



PUBLIC AFFAIRS RESEARCH COUNCIL OF ALABAMA

**ANALYSIS OF NON-INSTRUCTIONAL
EXPENDITURES, STAFFING, AND OPERATING PRACTICES
IN THE BALDWIN COUNTY PUBLIC SCHOOL SYSTEM**

A report prepared at the request of the Baldwin County Public Schools

2011

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Introduction

At the request of the Baldwin County Public Schools, the Public Affairs Research Council of Alabama (PARCA) produced the following analysis of the non-instructional areas of operation within the System. The analysis includes a detailed examination of expenditures, staffing, and the use of best practices in the functional areas discussed below. The request for such a study is one illustration of the obvious priority that the System and the Baldwin County Public Schools community place on providing a superior education to students. The ultimate goal of enhancing the learning environment is well served by periodic evaluations aimed at enabling the System to use available resources as wisely as possible.

It is well recognized that a first-class public school system is one of the hallmarks of a good community. Baldwin County residents are fortunate to have a school system that performs well with both poverty and non-poverty students, and this assessment is a part of the strategy of its leadership to become even better. It is our hope that those who review the report will recognize the courage required to conduct an independent, objective assessment and evaluate the Baldwin County Public Schools not only according to its current strengths, but also according to its plans for improvement and their implementation.

Purpose of the Study

The purpose of this study is to assist the Baldwin County Public Schools in bringing about improvements in the quality and efficiency of services in the non-instructional areas of its operations. In furtherance of that purpose, we have analyzed expenditure and staffing data for the functional areas covered and conducted interviews related to the implementation of best practices. From these reviews we have developed certain conclusions and suggestions that are presented in this report. The issues raised in the report are presented for the purpose of strengthening an activity rather than criticizing its current status. Every organization – and every operation within an organization – has both strengths and weaknesses. Improvement comes only when there is a frank assessment of both, and a willingness to recognize excellence where it is found as well as to consider change when the evidence suggests it is needed.

Functional Areas Covered

This study is focused on four non-instructional operating functions within the school system – operation and maintenance services, food services, student transportation services, and general administration services. These functional areas are defined as follows in the accounting manual prescribed by the State Department of Education:

1. Operation and Maintenance (O & M) Services: “Activities concerned with keeping the physical plant open, comfortable and safe for use and keeping the grounds, buildings and major equipment in effective working condition and good state of repair....” Six types of activities are enumerated by the accounting codes within this functional area:

- Security Services, to maintain order and safety on school campuses.
- Building Services, to clean; maintain and repair; and provide gas, electric, and water utilities.
- Grounds Services, to maintain school grounds.
- Equipment Services, which are focused on maintaining non-instructional equipment.
- Vehicle Services, to maintain automotive equipment other than for student transportation.
- Other Operation & Maintenance Services.

The accounting manual identifies two auxiliary functions, defined as “activities or services functioning in a subsidiary capacity and lending assistance to the educational process....” The two auxiliary functions are Food Services and Student Transportation Services.

2. Food Services: “Activities concerned with ... preparing, delivering and serving regular and incidental meals, lunches, or snacks in connection with school activities. Also, the cost associated with the acquisition of equipment and other related items pertaining to the child nutrition program....”

3. Student Transportation Services: “Activities concerned with conveying students to and from and between schools.”

The final area of focus for the study encompasses school system management.

4. General Administrative Services: “Activities concerned with establishing and administering policy for operating the school system.” Included within this functional category are the following five kinds of activities:

- Board of Education Services, which include activities of the school Board.
- Executive Administrative Services, which involve the overall general administration of executive responsibilities for the entire school system.
 - Business Support Services, which are concerned with budgeting, accounting, payroll, purchasing, internal auditing, warehousing and distribution, and other types of business operations.
 - System-Wide Support Services, which include public information; data processing; staffing; printing, publishing, and duplicating; and other types of support for the school system as a whole.
 - Central Office Services, which provide support to the central office itself.

Analyses of Spending and Staffing

To provide the Board and Superintendent with comparative information on expenditures and staffing in the non-instructional areas that were the focus of our study, the PARCA staff obtained the following information for fiscal year 2010 from the State Department of Education:

- Annual financial reports for all Alabama school systems
- Average daily membership (ADM) for all Alabama school systems

- The Local Education Agency Personnel System, known as “LEAPS,” for staffing reports for all Alabama school systems

Using the data obtained from the State Department of Education, we calculated expenditures per student and staffing per 1,000 students for the Baldwin County Public Schools in the four functional areas chosen for study. We also calculated the same measures for comparable school systems nearby, which we have termed the ‘Comparison systems’ systems. These include:

The systems used for comparison with Baldwin County Public Schools include:

- Dothan City (a nearby, high performing city system)
- Madison County
- Mobile County
- Shelby County
- Tuscaloosa County

To calculate the average expenditure and staffing levels for the comparison systems, we divided total expenditures and full-time-equivalent (“FTE”) employment by the total number of students in those systems for comparative purposes. Of course, larger systems should have an advantage in some areas due to economies of scale.

Review Focused on Best Practices in School System Administration

To assist the Board and Superintendent in improving the efficiency and effectiveness of the non-instructional activities within the Baldwin County Public Schools, PARCA staff obtained checklists of best practices used in school-system reviews within the State of Florida. The checklists were developed by the Florida Office of Program Policy Analysis and Government Accountability (OPPAGA) and Auditor General. In developing the best practices, these agencies conducted an extensive literature review and interviewed education finance experts, representatives from professional organizations, as well as educators in other states.

To streamline the process, and minimize the costs of the review for both administrators and analysts, PARCA trimmed the Best Practices checklists to items that could be verified by reference to published materials and other documents. Still, the Best Practices consisted of PARCA selected 77 activities (several practices may occur in an activity) in each of the four functional areas included in the study and tailored them to match the context for Baldwin County Public Schools School’s situation. The resulting sets of checklists included 346 specific, verifiable practices, excluding items that were invalid or otherwise not applicable to Baldwin County Public Schools. PARCA provided the checklist to the administration and the administrative staff worked with Terry Wilhite, Director of Communications, to coordinate the gathering and delivery of more than 150 separate documents in more than 85 emails, and Jean McCutchen, Chief School Financial Officer for catching errors. PARCA also obtained additional information from the Baldwin County Public School website. Joe Adams, PARCA’s Research Coordinator, takes responsibility for any errors or omissions.

Limitations: Documentation & Feedback from Principals, Teachers, Students, and Parents

An important step in quality improvement is to solicit and address input from customers. In this case, the primary customers include the schools. Baldwin County Public Schools provided surveys done by the Baldwin County Education Coalition. Results of that survey have been included in this study. PARCA also conducted a customer survey for O&M, but no previously existing survey data are available for transportation or food services.

The results of this review are based on documentation provided by the Baldwin County Public School system, not direct observation. Affirmations of practices have not accepted as evidence of regarding the observance of a standard without documentation or work artifacts to support those statements. Evidence of practices includes official correspondence, which may include routine reports, activity logs, or minutes of meetings or presentations demonstrating that the activity or practice exists. Conclusions regarding the existence of a practice or policy depend on documentary evidence, not affirmations or assurances. A detailed list of the practices reviewed is contained in Appendix I, with the counting of the practices credited to the system.

Conclusions and Recommendations

Based on documentation Using these materials, and the modified OPPAGA checklist of 346 distinct best practices, we have verified that the system is practicing 325, or 94 percent. Details regarding PARCA's review are presented in the seven sections that follow. Each section begins with a bullet-point summary of the results of our study, followed by a discussion of spending and staffing comparisons of the offices related to that area. *The description of best practices is in italics*, followed by PARCA's assessment of the system's observance of those same practices. Each section ends with conclusions and recommendations related to that function.

One Last Comment to Readers of this Report

This report is designed exclusively for the purpose of providing an assessment of the system's practices compared to the best practices identified by highly qualified staff and experienced officials who have examined schools in detail for more than a decade (see <http://www.oppaga.state.fl.us/districtlist.aspx>). Standards upon which this report is based have been use in 30 Florida counties, with some receiving follow-up reports on progress toward meeting standards where they had not. To date, three Alabama school systems, other than Baldwin County Public Schools have been reviewed using the same standards, with minor adaptations to the Alabama context. They include Huntsville Public Schools, Madison County Public Schools, and Mountain Brook Schools. Those reports are published at: <http://parca.samford.edu/education/best%20practices.html>.

We caution users of this report to remember that it is not related in any way to standards of accreditation, reports of annual progress, academic performance, or general compliance with Alabama law on matters pertaining to educational practice. Finally, this report is not a financial audit and should not be construed as such.

BACKGROUND FOR COMPARISONS

For the purpose of setting a context in which to make statements about the relative efficiency of the Baldwin County Public Schools (hereafter BCPS), five other large county systems were selected that share many characteristics with Baldwin County. Of interest to administrators was the Dothan City Schools as well. For that reason, PARCA included Dothan as a comparison. Otherwise, the large county systems form the main basis for comparison.

Although the Comparison systems school systems share much in common, relative to student demographics, the size of the Dothan Public School system limits the kinds of comparisons that are appropriate for this analysis in certain areas, particularly with regard to transportation, given that the population density is more compact.

TABLE 1

School System Size

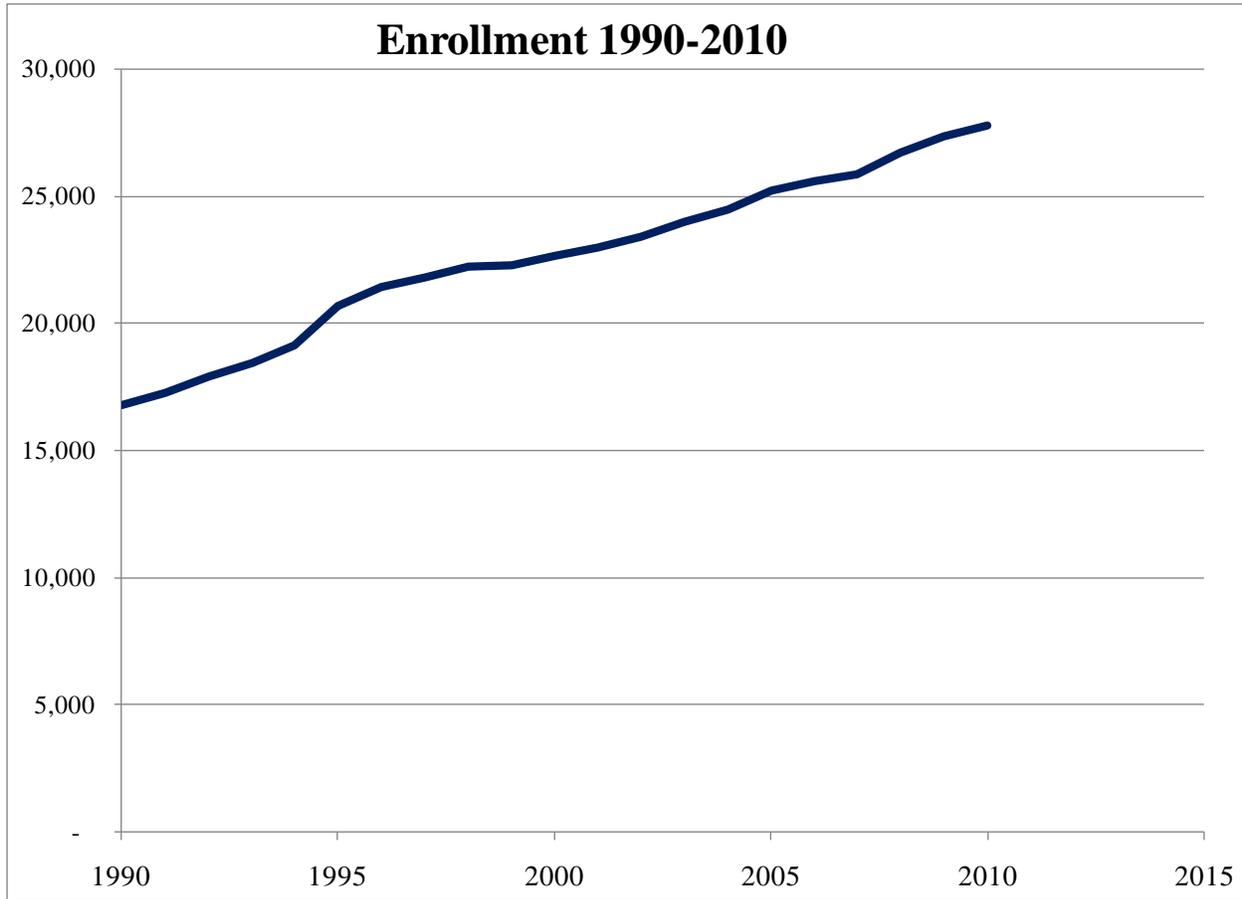
School System	Average Daily Membership,	Statewide Rank
Mobile County	61,587	1
Shelby County	27,629	4
<i>Baldwin County</i>	27,373	5
Madison County	19,547	8
Tuscaloosa County	17,481	9
Dothan City	9,179	18
Average Alabama School System	5,615	

*Average Daily Membership (ADM) is a measure of the number of students in the system.

To make comparisons across systems easier to assess, staffing and spending comparisons among the schools are generally presented on a per student basis using the average daily membership (ADM) taken from the Alabama State Department of Education’s (ALSDE) annual financial reports. As described above, this analysis will focus on the non-instructional components of the systems, and will not refer to the educational performance of the system, but to non-instructional areas, which include support for educational services, but not the actual classroom management function. School-level administration is not considered in spending or FTE comparisons related to management structures. Only personnel and costs associated with the central office are included in that analysis. The best practices related to non-instructional are listed in Appendix I, which details every item considered in the analysis of the practices.

One important feature of the system is growth. This has an impact on the system in a number of ways. Comparatively, growing systems tend to increase in central office efficiency relative to overall size as the budgetary slices of the pie grow first for instruction, which is pushed by enrollment. Chart 1 shows the trend in enrollments over the past 15 years.

CHART 1



To put the size of the system into perspective, if we compare the enrollment of the Baldwin County Public School system to those of the universities of the Southeastern Conference (SEC), it would have ranked 6th in 2010. Since 1990, enrollment has grown more than 65 percent.

It provides the largest transportation system in the community. In Baldwin County buses travel approximately 15,038 miles per day, transporting almost 16,000 students on 242 bus routes, and spends approximately \$1 million in fuel per year.

Since 2004, the system has added more than 4,000 students. Trends in system finances are also noteworthy (See Appendix II for additional details.).

TABLE 2**Non-Instructional Operating Expenditures per Student, FY 2010***

School System	Facility Operation & Maintenance	Student Transportation	Food Service	General Adminis- tration	Subtotal	Rank Among 6 Systems Compared	Rank Among All School Systems
Mobile County	\$ 927	\$ 436	\$ 617	\$ 480	\$ 2,459	1	47
Madison County	774	606	586	215	2,181	2	89
Dothan City	747	372	641	309	2,068	3	100
Shelby County	750	520	618	146	2,034	4	103
Tuscaloosa County	612	463	730	221	2,026	5	105
Baldwin County	905	349	445	240	1,938	6	114
Totals for 6 Systems Compared	831	455	598	314	2,197		
Totals for State of Alabama	830	475	649	350	2,303		

*Expenditures per ADM, from annual financial reports. Table excludes expenditures classified in the Instruction (1100) and Instructional Support (2000) functional categories.

Data to construct Table 2 is provided by ALSDE and includes financial statistics for all 132 school systems in Alabama. The ranking shown above for all school systems show that from high-to-low, the six systems above are all below the median cost per student for non-instructional operating expenditures. The highest cost per student in the state was \$4,011 in Conecuh County's school system, with the lowest at \$1,504 in Demopolis City school system. At 114, Baldwin County ranks among the lowest in the state and sixth among the comparison systems.

When examining these differences it is essential to consider the quality of the work that these expenditures support. Having very low expenditures may or may not be indicative of efficiency, but may indicate a diminished capacity to operate. For this reason, cost per student comparisons with peer systems provides an approximation of the magnitude of the differences in the ranks.

Charts 2 and 3 compare "core spending" in the Baldwin County Public Schools with "core spending" statewide. Core spending excludes food services and transportation, which vary greatly due to the demographic composition of the schools and the size of the system geographically. Baldwin County Public Schools are very close to the statewide averages in most of the categories

CHART 2: 2010 Core Spending Statewide

Typical System: \$7,998
Core Spending Per Student
"85 / 15"

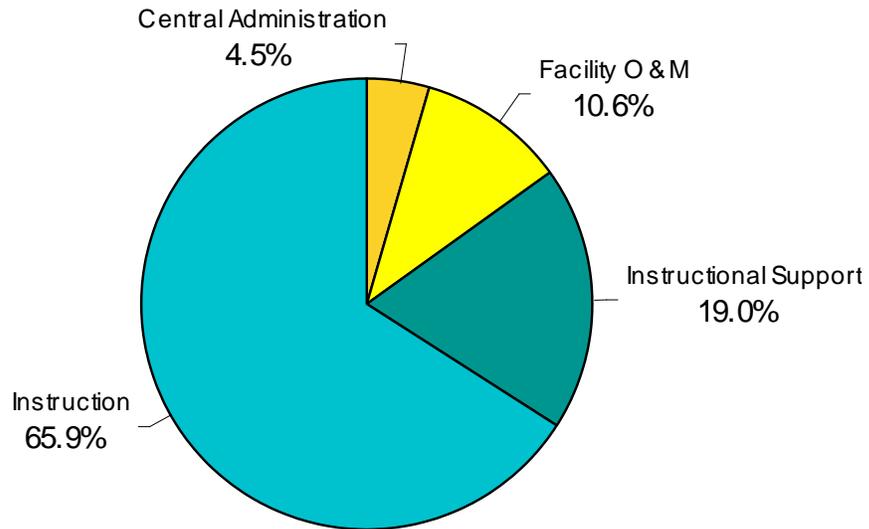


CHART 3: 2010 Core Spending in Baldwin County Public Schools

Baldwin County Public Schools: \$7,550
Core Spending Per Student
"85 / 15"

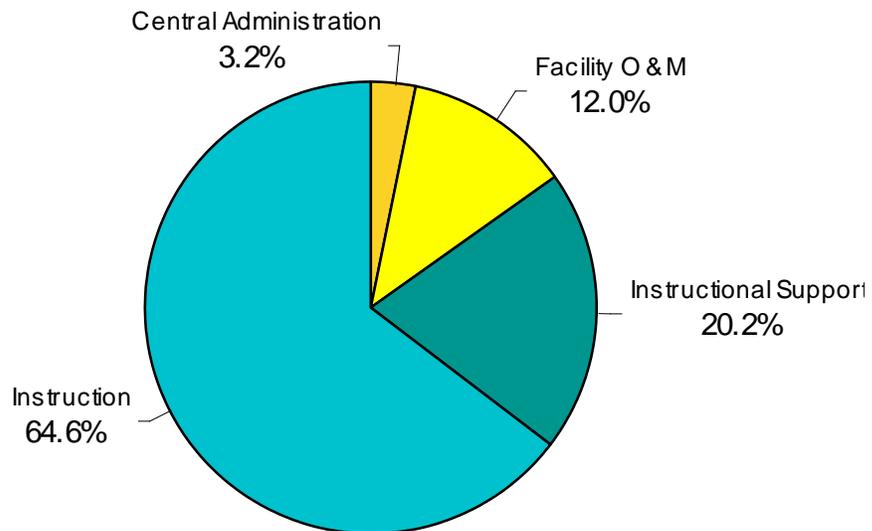


CHART 4

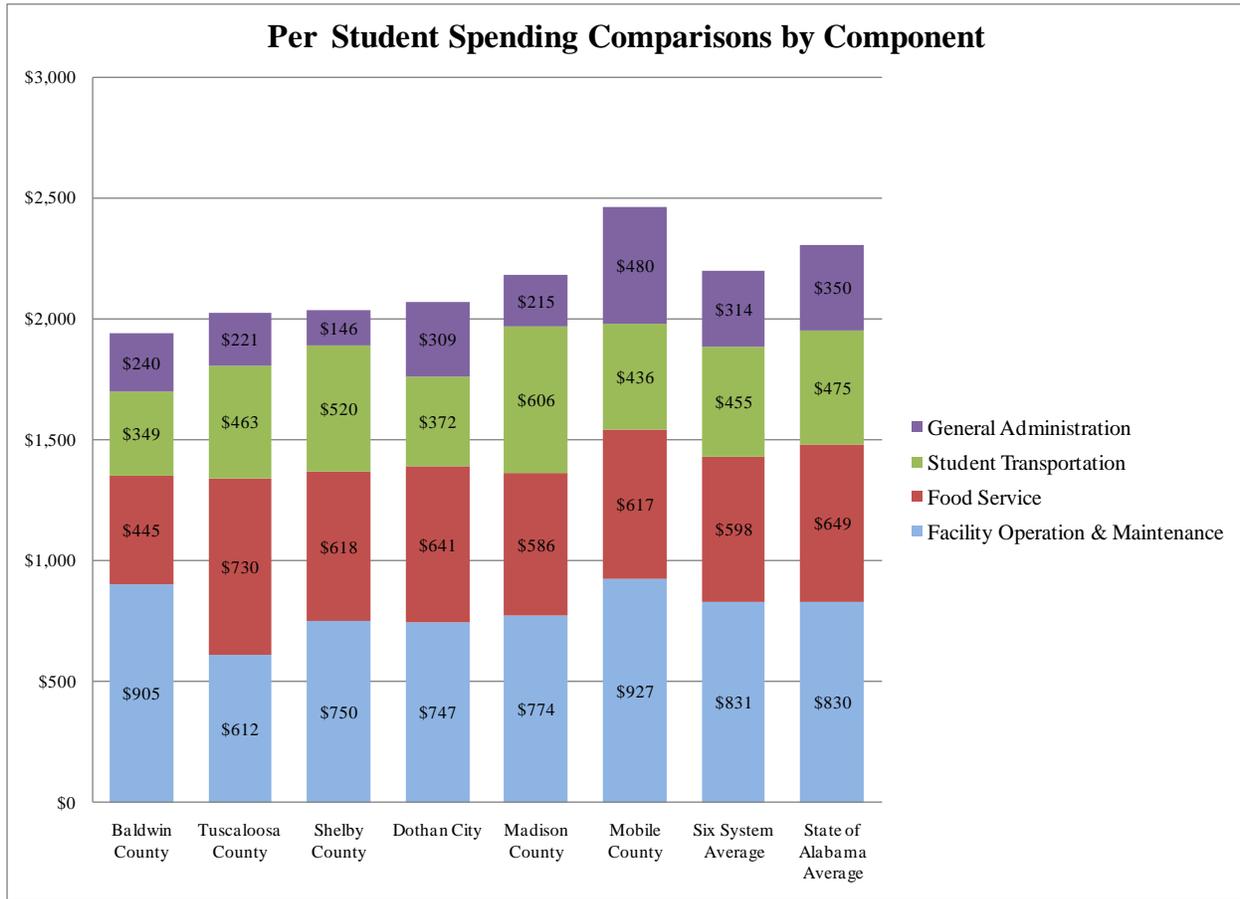


TABLE 3

Non-Instructional Operating Expenditures per Student, FY 2010*

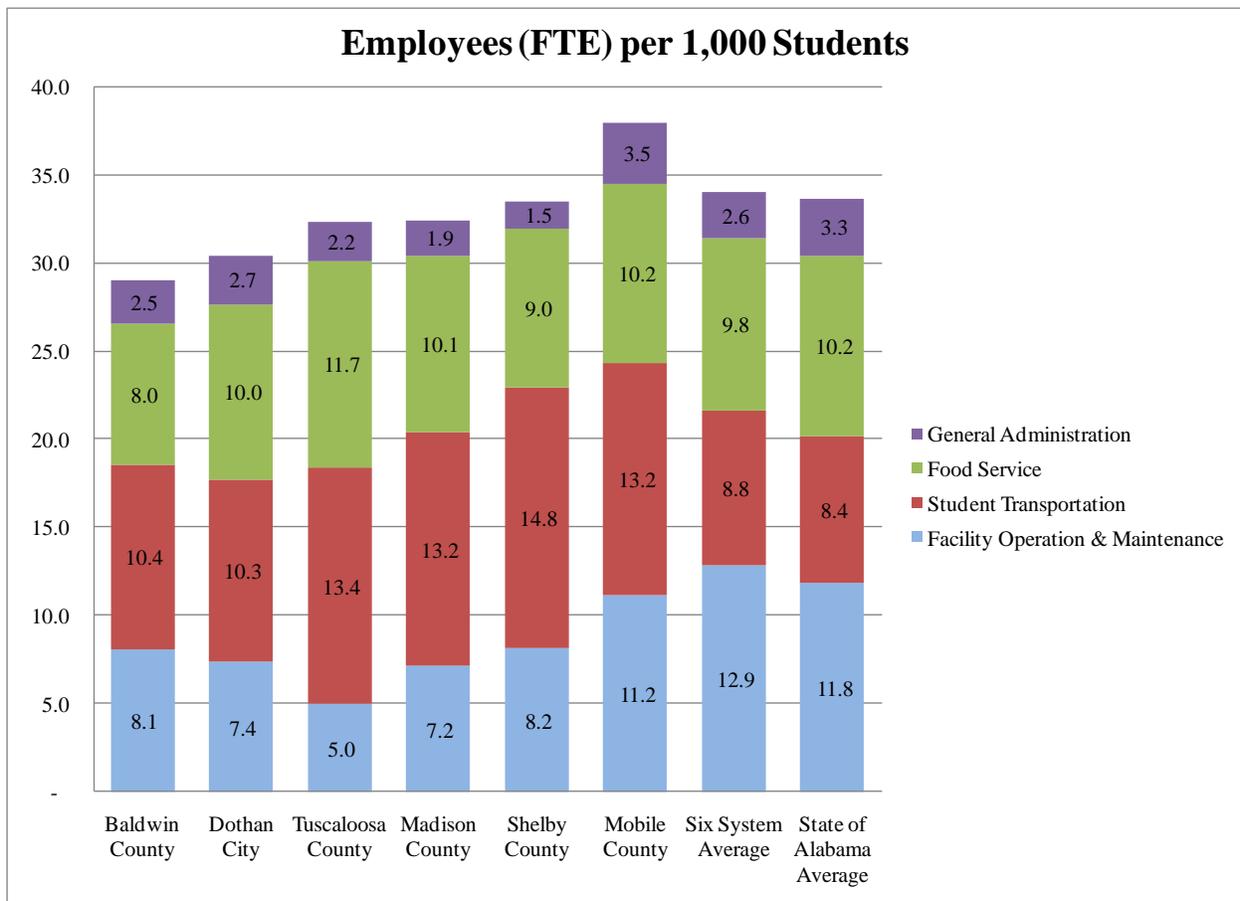
School System	Facility Operation & Maintenance	Student Transportation	Food Service	General Administration	Subtotal	Rank Among 6 Systems Compared	Rank Among All School Systems
Mobile County	\$ 927	\$ 436	\$ 617	\$ 480	\$ 2,459	1	47
Madison County	774	606	586	215	2,181	2	89
Dothan City	747	372	641	309	2,068	3	100
Shelby County	750	520	618	146	2,034	4	103
Tuscaloosa County	612	463	730	221	2,026	5	105
Baldwin County	905	349	445	240	1,938	6	114
Totals for 6 Systems Compared	831	455	598	314	2,197		
Totals for State of Alabama	830	475	649	350	2,303		

*Expenditures per ADM, from annual financial reports. Table excludes expenditures classified in the Instruction (1100) and Instructional Support (2000) functional categories.

In general, the noteworthy elements are Food Services and Student Transportation, which are among the lowest in the comparative set.

Staffing levels for these “core functions” are represented in the comparisons in Chart 5 below. It is important to note that Food Service and Student Transportation functions behave differently than other core functions because they grow in direct proportion to the number of students served, whereas other functions have more opportunities for economies of scale. As a result they tend to consume a higher percentage of core services resources as the size the student population increases. Of the six systems, all but one is below the state average for staff per 1,000 students and Baldwin County Public Schools is the lowest of the comparison group, ranking 101st among the 132 systems.

CHART 5



OPERATIONS & MAINTENANCE SERVICES

Summary of Findings for Operations & Maintenance Services

- **2010 Expenditures:** \$ 24,769,589, \$905 per student, 109% of the six-system average
- **2010 Staffing:** 8.1 FTEs per 1,000 students, below the system average of 8.8.
- **Best-Practice Assessment:** The system follows 70 of 78 best practices.

The Operation and Maintenance (O & M) function includes activities concerned with keeping the physical plant open and comfortable, providing security, and keeping the grounds, buildings and major equipment in effective working condition and good state of repair.

More detail on how these costs are distributed within the non-instructional costs are provided in the next section, with a description of how each area functions relative to the best practices in that particular area.

TABLE 4

Detailed Expenditures per Student for Facility Operation & Maintenance, FY 2010*

School System	Personal Services	Purchased Services	Materials, Capital, and Other	Total	Rank Among Systems	Rank Among All Systems
Mobile County	\$ 405	\$ 433	\$ 88	\$ 927	1	25
<i>Baldwin County</i>	328	519	58	905	2	30
Madison County	330	339	105	774	3	59
Shelby County	363	302	84	750	4	69
Dothan City	294	332	121	747	5	71
Tuscaloosa County	206	350	56	612	6	105
Totals for 6 Systems Compared	348	400	83	831		
Totals for State of Alabama	339	396	95	830		

*Expenditures per ADM, from annual financial reports. Table includes O & M expenditures classified by object of expenditure: Personnel (001-299), Services (300-399), and Materials & Other (400-999).

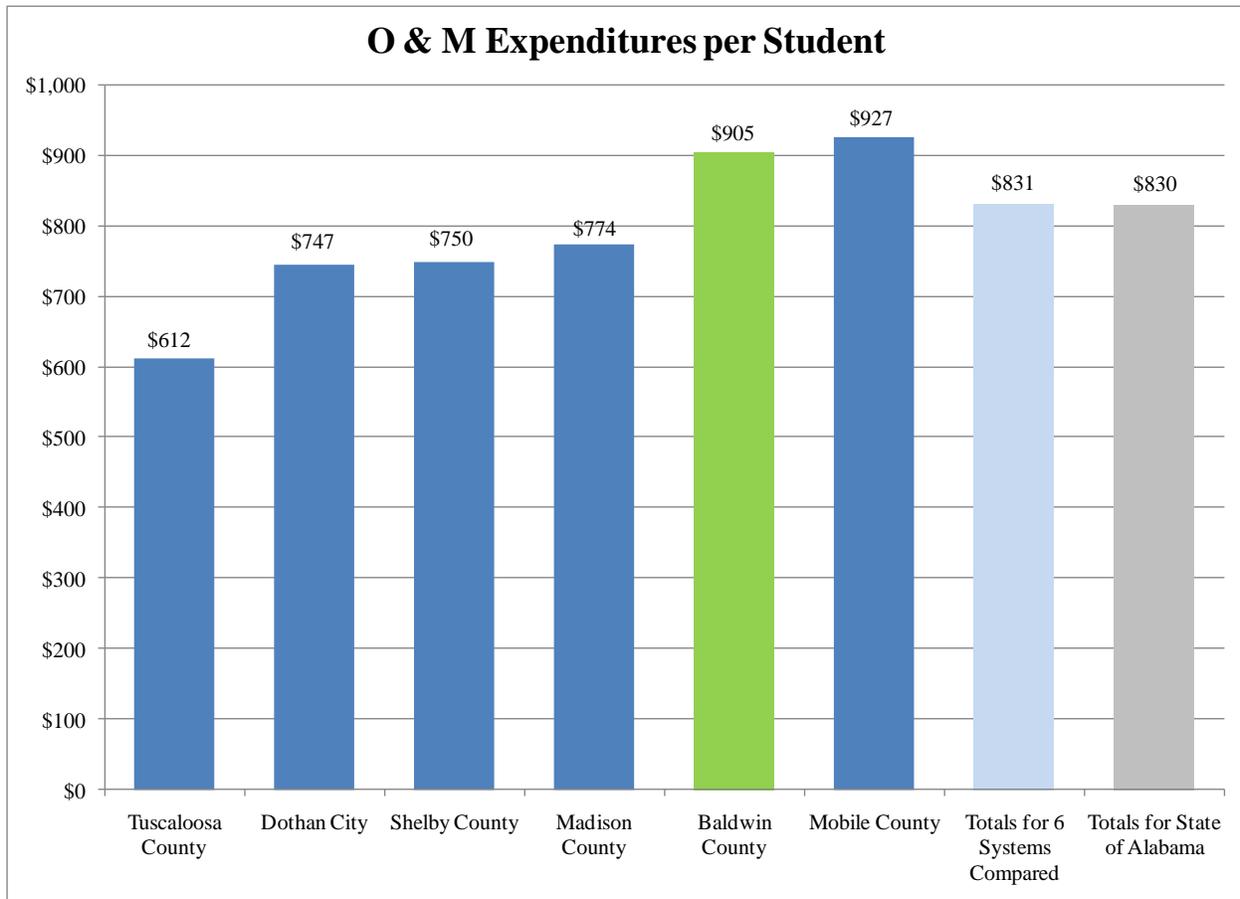
Expenditure and Employment Comparisons

Spending Comparisons

In most school systems, spending for Operations & Maintenance activities is higher than spending for any of the other three non-instructional areas studied. The exceptions tend to be systems that are under-investing in the upkeep of their physical facilities.

Baldwin County Public Schools spent \$905 per student in the Operations & Maintenance functional area during FY six systems. The average expenditure for the six Comparison systems was \$831 per student, which was \$74 per student less than Baldwin County Public Schools. Baldwin County Public Schools' spending was slightly more than the Comparison systems' average at 109 percent of the average and it ranked 2rd among the six systems on a cost per student basis. With a rank of 30, it is also above the median cost per student statewide for O&M.

CHART 6



Description of Operations & Maintenance and Planning & Construction Management

This description taken Baldwin County Public Schools' website outlines the organization of the Maintenance & Operations Department:

“The Maintenance & Operations Department is responsible for the numerous repair, maintenance, and minor renovation activities required on a regular basis by the schools and administrative offices within the school system. This department is also responsible for any and all custodial and instructional requests that the schools and/or administrative buildings may have.

The department currently operates under the guidance of Assistant Superintendent Eddie Tyler.

Planning & Construction Management

The Planning & Construction Management Department, under Asst. Supt. Eddie Tyler, is responsible for acquiring property, administering and implementing the Capital Improvement Plan and identifying/addressing growth patterns for Baldwin County Public School System.

The most appropriate educational specifications are researched and incorporated for each new construction project. Our goal is to provide new facilities and improvement of existing facilities to ensure safety, comfort and educational benefit to students by developing innovative and efficient schools for Baldwin County.”

