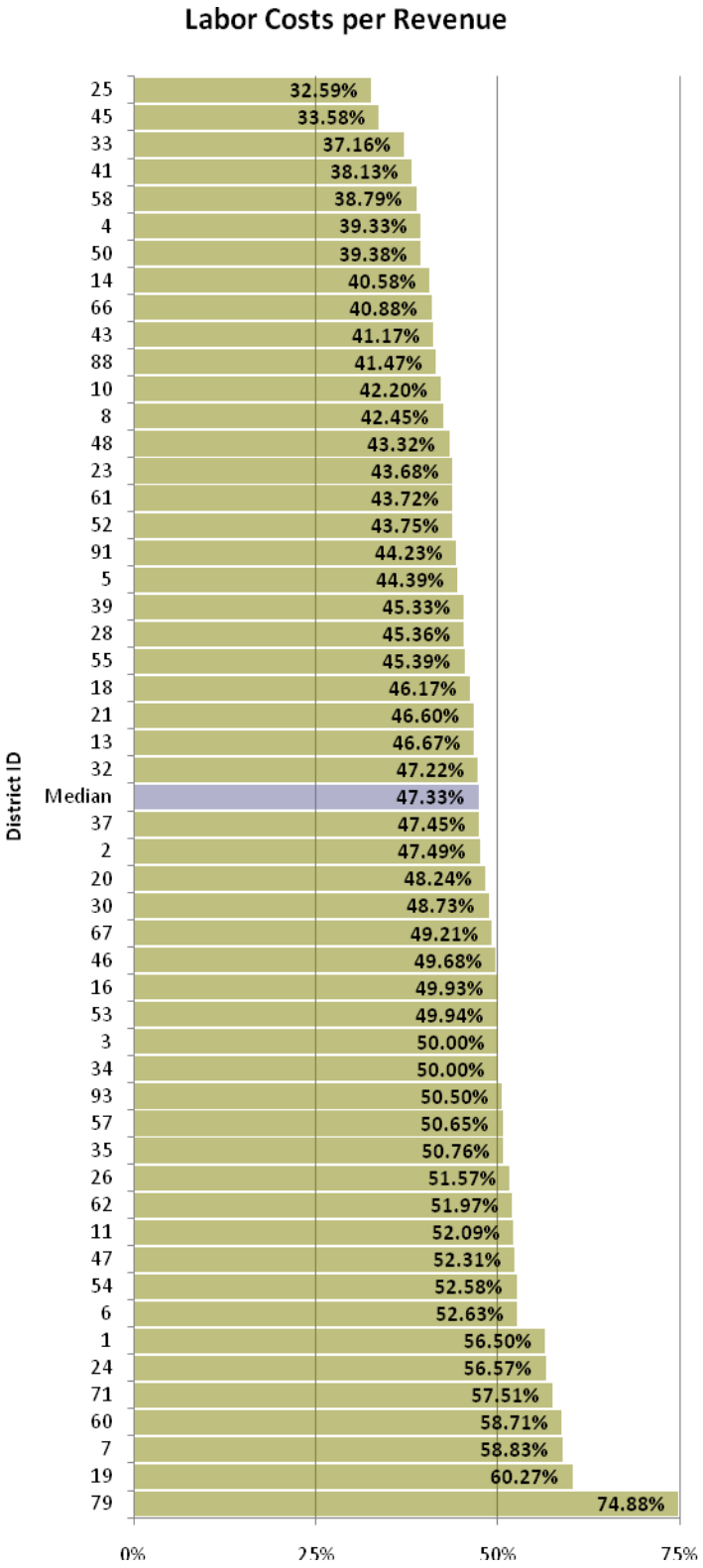
Total food costs *divided by* total revenue.

## Importance of Measure

- Food cost is the second largest expenditure that foodservice programs incur.
- Careful menu planning practices, competitive bids for purchasing supplies, including commodity processing contracts, and the implementation of consistent production practices can control food costs.
- Food costs as a percent of revenue can be reduced if participation revenue is high.

## Influencing Factors

- USDA menu and nutrient requirements
- A la carte items
- Convenience vs. scratch food items
- Purchasing and production practices
- Meal prices
- Participation rates
- Use of commodities
- Use of a warehouse or drop-ship deliveries
- Theft




## Calculation

Total department labor expenses, plus benefits and taxes, plus workers' compensation costs *divided by* total revenue.

## Importance of Measure

- Labor contributes the largest expense that food service revenue must cover.
- School boards can control labor costs by establishing salary schedules and benefit plans.
- Directors can control labor cost by implementing productivity standards and staffing formulas.

## Influencing Factors

- Salary schedules and health and retirement benefits
- Number of annual work days and annual paid holidays
- Staffing formulas and productivity standards
- Union contracts
- Type of menu items

Essential Few

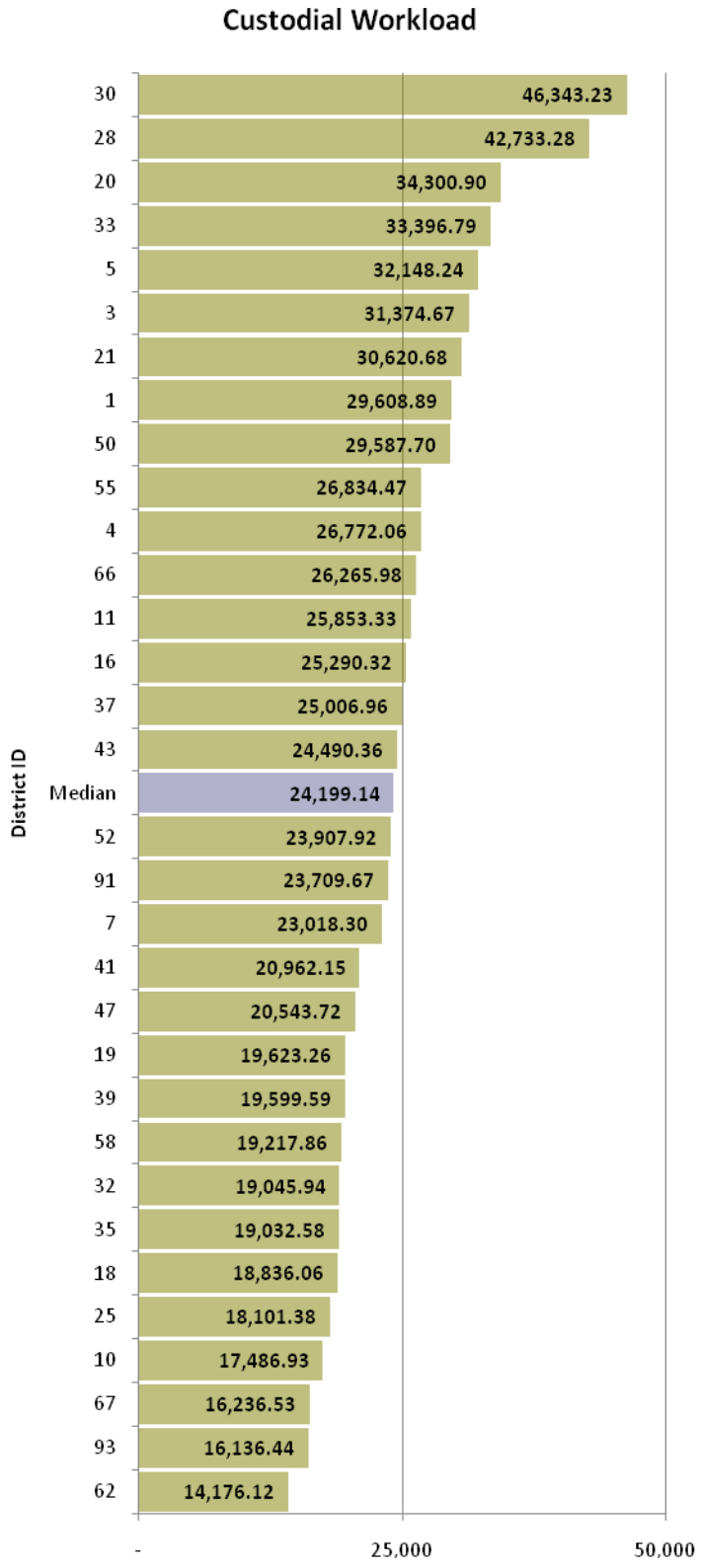
# Maintenance & Operations

## 2008-09 - Maintanance & Operations
## Power & Essential Few Indicators

| District ID | R1 Custodial workload | R2 Maintenance cost per square foot (ACCRA adjusted) | R3 Work order completion time | R4 Custodial cost per square foot (ACCRA adjusted) | R5 M&O expenditures as percent of general fund expenditures | R6 Custodial supply cost per square foot (ACCRA adjusted) |
|---|---|---|---|---|---|---|
| | Power ↑ | Power ↓ | Power ↓ | Power ↓ | Power ↓ | Essential Few ↓ |
| 57 | | $ 0.82 | 4.50 | $ 0.39 | 2.15% | $ 0.03 |
| 46 | | $ 1.15 | | $ 0.18 | 3.05% | $ 0.00 |
| 13 | | $ 1.78 | 2.50 | $ 0.02 | 4.68% | $ 0.01 |
| 34 | | $ 0.73 | | $ 0.21 | 7.09% | |
| 48 | | $ 0.95 | 14.00 | $ 1.44 | 5.89% | $ 0.09 |
| 21 | 30,620.68 | $ 2.47 | | $ 1.66 | 5.75% | $ 0.06 |
| 2 | | $ 1.57 | 4.40 | $ 1.67 | 6.70% | $ 0.03 |
| 50 | 29,587.70 | $ 1.89 | | $ 1.71 | 5.91% | $ 0.05 |
| 30 | 46,343.23 | $ 1.54 | 75.00 | $ 1.08 | 5.40% | $ 0.04 |
| 41 | 20,962.15 | $ 1.38 | 81.00 | $ 0.19 | 2.95% | $ 0.10 |
| 28 | 42,733.28 | $ 1.50 | 18.96 | $ 1.39 | | $ 0.13 |
| 55 | 26,834.47 | $ 1.28 | 6.50 | $ 1.64 | | $ 0.08 |
| 14 | | $ 3.15 | 8.13 | $ 1.17 | | $ 0.08 |
| 9 | | | | | 6.74% | |
| 26 | | | | | 6.95% | |
| 23 | | | 8.00 | | 8.65% | |
| 54 | | $ 7.32 | 4.00 | $ 1.72 | | |
| 5 | 32,148.24 | $ 0.97 | 27.70 | $ 1.54 | 7.83% | $ 0.11 |
| 33 | 33,396.79 | $ 1.70 | 2.32 | $ 1.51 | 22.30% | $ 0.05 |
| 53 | | $ 3.51 | 4.00 | $ 0.12 | 6.21% | $ 0.01 |
| 1 | 29,608.89 | $ 3.27 | 47.94 | $ 1.80 | | $ 0.08 |
| 66 | 26,265.98 | $ 1.35 | | $ 2.21 | 11.93% | $ 0.12 |
| 18 | 18,836.06 | $ 1.25 | 15.00 | $ 2.20 | 13.19% | $ 0.06 |
| 7 | 23,018.30 | $ 3.13 | 14.00 | $ 2.05 | 15.43% | $ 0.08 |
| 11 | 25,853.33 | $ 3.22 | 0.50 | $ 2.28 | 8.32% | $ 0.10 |
| 60 | | | 120.00 | | 3.92% | |

## 2008-09 - Maintanance & Operations
## Power & Essential Few Indicators

| District ID | R7 Utility usage per square foot Essential Few ↓ | R8 Water usage per square foot Essential Few ↓ | R1 Quartile | R2 Quartile | R3 Quartile | R4 Quartile | R5 Quartile | R6 Quartile | R7 Quartile | R8 Quartile | # of Responses | Mean Quartile |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 57 | | | | 1 | 1 | 1 | 1 | 1 | | | 5 | 1.00 |
| 46 | | | | 1 | | 1 | 1 | 1 | | | 4 | 1.00 |
| 13 | 50.02 | | | 2 | 1 | 1 | 1 | 1 | 2 | | 6 | 1.33 |
| 34 | | | | 1 | | 1 | 2 | | | | 3 | 1.33 |
| 48 | 48.34 | | | 1 | 2 | 1 | 1 | 2 | 2 | | 6 | 1.50 |
| 21 | 24.57 | | 1 | 3 | | 2 | 1 | 1 | 1 | | 6 | 1.50 |
| 2 | | | | 2 | 1 | 2 | 2 | 1 | | | 5 | 1.60 |
| 50 | 23.42 | 22.69 | 2 | 2 | | 2 | 1 | 1 | 1 | 3 | 7 | 1.71 |
| 30 | 59.36 | 17.27 | 1 | 2 | 4 | 1 | 1 | 1 | 3 | 2 | 8 | 1.88 |
| 41 | 48.23 | 0.88 | 3 | 1 | 4 | 1 | 1 | 3 | 2 | 1 | 8 | 2.00 |
| 28 | 39.54 | 12.04 | 1 | 2 | 2 | 1 | | 4 | 2 | 2 | 7 | 2.00 |
| 55 | 56.35 | 12.75 | 2 | 1 | 2 | 2 | | 2 | 3 | 2 | 7 | 2.00 |
| 14 | 19.81 | 23.71 | | 3 | 2 | 1 | | 2 | 1 | 3 | 6 | 2.00 |
| 9 | | | | | | | 2 | | | | 1 | 2.00 |
| 26 | | | | | | | 2 | | | | 1 | 2.00 |
| 23 | | | | | 2 | | 2 | | | | 2 | 2.00 |
| 54 | 28.83 | | | 4 | 1 | 2 | | | 1 | | 4 | 2.00 |
| 5 | 57.24 | 17.88 | 1 | 1 | 3 | 2 | 2 | 3 | 3 | 2 | 8 | 2.13 |
| 33 | 63.67 | 20.62 | 1 | 2 | 1 | 2 | 4 | 1 | 3 | 3 | 8 | 2.13 |
| 53 | 65.57 | 28.69 | | 4 | 1 | 1 | 1 | 1 | 4 | 3 | 7 | 2.14 |
| 1 | 46.11 | 9.11 | 2 | 3 | 4 | 2 | | 2 | 2 | 1 | 7 | 2.29 |
| 66 | 37.31 | 14.47 | 2 | 1 | | 3 | 3 | 3 | 2 | 2 | 7 | 2.29 |
| 18 | | | 4 | 1 | 2 | 3 | 3 | 1 | | | 6 | 2.33 |
| 7 | 32.62 | 7.55 | 3 | 3 | 2 | 3 | 4 | 2 | 1 | 1 | 8 | 2.38 |
| 11 | 35.55 | 34.77 | 2 | 3 | 1 | 4 | 2 | 3 | 1 | 4 | 8 | 2.50 |
| 60 | | | | | 4 | | 1 | | | | 2 | 2.50 |




## Calculation

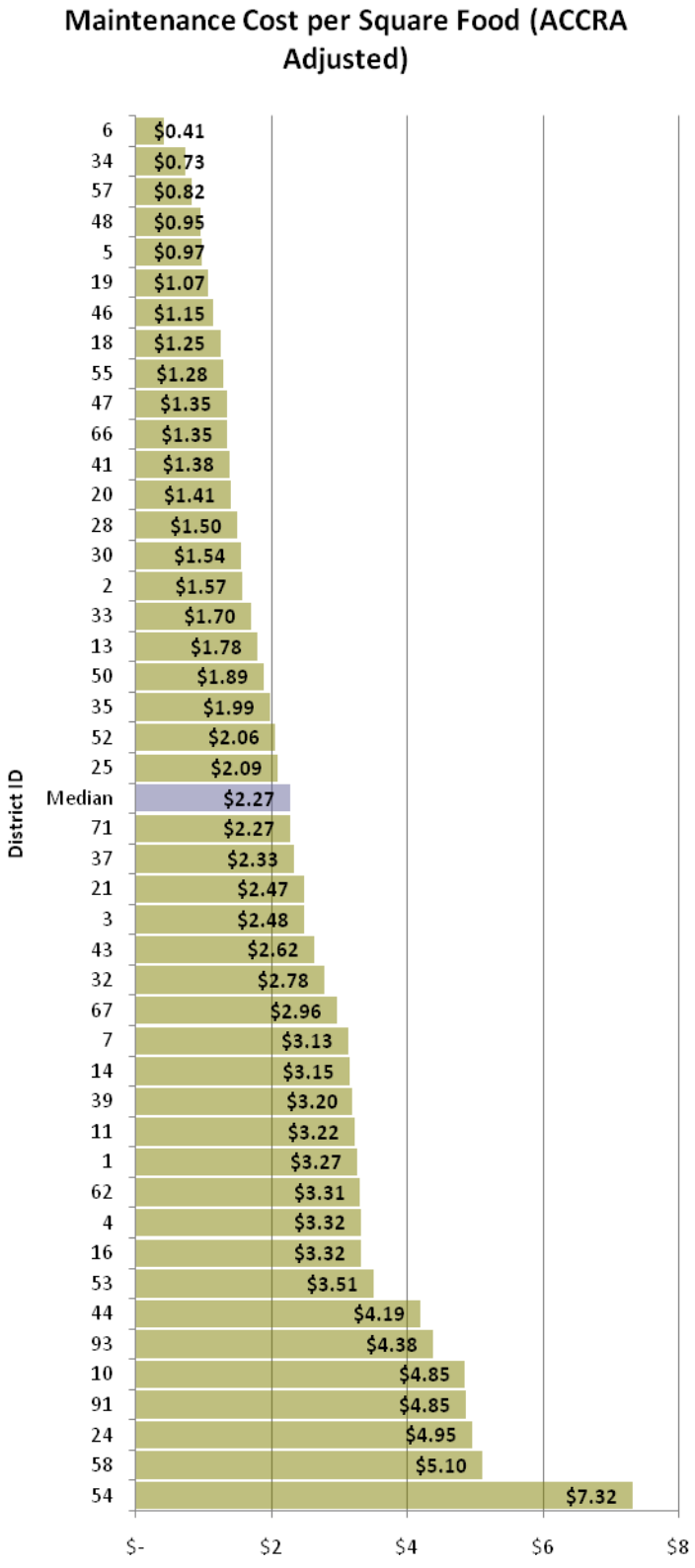
Total district square footage *divided by* total number of custodians.

## Importance of Measure

- This measure allows districts to compare their operations with others to evaluate the relative efficiency of custodial employees.
- A value on the low side could indicate that custodians may have additional assigned duties, or have opportunities for efficiencies, compared with districts with higher ratios.
- A higher number could indicate a well-managed custodial program or that some housekeeping operations are assigned to other employee classifications.
- It is important for districts to examine what drives their ratios to determine the most effective workload.

## Influencing Factors

- Assigned duties for custodians
- Management effectiveness
- Labor agreements
- District budget




## Calculation

Total maintenance expenditures – major and routine – including labor, benefits, supply, and other expenditures *divided by* total district square footage (divided by ACCRA factor).[1]

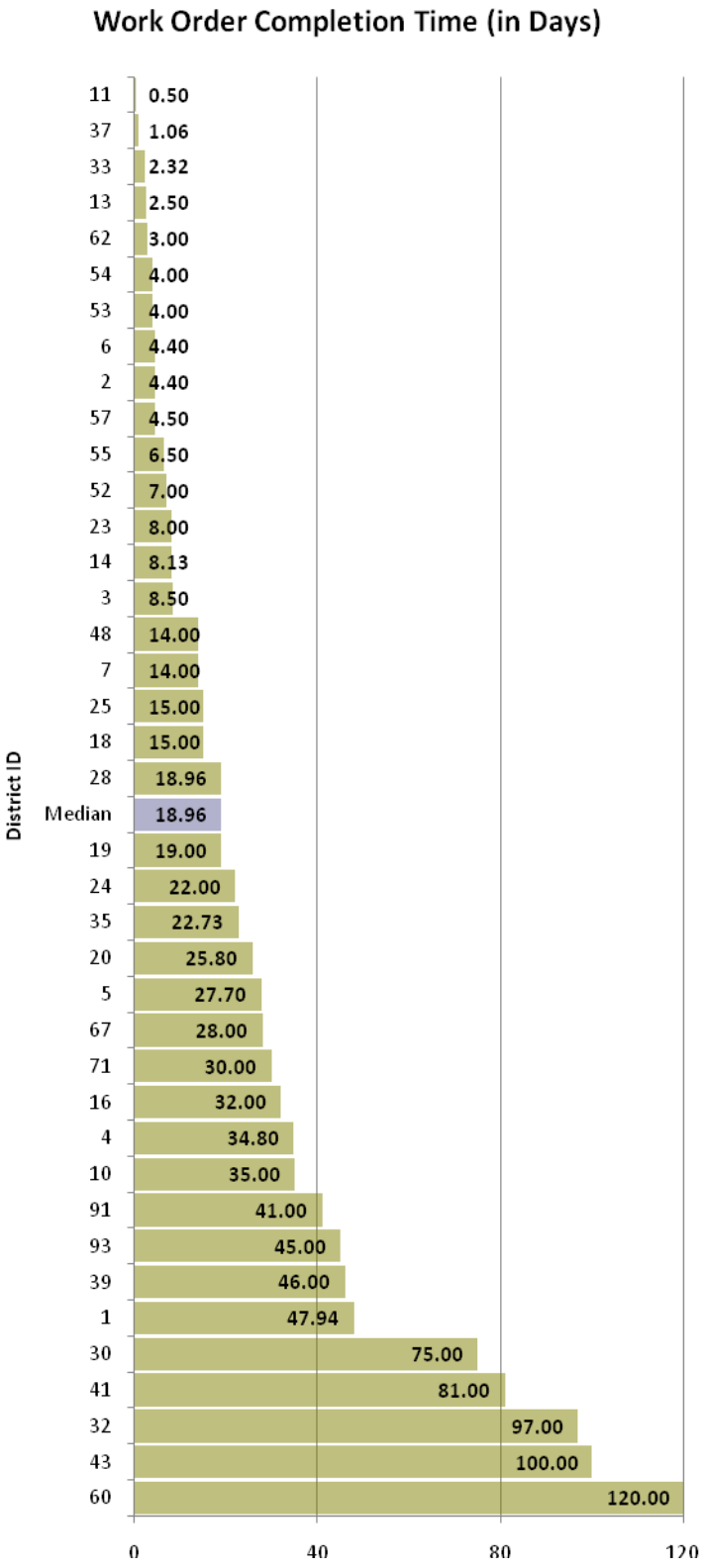
## Importance of Measure

- This measure is an indicator of the relative cost for a district to maintain its buildings.
- Regional labor and material cost differences will influence the measure.
- A high number may indicate a large amount of deferred maintenance while a lower number could reflect newer buildings in a district.

## Influencing Factors

- Age of buildings
- Amount of deferred maintenance
- Labor costs
- Material costs and purchasing practices
- Layout of buildings

[1] ACCRA is an acronym for American Chambers of Commerce Research Association. This organization produces a Cost of Living Index to provide a useful and reasonably accurate measure to compare cost of living differences among urban areas. We divided all measures that resulted in a dollar amount by the ACCRA factor for the region in order to normalize data across regions. For additional information, please go to www.coli.org.




## Calculation

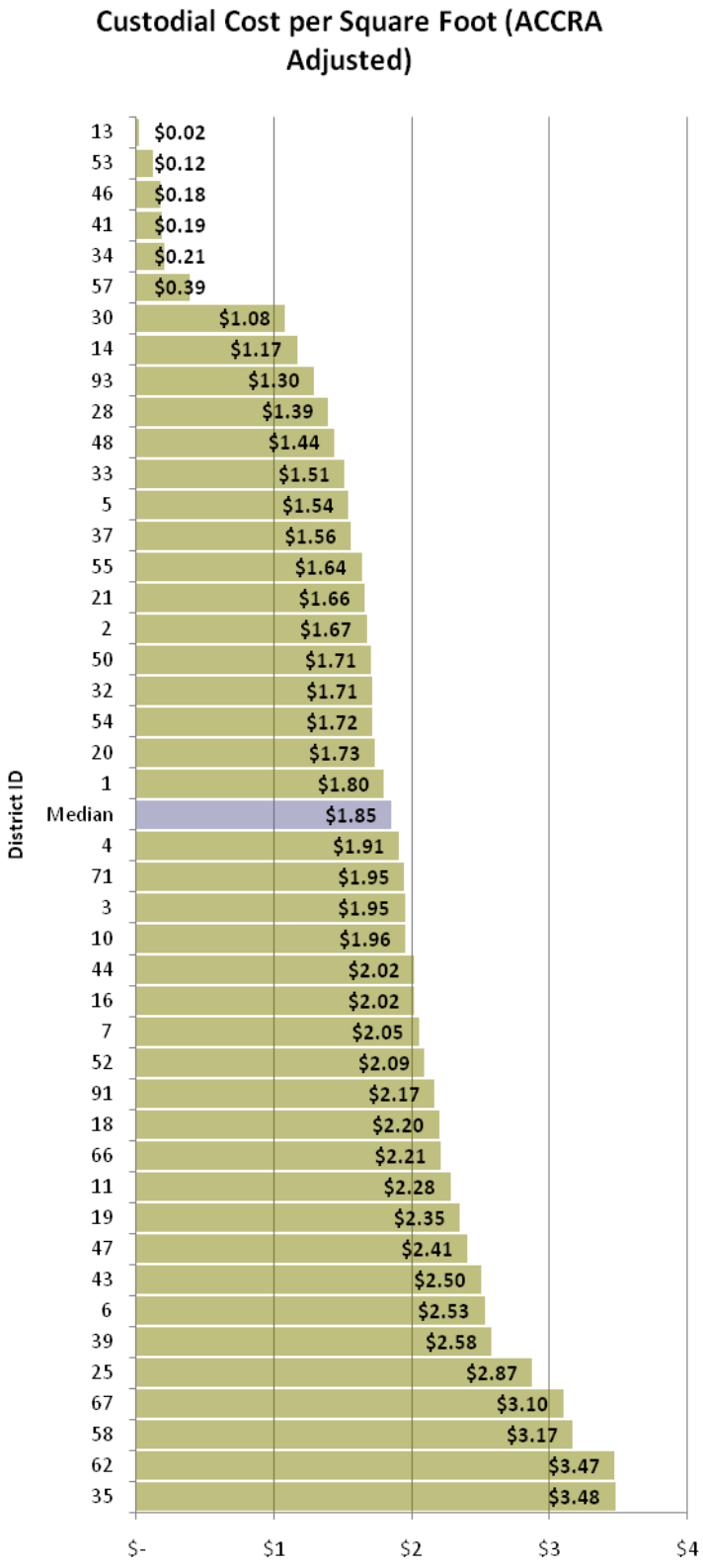
Average number of days to complete a work order.

## Importance of Measure

- This measure is an indicator of a district's timeliness in completing work orders.
- Districts with lower completion times are more likely to have a management system in place with funding to address repairs.

## Influencing Factors

- Number of maintenance employees
- Management effectiveness
- Automated work order tracking
- Labor agreements
- Funding to address needed repairs
- Existence of work flow management process




## Calculation

Total custodial expenditures, including labor, benefits, supplies, and other expenditures *divided by* total district square footage (divided by ACCRA factor).[1]

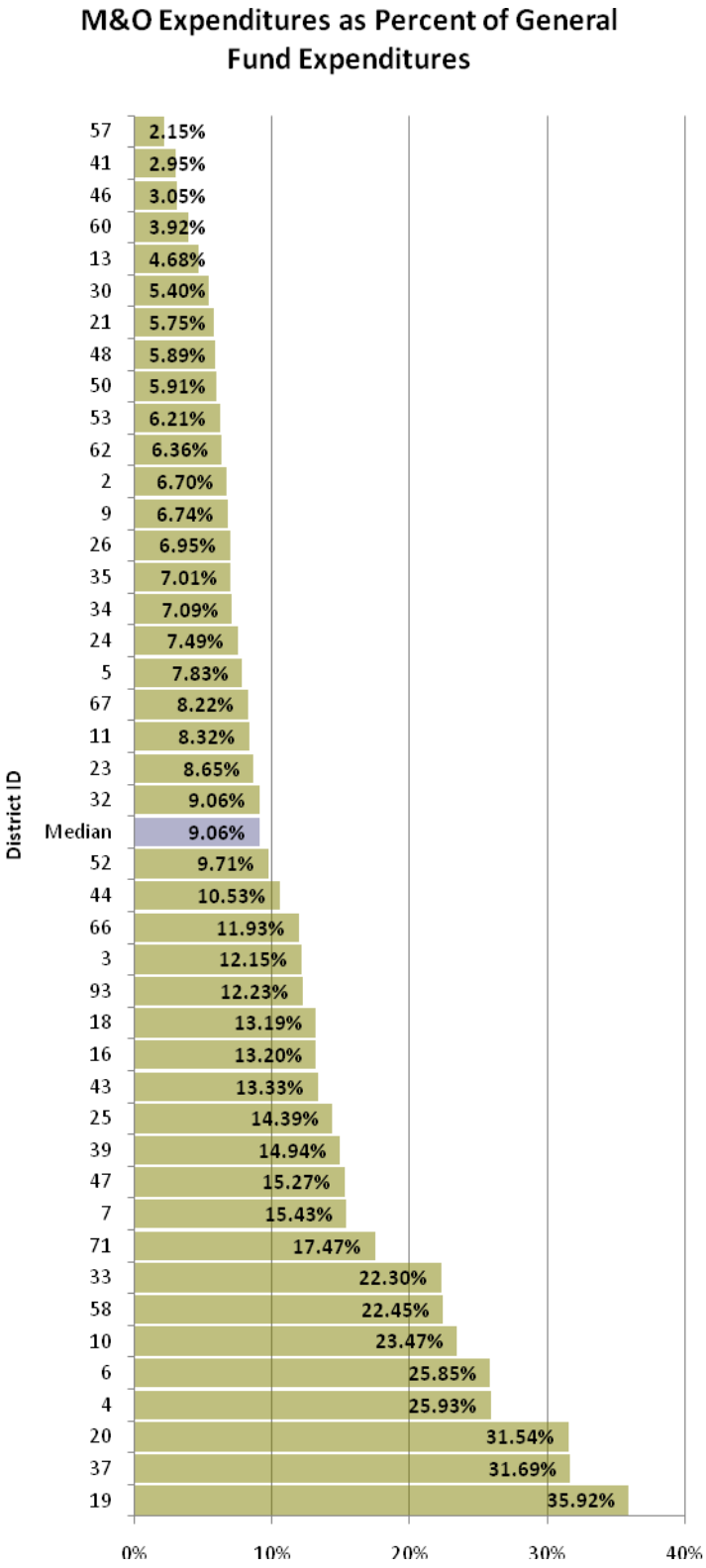
## Importance of Measure

- This measure is an important indicator of the efficiency of custodial operations.
- The value is affected not only by operational effectiveness, but also by labor costs, material and supply costs, supervisory overhead costs, as well as other factors.
- This indicator can be used as an important comparison with other districts to identify opportunities for improvement in custodial operations and costs.

## Influencing Factors

- Cost of labor
- Cost of supplies and materials
- Scope of duties assigned to custodians

[1] ACCRA is an acronym for American Chambers of Commerce Research Association. This organization produces a Cost of Living Index to provide a useful and reasonably accurate measure to compare cost of living differences among urban areas. We divided all measures that resulted in a dollar amount by the ACCRA factor for the region in order to normalize data across regions. For additional information, please go to www.coli.org.




## Calculation

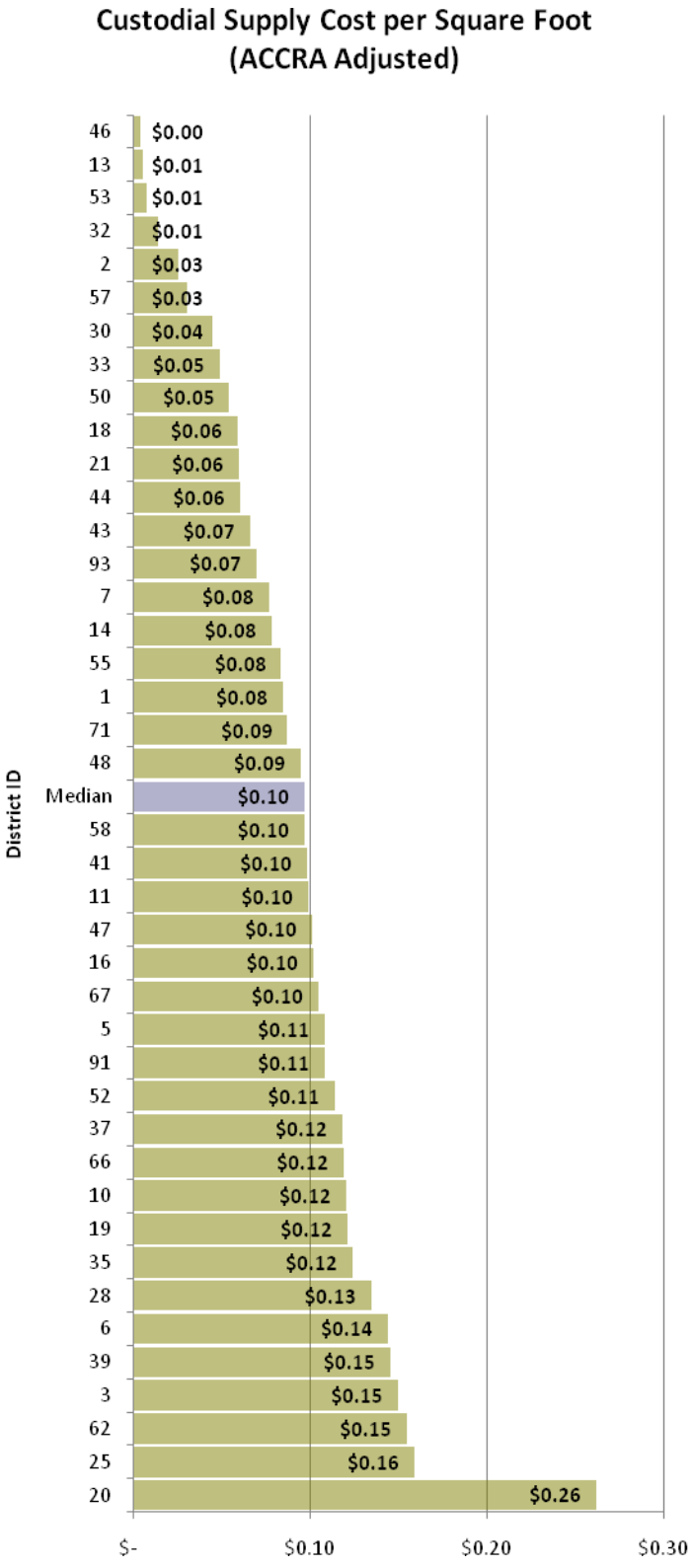
Total Maintenance & Operations department expenditures *divided by* total district general fund expenditures.

## Importance of Measure

- This measure is an indicator of the level of support for maintenance operations provided by the general fund.
- A lower percentage would indicate that other sources of funds are being provided to meet maintenance needs.
- A low percentage could also be an indication that not all of the required maintenance is being performed, resulting in a large amount of deferred maintenance.

## Influencing Factors

- Overall funding level for the general fund
- Availability of other fund sources to perform maintenance
- Age and condition of district buildings
- Deferred maintenance decisions




## Calculation

Total custodial supply and equipment expenditures only *divided by* total district square footage (divided by ACCRA factor).[1]

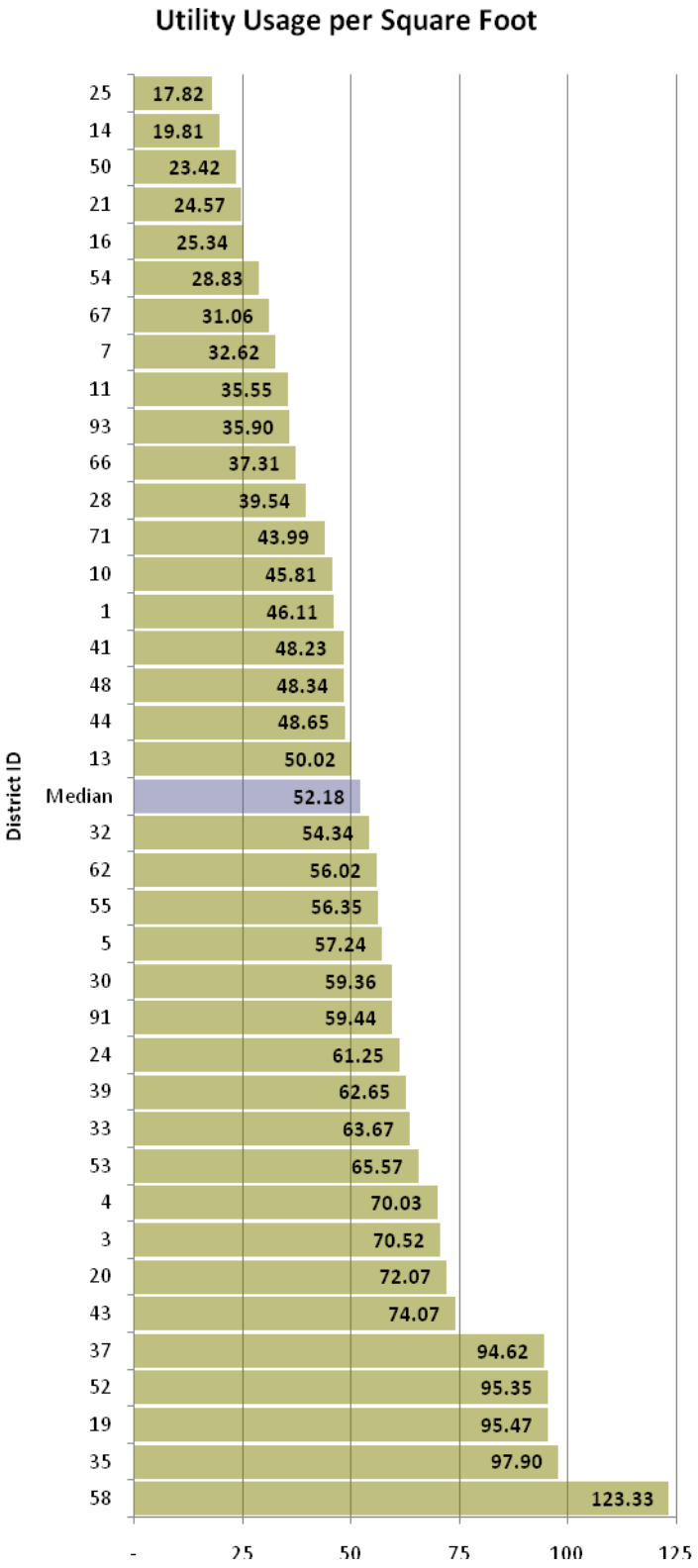
## Importance of Measure

- An indicator of the relative effectiveness of a district's use of custodial supplies and materials.
- A higher number may indicate cost savings opportunities that could be gained by changes in policies or procedures.

