

Appendix B: Additional Analyses

We conducted various analyses in relation to scope areas that are not contained in the report. Several of these analyses provide additional context regarding the District’s financial condition or further support recommendations within the report.

Financial Management

We conducted detailed analysis regarding the types of revenues and expenditures associated with extracurricular activities. This includes identifying costs by type and determining the amount of expenditures from the General Fund. We compared RCSD to the local peer average for this analysis. This information was used in identifying **Recommendation 1**.

Student Extracurricular Activity Net Cost Comparison

			Ravenna CSD 2,286	Local Peer Avg. 1,879
Students				
Activity Type	Revenue	Exp.	Net Cost	
Academic Oriented	\$2,482	\$130,582	(\$128,100)	(\$90,100)
Occupation Oriented	\$978	\$0	\$978	(\$21,529)
Sport Oriented	\$66,806	\$590,324	(\$523,518)	(\$493,890)
School & Public Service Co-Curricular	\$83,090	\$79,369	\$3,721	(\$89,301)
Bookstore Sales	\$442	N/A	\$442	\$30
Other Extracurricular	\$0	N/A	\$0	\$88,039
Non-Specified ¹	\$0	\$58,701	(\$58,701)	\$129,460
Total	\$153,798	\$858,976	(\$705,178)	(\$477,291)
Total General Fund Direct Revenue			\$0.00	\$12,022.78
Total General Fund Direct Expenditures			\$607,416.24	\$492,069.48
Total General Fund Transfers			\$54,000.00	\$13,878.49
Total General Fund Subsidy of Extracurricular Activities			\$661,416.24	\$493,925.19
Total General Fund Subsidy of Extracurricular Activities per Pupil			\$289.33	\$262.87
Total Difference in General Fund Subsidy to Local Peer Average			\$60,487.56	
Remaining General Fund Subsidy			\$600,928.68	

¹ Non-specified represents revenue that was not coded to a specific activity type, but does reduce the net cost.

Source: RCSD, local peers, and ODE

Special Education

As a part of our routine analysis, we reviewed the District’s staffing levels. Employee costs are typically the most significant source of expenditures for a school district and offer an opportunity to reduce costs. However, based on various requirements, we exclude staff that are associated with special education.

FY 19 RCSD Staffing Summary

Non-Excluded / Excluded	Category	FTEs	% of Total
Non-Excluded FTEs	Support	2.60	0.8%
Non-Excluded FTEs	Office Support	18.47	5.8%
Non-Excluded FTEs	Administrators	18.75	5.9%
Non-Excluded FTEs	Operational	50.08	15.7%
Non-Excluded FTEs	Educational	116.04	36.3%
Excluded FTEs	Office Support	1.12	0.4%
Excluded FTEs	Administrators	1.25	0.4%
Excluded FTEs	Operational	2.58	0.8%
Excluded FTEs	Support	48.96	15.3%
Excluded FTEs	Educational	60.13	18.8%
Total Non-Excluded FTEs		205.94	64.4%
Total Excluded FTEs		114.04	35.6%
Total Staff		319.98	100.0%

Source: RCSD, Primary Peers, and ODE

RCSD’s excluded staff was more than 35 percent of all District staff, which led to further review regarding RCSD’s expenditures relating to special education.

RCSD FY 2019 Instructional Expenditures by Type

	RCSD FY 2018-19	Primary Peer Average FY 2018-19	% Difference
	Expenditures	Expenditures	
Regular Instruction	\$9,365,200.34	\$12,325,045.63	-32%
Special Instruction	\$7,455,999.69	\$4,458,580.96	40%
Vocational Instruction	\$241,340.80	\$383,874.53	-59%
Adult/Continuing Instruction	\$0.00	\$25.00	N/A
Other Instruction	\$3,368,468.33	\$1,095,997.62	67%
Total Direct Cost of Instruction	\$20,431,009.16	\$18,263,523.74	11%

Source: RCSD, Primary Peers, and ODE

Note: ‘Other Instruction’ inclusive of: open enrollment and community/STEM school transfer, scholarship and College Credit Plus transfer, summer remediation, intervention, and supplemental instruction.