Recently, the system completed more than \$150 million in capital projects using the following architectural services under the director of The Planning & Construction Management Department:

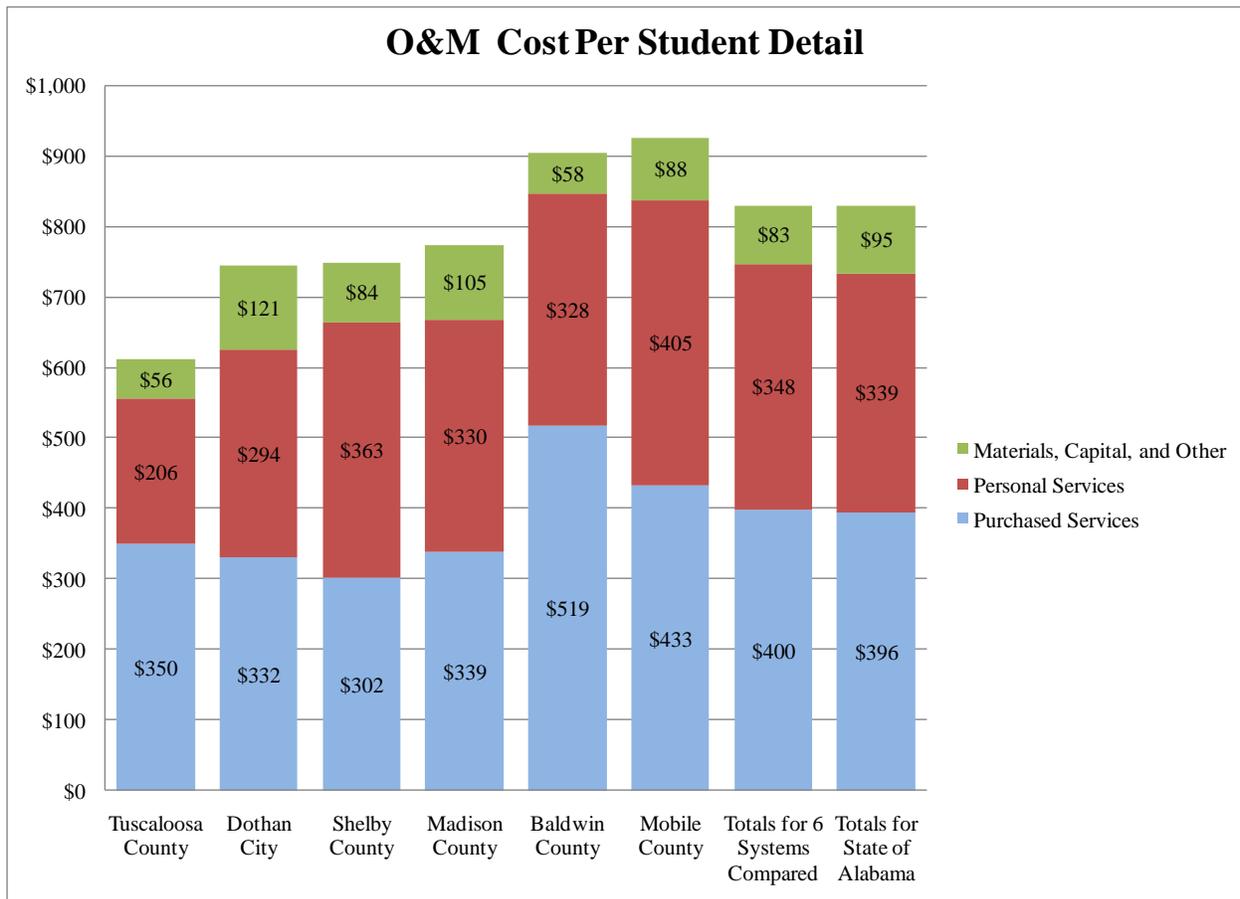
- Goodwyn, Mills and Cawood Inc.: Architectural firm designed prototype for future middle schools. New middle schools were built at Spanish Fort, Fairhope and Foley.
- Knodel Associates Architects were architects for the Swift Elementary Cafeteria and Dining Addition.
- McKee and Associates were architects for the Pine Grove Elementary addition and Old Bay Minette Middle School renovations.
- TAG The Architects Group were architects for the new elementary schools at Foley, Daphne South and Robertsdale. TAG was also the architect for the Robertsdale High School addition.

Source: <http://www.bcbe.org/?DivisionID=827&ToggleSideNav=> (downloaded 8/30/11)

Cost Detail

To further analyze the difference between Baldwin County Public Schools and the other systems average, we looked within the Operations & Maintenance area at four major objects of expenditure – personal services (salaries), employee benefits, purchased services (including electric, gas, and water utilities), and materials and supplies. Chart 4 shows how Baldwin County Public Schools’ spending compares to other Comparison systems school systems per student, with a slightly higher than average cost per student relative to other systems.

CHART 7

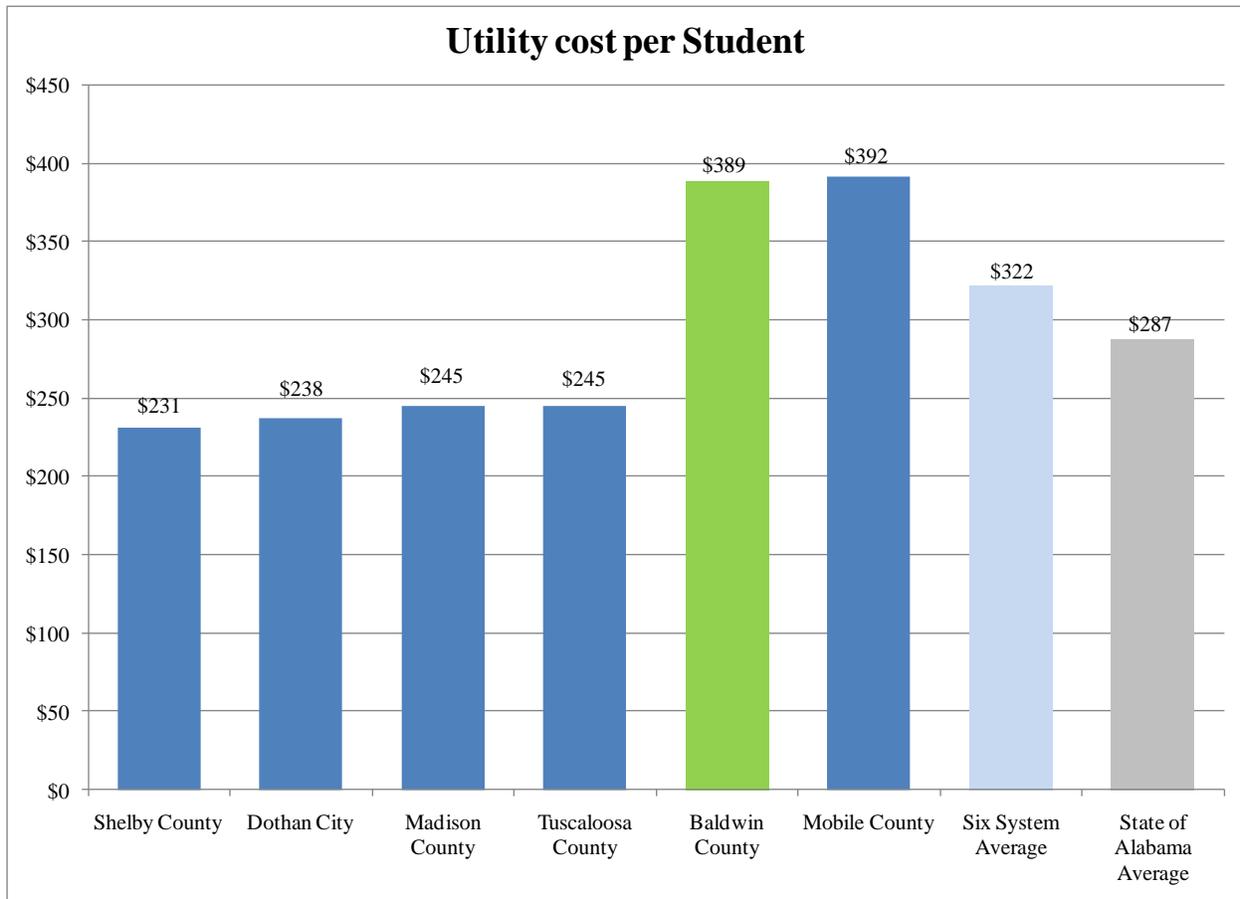


One of the most rapidly growing expenses for schools is utility costs. Looking specifically within the Purchased Services category at the utility component, we find that there are significant differences between school systems with regard to per student costs.

Of the comparison set, the amount spent on materials, capital, and other is the second lowest, just above Tuscaloosa County, while personal services third from the bottom. The biggest difference is purchases services, which includes utility costs.

O&M Utility Cost

CHART 8



These figures represent all utility expenditures system-wide, not just within the O & M function, to avoid misrepresentation due to differences in the allocation of utility payments within accounting codes among the various systems.

Baldwin County Public Schools spent \$389 per student on utility payments per student, which was the highest among the Comparison systems and ranked 11th among all systems statewide, right behind Mobile County and 35 percent higher than the state average.

Table 5 below provides additional comparisons related to the utility costs showing the relative rankings of the systems in statewide comparisons. The highest utility costs per student were in Homewood, which was \$578 per student, and the lowest utility costs per student was in Dale County, which was at \$130 per student.

TABLE 5**Utility Expenditures per Student, FY 2010***

School System	Utilities	Rank Among Systems	Rank Among All Systems
Mobile County	\$ 392	1	10
<i>Baldwin County</i>	389	2	11
Tuscaloosa County	245	3	83
Madison County	245	4	84
Dothan City	238	5	93
Shelby County	231	6	98
Totals for 6 Systems Compared	322		
Totals for State of Alabama	287		

*Expenditures per ADM, from annual financial reports. Table includes expenditures for object codes 370-379.

Utility costs are driven by a variety of factors that vary from system to system and from school to school. Summertime usage constitutes a major factor for some systems, while older, inefficient buildings contribute to the usage in some places. This analysis does not provide a diagnosis of the situation in the case of Baldwin County Public Schools, but it does suggest that an examination of the cost is in order.

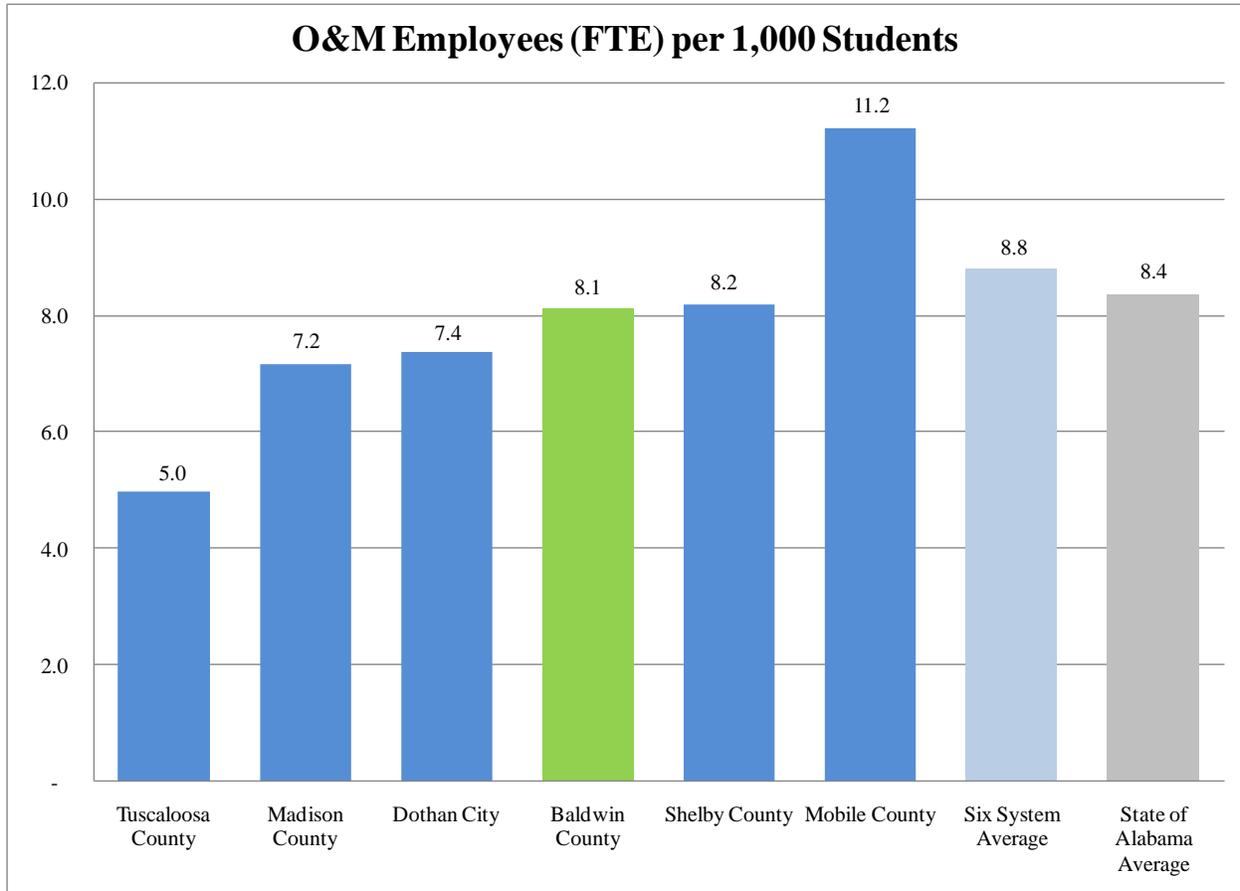
The proximity of Mobile and Baldwin Counties, both statistically, and geographically raises an obvious question about the potential for some regional factor to account for the differences with other systems. However, it should be noted that Dothan is also a South Alabama system and might be a convenient system to compare operationally.

This analysis does not include information related to building space, which may be a key cost driver. A more detailed analysis of building usage and space should help identify utility cost drivers.

Staffing Comparisons

Using the LEAPS reports submitted by school systems for the most current year, FY 2010, with adjustments to improve their comparability, we compared the number of FTE staff per 1,000 students among the six systems. Chart 6 illustrates the differences among the comparison systems with regard to staffing.

CHART 9



Quality and Customer Satisfaction

One of the central issues for all operations and maintenance departments is maintaining the quality of facilities. In mid-September, PARCA conducted a survey of approximately 3,100 system employees, including approximately 2,100 teachers asking about the quality and state of repair of the facilities from the customer's point of view. The results of that survey are presented in the following charts.

Implementation of Best Practices

In conducting review of Operations & Maintenance activities, PARCA used a list of 78 best practices. These best practices covered the following aspects of the Operations & Maintenance (O & M) program:

- Program direction and accountability (18 best practices)
- Organizational structure and staffing (6 best practices)
- Resource allocation and utilization (10 best practices)
- Information management (5 best practices)
- Health and safety (4 best practices)
- Construction Planning (16 best practices)
- Construction Funding (2 best practices)
- New Construction, Renovation, and Remodeling (12 best practices)
- Facility Occupancy & Evaluation (5 best practices)

The responses indicate that O & M management has implemented and is using, to varying degrees, 70 of the 78 recommended best practices. Most of the items not implemented deal with reporting, data collection, or the specificity of planning details.

It is understood that some practices that advocate open discussion may generate unwanted speculation on acquisitions in areas where costs may be sensitive to such discussions. Those practices have been credited and/or acknowledged as being fulfilled through Facility's consultation with the Board and superintendent based on the existence and maintenance of a Long Range Plan spreadsheet as part of the Action Plan for Facilities 2009-10. Details of that plan were not examined. Accountability standards should be publicly reported to be effective as tools of accountability.

Program Direction and Accountability

Description of Best Practice:

Best practice guidelines call for approved mission statements for all areas of operations and maintenance activity, together with goals and objectives that include performance standards. The goals and objectives should cover manpower, equipment, physical condition, and repair/maintenance needs of facilities, to include buildings, grounds, mechanical systems, roofs, and paint. O & M staff should have and follow widely-available written procedures that express the standards included in the System's strategic plan and other policies. These should address such topics as facility standards, personnel staffing standards and qualifications, preventative maintenance of facilities and equipment, and performance standards for employees. The School System's performance standards should ensure that all schools are maintained equitably, and should ensure that the common tasks of O & M personnel meet commonly accepted benchmarks of industry practice and are used in assigning work and conducting performance appraisals. Performance expectations should be conveyed to employees through training and other means.

The maintenance department has adopted the following mission statement: “To enhance and maintain a sound and secure learning environment for the students, teachers and staff of the Baldwin County Board of Education.”

The mission is expressed in broad terms. In December 2009, the Baldwin County Public School system established as *COMPREHENSIVE STRATEGIC PLAN FOR FINANCIAL SURVIVAL AND RECOVERY: Options for FY 2010 – FY 2012* which contains additional information on specific activities related to these practice. As the system moves forward, the same items can be incorporated in future plans.

The status of actionable items related to the strategic plan are tracked and reported. Updates are presented on a regular basis at board meetings. Periodically, such information could be published for review on the system’s website, using the same structure as provided in planning document.

Description of Best Practice:

Best practice guidelines call for tying the specific goals, measurable objectives, and expected outcomes of O & M work to the budget. The annual budget for O & M activities should consider the need for manpower, equipment, supplies, and purchased services to clean and maintain facilities according to quality standards specified in the strategic plan. These considerations can be based on the useful lives of many types of facility components, which are known; productivity standards for many types of O & M work, which are available or can be developed; and maintenance experience, which can be tracked through automated systems already in use. It is important for the budget to make an explicit connection between approved standards and investment needs to overcome the well-known tendency to under-fund facility upkeep. Once standards are tied to the budget in explicit terms, the System should have accountability mechanisms to ensure the performance and efficiency of O & M activities. The system should have a process for recognizing failures to meet performance standards and tracking responses to those failures. Management should take initiatives to improve maintenance operations management, increase efficiency and effectiveness, and reduce costs.

In general, school systems in Alabama do not provide detailed strategic plans for their facilities or tie them explicitly to their budgeting process. Best practices include sufficiently detailed descriptions specific goals, with measureable objective and desired outcomes to establish a basis for determining accountability for achieving or gauging distance from desired outcomes.

For a plan to provide sufficient detail, it should include quantitative benchmarks and goals related to continuous improvement relative to objective standards of efficiency and productivity. A review of the various plans found that there were many actionable items, but a relatively small proportion of goals had targets for measurable improvements systemwide (e.g. percentage reductions in costs or cycle time, or increases in productivity, durability or permanence of repairs).

Baldwin County Public Schools uses an automated tracking system for maintenance and repair. This system could also be used to generate targets for continuous improvement for

planning purposes. Items needing repeated repair can also be identified for possible replacement and integrated with capital plans as well.

Best practice guidelines call for the O & M program to obtain and use systematic customer feedback to identify and implement program improvements. Customer feedback, particularly from the schools, is a powerful tool for improving the performance and productivity of O & M staff. Customers should be surveyed at least annually, using a written instrument, to determine strengths and weaknesses of maintenance as well as custodial services, to solicit ideas for improvements, and to identify major maintenance needs. In addition, satisfaction surveys could be sent as a follow-up to all or a sample of maintenance work projects to obtain feedback from those served. The System's educational facilities should be effectively maintained and provide an appropriate teaching and working environment that is conducive to student learning.

No customer surveys for facilities have been done. PARCA provided a survey of system staff, implemented by the administration. The results of that survey, presented in the following sections can provide a benchmark for improvement and the examination of trends and surveys focusing on unresolved issues can inform development of plans for systemwide improvements.

Organizational Structure and Staffing

Description of Best Practice:

According to best practice guidelines, the organization for carrying out O & M activities should be described in a published organizational chart. The organization should provide appropriate supervision of maintenance and operations staff, and each position should have specific levels of authority and responsibility. Supervisory ratios should be based on appropriate standards or benchmarks. O & M management should regularly review the organizational structure and staffing levels and make adjustments as required. Staffing levels also should be evaluated on the basis of applicable comparisons and/or benchmarks such as expenditures and staffing in other large school systems. The findings of such organizational reviews should be provided to school Board members and the public. This could be done as part of the process of establishing facilities standards, as recommended earlier. Job descriptions should exist, be reviewed and updated periodically, and be readily available. Procedures should be established for attracting qualified applicants. Maintenance and custodial standards should incorporate new technology and procedures, and O & M personnel should be trained periodically on them. The system should participate in state and national organizations and subscribe to publications, to remain current with maintenance trends.

In the Baldwin County Public Schools City Schools, PARCA found O & M activities are described in an organizational chart. Staffing levels appear low compared with other systems of similar characteristics in the size of the student population and the size of the geographical area. Without information about the quality of O&M services, such as facility maintenance and repairs, PARCA cannot comment on whether the apparent efficiency is consistent with good outcomes or services. This is a question that should be answered with customer/user surveys to verify that conditions are meeting public expectations.

Data on maintenance costs per square foot should be included in planning related to facility maintenance and compared with peer systems and used as a key measure for O & M performance. Information on required training was included.

Resource Allocation and Utilization

Description of Best Practice:

According to best practice guidelines, the O & M budget should address long-term goals and current maintenance issues in order to avoid high repair or replacement costs in future years. Funds should be allocated to address deferred maintenance needs, remedy deficiencies identified by the fire marshal and other safety reports, and take care of unforeseen needs. There should be analysis of planned versus actual expenditures. The budget should be based on appropriate professional standards and experience with similar projects in the past, and it should not use reserve funds. Purchasing practices should be cost-effective; analysis should include the operating cost of equipment purchases, and consideration of the cost of repair versus new purchases. O & M personnel should have the tools necessary to accomplish assigned tasks. There should be a procedure for staff to buy parts and other items not stocked on maintenance vehicles. There should be a preventive maintenance program to reduce cost and increase useful life of facilities and equipment. There should be a process for disposal of surplus furniture and equipment. O & M management should periodically evaluate existing services to consider alternatives. Outside contractors should be considered in time sensitive situations, but should be evaluated to verify effectiveness and cost savings.

Best practice guidelines call for O & M management to identify energy efficiency benchmarks and implement actions to increase cost-efficiency. PARCA recommends a more detailed analysis of utility costs for Baldwin County Public Schools. The per student costs suggest that energy management should be among the systems high priorities for administrative review. At \$10.6 million, just a one percent reduction or cost avoidance (in the case of increasing rates), would amount to \$106,000. An energy plan is already included in the job description of the administration assistant for construction

The system has engaged Siemens in managing energy systems. Taking this one step further, to adopt a system-wide energy plans to reduce utility costs would be advised. PARCA does not possess the expertise necessary to make more specific recommendations.

SPECIAL NOTE:

One practice that the system was unable to implement was that “The system and maintenance department do not use the reserve fund for recurring expenses.” As a result of proration at the state level, the system did dip into reserve funds for recurring operational expenses. The inability to implement this practice is in no way under that control of the system in such circumstances, but exists or not in the context of unstable and inconsistent financing at the state level.

Information Management

Description of Best Practice:

Best practice guidelines require a work-order tracking system that controls inventory, records costs to work orders, automatically re-orders supplies when depleted, and charges work-order expenses to the appropriate entity. Information produced by the work-order system on job and employee performance is analyzed to improve results. O & M personnel should place highest priority on responding to health and safety issues. Maintenance needs should be prioritized according to guidelines, insuring equity among schools, and completed accordingly. There should be a procedure for determining when emergency maintenance is necessary.

The Baldwin County Public Schools System has a work-order tracking system (Teamworks) capable of increasing management capability along the lines recommended by best practice guidelines. PARCA recommends that reports from the work order tracking system be routinely produced for review and analyzed to improve performance. Information such as actual work hours versus hours scheduled, travel time, and total hours required to complete jobs, should be routinely analyzed and used for evaluation purposes against established benchmarks.

Health and Safety

Description of Best Practice:

Best practice guidelines call for the system to have written health and safety standards. The system should have a written plan for indoor air quality that requires monitoring as appropriate and includes corrective action plans for indoor air quality problems. The system should participate in state and federal voluntary efforts regarding facility health and safety conditions and document resulting cost savings and/or avoidance. Maintenance staff should receive training regarding building codes and other applicable state and local requirements.

Requirements for education and training in health and safety are included in job descriptions for O&M. The system has provided evidence that training is ongoing; however, difficulty in funding training is one of the issues mentioned in various documents.

Facility Management

Construction Planning (16 best practices)

Construction Funding (2 best practices)

New Construction, Renovation, and Remodeling (12 best practices)

Facility Occupancy & Evaluation (5 best practices)

Description of Best Practice:

Best practices include having an effective long-range planning process with a facilities planning committee that includes a broad base of school system personnel, parents, construction professionals, and other community stakeholders. The board specifies the role and responsibility of the committee, provides a forum for the committee to offer the board recommendations, and establishes the committee's goal and interim reporting targets. The system routinely assesses

facilities for physical condition, educational suitability, and technology readiness and a uniform checklist is used to provide evaluation criteria related to design and maintenance.

The system prepares a comprehensive five-year facilities work plan that is updated annually. There is a five-year facilities work plan with budgetary plans and priorities. The five-year facilities work plan identifies sources of funds and accurately itemizes the costs of facility needs such as site purchase, new construction, remodeling, renovation, the long-term use of relocation, site improvement, and deferred maintenance.

For construction funding, funds collected for school projects were raised appropriately and the system has evaluated in writing the advantages and disadvantages of alternative methods for funding and financing construction projects when developing its capital-planning budget. All available capital resources are applied towards the five-year facilities work plan and limited use capital funds are not diverted to other lower priority allowable uses.

The system has effective management processes for construction projects and has assigned one person with the authority and responsibility to keep facilities construction projects within budget and on schedule. The system follows generally accepted and legal contracting practices to control costs and uses generally accepted bidding procedures.

The system conducts comprehensive building evaluations at the end of the first year of operation and regularly during the next three to five years to collect information about building operation and performance, including a comprehensive evaluation that assesses facility use and operating costs, as well as building operation and performance, is conducted by the end of the first year of occupancy. Finally, the system has established and implemented strategies to continually measure and evaluate program performance, efficiency and effectiveness.

The Baldwin County Public Schools system meets all of the best practices standards in facility management. Facility maintenance, cleanliness, and attractiveness have an important impact on the learning environment, and the sense of community pride. The quality of school buildings and surrounding grounds is one of the most immediately visible indications of school quality. It also constitutes one of the largest public investments in a community.

The customers for O&M include the people who work there, who see the environment year in and year out, who know what work has been done, and what work still needs to be completed. They are the best gauge of the quality of O&M services because they inhabit the facilities, more or less, as permanent residents.

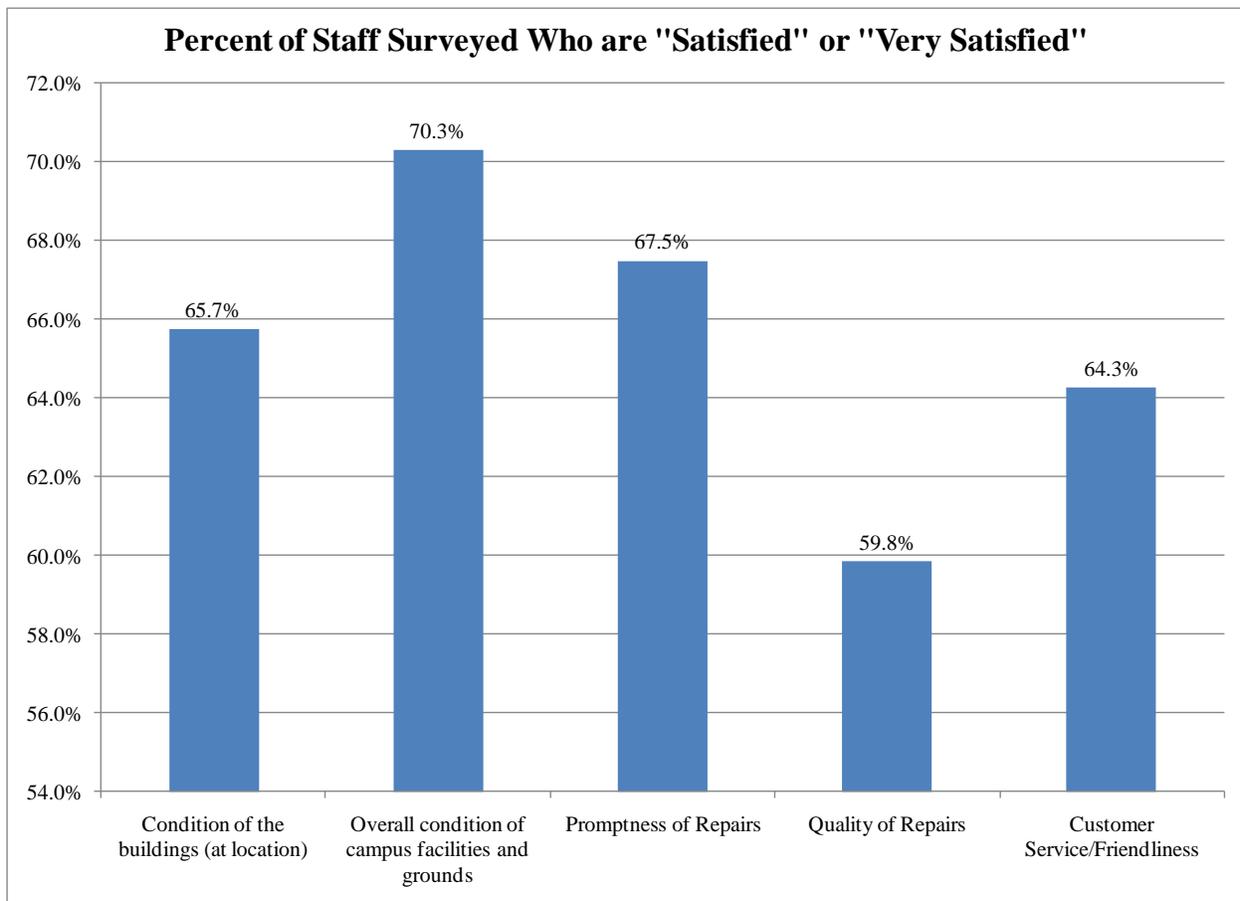
Below are charts detailing the assessments of 747 respondents, who answered questions regarding facility quality, maintenance, cleanliness, and friendliness. Specific items of concern were also gathered and provided to the administration for review. Having independent measures of performance, and a source of feedback independent of O&M, is essential in identifying areas that need improvement

Feedback from Staff

Prior to this analysis, the system had not conducted a comprehensive evaluation of O&M performance. A routine, systematic collection of customer feedback surveys for the Baldwin County Public Schools, from principals, teachers, parents, and students should be established for user assessments of facility functionality, maintenance, and appearance.

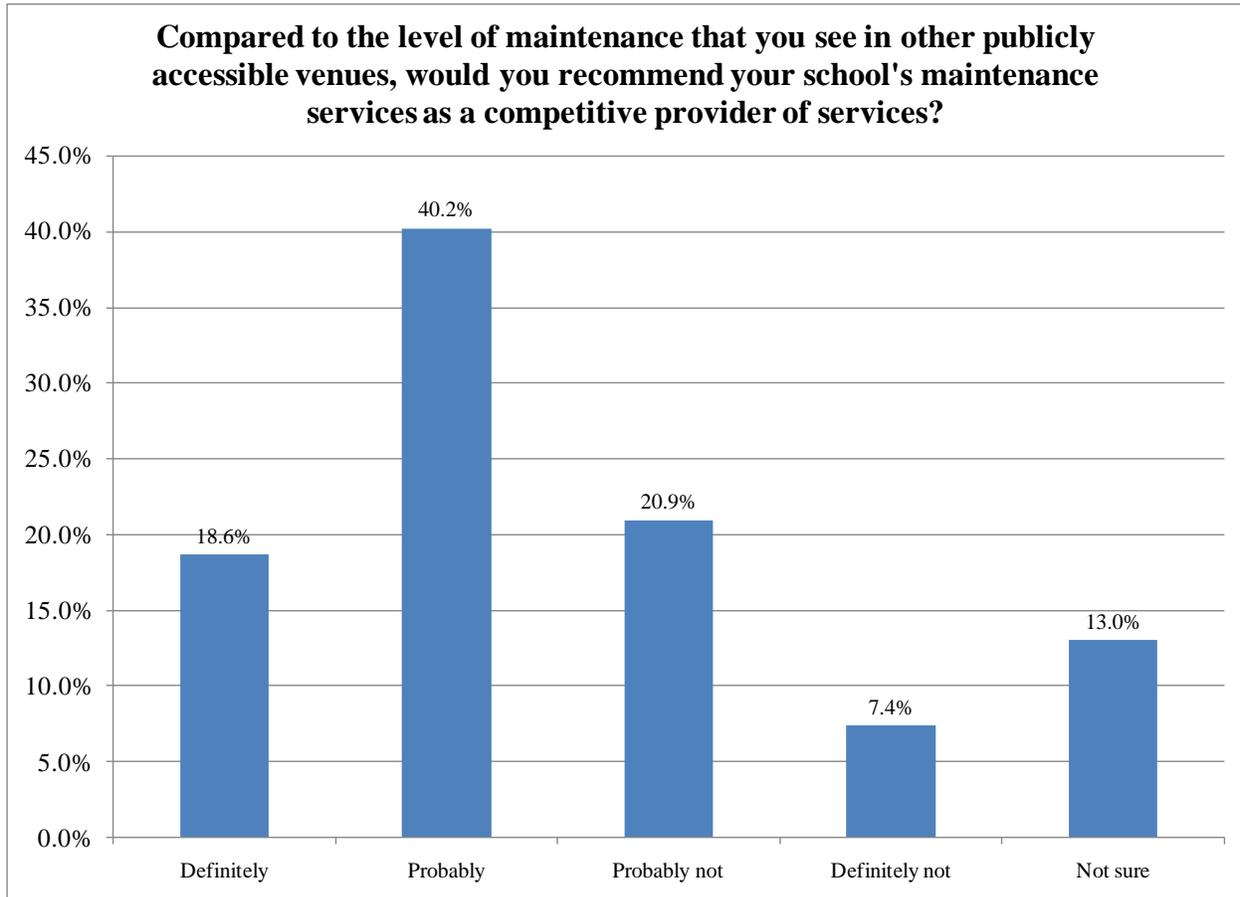
Invitations to PARCA's survey were distributed on 9/21/11 to more than 3,100 employees, including approximately 2,100 teachers, with 747 responses collected on 9/26/11. Highlights of the PARCA survey are presented below. Additional results are provided in Appendix III.

CHART 10



Similar questions, asked every year, would provide trends upon which to benchmark and assess the strengths and weaknesses of O&M for the system. One should note that all of the metrics showed a majority of favorable responses.

CHART 11



Almost 59 percent of respondents reported that they would probably or definitely recommend the maintenance services when asked, “Compared to the level of maintenance that you see in other publicly accessible venues, would you recommend your school's maintenance services as a competitive provider of services?” Only 28 percent would not.

Item 15 of the *Baldwin County Public Schools Yes We Can Baldwin Co-owned Strategic Plan* states that the system should “Create a culture of customer service.”

Survey’s like the one conducted by PARA would begin to address that item, though a more expansive definition of customer is implied in the *Comprehensive Improvement Plan*. Nevertheless, these items could provide a benchmark for improving customer services.

Conclusions and Suggestions

O & M operations in the Baldwin County Public Schools are clearly well-managed and provide services that meet customer needs. Management understands the concepts involved in the best practices reviewed and either has implemented or is attempting to implement a large percentage of them. Specifically, we suggest the following:

- Complete the development of planning documents to include specific goals and measurable objectives for operation and maintenance of facilities. Translate these into operating procedures and performance standards for O & M services and use them in budget development and in accountability measurements using the work order system. Make these connections transparent and available to the public.
- Develop a systematic customer feedback to identify, prioritize, and implement program improvements in specific areas as indicated by the feedback.
- Develop a systematic process for communicating gaps in performance to meet departmental and staff performance standards and track responses to those meeting those standards.
- Examine the reasons for higher than usual energy consumption using peers as potential benchmarks for costs.
- Develop and implement a written energy management plan that identifies specific numerical energy efficiency benchmarks and involves actions to increase cost-efficiency.
- The System should consider establishing clear standards related to strengthening “not to exceed” cost provisions in new construction as outlined in the best practices.
- The System should consider developing written health and safety guidelines for facilities.