## Influencing Factors

- Regional price differences for supplies and materials
- Student density in a building (students per sq. ft.)
- Number of after-hours and community events in the building
- Purchasing practices

[1] ACCRA is an acronym for American Chambers of Commerce Research Association. This organization produces a Cost of Living Index to provide a useful and reasonably accurate measure to compare cost of living differences among urban areas. We divided all measures that resulted in a dollar amount by the ACCRA factor for the region in order to normalize data across regions. For additional information, please go to www.coli.org.




## Calculation

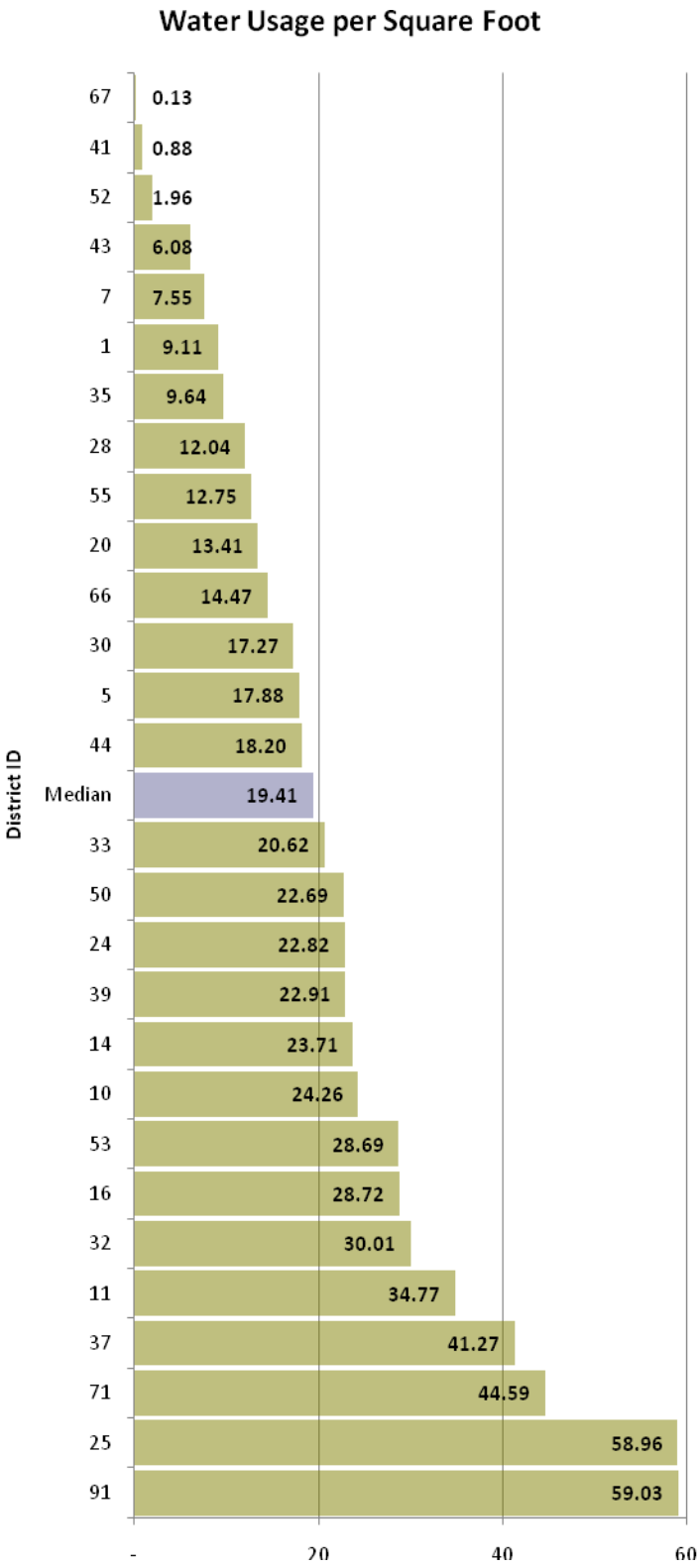
Annual electricity kWH usage *times* 3.412 *plus* annual heating fuel kBTU usage *divided by* total district square footage.

## Importance of the Measure

- Measures the efficiency of the districts' heating and cooling operations.
- Reflects effort to reduce energy consumption through conservation measures.
- Higher numbers signal an opportunity to evaluate fixed and variable cost factors and identify factors that can be modified for greater efficiency.

## Influencing Factors

- Age of buildings and physical plants
- Amount of air-conditioned space
- Regional climate differences
- Customer support of conservation efforts to upgrade lighting and HVAC systems
- Energy conservation policies and management practices




## Calculation

Total annual water usage (in gallons) *divided by* total district square footage.

## Importance of Measure

- A higher number might indicate a significant amount of exterior irrigation for grounds and sports facilities or an indication of a hot, arid environment requiring more water for irrigation or support of air conditioning systems.
- A lower number could indicate the district has a very effective water conservation program.

## Influencing Factors

- Water conservation measures
- Geographic location
- District policy on watering grounds
- State and local laws

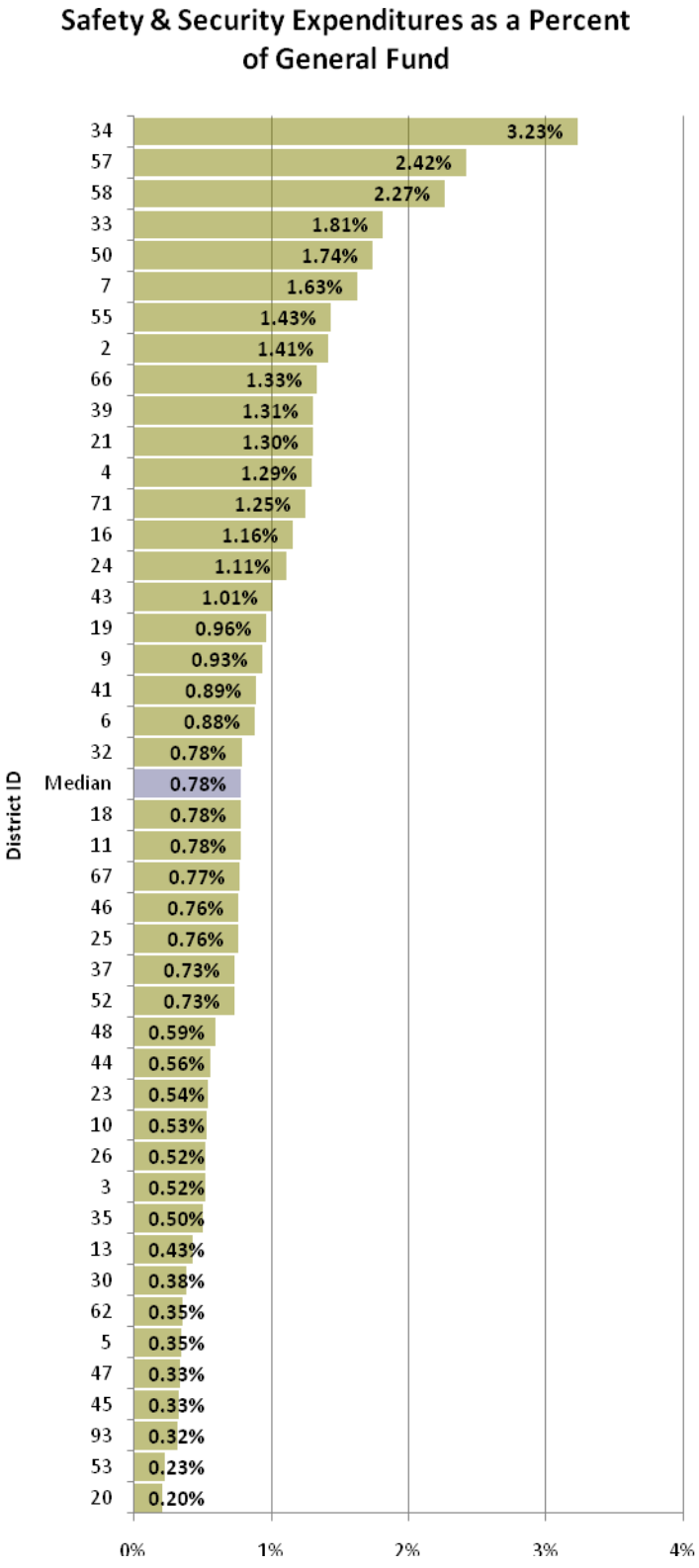
# Safety & Security

## 2008-09 - Safety & Security
## Power & Essential Few Indicators

| District ID | R1 S&S expenditures as a percent of General Fund Power ↓ | R2 Weapons incidents per 1,000 students Power ↓ | R3 Identification badges – employees Power ↑ | R4 Identification badges – employees in school buildings Power ↑ | R5 Identification badges – visitors Power ↑ | R6 Identification badges – visitors in school buildings Power ↑ |
|---|---|---|---|---|---|---|
| 34 | 3.23% | 3.85 | 80.77% | 80.00% | 80.77% | 80.00% |
| 11 | 0.78% | 3.55 | | | 100.00% | 100.00% |
| 21 | 1.30% | 1.23 | 70.89% | 70.67% | 77.22% | 74.67% |
| 50 | 1.74% | | 71.26% | 73.73% | | |
| 8 | | 3.64 | | | | |
| 58 | 2.27% | 23.71 | 96.79% | 98.18% | 96.79% | 98.18% |
| 3 | 0.52% | 6.56 | 86.32% | 86.67% | 86.32% | 86.67% |
| 19 | 0.96% | 41.13 | 80.39% | 87.50% | 80.39% | 87.50% |
| 57 | 2.42% | 10.70 | 99.18% | | 99.18% | |
| 2 | 1.41% | 16.59 | 56.99% | 55.06% | 56.99% | 55.06% |
| 4 | 1.29% | 9.18 | 48.03% | 53.03% | 68.42% | 76.52% |
| 9 | 0.93% | 9.12 | | | | |
| 33 | 1.81% | 39.00 | 71.17% | 83.33% | | |
| 37 | 0.73% | | 85.31% | 92.81% | | |
| 54 | | 15.05 | | | | |
| 52 | 0.73% | 26.99 | 78.16% | 80.25% | 78.16% | 80.25% |
| 24 | 1.11% | 9.31 | 42.71% | 45.98% | 44.27% | 48.85% |
| 25 | 0.76% | 3.84 | 15.63% | 15.05% | 91.67% | 88.17% |
| 5 | 0.35% | 5.58 | 50.90% | 58.62% | 50.90% | 58.62% |
| 20 | 0.20% | 3.11 | 58.33% | 59.80% | 58.33% | 59.80% |
| 66 | 1.33% | | 23.23% | 23.85% | 23.23% | 23.85% |
| 43 | 1.01% | 45.30 | 60.17% | 81.48% | | 81.48% |
| 53 | 0.23% | 1.29 | | | 65.56% | 72.05% |
| 1 | | 7.48 | 34.34% | 33.46% | 34.34% | 33.46% |
| 46 | 0.76% | 12.90 | 69.73% | 78.43% | | 78.82% |
| 18 | 0.78% | 20.91 | 29.90% | 28.44% | | |
| 26 | 0.52% | 18.74 | | | | |
| 6 | 0.88% | 9.01 | 98.51% | | | |
| 41 | 0.89% | 5.96 | 12.63% | 10.83% | 12.63% | 10.83% |

## 2008-09 - Safety & Security
## Power & Essential Few Indicators

| District ID | R7 Identification badges – visitors in non-school buildings Power ↑ | R8 Training of S&S staff – number of hours Power ↑ | R9 Training of S&S staff – number of staff Power ↑ | R1 Quartile | R2 Quartile | R3 Quartile | R4 Quartile | R5 Quartile | R6 Quartile | R7 Quartile | R8 Quartile | R9 Quartile | # of Responses | Mean Quartile |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 34 | 100.00% | 46.00 | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | | 8 | 1.13 |
| 11 | 100.00% | | | 2 | 1 | | | 1 | 1 | 1 | | | 5 | 1.20 |
| 21 | | 168.00 | | 1 | 1 | 2 | 2 | 1 | 2 | | 1 | | 7 | 1.43 |
| 50 | | 40.00 | | 1 | | 1 | 2 | | | | 2 | | 4 | 1.50 |
| 8 | | 140.00 | 79.44% | | 1 | | | | | | 1 | 3 | 3 | 1.67 |
| 58 | 20.00% | 36.00 | 94.00% | 1 | 4 | 1 | 1 | 1 | 1 | 2 | 3 | 1 | 9 | 1.67 |
| 3 | 80.00% | 30.00 | 89.36% | 3 | 2 | 1 | 1 | 1 | 1 | 1 | 3 | 2 | 9 | 1.67 |
| 19 | 54.55% | 40.00 | 86.84% | 2 | 4 | 1 | 1 | 1 | 1 | 1 | 2 | 2 | 9 | 1.67 |
| 57 | 38.46% | 40.00 | 72.58% | 1 | 3 | 1 | | 1 | | 1 | 2 | 3 | 7 | 1.71 |
| 2 | 80.00% | 96.00 | 85.87% | 1 | 3 | 2 | 2 | 2 | 2 | 1 | 1 | 2 | 9 | 1.78 |
| 4 | 15.00% | 50.00 | 82.26% | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 1 | 3 | 9 | 1.89 |
| 9 | | 24.00 | 97.56% | 2 | 2 | | | | | | 3 | 1 | 4 | 2.00 |
| 33 | | 24.00 | 95.74% | 1 | 4 | 2 | 1 | | | | 3 | 1 | 6 | 2.00 |
| 37 | | 24.00 | 92.59% | 3 | | 1 | 1 | | | | 3 | 2 | 5 | 2.00 |
| 54 | 20.00% | 140.00 | | | 3 | | | | | 2 | 1 | | 3 | 2.00 |
| 52 | 50.00% | 4.00 | | 3 | 4 | 1 | 1 | 1 | 1 | 1 | 4 | | 8 | 2.00 |
| 24 | | 100.00 | | 2 | 2 | 3 | 3 | 2 | 2 | | 1 | | 7 | 2.14 |
| 25 | | 32.00 | | 3 | 1 | 3 | 3 | 1 | 1 | | 3 | | 7 | 2.14 |
| 5 | | | | 4 | 1 | 2 | 2 | 2 | 2 | | | | 6 | 2.17 |
| 20 | 33.33% | 42.00 | 84.29% | 4 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 9 | 2.22 |
| 66 | 14.81% | 60.00 | 100.00% | 1 | | 3 | 3 | 3 | 3 | 3 | 1 | 1 | 8 | 2.25 |
| 43 | | 16.00 | 93.62% | 2 | 4 | 2 | 1 | | 1 | | 4 | 2 | 7 | 2.29 |
| 53 | 10.53% | | 87.65% | 4 | 1 | | | 2 | 2 | 3 | | 2 | 6 | 2.33 |
| 1 | | 40.00 | 92.28% | | 2 | 3 | 3 | 2 | 3 | | 2 | 2 | 7 | 2.43 |
| 46 | | 40.00 | 28.57% | 3 | 3 | 2 | 2 | | 1 | | 2 | 4 | 7 | 2.43 |
| 18 | | 40.00 | 100.00% | 2 | 4 | 3 | 3 | | | | 2 | 1 | 6 | 2.50 |
| 26 | | 40.00 | 100.00% | 3 | 4 | | | | | | 2 | 1 | 4 | 2.50 |
| 6 | 30.00% | 8.00 | 21.57% | 2 | 2 | 1 | | | | 2 | 4 | 4 | 6 | 2.50 |
| 41 | 86.27% | 21.00 | | 2 | 1 | 3 | 4 | 3 | 3 | 1 | 3 | | 8 | 2.50 |




## Calculation

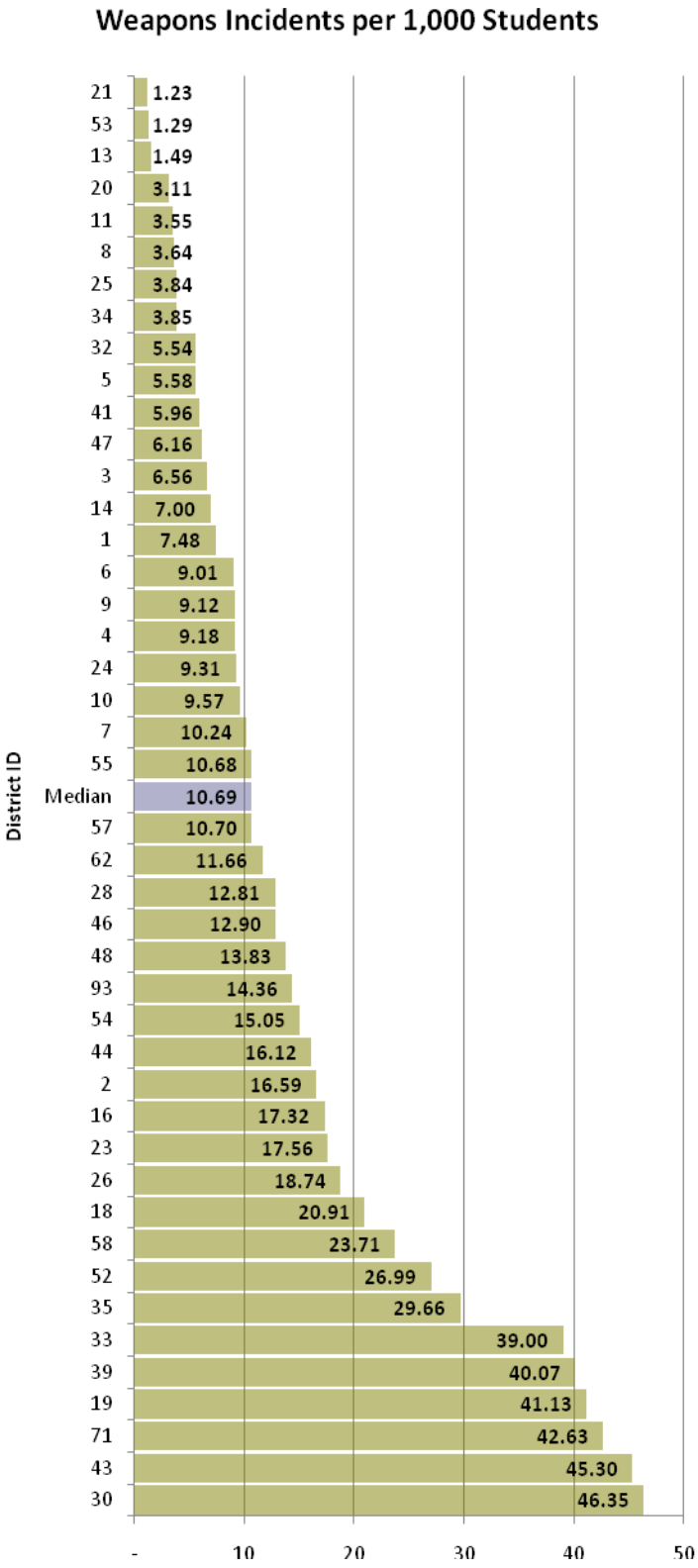
Total safety and security expenditures *divided by* total general fund expenditures.

## Importance of Measure

- This measure gives an indication of the level of support for safety and security operations being provided by the general fund.
- A lower percentage would indicate that other sources of funds might be provided to meet safety needs.
- A low percentage could also be an indication that not all security needs are being met by the district.

## Influencing Factors

- Overall funding level for the general fund
- Availability of other fund sources to perform safety and security operations




## Calculation

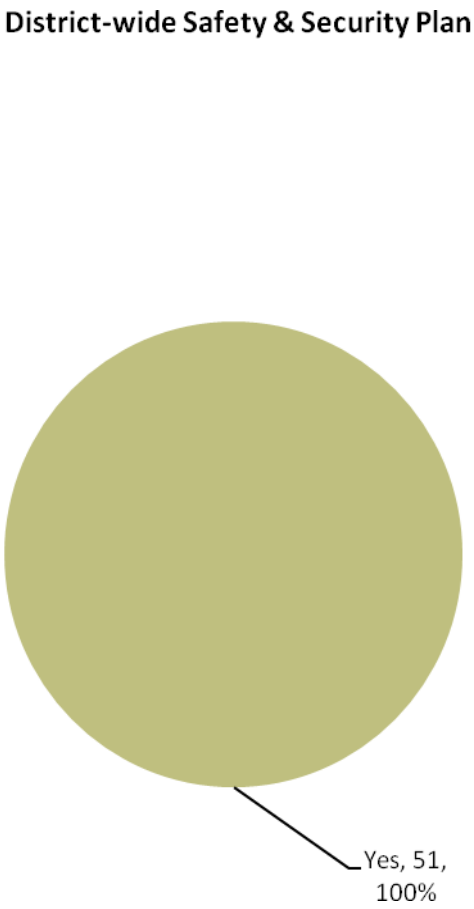
Total weapons, drugs, and arrest incidents *divided by* 1,000 enrolled students.

## Importance of Measure

- This measure provides an indicator of the concentration of student weapons incidents in each district, adjusted for the size of the district in terms of enrollment.

## Influencing Factors

- Available resources to allocate to safety and security
- Staffing formulas
- Utilization of technology such as security cameras to offset the need for more staff
- Enrollment
- External crime rates




## Calculation

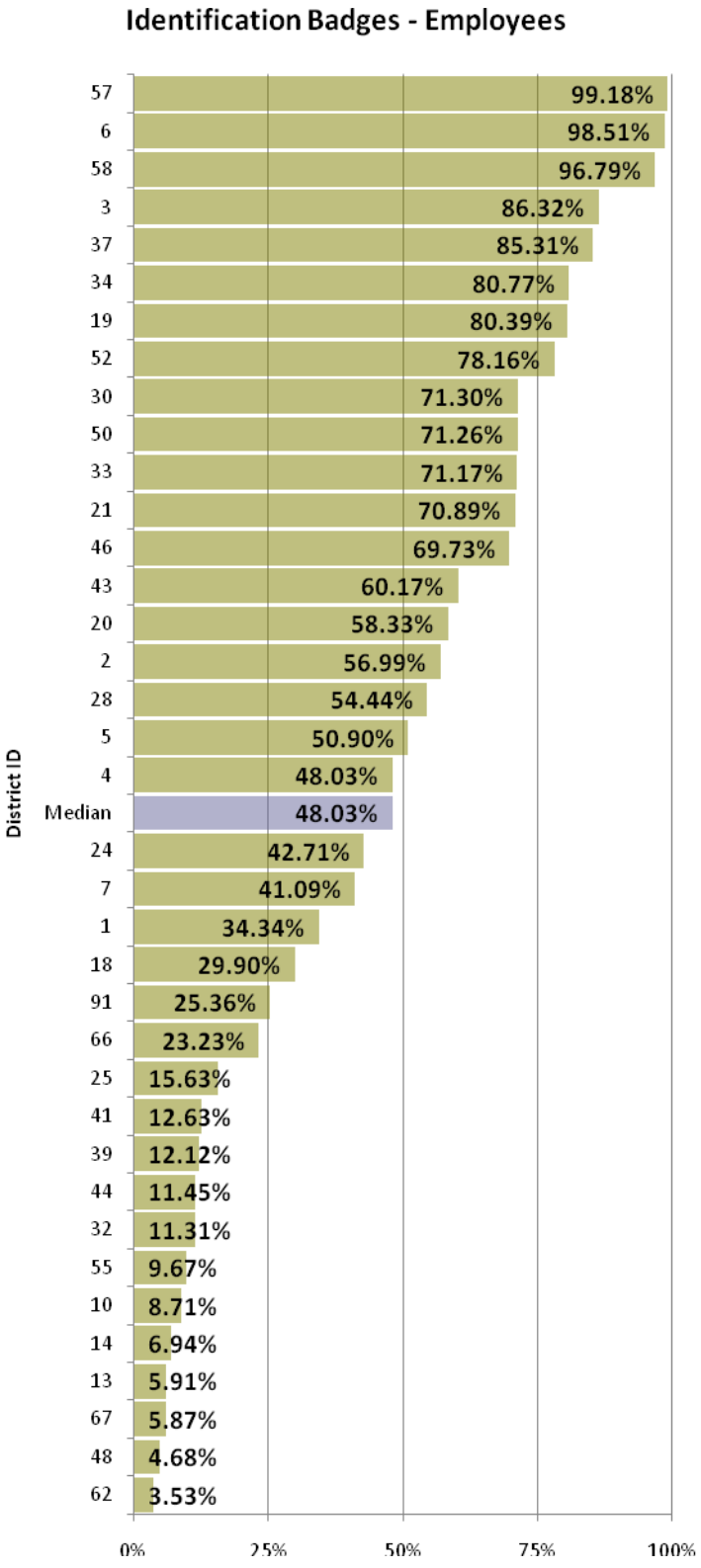
Does the district have a district-wide safety and security plan (Yes/No)?

## Importance of Measure

- This measure reflects the priority district and school administrators place on updating safety plans.
- Annually updated safety plans are most likely to be both accurate and "top of mind," meaning that the process of updating them serves as a refresher for staff and further prepares them for crises.

## Influencing Factors

- District guidance on the format and content of crisis plans
- Staff capacity to update crisis plans
- Technical support of schools in order to properly update their plans




## Calculation

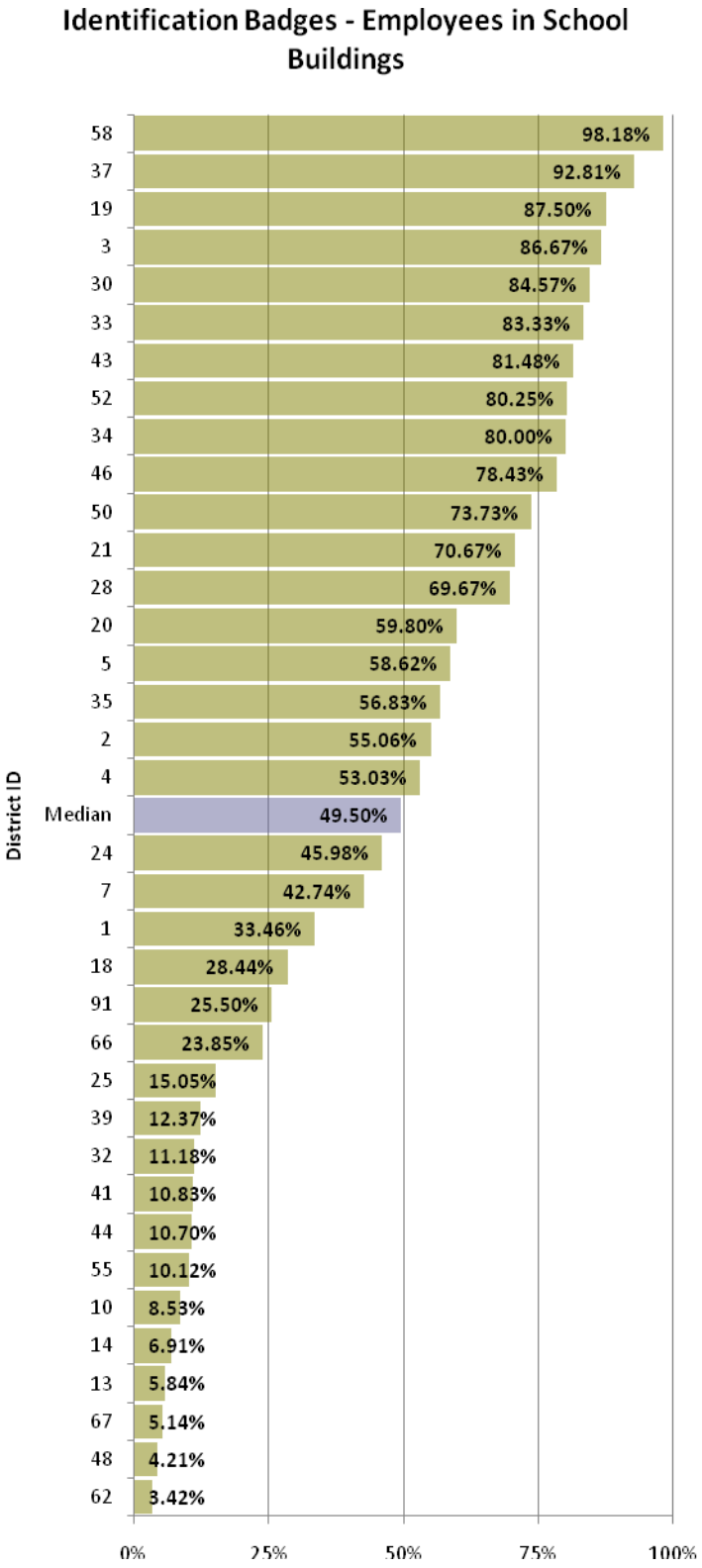
The extent to which employee badges are required in the district.

## Importance of Measure

- This measure reflects the emphasis districts put on access control as a deterrent.

## Influencing Factors

- Level of crime statistics in surrounding neighborhoods
- District policy for security
- Configuration of school (office, front desk, etc.) to make access control a possibility
- Budget allocations




## Calculation

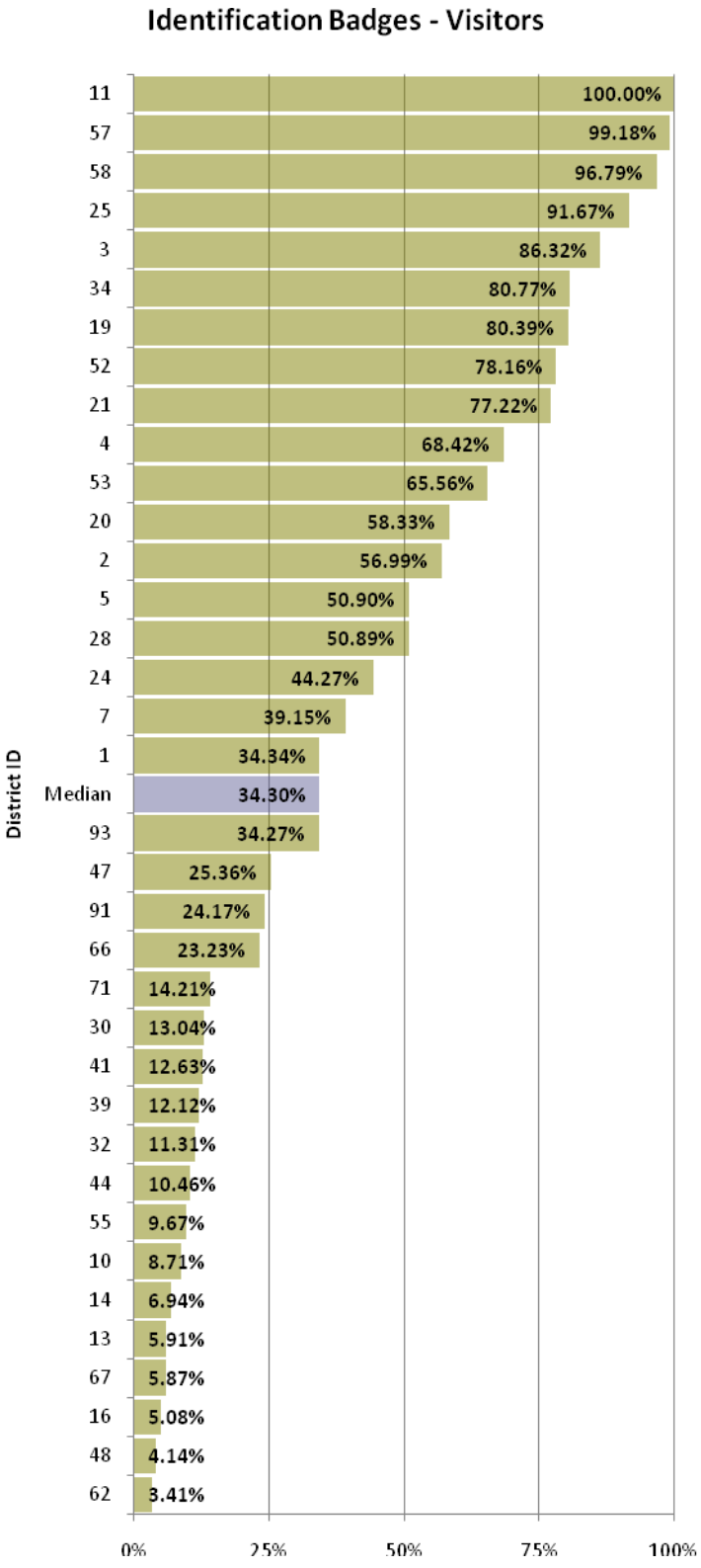
The extent to which employee badges are required in district school buildings.

## Importance of Measure

- This measure reflects the emphasis districts put on access control as a deterrent.

## Influencing Factors

- Level of crime statistics in surrounding neighborhoods
- District policy for security
- Configuration of school (office, front desk, etc.) to make access control a possibility
- Budget allocations




## Calculation

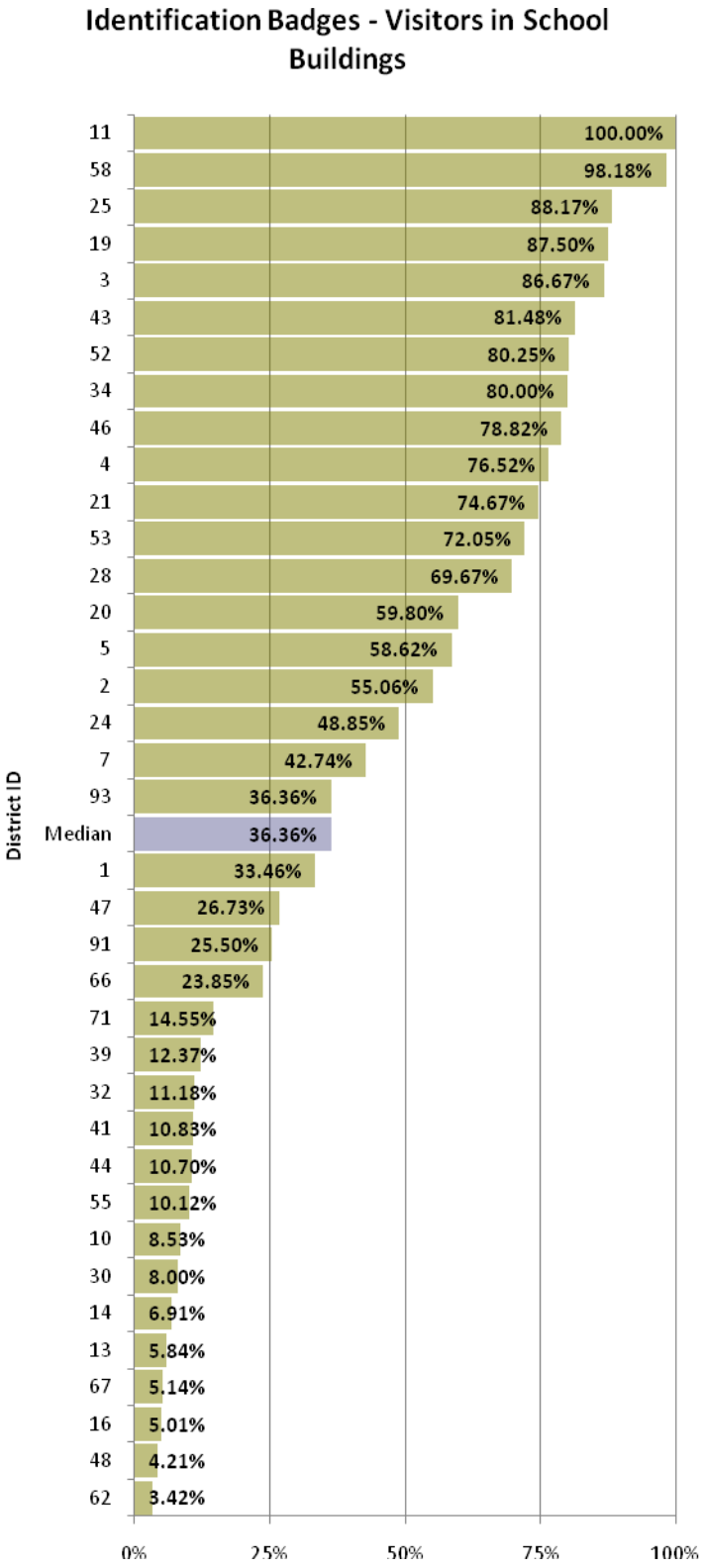
The extent to which visitor ID badges are required in the district.

## Importance of Measure

- This measure reflects the emphasis districts put on access control as a deterrent.