We reviewed the District’s spending in relation to primary peers by spending type and, as shown in the table on the previous page, determined that special education expenditures were significantly higher than the primary peer average.

Students receiving special education services are categorized based on type of need. We reviewed RCSD’s count of special education students within each category and compared it to their primary peer districts in total count of special education students. While the District’s percentage of students receiving some type of special education is less than 3 percent higher than the primary peer average, because RCSD’s student count is higher, special education

RCSD FY19 Special Education ADM Count by Category

	Ravenna CSD	Primary Peer Avg	RCSD Above/ (Below) Peer Avg
State Share Index	0.5881	0.6794	-
Formula ADM	2,573.19	2,225.18	348.01
Category 1	94.84	49.06	45.79
Category 2	263.21	247.42	15.79
Category 3	52.06	17.42	34.64
Category 4	0.00	1.65	(1.65)
Category 5	34.83	15.21	19.62
Category 6	49.31	31.33	17.98
Total	494.25	362.08	132.17
% of Total ADM	19.21%	16.39%	

Source: RCSD, Primary Peers, and ODE

Note: ‘ADM’ refers to Average Daily Membership of students in a given district.

After reviewing the number of students receiving special education services, we then reviewed the amount of funding the District was eligible for in State support compared to primary peers. This number was then reduced based on the State Share Index percentage of both RCSD and the primary peer average in order to identify the actual amount of funding received by the District.

FY 19 RCSD Calculated Special Education State Support

Category Amt per Pupil	SpecEc Category	Ravenna CSD	Primary Peer Avg
\$1,578.00	Category 1	\$149,657.52	\$77,408.79
\$4,005.00	Category 2	\$1,054,156.05	\$990,929.12
\$9,622.00	Category 3	\$500,921.32	\$167,576.75
\$12,841.00	Category 4	\$0.00	\$21,149.13
\$17,390.00	Category 5	\$605,693.70	\$264,484.51
\$25,637.00	Category 6	\$1,264,160.47	\$803,232.85
	Total	\$3,574,589.06	\$2,324,781.14

Source: RCSD, Primary Peers, and ODE

FY 19 RCSD Special Education State Support SSI Adjusted

SpecEd Category	Ravenna CSD	Primary Peer Avg
Category 1	\$88,018.76	\$51,256.66
Category 2	\$619,985.60	\$664,289.60
Category 3	\$294,609.14	\$115,939.72
Category 4	\$0.00	\$13,888.93
Category 5	\$356,229.39	\$178,653.34
Category 6	\$743,496.45	\$544,340.02
Total	\$2,102,339.34	\$1,568,368.28

Source: RCSD, Primary Peers, and ODE

Finally, we identified the net result of State funding based on the State Share Index in order to determine the net gain or loss experienced by both the District and primary peers.

FY 19 RCSD Special Education State Support SSI Net Gain/(Loss)

SpecEd Category	Ravenna CSD	Primary Peer Avg
Category 1	(\$61,638.76)	(\$26,152.13)
Category 2	(\$434,170.45)	(\$326,639.51)
Category 3	(\$206,312.18)	(\$51,637.03)
Category 4	\$0.00	(\$7,260.19)
Category 5	(\$249,464.31)	(\$85,831.17)
Category 6	(\$520,664.02)	(\$258,892.82)
Total	(\$1,472,249.72)	(\$756,412.87)

Source: RCSD, Primary Peers, and ODE

Escalatory Measures

In order to fully address the projected deficit, the District would need to take escalatory measures. One such option would be to reduce general education teachers to a level below the primary peer average. The results of the staffing reductions identified in **Recommendation 6** are identified below.

RCSD General Education FTE Comparison to Peers

Position	FTEs	RCSD, Portage FTEs per 1,000	Primary Peers FTEs per 1,000	Difference FTE Per 1,000 Students
Teachers	77.25	36.03	51.52	(15.49)

Source: RCSD Primary Peers, and ODE