Food Services

Summary of Findings for Food Services

- **2010 Expenditures:** \$445 per student, 74% of the six-system average
- **2010 Staffing:** 10.2 FTEs per 1,000 students, 104% of the six-system average
- **Best-Practice Assessment:** System follows 11 of 13 applicable best practices

The Food Service function includes activities concerned with providing food to students and staff in the school system. These include operating costs associated with preparing, delivering and serving meals, as well as the acquisition of food-service equipment and other related items.

Expenditure and Employment Comparisons

Spending Comparisons

In the Food Services, Baldwin County Public Schools compares favorably with other Comparison systems on costs. The System spent \$445 per student on Food Service in 2010, which was \$153 below, and only 74% as much as the six-system average, and \$205 below the state average. Baldwin County Public Schools ranked last among the six Comparison systems in cost and 130 out of 132 statewide in costs.

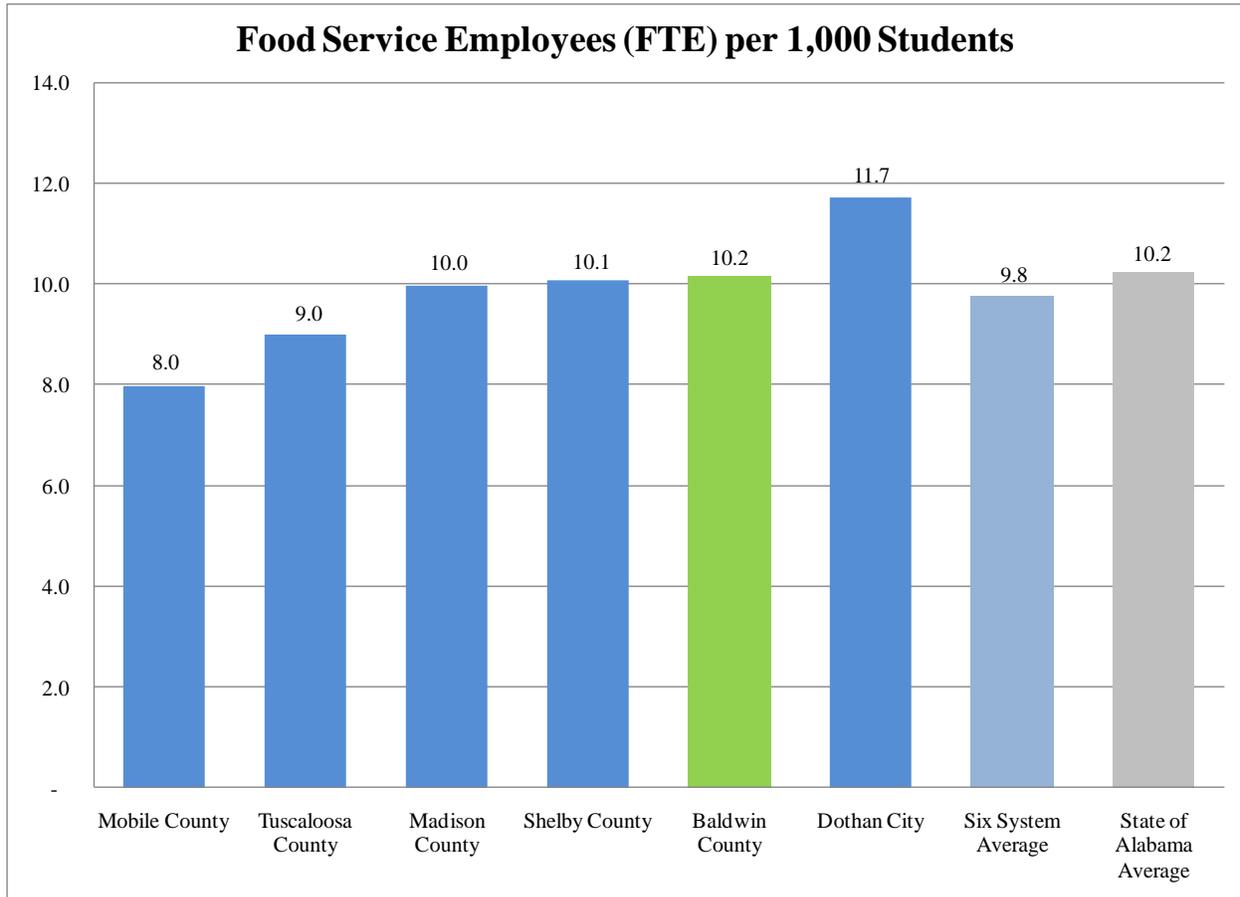
TABLE 6

Expenditures for Child Nutrition, FY 2010*

School System	Child Nutrition Expenditures, 2010	Students (ADM)	Expenditures per Student	Rank Among Systems Compared	Rank Among All Systems
Tuscaloosa County	\$ 12,756,927	17,481	\$ 730	1	47
Dothan City	5,887,831	9,179	641	2	84
Shelby County	17,077,714	27,629	618	3	99
Mobile County	37,971,649	61,587	617	4	100
Madison County	11,452,868	19,547	586	5	115
<i>Baldwin County</i>	12,168,686	27,373	445	6	130
Totals for 6 Systems Compared	97,315,675	162,796	598		
Totals for State of Alabama	481,094,712	741,115	649		

*Expenditures per ADM, from annual financial reports. Table includes expenditures classified in the Child Nutrition Program (4200) functional category.

Chart 12



Staffing Comparisons

Baldwin County Public Schools employed 10.2 Food Service employees per 1,000 students in 2010. An average of 9.8 employees per 1,000 students were employed by Comparison systems. Among the comparison group, Baldwin County Public Schools ranked 2nd on staffing levels.

Best Practices in Functional areas

- Planning, organization and staffing (6 best practices)
- Management (4 best practices)
- Performance and accountability (4 best practices)

The responses indicate that Food Services is implementing or has fully implemented 11 of the 13 applicable best practices reviewed.

Planning, Organization, and Staffing

Description of Best Practice:

Best practice guidelines call for a food service plan with mission, vision, goals, and objectives that are broadly approved and consistent with the system's overall strategic plan. The Food Services program has developed strategic or operational plans that are consistent with system plans, the program budget, and approved by the system. The system and program are organized with clear lines of responsibility and in a manner that provides the food service program necessary authority to operate. Program management has developed comprehensive procedures manuals that are kept current. The system performs sound cash and account management. At least annually, the program inspects and evaluates its operational components and the system as a whole, and then takes action to initiate needed change.

Baldwin County Public Schools Food Services Mission Statement

The mission statement for food services is “To serve the students in the ever growing Baldwin County Board of Education public school system a delicious, nutritious meal at a nominal price.”

Food services in Baldwin County Public Schools also has a vision statement:

“The vision for the Child Nutrition Program is for the students to have a wide variety of health food choices that are served in a quick, efficient manner. The use of technology at the Point of Sale will assure that there is no overt identification of any student. Our vision includes a continuing growing food service program with low cost to customers for a well balanced, nutritious meal served by well trained professional food service personnel.”

Details regarding measurable objectives are not available. PARCA did receive affirmations regarding the existence of measureable objectives, but no documentation upon which to verify operational practices, such as reports on productivity, efficiency, user surveys, or cost metrics. Integrated automation is described in the vision statement.

Although there is evidence of reporting on quantifiable performance, PARCA recommends that quantifiable targets are developed for improvement plans, with regular reported relative to those improvements. Such a report would provide the documentation necessary for crediting the practice as existing.

Management

Best practice guidelines call for a procedures manual for cafeteria managers that covers essential responsibilities (cash control, receipt of goods, inventory procedures, production record keeping, sanitation and food safety, employee safety, emergencies in case of injury, and ordering of food and supplies), and in large operations for other key areas of responsibility.

Baldwin County Public Schools has clear policies regarding financial controls, which are in the process of being updated.

Performance and Accountability

Description of Best Practice:

According to best practices, program management periodically informs system management of program performance using performance measures and financial information and makes recommendations for action. The system seeks to optimize its procurement opportunities. Food service management is actively involved in the procurement process and assists in the development of product specifications that best match menus and supplier prices. Large systems attempt to obtain bids by zone to maximize bidders and direct purchase product from suppliers. Small systems evaluate the use of procurement coops in conjunction with other school systems when financially advantageous.

Clear performance metrics have been developed for evaluating performance. Some school systems in Alabama participate in purchasing coops and the system reports that it does buy from statewide contracts.

Data are not available regarding student satisfaction with cafeteria services. A periodic survey of food services with a customer satisfaction survey would provide some indication of quality of service. Some schools are using waste audits and waste management to reduce costs.

Conclusions and Suggestions

The Food Service program of the Baldwin County Public Schools operates at a cost per student that is 74% of the average though it employs slightly more staff relative to its Comparison systems peers. While there is evidence of high efficiency, there is no quality indicator upon which to balance an assessment.

Our review did lead to the following suggestions that could serve to increase performance further:

- Develop a written organizational chart outlining lines of authority and responsibilities.
- Develop metrics regarding quality (perhaps using customer satisfaction surveys), costs/waste, and nutrition to use as benchmarks for planning continuous improvements.
- Monitor net income/loss to ensure self-sufficiency in the program.

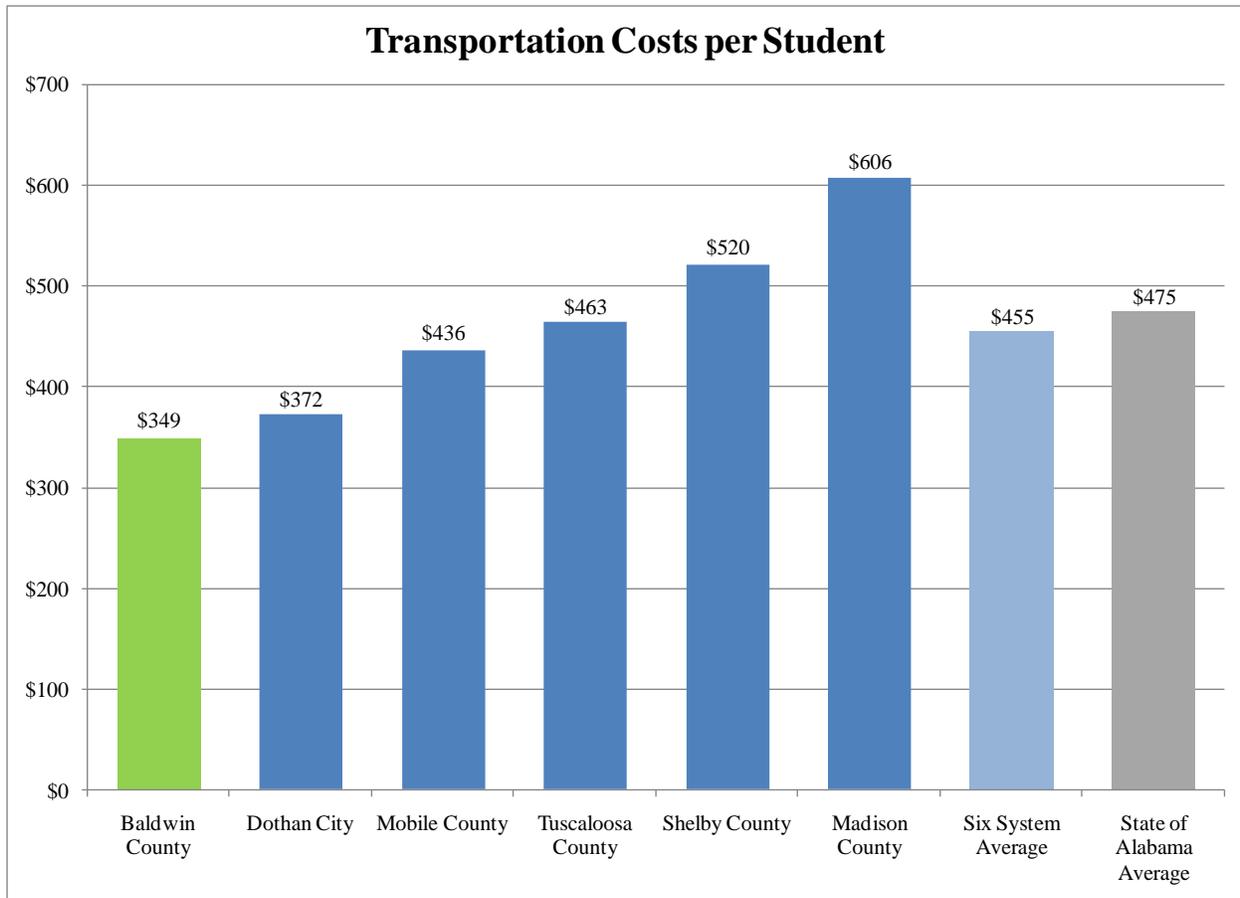
STUDENT TRANSPORTATION SERVICES

Summary of Findings for Student Transportation Services

- **2010 Expenditures:** \$349 per student, the lowest of the six systems.
- **2010 Staffing:** 10.2 FTEs per 1,000 students.

The Student Transportation function includes activities concerned with conveying students to school from home and between school facilities.

CHART 13



Expenditure and Employment Comparisons

Spending Comparisons

In the Student Transportation area, Baldwin County Public Schools spent \$349 per student, which was well below the Comparison systems average. Baldwin County Public Schools compared well to the four Comparison systems and 93th among all 132 systems in this function.

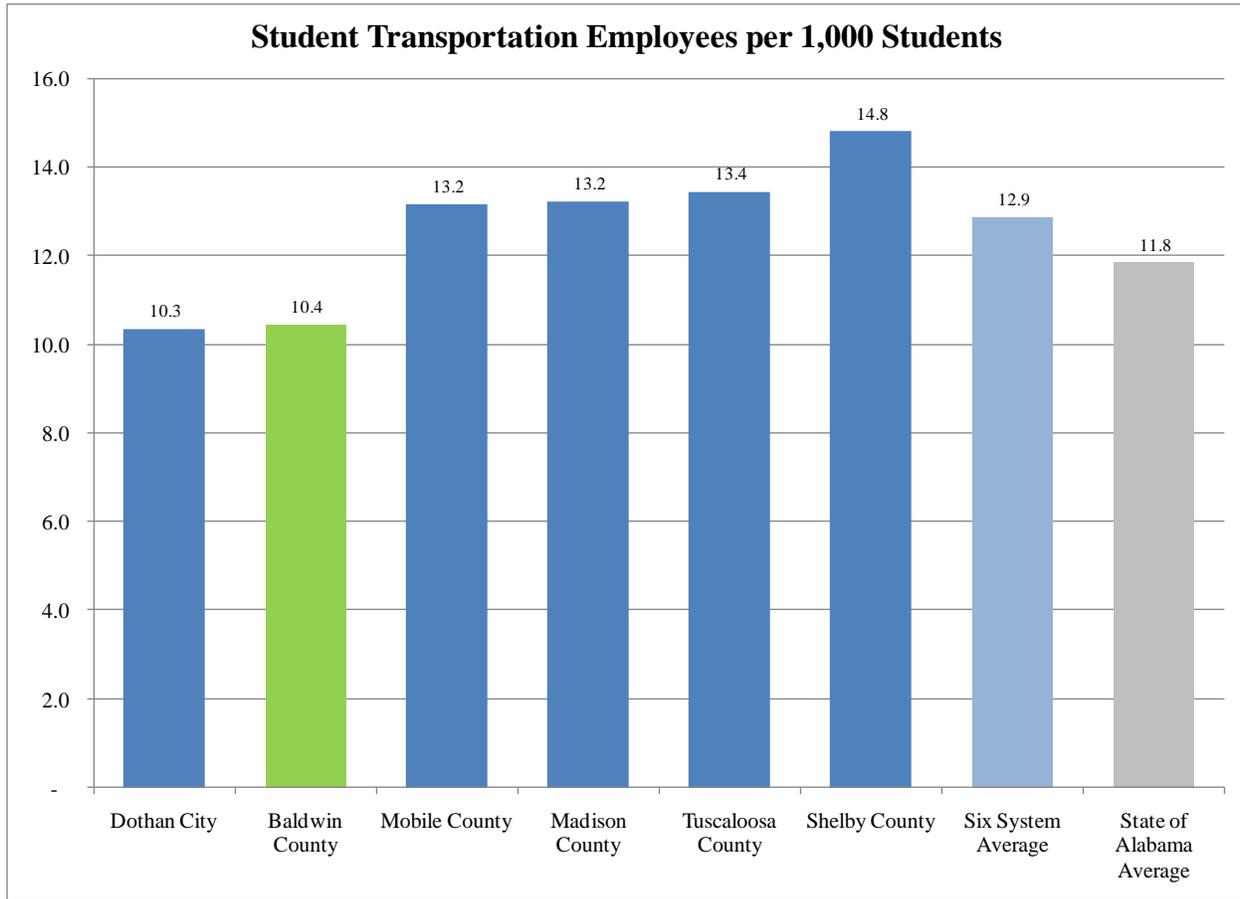
TABLE 7

Expenditures for Student Transportation, FY 2010*

School System	Student Transportation Expenditures, 2010	Students (ADM)	Expenditures per Student	Rank Among Systems Compared	Rank Among All Systems
Madison County	\$ 11,851,537	19,547	\$ 606	1	34
Shelby County	14,367,645	27,629	520	2	51
Tuscaloosa County	8,099,884	17,481	463	3	67
Mobile County	26,822,873	61,587	436	4	75
Dothan City	3,411,567	9,179	372	5	88
<i>Baldwin County</i>	9,543,280	27,373	349	6	93
Totals for 6 Systems Compared	74,096,787	162,796	455		
Totals for State of Alabama	351,891,907	741,115	475		

*Expenditures per ADM, from annual financial reports. Table includes expenditures classified in the Student Transportation (4100) functional category.

CHART 14



Implementation of Best Practices

We used no checklist of best practices for student transportation. The major issue upon which we focused was the cost of the service, which ranks favorably relative to other systems. In fact, the number of employees per 1,000 students is more akin to the figures from Dothan, a compact city system, than with the larger county systems which also have large geographic areas.

Conclusions and Suggestions

Given the comparatively low cost-per-student and staffing ratios, PARCA recommends closely monitoring the quality of services and conducting a survey of customer satisfaction.

GENERAL ADMINISTRATIVE SERVICES

Summary of Findings for General Administrative Services

- **2010 Expenditures:** \$240 per student, 76% of the six-systems average
- **2010 Staffing:** 2.5 FTEs per 1,000 students, 96% of the six-systems average
- **Best-Practice Assessment:** System follows 241 of 255 best practices reviewed.

The General Administrative Services function includes activities concerned with overall direction and central management of the School System. These activities include the Board of Education and Superintendent's Office; financial, human resource, and data processing staffs; and central services such as purchasing and warehousing.

Of the four areas studied, the General Administrative Services proved the most difficult to analyze on an "apples-to-apples" basis, especially with regard to the deployment of support for Educational Service Delivery. While all systems utilize the same accounting system, there are in practice many variations in the treatment of administrative activities. Many school systems in Alabama include certain kinds of instruction-related supervisory activities under the heading of General Administrative Services, and we have removed those from the comparisons to the extent possible within the framework of the statewide accounting system used by all systems. School systems also differ in accounting for Board members and their expenses, and we have adjusted the comparisons where necessary to standardize the treatment of school Boards. These comparisons do not include school-level expenditures, but reflect central office functions.

Expenditure and Employment Comparisons

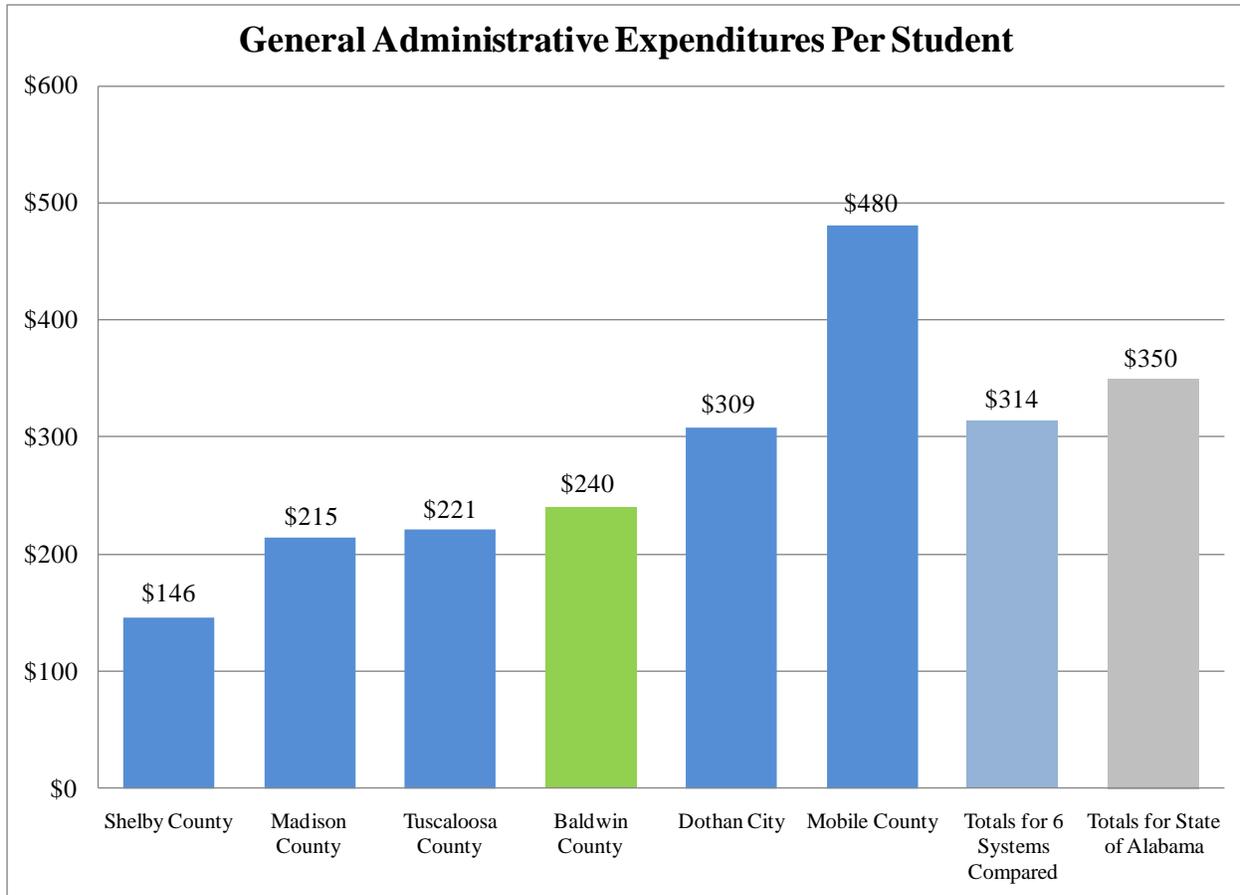
Spending Comparisons

In the General Administrative Services area, Baldwin County Public Schools spent \$240 per student on General Administration in 2010. This was \$74 per student below the Comparison systems average and \$110 below the statewide average per student cost.

Several caveats are in order in characterizing General Administrative Services, which include several functionally distinct offices within the central administration, including Information Technology, Personnel, Finance and the executive levels of Student Services, Special Education, and Instruction. Other systems, which may be organized differently, may show more of these costs at the school level with a more disbursed deployment of personnel, while others centralize even more costs such as information technology that might be distributed to schools instead. System coding practices may not capture some of these differences and may be undetected in the data presented.

At \$240 per student, Baldwin County Public Schools is one of the nearest “neighbors” to the six-system average cost.

Chart 15



Systems that are growing rapidly tend to have lower percentages of general administrative costs that systems that are more static or shrinking (like Birmingham). In the chart above, Shelby County is also a fast-growing system. As mentioned earlier, enrollments have grown 65 percent since 1990.

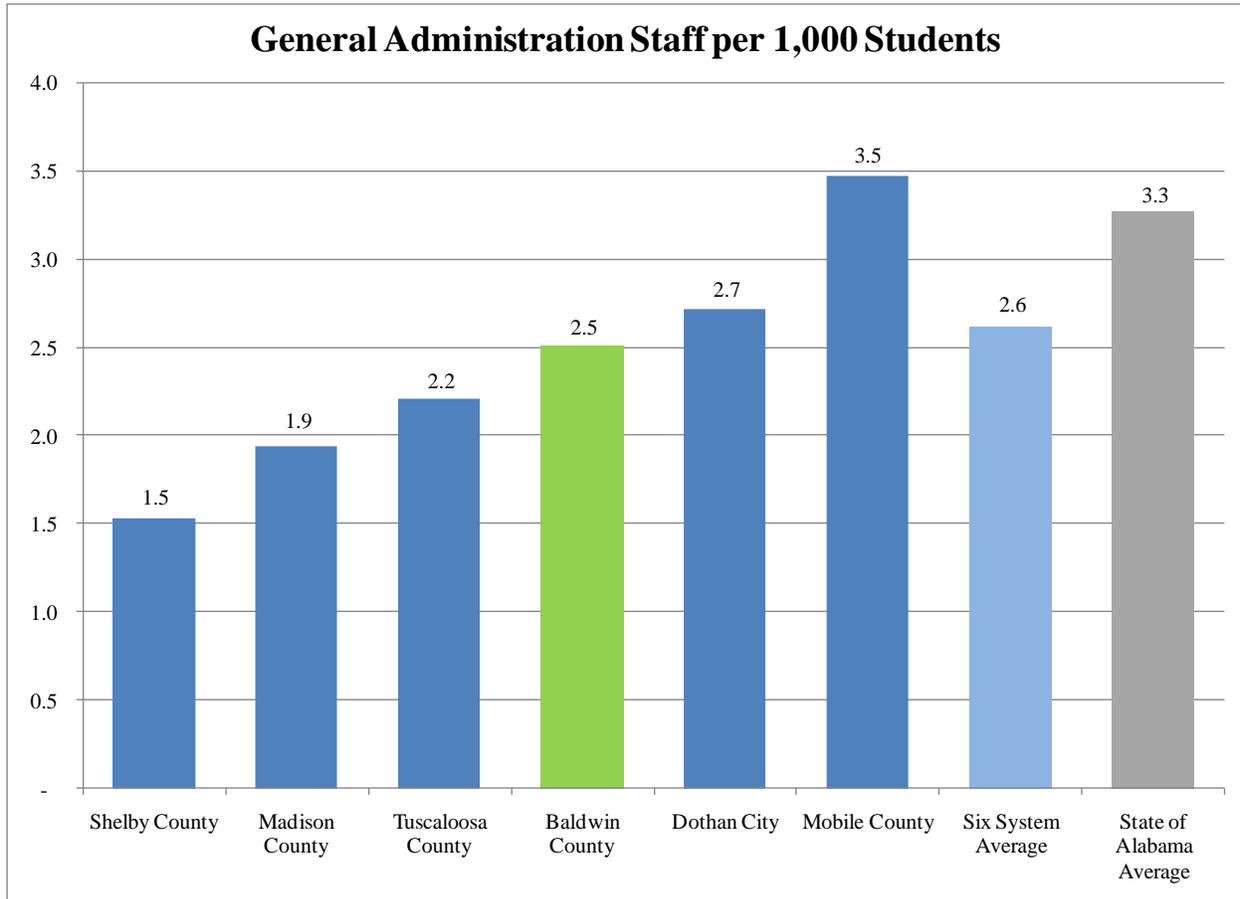
Between 2000 and 2010, Baldwin County Public School enrollment grew almost 23 percent. In Shelby County, it grew just over 40 percent in the same time period. Meanwhile, Dothan’s enrollment increased 4 percent and Mobile’s about 6 percent.

In a sense, growing enrollments allow systems to “run away” from their administrative costs as the budget pie increases, mainly in formula funded instructional areas.

Staffing Comparisons

Baldwin County Public Schools had almost 2.5 general administrative employees per 1,000 students in 2010.

CHART 16



Best practice documentary reviews were conducted in five areas of General Administrative Services:

- Financial Management (84 best practices)
- Human Resource Management (56 best practices)
- Administrative and Instructional Technology (43 best practices)
- Board and Superintendent (56 best practices)
- Educational Service Delivery (18 best practices)

Baldwin County Public Schools provided the results of surveys of staff and students to assist in evaluating the quality of certain aspects of general administrative services.

The results of PARCA's review of these areas relative to their conformity to the OPPAGA list of best practices are outlined below.

FINANCIAL MANAGEMENT

Implementation of Best Practices

In conducting interviews with financial managers, we used a checklist of 83 best practices. These best practices covered the following aspects of financial controls:

- General Financial Controls (14 best practices)
- Internal Controls (26 best practices)
- External and Internal Auditing (15 best practices)
- Cash Management (7 best practices)
- Capital Asset Management (4 best practices)
- Debt Management (2 best practices)
- Risk Management (6 best practices)
- Purchasing (6 best practices)
- Inventory Management (3 best practices)

The Finance Department is implementing or has fully implemented 83 of the 83 best practices reviewed. In addition to the OPPAGA standards, PARCA has added one that was discovered in Mountain Brook, where the Finance Department conducts reconciliations of tax revenues received with real estate appraisals to estimate expected revenues. Given the uncertainty about accuracy in revenue transfers from other units of government in Alabama, this should be a new best practice for all systems in Alabama. It is not included in the count above.

General Financial Controls

Description of Best Practice:

Best practice guidelines call for the finance department to have an approved organizational structure with position descriptions that contain appropriate education and experience requirements. There should be a strategic plan for financial activities with measurable goals and objectives. There should be written procedures for critical accounting processes and for confidential reporting of staff should provide monthly and annual financial reports that effectively summarize financial operations and condition for the Board. Managers within the system should have suspected improprieties, as well as written ethics policies for finance staff. The financial accounting system should have integrated software components to minimize manual processes. The financial regular access to budget-expenditure comparisons for their areas of responsibility.

There is a written accounting manual for the Baldwin County Public Schools System that refers to almost all of the items above. A strategic plan also exists, which pertains to the implementation and recovery from the funding crisis, entitled, COMPREHENSIVE STRATEGIC PLAN FOR FINANCIA SURVIVAL AND RECOVERY: Options for FY 2010 – FY 2012. This plan fulfills the best practice specified above, but it not included as a standard practice as part of board policy. Nevertheless, board policies appear consistent with the best practices. As confirmation that policies are executed as described, PARCA reviewed

correspondence related to the board that contains work products pursuant to the implementation of the practices described above.

PARCA recommends that the board include strategic planning on a more routine basis, for financial activities as an ongoing practice. Such a plan should be of sufficient detail to make periodic status reports meaningful to the board as a means of demonstrating accountability for continuously improving operations.

Administrative staff note that the current fiscal crisis has required staffing adjustments that make adherence to best practices a challenge, noting:

“All central office departments have lost a significant number of staff over past 2-3 years. Business and Finance has lost over 30% of its staff. We have ensured that all functions are covered by reorganizing frequently and implementing electronic and automatic processes.”

Given these circumstances, a long-term plan detailing the challenges and needs of financial management would be advisable.

Description of Best Practice:

According to best practice guidelines, financial services units should be staffed appropriately to ensure effective delivery of services. Finance staff should be cross-trained for critical accounting processes, and should receive appropriate training and professional development. School-level accounting personnel should be trained appropriately. The financial staff should analyze the cost savings from improvements in providing financial services, the impact of major financial proposals, and trends in major expenditure categories. Compliance with fund-source restrictions should be enforced.

This description of the Business and Finance Department is from the Baldwin County Public School’s website:

“The Business and Finance Division at Baldwin County Public Schools provides accounting and business services for students, employees, and the general public. Our goal is to make use of all public funds properly and efficiently.

The Business and Finance Division is located in the Bay Minette Central Office on North Hand Avenue. Our regular business hours are 7:30 a.m. - 4:30 p.m., Monday through Friday.

Our division is dedicated to providing support in the following areas:

- Accounts Payable
- Business Operations and Purchasing
- Financial Reporting
- Local School Accounting/Internal Audit
- Payroll & Insurance.”

The department employs staff in all critical areas and has an internal audit area. Again, for the reasons cited above with regard to the challenges of staffing during the current financial crisis, it is advisable to have a planning process that includes measures for continuous improvement.

Internal Controls

Description of Best Practice:

Best practice guidelines call for effective controls over receipting processes to ensure timely depositing and recording of collections to the correct accounting codes in compliance with applicable laws, rules, and policies. The system should have effective controls over payroll processes to ensure appropriate and timely reporting and remitting of federal payroll taxes, other payroll deductions such as health insurance premiums, and payroll and attendance information to employees, legal compliance, and proper charging of salary costs to the correct accounting codes. The system should have effective controls over the disbursing processes to ensure that payments are made for authorized purposes, have sufficient budget authority, funds are available, goods and services were received, vendor invoices/bills are present, and disbursements are charged to the proper accounting codes. Internal control weaknesses should be identified through external and internal audit reports, risk assessments, grantor monitoring reports, and such other sources as communications from employees and the public. Management should assign responsibility for resolving internal control problems, and check on progress periodically.

In the Baldwin County Public Schools System, a system of internal controls is maintained through segregation of duties, where receipt logbooks, receipting of checks, deposits, data entry, and review are divided among different individuals per Comptroller policies and Internal Audit review checklists. Calendars are established for monthly payroll, corrections, reconciliations, reviews by staff, corrections made and approved by appropriate staff and entered by a superior. The most recent audit for the period October 1, 2009 through September 30, 2010 reports no material findings and as an auditee qualified as low-risk

Description of Best Practice:

Best practice guidelines call for budgets to be formed and adopted pursuant to applicable requirements for form, substance, and timeliness. System staff should use appropriate revenue-estimating practices when developing estimated budget sources for appropriations, including prior year comparisons and enrollment projections. The budget planning process and timeline should be clearly communicated. School principals should include community input when developing school budgets. The system should have an established budget planning process to link strategic plan objectives to the development of the budget. The strategic plan should include a provision for maintaining adequate levels of unreserved fund balance. The system should have appropriate procedures for reviewing, evaluating the financial impact of, and approving budget amendments.

Budgets for the Baldwin County Public Schools System are formed according to State Department of Education (SDE) regulation. Regular reports on financial status related to the budget are provided to the board based on documentation provided showing correspondence between the superintendent and the board containing substantial detail for board consideration.

The system reports that Baldwin County produces a detailed report that allows the CFO to reconcile receipt of property tax revenues without having to calculate anticipated tax revenues using a compilation of real estate values and property tax rates. Although this practice was added to the catalog of best practices in Alabama school systems after a recent review of practices at Mountain Brook Schools, it does not appear to be necessary in Baldwin County.

External and Internal Auditing

Description of Best Practice:

According to best practice guidelines, audit reports should be completed in accordance with standards of the Governmental Accounting Standards Board (GASB). The system should respond to audit comments in a timely and appropriate manner. The internal audit function should be organizationally independent, reporting to the Board or to a Board-designated internal audit committee. The internal audit function should perform an annual risk assessment, which should guide an annual internal audit work plan that is approved by the Board. The internal audit function should have sufficient resources to provide reasonable audit coverage on a periodic basis. Internal audits should include system responses, corrective action plans, and periodic follow-up of findings noted in previous reports. Internal audit reports should go to the external auditor for consideration in the completion of the system's financial audit. Annual school internal accounts financial audits should be timely completed and presented to the Board.

The Baldwin County Public Schools System performs periodic audits, and has an audit manual detailing the procedures that are tested. The most recent outside audit, by the Examiner of Public Accounts, contained no material findings.