## Influencing Factors

- Level of crime statistics in surrounding neighborhoods
- District policy for security
- Configuration of school (office, front desk, etc.) to make access control a possibility
- Budget allocations




## Calculation

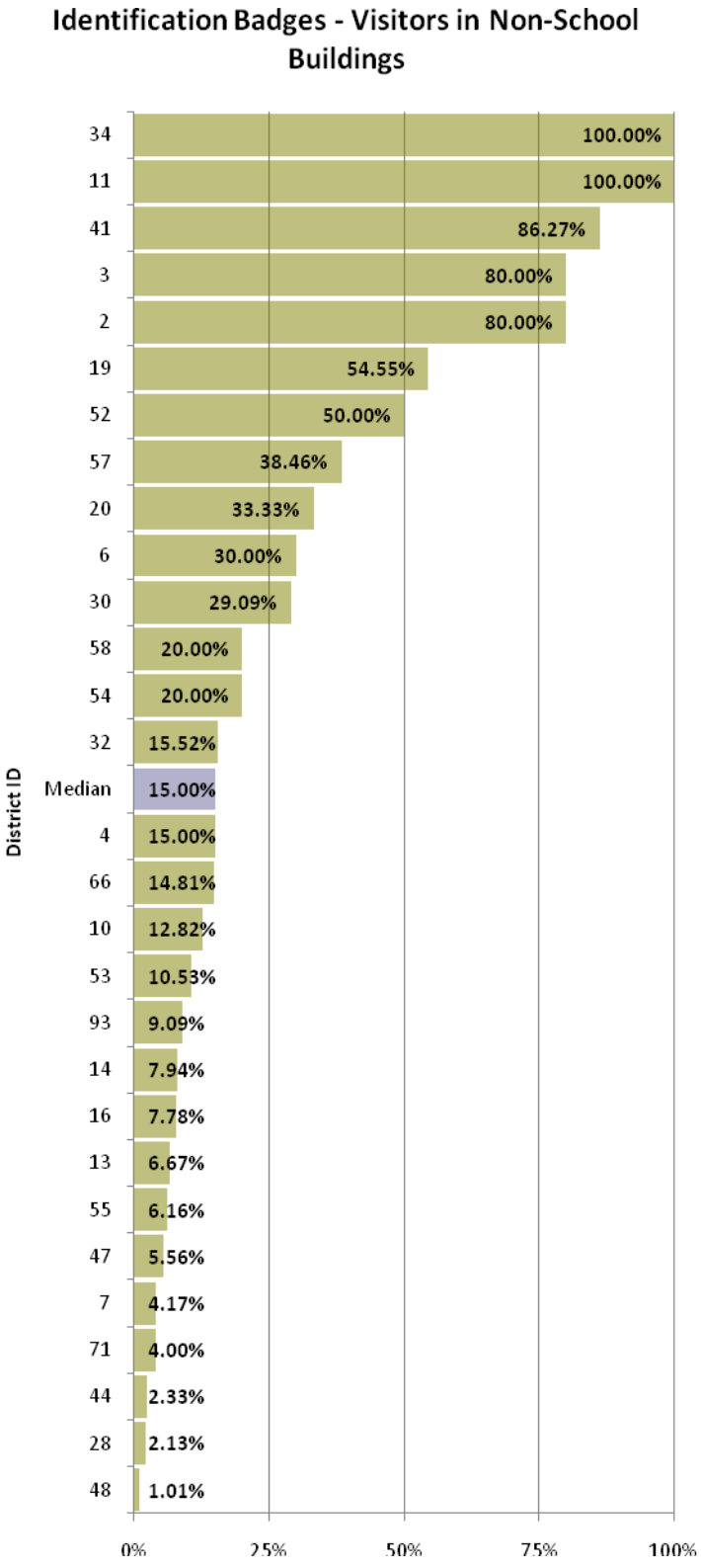
The extent to which visitor badges are required in district school buildings.

## Importance of Measure

- This measure reflects the emphasis districts put on access control as a deterrent.

## Influencing Factors

- Level of crime statistics in surrounding neighborhoods
- District policy for security
- Configuration of school (office, front desk, etc.) to make access control a possibility
- Budget allocations




## Calculation

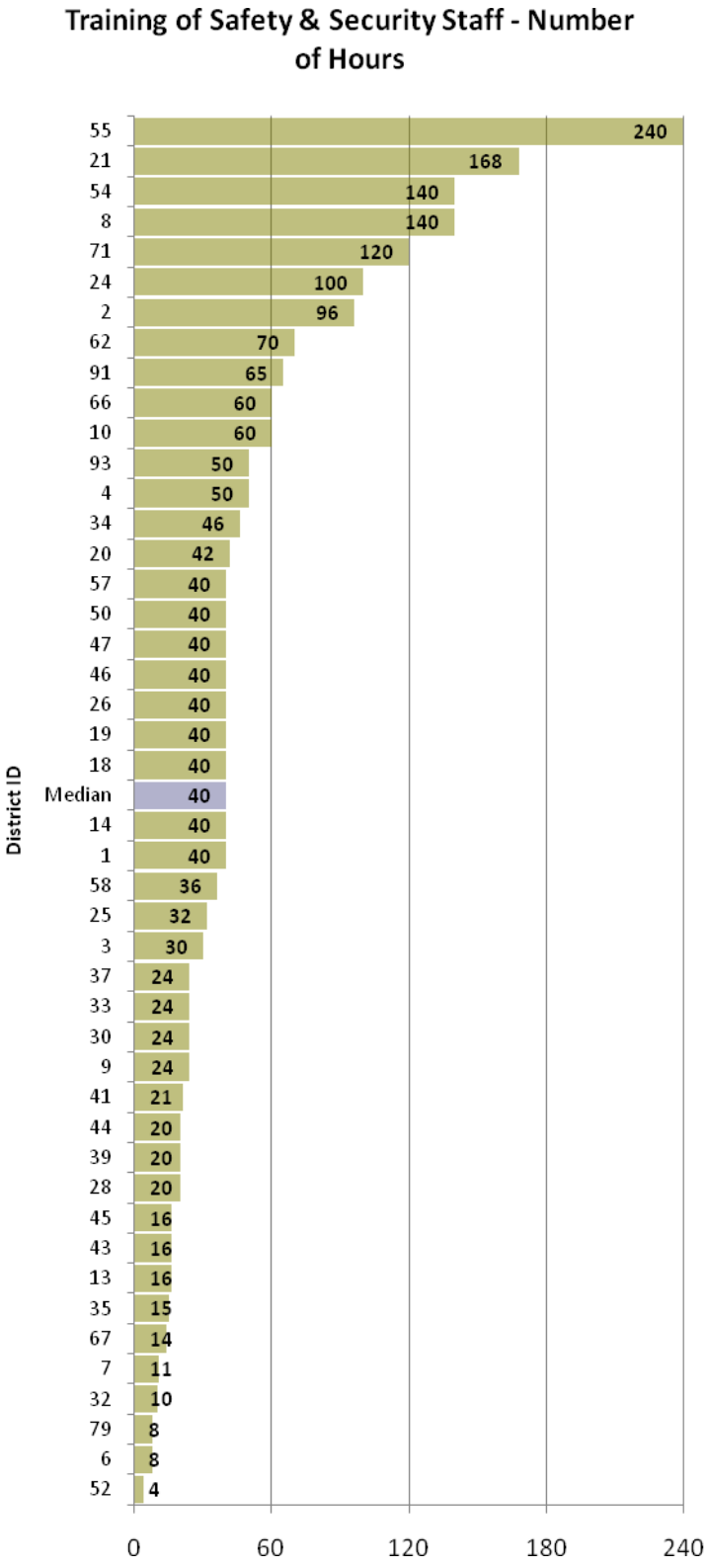
The extent to which visitor ID badges are required in district non-school buildings.

## Importance of Measure

- This measure reflects the emphasis districts put on access control as a deterrent.

## Influencing Factors

- Level of crime statistics in surrounding neighborhoods
- District policy for security
- Configuration of building (office, front desk, etc.) to make access control a possibility
- Budget allocations




## Calculation

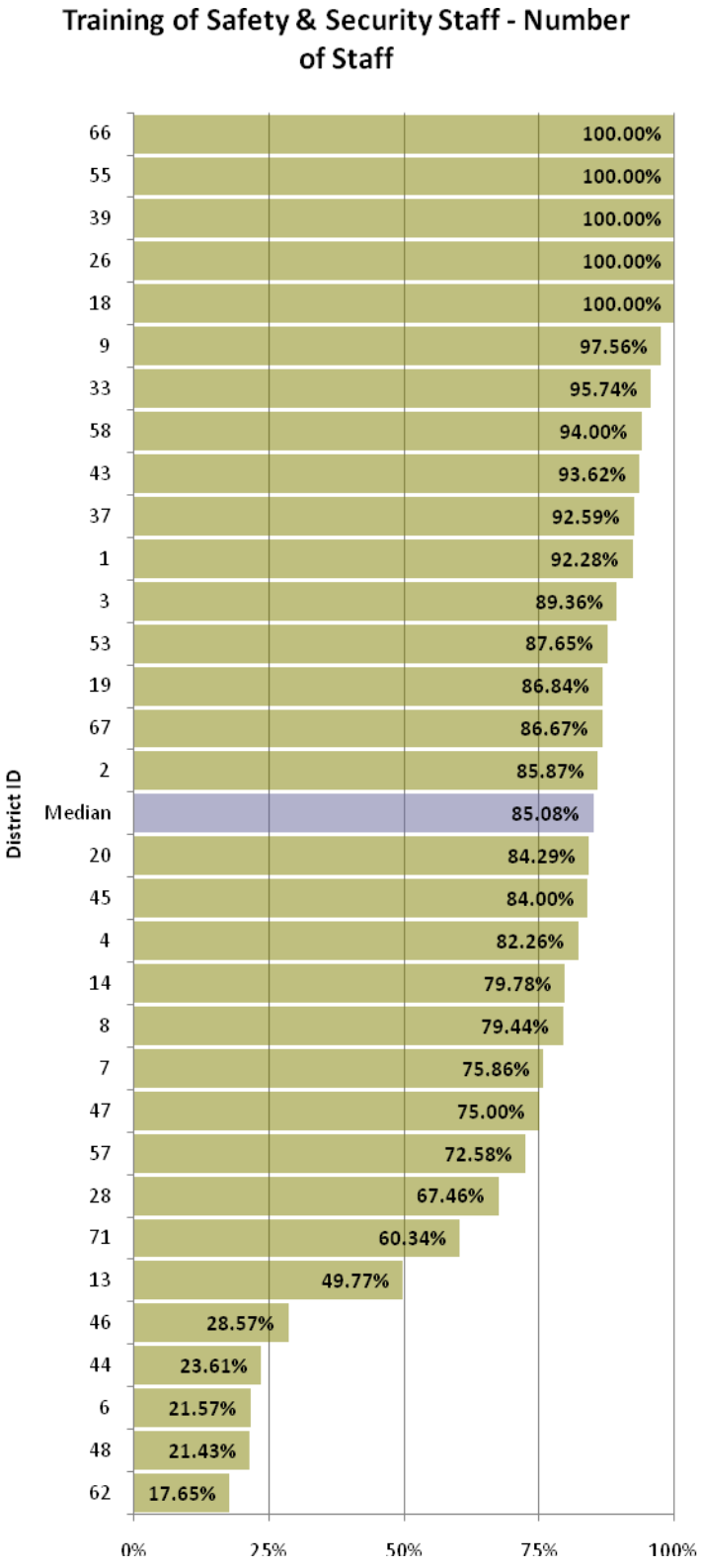
Number of annual training hours required for safety and security staff.

## Importance of Measure

- This measure reflects the priority district and school administrators place on training their security personnel.

## Influencing Factors

- District budgets
- Areas of responsibility for security staff
- Presence of dedicated law enforcement




## Calculation

Number of safety and security staff required to attend training annually *divided by* the number of safety and security staff – armed security, unarmed security, contract security, and local law enforcement.

## Importance of Measure

- This measure reflects the priority district and school administrators place on training their security personnel.

## Influencing Factors

- Areas of responsibility for security staff
- Presence of dedicated law enforcement
- District budgets

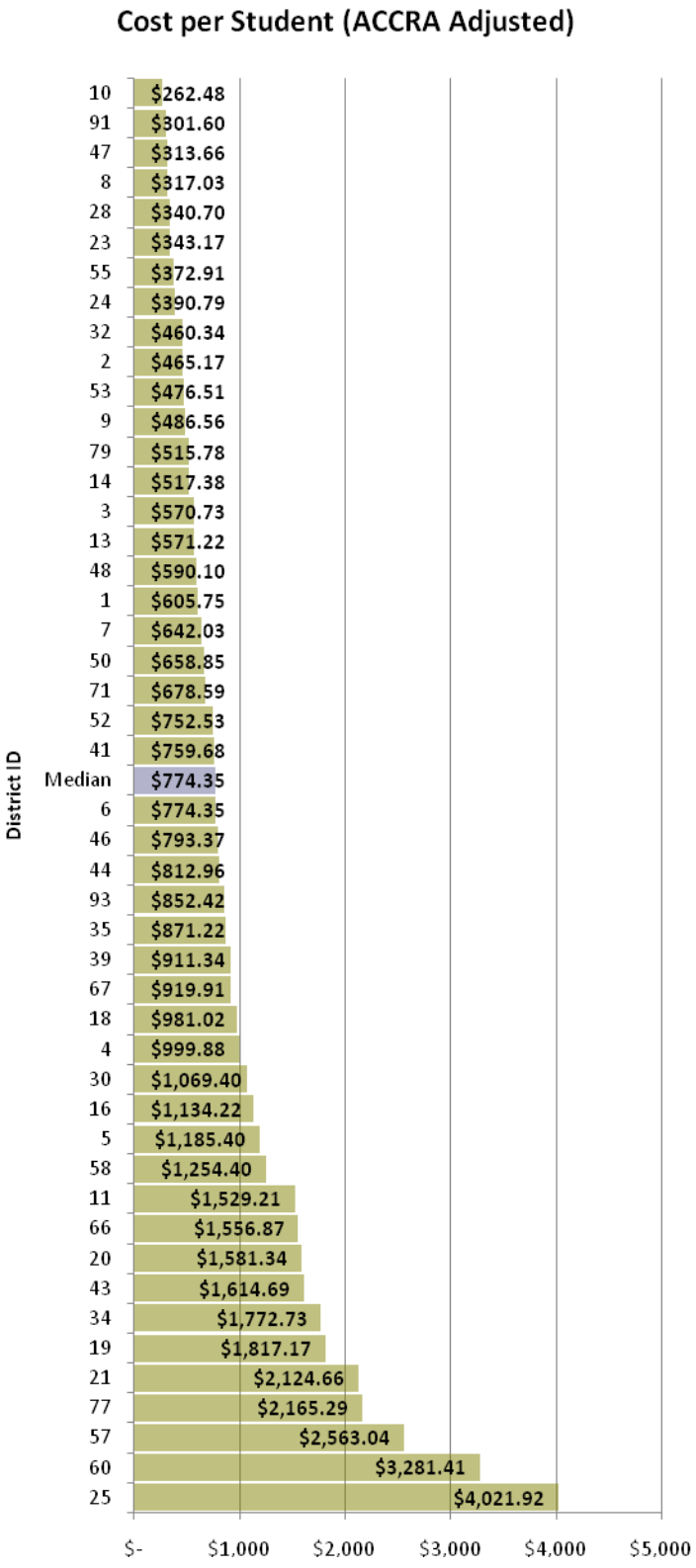
# Transportation

## 2008-09 - Transportation
## Power & Essential Few Indicators

| District ID | R1 Cost per student (ACCRA adjusted) Power ↓ | R2 Daily buses as percent of total buses Power ↑ | R3 On-time performance – all buses Power ↑ | R4 Cost per district-operated bus (ACCRA adjusted) Essential Few ↓ | R5 Cost per contractor-operated bus (ACCRA adjusted) Essential Few ↓ | R6 Average age of fleet Essential Few ↓ | R7 Average daily ride time Essential Few ↓ |
|---|---|---|---|---|---|---|---|
| 9 | $ 486.56 | 94.48% | | $ 49,740.19 | | 6.96 | 21.00 |
| 14 | $ 517.38 | 88.98% | | | $ 40,944.40 | 5.50 | 22.00 |
| 34 | $ 1,772.73 | 90.84% | 0.57% | | $ 71,304.57 | 7.00 | 25.00 |
| 79 | $ 515.78 | 85.54% | | $ 60,283.46 | | 5.53 | 30.00 |
| 55 | $ 372.91 | 90.05% | 0.52% | $ 38,366.64 | | 7.42 | 19.00 |
| 32 | $ 460.34 | 81.01% | | $ 49,388.22 | $ 32,997.50 | 5.47 | |
| 41 | $ 759.68 | 100.00% | | | $ 24,874.65 | 8.42 | 90.00 |
| 24 | $ 390.79 | 100.00% | 0.14% | $ 26,091.55 | | 7.75 | 23.00 |
| 44 | $ 812.96 | 90.87% | | | $ 42,150.19 | 4.47 | 40.00 |
| 3 | $ 570.73 | 89.07% | 0.57% | $ 94,543.45 | $ 53,192.48 | 4.50 | 35.00 |
| 4 | $ 999.88 | 90.83% | | | $ 27,960.57 | | 50.00 |
| 47 | $ 313.66 | 90.21% | | $ 39,610.19 | | 7.96 | 50.00 |
| 25 | $ 4,021.92 | 99.66% | 0.18% | $ 44,422.61 | $ 33,274.65 | 6.40 | 60.00 |
| 52 | $ 752.53 | 74.01% | 0.47% | $ 47,558.94 | $ 44,132.88 | 5.77 | 41.00 |
| 23 | $ 343.17 | 97.28% | | | $ 21,524.77 | 15.00 | 49.00 |
| 39 | $ 911.34 | 74.70% | | $ 50,076.20 | | 7.58 | 32.00 |
| 71 | $ 678.59 | 74.19% | 0.56% | $ 42,831.43 | $ 30,302.12 | 5.32 | 50.00 |
| 58 | $ 1,254.40 | 88.42% | 44.74% | $ 53,437.20 | $ 36,581.92 | 7.70 | |
| 50 | $ 658.85 | 84.47% | | $ 45,862.28 | $ 36,671.40 | 9.00 | 45.00 |
| 8 | $ 317.03 | 72.22% | | $ 40,456.71 | | 5.40 | |
| 11 | $ 1,529.21 | 85.19% | 80.23% | $ 53,680.94 | $ 42,103.76 | 19.92 | 37.45 |
| 37 | | 81.20% | 0.54% | | | 6.18 | 33.00 |
| 20 | $ 1,581.34 | 80.96% | | | $ 49,993.44 | 6.80 | 28.00 |
| 5 | $ 1,185.40 | 88.77% | 0.57% | $ 37,961.90 | $ 39,078.32 | 10.00 | 43.00 |
| 28 | $ 340.70 | 86.05% | 0.11% | $ 29,202.38 | | | 40.00 |

## 2008-09 - Transportation
## Power & Essential Few Indicators

| District ID | R8 Fleet out-of-service Essential Few ↓ | R9 Miles between accidents Essential Few ↑ | R10 Miles between preventable accidents Essential Few ↑ | R1 Quartile | R2 Quartile | R3 Quartile | R4 Quartile | R5 Quartile | R6 Quartile | R7 Quartile | R8 Quartile | R9 Quartile | R10 Quartile | # of Responses | Mean Quartile |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 9 | 2.69% | 63,630.60 | 105,185.27 | 1 | 1 | | 3 | | 2 | 1 | 1 | 2 | 3 | 8 | 1.75 |
| 14 | 3.61% | 78,043.11 | 131,697.75 | 2 | 2 | | | 2 | 1 | 1 | 2 | 2 | 2 | 8 | 1.75 |
| 34 | | 144,899.85 | 244,518.50 | 4 | 1 | 1 | | 4 | 2 | 1 | | 1 | 1 | 8 | 1.88 |
| 79 | 3.61% | 327,948.50 | 393,538.20 | 2 | 3 | | 4 | | 1 | 1 | 2 | 1 | 1 | 8 | 1.88 |
| 55 | 5.45% | 68,886.15 | 114,919.08 | 1 | 2 | 3 | 1 | | 2 | 1 | 3 | 2 | 3 | 9 | 2.00 |
| 32 | 9.29% | 217,921.10 | 328,507.93 | 1 | 4 | | 3 | 1 | 1 | | 4 | 1 | 1 | 8 | 2.00 |
| 41 | 5.51% | 175,096.35 | 541,964.90 | 2 | 1 | | | 1 | 3 | 4 | 3 | 1 | 1 | 8 | 2.00 |
| 24 | 8.20% | 479,285.71 | 103,230.77 | 1 | 1 | 4 | 1 | | 3 | 1 | 4 | 1 | 3 | 9 | 2.11 |
| 44 | 9.13% | 106,669.44 | 156,053.44 | 3 | 1 | | | 2 | 1 | 2 | 4 | 2 | 2 | 8 | 2.13 |
| 3 | | 1,121,921.00 | | 2 | 2 | 2 | 4 | 3 | 1 | 2 | | 1 | | 8 | 2.13 |
| 4 | 3.06% | 62,990.72 | 160,626.35 | 3 | 2 | | | 1 | | 3 | 2 | 2 | 2 | 7 | 2.14 |
| 47 | 2.84% | 35,308.41 | | 1 | 2 | | 1 | | 3 | 3 | 1 | 4 | | 7 | 2.14 |
| 25 | 0.17% | 35,618.29 | 292,070.00 | 4 | 1 | 3 | 2 | 1 | 2 | 4 | 1 | 3 | 1 | 10 | 2.20 |
| 52 | 1.38% | 914,026.00 | | 2 | 4 | 3 | 2 | 3 | 2 | 2 | 1 | 1 | | 9 | 2.22 |
| 23 | 3.26% | 45,925.37 | 77,898.73 | 1 | 1 | | | 1 | 4 | 3 | 2 | 3 | 3 | 8 | 2.25 |
| 39 | 2.49% | 237,180.88 | 237,180.88 | 3 | 4 | | 3 | | 3 | 2 | 1 | 1 | 1 | 8 | 2.25 |
| 71 | 4.36% | 55,717.51 | 124,848.50 | 2 | 4 | 2 | 2 | 1 | 1 | 3 | 3 | 3 | 2 | 10 | 2.30 |
| 58 | 2.76% | 27,454.70 | 140,149.71 | 4 | 2 | 1 | 3 | 1 | 3 | | 1 | 4 | 2 | 9 | 2.33 |
| 50 | 2.80% | 57,717.23 | 82,876.03 | 2 | 3 | | 2 | 1 | 3 | 3 | 1 | 3 | 3 | 9 | 2.33 |
| 8 | 6.45% | 56,092.33 | | 1 | 4 | | 2 | | 1 | | 3 | 3 | | 6 | 2.33 |
| 11 | 2.90% | 67,484.58 | 265,865.98 | 4 | 3 | 1 | 3 | 2 | 4 | 2 | 2 | 2 | 1 | 10 | 2.40 |
| 37 | 6.02% | 1,331,470.00 | 44,382.33 | | 3 | 2 | | | 2 | 2 | 3 | 1 | 4 | 7 | 2.43 |
| 20 | | 77,005.32 | 189,304.75 | 4 | 4 | | | 3 | 2 | 1 | | 2 | 1 | 7 | 2.43 |
| 5 | 1.81% | 30,557.19 | 54,323.89 | 3 | 2 | 2 | 1 | 2 | 4 | 2 | 1 | 4 | 4 | 10 | 2.50 |
| 28 | 3.95% | 42,382.80 | 60,546.86 | 1 | 3 | 4 | 1 | | | 2 | 2 | 3 | 4 | 8 | 2.50 |




## Calculation

All transportation expenditures – direct salaries, fuel, insurance-liability, insurance, workers' compensation, facility costs, capital/debt service, transportation contract costs *divided by* number of expected riders on a daily basis (divided by ACCRA factor).[1]

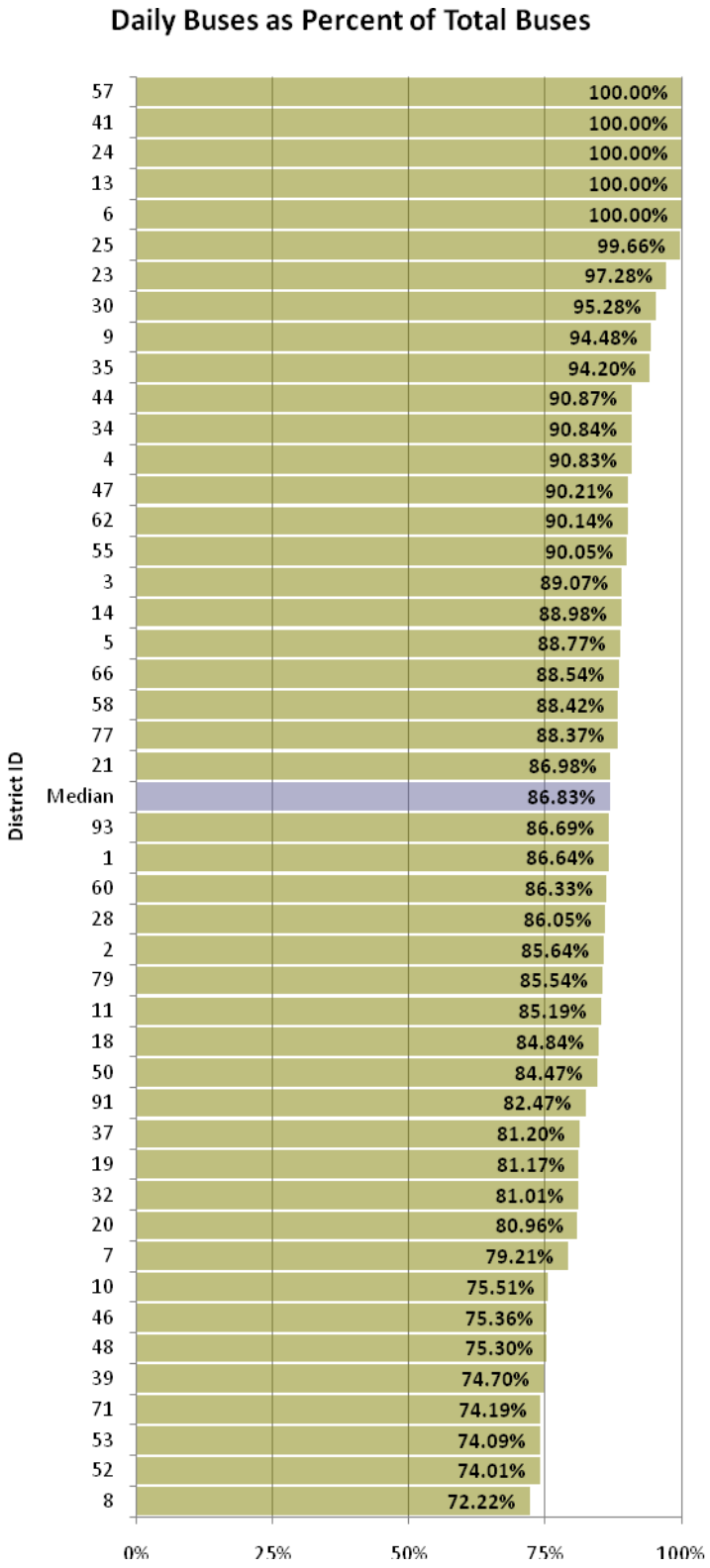
## Importance of Measure

- This measure is an indicator of the cost efficiency of a pupil transportation program.
- A greater than average cost per student may be appropriate based on specific conditions or program requirements in a particular district.
- A less than average cost may indicate a well-run program or favorable conditions in a district.

## Influencing Factors

- Cost of the fleet
- Effectiveness of the routing plan
- Ability to use each bus for more than one route or run
- Bell schedule

[1] ACCRA is an acronym for American Chambers of Commerce Research Association. This organization produces a Cost of Living Index to provide a useful and reasonably accurate measure to compare cost of living differences among urban areas. We divided all measures that resulted in a dollar amount by the ACCRA factor for the region in order to normalize data across regions. For additional information, please go to www.coli.org.




## Calculation

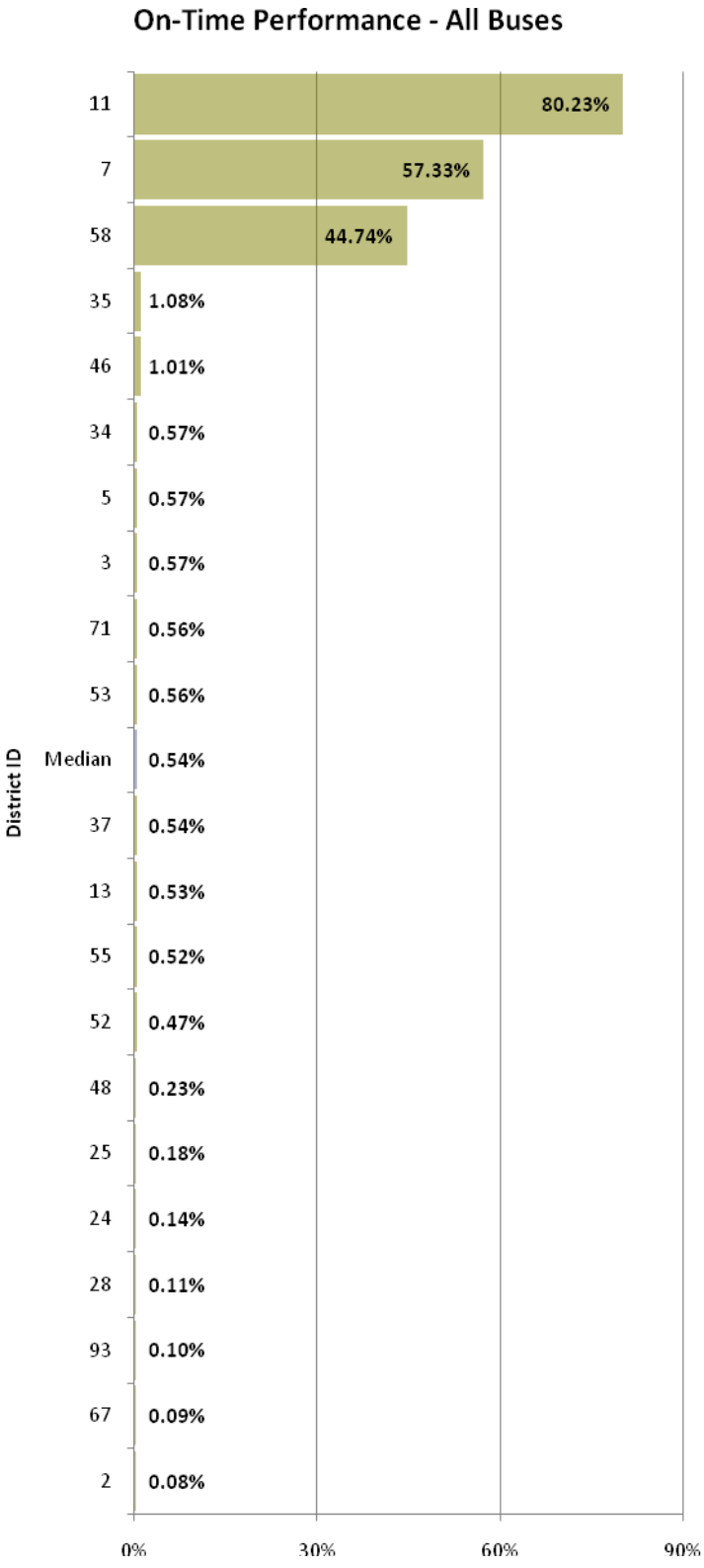
Number of daily buses – district and contract - *divided by* the total number of buses – district and contracted services.

## Importance of Measure

- A goal of a well-run transportation department is to procure only the number of buses actually needed on a daily basis, plus an appropriate spare bus ratio.
- Maintaining or contracting unneeded buses is expensive and unnecessary as these funds could be used in the classroom.

## Influencing Factors

- Historical trends in the number of students transported
- Enrollment projections and their impact on transportation programs
- Changes in transportation eligibility policies
- Spare bus factor needed
- Age of fleet




## Calculation

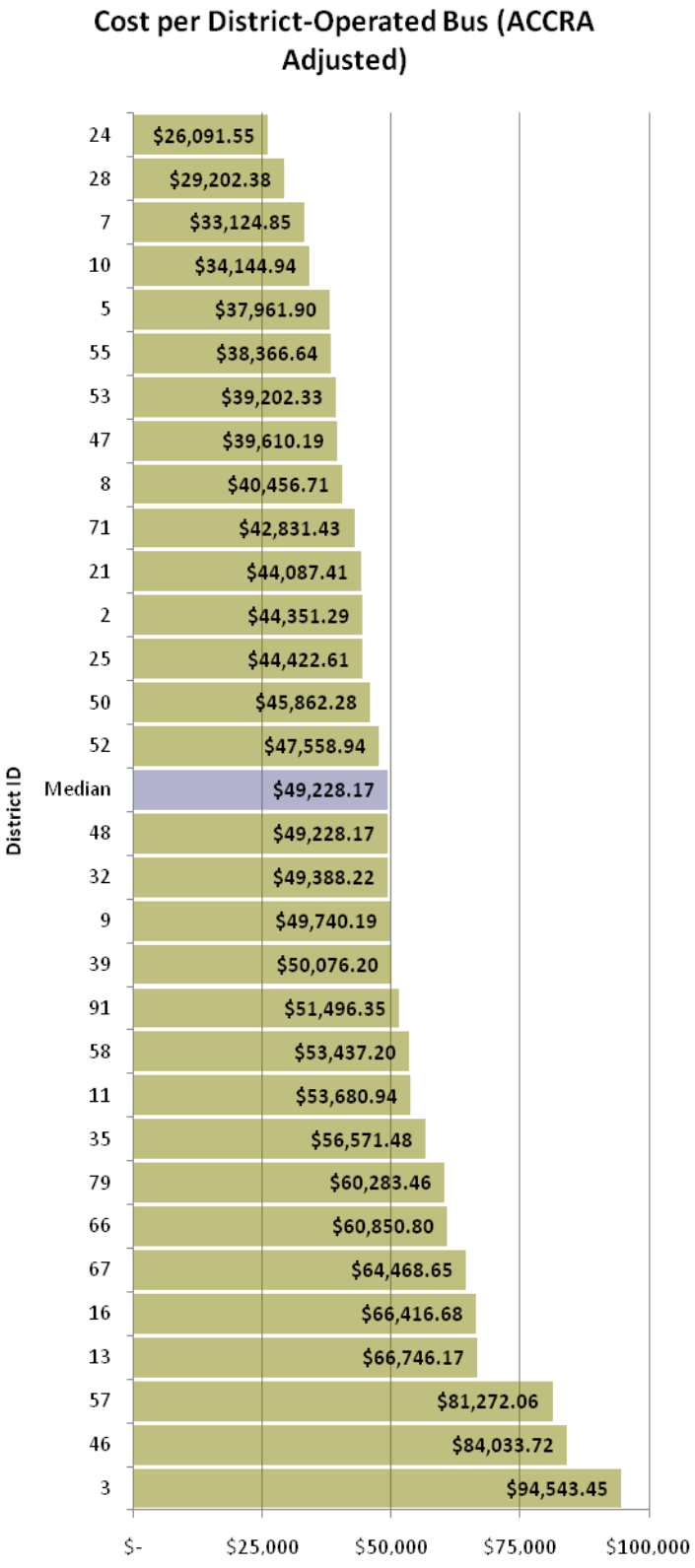
Average number of buses arriving within scheduled arrival time – district and contract *divided by* total number of daily scheduled runs.

## Importance of Measure

- This measure refers to the level of success of the transportation service remaining on the published arrival schedule.
- Late arrival of students at schools causes disruption in classrooms and may preclude some students from having school-provided breakfast.

## Influencing Factors

- Automobile traffic
- Accidents
- Detours
- Weather
- Increased ridership
- Mechanical breakdown
- Unrealistic scheduling




## Calculation

Total of the individual components creating the overall cost of each bus (salaries, benefits, fuel and overhead) *divided by* the total number of district-operated buses that run on a daily basis (divided by ACCRA factor).[1]

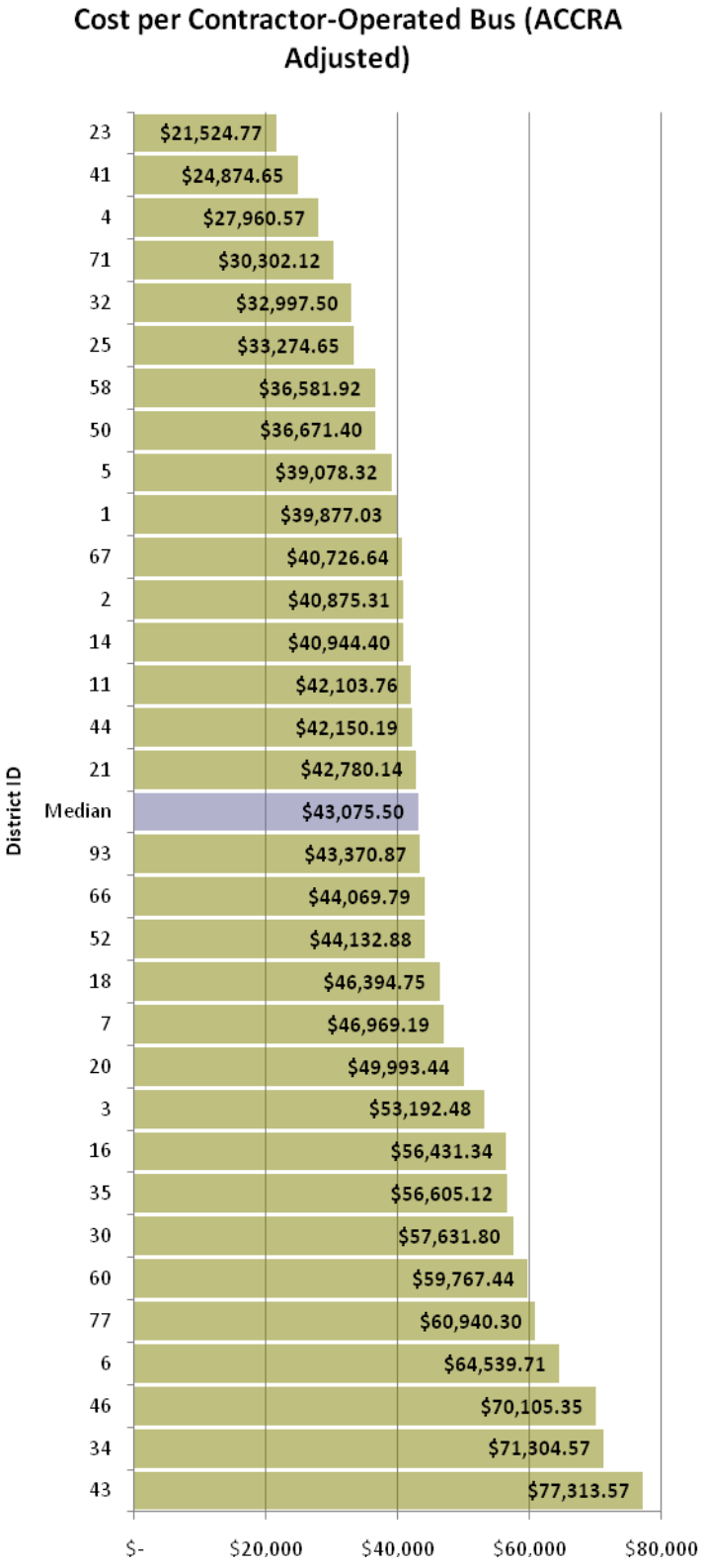
## Importance of Measure

- There is a common perception that outsourced services are less expensive.
- A decision to outsource transportation services can be a controversial policy decision.