Cash Management

Description of Best Practice:

Best practices call for written policies and procedures for cash management. The system should maintain its cash deposits in qualified public depositories, deposit and invest cash collections in a timely manner, and perform timely bank reconciliations with staff that cannot change accounting records. The system should have written policies and procedures for investments that provide guidance for maximizing returns while ensuring the safety and liquidity of investments. Investments should be monitored.

The Baldwin County Public Schools System has written procedures for cash management as well as a thorough policy on investments. The following board policies detail operational practices for the system:

#407 Depository of Funds
#407a Bank Reconciliations
#408 Revenues
#410 Expenditures
#411 Review of Monthly Revenues and Expenditures
#415 Investment Earnings
#418 Debt Requirements & Practices
#420 Financial Priorities
422 Fund Balance Priorities

Policy #407 states:

“Funds received for school purposes by school board officials and employees shall be promptly deposited in the proper bank account in banking depositories as approved by the board. A financial institution used for the deposit and safekeeping of funds shall be approved as a qualified public depository by the Security for Alabama Funds Enhancement (SAFE Program) administered by the Alabama State Treasurer.”

Policy #415 also details the specific procedures for permissible investment depository instruments:

“Investment instruments authorized for purchase by the Board for operational funds are limited to:

1. Certain obligations, Treasury bills or Notes of the United States or its agencies with maturities of 12 months or less.
2. Insured or collateralized certificates of deposit with maturities of twelve months or less
3. Overnight repurchase agreements with approved master repurchase agreement if applicable and desired
4. Fully collateralized interest bearing sweep accounts if applicable and desired

Investment of bond proceeds or unused proceeds of capital outlay warrants pending the expending thereof for the contemplated capital improvements shall be made in accordance with applicable bond covenants and Section 16-13-109 of the Code of Alabama and any other state, federal and local laws and regulations.”

The most recent audit report found no material weakness with internal controls (See p. 58, Examiners of Public Accounts, Report 11-199)

Capital Asset Management

Description of Best Practice:

Best practices call for procedures that ensure adequate and timely reporting within the system. The system should have effective procedures to ensure that capital outlay purchases are appropriately capitalized. The system should reconcile capital asset expenditures with additions to capital assets. The system should have procedures to ensure that appropriate asset values for completed construction projects are timely transferred to detailed subsidiary records for capital assets. Also, the system should maintain detailed subsidiary records of capital assets and use physical safeguards and tag capital assets. The system should inventory capital assets annually and follow up on missing property items. The system should appropriately account for capital assets acquired with restricted source funds. The system should have established procedures for disposing of surplus property. The department should prepare separate capital projects budgets. The system should have effective procedures for management of assets and periodically update them.

According to board policy (updated January 19, 2007):

“The board directs that all fixed or capital assets shall be inventoried annually. Inventory records of fixed or capital assets shall be maintained in the school board’s central office. A supplemental inventory of equipment items not classified as fixed or capital assets shall be maintained.”

Debt Management

Description of Best Practice:

Best practice guidelines call for the department to track debt service requirements and ensure timely payment. The system should have personnel who are knowledgeable about debt service financial reporting requirements, such as those of the Securities and Exchange Commission; it should have procedures to ensure adequate and timely reporting. The system should comply with bond covenants. The system should evaluate debt capacity prior to issuing debt. The system should evaluate financing alternatives when acquiring major capital assets.

At the present time, interest rates for borrowing are among the lowest in recent history. Borrowing at optimal times is one of the strategies pursued by prudent systems. The numbers below represent all debt service expenditures regardless of source of funding.

TABLE 8**Expenditures for Debt, FY 2010***

School System	Debt Service	Students (ADM)	Expenditures per Student	Rank Among Systems Compared	Rank Among All Systems
Tuscaloosa County	\$ 15,172,311	17,481	\$ 868	1	11
Shelby County	21,638,578	27,629	783	2	14
Baldwin County	20,441,686	27,373	747	3	17
Madison County	10,986,226	19,547	562	4	33
Mobile County	26,457,988	61,587	430	5	55
Dothan City	1,396,134	9,179	152	6	110
Totals for 6 Systems Compared	96,092,923	162,796	590		
Totals for State of Alabama	340,618,804	741,115	460		

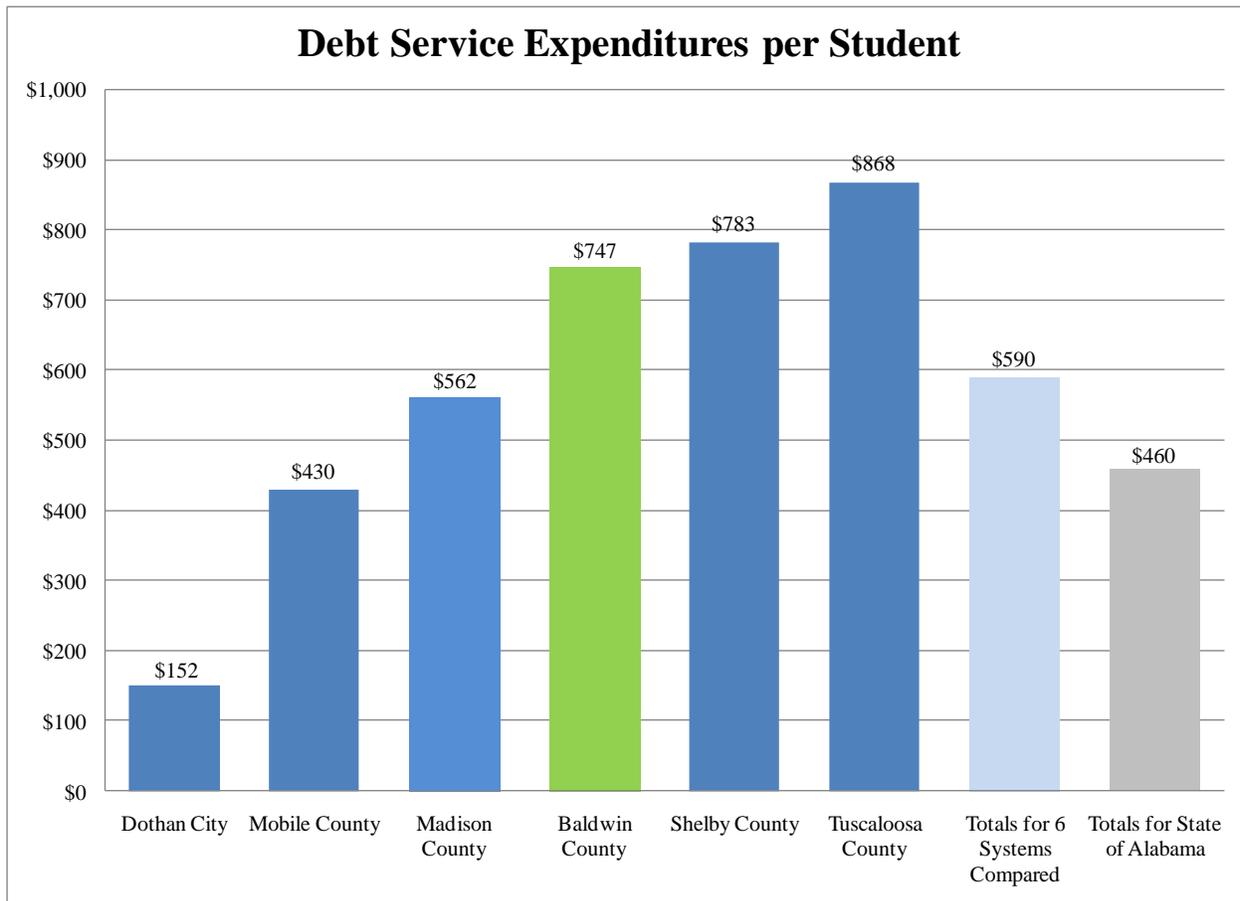
*Expenditures per ADM, from annual financial reports. Table includes expenditures classified in the Debt Service (8000-8999) accounting code, includes all sources of funding including debt service paid by the state on behalf of LEAs.

Comparative debt service payments per student indicate the relative investment in school system infrastructure. Rankings near the bottom in school infrastructure may indicate raise questions of adequacy in such investments. Answers to those concerns are not within the scope of this review, however, the Baldwin County Public School system ranks among the state's top 20 schools in debt service per student along with two other systems in the comparisons. Both Madison and Mobile County School systems have rankings that place them in the top half statewide.

Board policy regarding debt issuance provides details for all of the standards outlined in the best practices described above (#418, Tab 400, Pages 3.5-3.6, approved April 26, 2007). PARCA holds these policies, together with the Notes to the Financial Statement (pp. 30-37) in the latest audit by the Examiners of Public Accounts (11-199), to be evidence of adherence to the policies and practices to which they refer.

The chart below illustrates the relative debt service burden per student as indicated by the data provided by the Alabama State Department of Education.

CHART 17



To verify the statements on the system website regarding the system's credit ratings, PARCA consulted its own records regarding the implementation of Amendment 778 in 2006 and found an official statement dated March 1, 2005, for an issuance of \$50 million, showing these ratings: Moody's: Aaa/A1 and S&P: AAA/A+.

According to the system, the debt has recently been reduced to \$16,987,264 for FY 2012, for a per student cost of \$612.29.

Risk Management

Description of Best Practice:

According to best practice guidelines, the system should have policies that require clear and complete financial contract terms for all insurance contracts. Insurance deductibles, co-payments, and types of coverage should be analyzed. The system should periodically compare costs and risk analysis with peer systems. The system should have written risk management policies and procedures and periodically update them, to identify various risks and provide for a comprehensive approach to reducing the impact of losses. The system should have adequate insurance coverage including liability, property, casualty, umbrella, employee and public official

bonds. System staff should analyze alternatives for insurance coverage such as self-insurance and other current industry trends. Staff should report to the Board comparisons with local industry, other governmental entities, and comparable school systems.

According to the Examiner of Public Accounts' latest report:

“The Board has insurance for its buildings and contents through the State Insurance Fund (SIF) part of the State of Alabama, Department of Finance, Division of Risk Management, which operates as a common risk management and insurance program for state owned properties and county boards of education. The Board pays an annual premium based on the amount of coverage requested. The SIF is self-insured up to \$3.5 million per occurrence and purchases commercial insurance for claims in excess of \$3.5 million. Automobile and fleet liability insurance is purchased from State Farm Insurance Company. Errors and omissions insurance is purchased from Alabama Risk Management for Schools (ARMS), a public entity risk pool. The ARMS collects the premiums and purchases excess insurance for any amount of coverage requested by pool participants in excess of the coverage provided by the pool. Employee health insurance is provided through the Public Education Employees' Health Insurance Fund (PEEHIF), administered by the Public Education Employees' Health Insurance Board (PEEHIB). The Fund was established to provide a uniform plan of health insurance for current and retired employees of state educational institutions and is self-sustaining. Monthly premiums for employee and dependent coverage are determined annually by the plan's actuary and are based on anticipated claims in the upcoming year, considering any remaining fund balance on hand available for claims. The Board contributes a specified amount monthly to the PEEHIF for each employee state educational institutions. The Board's contribution is applied against the employees' premiums for the coverage selected and the employee pays any remaining premium. (Note 11, p. 38).”

According to the audit, the Board does not have worker's compensation insurance for job-related injuries of employees. Any unreimbursed medical expenses, in excess of salary and benefits (up to 90 days) and costs which the employee incurs as a result of an on-the-job injury may be filed for reimbursement with the State Board of Adjustment. Board Policy #336 also addresses the issue of liability insurance and the auditor's statement above confirms compliance.

[Editorial Comment: We do not have documentation related to the practice described as “The system prepares appropriate written cost and benefit analyses for insurance coverage.” If documentation of such an analysis exists, the score for this practice would change.]

Purchasing

Description of Best Practice:

Best practice guidelines call for the system to evaluate purchasing practices periodically to maximize the use of human resources assigned to that area. Purchase cards should be used for small dollar purchases, and effective quotation procedures should be used for purchases above this level but below the competitive bid limit. Competitive bidding processes should be used for all purchases above competitive bidding thresholds according to the state bid law. State

contract bids, bids of other school systems, and other innovative purchasing processes should be considered where appropriate. The purchasing function should be organizationally separate from system departments that requisition goods and services.

The Baldwin County Public Schools System purchases on state contracts and board policy addresses cooperative purchasing. The relevant sections of the Policy Manual are:

- #301 Purchasing Authority
- #302 Purchase Orders and Contracts
- #303 Purchasing of Goods and Services
- #304 Cooperative Purchasing
- #305 Local Purchasing
- #307 Local School Purchases of Items of Value for Select Employees

The link to the full manual is at:

<http://www.bcbe.org/Download.asp?L=1&LMID=36847&PN=DocumentUploads&DivisionID=1009&DepartmentID=&SubDepartmentID=&SubP=&Act=Download&T=1&I=123303>

Inventory Management

Description of Best Practice:

According to best practice guidelines, the system should monitor inventory turnover to ensure that it does not have significant balances of outdated inventory items. Controls over inventory processes should include effective receipt and issue procedures. The system should conduct annual physical counts of inventories using cost-effective methods. The cost of maintaining inventories should be evaluated periodically, allocating inventory costs to the per-unit cost of inventory items for comparison with other warehousing alternatives such as next-day or rapid response inventory services provided by vendors. The system should evaluate warehousing services to ensure effectiveness and user satisfaction, including timeliness and accuracy of delivery, based on requests; inventory turnover rates; and use of effective reorder points for stock replenishment.

Baldwin County Public Schools provided the following description of inventory practices:

“Items purchased for Inventory are received through the warehouse department. A requisition/purchase order is generated including all pertinent information necessary to enter into the Inventory Manager program. Once items are received they are identified and placed in the designated location. The inventory is then entered to the Inventory Manager and dispersed through a work order request. When a Work Order request is completed a list of inventory used is included. The secretary then issues the inventory to that request which then removes those items from the inventory location.

Inventories are maintained in several locations. Inventory is counted then turned in to be reconciled and updated in the Inventory Adjustments Module of Team WORKS. Once all inventory locations have been counted and data entered into the system an Inventory Report is run to establish the Inventory Totals to be turned into the Central Office on September 30 of each year.”

Conclusions and Suggestions

Documentation indicates that the Baldwin County Public Schools System is well-managed financially, in that financial managers understand the concepts involved in the best practices reviewed and comply with a substantial portion of the recommendations included in the best-practice checklists.

As is a common problem to most Alabama systems, financial management should be addressed directly in the System’s strategic plan, with attention paid to developing goals and objectives in the areas covered by best practice guidelines. As a part of this process, the System should focus on achieving best-practice standards not currently adopted in the internal audit and risk management areas. Specifically, materials related to best-practice guidelines suggest attention to the following areas:

- Financial management goals and objectives in the system’s strategic plan should include specific, measurable statements about performance for specific areas of responsibility.
- The strategic plan should contain specific, observable benchmarks and targets for improvements in efficiency and accuracy in financial operations. Such measures would normally include error rates and cost per transaction.

HUMAN RESOURCE MANAGEMENT

Implementation of Best Practices

In conducting interviews for the human resource management function, we used a checklist of 56 best practices. Based on the materials provided given, the Baldwin County Public Schools System is implementing or has fully implemented 51 of the 56 best practices reviewed (91%).

Position Descriptions and Qualifications

Description of Best Practice:

According to best practice guidelines, the system should be able to demonstrate that it verifies the qualifications of all of its instructional employees, and that all instructional employees are qualified for the positions that they hold. The system should complete at least preliminary background checks of all new employees prior to placing the employee in a position that involves contact with students. It should conduct employment procedures in a manner that assures equal opportunity regardless of age, race, color, religion, sex, and national origin. The system should maintain up-to-date, clear, concise, and readily accessible position descriptions that accurately identify the duties of each position and the education, experience, knowledge, skills, and competency levels required for each class of positions, and for each system-level administrative position.

The following description is provided on the Baldwin County Public Schools website:

“The mission of the Department of Human Resources of the Baldwin County Public School System is to recruit, develop, and retain outstanding employees committed to fostering educational excellence.

This Human Resources website provides access to a fill-in and print application for certificated and classified employees. Applications may be downloaded and mailed to the Human Resources Department. Please read all materials carefully and follow the instructions. Applicants are not required to be fingerprinted to apply for positions; however, those who are offered employment must be fingerprinted prior to beginning work.

Additional information regarding salary schedules, job descriptions, benefits, vacancies, substitutes, recruitment and alternative certification is provided. Applicants are encouraged to monitor the employment vacancy list which is updated whenever there are open positions” (See <http://www.bcbe.org/?DivisionID=829&ToggleSideNav> accessed 8/15/11).

Recruiting Practices

Description of Best Practice:

Best practice guidelines call for recruiting practices that generate a sufficient number of qualified applicants to fill vacant positions in a timely manner. Job vacancy announcements should be clear and readily accessible to potential employees. Out-of-state recruiting trips should be justified by measurable results over time. The system should use a variety of methods, including the Internet, to increase the accessibility of information on job vacancies, the ease with which potential applicants can submit applications, and the efficiency with which applications can be processed and shared within the system. In those areas in which the system experiences a shortage of qualified applicants, the system should develop and implement short- and/or long-term strategies to remedy the situation. If the system is not generating enough qualified recruits to fill its vacancies, then the system has compared its entry-level salaries and other recruitment factors with neighboring or competing systems to determine what steps are necessary to better compete for qualified applicants.

The Policy Manual refers to a plan for actively recruiting professional personnel.

“# 804 RECRUITMENT

The Baldwin County Board of Education shall seek to employ the best qualified personnel for professional positions. The Division Superintendent for Personnel shall establish and maintain a continuous plan for actively recruiting promising professional personnel for employment which shall be reviewed periodically by the Baldwin County Board of Education.”

The Baldwin County Public Schools System advertises on its website. At the moment, the system is facing reduced levels of funding where recruiting is not a high priority. The *COMPREHENSIVE STRATEGIC PLAN FOR FINANCIAL SURVIVAL AND RECOVERY: Options for FY 2010 – FY 2012*, indicated that significant increases in staffing would be unlikely for the foreseeable future, though some turnover and vacancies exist.

Employee Diversity, Working Environment, and Workforce Stability

Description of Best Practice:

Best practice guidelines call for the System to demonstrate that its employees generally reflect the population of the system, or, if certain minorities are underrepresented, to implement a long-term plan to remedy that situation. The system should work to maintain a reasonably stable work force and a satisfying work environment by addressing factors that contribute to increased turnover or low employee morale; climate surveys, exit interviews, and other appropriate methods should be used in this effort. At a minimum, the system should conduct climate surveys that measure employee satisfaction on such factors as work environment, quality of supervision, safety, system-wide support, and opportunities for professional development; and the system should conduct exit interviews with employees who terminate employment, and compile the results of these interviews. The system should maintain historical data on turnover rates for major classes of employees, or use turnover data from peer systems, and monitor this data to identify unusual variations in the turnover rate. Data related to potential retirements

should be monitored as an indicator of recruitment needs. The administration and Board should stay informed of these evaluations of the working environment and remedy factors that adversely affect the working environment.

Board policies address these items well. As stated above, the working environment has resulted in layoffs. At a more stable point in time, the system should establish benchmarks related to turnover and staffing in the strategic plan with specific targets and reporting processes sufficient to monitor progress on these areas of practice. Board policies referring to these practices are found in TAB 800 of the Board Policy Manual.

Communications with Employees

Description of Best Practice:

Best practice guidelines call for the system to maintain clear and effective channels of communication with its employees, including a useful employee handbook, information on system personnel policies, a newsletter, and alerts on changes in policy. The system should conduct orientation programs for all new employees, with information on system procedures, performance expectations and evaluations, training and career opportunities, and personnel policies regarding such issues as absences, leave approval and tardiness. There should be opportunities for employee feedback on system policies and practices that affect their areas of work or expertise, including employee membership on policy committees, and/or the solicitation of employee input on system policies and programs.

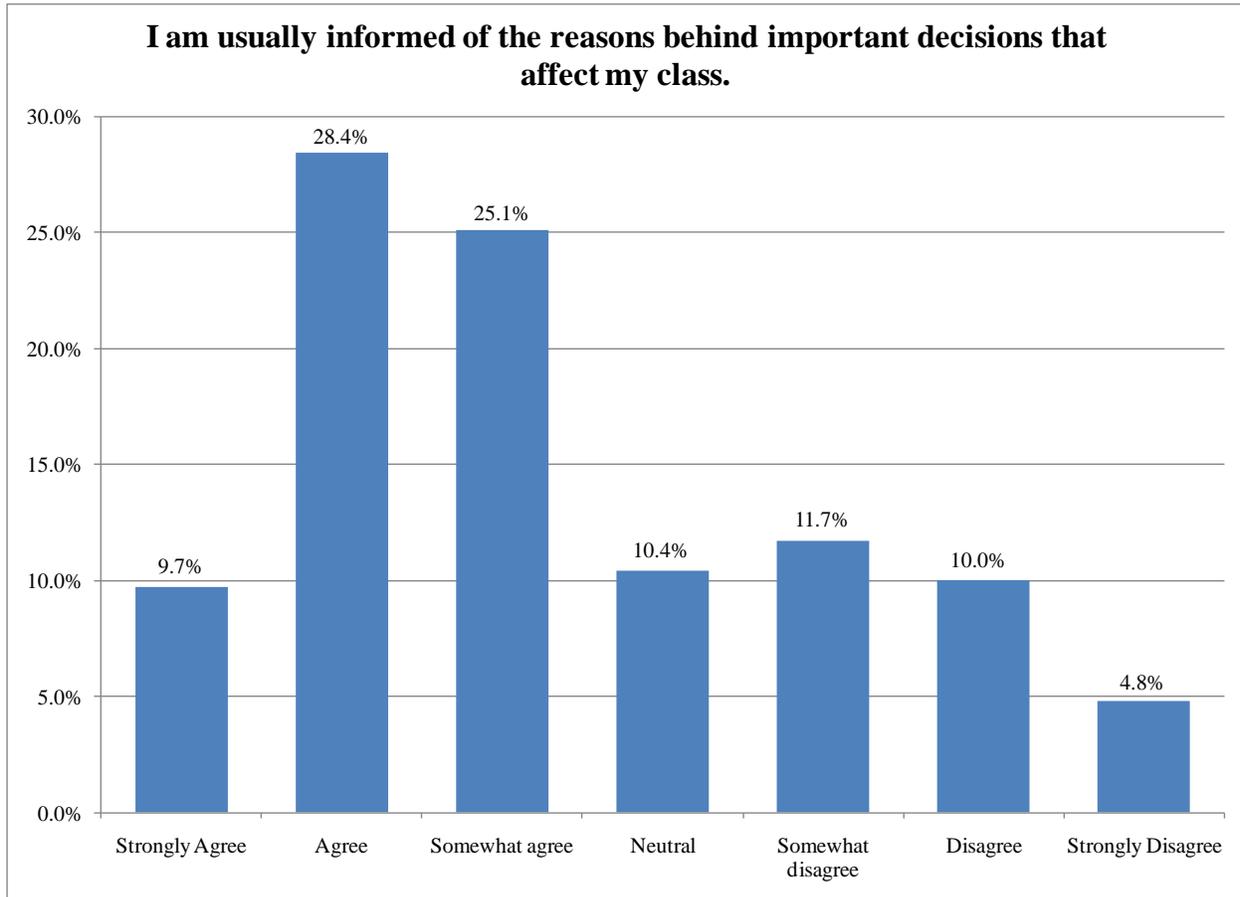
The Baldwin County Public Schools System has uses several means to communicate with employees regarding new or changed policies, including all of the means described above. Although the board policy manual details practices related to employee training and evaluations,

Formal processes for solicitation of employee feedback up the channels is not described in the materials; however the manual does solicit comment in writing: “Written suggestions and/or recommendations for new policies or revisions to existing ones to improve this school system are always welcome.” (p. 5).

PARCA has counted the policy manual as equivalent to an employee handbook, given the accessibility on the website along with other pertinent information regarding employment policies, forms, and other materials about professional development. For employees not familiar with Internet-based information systems, a written handbook might have significant utility. Administrators might consider that possibility in light of the potential costs.

In general, access to information about board policy and system news appears to be well established on the web and through newsletters. Agendas and announcements for several advisory teams have been provided that indicate an active level of participation from employees on mission critical issues related to instruction, guidance, and counseling. Information on the HR website includes professional development and certification programs as well. Chart 18 shows one of the relevant results of a recent teacher survey:

CHART 18



Professional Development, Mentoring, and Induction Programs

Description of Best Practice:

According to best practice guidelines, the system should provide a comprehensive staff development program to improve student achievement and to achieve and maintain high levels of productivity and employee performance among instructional, non-instructional, and administrative employees. The program should meet legal requirements and maintain training records on employees. There should be a needs assessment for professional development at least every other year, a formal staff development plan for the system, individual professional development plans, and systematic employee feedback. Individual departments should be aware of their training responsibilities and have access to budgeted funds in order to meet those responsibilities. The system should have mentoring programs for new non-instructional, instructional, and administrative employees. Mentors should receive training at least bi-annually. Mentoring programs should be relationship-based with minimal paperwork requirements. For new teachers, the system should have a comprehensive induction program that provides opportunities to learn the additional skills necessary to be successful in specific school environments.

Board Policy states:

“# 809 ORIENTATION OF NEW TEACHERS AND OTHER PROFESSIONAL PERSONNEL

It shall be the responsibility of the Division Superintendent of Personnel to provide at the beginning of each school year appropriate orientation for new teachers and other professional personnel entering the system. Orientation shall include formal programs with an agenda that provides personnel with an understanding of their responsibilities as they relate to instruction.

The System has a professional development program for instructional personnel that meet the requirements of law, including annual plan approval by the state Department of Education; training records are maintained on each staff member, and employee feedback is routinely solicited.”

System staff provided several documents related to ongoing training in various areas, including school safety, anti-bullying initiatives, and specific counselor in-service sessions; however the Comprehensive Strategic Plan for Financial Survival and Recovery cites a challenge in the system’s “Inability to provide necessary training and assistance to school staff” (p. 6). Materials related to a mentoring program were also provided

Systemic tracking and reporting of professional development contact hours or other metrics would provide a better basis for assessing the practices in this area. Such a report would be useful in determining the uniformity of professional development and any gaps that might exist.

Performance Evaluations and Employee Discipline

Description of Best Practice:

According to best practice guidelines, the System should have methods of formally evaluating employee performance that reward productivity and excellence and address situations not meeting expectations. Written information on assessment criteria and procedures should be provided to employees at the beginning of the rating period, and employees should be clearly informed of their performance evaluations. There should be a written employee disciplinary procedure that includes provisions for due process. Employees who repeatedly fail to meet expectations should be disciplined, and removed from contact with students when indicated. The System should have a procedure for investigating allegations of behavior harmful to students. The System should conduct training for managers on how to work with poorly performing employees, and assign an administrator to work with principals and other managers to document poor performance and consult on decisions to terminate employees. The System should have policies on alcohol and drug abuse, including an employee assistance program.

The Baldwin County Public Schools System has policies regarding regular employee evaluations and procedures for progressive discipline. Relevant sections of the Policy Manual are the following:

- #804 Recruitment
- #805 Personnel Selection
- #806 Qualifications and Duties
- #807 Employment
- #808 Assignment
- #809 Orientation of New Teachers and Others
- #810 Health Examinations
- #811 Orientation of Personnel
- #812 Staff Conduct and Responsibilities
- #813 Probation
- #814 Probation/Suspension
- #815 Tenure
- #816 Contracts for Professional Personnel
- #818 Promotion of Personnel
- #819 Professional Development Opportunities
- #820 Professional Staff Development
- #821 Staff-Student Relations
- #822 Workload
- #823 Board Employees and Tobacco
- #824 Supervision
- #825 Evaluation

Documents related to implementation of specific policies are not available. Given the confidential nature of employment actions, PARCA assumes that the system abides by the policies described in the manual, without specific documentation on individual cases. Nevertheless, systemic aggregate statistics on personnel actions should be reported in a manner that would allow examination of trends, rates of activity, and process times for each of the responsibilities outlined in policy.

The exact process for reviewing employees is not clear, except for instructional staff, from the forms provided on the HR website. Processes related to grievances have not been provided; however, board policy #848 states:

“Employees shall familiarize themselves with the board adopted process to be observed in airing grievances. The superintendent shall cause to be prepared a procedure for the implementation of this policy.”

An outline of the process, showing each step and the responsibility for decision making would make such a policy clear.

Absenteeism and Use of Substitutes

Description of Best Practice:

Best practice guidelines call for an efficient and cost-effective system for managing absenteeism and the use of substitute teachers and other substitute personnel. This should include monitoring absenteeism rates and the use of substitutes, as well as procedures to ensure notification for anticipated absences and to obtain substitutes. There should be a training/orientation program for substitutes, especially in long-term situations. The System should have methods to discover excessive absenteeism and to reduce absences, possibly including an incentive program for rewarding good attendance.

Board policy describes these practices well. The policy manual states: “The board charges the Director of Business Services to maintain a list of those individuals who are qualified, certified and generally able to fulfill the expectations of the educational community” (Tab 800 – Page 34).

Other relevant policies include:

#832 On-the-job Injury

#833 Leave of Absence

#834 Leave of Absence for Professional Study

#835 Sick Leave

#836 Sick Leave for Adoptive Parent(s)

#837 Maternity Leave

#838 Personal Leave (Also #897)

#839 Administrative or Professional Leave (Also #875)

#839a Military Leave (Also #876)

#840 Annual Leave for Twelve month Employees

#840-b Noncompliance with Board Leave (Also #884-B for Classified Personnel)

Policy #840-b states: “An employee who fails to return to work after the expiration of any period of approved leave shall be considered to have abandoned his or her position with the Board and may be recommended for termination.”

Personnel Records

Description of Best Practice:

Best practice guidelines call for the system to maintain personnel records in an efficient and readily accessible manner. This should include following state law and regulations, maximizing the use of automated records and minimizing the use of paper records, efficiently maintaining record files, and identifying and archiving of old records. The system should have established procedures to allow officials at school sites to access automated personnel records. School administrators should be able to amend personnel records without compromising the security of those records, thus diminishing the need for the transfer of paper from the school to the system office. The system should update personnel records in a timely manner, with prioritization to deal with a filing backlog so that needed records can be found in the file.

Board policies related to personnel records include:

“# 350 PERMANENT RETENTION RECORDS

The Baldwin County Board of Education shall maintain a microfilming department

with the essential equipment to microfilm records on a need basis. The Materials Management Specialist shall be responsible for reproducing and maintaining microfilm records.

All records which have a permanent retention time shall be retained on microfilm in the superintendent’s office with a duplicate copy in the record center. Such records may include, but not necessarily be limited to the following:

- Student cumulative records
- Personnel records
- Minutes of the board
- General ledgers
- Journals
- Disbursement sheets
- Policies
- Others determined of permanent necessity

Legal Reference: Laws of Alabama Relating to Education, Title 16-1-3, 16-1-4, 16-1-5”

Staff did not report any difficulties with accessing data or retrieval in documentation provided.

Human Resource Goals and Objectives

Description of Best Practice:

Best practices are that the system has clearly stated goals and measurable objectives for the human resource program. The organizational structure and staffing levels should be reviewed periodically to minimize administrative layers and processes, with results provided to the school Board. The system’s human resource program staffing and supervisory levels should be reasonable, based on applicable comparisons and/or benchmarks. The system should evaluate the costs and benefits of increased use of technology and outsourcing in this area.

Currently, the operating plan for HR goals and objectives stem from the **COMPREHENSIVE STRATEGIC PLAN FOR FINANCIAL SURVIVAL AND RECOVERY: Options for FY 2010 – FY 2011**. Included in that plan are a number of measures related to reorganizing and reducing staff levels. Subsequent plans should include the benchmarking of specific targets for staffing. Administrators should establish a procedure for evaluating the costs and benefits of additional automation and technology with specific cost or time savings relevant to current processes. Value-stream mapping would facilitate such an endeavor and make the findings easy to communicate internally and externally.

Conclusions and Suggestions

From the foregoing summaries, it appears that the areas of human resource management requiring the most attention are the hiring process for teachers, staff development and performance evaluation for non-instructional employees, and assistance to managers in dealing with poor performance. Human resource management goals and objectives for both instructional and non-instructional employees should be considered in the System's strategic plan.

Based on the responses to the best-practice guidelines and principal interviews, the following recommendations are provided for improving human resource management:

- Develop clearly stated goals and measurable objectives for the human resource program to be included within the System's strategic plan.
- Clarify responsibilities with regard to managing risks associated with workers compensation and safety inspections.
- Develop a plan for assessing safety risks and cost containment relative to workers compensation claims.
- Coordinate staff development and performance evaluation programs for non-instructional employees to set minimum standards and maintain high levels of productivity and performance.
- Provide training and guidance to managers on the procedures and issues involved in working with poorly performing employees.
- Develop an outline of the grievance and performance evaluation processes, showing each step and responsibility for decision making related to each.
- Identify, in the policy manual, persons authorized to initiate the termination process for an employee. In a procedures manual, detail the steps in that process.
- Survey system staff regarding the performance of Human Resources functions including payroll, benefits, and training.

ADMINISTRATIVE AND INSTRUCTIONAL TECHNOLOGY

Implementation of Best Practices

In conducting interviews with administrative and instructional technology staff, we used a list of 43 best practices. These best practices covered the following aspects of the technology program:

- Technology Planning (14 best practices)
- Cost-Effective Acquisition (4 best practices)
- Professional Development (7 best practices)
- Technical Support (6 best practices)
- Infrastructure and Network Communication (5 best practices)
- Information Management and Delivery (7 best practices)

Based on interview responses, the department has implemented and is using, to varying degrees, 43 of the 43 best practices.

Technology Planning

Description of Best Practice:

Best practice guidelines call for a Board-approved technology plan to address individual school technology needs; equitable allocation of resources with anticipation of growth and technology advances; funding and cost-effective acquisition of technology; professional development for technology users; technical support needs of users; infrastructure and network communication, including community access issues; and information management and delivery. The system should conduct a needs assessment and obtain stakeholder input in developing the plan, and the plan should be compatible with state and federal requirements. Best practice guidelines call for the objectives in the technology plan to be measurable and reflect the desired outcomes for educational and operational programs. The system's annual budget should provide funds for major technology initiatives as reflected in the plan. The system should identify the responsibility for implementing and updating the technology plan. The system should take advantage of opportunities to improve technology operations, increase efficiency and effectiveness, reduce costs, and stay current with state, federal, and other funding opportunities.

The System has a comprehensive technology plan that is connected to budgetary needs. It includes needs assessments and remarks regarding status toward established benchmarks.

The plan is available online at

<http://www.bcbe.org/Download.asp?L=1&LMID=31755&PN=DocumentUploads&DivisionID=828&DepartmentID=&SubDepartmentID=&SubP=&Act=Download&T=1&I=90095>

Budgeting details provided show that the practices described are part of the Baldwin County Public School's standard mode of operation.

The plan details the funding, equipment and training required to meet the needs of each school site. The plan site identifies performance standards and other metrics, primarily related to usage, with which to assess performance. However, none of the measures address help desk cycle times, customer satisfaction, or educational outcomes related to technology use.

Cost-Effective Acquisition

Description of Best Practice:

Best practices call for a school system to acquire technology in a cost-effective manner that will best meet its instructional and administrative needs. Acquisitions should be based on identified needs, the technology plan, research, and evaluations of previous decisions. The system should establish standards for acquiring digital instructional materials, software, and hardware for administrative and instructional use. The system should coordinate with the schools and use different purchasing strategies to lower costs of acquiring technology and instructional learning systems. The system should consider future support, operating, maintenance, and disposal costs when it acquires technology. The system should ensure the equitable distribution of technology resources to schools.