## Influencing Factors

- Local factors, such as the availability of competition, land, drivers, and cost of living
- Competitiveness between contractor-operated and district-operated programs
- Contract requirements and performance standards

[1] ACCRA is an acronym for American Chambers of Commerce Research Association. This organization produces a Cost of Living Index to provide a useful and reasonably accurate measure to compare cost of living differences among urban areas. We divided all measures that resulted in a dollar amount by the ACCRA factor for the region in order to normalize data across regions. For additional information, please go to www.coli.org.




## Calculation

Total amount spent on contracted services, including oversight, supervision, and fuel *divided by* the total number of contractor-operated buses that run on a daily basis (divided by ACCRA factor).[1]

## Importance of Measure

- A decision to outsource transportation services is usually balanced against the degree of priority on internal employment, contractor performance, and other factors that are considered in addition to cost.

## Influencing Factors

- Local factors such as the availability of competition, land, drivers, and cost of living
- Competitiveness between contractor-operated and district-operated programs
- Contract requirements and performance standards
- The history and status (recent bidding versus contract extensions) of existing contracts

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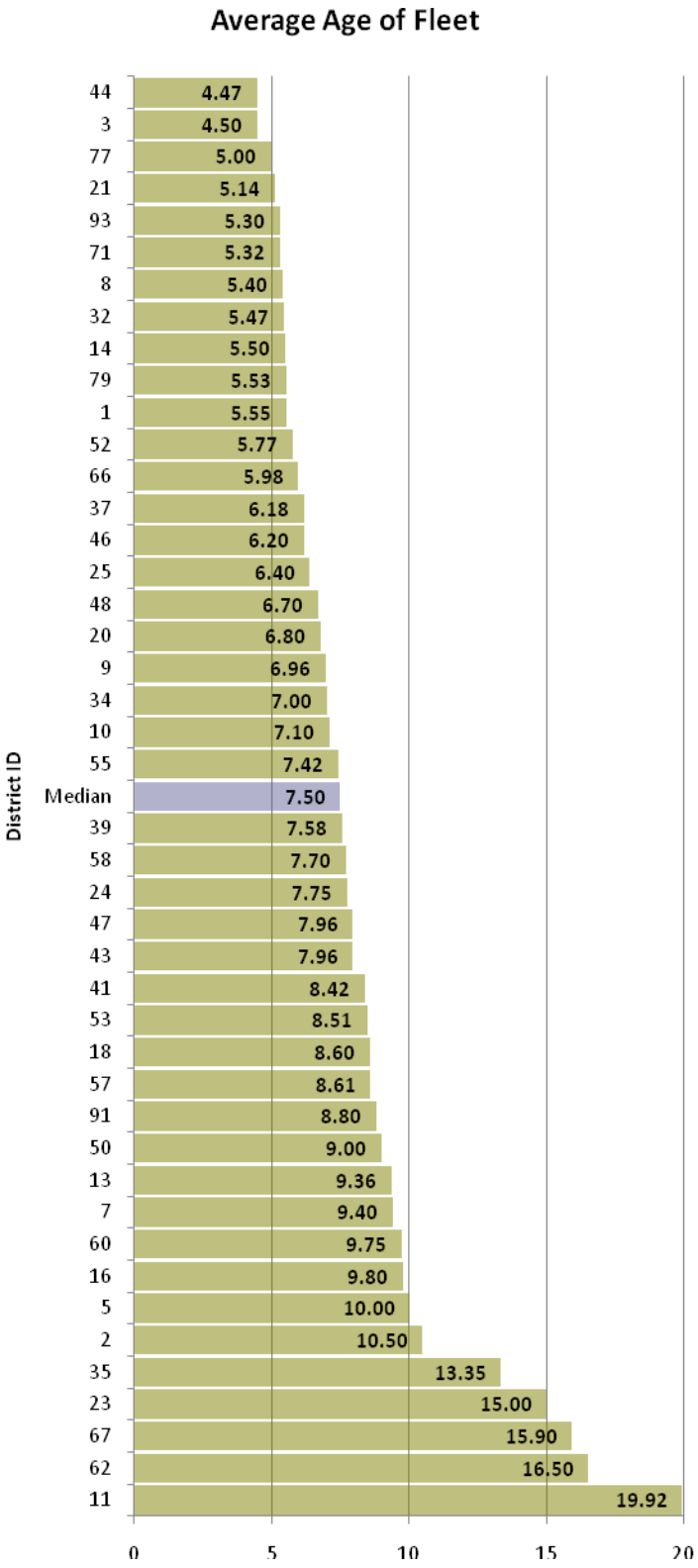



## Calculation

Weighted average age of fleet using a weighted average method.

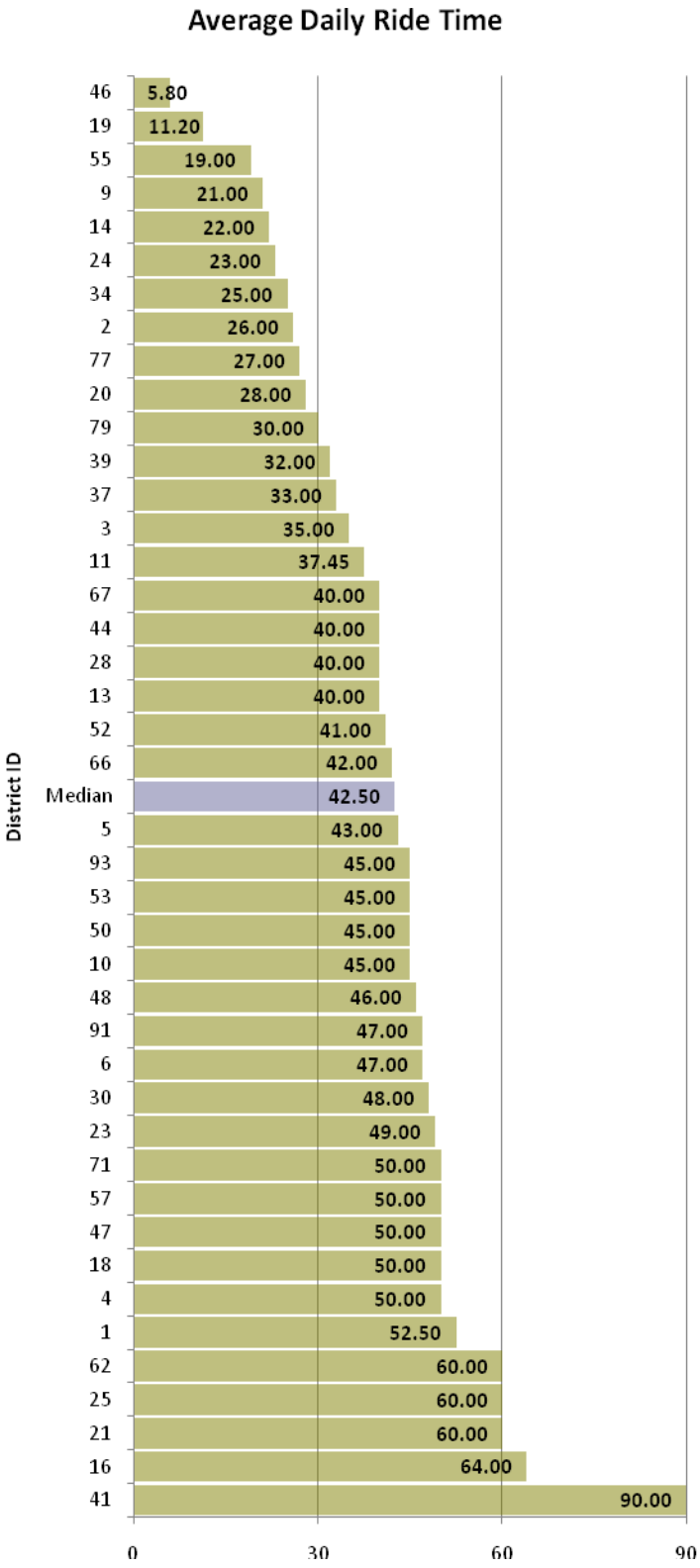
## Importance of Measure

- Fleet-replacement plans drive capital expenditures and on-going maintenance costs.
- Younger fleets require greater capital expenditures but reduced maintenance costs.
- A younger fleet will result in greater reliability and service levels.
- An older fleet requires more maintenance expenditure but reduced capital expenses.

## Influencing Factors

- Formal districtwide capital replacement budgets and standards
- Some districts may operate in climates that reduce bus longevity
- Some districts may be required to purchase cleaner burning or expensive alternative-fueled buses
- Availability of state or local bond funding for school bus replacement.

Essential Few




## Calculation

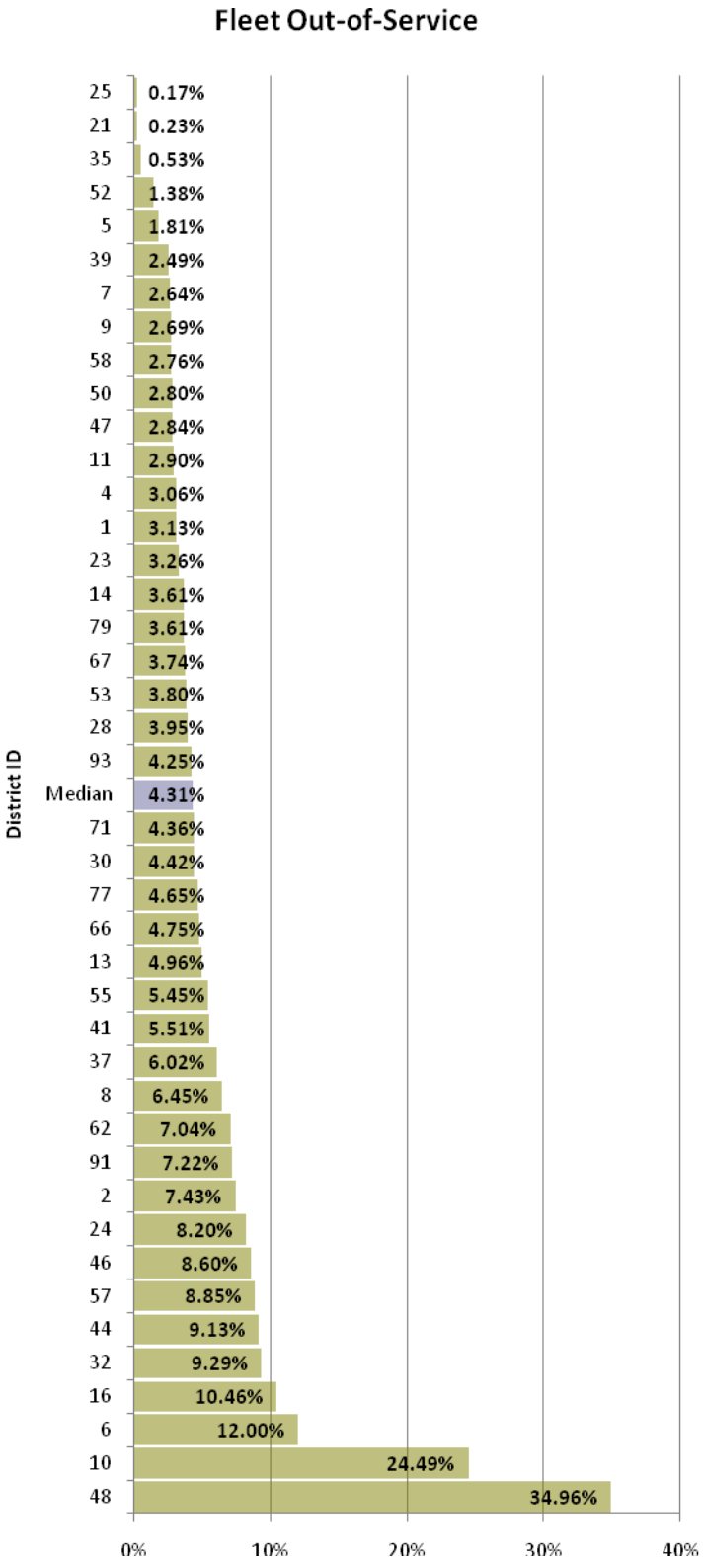
Average total daily ride time (combined AM and PM) in minutes per student.

## Importance of Measure

- Cost efficiency must be balanced with service considerations.
- Districts wish to maximize the loading of their buses, but not at the expense of an overly long bus ride for students.

## Influencing Factors

- Bus capacities
- State or district guidelines on maximum ride time and earliest pick up time
- District geography, attendance boundaries, and zones
- Programs transported




## Calculation

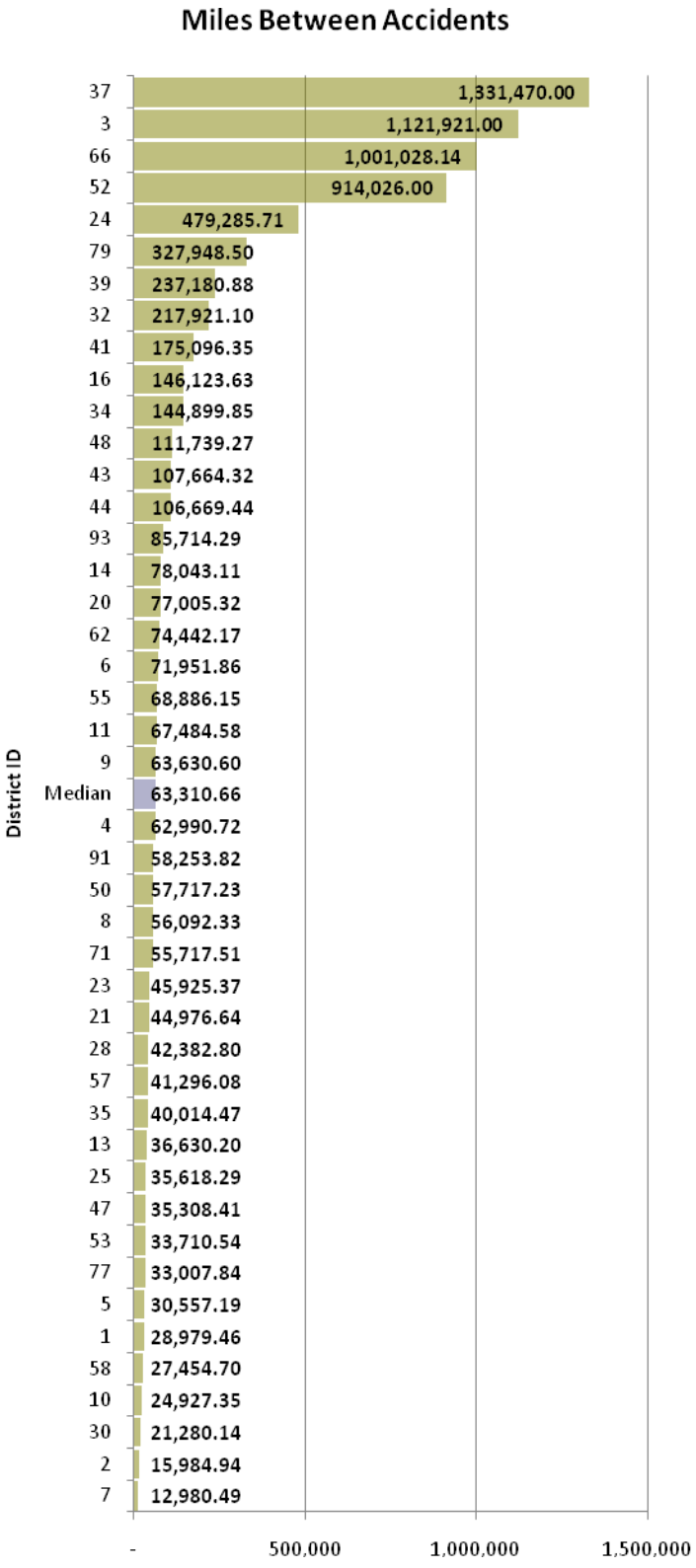
Number of buses out of service on a daily basis for any reason *divided by* the total number of buses – district and contract.

## Importance of Measure

- There is a correlation between school bus on-time performance and fleet in-service rate.
- In-service buses have a greater opportunity to leave the depot on time and pickup and deliver students on time.
- Out of service buses require the driver to wait for repairs or delay departure due to inspecting/using a spare bus.
- A lower in-service percentage can lead to higher spare bus ratios and higher mechanic-to-bus ratios, which adds additional operating costs.

## Influencing Factors

- District vehicle maintenance program
- Mechanic to bus ratio
- District managed vs. contractor operated
- Age of fleet
- Contract language requiring vendors to maintain minimum in-service ratios




## Calculation

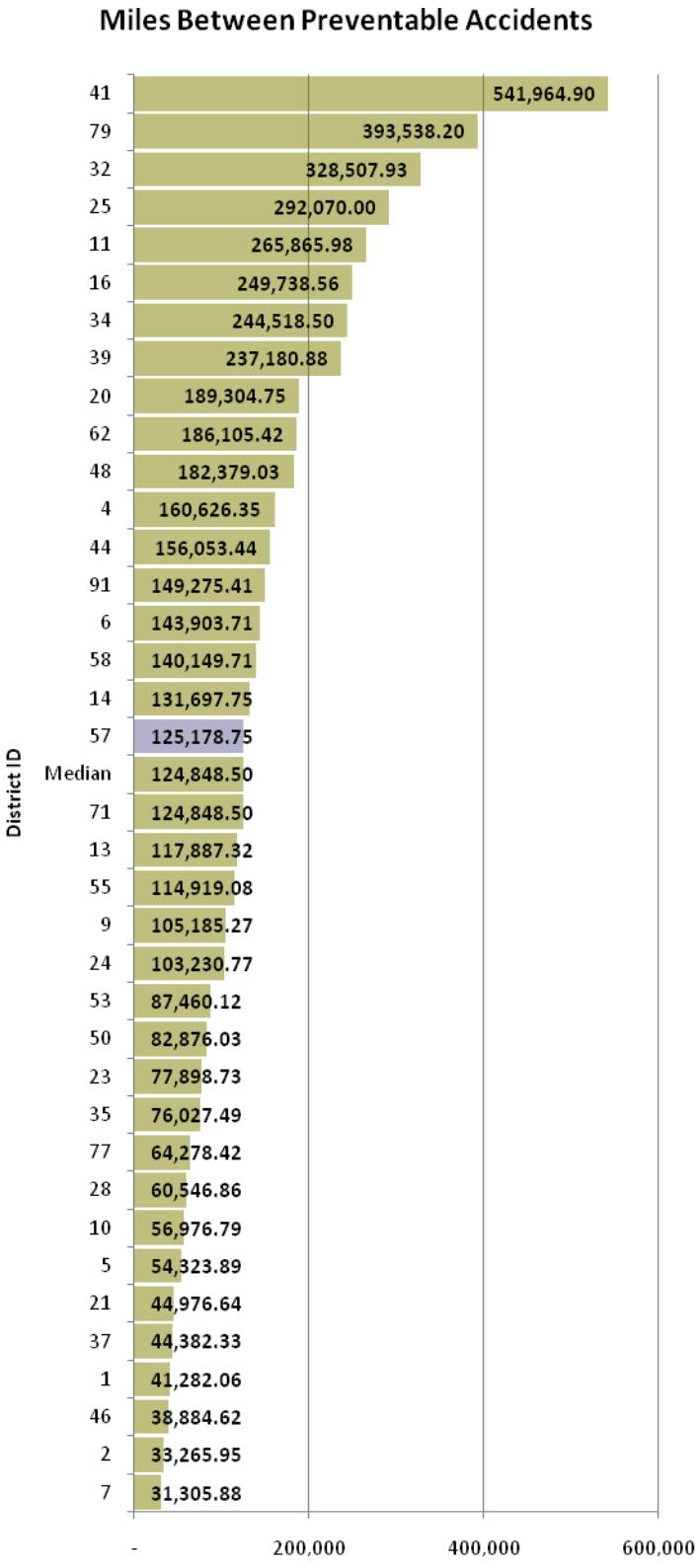
Total number of annual miles *divided by* number of annual accidents.

## Importance of Measure

- Whether a district provides internal service or contracts for services, student safety is a primary concern for every student transportation organization.
- Tracking accidents by type allows for trending and designing specific training programs to reduce/prevent accidents.
- Accident awareness and prevention can reduce liability exposure to a district.

## Influencing Factors

- Definition of accidents and injuries as defined by the survey vs. district definition
- Preventative accident training programs
- Experience of driving force




## Calculation

Total annual miles – district and contract *divided by* the number of preventable accidents

## Importance of Measure

- Tracking accidents by type allows for trending and designing specific training programs to reduce/prevent accidents.
- Accident awareness and prevention can reduce liability exposure to a district

## Influencing Factors

- Definition of accident and injury as defined by the survey vs. district definition
- Definition of a preventable accident
- Preventative accident training programs
- Experience of driving force

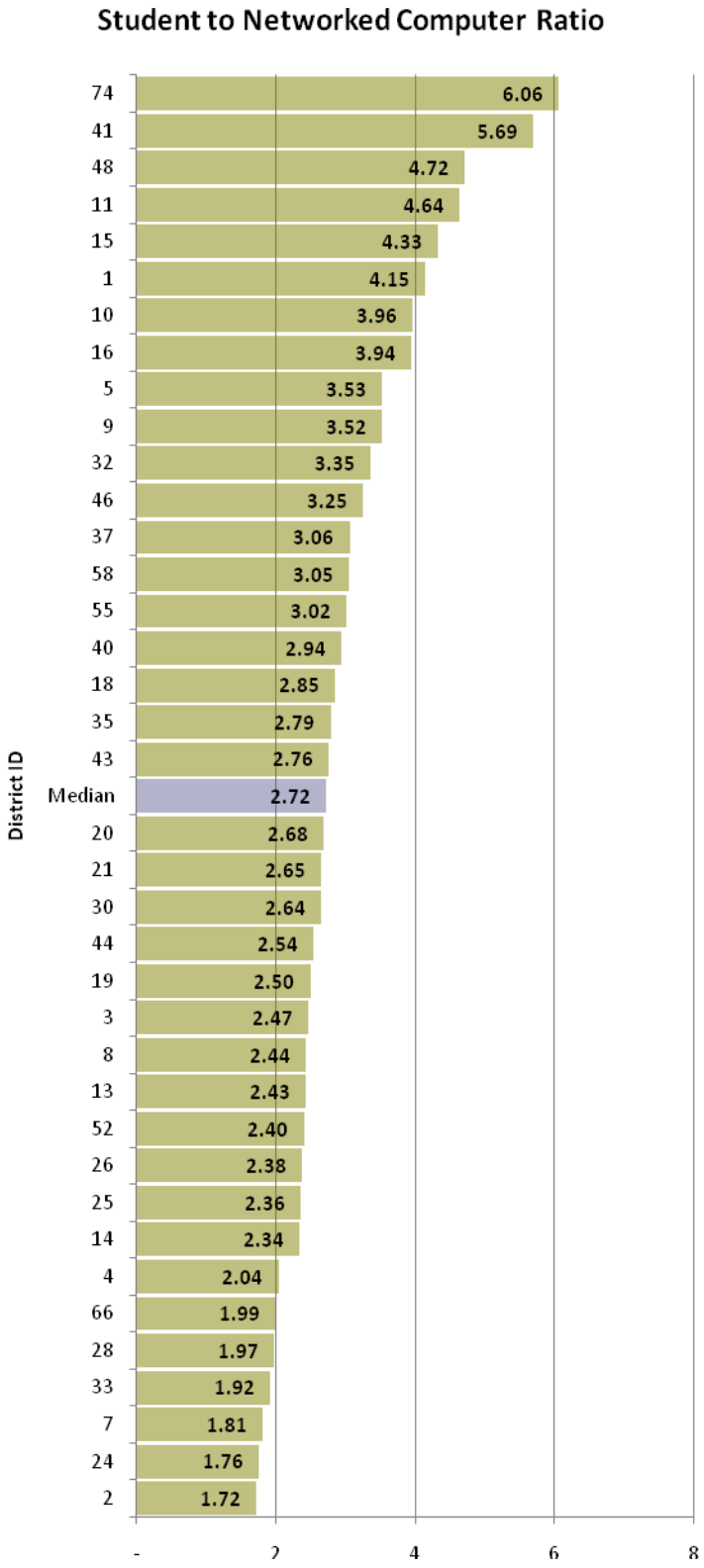
Essential Few

# INFORMATION TECHNOLOGY

# General Information Technology

## 2008-09 - General IT
## Power & Essential Few Indicators

| District ID | R1 Student to Networked Computer Ratio<br>Power ↑ | R2 Average Age of Computers<br>Power ↓ | R3 IT Spend per Student (ACCRA adjusted)<br>Power ↑ | R1 Quartile | R2 Quartile | R3 Quartile | # of Responses | Mean Quartile |
|---|---|---|---|---|---|---|---|---|
| 48 | 4.72 | 2.97 | $ 349.41 | 1 | 1 | 1 | 3 | 1.00 |
| 51 | | 2.63 | | | 1 | | 1 | 1.00 |
| 35 | 2.79 | 2.62 | $ 516.57 | 2 | 1 | 1 | 3 | 1.33 |
| 19 | 2.50 | 3.00 | $ 332.05 | 3 | 1 | 1 | 3 | 1.67 |
| 1 | 4.15 | 3.36 | $ 166.45 | 1 | 2 | 2 | 3 | 1.67 |
| 43 | 2.76 | 3.83 | $ 427.75 | 2 | 3 | 1 | 3 | 2.00 |
| 33 | 1.92 | 2.25 | $ 324.57 | 4 | 1 | 1 | 3 | 2.00 |
| 18 | 2.85 | 3.53 | $ 234.04 | 2 | 2 | 2 | 3 | 2.00 |
| 41 | 5.69 | 3.75 | $ 220.16 | 1 | 3 | 2 | 3 | 2.00 |
| 39 | | | $ 183.38 | | | 2 | 1 | 2.00 |
| 5 | 3.53 | 3.73 | $ 180.79 | 1 | 3 | 2 | 3 | 2.00 |
| 74 | 6.06 | 2.55 | $ 61.26 | 1 | 1 | 4 | 3 | 2.00 |
| 91 | | 3.49 | | | 2 | | 1 | 2.00 |
| 12 | | 3.43 | | | 2 | | 1 | 2.00 |
| 28 | 1.97 | 3.17 | $ 836.47 | 4 | 2 | 1 | 3 | 2.33 |
| 46 | 3.25 | 4.05 | $ 295.72 | 2 | 4 | 1 | 3 | 2.33 |
| 10 | 3.96 | 3.82 | $ 154.89 | 1 | 3 | 3 | 3 | 2.33 |
| 44 | 2.54 | 2.95 | $ 146.88 | 3 | 1 | 3 | 3 | 2.33 |
| 55 | 3.02 | 3.26 | $ 137.85 | 2 | 2 | 3 | 3 | 2.33 |
| 30 | 2.64 | 2.53 | $ 134.66 | 3 | 1 | 3 | 3 | 2.33 |
| 40 | 2.94 | 3.18 | $ 128.08 | 2 | 2 | 3 | 3 | 2.33 |
| 16 | 3.94 | 3.56 | $ 108.10 | 1 | 2 | 4 | 3 | 2.33 |
| 32 | 3.35 | 2.49 | $ 78.63 | 2 | 1 | 4 | 3 | 2.33 |




## Calculation

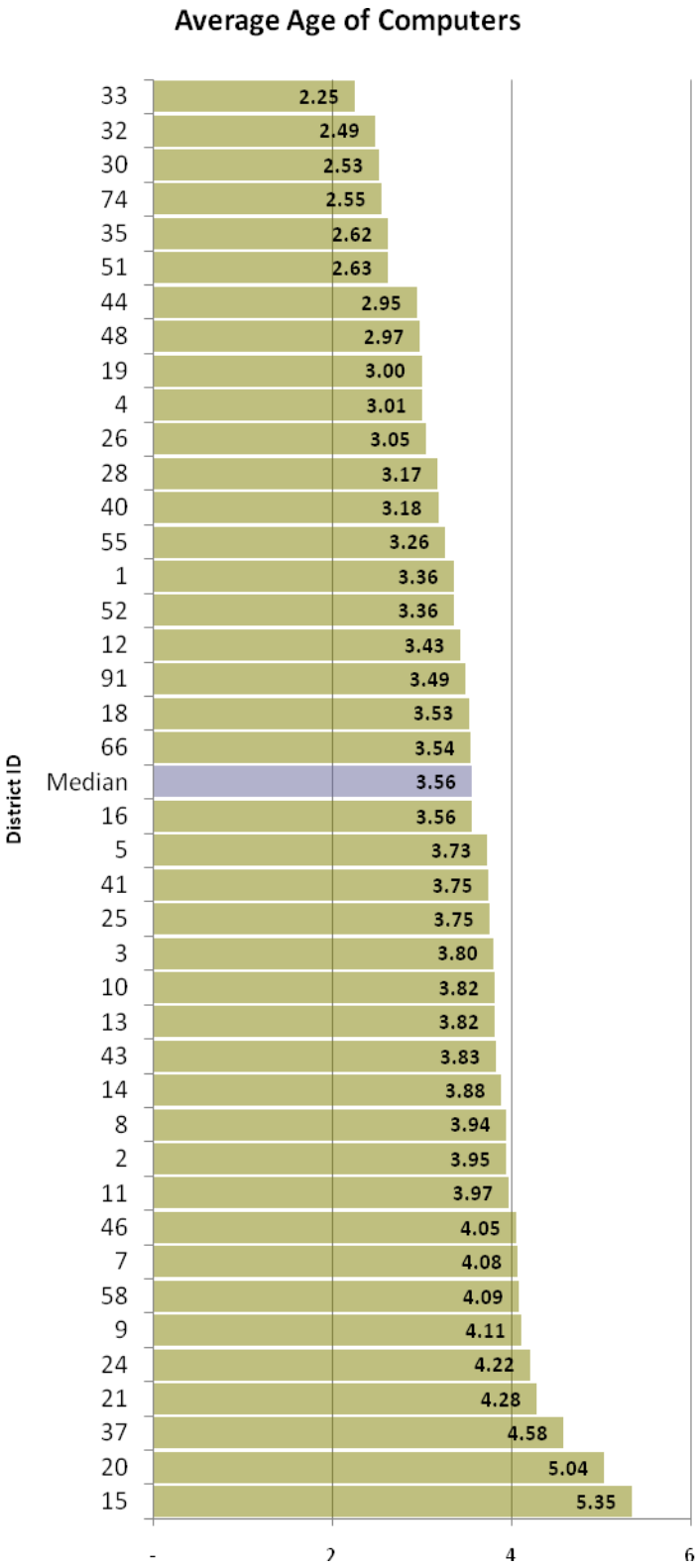
Total computers used by elementary, middle, and high school staff, teachers and students *divided by* total number of students.

## Importance of Measure

- Networked computers provide access to differentiated instruction, online learning, assessment strategies, and other systems that are critical to school effectiveness and the instructional mission of schools.

## Influencing Factors

- Policy and procedures for computers and users
- Capital and operational budgets
- Dispersion of computers throughout the district
- Teacher and staff support and training
- NCLB requirements for students technology performance
- Data and accountability demands have driven districts to 1 – 1 computing for teachers and administrators.




## Calculation

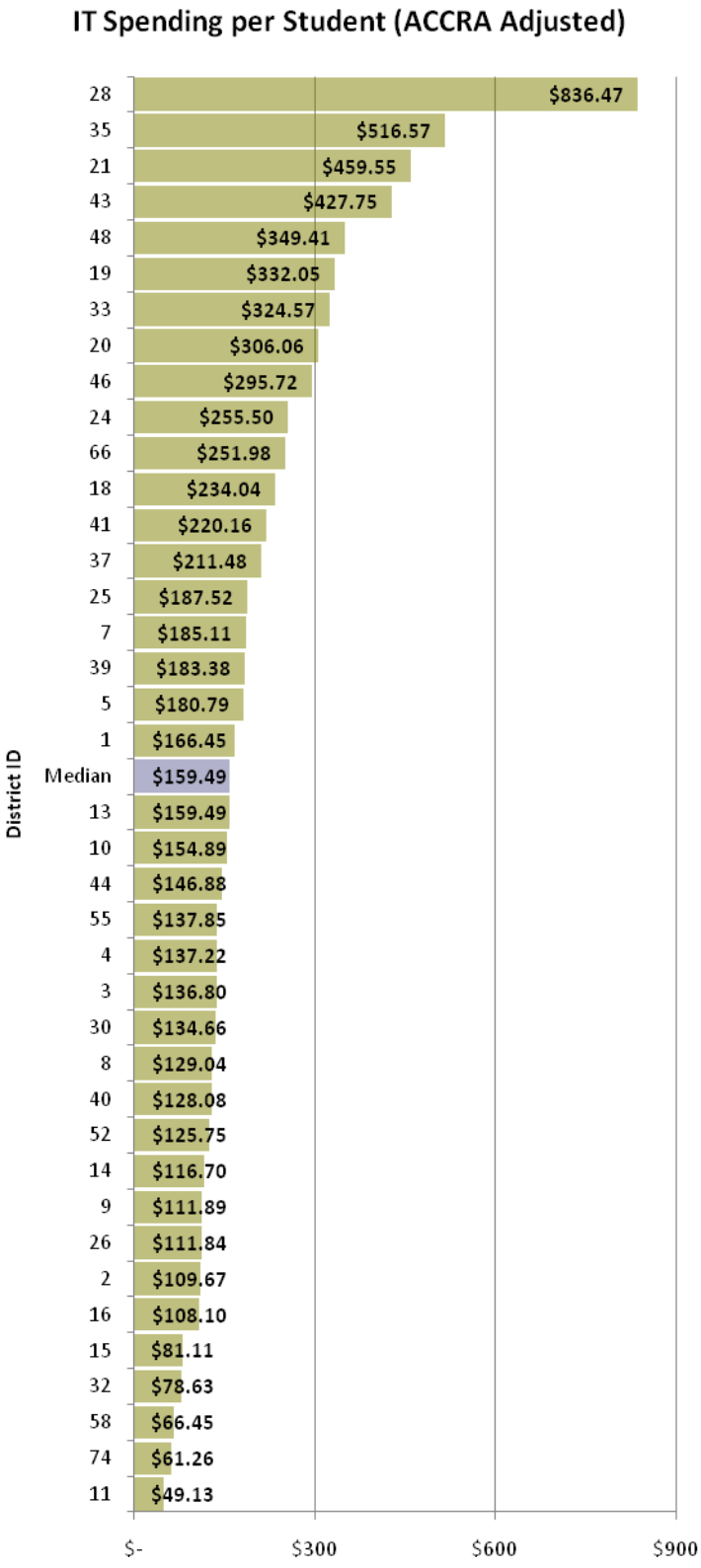
Computers aged 0 to 1 years *times* 1, *plus* computers aged 1 to 2 years *times* 2, *plus* computers aged 2 to 3 years *times* 3, *plus* computers aged 3 to 4 years *times* 4, *plus* computers aged 4 to 5 years *times* 5, *plus* computers aged 5 or more years *times* 6 *divided by* total number of computers districtwide.

## Importance of Measure

- The measure provides data for budget and planning purposes, including refresh cycles, break-fix support, supplies, and training requirements.
- The measure helps identify readiness of administrative offices and elementary and secondary schools to adopt to new software applications because of differing minimum standards that user machines must meet.

## Influencing Factors

- School board and administrative policies and procedures
- Budget support for capital, operational, and categorical costs for refresh and computer purchases; on-going support, supplies, and maintenance; and new software applications for both instruction and operations.




## Calculation

Total IT operations budget including salaries and benefits (network, help desk, break/fix, security, systems programmers - SIS/FIS/Pay) and telecommunications, network, production, system administration, data center, administration and support *divided by* the total number of students in the district (divided by ACCRA factor).[1]

## Importance of Measure

- Keeping IT costs as low as possible and maintaining support of academic and operational needs of the district is important.
- This measure must be viewed in relationship to other KPIs to strike the correct balance between the district's efficiency and effective use of technology.