As shown above, the acquisition of technology relies on publicly available analyses and is distributed through the system using feedback on the use of technology throughout the system.

The system uses district purchasing, Alabama Joint Purchasing, and multiple quotes. As described by administrators:

“IT Services provides significant online purchasing guidance to the district teachers and administrators. Here is a link to the Purchasing Guidance page (<http://www.bcbe.org/?DivisionID=834&DepartmentID=894>) . This site and process is reviewed annually with local school bookkeepers and local school technology coaches (STCs) via in-person training.”

Technology Professional Development (Co-Coordinator of Technology)

Description of Best Practice:

Best practices call for system-level and school-based staff to receive professional development training for all technologies used in the system. The training should be aligned with the system’s technology plans, should be funded by the system, and should be available in a variety of modes to ensure accessibility. The availability of appropriate training should be a consideration in acquisition of hardware and software. The system should have performance criteria for technology skills required of both teachers and administrators. There should be professional development in the following areas: integrating technology into the curriculum, subjects relevant to administrators and non-instructional staff, specialized training for technology support personnel, and keeping technology skills up-to-date. The system should have procedures for evaluating the effectiveness of professional development in technology.

IT staff report having received a variety of training on several of the latest systems, including SMART and Promethean interactive boards, and having a staff member certified as SMART and Promethean interactive board installer. Information on additional training for users is provided on a webpage at <http://blogs.bcbe.org/inow/>.

Technical Support (Information Technology Department)

Description of Best Practice:

Best practice guidelines call for timely and cost-effective technical support that enables educators and system staff to successfully implement technology in the workplace. The components of this standard include a comprehensive assessment of technical support needs in the schools and central office, a budget that adequately covers costs associated with technology installation and support, assignment of technical support responsibilities to specific personnel at the system and school levels, procedures for prioritization of technical support services based on need, evaluation of the quality and timeliness of technical support provided, and a cost-effective equipment replacement policy.

A work order (WO) management system (SchoolDude) automatically routes requests from a school to the proper team of technicians and automatically manages STC accounts by school. The department's IT Services organization chart details the general responsibilities of IT personnel and reports a process of continuous improvement, based on the "age" of work orders. Staff also provide an e-mail address for assistance with the student information system (stihelp@bcbe.org) which is assigned to one of three personnel in the Software Support Department.

Infrastructure and Network Communication

Description of Best Practice:

According to best practice guidelines, the system should maintain a dependable, standards-based infrastructure employing strategies that cost-effectively maximize network and Internet access and performance. The network should be consistently available and fully operational, with written speed and access standards. The system should have virus protection software and procedures in place. The system should use web technologies, such as the Internet and intranet sites, and email to improve and enhance communication between groups such as schools, systems, the state, parents, and the community. The system should have written policies for the safe, ethical, and appropriate use of technology and to provide guidelines for the legal uses of digital materials. There should be procedures to prevent access to inappropriate web sites.

According to system administrators:

“BCBE has an all switched redundant network that provides each school a minimum of a 1GB Non Shared and Full Duplex connection. Each of the links is rate limited to 100MB, but all can be easily and quickly increased to 1GB. BCBE has a 120MB internet connection to provide all network connected devices access to the internet. Further, the districts Acceptable Use Policy (AUP) and Administrative Workstation Policy that each employee is required to sign highlights the need to consume bandwidth wisely (e.g.,

download videos to show in class instead of repeatedly streaming them; no Internet radio sites are allowed, etc.).”

With regard to security and virus protection, administrators provided this description:

“BCBE utilizes Symantec Endpoint Protection on all network based computers. This antivirus software is covered by a support agreement that provides BCBE the ability to contact support and receive a 4hr response Mon-Fri...”

Link references:

<http://www.bcbe.org/Download.asp?L=1&LMID=&PN=Documents&DivisionID=1009&DepartmentID=0&SubDepartmentID=0&SubP=&Act=Download&T=2&I=4491>; and <http://baldwin.systemcustomizer.com/Order/start/13719>

Information Management and Delivery

Description of Best Practice:

Best practice guidelines require the system to have a written procedures and a standards manual. Duties of IT personnel should be segregated to an extent that is appropriate for the size of the system. Controls such as passwords and firewalls should exist, as well as limits to control access to and prevent unauthorized use of confidential and sensitive data. Project management techniques should be used in delivering IT products and services. The System should have methods of demonstrating the timeliness of services, and it should assess user satisfaction and ensure that users are satisfied with the information and services they receive.

According to system administrators:

“Staff, students, and parents review computer and Internet safety guidelines annually. The student and parent signs a “Student Code of Conduct” form at registration (see pages 18-19) as well as reviewing the Acceptable Use Policy (AUP). Parents also have to sign a form to allow their student to be depicted on the school or district website, and the regulations attached to these depictions are different for K-8 students than high school students. Employees review and sign an Administrative Workstation Policy annually. Further, devices issued to the schools are configured in a manner to reduce the risks of inappropriate use (e.g., iPads are configured to not allow adult apps to be downloaded to them; student laptops will have an application on it that routes Internet traffic through our content filter even if the laptop is at home and not directly connected to our network).”

IT planning documents contain user surveys and reviews of IT services and equipment.

Feedback from Customers

An important step in quality improvement is to solicit and address input from customers. In this case, the primary customers include the schools. Baldwin County Public Schools has ample survey data regarding their use of technology. For example, availability of computers is one critical issue covered by surveys as illustrated in Chart 12.

CHART 20: Teacher Feedback

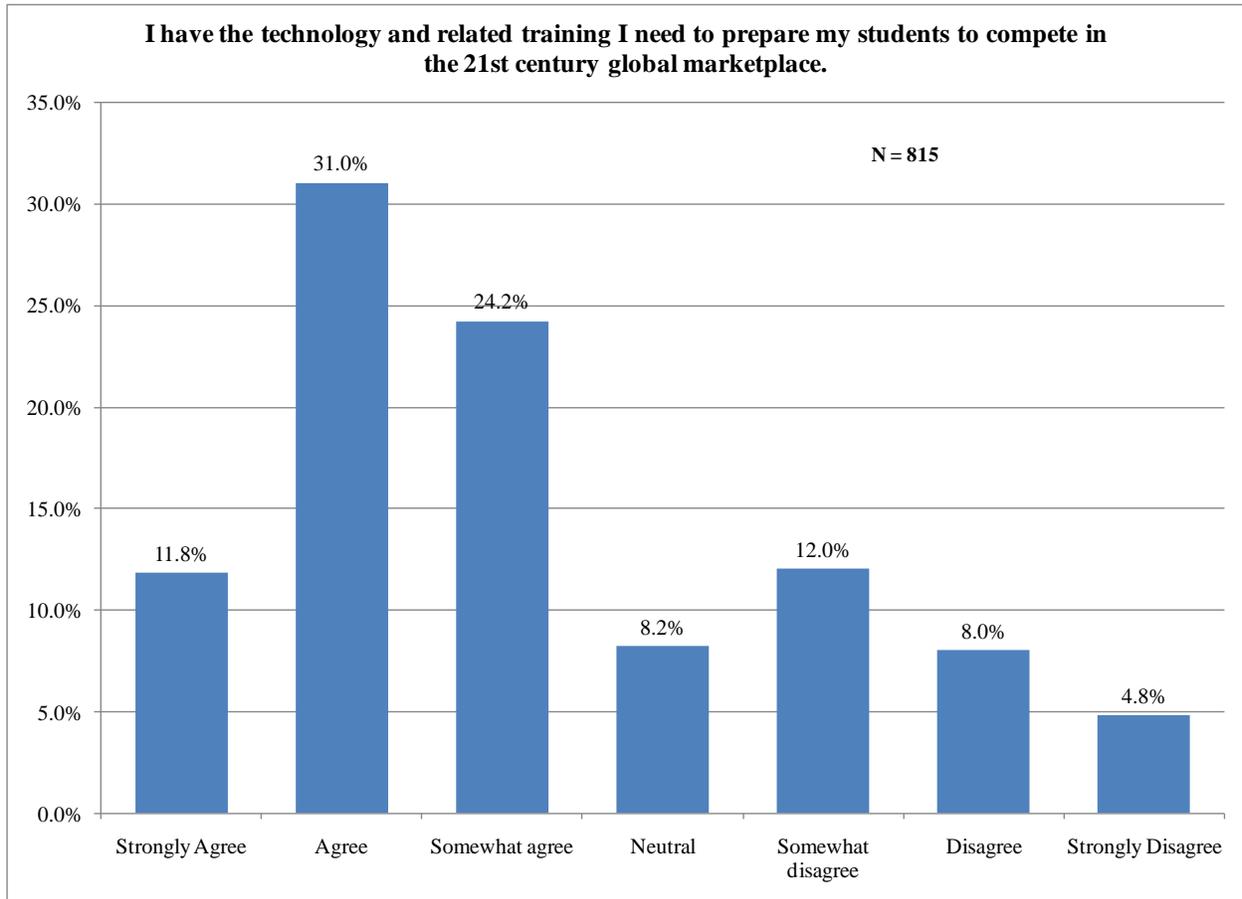
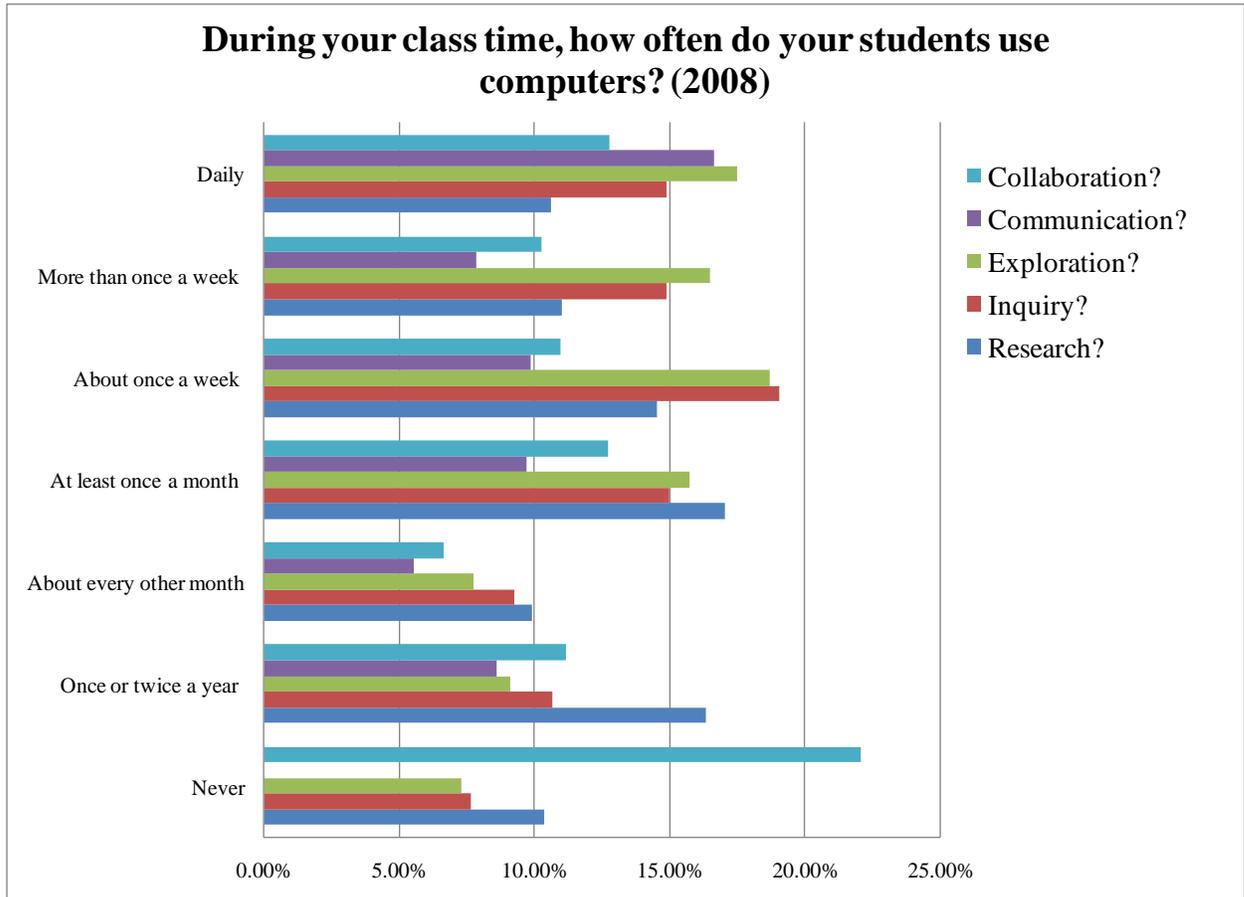


CHART 21: Teacher Use of Computers (2008)



Source: Technology Plan, page 3.

Additional Comments about IT: GIS Capabilities

The Systems Geographical Information System (GIS) abilities include:

- Student Attendance Forecasting
- Attendance Zone Redistricting
- New School Placement
- Board Member Redistricting (avoiding consultant contracts)
- Transportation Planning (bus routing and automated vehicle location)
- School Property and Resource Mapping
- School Safety

Community information and interaction allows web based mapping for parents and real estate agents, working with State, County and Municipal elected officials and their staff, the system can identify schools servicing particular addresses. Also, the system is in the process of linking GIS to GPS and bus routing/tracking – for more efficiency.

Conclusions and Suggestions

Information Technology provided extensive narrative detail in response to each of the best practices criteria and met all of the best practices standards.

According to the plan survey, there are double-digit increases in the use of technology in the classroom. The variety of devices, technologies, and means of delivering instruction and management information will likely continue to increase. It is important that administrators closely monitor the costs of new technologies with regard to performance enhancing utilization. Ultimately, the key indicator for educational technology is learning and the impact of the technology needs to be assessed in that light.

Student and parent surveys regarding the effectiveness of technology resources in the classroom would enhance understanding about the quality and value of those investments for school administrators to consider.

Customer satisfaction with these areas would provide more information on the quality of support:

- User experience with systems and software;
- Training effectiveness;
- Quality of training;
- Help Desk satisfaction;
- Knowledge of systems;
- Open-ended customer feedback regarding service gaps or problems.

Such a survey can be found at Stanford University's Information Technology's Internal Services page at http://www.stanford.edu/dept/its/communications/surveys/client_satisfaction/ (Sample documents are archived at PARCA). Customers would be all internal staff with IT access or service needs as well as students and parents.

BOARD AND SUPERINTENDENT

Implementation of Best Practices

In conducting the interview with the Superintendent about system-level management, we used a checklist of 55 best practices. These best practices covered the following aspects of the program:

- Roles and Responsibilities (24 best practices)
- Organization, Staffing and Resource Allocation (7 best practices)
- Planning and Budgeting (17 best practices)
- Community Involvement (7 best practices)

The responses indicate that the Board and Superintendent are implementing or have fully implemented 51 of the 55 best practices reviewed (93%).

Best Practices

Description of Best Practice:

According to best practice guidelines, the system should have written policies that clearly delineate the responsibilities of the Board and the superintendent. New Board members should receive orientation training when they first come on the Board. Part of this training should cover the roles and responsibilities of the Board and superintendent and state open-meeting law requirements. The Board and superintendent should have policies for how Board members are to access system staff or direct staff to respond to constituent inquiries, and Board members should adhere to these procedures. Best practices call for the Board and superintendent to advise each other when they become aware that an agenda item is likely to be controversial, or that a controversial topic may arise at a Board meeting, and develop a plan to manage the issue. The Board should evaluate its performance and, if the superintendent is appointed, evaluate the superintendent's performance. School Board meetings should be scheduled at a time and place convenient to the public. The Board should receive agenda materials in sufficient time to review them thoroughly prior to Board meetings. For each major agenda item, system staff should provide Board members with a clearly written summary and information such as why it is on the agenda; its relationship to system goals and objectives; the process to be followed; desired results; alternatives considered; resources needed; impact on applicable policies, procedures, or laws; effect on students, parents, and others, and whether they have been advised of and given opportunity for input; new policies needed; time frame for implementation; and method of evaluating results. The Board's agendas should allocate sufficient time for the Board to discuss, develop, or evaluate system policies, goals, programs, and strategies for improving student achievement.

Board member responsibilities are clearly stated in the policy manual. Training for board member is described in the policy manual. The Baldwin County Public Schools System also publishes the minutes to the meetings online for the public. There is ample evidence of thoroughness in the board's access and review of information provided by system administrators.

The *Yes We Can* community agreement provides evidence of engagement with constituents and a focus on specific goals and objectives with respect to their current status.

While the materials appear sufficient to describe the items under review, an administrative summary would be helpful in some places. There are, on certain topics, clearly written summaries explaining the materials posted, but it is not a consistent feature of the posted materials. More consistency in that regard would be advised.

Description of Best Practice:

Best practice guidelines call for the Board to have written policies for the system that are updated on a regular basis to reflect changes in law and that ensure relevancy. The system's policies should not cover procedural matters. The superintendent should have developed procedures to deal with system-wide administrative matters, and should keep these procedures up-to-date to reflect changes in the law and Board actions. The system's policies and procedures should be accessible to all staff and used to guide their activities. The Board's attorney should review all proposed revisions to policies and procedures to ensure that they comply with state requirements and are relevant and complete.

As mentioned, the policy manual for board of the Baldwin County Public Schools sets out a clearly delineated set of roles and responsibilities for the board. From the appearance of the materials posted on the website for the meetings of August 18 and August 20 of 2011, there appears to be much information upon which the board is being informed. Given the specific legal requirements for schools in Alabama, the agenda items reflect approvals that are normally required for a school board in this state.

The Board might consider streamlining the policy manual to general items and expanding a more detailed procedures manual for each area to be periodically reviewed by staff and approved by the Board. Hiring and termination processes could be detailed in such a procedures manual. One specific area for the Board to consider review of its records retention policy and procedures is in job application records.

Description of Best Practice:

Best practice guidelines call for the school Board to have an attorney (either in-house or on contract) with the primary responsibility of advising the school Board, reviewing policy, and reducing the risk of lawsuits. The system should provide its agenda and meeting materials to its legal counsel in a timely manner. The system should have procedures for the Board, individual Board members, superintendent (or designee), and other staff to confer with the Board attorney; these procedures should consider the cost of providing attorney services and potential conflict-of-interest situations. The system should retain other outside counsel when particular areas of expertise are needed, and when cost and potential conflicts of interest indicate. The system should regularly review its legal costs to determine whether it would be more cost-effective to obtain in-house or contracted legal services for routine legal work. The contract fees or salary the system pays its Board attorney should be comparable to those of similar systems.

The policy manual does not address the relationship between the board and the system's legal counsel. Legal counsel is not listed on the administration's organizational chart. Clarity

on the board's policies regarding legal counsel, the appropriate process for gaining access to legal counsel and the appropriateness of compensation are open questions that should be addressed in the future.

The policy manual contains several sections that deal with conflicts of interest and codes of ethics. Procedures for ethics reporting would be appropriate for a procedures manual discussed above.

Organization, Staffing and Resource Allocation

Description of Best Practice:

According to best practice guidelines, the system should have organizational charts that clearly and accurately depict its organizational structure. The system should clearly define the responsibilities of each organizational unit and communicate them to staff and the public. The organizational structure should eliminate overlapping functions and avoid excessive administrative layers. The system's top administrators should have reasonable spans of control. The system should review its business practices and organizational structure at least once every four years and present the results in writing to the Board. The system should make any changes needed to streamline operations and improve operating efficiency.

The Baldwin County Public Schools System has an organizational chart with clearly defined responsibilities for the central office. Job descriptions are available online at <http://www.bcbe.org/Download.asp?L=1&LMID=31738&PN=DocumentUploads&DivisionID=829&DepartmentID=&SubDepartmentID=&SubP=&Act=Download&T=1&I=134678>.

Organizationally, more detailed charts were provided by some, but not all units. PARCA would recommend the development of a unified organizational chart that reaches from top to bottom in all areas of responsibility. The *Comprehensive & Strategic Plan 2007-2008* provided information structures in place at that time. An updated version of that plan, with the same detail would provide this information.

Description of Best Practice:

Best practice guidelines call for the system to comprehensively review its administrative staffing levels to improve operating efficiency and present the results in writing to the Board. In conducting its review, the system should obtain broad stakeholder input. The review should compare administrative staffing levels to those of comparable systems, using appropriate measures such as classroom teachers per administrator, instructional personnel per administrator, total staff per administrator, and total administrators per 1,000 students. The system should implement changes to its administrative staffing levels when necessary to improve its operating efficiency.

The Baldwin County Public Schools Superintendent reports quarterly on staffing to the Board. The report includes such factors as staff diversity, levels of certification, and salary. Stakeholder input is sought on staffing reviews, as shown by the involvement of 36 community members in developing the System's strategic plan. The System considers administrative staffing reasonable given the number of students served and services provided.

Description of Best Practice:

Under best practice guidelines, school Board members should receive training and understand school system budgeting and finance. The proposed budget should be presented to the Board in an easy-to-read, understandable, and concise format that Board members and the community can understand. Information about revenue and expenditures by major function over the past two to three fiscal years should be available for use in evaluating budget proposals. The system should inform the Board about the short- and long-term fiscal implications of proposed budgets or budget amendments. Changes or concerns in financial condition are reported to the Board in a timely manner, and the Board takes necessary corrective actions. The school Board should have established limits for how much various system staff can spend without approval, and should review and approve all purchases that exceed these amounts. The system should take advantage of significant opportunities to improve management structures, increase efficiency and effectiveness, and reduce costs.

The Baldwin County Public Schools Board has policies in place related to the appropriate training and education of board member. Evidence of corrective action include the *COMPREHENSIVE STRATEGIC PLAN FOR FINANCIAL SURVIVAL AND RECOVERY: Options for FY 2010 – FY 2012*. Status updates relative to that plan would be recommended, and the plan itself should be periodically reviewed. The request for a study by PARCA is just one example of such a review and comparison.

Description of Best Practice:

Best practice guidelines call for the system to assign necessary authority to school administrators for managing the schools, and for these administrators either to know what is expected of them or where to find out. The system should give school administrators staffing and budget flexibility and sufficient authority over school operations to enable them to achieve school, system, and state education goals. There should be sufficient controls to ensure that school administrators adhere to system-wide policies and procedures. The system should hold school administrators accountable for their performance in achieving goals.

The Baldwin County Public Schools System gives principals the authority they need to achieve educational goals. The Superintendent is the principal’s primary contact and primarily provides guidance and support to principals. The System has site-based management, which provides flexibility where guidelines allow. The Superintendent sees the role of the central office as providing guidance and support for school principals. The system regularly assesses the authority it has assigned to school-based administrators and looks for ways to enhance school-based decision making and collaboration. The Superintendent and Board review the authority assigned to principals annually.

Planning and Budgeting

Description of Best Practice:

Best practice guidelines call for the school system to have a multi-year strategic plan. The plan should provide vision and direction for the system’s activities; identify goals and objectives, with strategies for achieving them; define the performance measures and standards that will be used to evaluate progress; and specify who is responsible for implementing

strategies. The Board should annually assess progress toward meeting the system's goals and objectives, making amendments when required to reflect any changes in community standards, student needs, or Board policies.

As mentioned above, the operating plan at the present time is the *COMPREHENSIVE STRATEGIC PLAN FOR FINANCIAL SURVIVAL AND RECOVERY: Options for FY 2010 – FY 2012*. Status updates relative to that plan would be recommended, and the plan itself should be periodically reviewed, expanded to include all functional areas as well as instruction at the school level, and revised as necessary.

Description of Best Practice:

According to best practice guidelines, the system should have a system to project enrollment accurately, and to avoid regular over- or underestimation of enrollment. Enrollment projections should be based on statistical techniques such as cohort survival methods that can detect turning points due to changing demographics, as well as factors such as planned enrollment changes in private schools, changes in employment opportunities, municipal comprehensive plans, and planned new developments. Enrollment projections should be done for individual schools, using the same techniques, with review of their reasonableness by school administrators. The system should document the methodologies used in enrollment forecasts. It should have a process for minimizing the adverse effect of projection errors. It should ensure the accuracy of student counts.

The Baldwin County Public Schools System has grown at a relatively steady rate for the past 15 years. The system has provided extensive documentation on its forecasting efforts, examining various trends. A complete set is provided in Appendix II.

Description of Best Practice:

Best practice guidelines call for the system to link its financial plans and budgets to the goals and objectives of the strategic plan, and to focus the system's resources toward achieving those goals and objectives. This includes assessing performance and adjusting financial plans and budgets where required. When necessary, the system should consider options to increase revenues. It should take advantage of opportunities to obtain grants and other types of funding, and to increase efficiency and reduce costs.

At present, the primary operating plan related to resource allocation is the *COMPREHENSIVE STRATEGIC PLAN FOR FINANCIAL SURVIVAL AND RECOVERY: Options for FY 2010 – FY 2012*; however, the system also engages in *Five Year Capital Plan* as well as developing its own *Comprehensive Improvement Plan 2007-2008* and the *Baldwin County Public Schools Yes We Can Baldwin Co-owned Strategic Plan*, which outlines a programmatic agenda for improvement.

In each of the above plans, staff are assigned to specific items in a very clear manner; however, the fiscal resources dedicated to the items can only be inferred from the assignments. Financial as well as staff resources should be part of the planning process and articulated in such a manner as to identify where additional resources would be required and how existing resources are to be

allocated among the various commitments. The essence of a good, actionable plan is that there are some items that are not top priorities.

Community Involvement

Description of Best Practice:

According to best practices, schools should use every practical means of communication to provide timely information to parents and guardians, such as newsletters, flyers, websites, and direct school-parent contact. Schools should annually distribute information about school policies and programs in a clear and understandable format. Schools should conduct annual parent/teacher conferences and have active parent-teacher associations. Parents or school organizations should be actively involved in making decisions regarding school improvement, and should receive training on their responsibilities and on the system's finances and budget policies.

The Baldwin County Public Schools provides a great deal of information on its website and a review of materials related to instructional services reveals an active constituency of people engaged in the planning and delivery of programs at the schools. The level of engagement appears to be healthy, ongoing, and beneficial.

Description of Best Practice:

Best practices call for the system to have active involvement of business partners and community organizations. Schools should have forums for regular communication with local business entities. Each school should have an individual who is responsible for coordinating and monitoring programs and projects with its business partners. Students, parents, teachers and administrators should regularly participate in community service projects, including offering school resources when practical. Schools should have active mentoring programs. The system should involve business partners or other community organizations that make decisions regarding or contribute to school improvement. The system should have or work with a foundation that has broad representation among business interests.

In addition to its foundation, the Baldwin County Public Schools System works closely with the community as evidenced in the *Yes We Can* agreement. The board has policies for appointing patrons and community members attend various meetings for the purpose of planning programs and activities.

The community is a frequent party assigned responsibility in the *Baldwin County Public Schools Yes We Can Baldwin Co-owned Strategic Plan*. The partnerships involved in that planning process provide a basis for continuing the practices described above.

Conclusions and Suggestions

Documents related to the activities of the Board and Superintendent include most of the best practices contained in the guidelines. The areas remaining for implementation include expansion of the strategic plan to non-instructional areas, evaluation of Board performance, extension of school advisory councils to all schools, and more active methods of communication with local business entities.

Based on materials related to best practice guidelines, the Board and Superintendent should address the following areas:

- Develop board policy regarding access to legal counsel, the process for gaining access to legal counsel and the appropriateness of compensation for counsel.
- Organizationally, more detailed organizational charts were provided by some, but not all units. PARCA would recommend the development of an organizational chart that reaches from top to bottom in all areas of responsibility.
- A survey of principals would provide a basis for establishing the level of quality of administrative services to that level.

EDUCATIONAL SERVICE DELIVERY

Implementation of Best Practices

In conducting interviews with central office staff assigned to educational service delivery functions, we used a list of 18 best practices. These best practices covered the following aspects of the educational service delivery programs:

- Effective and Efficient Instructional Programs (7 practices)
- Effective and Efficient Instructional Support (11 practices)

Based on interview responses, the department has implemented and is using, to varying degrees, 16 of the 18 best relevant practices (89%). We also discovered one emerging best practice in the development of a special education manual to streamline paperwork for students needing special education services. We feel that this manual, or one like it, should be maintained by all school systems in Alabama.

Educational Service Delivery

Description of Best Practice:

Best practices include using both academic and nonacademic data to guide them in their decision making about improving K-12 education programs that improve over time, with regular comparisons to peer systems. These efforts should be reflected in school improvement plans, which should contain clear, measurable objectives. Teachers as well as administrators should regularly assess student progress towards meeting system expectations, develop academic improvement plans for students and provide intensive remedial instruction to maximize the student's ability to progress to the next grade or level. The system should encourage and facilitate the sharing of innovative and effective teaching strategies to meet the diverse needs of students. The system's organizational structure and staffing of educational programs minimizes administrative layers and processes, with reasonable lines of authority and spans of control to meet the needs of system teachers and students.

Central office staffing for educational programs should be adequate to the needs of system teachers and students. The system should ensure that students and teachers have sufficient current textbooks and other instructional materials available to support instruction in core subjects and to meet their needs, with input from teachers and other appropriate stakeholders who formally provide feedback as to the usefulness of instructional materials in the classroom, and uses this information when selecting future materials. To the extent possible, the system maintains and disposes instructional materials in a cost-effective manner, and explores all reasonable alternatives before disposing of textbooks. The system maximizes the collection of money due to lost or damaged instructional materials and uses the money to offset the costs of new instructional materials. The system has sufficient school library or media centers to support instruction, as evidenced by up-to-date materials and equipment; sufficient, appropriate materials and equipment for students; and, teacher and principal satisfaction with available resources. To the extent possible, the system's library and media services are automated. The system should utilize instructional technology in the classroom to enhance curriculum and improve student achievement by encouraging students to use technology and appropriate

software in completing assignments as part of the regular curriculum. The system should provide necessary support services (guidance counseling, psychological, social work and health) to meet student needs in a cost-effective, efficient manner relative to peer systems.

Administrators provided extensive documentation regarding the development and implementation of support services, such as anti-bullying, counseling, and other programs related to support of classrooms and teachers. Less visible were items related to curriculum development or training on curriculum.

Effective and Efficient Instructional Programs

Description of Best Practice:

Best practices call for system administrators to use both academic and non-academic indicators for assessing educational service delivery.

Baldwin County Public Schools use a broad range of indicators for assessing instructional service delivery including those provided by PARCA, which focuses on the highest level of performance by students of the Alabama Reading and Math Test (see <http://parca.samford.edu/education/k12/Baldwin%20County%20School%20System%20Performance%202010.pdf>)

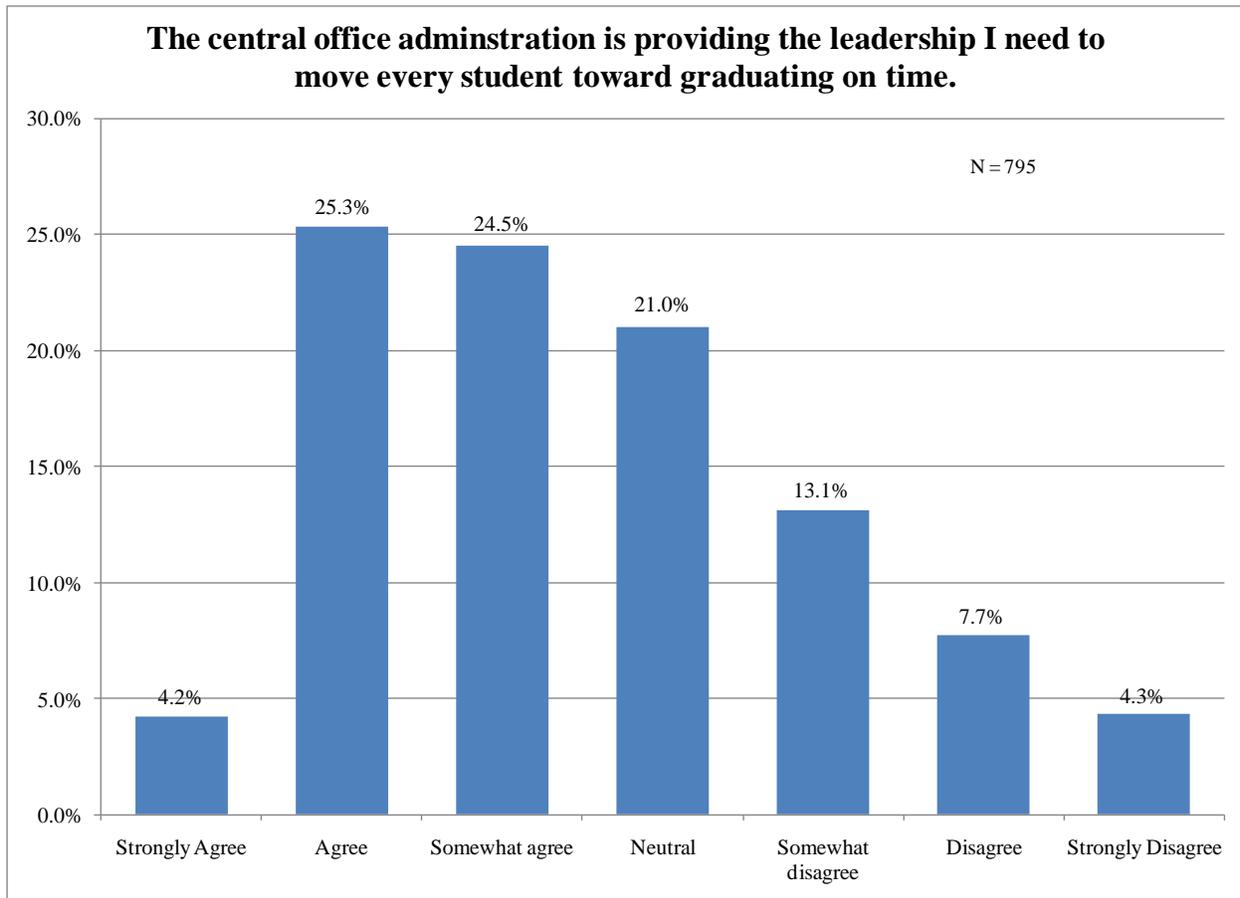
Other statewide academic tests are administered annually, providing a range of academic indicators. In addition to data provided through the Alabama Department of Education, the system conducts its own surveys regarding the perceived effectiveness of the schools by parents.

Below are survey results regarding administrative support. They are of a general nature and not specific to educational to particular kinds of efforts or activities. Teacher feedback on item related to the *Baldwin County Public Schools Yes We Can Baldwin Co-owned Strategic Plan*, would provide a means for reviewing and tracking the effectiveness of plan modification and activities.

Feedback from Teachers

The System conducts a survey of teachers regarding teacher satisfaction with curricular areas. Teacher evaluation of the central office relative to instructional goals is described in Chart 22 below.

CHART 22



Conclusions and Suggestions

The activities of the Directors of Instruction, Special Education, and Student Services/Community Education include most of the best practices contained in the guidelines. Based on the response to best practice guidelines and feedback from teacher surveys, directors and principals, the system should address the following areas:

- The System should consider using quantitative, graduated measures with improvement targets, in the School Improvement Plans so that progress can be measured against established benchmarks.
- Results of surveys like the Pride Survey should be made public and accessible on the website (found reference in documents, but not on website).

SUMMARY AND CONCLUSION

In all, PARCA determined that Baldwin County Public Schools adhered 94 percent of all of the best practices reviewed. PARCA identified supporting materials for 244, or 96 percent of the 255 practices related to General Administration, or what is frequently referred to as “Central Office.”

Some items were affirmed by the BCPS staff, but were not considered conclusive based on the material provided. We have noted those items in the table below and in Appendix I.

TABLE 9

Overall Scorecard for Non-Instructional Operations				
Non-Instructional Operational Area	Number of Activities	Number of Practices Reviewed	Number of Practices Identified	Percent Identified
Operations & Maintenance	<u>25</u>	78	70	90%
Food Service	<u>5</u>	13	11	85%
Financial Management	<u>19</u>	83	83	100%
Human Resources	<u>7</u>	56	51	91%
Administrative & Instructional Technology	<u>6</u>	43	43	100%
Management Structures	<u>13</u>	55	51	93%
Educational Service Delivery	<u>2</u>	18	16	89%
Total	77	346	325	94%
General Administration	47	255	244	96%
Affirmations Needing Further Support		Staff have indicated, in the affirmative, that the practice is in place, but items may require additional documentation or have inconclusive documentation.		
Operations & Maintenance	5			
Food Service	0			
Financial Management	0			
Human Resources	2			
Administrative & Instructional Technology	0			
Management Structures	0			
Educational Service Delivery	0			
Total	7			

PARCA encourages the Board of Education to take note of the high percentages of best practices in place and to consider steps to improve those things already in place. PARCA also recommends that the system explore ways to address those practices where evidence suggests additional work may need to be done particularly in the area of benchmarking customer service and customer satisfaction.

Finally, one item that does not fit anywhere in particular, but everywhere in general, is the need for establishing priorities in planning and budgeting. The most important recommendation, overall, is for the system to tie resource allocations, its budget, explicitly to its plans. At some point resources, money, staff, space, materiel, are completely consumed. At that point there are no resources available for another activity or plan item in that fiscal year or time frame, without additional resources, removing an existing item, or finding a way to do existing activities more efficiently. Tying planning to budgets will make this clear and realistic.

APPENDIX I

OVERALL SCORECARD FOR NON- INSTRUCTIONAL OPERATIONS

APPENDIX I

OPERATIONS & MAINTENANCE SERVICES

Count Agree

Program Direction and Accountability

The system's maintenance and operations department has a mission statement and goals and objectives that are established in writing.

The maintenance department has approved a mission statement that defines the purpose and expected outcomes of the department.

1 1

The maintenance and operations department has goals and measurable objectives for each program that reflect the expected outcomes of the program and address the major aspects of the program's purpose and expenditures.

1 A

Goals and objectives include written comprehensive projections of the following needs:

a. manpower;

1 A

b. budget;

1 A

c. equipment; and

1 A

d. physical condition and repair/replacement needs of system facilities including, but not limited to, paint, roofs, HVAC equipment, grounds, electrical service, and plumbing.

1 A

The system has established and implemented accountability mechanisms to ensure the performance and efficiency of the maintenance and operations program.

1. The maintenance and operations department uses appropriate performance and cost-efficiency measures and interpretive benchmarks to routinely evaluate each program and uses these in management decision making.

1 1

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

Customer feedback is used to conduct a self-analysis to improve the performance and productivity of the maintenance department.

1 0

Customers are surveyed at least annually using a written instrument to determine strengths and weaknesses of the maintenance department service and to identify major maintenance needs.

1 0

The system has established procedures and staff performance standards to ensure efficient operations.

The maintenance department has and follows written procedures that, at a minimum, provide for

o replacement and selection of equipment;

1 1

o purchase of equipment, supplies and materials;

1 1

o maintenance and operations budget criteria;

1 1

o facilities standards;

1 1

o personnel staffing and hiring policies

1 1

The maintenance and operations department has written operational procedures and performance standards for staff are communicated to employees and are made readily available to other interested parties.

1 1

The school system performance standards ensure that all schools are maintained equitably (written standards).

1 1

The system has a documented process for communicating failures to meet departmental and staff performance standards and can track responses to those failures.

1 1

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

System educational and support facilities are well maintained (See Survey Results):

1 1

Organizational Structure and Staffing

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

The maintenance and operations department is administered in accordance with a published organizational chart.

1 1

The maintenance and operations department regularly reviews the program's organizational structure and staffing levels and makes appropriate staffing adjustments based on these reviews.

1 1

o The system has appropriate staffing levels based on applicable comparisons and/or benchmarks such as the number of custodial staff in relation to the size of the facilities and other relevant factors.

1 1

o Staffing formulas provide for additional staff as new facilities are brought on-line and as existing facilities become older and require more maintenance and provide for deleting staff and closing facilities whenever indicated.

1 1

Complete job descriptions and appropriate hiring and retention practices ensure that the maintenance and operations department has qualified staff.

Job descriptions have been developed, properly reflect the needs of the department, and are reviewed and updated periodically to address changing requirements and actual practices.

1 1

The system provides a staff development program that includes appropriate training for maintenance and operations staff to enhance worker job satisfaction, efficiency, and safety.

The system provides professional development and training programs

1 1

(Training expenditures to be located in Financials)

APPENDIX I

OPERATIONS & MAINTENANCE SERVICES

Count Agree

Resource Allocation and Utilization

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

- The annual budget addresses long-term goals for maintaining and operating system facilities. 1 1
- The annual budget addresses ongoing and recurring maintenance tasks in order to avoid high repair or replacement costs in future years. 1 1
- The budget process provides for routine evaluation of actual versus planned expenditures. 1 1

The system accurately projects cost estimates of major maintenance projects.

- The system regularly evaluates projected cost estimates for accuracy and utilizes this information to improve future estimates. 1 1

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

- The system and maintenance department do not use the reserve fund for recurring expenses. 1 0
- The budgetary policy is flexible enough to ensure funding of unforeseen maintenance needs that could adversely affect the system's mission if not funded (e.g., emergency funds). 1 1

The system minimizes equipment costs through purchasing practices.

- Uses purchasing cooperatives or other organization to lower cost 1 1
- Replacement projections have been developed for plant and maintenance equipment. 1 1

The maintenance and operations department identifies and implements strategies to contain energy costs.

- The system collaborates with its utility providers, government agencies, uses available local industry experts and/or other organizations to identify energy efficiency benchmarks and implement actions to increase cost-efficiency. 1 1
- The maintenance and operations department regularly monitors energy management controls and generates routine reports to verify the energy management system is working. 1 1

Information Management

A computerized control and tracking system is used to accurately track work orders and inventory.

- A work order tracking system is used to increase management capability. 1 1
 - o The computerized work order system includes control of inventory as well as tracking of parts, materials, equipment, and associated costs to individual work orders. 1 1
 - o The inventory control system includes a procedure to automatically re-order supplies when they are depleted. 1 1
 - o The system provides a mechanism to charge back work order expenses to the appropriate entity. 1 1
- The maintenance department analyzes information such as actual work hours, hours scheduled versus hours worked, travel time, and total hours required to complete jobs. 1 1

Health and Safety

System policies and procedures clearly address the health and safety conditions of facilities.

- The system has established written health and safety standards. 1 1
- Evaluations are made and documented for the condition of buildings and of each school. 1 1

The system is aware of legal requirements for the permitting and conducts independent inspections.

- The maintenance and operations department has procedures in place to ensure that all required permits are obtained prior to the start of a project. 1 1
- The maintenance department has reviewed the Alabama Building Code and has developed a procedure to ensure that all necessary inspections will take place. 1 1

Construction Planning

The system has effective long-range planning processes.

- The system has established a facilities planning committee that includes a broad base of school system personnel, parents, construction professionals, and other community stakeholders. The board specifies the role and responsibility of the committee, provides a forum for the committee to offer the board recommendations, and establishes the committee's goal and interim reporting targets. 1 1
- The system routinely assesses facilities for physical condition, educational suitability, and technology readiness. A uniform checklist was used to provide evaluation criteria related to 1 1
 - o site size and layout; 1 1
 - o space (size, number, utility, and flexibility of various areas in the facility and the relationships of these areas to each other); 1 1

APPENDIX I

OPERATIONS & MAINTENANCE SERVICES

Count Agree

- o light, heat, and air; 1 1
- o acoustics; 1 1
- o aesthetics; 1 1
- o equipment; 1 1
- o availability of utilities; 1 1
- o hazardous materials; 1 1
- o maintenance; 1 1
- o structural adequacy; 1 1
- o adaptability to change; and 1 1
- o fire safety; and/or other health, sanitation, safety issues and future operational and maintenance costs. 1 1

The system prepares a comprehensive five-year facilities work plan that is updated annually. 1 1

There is a five-year facilities work plan with budgetary plans and priorities.

The five-year facilities work plan identifies sources of funds and accurately itemizes the costs of facility needs such as site purchase, new construction, remodeling, renovation, the long-term use of relocation, site improvement, and deferred maintenance. 1 1

Construction Funding

Funds collected for school projects were raised appropriately.

The system has evaluated in writing the advantages and disadvantages of alternative methods for funding and financing construction projects when developing its capital-planning budget. 1 1

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

All available capital resources are applied towards the five-year facilities work plan and limited use capital funds are not diverted to other lower priority allowable uses. 1 1

New Construction, Renovation and Remodeling

The system has effective management processes for construction projects.

The system has assigned one person with the authority and responsibility to keep facilities construction projects within budget and on schedule. 1 1

- o The system has determined the credentials and construction-related experience required of the manager for each project. 1 1

- o Each project manager reports directly to the individual responsible for implementing the five-year facilities work plan. 1 1

- o The project manager is held accountable for keeping facilities construction projects within budget and on time. 1 1

The school board establishes a “not-to-exceed” cost. 1 1

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

The plan contains an accountability component that provides assurance to the board and to the public that the projects addressed in the plan will be implemented at the proposed budget levels within the time frame outlined. 1 1

The board receives budget updates at the completion of each phase of design. (Documents related to most recent construction project) 1 1

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

The board uses generally accepted bidding procedures including: 1 1

Each contract is signed by the appropriate system official and that each contractor awarded a contract has submitted the following: 1 1

- o a signed owner-contractor agreement; 1 1

- o a workers’ compensation insurance certificate, a payment bond; and 1 1

- o a performance bond, a guarantee of completion within the time required or other requirements as needed. (Documents related to most recent construction project) 1 1

Facility Occupancy and Evaluation

The system conducts comprehensive building evaluations at the end of the first year of operation and regularly during the next three to five years to collect information about building operation and performance.

A comprehensive evaluation that assesses facility use and operating costs, as well as building operation and performance, is conducted by the end of the first year of occupancy. 1 1

Additional evaluations are performed at appropriate intervals during the first three to five years of operation. 1 1

APPENDIX I

OPERATIONS & MAINTENANCE SERVICES

Count Agree

Evaluations are used to make changes, if necessary, to the system's construction planning process for facilities to be built in the future.

1 1

The system has established and implemented accountability mechanisms to ensure the performance, efficiency, and effectiveness of the construction program.

The system has clearly stated goals and measurable objectives for the program that reflect the intent (purpose) of the program and address the major aspects of the program's purpose and expenditures.

1 1

The system has established and implemented strategies to continually measure and evaluate program performance, efficiency and effectiveness.

1 1

Total Items

78 70

Affirmation - needs more documentation

5

APPENDIX I

FOOD SERVICE OPERATIONS

Count Agree

Planning, Organization and Staffing

The program has developed strategic or operational plans that are consistent with system plans, the program budget, and approved by the system.

The system has an appropriate vision or mission statement so team members share a common, agreed-upon purpose.

1 1

Program management has developed goals that support the mission statement and objectives to assist in the accomplishment of these goals. These objectives should be quantifiable so that progress toward goal accomplishment can be measured.

1 0

Program management has prepared a budget that is based on its plan, goals and objectives, and not limited to historical, incremental increases.

1 1

The system has integrated automation (data and equipment) opportunities and needs into its plans.

1 0

The system and program are organized with clear lines of responsibility and in a manner that provides the food service program necessary authority to operate.

Food service program management has developed an organizational chart that accurately reflects the food service program (compare to staffing).

1 1

The food service program has organizational units that minimize administrative layers.

1 1

Management

Program management has developed comprehensive procedures manuals that are kept current. (Sample pages are sufficient)

Food service management has developed program procedures that are consistent with overall system policy.

1 1

Program management has developed a procedures manual for cafeteria managers that covers essential areas of responsibility and communicates management intent (key areas include cash control, receipt of goods, inventory procedures, production record keeping, sanitation and food safety, employee safety, emergencies in case of injury, and ordering of food and supplies).

1 1

The system performs sound cash and account management.

The food service program's unreserved fund balance is sufficient to operate the program and is not dependent upon general fund transfers for operations.

1 1

Performance and Accountability

At least annually, the program inspects and evaluates its operational components and the system as a whole, and then takes action to initiate needed change.

Program management periodically informs system management of program performance using performance measures and financial information and makes recommendations for action.

1 1

The system seeks to optimize its procurement opportunities.

1 1

- o Food service management is actively involved in the procurement process and assists in the development of product specifications that best match menus and supplier prices.

1 1

- o Small systems evaluate the use of procurement coops in conjunction with other school systems when financially advantageous.

1 1

Total Items

13 11

Affirmation - needs more documentation

0

APPENDIX I

FINANCIAL MANAGEMENT

Count Agree

Financial Management

The system periodically analyzes the structure and staffing of its financial services organization.

The financial services department has an approved organizational structure.	1	1
The position descriptions for critical financial service positions contain appropriate education and experience requirements.	1	1
Financial service staff receives appropriate training and professional development, including cross-training for critical accounting processes.	1	1
The financial services units are appropriately staffed to ensure effective delivery of financial services to users.	1	1

Management has developed and distributed written procedures for critical accounting processes and promotes ethical financial management practices.

These procedures address	1	1
o identification and description of principal accounting records;	1	1
o standard accounting and journal entries including requirements for supporting documentation;	1	1
o identification of positions that approve accounting and journal entries prior to entry; and	1	1
o instructions for determining appropriate cut-off and closing of accounts for each accounting period.	1	1
The board has approved written ethics policies for the system financial staff.	1	1

The system has adequate financial information systems that provide useful, timely, and accurate information.

System financial staff provides the board and system management with monthly and annual financial reports that effectively summarize financial operations and financial condition in an easy-to-understand format that assists the board in making financial decisions.	1	1
System managers receive periodic (at least monthly) reports or can electronically view data showing budget vs. expenditure comparisons for their responsibility areas.	1	1

System financial staff analyzes significant expenditure processes to ensure they are appropriately controlled.

System financial staff analyzes significant contract methods and financial negotiations, especially large dollar amount or high volume contracts.	1	1
System financial staff analyzes major expenditure categories to recognize and review unusual fluctuations in cost. (Example of exception report will suffice)	1	1

Internal Controls

The system has established adequate internal controls.

The system has established effective controls over receipting processes to ensure	1	1
o timely depositing and recording of collections;	1	1
o recording of collections to the correct accounting codes (fund, revenue source, object); and	1	1
o compliance with federal, state, and system laws, rules, and policies as appropriate relating to accounting for moneys received. (Latest audit will suffice)	1	1
The system has established effective controls over payroll processes to ensure	1	1
o appropriate and timely reporting and remitting of federal payroll taxes to appropriate agencies (review reports and determine reasons for any payroll tax penalties paid by system);	1	1
o appropriate and timely reporting of other payroll deductions, such as health insurance premiums;	1	1
o appropriate and timely reporting of payroll and attendance information to employees (both on a payroll and annual basis);	1	1
o compliance with federal, state, and system laws, rules, and policies; and	1	1
o salary costs are properly charged to the correct accounting codes, including but not limited to fund, function, project, location, and object. (Latest audit will suffice)	1	1
The system has established effective controls over disbursing processes.	1	1
o Payments are for authorized purposes, have sufficient budget authority, and prior verification of funds availability.	1	1
o Payments are supported by evidence that the goods and services were received.	1	1
o Payments are supported by appropriately canceled vendor invoices/bills.	1	1
o Disbursements are properly charged to the correct accounting codes (fund, function, project, location, object). (Copy of accounting manual, instructions, and signature authority)	1	1

Management proactively responds to identified internal control weaknesses and takes immediate steps to correct the weaknesses.

Internal control weaknesses are identified from external and internal audit reports, risk assessments, grantor monitoring reports, and other sources, such as communications from employees and the public.	1	1
System management assigns responsibility for resolving internal control weaknesses to appropriate staff, who must periodically report to management on progress towards resolving weaknesses.	1	1

The system produces an annual budget that is tied to the strategic plan and provides useful and understandable information to users.

Budgets are formed and adopted pursuant to applicable state law and rules.	1	1
o Budget meets state-mandated and system required time deadlines.	1	1
o Budget document summaries are in approved format and appropriate detail is included.	1	1

APPENDIX I

FINANCIAL MANAGEMENT	Count	Agree
The system has established a budget planning process and timeline that is clearly communicated to all of the involved stakeholders.	1	1
The system has established a budget planning process to link strategic plan objectives to the development of the budget.	1	1
Management analyzes strategic plans for measurable objectives or measurable results.		
Strategic plan objectives can be tied to specific departments or projects and provide guidance to determine appropriate expenditures to achieve plan objectives.	1	1
Strategic plan includes a provision for maintaining adequate levels of unreserved fund balance.	1	1
Management has developed a process that primarily commits funds for activities and projects that meet strategic plan objectives.	1	1
The system has established appropriate procedures for reviewing, evaluating the financial impact of, and approving budget amendments.	1	1
<u>External and Internal Auditing</u>		
The system ensures that it receives an annual external audit and uses the audit to improve its operations.		
Audit reports indicate that the audits were completed in accordance with Government Auditing Standards.	1	1
The system responds to audit comments timely and appropriately.	1	1
The system has an effective internal audit function and uses the audits to improve its operations.		
The system's internal audit function is organizationally independent.	1	1
o It reports to the board or to a board-designated internal audit committee.	1	1
The internal audit function performs annual risk assessment.	1	1
The internal audit function prepares an annual internal audit plan that is based on prioritization of risks identified in the annual risk assessment.	1	1
o The board approves the annual internal audit plan.	1	1
o The board periodically approves internal audit reports.	1	1
o Internal audit reports include system responses and corrective action plans.	1	1
o The internal audit function has a process that ensures periodic follow-up of findings noted in previous internal audit reports.	1	1
The system ensures that audits of internal funds and discretely presented component units (foundations and charter schools) are performed timely.		
The system ensures that required reports are timely and received by the external auditor for consideration in the completion of the system's financial audit.	1	1
o Annual school internal accounts financial audits are timely completed and presented to the board.	1	1
o CPA audits of direct support organizations are timely completed and presented to the board.	1	1
o CPA audits of charter schools are timely completed and presented to the board.	1	1
Other information that demonstrates the system's use of this best practice and should be considered.	1	1
<u>Cash Management</u>		
The system periodically reviews cash management activities, banking relationships, investment performance, and considers alternatives.		
The system has appropriate written policies and procedures for cash management.	1	1
o The system maintains its cash deposits in qualified public depositories.	1	1
o Cash collections are timely deposited and invested.	1	1
o System staff who do not have the ability to update accounting records timely perform bank reconciliations.	1	1
The system has appropriate written policies and procedures for investments that provide guidance for maximizing return for investments while ensuring the safety and liquidity of investments.	1	1
o The system has an investment policy when it invests in those authorized investments for which an investment policy is required.	1	1
o The system periodically reports to the board the results of its investing activities—monthly or quarterly, and annually as appropriate.	1	1
<u>Capital Asset Management</u>		
The system has established written policies and procedures and periodically updates them to provide for effective management of capital assets.		
The system physically safeguards and tags capital assets.	1	1
The system has established and carries out appropriate procedures to follow up on missing property items.	1	1
The system ensures significant capital outlay purchases meet strategic plan objectives.		
The system prepares separate capital projects budgets.	1	1
The system has implemented effective procedures and periodically updates them to provide for effective management of assets.	1	1
<u>Debt Management</u>		
The system has established written policies and procedures and periodically updates them to provide for effective debt management.		
The system tracks debt service requirements and ensures timely payment.	1	1

APPENDIX I

FINANCIAL MANAGEMENT	Count	Agree
<p>The system is knowledgeable about debt service financial reporting requirements, e.g., continuing financial disclosures pursuant to Securities and Exchange Commission requirements, and has established procedures to ensure adequate and timely reporting.</p>	1	1
<u>Risk Management</u>		
System staff periodically monitors the system’s compliance with various laws and regulations related to risk management.		
<p>The system has established policies and procedures and periodically updates them to identify various risks and provide for a comprehensive approach to reducing the impact of losses.</p>	1	1
<ul style="list-style-type: none"> o The board has written risk management policies. 	1	1
<ul style="list-style-type: none"> o System management maintains written procedures that carry out board policy. 	1	1
<p>The system has adequate insurance coverage.</p>		
<ul style="list-style-type: none"> o Liability, property, casualty, umbrella, employee and public official bonds. 	1	1
The system prepares appropriate written cost and benefit analyses for insurance coverage.		
<p>System staff analyzes alternatives for insurance coverage such as self-insurance and other current industry trends.</p>	1	1
<p>Management reports to the board comparisons with local industry, other governmental entities, and comparable school systems.</p>	1	1
<u>Purchasing</u>		
The system has established written policies and procedures to take maximum advantage of competitive bidding, volume discounts, and special pricing agreements.		
<p>The system periodically evaluates purchasing practices to maximize use of human resources assigned to the purchasing function.</p>	1	1
<ul style="list-style-type: none"> o Purchase cards are used for small dollar purchases. 	1	1
<ul style="list-style-type: none"> o Effective quotation procedures are used for purchases above small dollar purchases, but less than dollar limits requiring competitive bidding. 	1	1
<ul style="list-style-type: none"> o Competitive bidding processes are used for purchases above competitive bidding thresholds. 	1	1
<ul style="list-style-type: none"> o State contract bids, bids of other school systems, and other innovative purchasing processes are considered where appropriate. 	1	1
<p>The purchasing function is organizationally separate from system departments that requisition goods and services.</p>	1	1
<u>Inventory Management</u>		
The system has established written policies and procedures and periodically updates them to provide for effective management of inventories.		
<p>The system has established effective controls over inventory processes including effective receipt and issue procedures.</p>	1	1
<p>The system conducts annual physical counts of inventories using cost-effective methods.</p>	1	1
<p>The system periodically evaluates the warehousing function to determine its cost-effectiveness (any documented review will suffice).</p>	1	1
Total Items	83	83
Affirmation - needs more documentation		0

APPENDIX I

HUMAN RESOURCE MANAGEMENT
Human Resource Management

Count Agree

The system efficiently and effectively recruits and hires qualified instructional and non-instructional personnel.

The system:

- o can demonstrate that it verifies the qualifications of all of its instructional employees, and that all instructional employees are qualified for the positions that they hold; 1 1
- o by policy conducts its employment procedures in a manner that assures equal opportunity regardless of age, race, color, religion, sex, and national origin; and 1 1
- o completes at least preliminary background checks of all new employees prior to placing the employee in a position that involves contact with students. 1 1

The system maintains up-to-date, clear, concise, and readily accessible position descriptions that accurately identify the duties of each position and the education, experience, knowledge, skills, and competency levels required for each class of positions, and for each system-level administrative position. 1 1

The system uses a variety of methods, including the Internet, to increase the accessibility of information on job vacancies, the ease with which potential applicants can submit applications, and the efficiency with which applications can be processed and shared within the system. 1 1

To the extent possible given factors outside the system’s control, the system works to maintain a reasonably stable work force and a satisfying work environment by addressing factors that contribute to increased turnover or low employee morale.

The system can demonstrate through climate surveys, exit interview results, collective bargaining negotiations and/or other appropriate methods, that it has created a working environment for its employees that enhances worker satisfaction, and minimizes employee turnover. At a minimum: 1 1

- o unless the results of surveys conducted by the employee unions are available to the system, the system should conduct climate surveys that measure employee satisfaction on such factors as work environment, quality of supervision, safety, system-wide support, and opportunities for professional development; and 1 1
- o the system should conduct exit interviews with employees who terminate employment, and compile the results of these interviews. 1 1

The system maintains historical data on turnover rates for major classes of employees and monitors this data to identify unusual variations in the turnover rate. In lieu of historical data from the system, current turnover data from peer systems can be used. 1 1

Systems monitor data related to portions of the workforce approaching retirement, with attempts to forecast any large numbers of retirements that are likely to create a need for an abnormally high number of qualified applicants in any given year. 1 1

The administration and board have been informed of the results of efforts to evaluate the working environment of the system. Based upon analyses of the working environment, the system has taken steps to identify and remedy factors that adversely affect this working environment. These steps may include 1 1

- o comparison of salary and benefit packages with peer systems and with other public and private employers in the area; 1 1
- o internal equity studies (comparisons of pay grades and responsibilities for major classes of positions within the system); 1 1
- o linking pay increases to performance, including student achievement; 1 1
- o incentive pay policies to encourage and reward effective teachers, critical shortage teachers, and teachers in hard to place schools; or 1 1
- o basing the selection of personnel for positions that receive supplemental pay on performance criteria. 1 1

The system maintains clear and effective channels of communication with its employees, including 1 1

- o providing readily accessible copies of a useful employee handbook, the collective bargaining agreement, and information on system personnel policies and benefit packages; 1 1
- o communicating system news and changes in policy to all employees; and 1 1
- o opportunities for employee feedback on system policies and practices that affect their areas of work or expertise, including employee membership on policy committees, and/or the solicitation of employee input on system policies and programs. 1 1

The system provides a comprehensive staff development program to improve student achievement and to achieve and maintain high levels of productivity and employee performance among non-instructional, instructional, and administrative employees.

The system

- o conducts orientation programs for all new employees, and includes information on system procedures, performance expectations and evaluations, training and career opportunities, and personnel policies regarding such issues as absences, leave approval and tardiness; and 1 1
- o has a system-wide training program and maintains training records on each staff member. 1 1
- Individual professional development plans are maintained for instructional personnel. 1 1
- Inservice activities for instructional personnel primarily focus on 1 1
- o subject content, 1 1
- o teaching methods, 1 1
- o technology, 1 1
- o assessment and data analysis, 1 1
- o classroom management, and 1 1

APPENDIX I

HUMAN RESOURCE MANAGEMENT

	Count	Agree
o school safety (Copy of schedule of activities will suffice)	1	1
The system has policies and/or procedures to guide the use of system funds for high cost training activities such as conference attendance, consultant trainers, or the purchase of video training or other training packages.	1	1
The system has mentoring programs for new non-instructional, instructional, and administrative employees. Mentors receive training at least bi-annually. Mentoring programs should be relationship-based with minimal paperwork requirements. For new teachers, the system has a comprehensive induction program that provides opportunities to learn the additional skills necessary to be successful in specific school environments; and a mentoring component for new teachers.	1	1
The system provides information and administrative support to encourage instructional personnel to pursue certification by the National Board of Professional Teaching Standards.	1	1
All principals, assistant principals, and school site administrators have completed (or anticipate completing within the current school year) the system leadership training program for administrators and school-based managers.	1	1
The system's system for formally evaluating employees improves and rewards excellent performance and productivity, and identifies and addresses performance that does not meet the system's expectations for the employee.		
The system:		
o has established and implemented procedures for assessing the performance of all instructional personnel.	1	1
o provides written information regarding the performance assessment process to all personnel at the beginning of a rating period, including performance criteria that will be used in the assessment and the process that will be used to make the assessment;	1	1
o has performance criteria including measures and standards related to student outcomes for instructional personnel, and	1	1
o provides employees with a written employee disciplinary procedure that includes provisions of due process. (Basic Indicator)	1	1
(Survey Item for Principals) The system verifies that all instructional employees receive performance evaluations at least once a year, and all non-instructional employees receive performance evaluations as required by system policy.	1	0
The evaluation process is structured in such a way that employees are clearly informed when their performance does not meet the system's expectations. When an employee's performance does not meet expectations, the supervisor provides the employee with written notice as to when performance will be reevaluated, and a copy of this notice is provided to the system. (Non-identifying o blank sample requested)	1	1
The evaluation of school administrators is made after considering feedback solicited and received from non-administrative personnel and from parents. (Sample of documentation)	1	1
The system ensures that employees who repeatedly fail to meet the system's performance expectations, or whose behavior or job performance is potentially harmful to students, are promptly removed from contact with students, and that the appropriate steps are taken to terminate the person's employment.		
The system regularly provides training, guidance, and coaching to managers on the procedures and issues associated with working with poorly performing employees.	1	A
The system has established procedures and criteria to identify the employee behaviors and performance problems that are potentially harmful to students.	1	1
The system has established and implemented policies regarding the drug testing of employees and who are impaired by alcohol or drug abuse, in accordance with federal law. The established policy includes the confidential random testing of new employees and of employees after specified accidents or incidents. The policy provides for termination of persons who test positive for drug or alcohol use under the provisions of federal law.	1	1
Does the system conducts an employee assistance program for staff to receive assistance with any admitted substance abuse issues or any impairment resulting from alcohol or drug abuse? While staff receive counseling or other treatment, are they suspended from bus driving or other safety-sensitive functions?	1	1
At least one official at the system level is charged with the responsibility of working with principals and other administrators to appropriately document poor performance and to provide administrative and legal consultation to the principals and other administrators in making and implementing decisions to terminate employees.	1	A
The system has efficient and cost-effective system for managing absenteeism and the use of substitute teachers and other substitute personnel.		
The system monitors rates of absenteeism and the use of substitutes among teachers and other essential employees. The system has defined the rate of absenteeism that requires system review, and has developed policies/practices to deal effectively with the problems created by excessive absenteeism. (Sample report)	1	1
The system provides ongoing training and orientation for substitute teachers.	1	1
The system routinely provides special assistance (training and oversight) to those who must substitute for extended teacher absences.	1	1
The system has implemented ways to decrease absenteeism, which may include an incentive program to reward good attendance.	1	1
The system maintains personnel records in an efficient and readily accessible manner.	1	1
The system uses automated record-keeping systems and minimizes the use of antiquated or time-consuming hardcopy record systems. The system has an efficient and effective record keeping system for both automated and hardcopy personnel records, including a system for the identifying and archiving of old records.	1	1

APPENDIX I

HUMAN RESOURCE MANAGEMENT

	Count	Agree
The system has established procedures to allow officials at school sites to access automated personnel records. School administrators can amend personnel records without compromising the security of those records, thus diminishing the need for the transfer of paper from the school to the system office.	1	1
The system can demonstrate that it updates personnel records in a timely manner, and, when dealing with a filing backlog, files hardcopy records in a prioritized fashion so that needed records can be found in the file. (A manual can suffice for all of the information in this section.)	1	1
The system's human resource program is managed using measureable goals and objectives .		
The system has clearly stated goals and measurable objectives for the human resource program that reflect the intent (purpose) and expected outcomes of the program and address the major aspects of the program's expenditures.	1	0
The system conducts formal and/or informal reviews of the human resource program's organizational structure and staffing levels to minimize administrative layers and processes. The results of formal reviews are provided in writing to the school board.	1	0
Total Items	56	51
Affirmation - needs more documentation		2

APPENDIX I

ADMINISTRATIVE AND INSTRUCTIONAL TECHNOLOGY	Count	Agree
<u>Technology Planning</u>		
The district has a comprehensive technology plan that provides direction for administrative and instructional technology decision making.		
The district has a board-approved technology plan that addresses both administrative and instructional technology. (Basic Indicator)	1	1
The district annually conducts an assessment to identify district and school-level technology needs.	1	1
The district has solicited and used broad stakeholder input in developing the technology plan.	1	1
The district technology plan addresses the subjects below.		
o Individual school technology needs	1	1
o Equitable resource allocation, anticipating growth and technology advances	1	1
o Funding for technology	1	1
o Cost-effective acquisition	1	1
o Professional development for technology users	1	1
o Technical support needs of users	1	1
o Infrastructure and network communication, including community access issues	1	1
o Information management and delivery	1	1
The district's annual budget provides funds for major technology initiatives as reflected in the plan.	1	1
The district has identified an individual(s) responsible for implementing and updating the technology plan.	1	1
The district investigates grant opportunities for technology funding and stays current with state and federal funding initiatives (An actual, completed grant application required for fulfilling this requirement).	1	1
<u>Cost-Effective Technology Acquisition</u>		
The district acquires technology to meet its instructional and administrative needs.		
The district bases its technology acquisitions on identified needs and its technology plan.	1	1
The district has established standards for acquiring digital instructional materials, software, and hardware for administrative and instructional use.	1	1
The district provides opportunities for district and school personnel to preview, evaluate, and recommend acquisition of technology strategies, instructional materials, and software.	1	1
The district assists schools in negotiating purchase prices for technology acquisitions.	1	1
<u>Technology Professional Development</u>		
District and school-based staff receive professional development training for all technologies used in the district.		
The district verifies the availability of appropriate training before acquiring new equipment or software.	1	1
The district provides appropriate professional development that is based on feedback from central office and school-based staff and is aligned with the district's strategic plan, technology plan, and the School Improvement Plans (SIPs).	1	1
The district funds technology training.	1	1
The district provides professional development on integrating technology into the curriculum. (Basic Indicator)	1	1
The district provides appropriate professional development to administrators and non-instructional staff. (Basic Indicator)	1	1
The district provides specialized training for technology support personnel.	1	1
The district has a process to assess the effectiveness of professional development training provided to ensure competency in the skills targeted.	1	1
<u>Technical Support</u>		
The district provides timely and cost-effective technical support that enables educators and district staff to successfully implement technology in the workplace.		
The district conducts a comprehensive assessment of the technical support needs of the schools and district offices.	1	1
The district budgets for all costs associated with the installation and support of its technology.	1	1
Are technical support responsibilities assigned to specific personnel at both the district and the school level? (List of personnel assigned)	1	1
The district provides timely technical support in accordance with its service priorities.	1	1
The district evaluates the quality and timeliness of the technical support provided.	1	1
The district has an equipment replacement policy that specifies a time frame for technologies to be recycled or replaced to minimize the cost of supporting out-of-warranty computers.	1	1

APPENDIX I

ADMINISTRATIVE AND INSTRUCTIONAL TECHNOLOGY	Count	Agree
<u>Infrastructure and Network Communication</u>		
The district maintains a dependable, standards-based infrastructure employing strategies that cost-effectively maximize network and Internet access and performance.		
The district has developed written speed and access standards for district network resources.	1	1
The district has virus protection software and procedures in place.	1	1
The district has written policies that apply safe, ethical, and appropriate use practices that comply with legal and professional standards.		
Staff, teachers, students, and parents are provided written and verbal guidelines describing the appropriate and inappropriate uses of technology, such as school computers, the Internet, copiers, facsimile machines, and TV/VCRs.	1	1
The district has implemented policies and procedures to prevent access to inappropriate Internet sites.	1	1
The district provides staff, teachers, students, and parents with written and verbal guidelines describing legal uses of digital materials, both instructional and non-instructional.	1	1
<u>Information Management and Delivery</u>		
The district has established general controls in the areas of access, systems development and maintenance, documentation, operations, and physical security to promote the proper functioning of the information systems department.		
The district has written procedures and a standards manual.	1	1
The district has had an EDP audit within the last three years with no outstanding findings of material weaknesses.	1	1
Appropriate segregation of duties based on district size exists within the data processing function.	1	1
If a school district engages a service organization to process transactions on its behalf, the district has executed appropriate agreements with the providers and appropriate control procedures have been established.	1	1
The information needs of administrative and instructional personnel are met by applying appropriate project management techniques to define, schedule, track and evaluate purchasing, developing, and the timing of delivering IT products and services requested.		
The district can demonstrate that its information systems deliver IT products and services in a timely manner.	1	1
The district has a way to gauge user satisfaction with the delivery of IT products and services.	1	1
Users are satisfied with the information they receive from the IT department.	1	0
Total Items	43	42
Affirmation - needs more documentation		0

APPENDIX I

MANAGEMENT STRUCTURES

Count Agree

Board and Superintendent Roles and Responsibilities

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

The system has developed written policies that clearly delineateThe responsibilities ofThe board andThe superintendent.