## Influencing Factors

- Budget development and staffing
- Age of technology, applications portfolio, and new enterprise implementations
- District IT maturity, department standards, technology investments, and support model.

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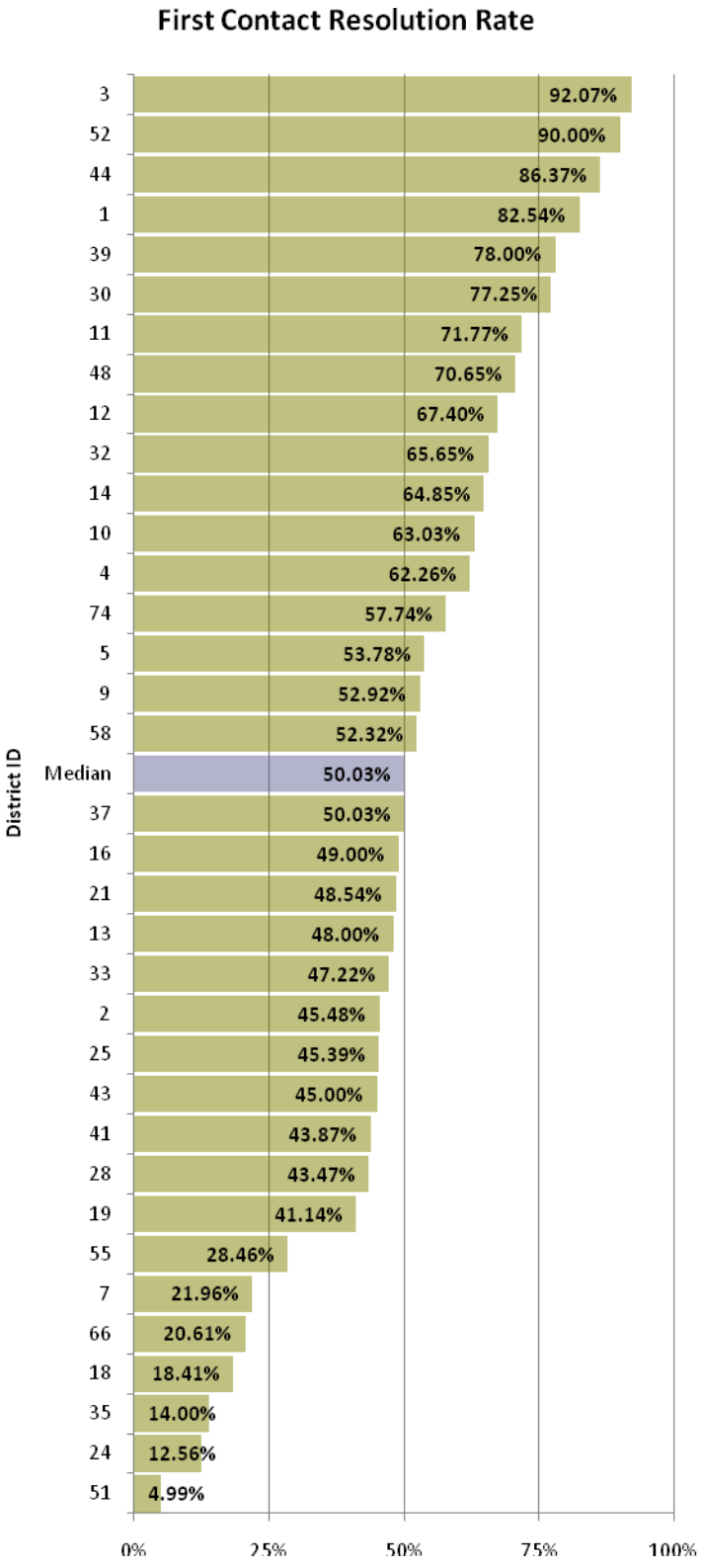
# Help Desk

## 2008-09 - Help Desk
## Power & Essential Few Indicators

| District ID | R1 First Contact Resolution Rate Power ↑ | R2 Staffing Cost per Ticket (ACCRA Adjusted) Power ↓ | R1 Quartile | R2 Quartile | # of Responses | Mean Quartile |
|---|---|---|---|---|---|---|
| 11 | 71.77% | $ 9.74 | 1 | 1 | 2 | 1.00 |
| 46 | | $ 5.41 | | 1 | 1 | 1.00 |
| 52 | 90.00% | $ 3.94 | 1 | 1 | 2 | 1.00 |
| 3 | 92.07% | $ 15.74 | 1 | 2 | 2 | 1.50 |
| 1 | 82.54% | $ 11.12 | 1 | 2 | 2 | 1.50 |
| 14 | 64.85% | $ 8.53 | 2 | 1 | 2 | 1.50 |
| 4 | 62.26% | $ 8.50 | 2 | 1 | 2 | 1.50 |
| 10 | 63.03% | $ 4.92 | 2 | 1 | 2 | 1.50 |
| 32 | 65.65% | $ 3.22 | 2 | 1 | 2 | 1.50 |
| 30 | 77.25% | $ 23.62 | 1 | 3 | 2 | 2.00 |
| 48 | 70.65% | $ 17.50 | 1 | 3 | 2 | 2.00 |
| 58 | 52.32% | $ 13.68 | 2 | 2 | 2 | 2.00 |
| 9 | 52.92% | $ 13.68 | 2 | 2 | 2 | 2.00 |
| 16 | 49.00% | $ 7.96 | 3 | 1 | 2 | 2.00 |
| 37 | 50.03% | $ 6.68 | 3 | 1 | 2 | 2.00 |
| 2 | 45.48% | $ 4.64 | 3 | 1 | 2 | 2.00 |
| 12 | 67.40% | $ 38.41 | 1 | 4 | 2 | 2.50 |
| 39 | 78.00% | $ 37.82 | 1 | 4 | 2 | 2.50 |
| 44 | 86.37% | $ 29.64 | 1 | 4 | 2 | 2.50 |
| 74 | 57.74% | $ 23.02 | 2 | 3 | 2 | 2.50 |
| 21 | 48.54% | $ 14.18 | 3 | 2 | 2 | 2.50 |
| 33 | 47.22% | $ 12.48 | 3 | 2 | 2 | 2.50 |
| 25 | 45.39% | $ 11.41 | 3 | 2 | 2 | 2.50 |




## Calculation

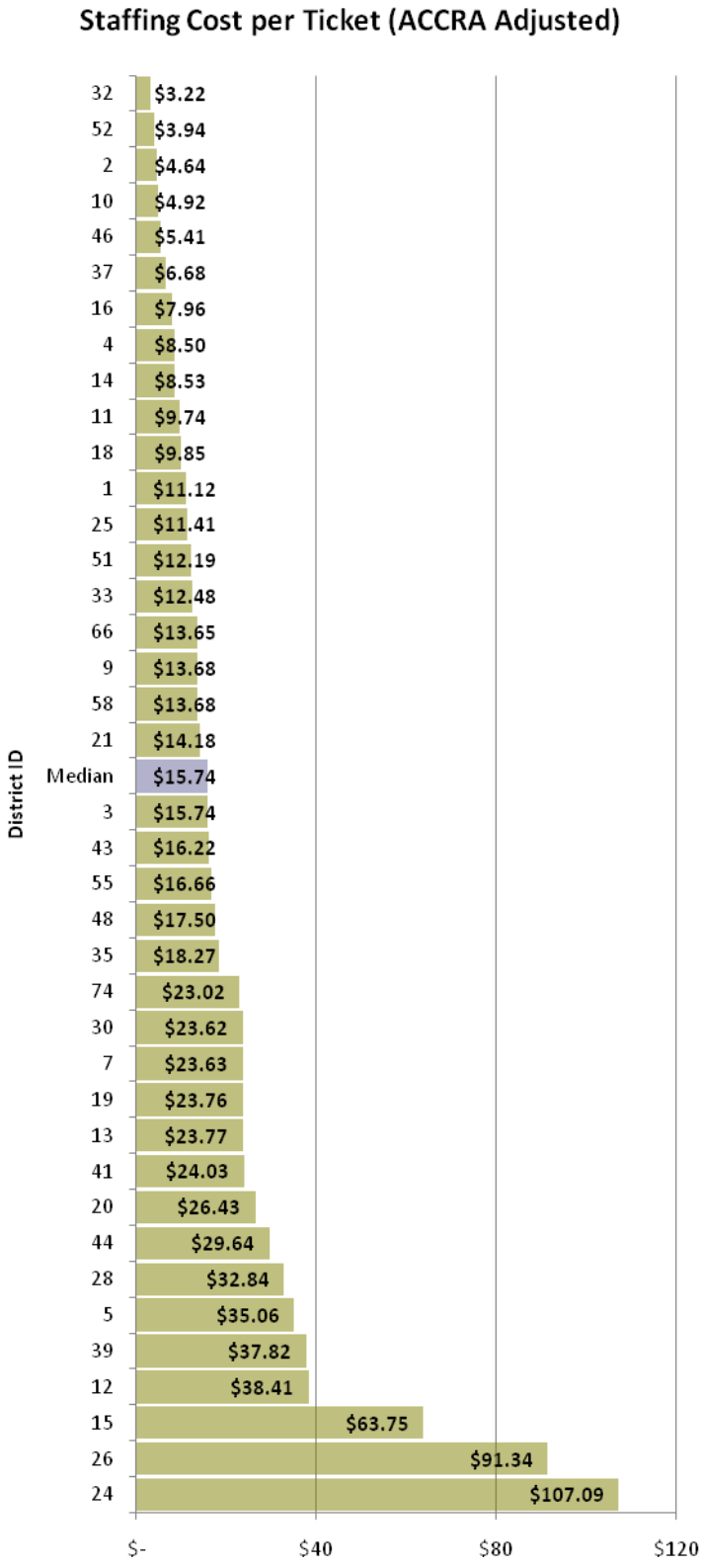
Number of tickets resolved on initial contact, not including voice mail, FAX, and e-mail contacts *divided by* total number of Help Desk tickets created during the year.

## Importance of Measure

- This measure calculates user-initiated contacts to the help desk that generate a ticket that is resolved without escalation to the next support level.
- FCRR can be used as an indicator to devise strategies to lower cost, improve operational ability and workflow, and improve customer satisfaction.
- It is more cost-effective for an organization to resolve calls on first contact because the customer is returned to productive work more quickly.

## Influencing Factors

- Automation tools for common help desk issues like password reset can improve performance and reduce costs
- Knowledge and training of help desk staff and end-users in enterprise applications
- New implementations cause increase in service calls
- Capacity of the organization to respond to customer support requests.




## Calculation

Annual salary costs and benefits of the manager and all help desk staff *divided by* total number of Help Desk tickets created during the year (divided by ACCRA factor).[1]

## Importance of Measure

- This measure may indicate how responsive and efficient the help desk is in making itself available to customers.
- The goal is to improve customer satisfaction by resolving incidents quickly, effectively, and cost efficiently.

## Influencing Factors

- Automation tools for issues like password reset can improve performance and reduce costs
- Duties performed by the help desk staff that may restrict them from taking calls
- Knowledge management tools available to help desk staff and end users
- Budget development for staffing levels
- The amount of training provided to help desk staff to address issues with district systems.

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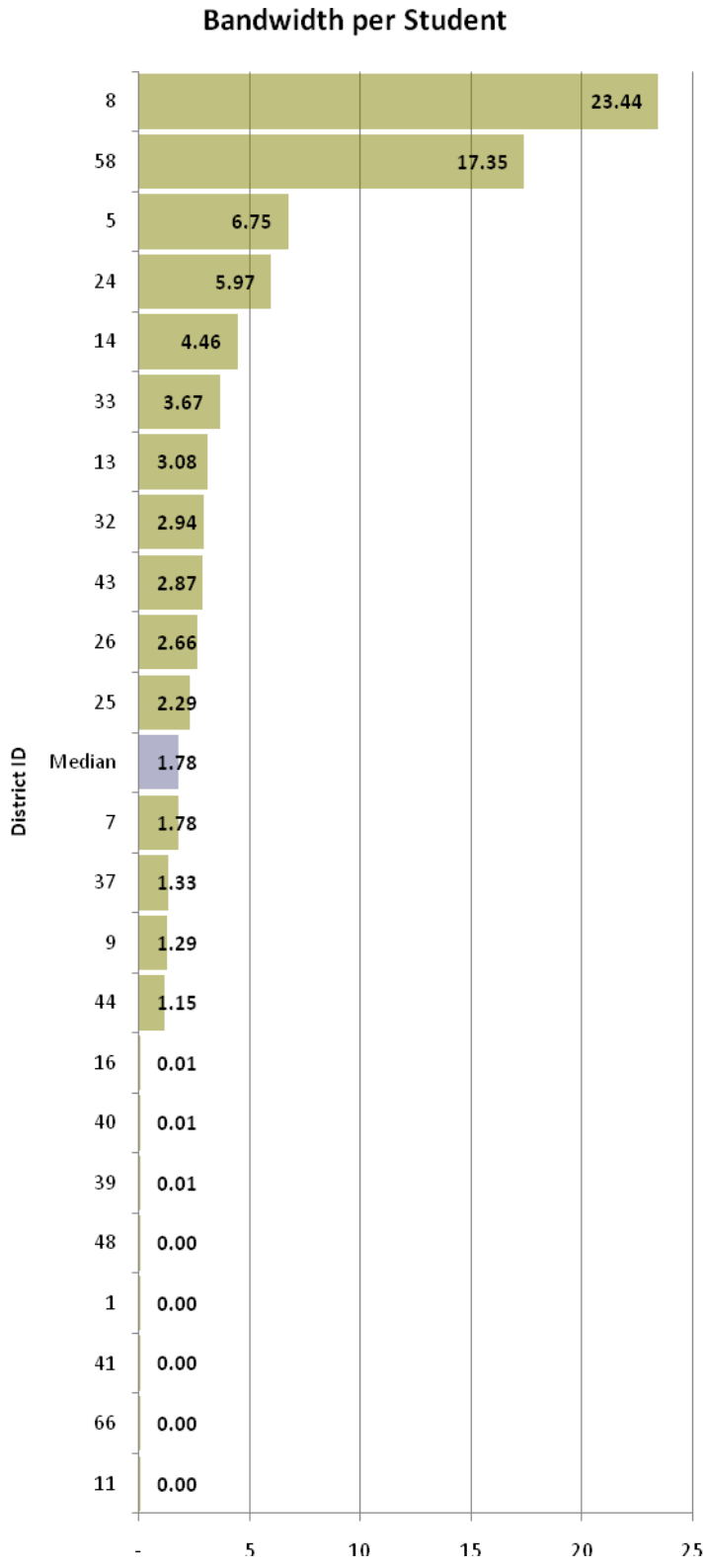
# Network Operations

## 2008-09 - Network Power & Essential Few Indicators

| District ID | R1 Bandwidth per Student Power ↑ | R2 Network Operation Center Cost per Student (ACCRA Adjusted) Power ↑ | R3 Telecomm-unications Service Cost per Student (ACCRA Adjusted) Power ↑ | R1 Quartile | R2 Quartile | R3 Quartile | # of Responses | Mean Quartile |
|---|---|---|---|---|---|---|---|---|
| 28 | | $ 64.92 | $ 54.07 | | 1 | 1 | 2 | 1.00 |
| 33 | 3.67 | $ 93.55 | $ 88.81 | 1 | 1 | 1 | 3 | 1.00 |
| 35 | | $ 96.67 | $ 90.67 | | 1 | 1 | 2 | 1.00 |
| 20 | | $ 169.08 | $ 148.80 | | 1 | 1 | 2 | 1.00 |
| 24 | 5.97 | $ 49.19 | $ 53.25 | 1 | 2 | 1 | 3 | 1.33 |
| 19 | | $ 120.91 | $ 46.31 | | 1 | 2 | 2 | 1.50 |
| 18 | | $ 52.96 | $ 95.52 | | 2 | 1 | 2 | 1.50 |
| 21 | | $ 64.32 | $ 23.70 | | 1 | 3 | 2 | 2.00 |
| 3 | | $ 48.94 | $ 38.14 | | 2 | 2 | 2 | 2.00 |
| 15 | | | $ 42.90 | | | 2 | 1 | 2.00 |
| 46 | | $ 33.81 | $ 52.62 | | 3 | 1 | 2 | 2.00 |
| 14 | 4.46 | $ 51.42 | $ 5.78 | 1 | 2 | 4 | 3 | 2.33 |
| 25 | 2.29 | $ 48.45 | $ 36.61 | 2 | 3 | 2 | 3 | 2.33 |
| 26 | 2.66 | $ 16.72 | $ 69.10 | 2 | 4 | 1 | 3 | 2.33 |
| 4 | | $ 119.52 | $ 11.49 | | 1 | 4 | 2 | 2.50 |
| 30 | | $ 40.30 | $ 44.28 | | 3 | 2 | 2 | 2.50 |
| 8 | 23.44 | $ 13.32 | $ 24.66 | 1 | 4 | 3 | 3 | 2.67 |
| 37 | 1.33 | $ 51.64 | $ 32.01 | 3 | 2 | 3 | 3 | 2.67 |
| 40 | 0.01 | $ 63.55 | $ 32.56 | 3 | 2 | 3 | 3 | 2.67 |
| 66 | 0.00 | $ 106.65 | $ 34.62 | 4 | 1 | 3 | 3 | 2.67 |
| 7 | 1.78 | $ 45.90 | $ 47.15 | 3 | 3 | 2 | 3 | 2.67 |




## Calculation

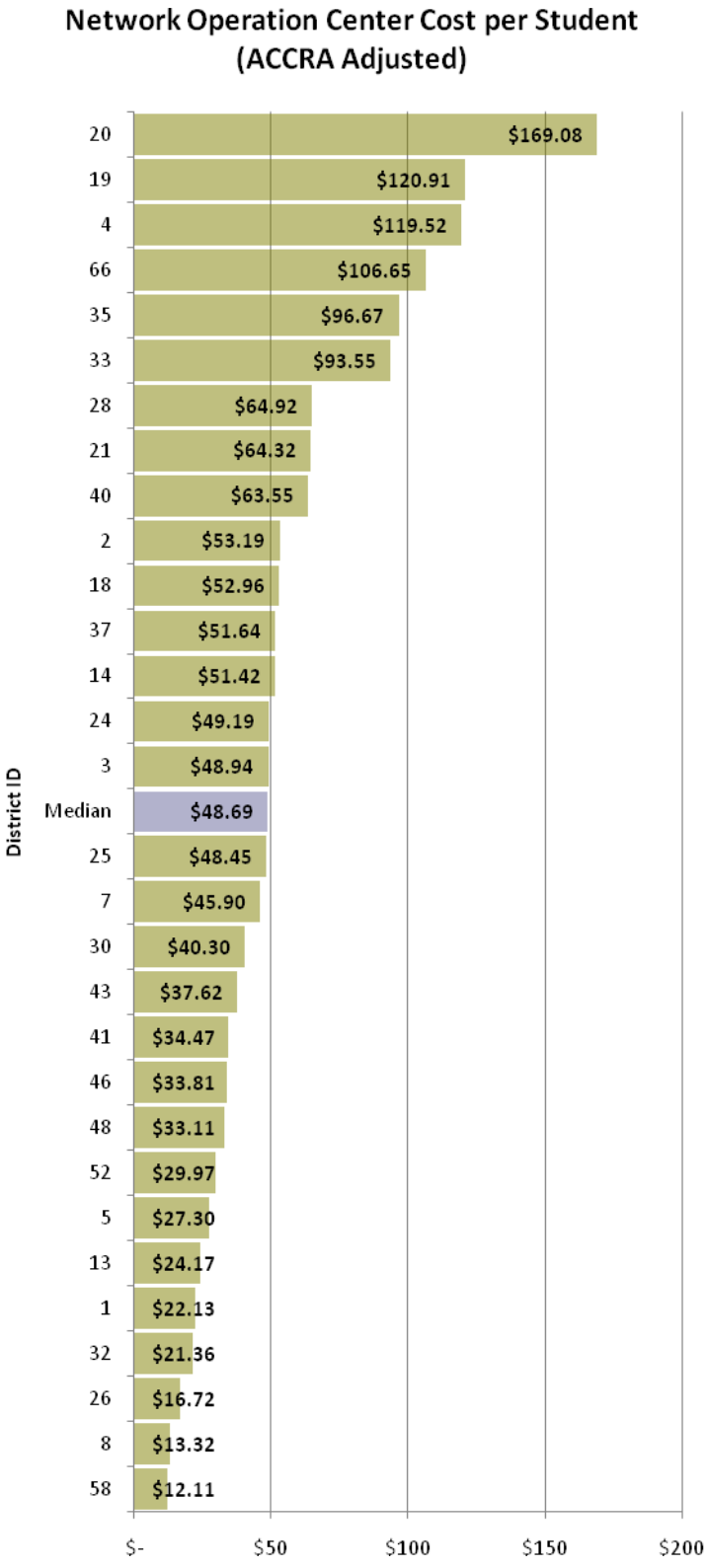
Total district Internet bandwidth in bits per second *divided by* total number of students in the district.

## Importance of Measure

- This indicator provides a relative measure of the capacity of the district to support computing applications in a manner conducive to teaching, learning, and district operations.
- Students and staff have come to expect certain performance levels based on their experience with network connectivity at home and other places, and schools must provide performance that is on a par with that experience.

## Influencing Factors

- The number of enterprise network-based applications
- The capacity demands of enterprise network-based applications
- Fund availability to support network bandwidth costs
- Capacity triggers that provide enough time for proper build out and network upgrades
- Network monitoring systems and tools that allow traffic shaping, prioritization, and application restriction




## Calculation

Total network operations center costs, including total lease or rental fees for Wide Area Network (WAN) data circuits, district staff, contracted costs related to management and maintenance of WAN, forms and paper costs for centralized printing operations, Internet access, Internet filtering for objectionable content (CIPA filtering), and server maintenance *divided by* total district enrollment (divided by ACCRA factor).[1]

## Importance of Measure

- Efficient practices and high service levels ensure that district computing resources are available to students and faculty/staff.

## Influencing Factors

- Dependence on Internet, email, etc.
- Online educational resources
- The carrying capacity of the district's networks
- Use of outsourcing or remote management tools

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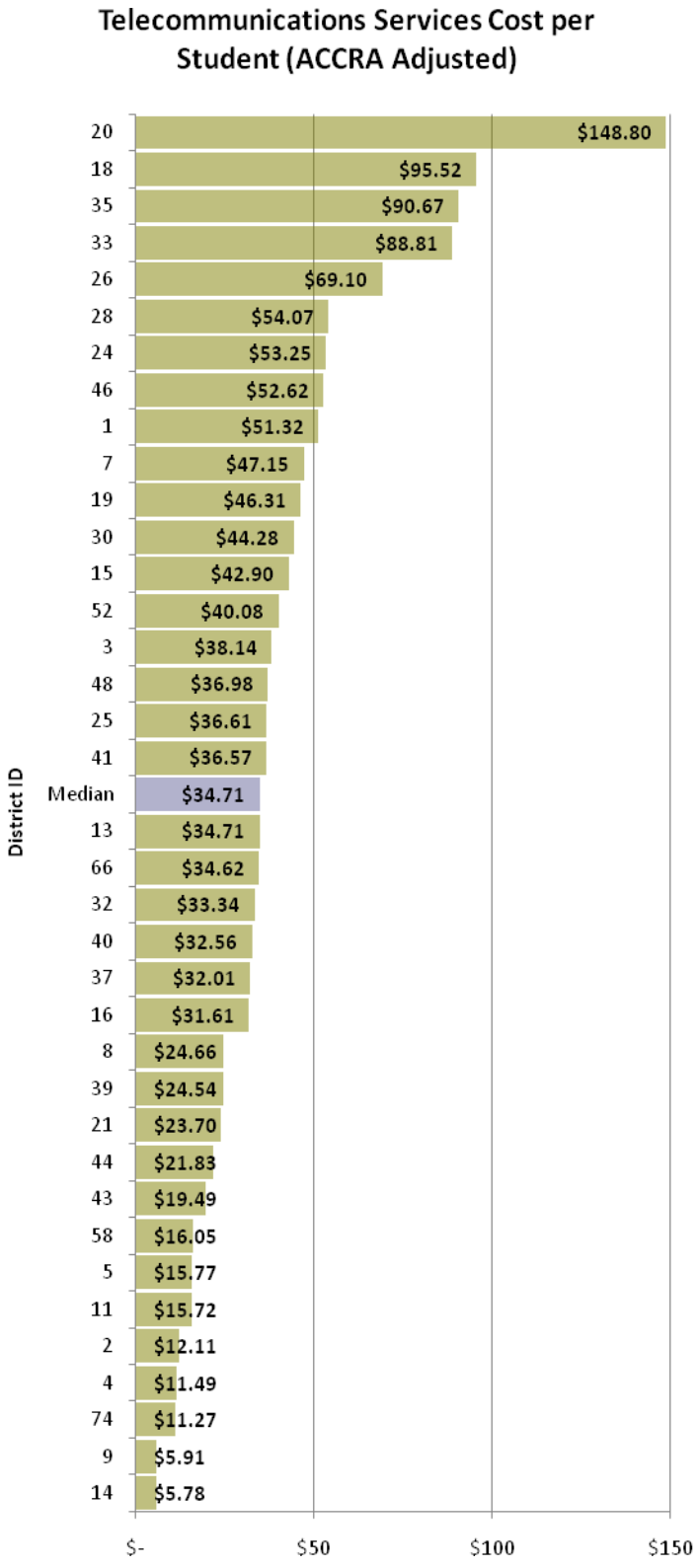


## Calculation

Total expenditures for telecommunications services eligible for E-Rate support as defined in USAC rules, regardless of whether E-Rate support was applied for or approved, regardless of funding source *divided by* the total number of students in the district (divided by ACCRA factor). [1]

## Importance of Measure

- This measure avoids misleading cost differences between districts due to large, infrequent equipment purchases that have a major cost impact in one year.
- The measure also removes differences between districts that capitalize equipment purchases and those that expense them.
- In order to use a comparable cost factor, E-Rate definitions of eligible telecommunications costs are used for this metric.

## Influencing Factors

- Use of owned or leased network data circuits
- Network capacity necessary to meet educational and programmatic needs
- Monitoring and reporting systems

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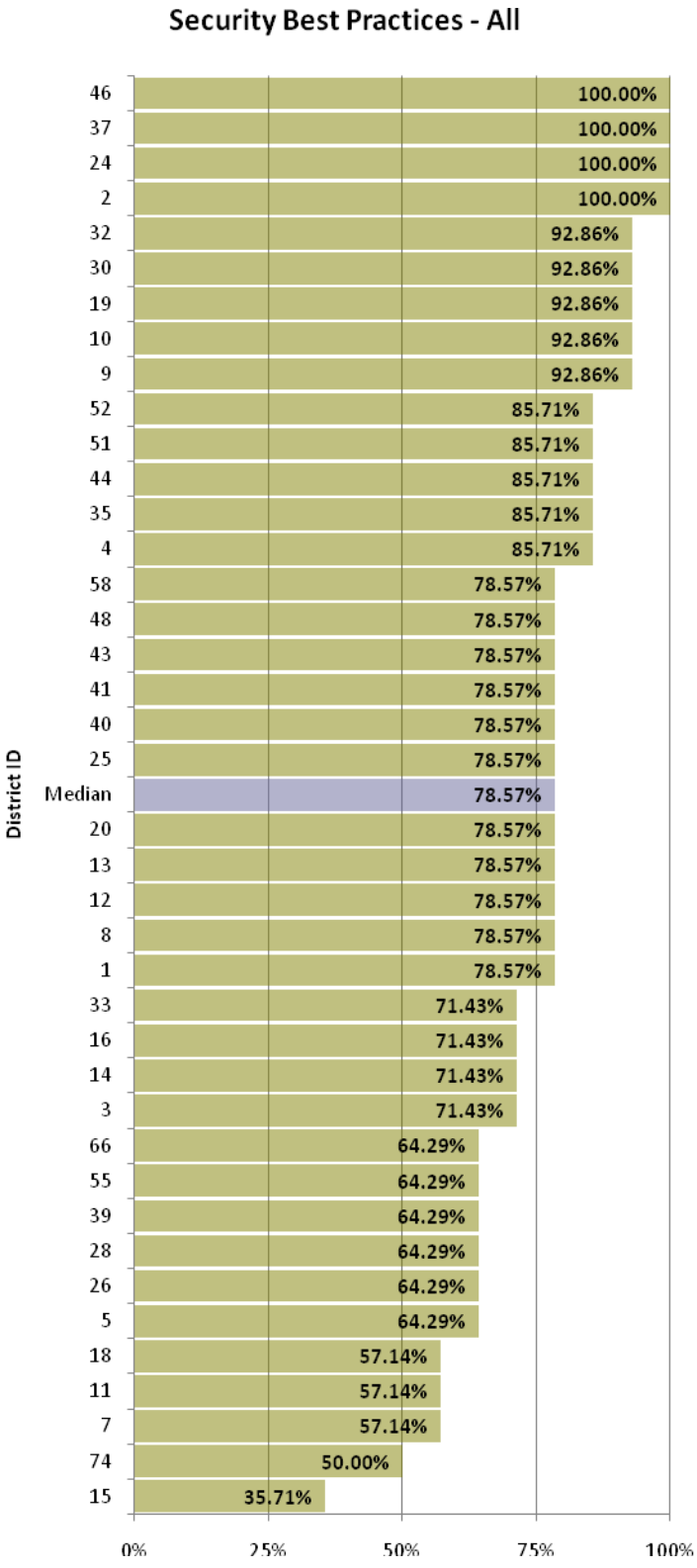
# IT Security

## 2008-09 - Security Power & Essential Few Indicators

| District ID | R1 Security Best Practice All Qs Power ↑ | R1 Quartile | # of Responses | Mean Quartile |
|---|---|---|---|---|
| 2 | 100.00% | 1 | 1 | 1 |
| 9 | 92.86% | 1 | 1 | 1 |
| 10 | 92.86% | 1 | 1 | 1 |
| 19 | 92.86% | 1 | 1 | 1 |
| 24 | 100.00% | 1 | 1 | 1 |
| 30 | 92.86% | 1 | 1 | 1 |
| 32 | 92.86% | 1 | 1 | 1 |
| 37 | 100.00% | 1 | 1 | 1 |
| 46 | 100.00% | 1 | 1 | 1 |
| 4 | 85.71% | 2 | 1 | 2 |
| 35 | 85.71% | 2 | 1 | 2 |
| 44 | 85.71% | 2 | 1 | 2 |
| 51 | 85.71% | 2 | 1 | 2 |
| 52 | 85.71% | 2 | 1 | 2 |




## Calculation

Percentage score based on the number of "Yes" answers to 14 best-practices questions.

## Importance of Measure

- Security measures protect confidentiality by ensuring private information is kept private; ensuring data integrity by preventing data from being inappropriately accessed; ensuring data availability with services that are uninterrupted; ensuring that data can be accessed whenever it is needed; and that data can be restored quickly.
- Network security has a strong qualitative focus in that the proper attitudes and perceptions of users are important.
- If various security items are present and are operating correctly, they serve not only to mitigate damage, but also to prevent actions that are detrimental in the first place.

## Influencing Factors

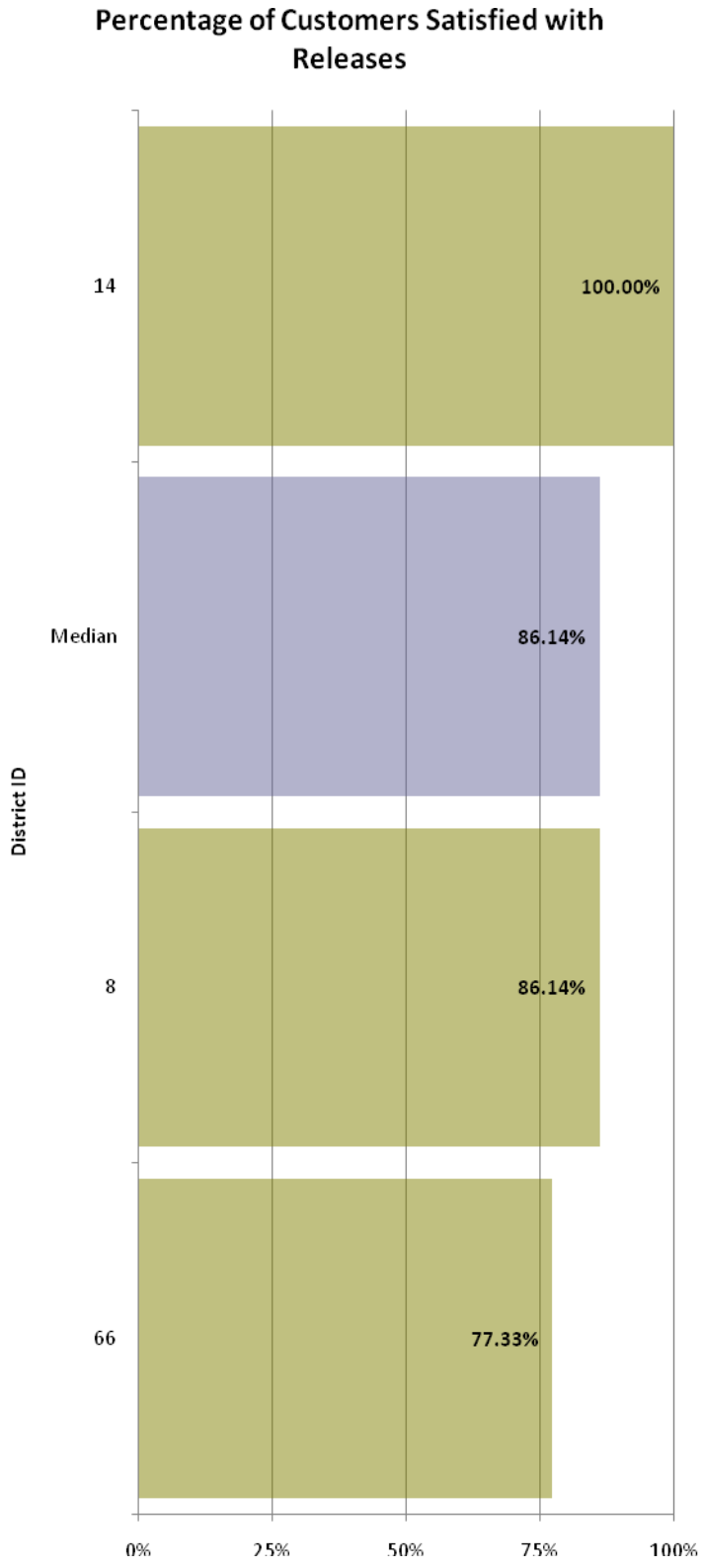
- Administrative procedures and school board policies regarding security and its enforcement
- End user attitudes toward maintaining security
- IT diligence in monitoring user compliance and security lapses

# Applications

## 2008-09 - Applications
## Power & Essential Few Indicators

| District ID | Percentage of Customers Satisfied with New Releases Power ↑ |
|---|---|
| 14 | 100.00% |
| 8 | 86.14% |
| 66 | 77.33% |
| | Insufficient Information - This Power Indicator is not included in the Overall Analysis |

Power Indicator




## Calculation

Using a five-point Likert scale (1-very poor to 5-very good) - the total number of respondents satisfied with software releases at a level '4' or '5' *divided by* the total number of all responses.

## Importance of Measure

- This measure helps organizations gather the opinions of customers in order to gauge their satisfaction with an organization's delivery of products and/or services.
- This measure also allows districts to benchmark against others in the industry, while creating opportunities for continuous improvement through streamlining data and processes to meet or exceed customer and/or business needs.

## Influencing Factors

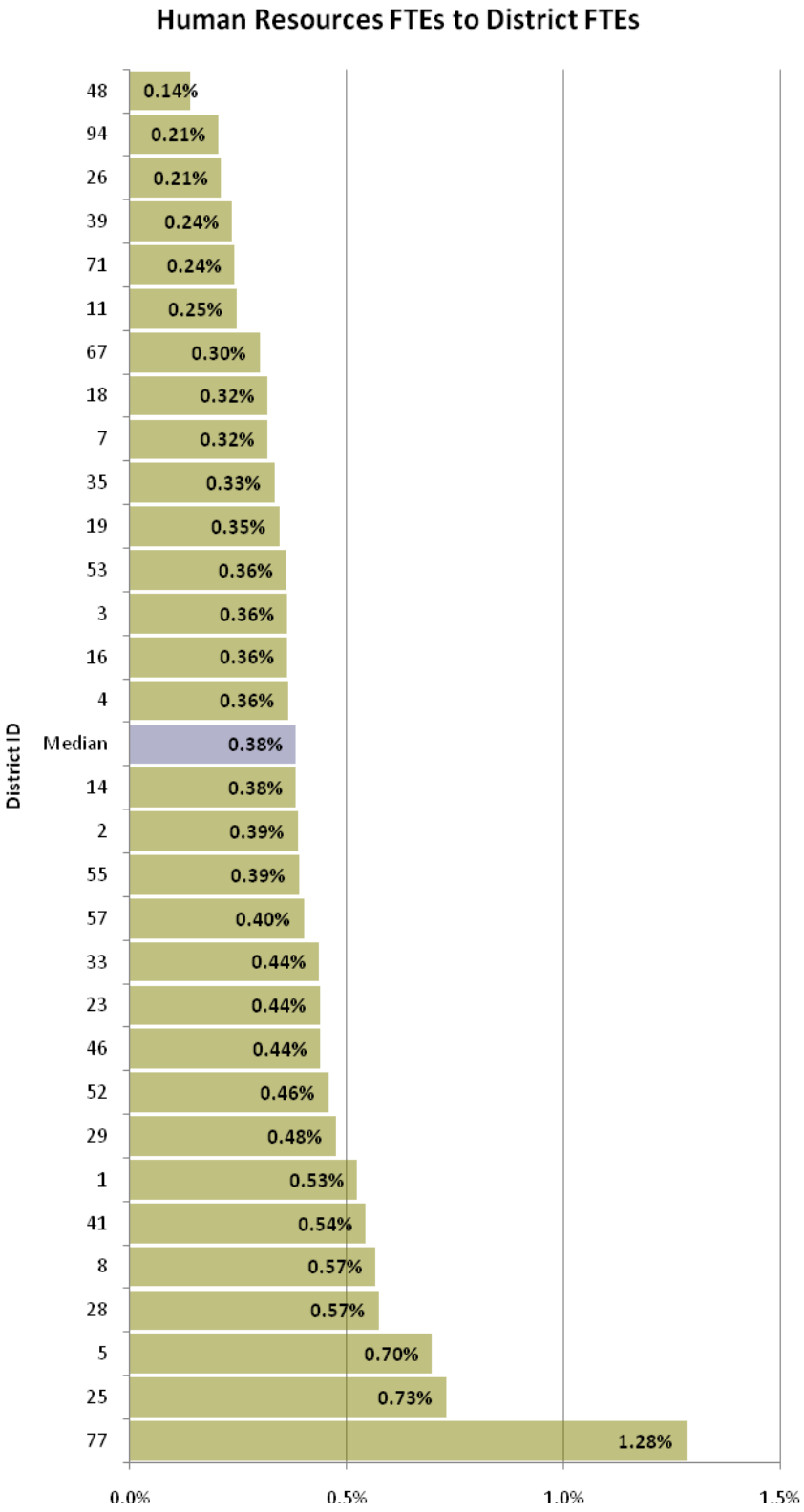
- Timeliness of resolution of issues
- Application works as intended
- Major upgrades to systems or entirely new systems
- End-user training on changes and system use.