1 1

The board and superintendent have policies for how board members are to access system staff or direct staff to respond to constituent inquiries, and board members adhere to these procedures.

1 1

The board evaluates its performance and, if the superintendent is appointed, evaluatesThe superintendent’s performance.

1 1

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

School board meetings are scheduled at a time and place convenient to the public.

1 1

The board receives agenda materials in sufficient time to review them thoroughly prior to board meetings.

1 1

For each major agenda item, system staff provide board members with a clearly written summary that describes how the item supports the system’s goals and objectives, and other specific information that may include any of the following items deemed necessary by the board:

1 1

o the reason for recommended action on the item;

1 1

o how the action will be accomplished;

1 1

o what the desired results are;

1 1

o what alternatives have been considered;

1 1

o what resources will be needed;

1 1

o who will be affected and whether they have been advised of and given opportunity for input on the proposed action;

1 1

o how the proposed action will affect students and parents;

1 1

o what policy or law may apply to the item;

1 1

o whether the item complies with, duplicates, modifies, or affects existing policies or procedures;

1 1

o whether a new policy is needed to implement the proposed action;

1 1

o what the time frame is for implementing and completing the proposed action; and

1 1

o who will evaluate the proposed action and how it will be evaluated.

1 1

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

The system’s policies do not cover procedural matters.

1 1

The system’s policies and procedures are readily accessible to all system staff, and staff uses them to guide their activities.

1 1

The board’s attorney reviews all proposed policies and procedures revisions to ensure that they comply with state requirements and are relevant and complete.

1 1

The system routinely obtains legal services to advise it about policy and reduce the risk of lawsuits. It also takes steps to ensure that its legal costs are reasonable.

The system has procedures for the board or individual board members to confer with the board attorney.

1 0

The system has procedures for the superintendent, his designee, or other staff to access the attorney.These procedures consider the cost of providing these attorney services and potential conflict-of-interest situations.

1 0

The contract fees or salary the system pays its board attorney is comparable to those of similar systems.

1 0

Organization, Staffing and Resource Allocation

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

The system has clearly defined the responsibilities of each organizational unit and communicated these responsibilities to staff and the public.

1 1

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

The system provides the board with information about revenue and expenditures by major function over the past two to three fiscal years for use in evaluating budget proposals.

1 1

Changes or concerns in financial condition are reported to the board in a timely manner, and the board takes necessary corrective actions.

1 1

The school board has established limits for how much various system staff can spend without approval and it reviews and approves all purchases that exceed these amounts.

1 1

The system has clearly assigned school principals the authority they need to manage their schools while adhering to system-wide policies and procedures.

The system has given school administrators staffing and budget flexibility (see job description and signature authority).

1 1

APPENDIX I

MANAGEMENT STRUCTURES

	Count	Agree
The system has controls to ensure that school administrators adhere to system-wide policies and procedures. (procedures manual for personnel, purchasing, and)	1	1
The system holds school administrators accountable for their performance in achieving school, system, and state educational goals.	1	0

Planning and Budgeting

The system has a multi-year strategic plan with annual goals and measurable objectives based on identified needs, projected enrollment, and revenues.

The school system maintains and publishes a clearly written, multi-year strategic plan to provide vision and direction for the system's effort. The plan addresses state and system education goals, including student performance goals.	1	1
In developing the strategic plan the board :		
o identifies and formally adopts a limited number of system priorities to guide the system's strategies and major financial and program decisions;	1	1
o instructs system staff on how these priorities should be considered in making program and budget decisions.	1	1
The strategic plan clearly delineates		
o the system's goals, and objectives and strategies for achieving them;	1	1
o the priorities the board assigns to its goals, objectives, and strategies;	1	1
o the strategies the system intends to employ to reach desired objectives;	1	1
o the performance measures and standards the system will use to judge its progress toward meeting its goals; and	1	1
o the entities responsible for implementing the strategies in the plan and the time frames for implementation.	1	1
The board annually assesses the progress the system has made toward achieving its objectives.	1	1
The board annually reviews and, if necessary, amends its priorities and strategic plan to reflect changes in community standards, student needs, or board direction.	1	1
The system has a system to accurately project enrollment.		
The system documents the methodologies and processes for key areas of its forecasting process.	1	1
The system implements processes to ensure the accuracy of school FTE counts.	1	1
The system links its financial plans and budgets to its annual priorities in the strategic plan and its goals and objectives; and system resources are focused towards achieving those goals and objectives.		
The system links its financial plans and budgets to its priority goals and objectives, including those for student performance.	1	1
The system can demonstrate that it assesses performance and adjusts its financial plans and budgets to improve its ability to meet its priority goals and objectives.	1	1
System staff is aware of and direct their effort toward the achievement of the priority goals and objectives.	1	1
When necessary, the system considers options to increase revenue.		
The system has taken actions to obtain private, state, and federal grants and other alternative funding.	1	1
The system has an improvement plan related to improving efficiency and effectiveness. (Any previously published public document will suffice that discusses cost reduction, reorganization, or process redesign.)	1	1
Community Involvement		
The system actively involves parents and guardians in the system's decision making and activities.		
Schools use every practical means of communication to provide timely information to parents/guardians such as: newsletters, flyers, websites, direct school-parent contact, etc.	1	1
System schools conduct annual parent/teacher conferences.	1	1
The system has active Parent Teacher Associations/ Parent Faculty Organizations and other effective methods to involve and encourage parent leadership and participation.	1	1
The system actively involves business partners and community organizations in the system's decision making and activities.		
System schools involve businesses in helping to fund educational programs, including applying for grants.	1	1
Students, parents, teachers and administrators regularly participate in community service projects, including offering school resources when practical.	1	1
The system can demonstrate that business partners or PTOs, PTAs, or Educational Foundation(s) are actively involved in making decisions regarding school improvement.	1	1
The system maintains or coordinates with a foundation whose members reflect a wide variety of business interests.	1	1
Total Items	55	51

Affirmation - needs more documentation 0

APPENDIX I

EDUCATIONAL SERVICE DELIVERY

Count Agree

Effective and Efficient Instructional Programs

(We will use the Green/Red Comparisons for this section)

The system ensures that schools use effective planning and evaluation processes to improve student outcomes, including school improvement plans and other data driven processes such as the Sterling process.	1	1
At a minimum, each of the system’s schools has a board approved school improvement plan (SIP). (Critical Indicator)	1	0
Schools have developed clear, measurable objectives as part of their school improvement planning process.	1	1
The system’s organizational structure and staffing of educational programs minimizes administrative layers and processes.	1	1
The system’s organizational structure of its educational programs, including the central office, has reasonable lines of authority and spans of control to meet the needs of system teachers and students. (Survey item for principals.)	1	1
How does the system ensure efficient use of resources related to central office staffing levels, including administrators and resource/curriculum specialists?		
o Does it compare itself to peer systems and/or state or national standards?	1	1
o Does it compare favorably using these standards. (LEAPS comparison.)	1	1

Effective and Efficient Instructional Support

The system ensures that students and teachers have sufficient current textbooks and other instructional materials available to support instruction in core subjects and to meet the needs of teachers and students.	1	1
The system’s process for reviewing and selecting instructional materials involves input from teachers and other appropriate stakeholders.	1	1
The system formally obtains feedback from teachers and principals as to the usefulness of instructional materials in the classroom and uses this information when selecting future materials. (Documentation of request and sample input sufficient.)	1	1
The system maximizes the collection of money due to lost or damaged instructional materials and uses the money to offset the costs of new instructional materials.	1	0
The system has sufficient school library or media centers to support instruction.	1	1
The system ensures that school library/media center resources are sufficient to support instruction as evidenced by teacher and principal satisfaction with available resources (Survey with comments).	1	1
The system has and regularly uses procedures to reduce library and media costs, such as coordinating orders to take advantage of bulk rate discounts.	1	1
The system provides necessary support services (guidance counseling, psychological, social work and health) to meet student needs and to ensure students are able to learn.	1	1
The system’s plan for providing student support services is supported by an analysis of student needs.	1	1
The system regularly compares student support staffing levels and expenditures to comparable systems and/or state or national benchmarks to ensure efficient use of resources, and the system compares favorably using these benchmarks.	1	1
The system regularly evaluates the effectiveness of its delivery of student support services and uses the results to make improvements.	1	1
Total Items	18	16

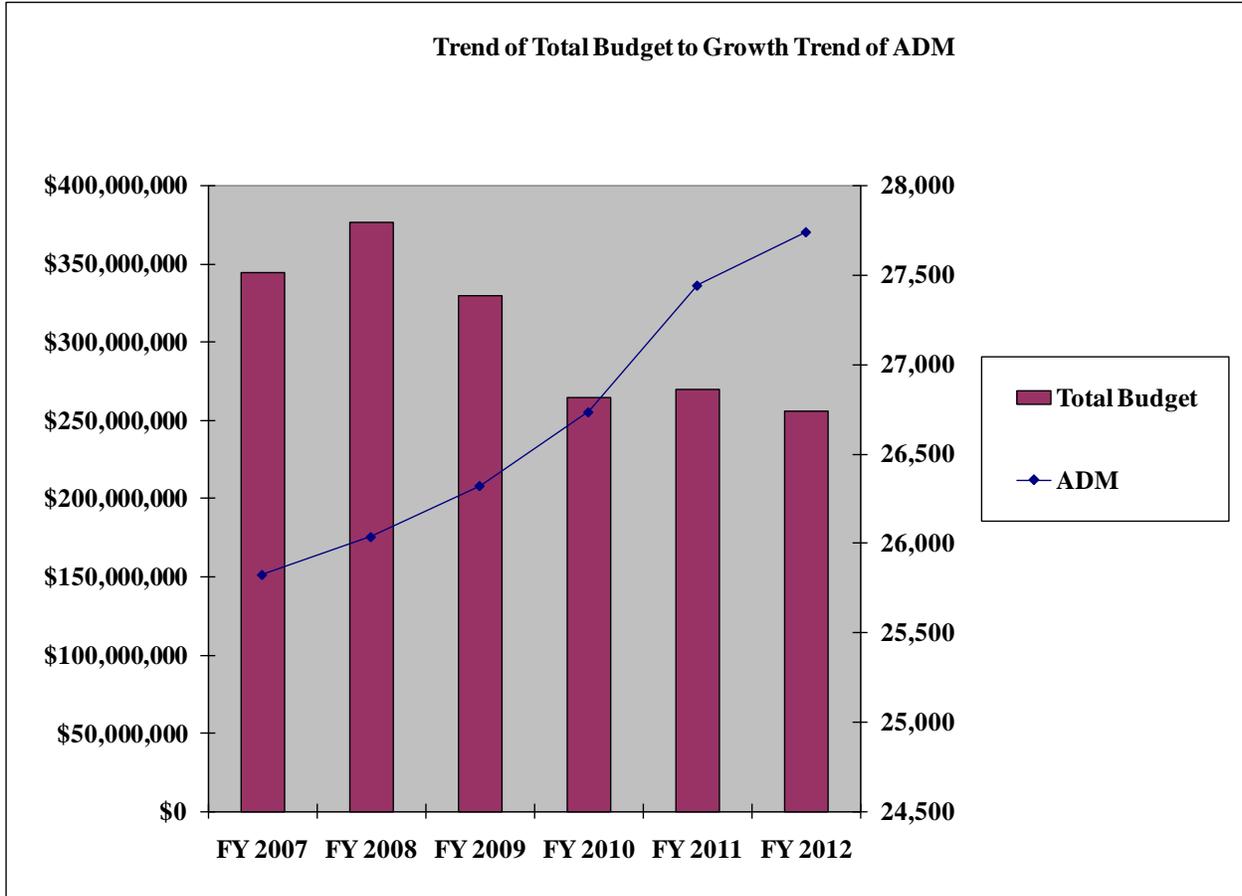
Affirmation - needs more documentation 0

APPENDIX II

TRENDS IN ENROLLMENT AND FINANCES

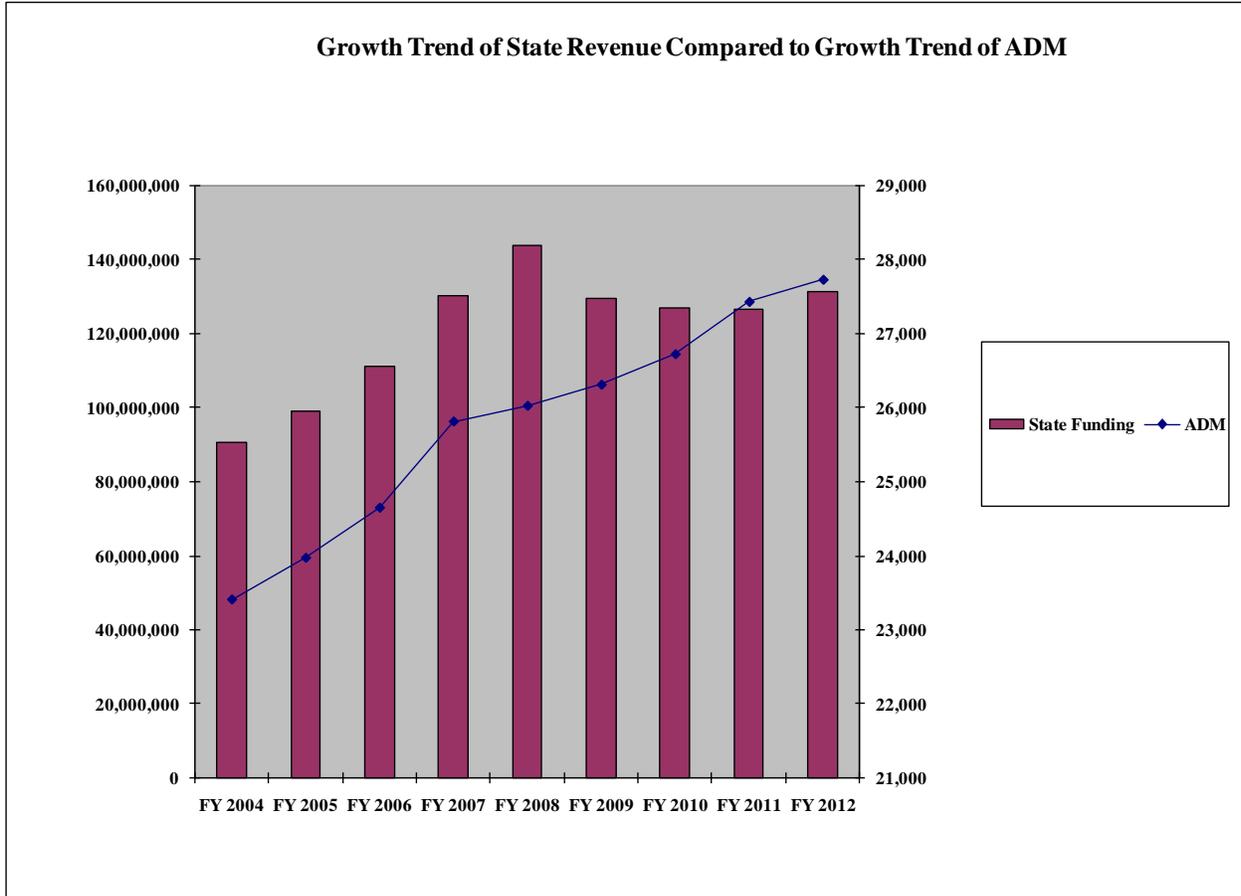
APPENDIX II

Trend information presented below was provided by the Baldwin County Public School system:



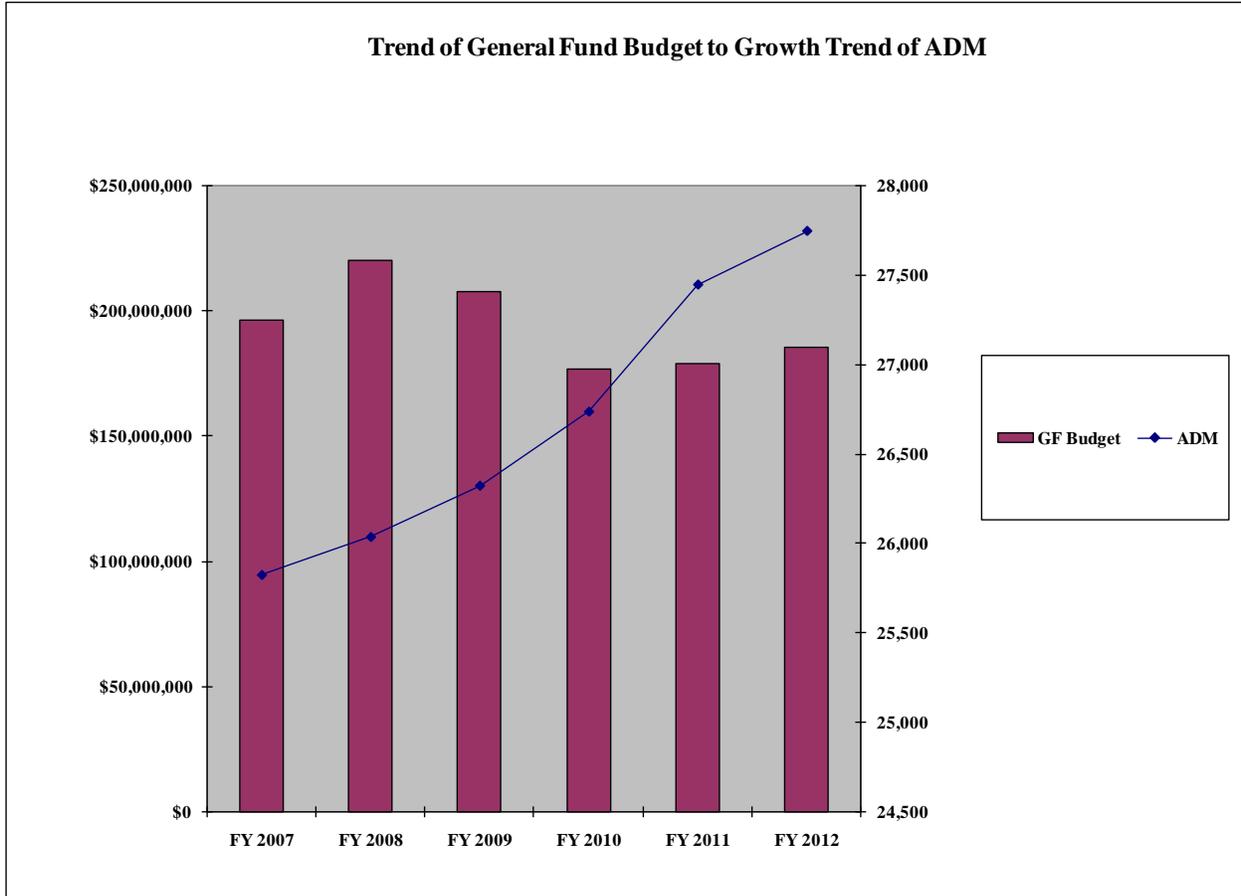
Source: Baldwin County Public Schools

APPENDIX II
(Continued)



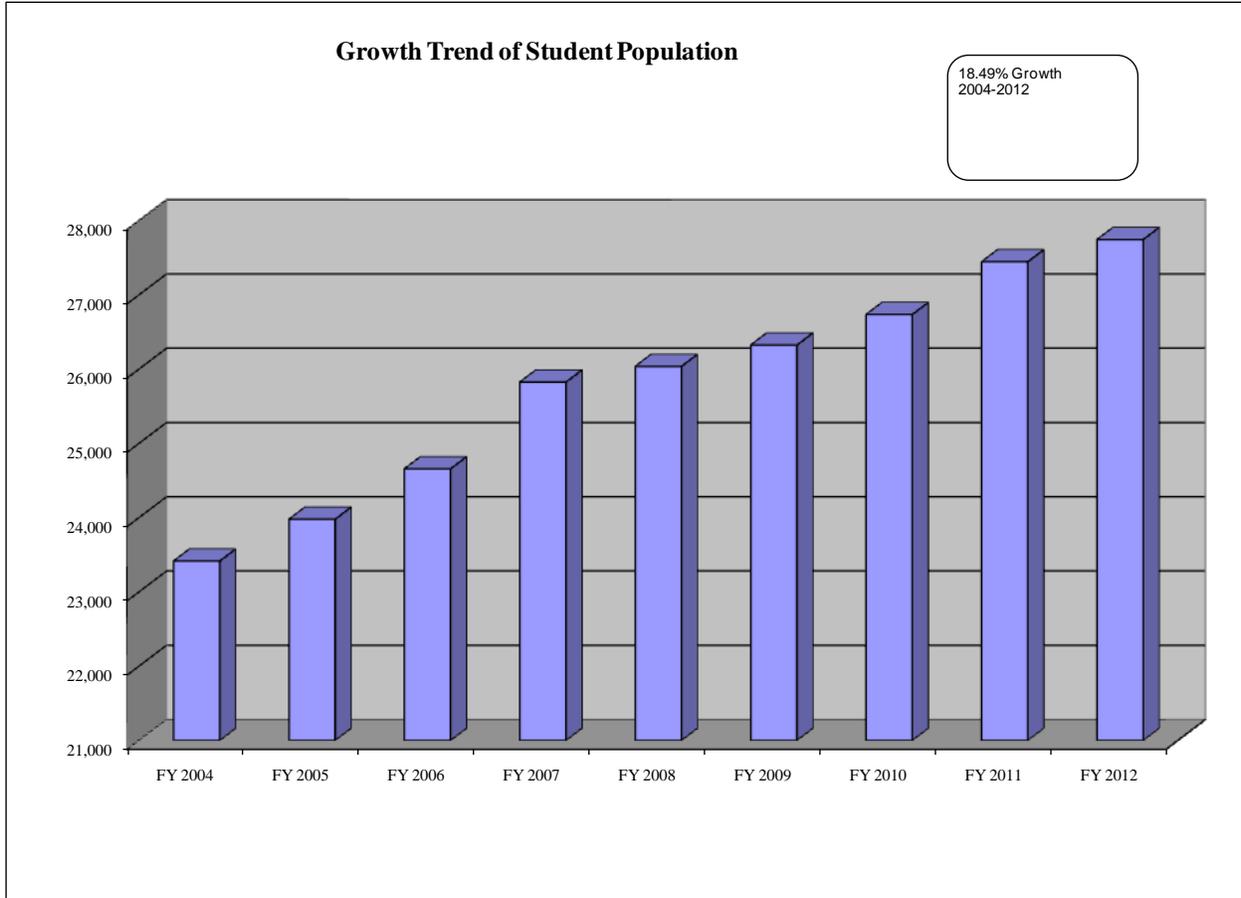
Source: Baldwin County Public Schools

**APPENDIX II
(Continued)**



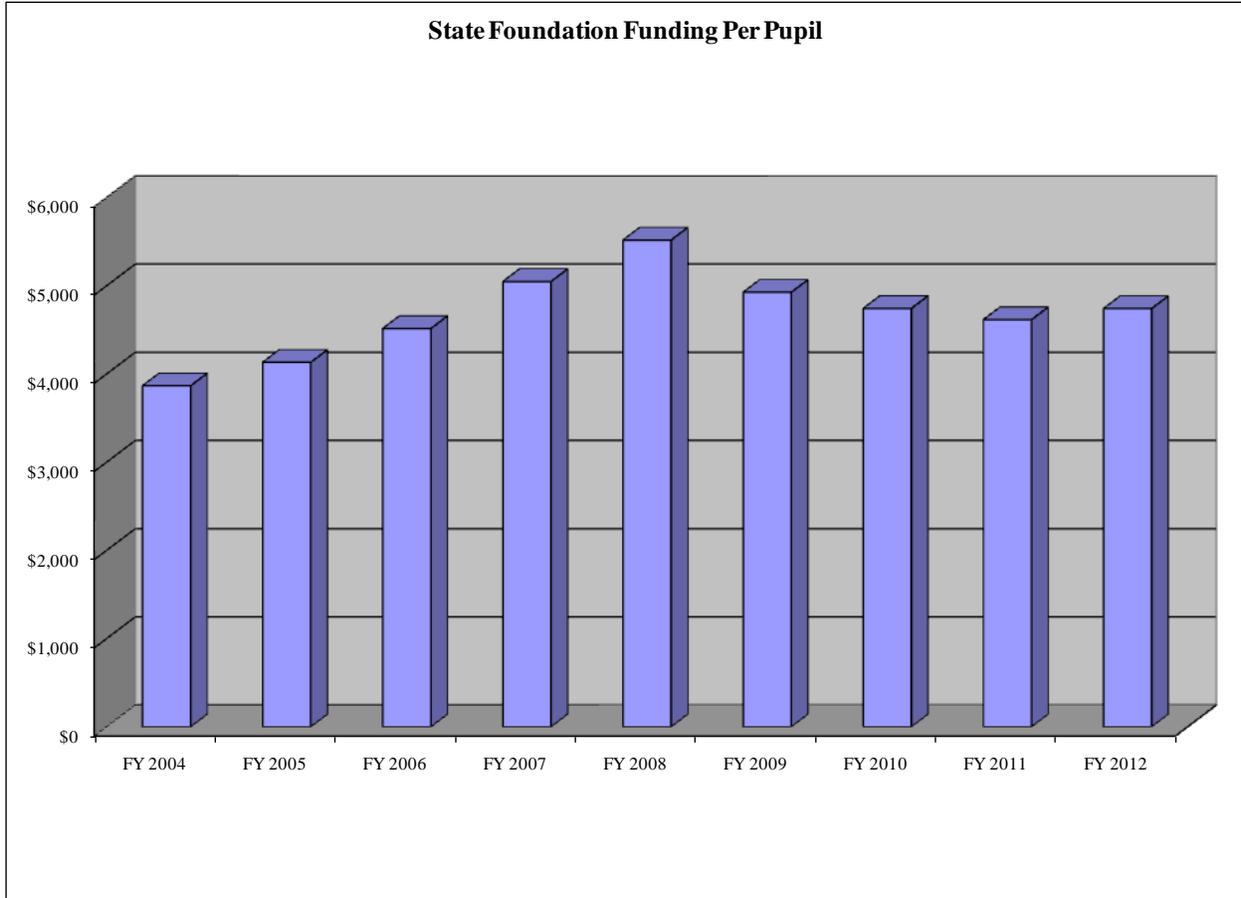
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**APPENDIX II
(Continued)**