# HUMAN RESOURCES

# District Demographics

## 2008-2009 - District Demographics
## Power & Essential Few Indicators

| District ID | R1<br>HR FTEs to District FTEs<br><br>Essential Few<br>↓ | R1 Quartile | # of Responses | Mean Quartile |
|---|---|---|---|---|
| 48 | 0.14 | 1 | 1 | 1.00 |
| 94 | 0.21 | 1 | 1 | 1.00 |
| 26 | 0.21 | 1 | 1 | 1.00 |
| 39 | 0.24 | 1 | 1 | 1.00 |
| 71 | 0.24 | 1 | 1 | 1.00 |
| 11 | 0.25 | 1 | 1 | 1.00 |
| 67 | 0.30 | 1 | 1 | 1.00 |
| 18 | 0.32 | 1 | 1 | 2.00 |
| 7 | 0.32 | 2 | 1 | 2.00 |
| 35 | 0.33 | 2 | 1 | 2.00 |
| 19 | 0.35 | 2 | 1 | 2.00 |
| 53 | 0.36 | 2 | 1 | 2.00 |
| 3 | 0.36 | 2 | 1 | 2.00 |
| 16 | 0.36 | 2 | 1 | 2.00 |
| 4 | 0.36 | 2 | 1 | 2.00 |
| 14 | 0.38 | 2 | 1 | 3.00 |




## Calculation

Total number of FTEs in HR *divided by* the number of district FTEs.

## Importance of Measure

- This measures the direct and indirect costs of providing personnel services.
- This measure may correlate with the volume and quality of services being provided.

## Influencing Factors

- Budget
- Personnel transactions completed on daily, weekly, monthly, and yearly basis
- Complaints and/or compliments directed toward unit

Essential Few

# Recruitment & Staffing

## 2008-2009 - Recruitment & Staffing Power & Essential Few Indicators

| District ID | R1 Teacher retention – remaining after 5 years Power ↑ | R2 Teacher retention – remaining after 1 year Power ↑ | R3 Certificated employees terminated/ discharged Power ↓ | R5 Teachers fully credentialed Power ↑ | R6 Turnover Rate - All Employees Power ↓ |
|---|---|---|---|---|---|
| 71 | | 97.39% | 0.27% | 100.00% | 6.05% |
| 48 | | | 0.00% | 93.54% | |
| 11 | 75.58% | 97.12% | 2.81% | 92.00% | 3.32% |
| 35 | 61.15% | 88.76% | 0.26% | 98.98% | 6.90% |
| 57 | 79.31% | 93.07% | 3.66% | 100.00% | 5.21% |
| 14 | | 89.65% | 0.17% | 93.00% | 6.82% |
| 2 | 39.39% | 90.97% | 0.04% | | 5.63% |
| 23 | 74.43% | 63.79% | 1.63% | | 6.00% |
| 41 | 55.72% | 91.74% | 2.57% | 98.84% | 7.95% |
| 5 | 58.74% | 98.03% | 0.31% | 94.83% | 12.26% |
| 4 | 67.55% | 75.28% | 0.15% | 93.49% | 19.13% |
| 25 | | | 0.00% | | 4.60% |
| 53 | 64.11% | 80.10% | 0.05% | | 11.33% |
| 39 | 80.41% | 87.15% | 3.59% | 99.73% | 13.93% |
| 1 | 56.16% | 100.00% | 6.17% | 97.02% | 12.96% |
| 52 | 42.86% | 100.00% | 1.59% | 98.62% | 20.61% |

## 2008-2009 - Recruitment & Staffing
## Power & Essential Few Indicators

| District ID | R8 Percent of Lost Instructional Days Due to Teacher Absences<br>Power ↓ | R9 Classified employees terminated/discharged<br>Essential Few ↓ | R10 Average number of days to fill a teacher vacancy<br>Essential Few ↓ | R11 Teacher retention – remaining after 4 years<br>Essential Few ↑ |
|---|---|---|---|---|
| 71 | 8.47% | 0.00% | | |
| 48 | | 0.00% | | |
| 11 | 5.50% | 0.04% | 15.45 | 74.80% |
| 35 | 11.57% | 0.00% | | 56.99% |
| 57 | 8.18% | 0.56% | | 84.21% |
| 14 | 9.37% | 0.69% | | 87.90% |
| 2 | 7.32% | 0.00% | 34.33 | 71.02% |
| 23 | 2.89% | 0.76% | | 67.71% |
| 41 | 5.38% | 0.05% | | 50.95% |
| 5 | 7.73% | 0.71% | | 67.11% |
| 4 | 5.44% | 0.27% | 1.94 | 70.15% |
| 25 | | 0.00% | | |
| 53 | 3.40% | 1.02% | | 65.69% |
| 39 | | 1.16% | | 81.70% |
| 1 | | 2.55% | 0.23 | 62.35% |
| 52 | 8.10% | 2.42% | 0.48 | 41.82% |

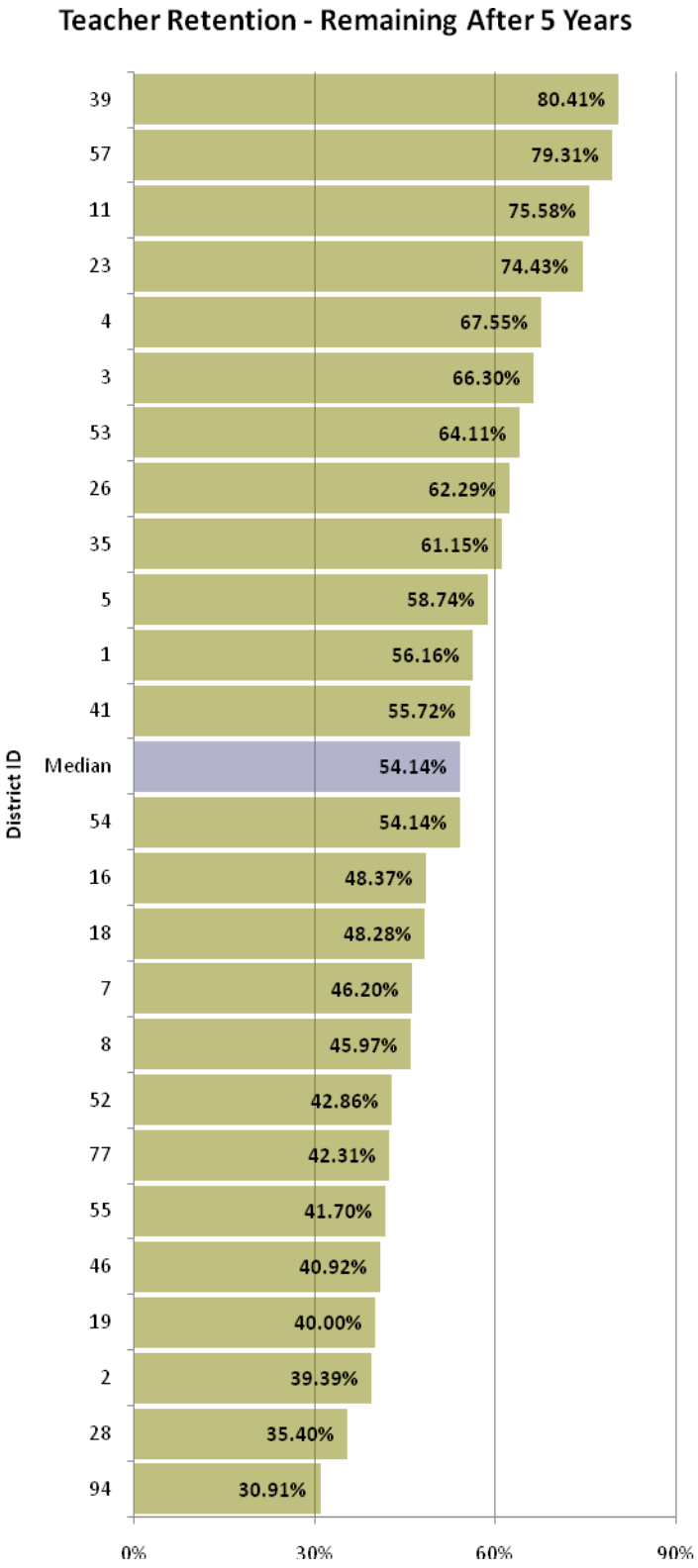
## 2008-2009 - Recruitment & Staffing Power & Essential Few Indicators

| District ID | R12 Teacher retention – remaining after 3 years<br>Essential Few ↑ | R13 Teacher retention – remaining after 2 years<br>Essential Few ↑ | R14 Turnover Rate - Retired - All Employees<br>Essential Few ↓ | R15 Turnover rate – resigned all<br>Essential Few ↓ | R16 Turnover rate – involuntary termination all<br>Essential Few ↓ |
|---|---|---|---|---|---|
| 71 | | 74.91% | 0.62% | 5.27% | 0.16% |
| 48 | | | | | |
| 11 | 79.90% | 91.71% | 1.02% | 1.11% | 1.18% |
| 35 | 73.26% | 85.88% | 0.87% | 5.86% | 0.16% |
| 57 | 82.00% | 89.12% | 0.91% | 1.65% | 2.64% |
| 14 | 77.83% | 89.47% | 0.49% | 5.98% | 0.35% |
| 2 | 83.81% | 100.00% | 2.10% | 3.51% | 0.02% |
| 23 | 70.24% | 53.50% | 0.34% | 4.17% | 1.49% |
| 41 | 58.96% | 62.57% | 0.51% | 5.78% | 1.65% |
| 5 | 77.53% | 89.32% | 2.31% | 9.36% | 0.59% |
| 4 | 74.79% | 79.35% | 1.97% | 16.85% | 0.30% |
| 25 | | | 4.60% | | |
| 53 | 72.49% | 76.83% | 2.58% | 7.98% | 0.77% |
| 39 | 81.21% | 85.52% | 1.67% | 8.91% | 3.34% |
| 1 | 65.91% | 79.19% | 1.25% | 3.75% | 7.95% |
| 52 | 68.12% | 88.66% | 1.82% | 15.66% | 3.12% |

## 2008-2009 - Recruitment & Staffing
## Power & Essential Few Indicators

| District ID | R17 Turnover Rate - Retired - Teachers Essential Few ↓ | R1 Quartile | R2 Quartile | R3 Quartile | R5 Quartile | R6 Quartile | R7 Quartile | R8 Quartile | R9 Quartile | R10 Quartile | R11 Quartile | R12 Quartile | R13 Quartile | R14 Quartile | R15 Quartile | R16 Quartile | R17 Quartile | # of Responses | Mean Quartile |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 71 | 1.24% | | 1 | 1 | 1 | 1 | 1 | 4 | 1 | | | | 3 | 1 | 2 | 1 | 1 | 12 | 1.50 |
| 48 | | | | 1 | 3 | | | | 1 | | | | | | | | | 3 | 1.67 |
| 11 | 1.95% | 1 | 1 | 3 | 4 | 1 | 2 | 2 | 1 | 3 | 1 | 1 | 1 | 1 | 1 | 2 | 2 | 16 | 1.69 |
| 35 | 1.69% | 2 | 3 | 1 | 1 | 1 | 1 | 4 | 1 | | 3 | 2 | 1 | 1 | 3 | 1 | 1 | 15 | 1.73 |
| 57 | 0.66% | 1 | 2 | 3 | 1 | 1 | 4 | 4 | 2 | | 1 | 1 | 1 | 1 | 1 | 2 | 1 | 15 | 1.73 |
| 14 | 0.83% | | 2 | 1 | 4 | 1 | 3 | 4 | 2 | | 1 | 1 | 1 | 1 | 3 | 1 | 1 | 14 | 1.86 |
| 2 | 2.62% | 4 | 2 | 1 | | 1 | | 3 | 1 | 4 | 1 | 1 | 1 | 3 | 1 | 1 | 3 | 14 | 1.93 |
| 23 | 0.45% | 1 | 4 | 3 | | 1 | | 1 | 2 | | 2 | 3 | 4 | 1 | 1 | 2 | 1 | 13 | 2.00 |
| 41 | 0.83% | 2 | 2 | 3 | 1 | 2 | | 1 | 1 | | 3 | 4 | 4 | 1 | 2 | 2 | 1 | 14 | 2.07 |
| 5 | 3.19% | 2 | 1 | 2 | 3 | 2 | | 3 | 2 | | 2 | 1 | 1 | 3 | 4 | 1 | 3 | 14 | 2.14 |
| 4 | 2.40% | 1 | 4 | 1 | 4 | 4 | 2 | 1 | 2 | 2 | 1 | 2 | 2 | 2 | 4 | 1 | 2 | 16 | 2.19 |
| 25 | 9.70% | | | 1 | | 1 | | | 1 | | | | | 4 | | | 4 | 5 | 2.20 |
| 53 | 2.97% | 1 | 3 | 1 | | 2 | 1 | 1 | 3 | | 2 | 2 | 3 | 3 | 4 | 2 | 3 | 14 | 2.21 |
| 39 | 1.97% | 1 | 3 | 3 | 1 | 3 | | | 3 | | 1 | 1 | 2 | 2 | 4 | 3 | 2 | 13 | 2.23 |
| 1 | 1.78% | 2 | 1 | 4 | 2 | 3 | 4 | | 3 | 1 | 2 | 3 | 2 | 2 | 1 | 4 | 2 | 15 | 2.40 |
| 52 | 2.47% | 3 | 1 | 2 | 2 | 4 | 2 | 3 | 3 | 1 | 4 | 3 | 1 | 2 | 4 | 3 | 2 | 16 | 2.50 |

Power Indicator




## Calculation

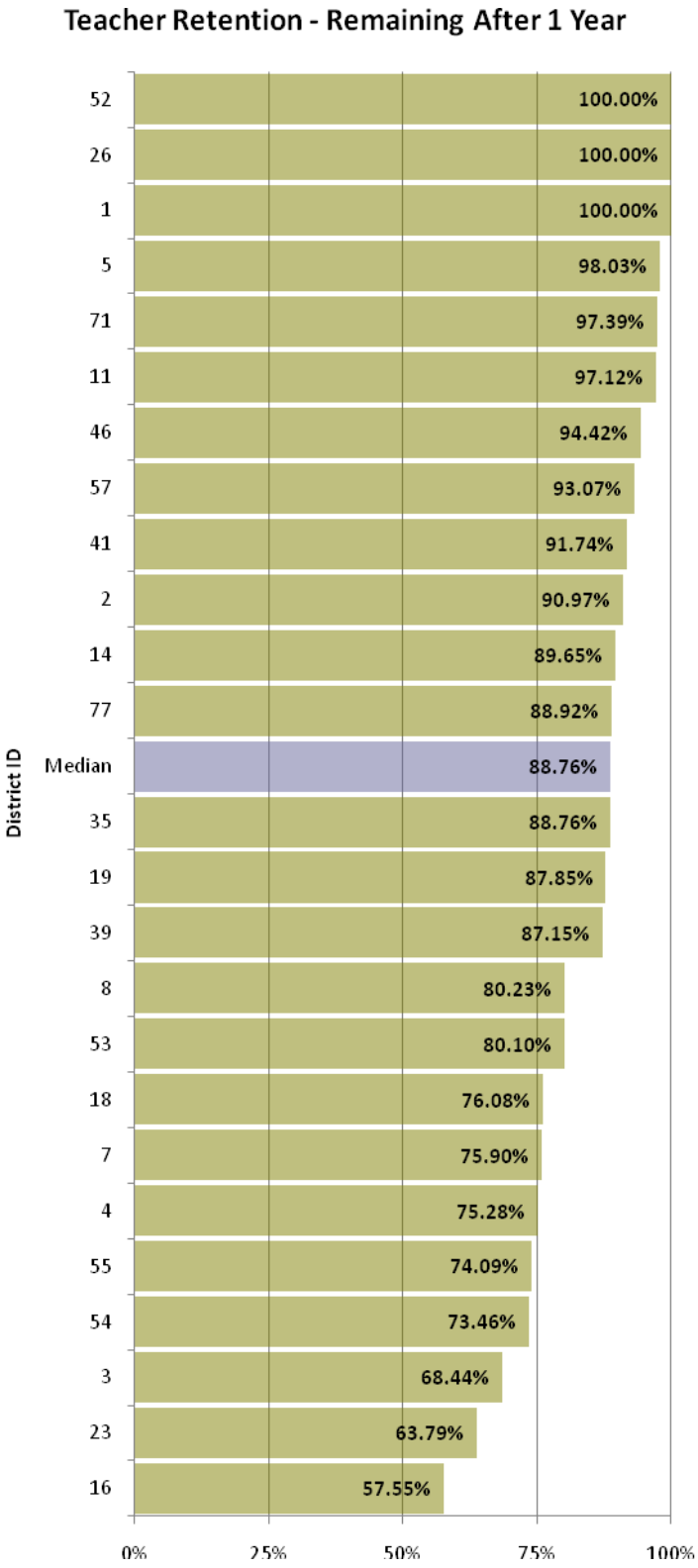
Average number of teachers retained after five years *divided by* the number of teachers – full-time, part-time and substitute.

## Importance of Measure

- The measure of attrition rates helps districts identify "hot spots" within a district by tracking, monitoring, and examining teacher retention on a school-by school basis.
- A low retention rate at a school may indicate a lack of support from the district, insufficient professional development, poor working conditions, and/or a misunderstanding of district's mission.
- A high retention rate may indicate stability and job satisfaction.
- The data can be used to determine whether continuity of teaching staff within a school has a positive effect on student achievement.

## Influencing Factors

- Culture
- Communications
- School leadership
- Professional development
- Selection and hiring process
- Support




## Calculation

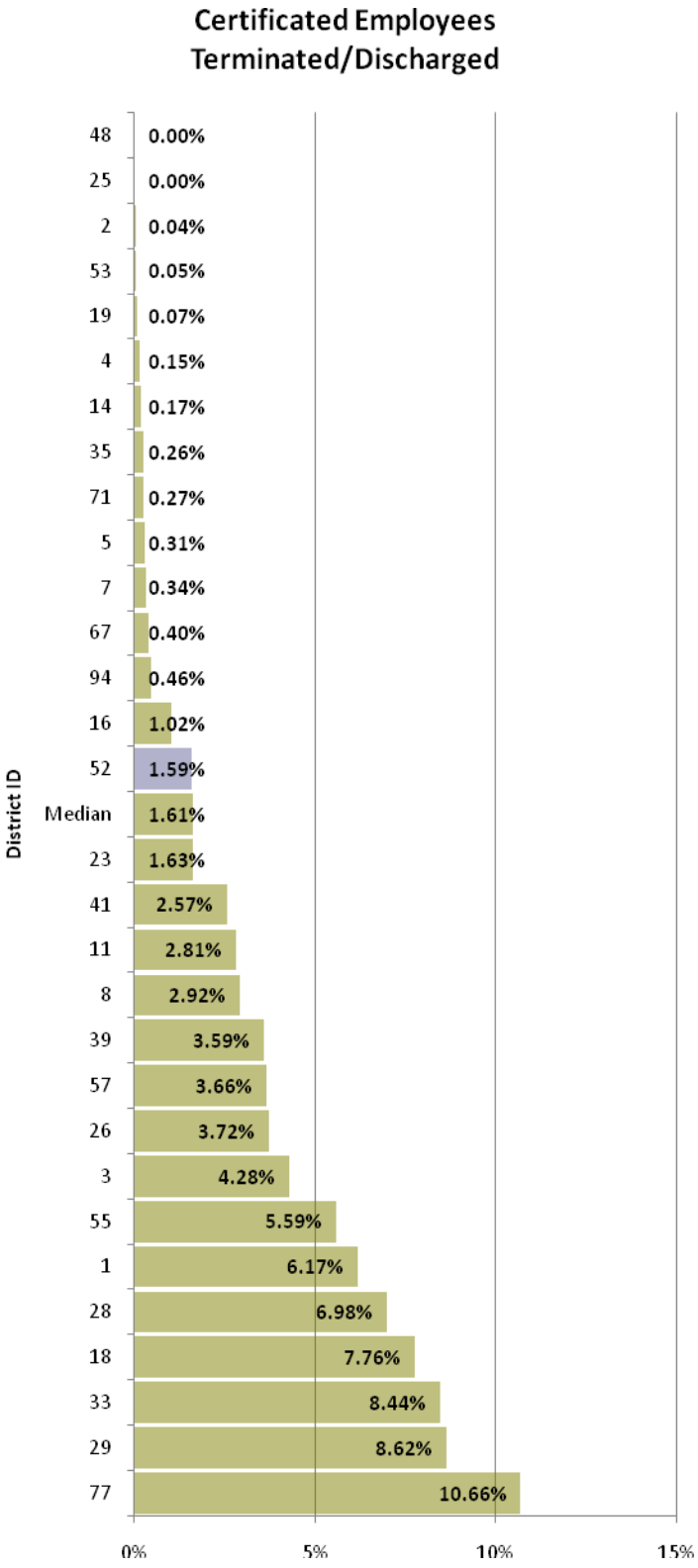
Average number of teachers retained after first year *divided by* number new hire teachers.

## Importance of Measure

- Based on a review of this measure, a district may re-allocate funds to adopt new mentor/induction programs or revise their current programs.
- Districts will also have data available to justify making changes in their selection process and engaging local universities regarding coursework designed to better prepare graduates for urban teaching.
- By tracking, monitoring, and examining retention of first year teachers, districts can measure early attrition rates, manage the cost of bringing in new teachers, and maintain desired staff continuity.

## Influencing Factors

- Culture
- Communications
- School leadership
- Professional development
- Selection and hiring process
- Support




## Calculation

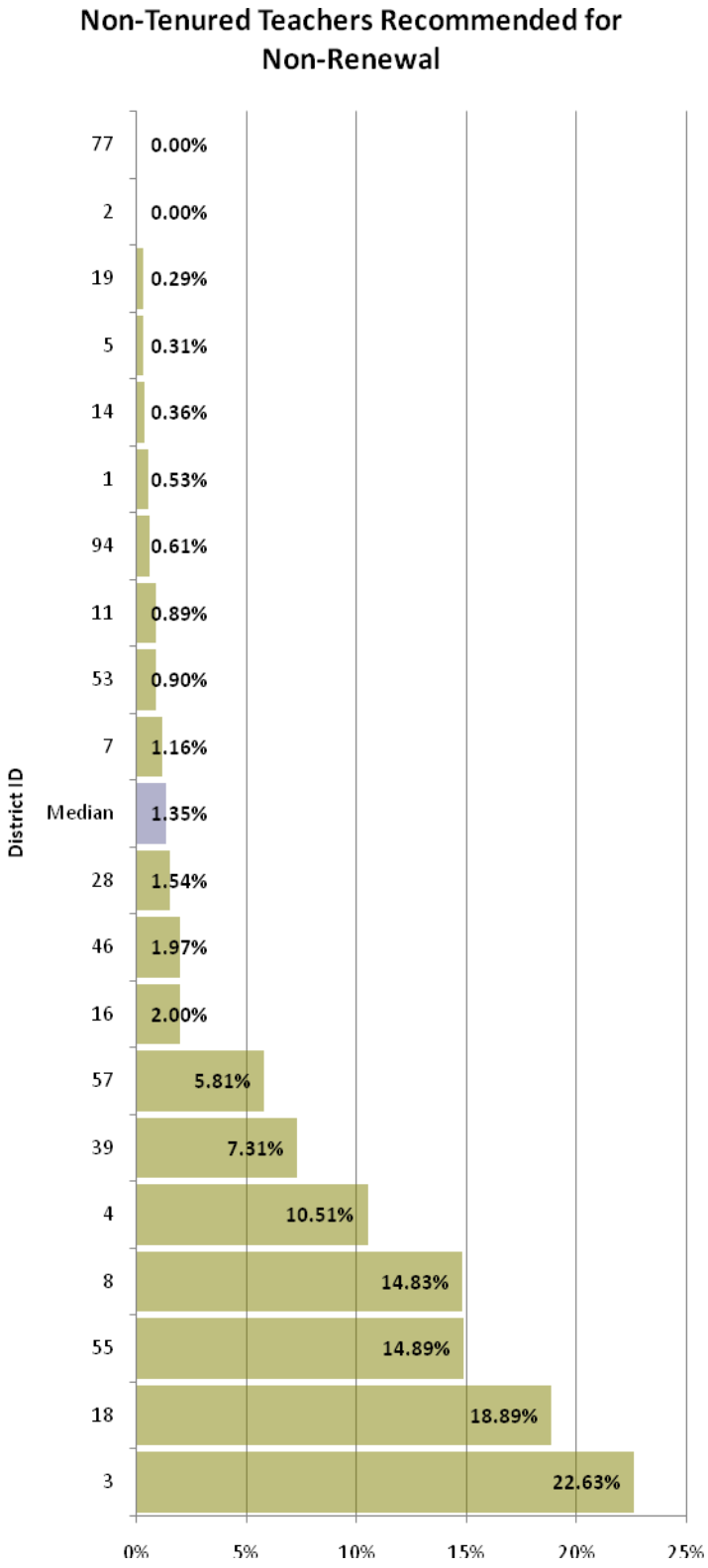
Number of involuntary terminations/discharges of certificated employees, (including resignations in lieu of termination) *divided by* the number of certificated employees.

## Importance of Measure

- This measure serves as a general indicator of the effectiveness of a district's certificated employees.
- This data can provide a snapshot of the correlation between training opportunities and remedial processes.
- Measuring this also allows superintendents and school board members to see how their actions in resource appropriations, allocation of funds, policy, and support play a critical role in school success.

## Influencing Factors

- Budget
- Funding sources
- School board rules and policies
- Effectiveness of supervisors and managers
- Quality of training and support




## Calculation

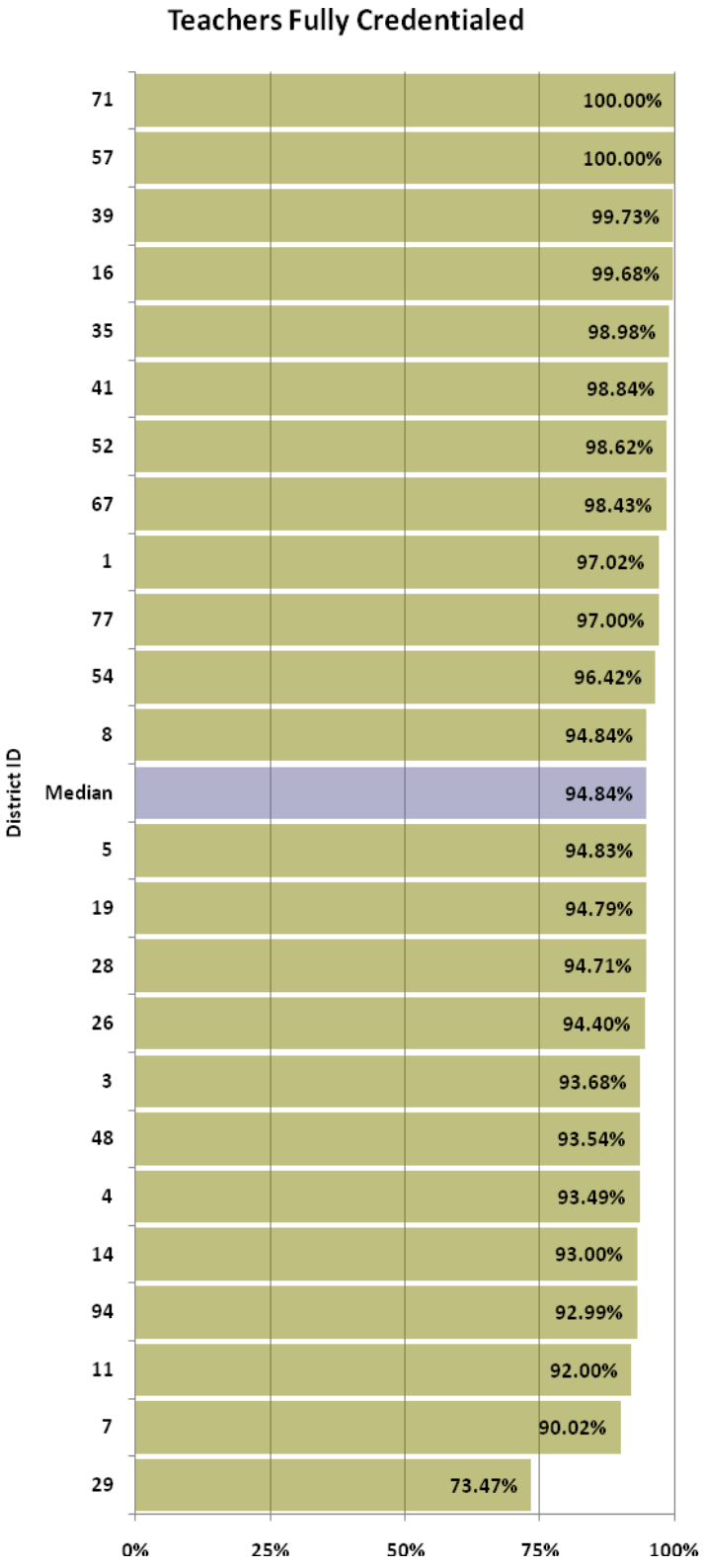
Number of non-retained, non-tenured teachers *divided by* total number of non-tenured teachers.

## Importance of Measure

- This measure is an indicator of the effectiveness of the selection and mentoring practices of the district.
- It provides a snapshot of the overall stability in the teaching force for the district and individual schools.
- Suggests a possible correlation between renewal and professional development opportunities.

## Influencing Factors

- Union agreements
- School board policy
- School enrollment
- Budget
- Quality of training and professional development
- Selection and hiring practice of the district.




## Calculation

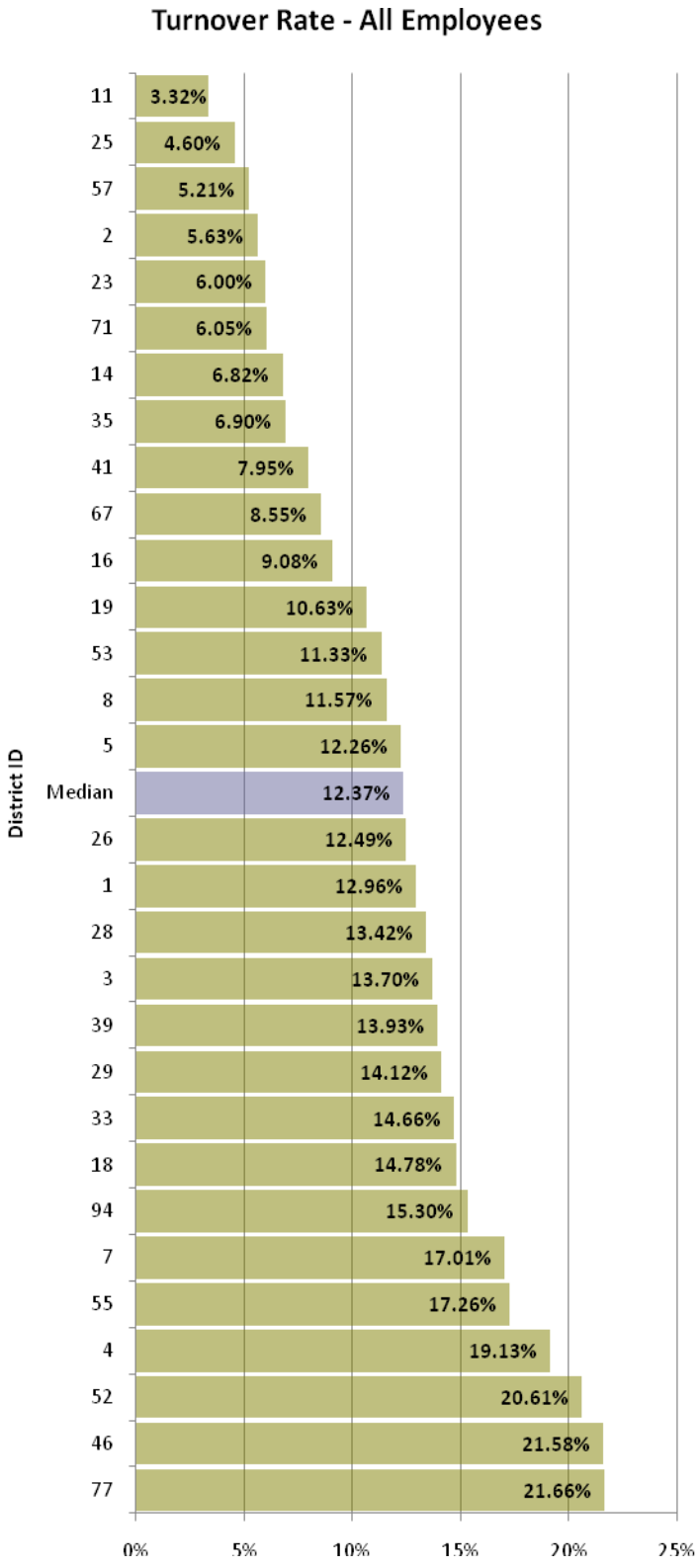
Number of teachers deemed highly qualified in all their teaching assignments *divided by* the number of teachers subjected to the NCLB audit.

## Importance of Measure

- Measuring NCLB "HQ" teachers assures that the district has the maximum number of "highly qualified" teachers (credentialed according to NCLB requirements) on staff.
- This measurement enables the district to have data available to correlate between number of certified teachers and student achievement; to monitor the distribution of highly qualified teachers throughout the district; and to develop and/or modify professional development for teachers.
- Engages local universities to include coursework that leads graduates to be fully qualified to teach.
- This indicator impacts federal funding, state and federal requirements, and confidence of community in the schools.

## Influencing Factors

- Teaching assignments
- Professional development
- Availability of HQ teachers
- Hiring practices




## Calculation

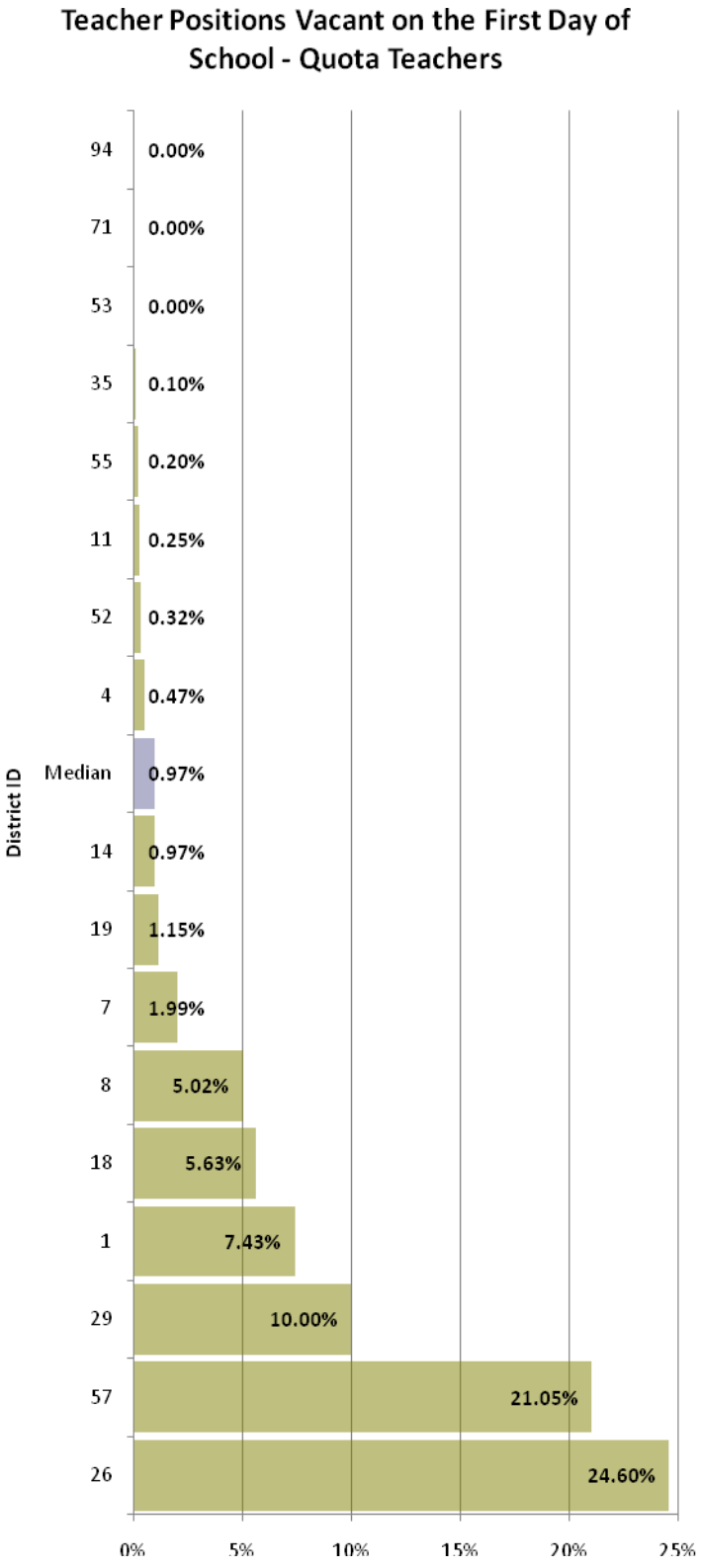
Total number of employees who resigned, retired, or were involuntarily terminated/discharged (includes resignations in lieu of terminations) *divided by* total number employees.

## Importance of Measure

- This measure may serve as an indicator of district policies, administrative procedures and regulations, and management effectiveness.
- This indicator allows the district to further analyze its actions in terms of resources, allocation of funds, policy and support to its employees.
- It also may be a measure of workforce satisfaction and organizational climate.

## Influencing Factors

- Compensation and benefits
- Recognition and rewards
- Career path/advancement
- Age distribution of workforce
- Effectiveness of leadership
- Training and professional development.




## Calculation

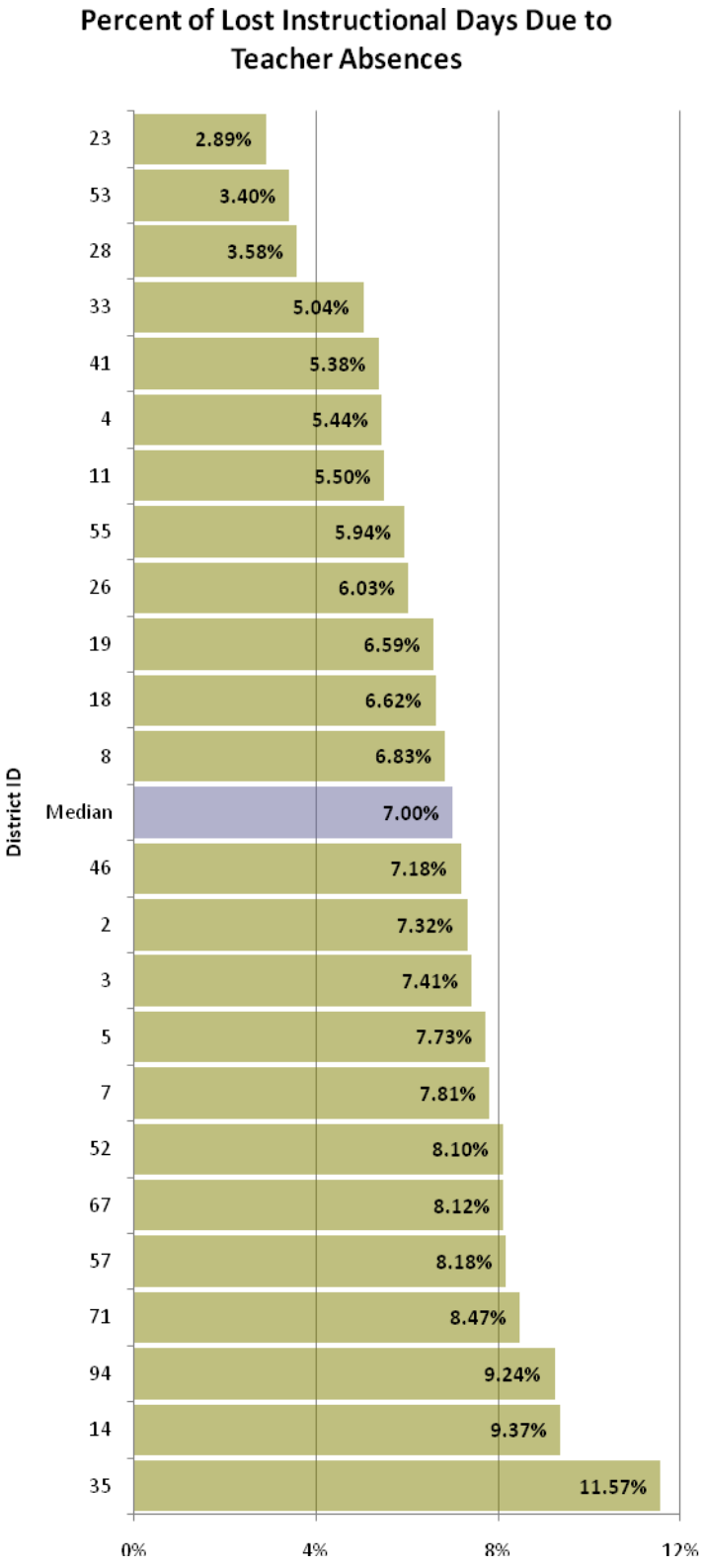
Number of all quota unfilled teacher positions on the first day of school *divided by* the number of quota teacher positions on the first day of school (includes both filled and unfilled positions).

## Importance of Measure

- This measure indicates the effectiveness of a district's recruiting, selection, hiring, and staffing processes to ensure that schools are fully staffed on the first day of the school year; that there is continuity in the classroom; and that the instructional time for students is maximized.

## Influencing Factors

- Culture
- School leadership
- Funding
- Selection and hiring process of the district




## Calculation

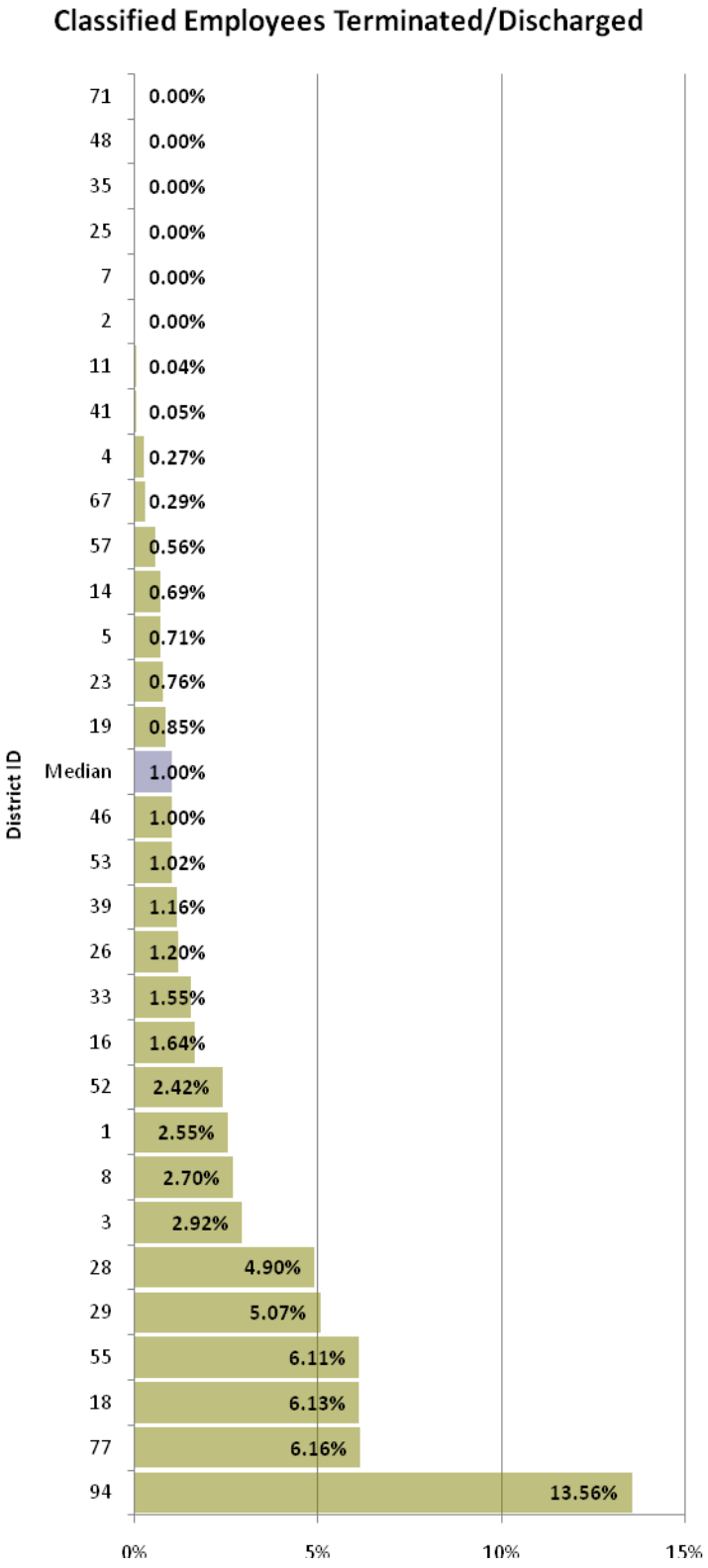
Number of student attendance days that classroom teachers were absent from their classrooms *divided by* the (number of student attendance days in your school year *times* number of classroom teachers).

## Importance of Measure

- This measure relates to nearly every business unit within a school district because instruction and student learning cannot take place without the continuity of a qualified educator in the classroom.
- Financially, most districts pay for the cost of substitutes to fulfill instructional vacancies, while also paying the daily pay rate of the absent teacher through a "paid time off" accrual or policy.

## Influencing Factors

- District policy regarding paid time off
- District performance management philosophy
- Collective bargaining agreements
- District's elective absence practices.




## Calculation

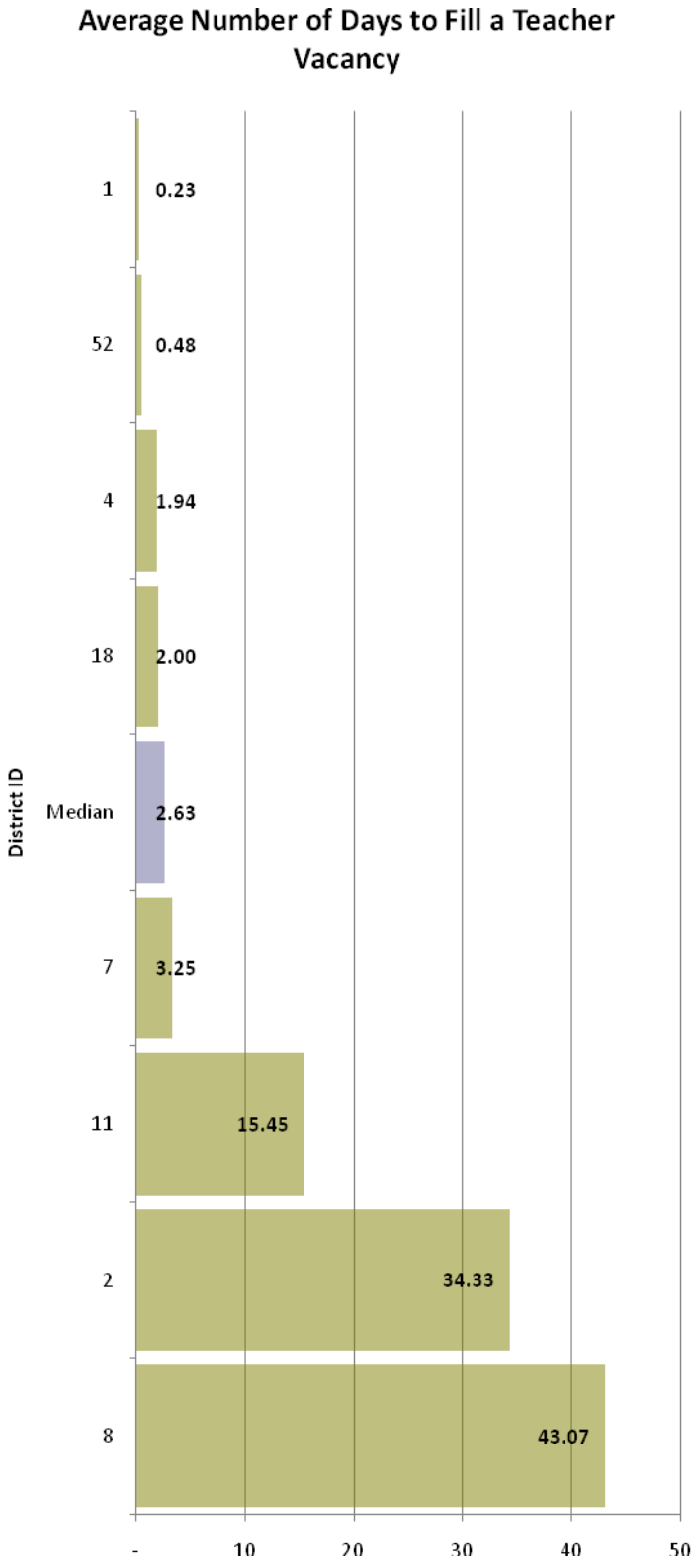
Number of involuntary terminations/discharges of classified employees (including resignations in lieu of termination) *divided by* the number of classified employees.

## Importance of Measure

- This measure serves as a general indicator of the effectiveness of a district's classified employees.
- This indicator can provide a snapshot of the correlation between training opportunities and remedial processes.
- Measuring this also allows superintendents and school board members to see how their actions in resource appropriations, allocation of funds, policy, and support play a critical role in school success.

## Influencing Factors

- Budget
- Funding sources
- School board rules and policies
- Effectiveness of supervisors and managers
- Quality of training and support




## Calculation

Number of days to fill quota teacher positions.

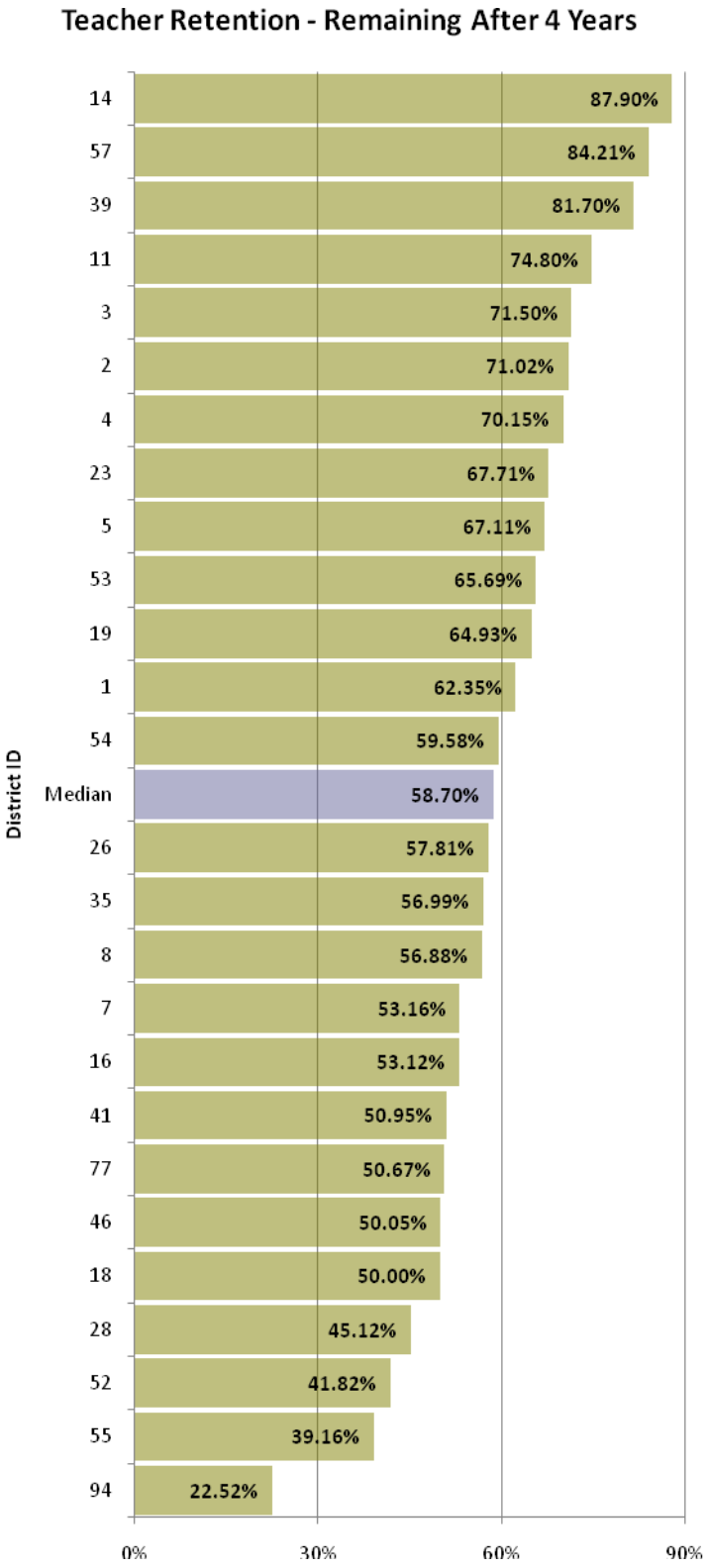
## Importance of Measure

- This measure reflects the instructional loss when there is not continuity in the classroom and in instructional support.

## Influencing Factors

- Culture of community
- Leadership of the school
- Funding

Essential Few




## Calculation

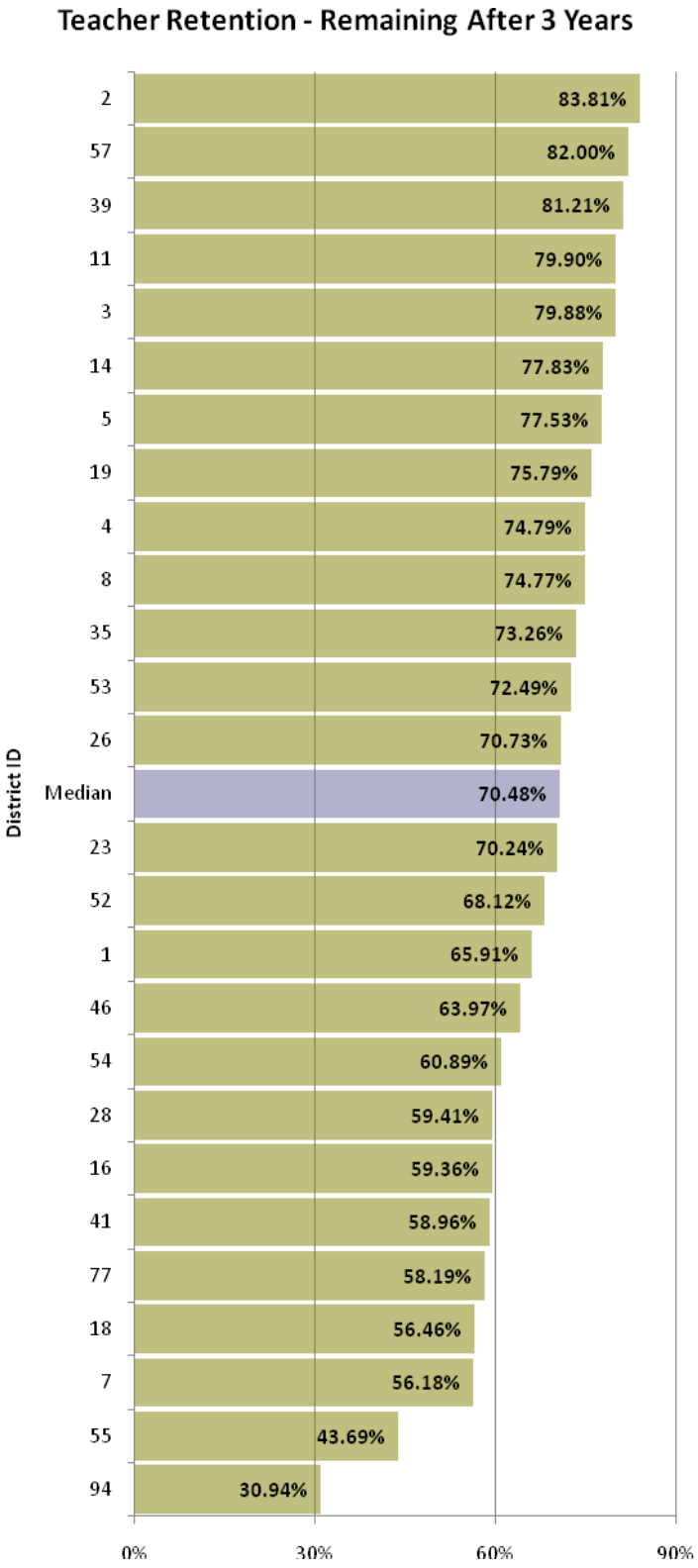
Average number of teachers retained after four years *divided by* the number of teachers – full-time, part-time and substitute.

## Importance of Measure

- The measure of attrition rates helps districts identify "hot spots" within a district by tracking, monitoring, and examining teacher retention on a school-by-school basis.
- A low retention rate at a school may indicate a lack of support from the district, insufficient professional development, working conditions, and/or a misunderstanding of district's mission.
- A high retention rate may indicate stability and job satisfaction.
- The data can be used determine whether the continuity of teaching staff within a school has a positive effect on student achievement.

## Influencing Factors

- Culture
- Communications
- School leadership
- Professional development
- Selection and hiring process
- Support




## Calculation

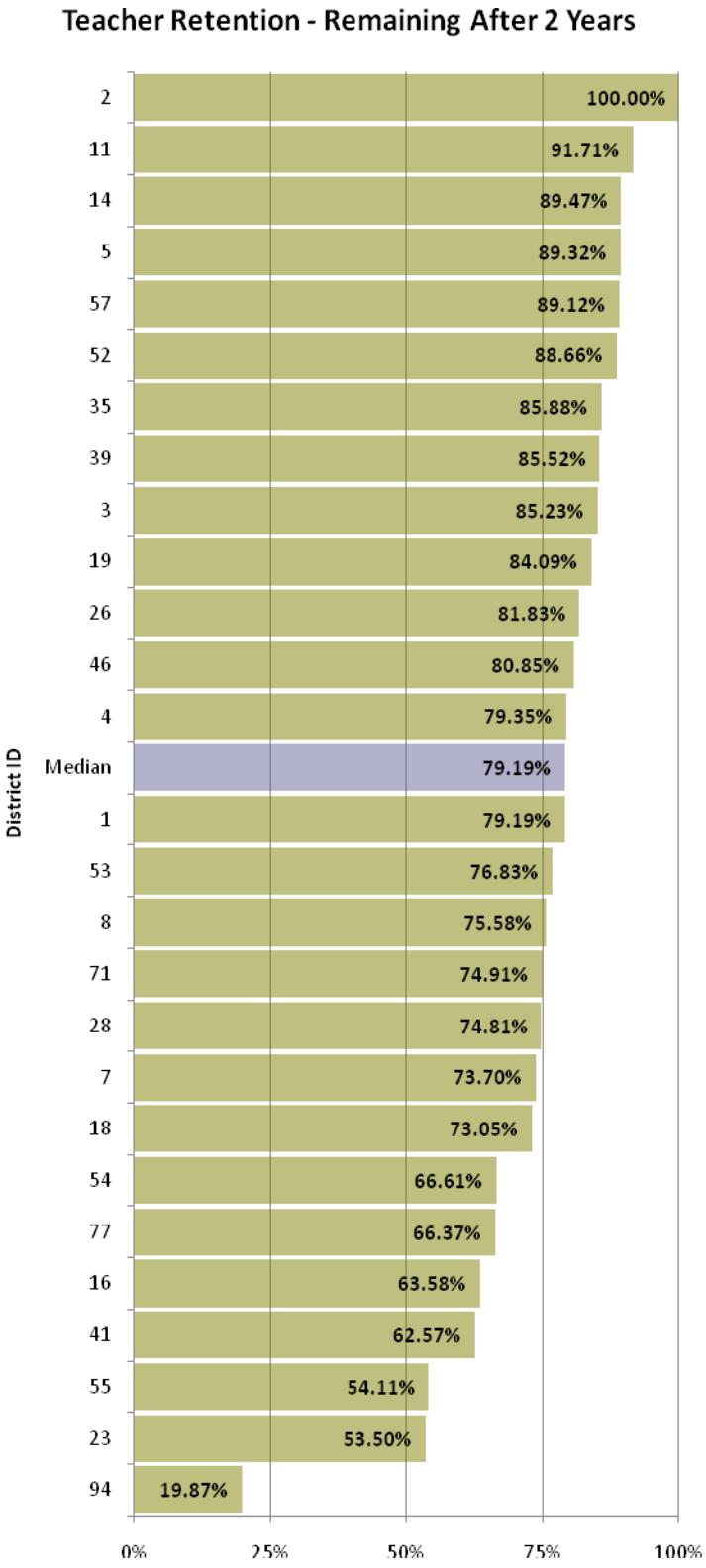
Average number of teachers retained after three years *divided by* the number of teachers – full-time, part-time and substitute.

## Importance of Measure

- Based on a review of this measure, a district may re-allocate funds to adopt new mentor/induction programs or revise their current programs.
- Districts will also use data to justify changes in their selection process and engage local universities on coursework designed to better prepare graduates for urban teaching.
- By tracking, monitoring, and examining retention of third year teachers, districts can measure early attrition rates and manage the cost of bringing in new teachers, revise mentoring/ induction programs, and maintain staff continuity.

## Influencing Factors

- Culture
- Communications
- School leadership
- Professional development
- Selection and hiring process
- Support




## Calculation

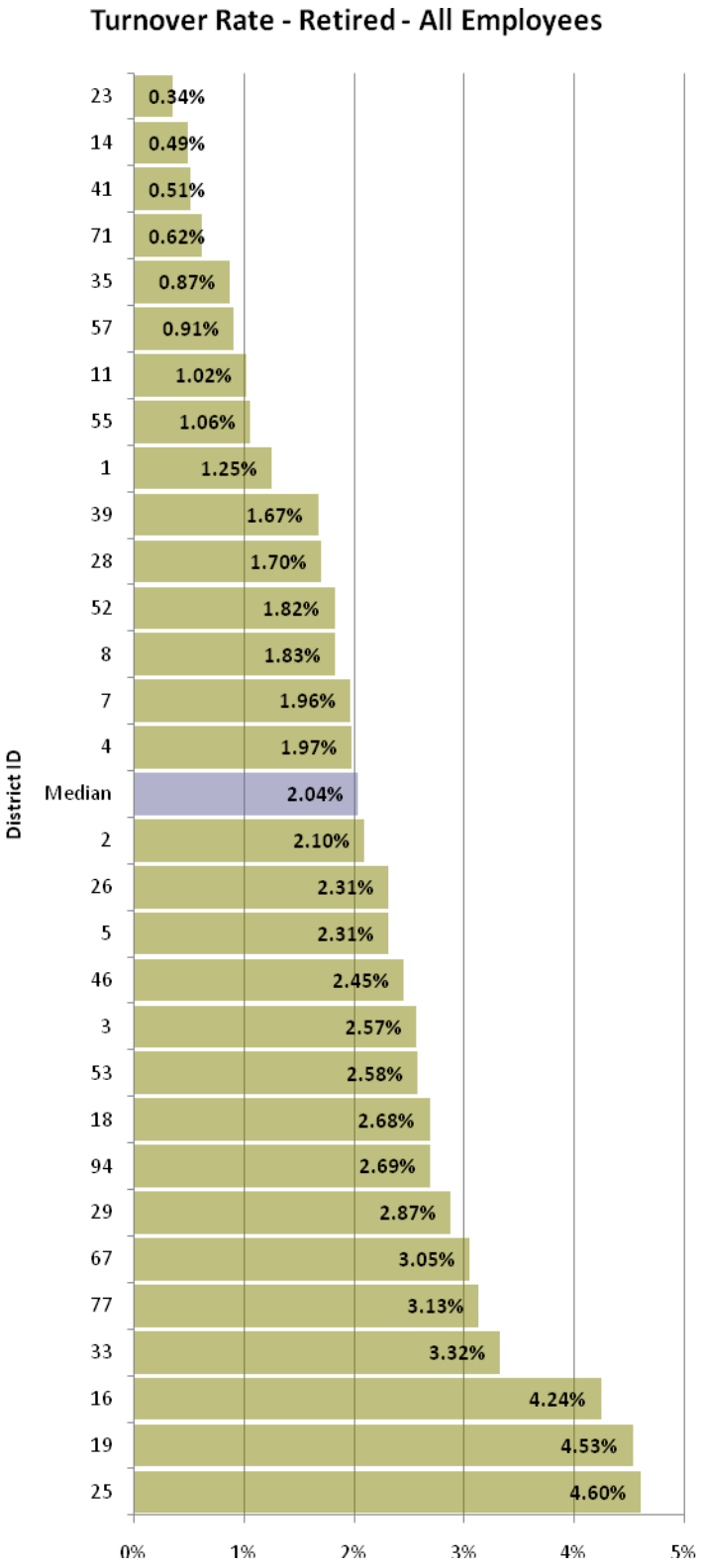
Average number of teachers retained after two years *divided by* the number of teachers – full-time, part-time and substitute.

## Importance of Measure

- Based on a review of this measure, a district may re-allocate funds to adopt new mentor/induction programs or revise their current programs.
- Districts will also use data to justify changes in their selection process and engage local universities on coursework designed to better prepare graduates for urban teaching.
- By tracking, monitoring, and examining retention of second year teachers, districts can measure early attrition rates and manage the cost of bringing in new teachers, revise mentoring/induction programs, and maintain staff continuity.

## Influencing Factors

- Culture
- Communications
- School leadership
- Professional development
- Selection and hiring process
- Support




## Calculation

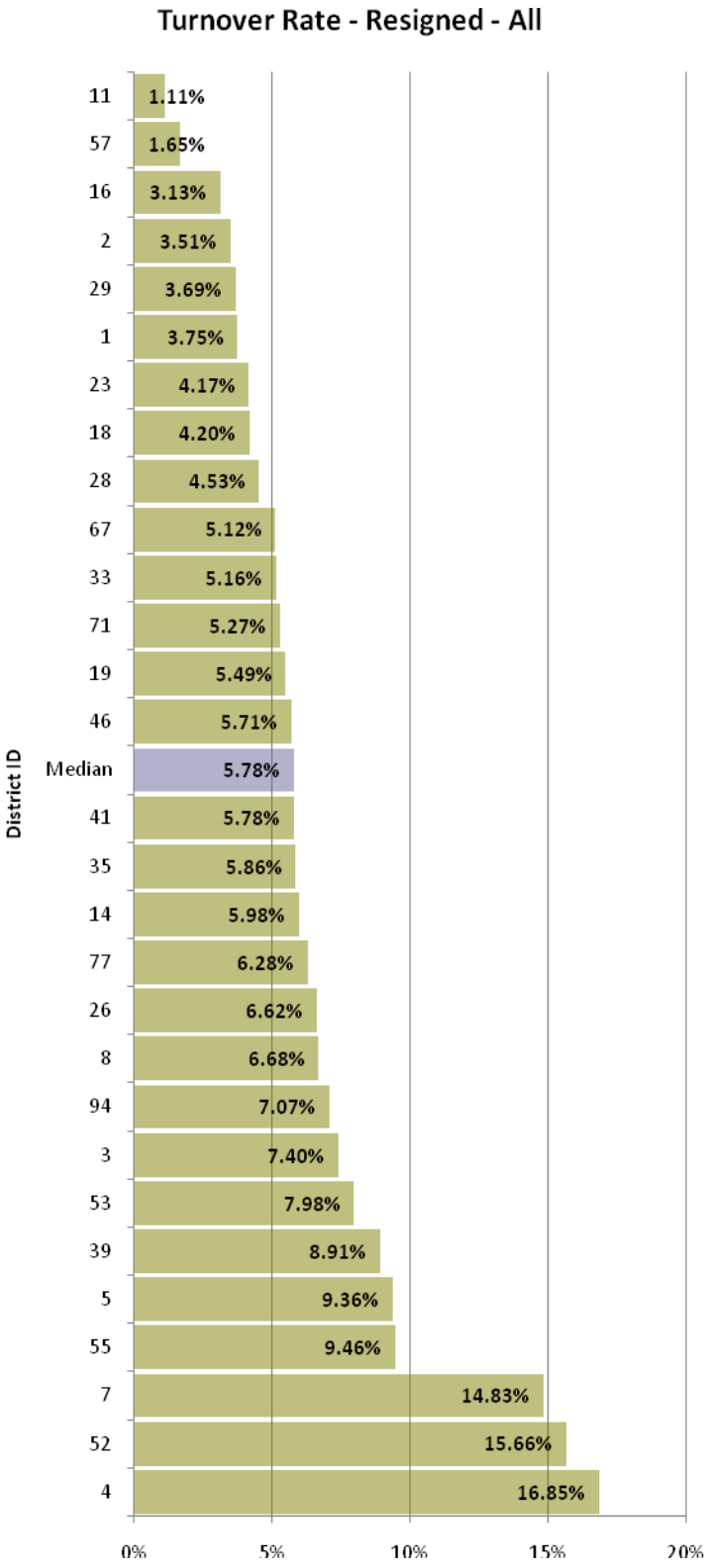
Total number of employees who retired *divided by* total number of employees.

## Importance of Measure

- This measure may serve as an indicator of district policies, administrative procedures and regulations, and management effectiveness.
- Measuring this indicator allows a district to further analyze its actions in resource appropriations, allocation of funds, policy and support to its employees.

## Influencing Factors

- Overall age of workforce
- Early retirement payout options
- State of economy
- Compensation and benefits
- Recognition and rewards
- Career path/advancement
- Age distribution of workforce
- Effectiveness of leadership
- Training and professional development
- Union contracts




## Calculation

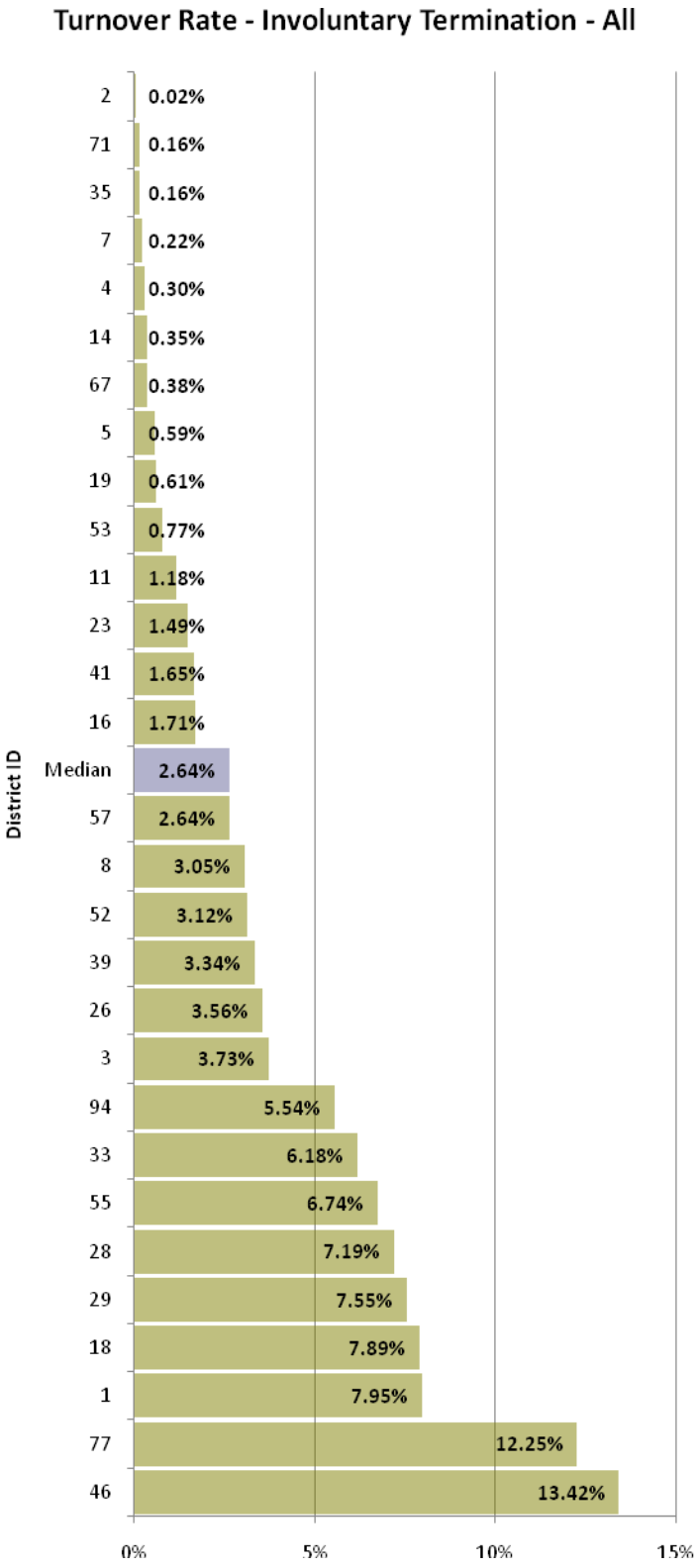
Total number of employees who resigned *divided by* the total number of employees.

## Importance of Measure

- This measure may serve as an indicator of district policies, administrative procedures and regulations, and management effectiveness.
- Measuring this indicator allows a district to further analyze its actions in terms of resource appropriations, allocation of funds, policy and support to its employees.

## Influencing Factors

- State of economy
- Compensation and benefits
- Recognition and rewards
- Career path/advancement
- Effectiveness of leadership
- Training and professional development
- Union contracts




## Calculation

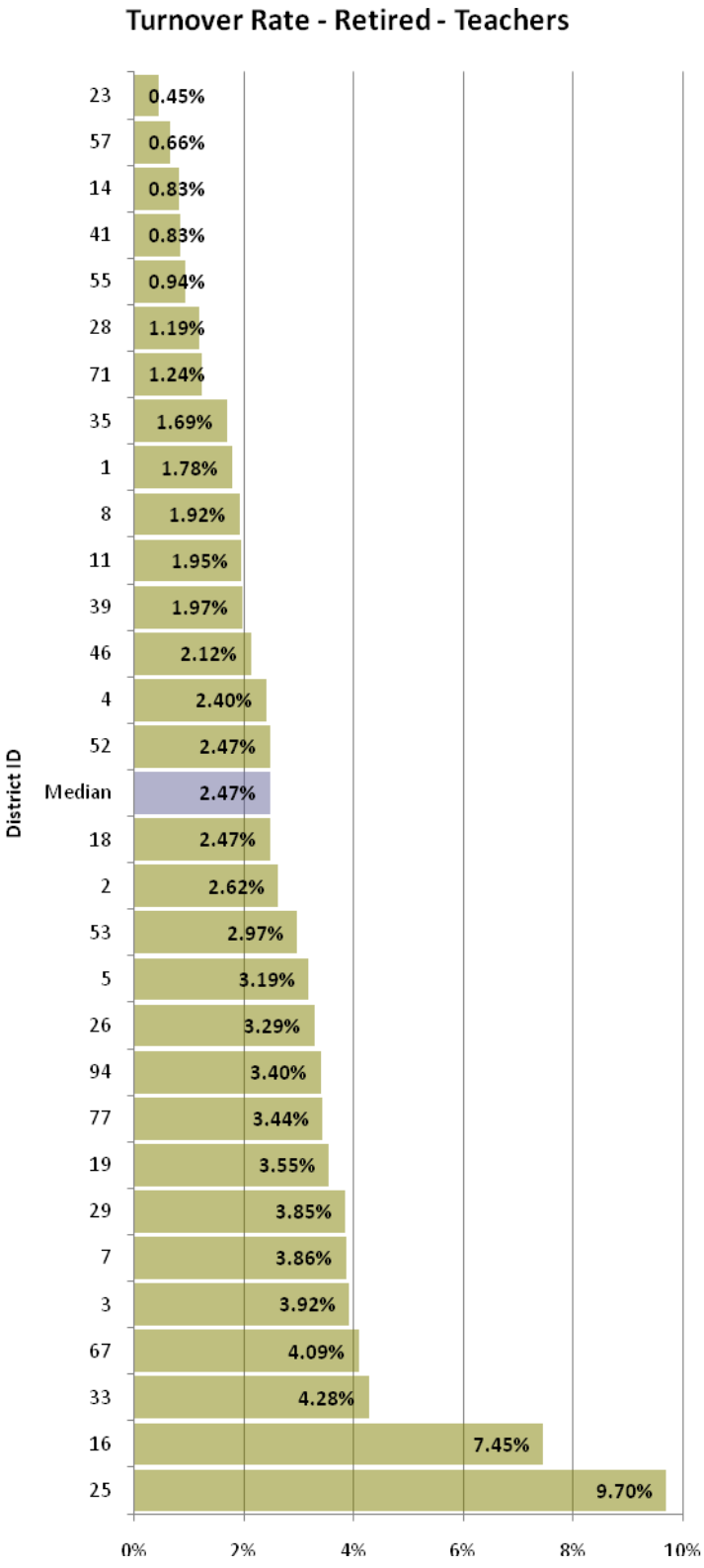
Total number of employees who were involuntarily terminated/ discharged (includes resignations in lieu of terminations) *divided by* the total number employees.

## Importance of Measure

- This measure may serve as an indicator of district policies, administrative procedures and regulations, and management effectiveness.
- Measuring this allows the district to further analyze its actions in terms of resource appropriations, allocation of funds, policy and support to its employees.
- It also may be a measure of workforce satisfaction and organizational climate.

## Influencing Factors

- Age distribution of workforce
- Effectiveness of leadership
- Training and professional development




## Calculation

Total number of full-time teachers *plus* the total number of part-time teachers who retired *divided by* total number of full-time teachers *plus* number of part-time teachers.

## Importance of Measure

- This measure may serve as an indicator of district policies, administrative procedures and regulations, and management effectiveness.
- Measuring this indicator allows the district to further analyze its actions in terms of resource appropriations, allocation of funds, policy and support to its employees.
- This may also be a measure of workforce satisfaction and organizational climate.

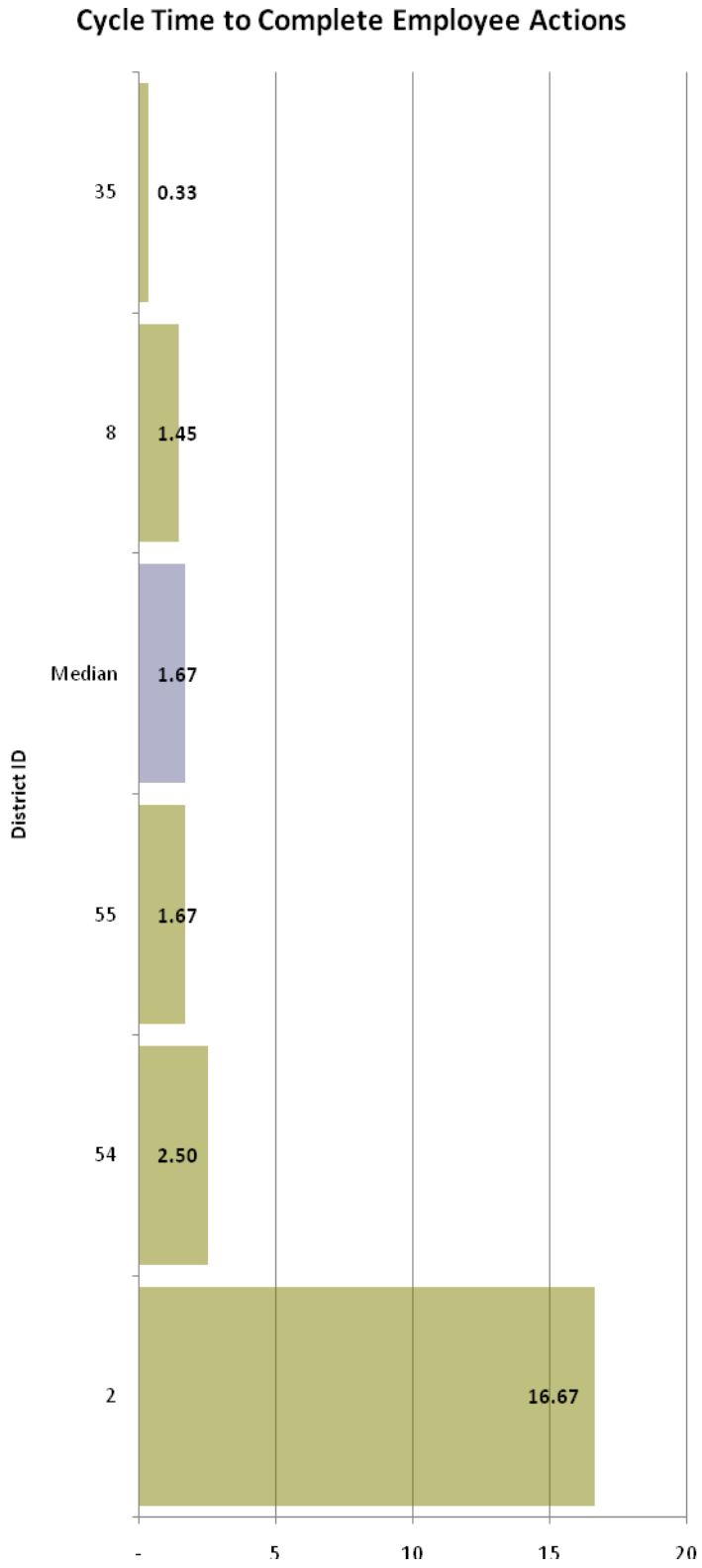
## Influencing Factors

- Overall age of workforce
- Early retirement payout options
- State of economy
- Compensation and benefits
- Recognition and rewards
- Career path/advancement
- Age distribution of workforce
- Effectiveness of leadership
- Training and professional development
- Union contracts

# Operations & School Support

## 2008-2009 - Recruitment & Staffing Power & Essential Few Indicators

| District ID | R1 Cycle time to complete employee actions Essential Few ↓ | R1 Quartile | # of Responses | Mean Quartile |
|---|---|---|---|---|
| 35 | 0.33 | 1 | 1 | 1.00 |
| 8 | 1.45 | 1 | 1 | 1.00 |
| 55 | 1.67 | 2 | 1 | 2.00 |




## Calculation

Average length of time to complete employee actions (transfers, displacements, promotions and demotions, pay rate changes, medical leaves, non-medical leaves).

## Importance of Measure

- This measure serves not only as a gauge of customer service, but it also validates internal processes.
- Cycle time to complete employee actions is directly correlated to payroll accuracy and employee (customer) satisfaction.
- A reduction (improvement) in this measure results in a financial savings from a labor perspective and a reduced drain on IT resources.

## Influencing Factors

- HR staffing model – The allocation of FTE within HR can be closely correlated to the cycle time for completion of employee actions
- Volume of personnel actions incoming to HR
- Timing – The cyclical nature of school business may affect the performance of business units (i.e., actions received over the summer may be completed more quickly due to lower overall volume).

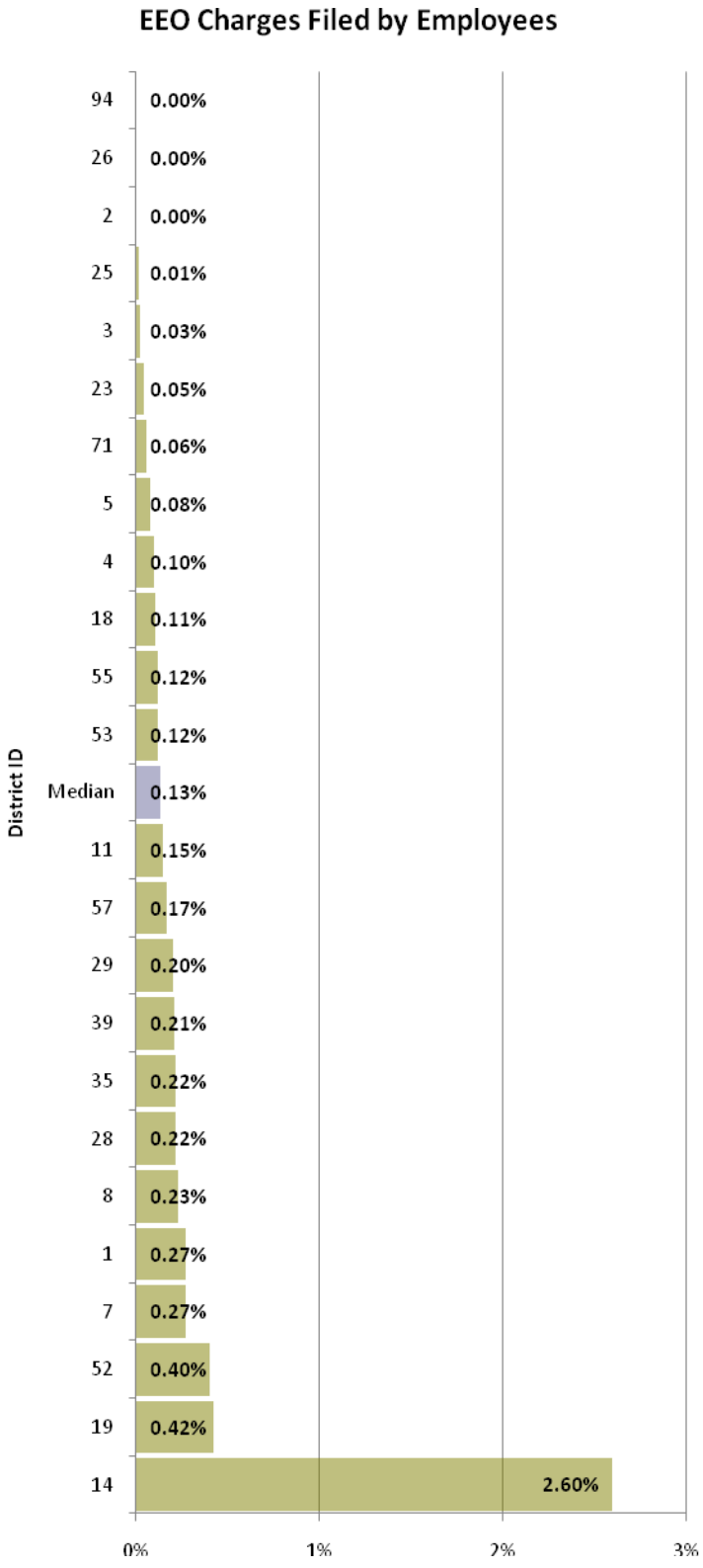
# Employee Relations

## 2008-2009 - Employee Relations
## Power & Essential Few Indicators

| District ID | R1 Number of EEO charges filed by employees<br>Power ↓ | R2 Certificated employees evaluated as "Did not meet expectations"<br>Power ↓ | R3 Employee health benefit expense per employee (ACCRA adjusted)<br>Power ↓ | R4 Formal investigations of employee alleged misconduct<br>Essential Few ↓ |
|---|---|---|---|---|
| 23 | 0.05% | | | |
| 25 | 0.01% | | $ 2,040.64 | |
| 41 | | | | |
| 77 | | | $ 3,063.73 | |
| 71 | 0.06% | | $ 5,265.72 | 0.27% |
| 5 | 0.08% | 0.64% | | 0.27% |
| 57 | 0.17% | | $ 5,658.00 | 0.07% |
| 8 | 0.23% | 0.13% | $ 6,093.35 | |
| 11 | 0.15% | 0.64% | $ 2,645.33 | 0.19% |
| 19 | 0.42% | 0.00% | $ 11,584.46 | 0.00% |
| 3 | 0.03% | 0.45% | $ 8,364.29 | 1.64% |
| 4 | 0.10% | 0.32% | | 0.58% |
| 26 | 0.00% | 0.94% | | 0.39% |
| 94 | 0.00% | 1.08% | | 0.51% |
| 18 | 0.11% | 0.07% | $ 9,255.58 | 2.44% |
| 53 | 0.12% | | | 1.94% |

## 2008-2009 - Employee Relations Power & Essential Few Indicators

| District ID | R5 Classified employees evaluated as "Did not meet expectations" Essential Few ↓ | R6 Administrative employees evaluated as "Did not meet expectations" Essential Few ↓ | R1 Quartile | R2 Quartile | R3 Quartile | R4 Quartile | R5 Quartile | R6 Quartile | # of Responses | Mean Quartile |
|---|---|---|---|---|---|---|---|---|---|---|
| 23 | | | 1 | | | | | | 1 | 1.00 |
| 25 | | | 1 | | 1 | | | | 2 | 1.00 |
| 41 | 0.00% | | | | | | 1 | | 1 | 1.00 |
| 77 | | | | | 1 | | | | 1 | 1.00 |
| 71 | | 0.00% | 2 | | 2 | 1 | | 1 | 4 | 1.50 |
| 5 | 0.26% | 0.00% | 2 | 2 | | 1 | 2 | 1 | 5 | 1.60 |
| 57 | 0.00% | | 3 | | 2 | 1 | 1 | | 4 | 1.75 |
| 8 | 0.45% | 0.14% | 4 | 1 | 2 | | 2 | 1 | 5 | 2.00 |
| 11 | | 0.18% | 3 | 3 | 1 | 1 | | 2 | 5 | 2.00 |
| 19 | 0.00% | 0.00% | 4 | 1 | 4 | 1 | 1 | 1 | 6 | 2.00 |
| 3 | 0.53% | 0.42% | 1 | 2 | 3 | 3 | 2 | 2 | 6 | 2.17 |
| 4 | 0.96% | 1.23% | 2 | 2 | | 2 | 3 | 3 | 5 | 2.40 |
| 26 | 2.76% | 0.23% | 1 | 3 | | 2 | 4 | 2 | 5 | 2.40 |
| 94 | 1.50% | 2.16% | 1 | 3 | | 2 | 3 | 3 | 5 | 2.40 |
| 18 | | | 2 | 1 | 4 | 3 | | | 4 | 2.50 |
| 53 | | | 2 | | | 3 | | | 2 | 2.50 |




## Calculation

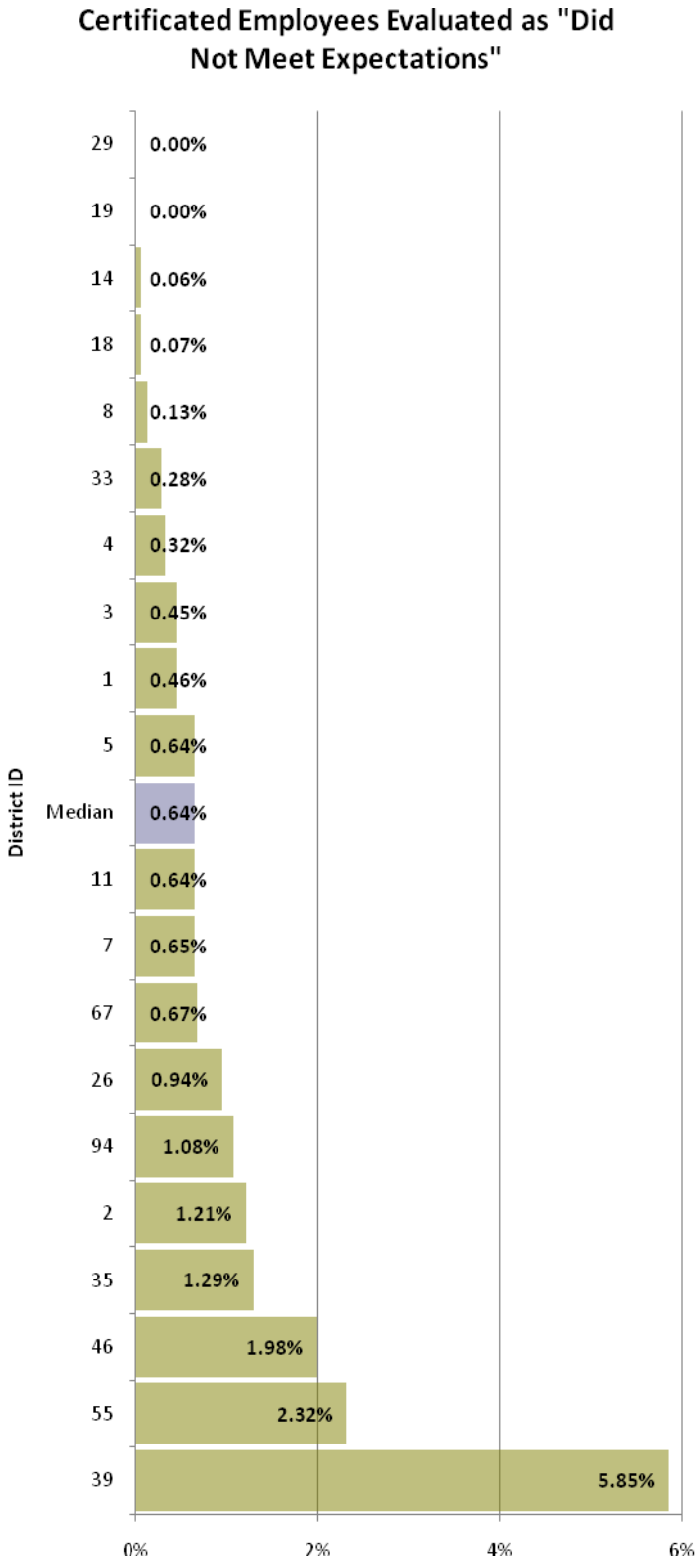
Number of Equal Employment Opportunity (EEO) charges filed by employees *divided by* the total number of employees.

## Importance of Measure

- This is a general indicator of employee morale that can impact productivity and serve as a barometer to the quality of supervision.
- EEO charges increase administrative costs associated with investigations and remedies.
- This measure is an indicator of the effectiveness of supervisory training.
- High instances of alleged employee misconduct reflect a negative public image of the district.

## Influencing Factors

- State and local laws defining discrimination
- School board policy and organizational protocol for resolution
- Organizational climate
- Quality and level of supervisory training
- Quality and level of EEO awareness training for all employees
- Effectiveness of supervisors and managers




## Calculation

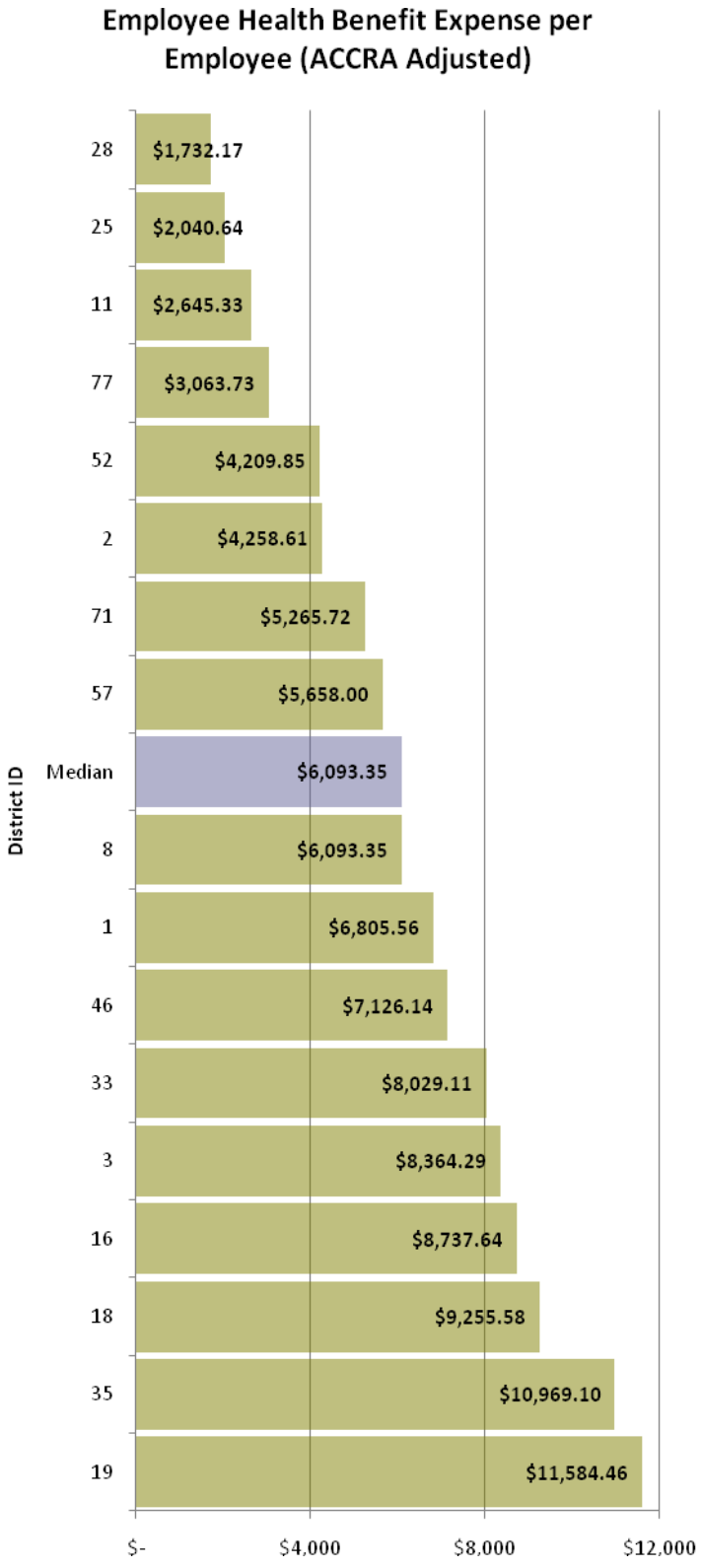
Number of certificated employees identified as "did not meet expectations" *divided by* the number of certificated employees.

## Importance of Measure

- This measure is a general indicator of the effectiveness of a district's certificated employees, and can provide information on where to target remedial or developmental training opportunities.
- While an excessively high score in this area may mean significant work is needed to bring certificated employees up to standards, an extremely low score, where all certificated employees meet standards, may cast doubt on the validity or accuracy of the appraisal system or process.

## Influencing Factors

- Quality of the appraisal tool
- Effectiveness of the supervisor's ability to use the tool
- Quality of training/professional development in the district
- Ability of certificated employees to use contractual or other remedies to dispute ratings that do not meet expectations, which may result in fewer employees being identified as not meeting expectations.




## Calculation

Cost for active employees *divided by* the number of active employees eligible for health benefits (divided by ACCRA factor).[1]

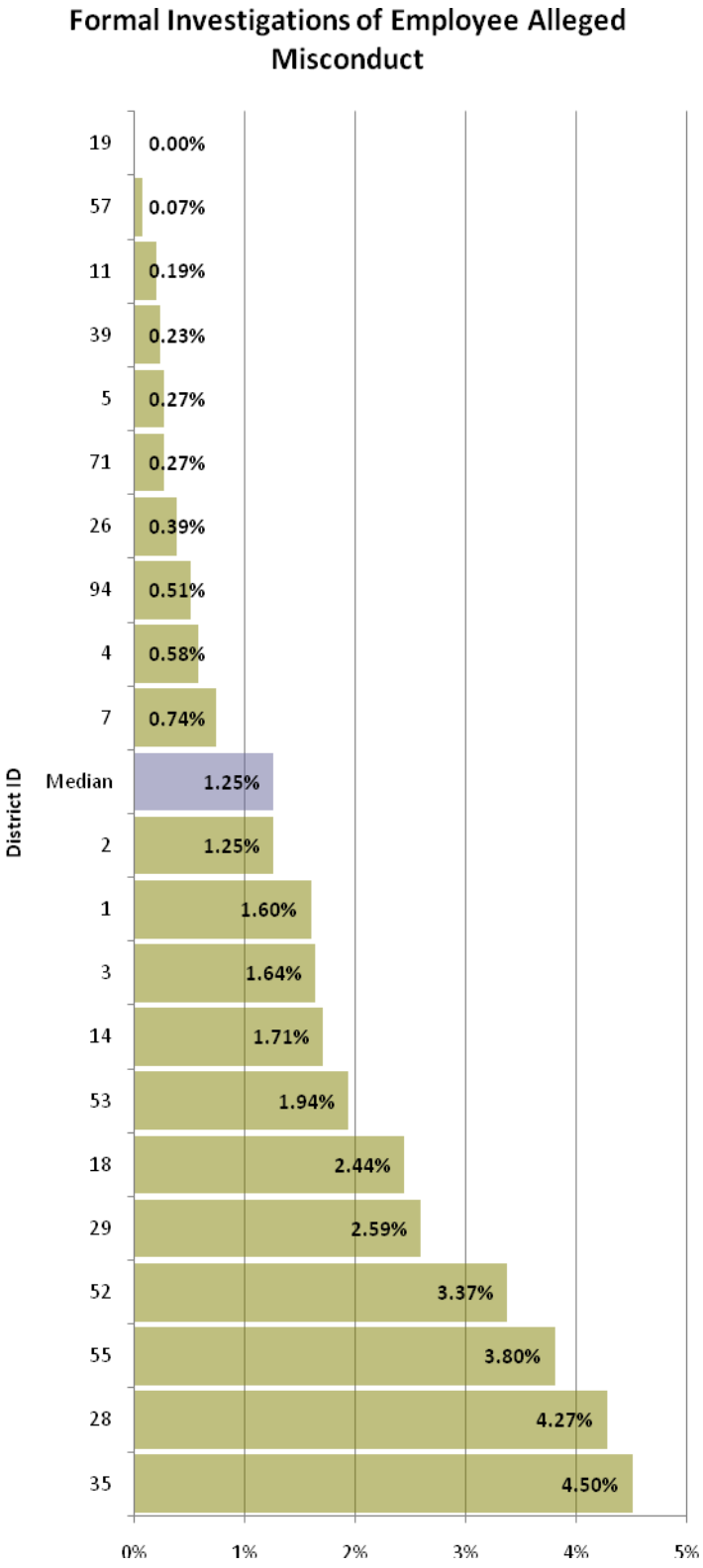
## Importance of Measure

- Health care costs are an important component in the total compensation package of employees.
- While it is important to provide good benefits, it is also important to do so at a competitive cost, compared with other districts and organizations.

## Influencing Factors

- Costs may be influenced by district wellness programs, availability and competitiveness of providers, geographic location, and plan structure
- Plan benefits and coverage (individual, individual & spouse, family, etc.) are major factors in determining costs
- Increased costs in health care means less money for salaries or other benefits.

[1] ACCRA is an acronym for American Chambers of Commerce Research Association. This organization produces a Cost of Living Index to provide a useful and reasonably accurate measure to compare cost of living differences among urban areas. We divided all measures that resulted in a dollar amount by the ACCRA factor for the region in order to normalize data across regions. For additional information, please go to www.coli.org.




## Calculation

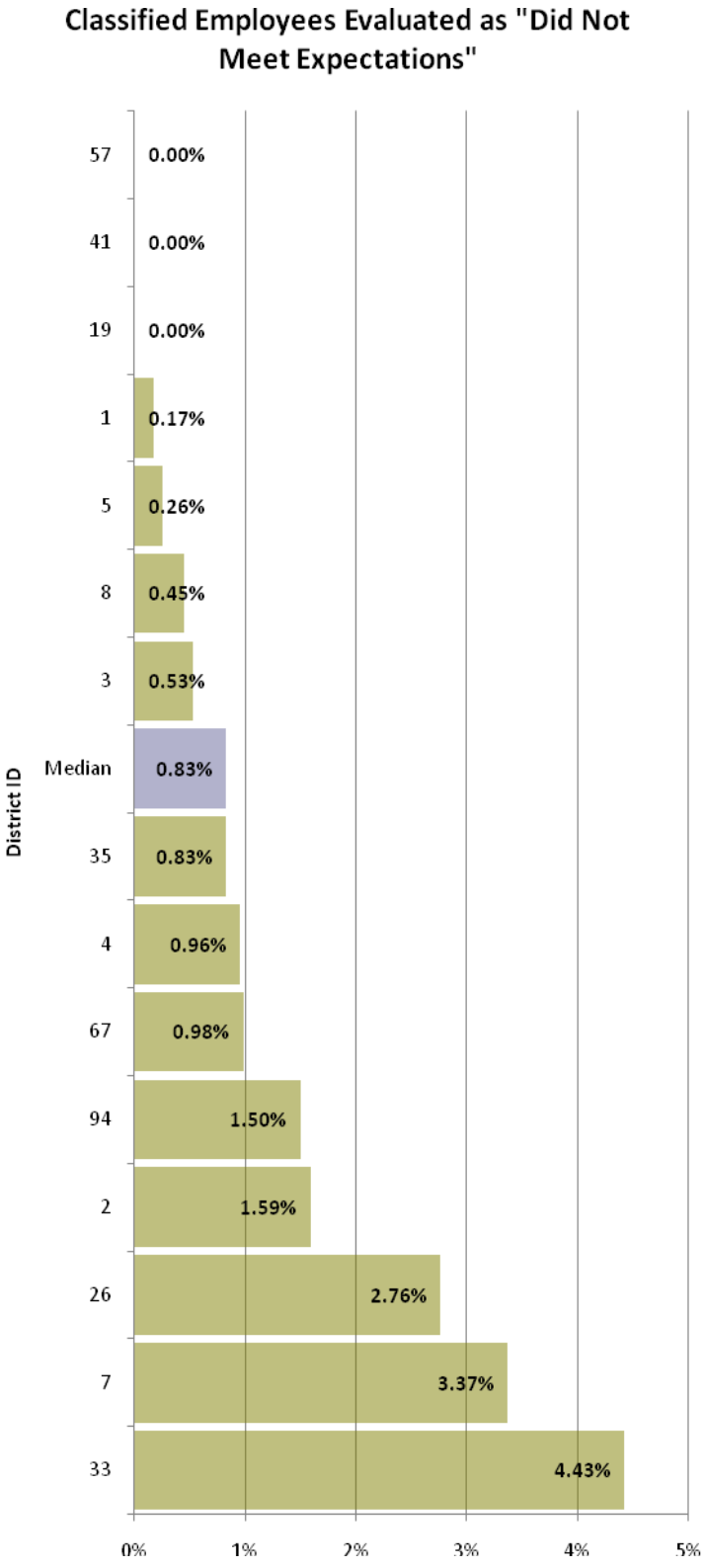
Number of formal investigations of employee alleged misconduct *divided by* the total number of employees.

## Importance of Measure

- This measure is an indicator of the effectiveness of hiring and supervisory practices within a district.
- Administrative costs associated with investigations and resolutions diminish resources that could be used for more productive educational purposes.
- High instances of alleged employee misconduct reflect a negative public image on the district.

## Influencing Factors

- Organizational attitude and tolerance toward employee misconduct
- Quality of supervision
- Quality of training – understanding of expectations
- The hiring processes of the district




## Calculation

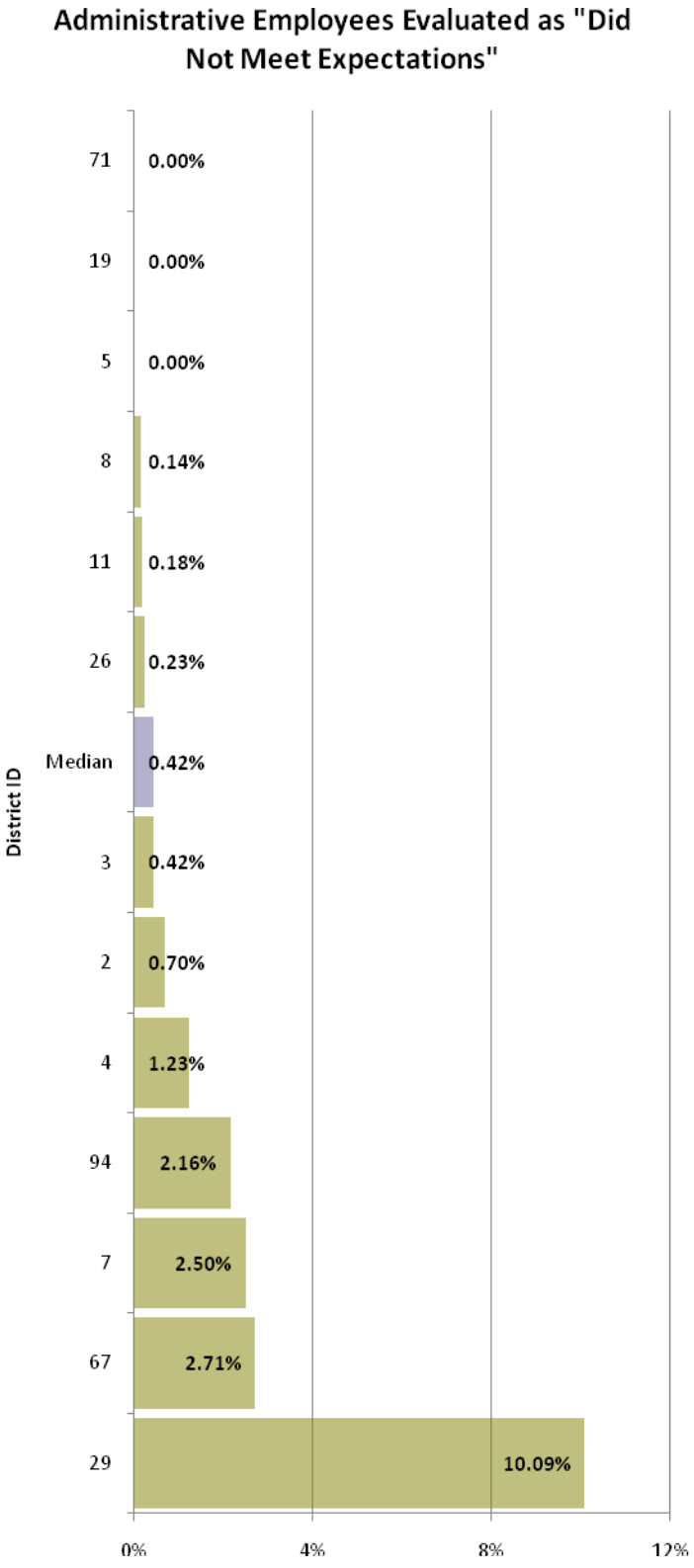
Number of classified employees identified as "did not meet expectations" *divided by* the number of classified employees

## Importance of Measure

- This measure is a general indicator of the effectiveness of a district's classified employees and can provide information on where to target remedial or developmental training opportunities.
- While an excessively high score in this area may mean significant work is needed to bring classified employees up to standards, an extremely low score, where all classified employees meet standards, may cast doubt on the validity or accuracy of the appraisal system or process.

## Influencing Factors

- Quality of the appraisal tool
- Effectiveness of the supervisor's ability to use the tool
- Quality of training/professional development in the district
- Ability of classified employees to use contractual or other remedies to dispute ratings that do not meet expectations, which may result in fewer employees being identified as not meeting expectations.




## Calculation

Number of administrative employees identified as "did not meet expectations" *divided by* the number of administrative employees.

## Importance of Measure

- This measure is a general indicator of the effectiveness of a district's administrative employees and can provide information on where to target remedial or developmental training opportunities.
- While an excessively high score in this area may mean significant work is needed to bring administrative employees up to standards, an extremely low score, where all administrative employees meet standards, may cast doubt on the validity or accuracy of the appraisal system or process.

## Influencing Factors

- Quality of the appraisal tool
- Effectiveness of the supervisor's ability to use the tool
- Quality of training/professional development in the district
- Ability of administrative employees to use contractual or other remedies to dispute ratings that do not meet expectations, which may result in fewer employees being identified as not meeting expectations