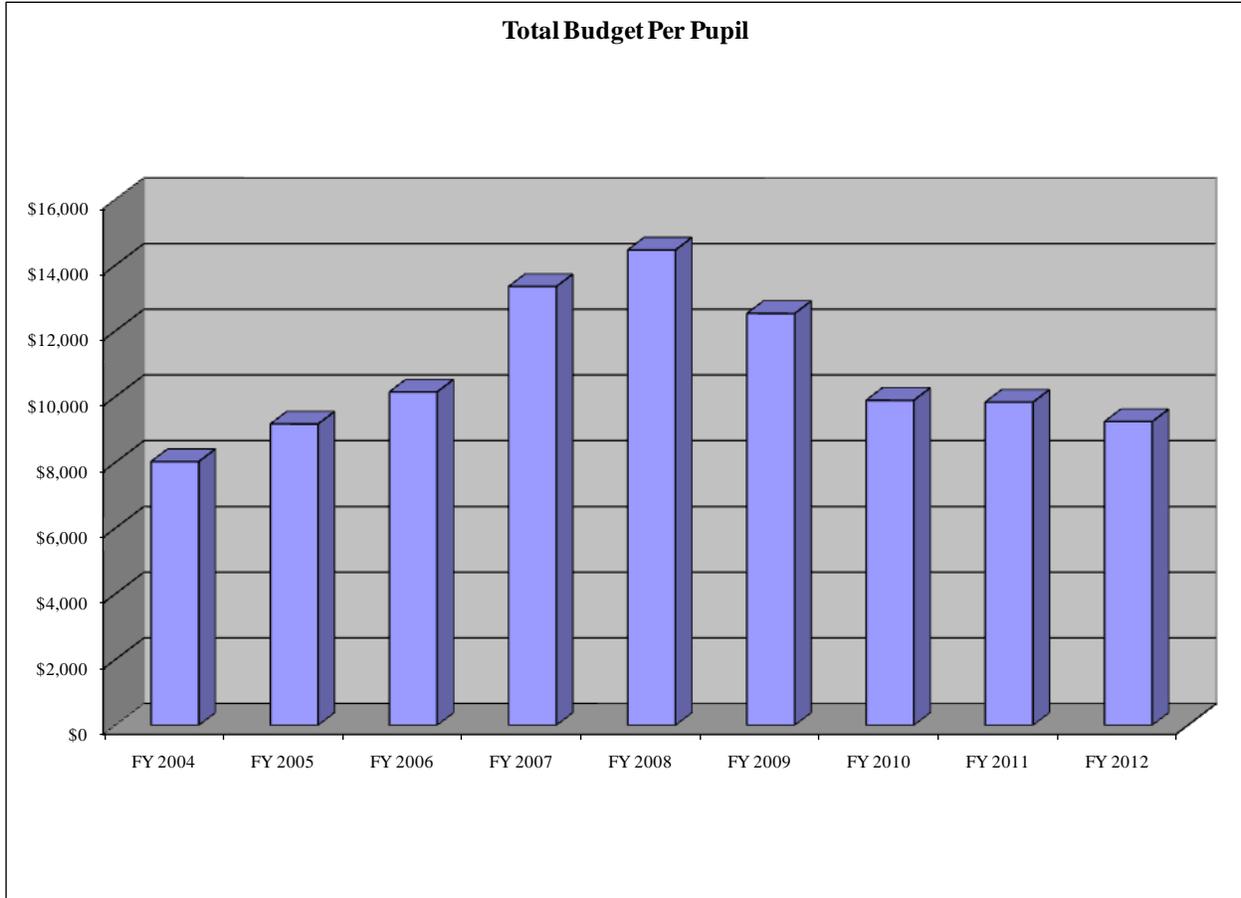
Source: Baldwin County Public Schools

**APPENDIX II
(Continued)**



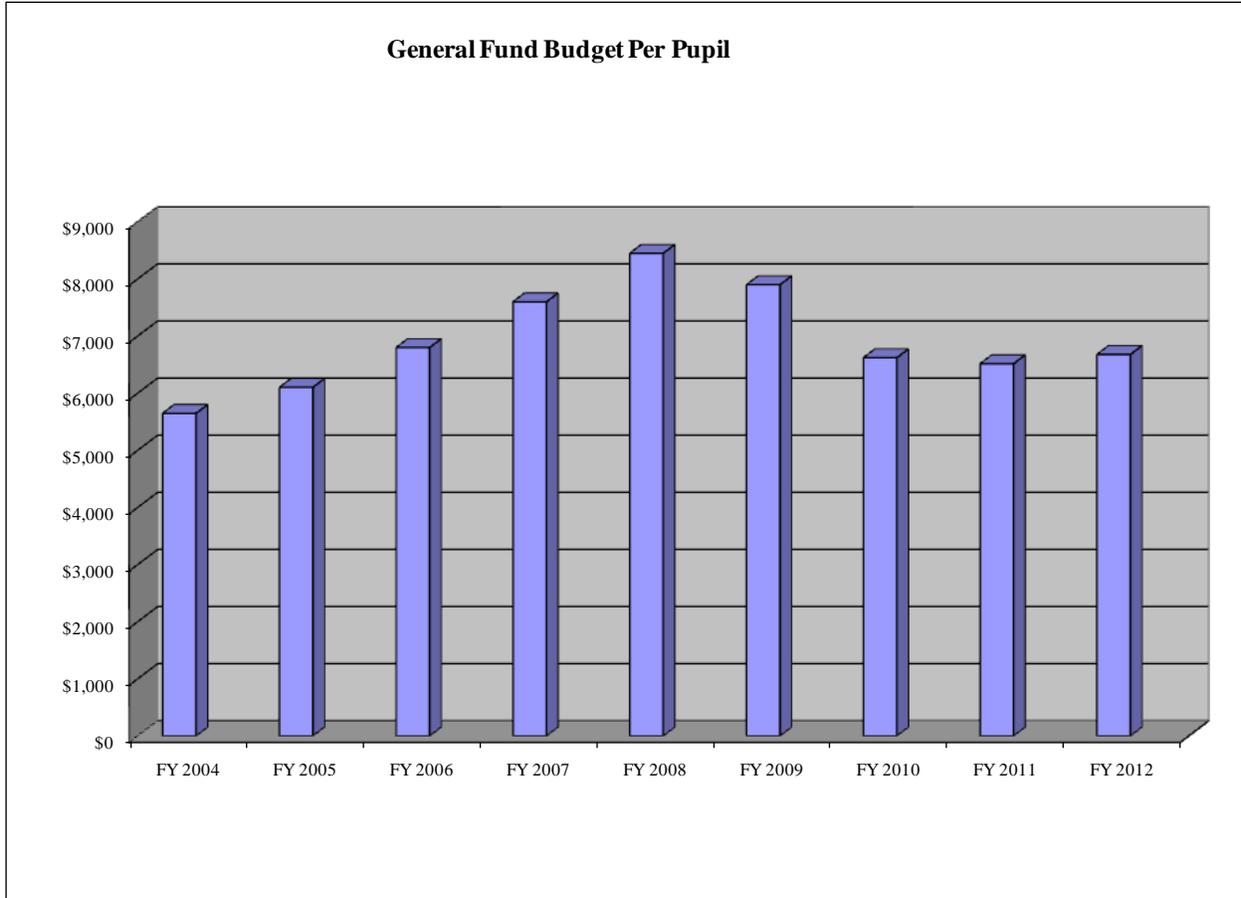
Source: Baldwin County Public Schools

**APPENDIX II
(Continued)**



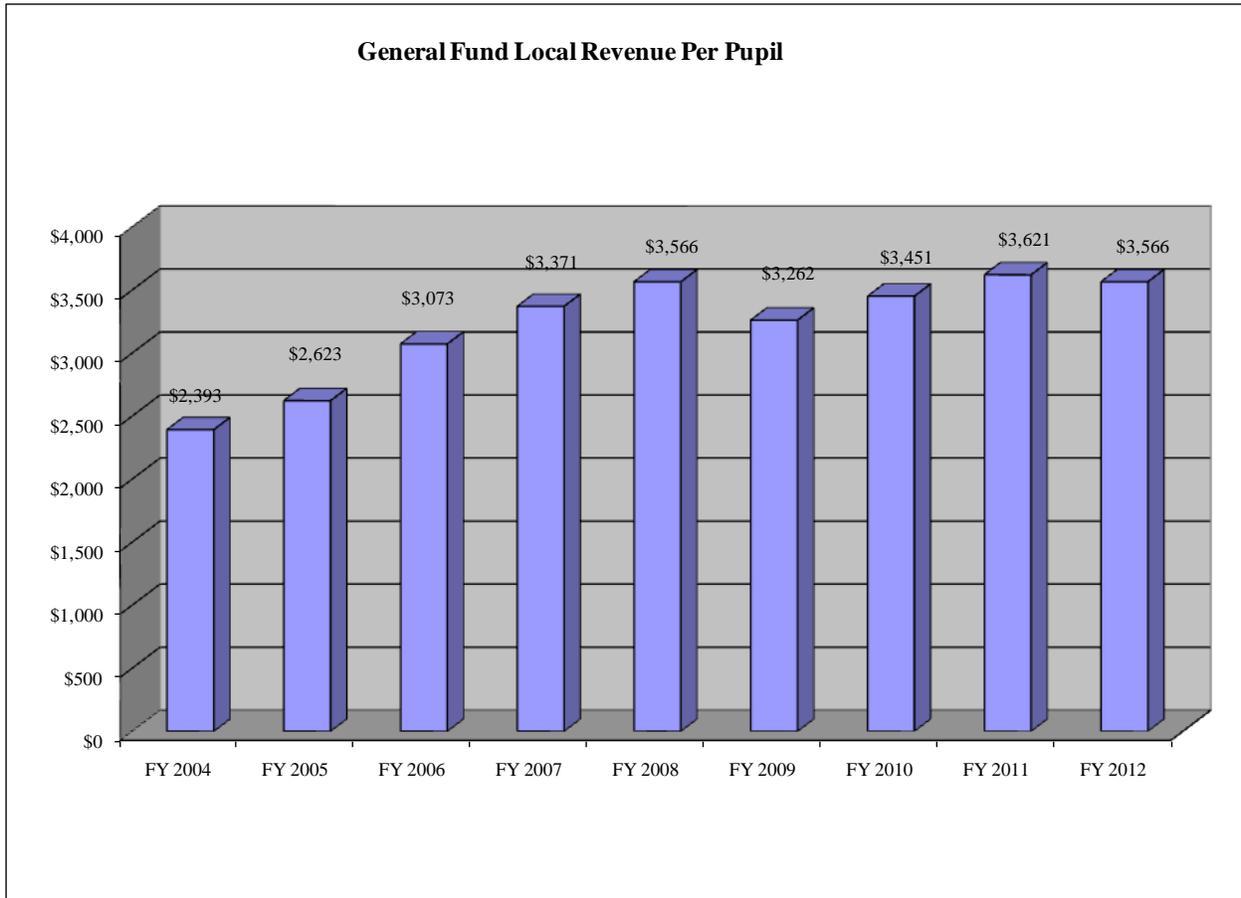
Source: Baldwin County Public Schools

**APPENDIX II
(Continued)**



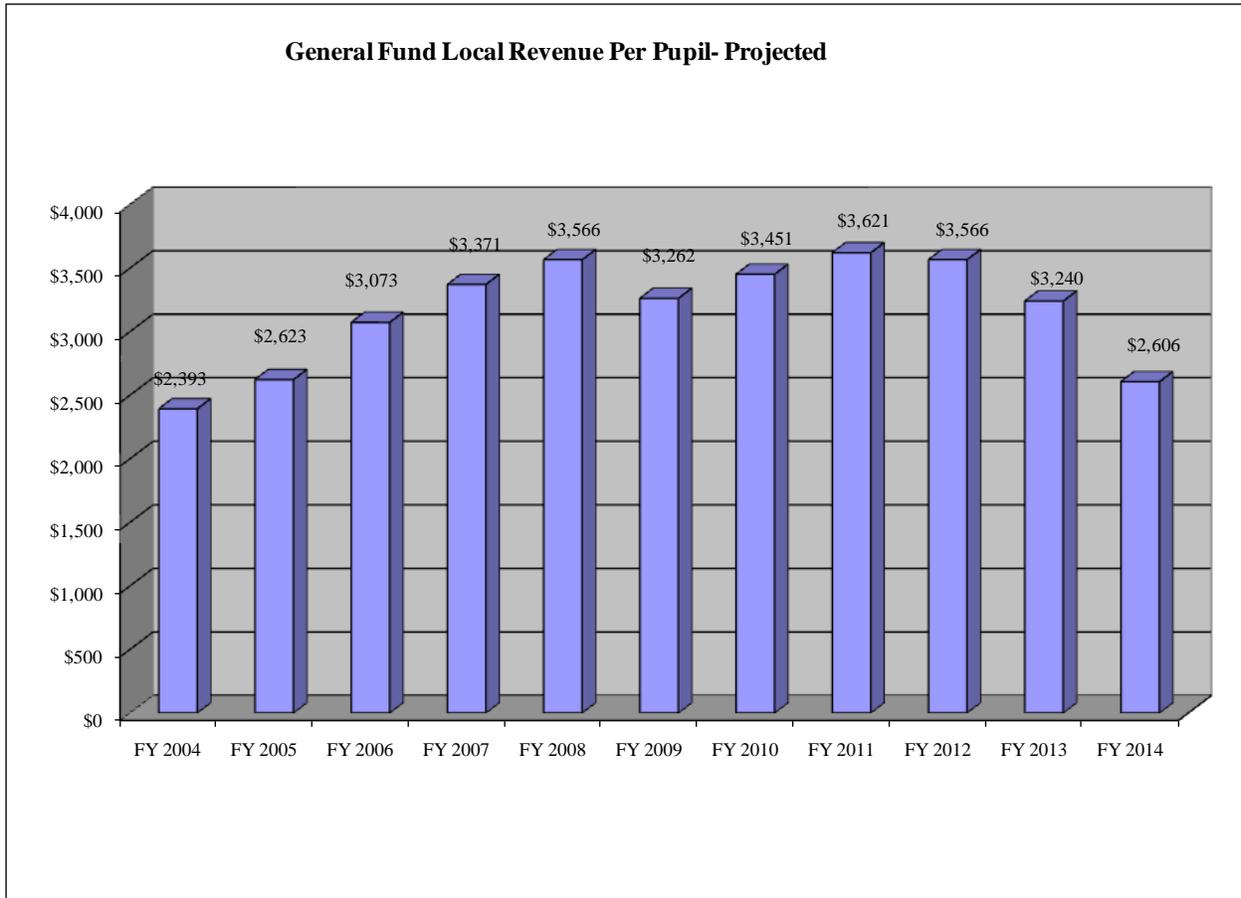
Source: Baldwin County Public Schools

**APPENDIX II
(Continued)**



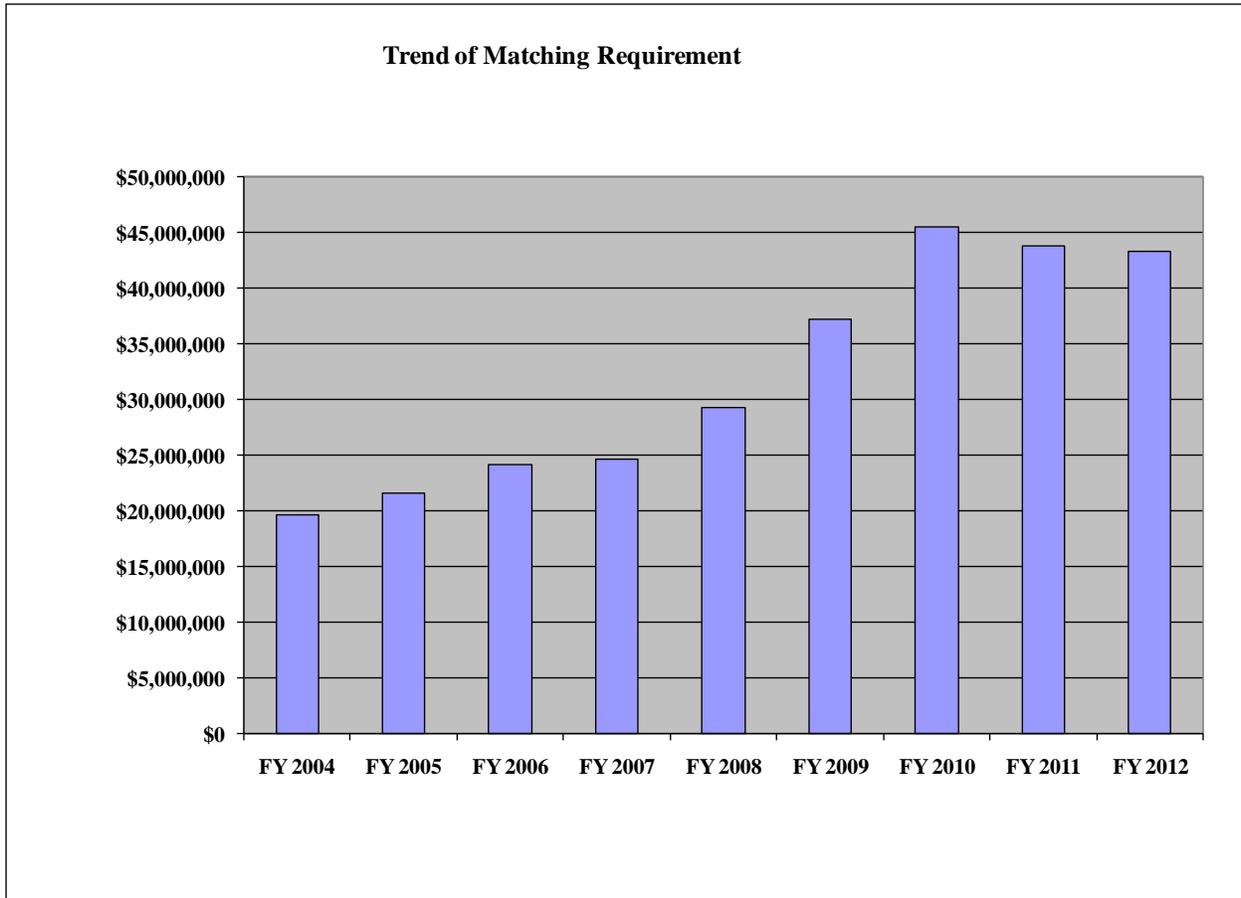
Source: Baldwin County Public Schools

**APPENDIX II
(Continued)**



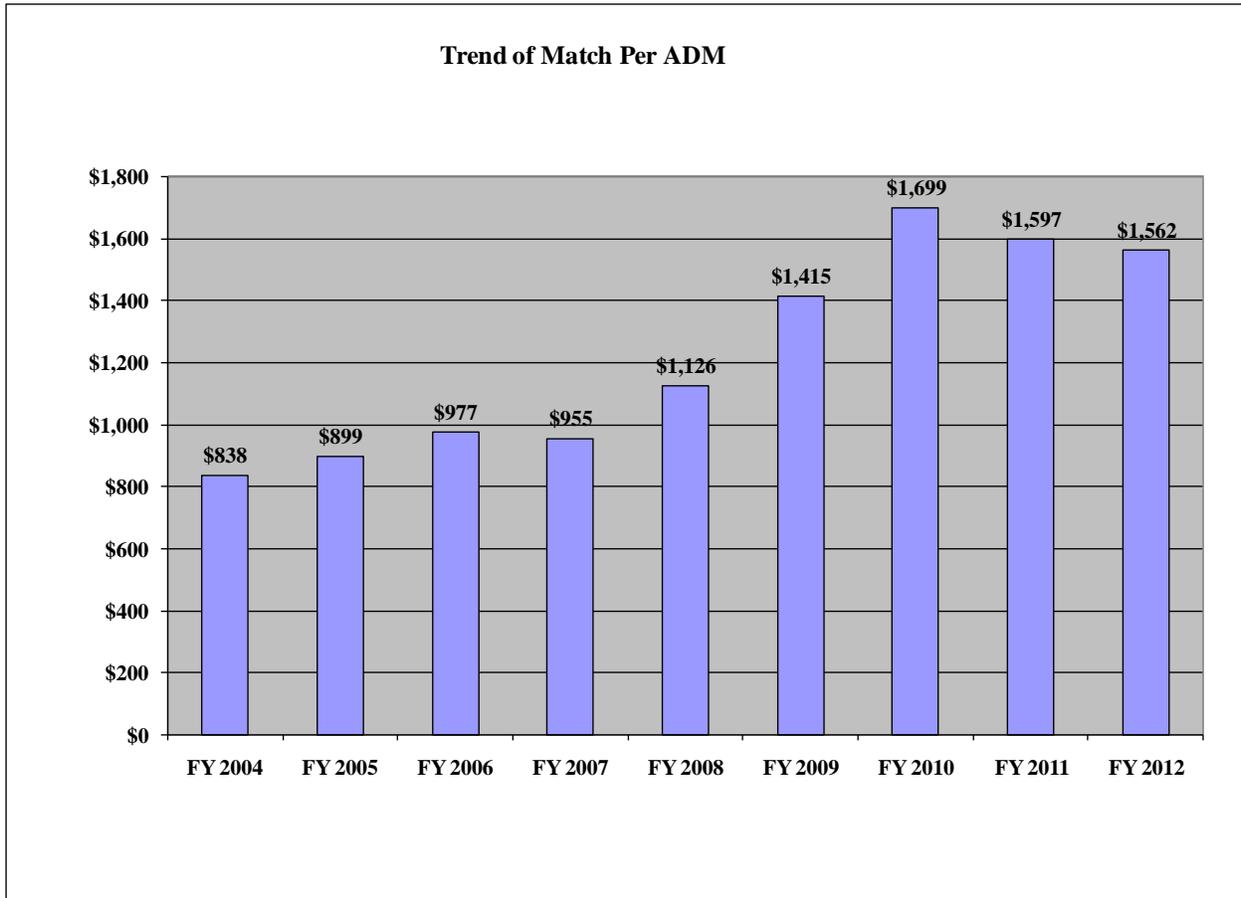
Source: Baldwin County Public Schools

**APPENDIX II
(Continued)**



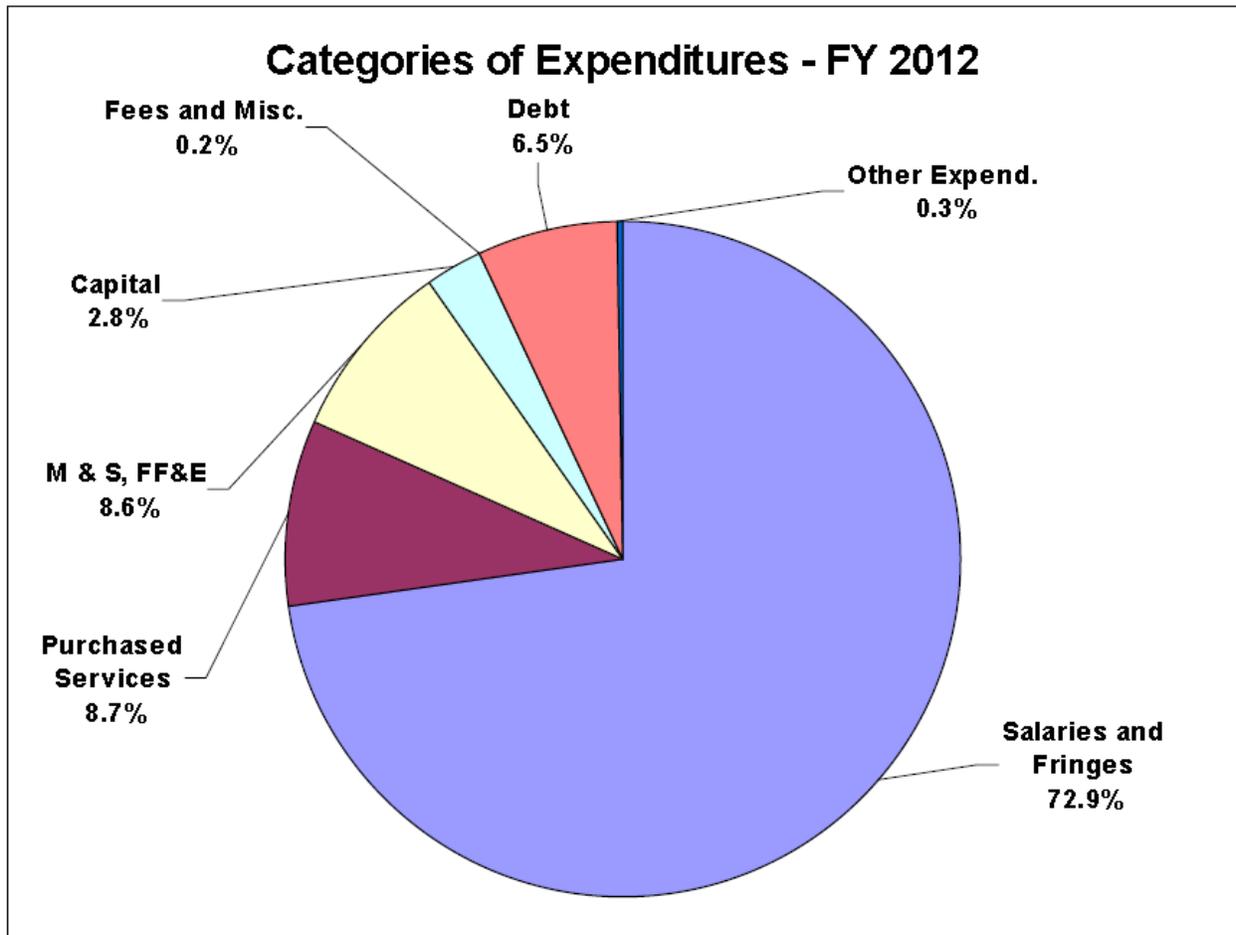
Source: Baldwin County Public Schools

**APPENDIX II
(Continued)**



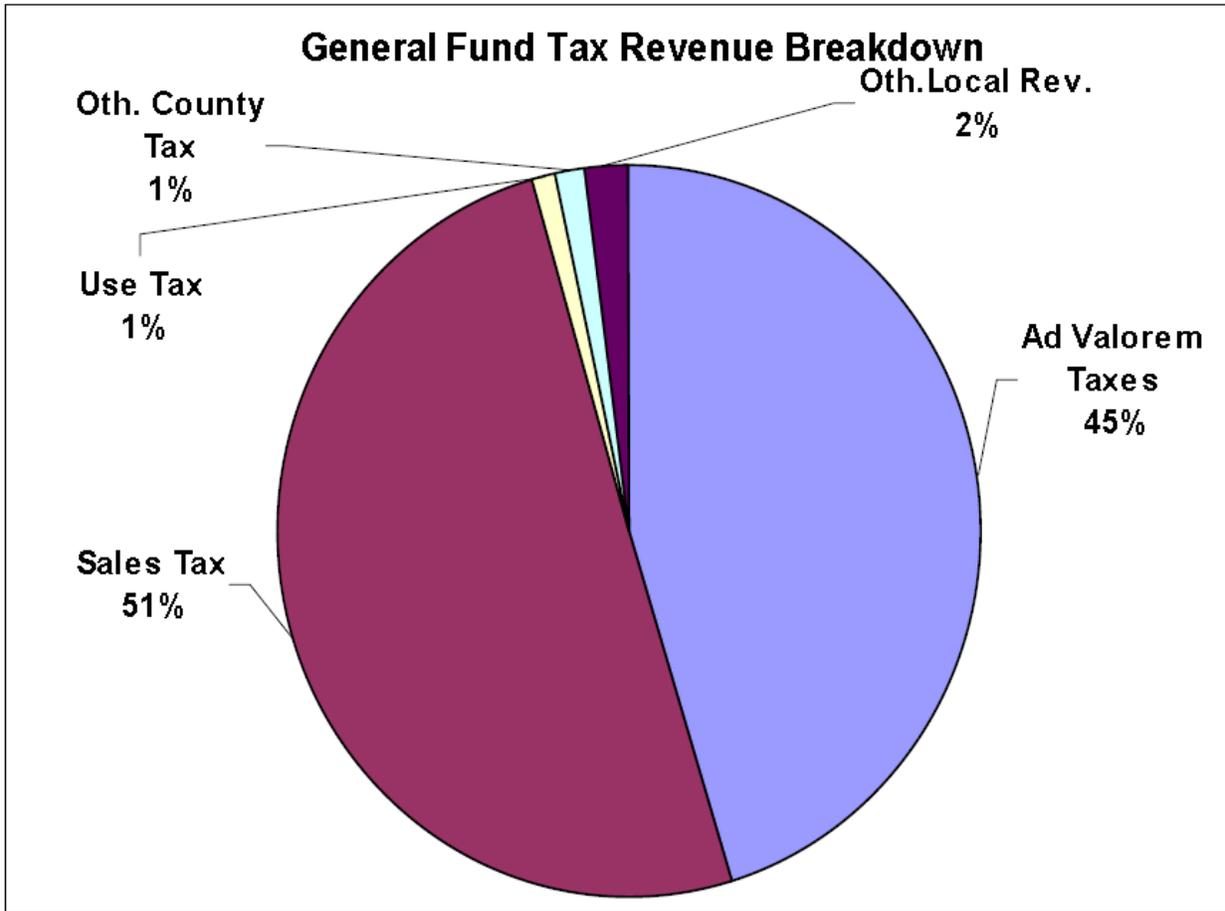
Source: Baldwin County Public Schools

**APPENDIX II
(Continued)**



Source: Budget Hearing, Baldwin County Public Schools, September 13, 2011

APPENDIX II
(Continued)



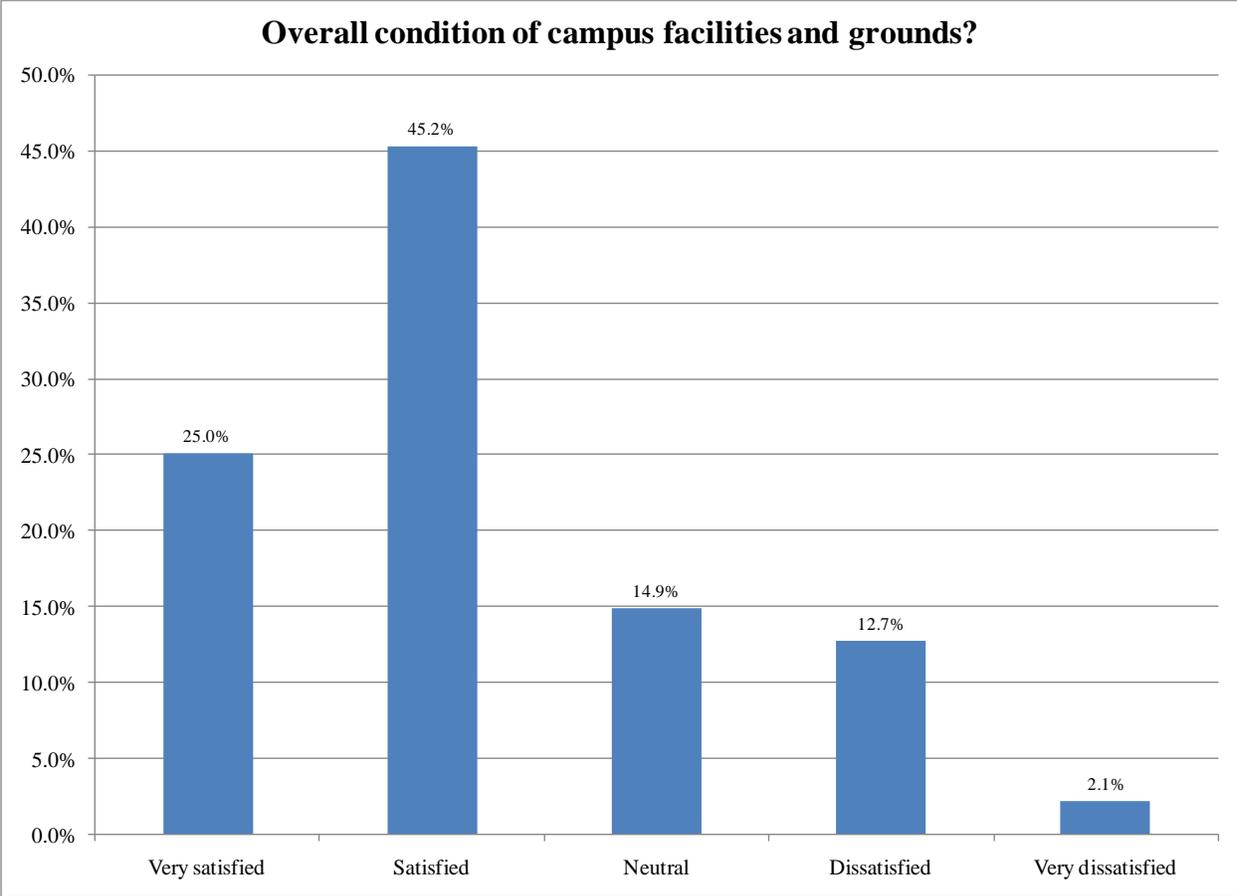
Source: Budget Hearing, Baldwin County Public Schools, September 13, 2011

APPENDIX III

ADDITIONAL SURVEY RESULTS FOR OPERATIONS & MAINTENANCE

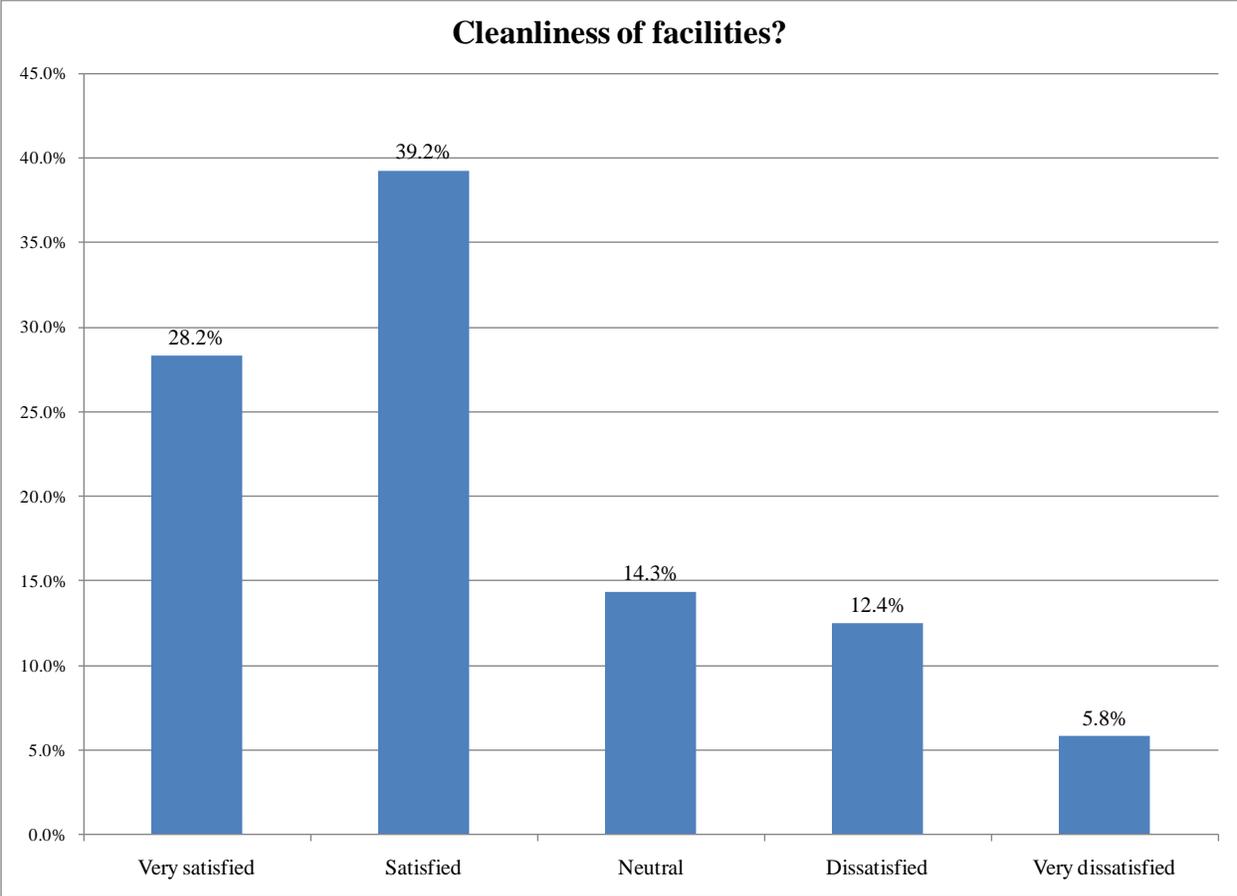
APPENDIX III

PARCA survey (9/21/11 to 9/26/11) results presented below included 747 respondents:



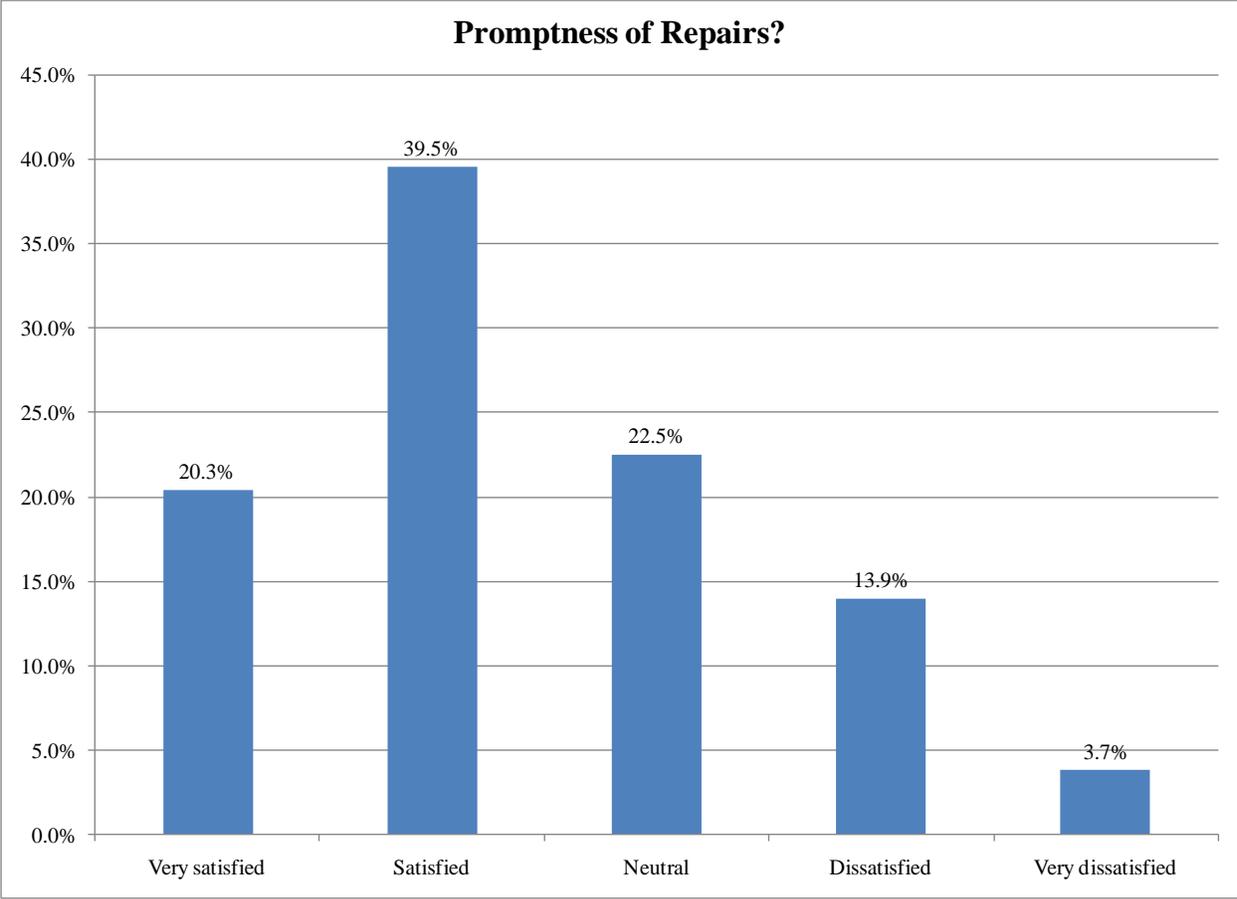
**APPENDIX III
(Continued)**

PARCA survey (9/21/11 to 9/26/11) results presented below included 747 respondents:



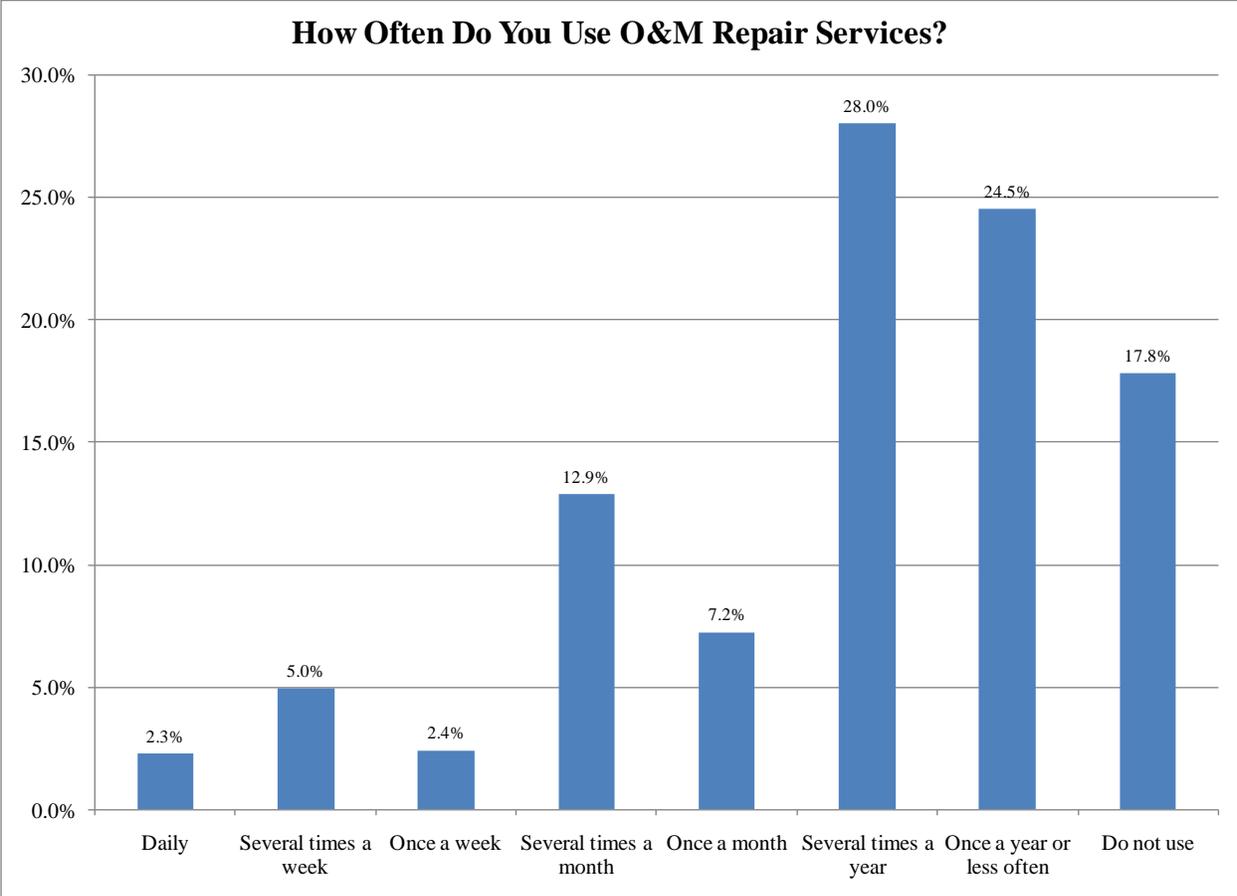
**APPENDIX III
(Continued)**

PARCA survey (9/21/11 to 9/26/11) results presented below included 747 respondents:



**APPENDIX III
(Continued)**

PARCA survey (9/21/11 to 9/26/11) results presented below included 747 respondents:



**APPENDIX III
(Continued)**

PARCA survey (9/21/11 to 9/26/11) results presented below included 747 respondents:

