

Open Enrollment Review

Coventry Local School District

The Coventry Local School District has developed a systemic approach, referred to as the “Tiered Model”, to determine the actual impact open enrollment is having on the district’s finances. This approach has allowed the district to utilize clearly defined and repeatable steps to evaluate open enrollment while analyzing both financial and academic factors.

Open Enrollment Review

Coventry Local School District

Introduction

The Auditor of State’s Ohio Performance Team, in consultation with the Ohio Department of Education, conducted a performance audit of the District to provide an independent assessment of operations and management. Functional areas selected for review were identified with input from District administrators and were selected due to strategic and financial importance to the District.

The purpose of the performance audit is to improve Coventry Local School District’s financial condition through an objective assessment of economy, efficiency, and/or effectiveness of the District’s operations and management.

The District has been encouraged to use the management information and recommendations contained in the performance audit report.

However, the District is also encouraged to perform its own assessment of operations and develop alternative management strategies independent of the performance audit report.

For the performance audit the following scope areas were selected for detailed review and analysis in consultation with the District, including Transportation, Financial Management, Human Resources, Facilities, and Open Enrollment.

Once completed, the District along with the Financial Planning and Supervision Commission will review in detail and decide which items of recommended expenditure reductions can be implemented.

The performance audit of Coventry Local School District was released by the Auditor of State July 19, 2016.

This report is a review of open enrollment.

Synopsis

To determine the optimal level of open enrolled students, Coventry Local School District (CLSD) has developed a systemic approach, referred to as the “Tiered Model.” This approach has allowed CLSD to utilize clearly defined and repeatable steps to evaluate the impact of open enrollment on CLSD’s finances.

CLSD will also review the Auditor of State’s Performance Team methodology of using generic estimates vs. CLSD’s methodology of using actual figures.

CLSD will show that open enrollment does not cost approx. \$5.6 as the Performance Team suggested using generic estimates.

But by using actual figures, CLSD will recreate a resident district and itemize each cost associated with open enrollment.

CLSD arrived at an open enrollment cost of approx. \$1.7 million with open enrollment revenue generating approx. \$4.5 million.

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History & Background

The Financial Planning and Supervision Commission for the Coventry Local School District was created by Ohio Revised Code 3316.05 following the Auditor of State's declaration on Dec. 4, 2015, that the school district was in a state of fiscal emergency as defined in Section 3316.03 (B) of the Revised Code. Prior to placement in fiscal emergency, the district was placed in fiscal watch by the Auditor of State during Fiscal Year 1997 (per ORC 3316.03).

ORC 3316.05 establishes the Financial Planning and Supervision Commission and requires the commission to adopt a financial recovery plan within 120 days after the first meeting (per ORC 3316.06).

The financial recovery plan, adopted by the Financial Planning and Supervision Commission on May 9, 2016 and approved by the Ohio Superintendent of Public Instruction on May 23, 2016, established a group/committee to review open enrollment as this was an area selected for the performance audit.

Each group/committee is to provide a final report that includes: Executive Summary, Introduction (*which includes a problem statement, background and research summary*), presentation of analysis done and related findings, and conclusion with recommendations including a viable implementation process, a timeline for implementation and anticipated costs savings by fiscal year.

The members of the Open Enrollment group/committee were established accordingly by the financial recovery plan. It will include: two members from the commission, one of which will be the chairperson; six resident members, including those opposed to open enrollment; one teacher; the treasurer; the superintendent; a board of education member; and one additional administrative staff member. Total committee membership will not exceed 13.

The Open Enrollment Committee held its first meeting June 9, 2016 with the Superintendent reviewing the role of the Commission and its involvement in Coventry's financial recovery process. The Open Enrollment Committee is facilitated by Joe Iacano, Superintendent – Summit Educational Service Center. The members include: (1) Jim Darby, resident, (2) Lorene Reed, resident, Alumnus, past Coventry teacher, (3) Frank Archual, resident, Grandparent Representative, daughter is a Coventry teacher, (4) Rusty Chaboudy, Superintendent, (5) Shawn Welsh, resident, parent representative, (6) Greg Smith, Coventry teacher representative, (7) Jeff Angeletti, resident, parent representative, (8) Bob Wohlgamuth, Board President, resident, Alumnus, PLCC Board Member, (9) Kim Richard, Ohio Department of Education, Assistant Director of Financial Analysis and Commissions, Commission Chair, (10) Lisa Blough, Assistant Superintendent, resident, parent representative, (11) Vicki Tavenier, Board Member, resident, parent representative, (12) Laura McGraw, resident, parent representative, Commission Member, and (13) Matt Muccio, Treasurer.

Executive Summary

At this time, the Coventry Local School District is facing many financial challenges. After nineteen years in fiscal watch, the district determined that it could no longer provide the state of Ohio with an adequate financial recovery plan. Therefore, the district was declared in fiscal emergency on December 4, 2015. As a result of this declaration, the district was tasked with analyzing and evaluating multiple areas of operations. The most significant area to be evaluated was open enrollment.

Open enrollment has been embedded within the Coventry Local School District for over two decades. While the district has always declared that open enrollment has provided a financial gain to the school system and relief for the community's tax payers, a recent State of Ohio performance audit claimed otherwise.

As part of the recovery planning process, Coventry developed an Open Enrollment committee. This committee was tasked with two goals. The first goal was to review the district's official open enrollment policy and revise the policy as needed. The second goal involved an extensive review of open enrollment including the Auditor of State's recommendation; its impact on district's finances and academics, as well as the future role open enrollment will play in the Coventry Local School District.

After months of meetings, discussions, and in depth studies, the committee has accomplished the goals that were set forth. In fulfillment of goal one, a new and more thorough open enrollment policy has been developed. In order to achieve the second goal, the committee has directed the district to create an internal tool to analyze the impact of open enrollment on the district's finances. This tool, referred to as the Tiered Model, has provided an avenue for the district to reflect upon open enrollment from a variety of different levels or tiers. In addition, the commission directed the district to analyze the recommendations outlined in the Auditor of State's report and researched the influence that open enrollment revenue has on the district's academic programs and opportunities. The work and research collected during this process is outlined throughout the Open Enrollment Review report. All final recommendations will be formally presented to the Coventry Board of Education for official review and approval.

Problem Statement

As directed by the recovery plan, the District should address any recommendations in the Auditor of State's performance audit. The performance audit recommendations regarding open enrollment are:

(1) Establish open enrollment capacity limits (page 9 of Performance Audit)

Per the performance audit (page 10 of Performance Audit) *"Although the District's open enrollment policy conforms to the broad requirements in ORC § 3313.98, it has not established formal capacity limits by grade level, school building, and/or educational program. The District has a long history of significant incoming open enrollment students. The number of incoming open enrollment students ranged from a low of 760 to a high of 834 from FY 2010-11 to FY 2014-15. The District's total student to general education teacher ratio ranged from a low of 22.7:1 to a high of 26.1:1 during this same time. The District's recent practice, however, has been to limit the number of open enrollment students to that which does not require hiring an additional teacher. This practice is not formally detailed in a Board policy or administrative guideline. **The District should establish capacity limits by grade level, school building, and/or educational program for the number of open enrollment students accepted into the District and define those limits in a Board policy or administrative guideline.** Following this policy would help to annually predetermine the number of open enrollment students to accept based on openings in each grade level, school building, and educational program. Further, it would help the District define staffing levels and space availability without increasing expenditures."*

(2) Optimize the number of open enrollment students accepted into the District (page 11 of Performance Audit)

Per the performance audit (page 17-20 of Performance Audit) *"**Coventry Local School District's net loss for educating open enrollment students was approximately \$1.0 million in FY 2014-15.** As shown in Table 7a, the District could admit 58 open enrollment students, based on FY 2015-16 resident student enrollment, and still maintain its current student to general education teacher ratio. However, this option limits the revenue the District could receive from open enrollment. As shown in Table 7b, the District could admit 116 open enrollment students if it increased its total student to general education teacher ratio from 24:1 to 25:1. Ultimately, the number of open enrollment students the District can admit with the goal of maximizing financial efficiency will vary based on resident student enrollment and the desired student to teacher ratio. **The District could save approximately \$1,582,041 annually by optimizing the number of open enrollment students it accepts.**"*

Problem Statement (continued)

Page 17, Table 6 of the Performance Audit:

Expenditure Type	Total Cost	Open Enrollment Cost
Regular Instruction	\$9,338,970	\$3,534,458
Special Instruction	\$2,754,341	\$657,237
Vocational Instruction	\$83,667	\$31,521
Support Services Pupils	\$954,591	\$311,078
Support Services Instructional Staff	\$201,558	\$75,934
Support Services Administrative	\$1,693,455	\$445,580
Operation and Maint. of Plant Services	\$2,225,704	\$38,695
Support Services Pupil Transportation	\$1,350,307	\$285,727
Support Services Central	\$614,987	\$231,336
Extracurricular Activities	\$505,523	\$81,009
Total Expenditures	\$19,723,103	\$5,692,575
Open Enrollment Revenue		\$4,690,021
Net Revenue/(Loss)		(\$1,002,554)

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Traces to Page 16, 22, 23

Traces to Page 11, 20

Coventry Local School District's review of recommendation 1:

- The Open Enrollment Committee will review current policy and if applicable adjust accordingly and propose for Board approval

Coventry Local School District's review of recommendation 2:

- The Open Enrollment Committee will review the Auditor of State's assumption of a net loss of approximately \$1 million due to educating open enrollment students during FY 2014-15 and an optimization of open enrollment students accepted

Process on Page 11

- The District will obtain the Auditor of State's methodology in which they determined revenues and expenditures associated with educating open enrollment students

Process on Page 17

- The District will review historical data and compare to the Auditor of State's methodology

Process on Page 28

- The District will recreate expenditures associated with educating a resident only populated district and compare to current expenditures

Process on Page 54

- The District has developed a systemic approach, referred to as the Tiered Model, to analyze Open Enrollment optimal levels

Analysis – Coventry Local School District’s review of recommendation 1:

Review of Coventry Local School District’s Open Enrollment Policy

Members of the open enrollment committee reviewed current policy and propose the following Inter-District Open Enrollment Policy:



Coventry Local School District

INTER-DISTRICT OPEN ENROLLMENT POLICY

The Coventry Board of Education shall permit students from other school districts to apply and enroll in the Coventry Local School District (CLSD), free of any tuition obligation, provided that all requirements outlined in the procedures and district application process are met and completed within the district’s established timelines for school year 2017-2018.

Those requirements include:

(1) application and corresponding documentation;

(2) admission procedures;

(3) capacity limits established by the Coventry Board of Education, the number of openings will be determined by optimum size for a particular program, classroom, grade level, and/or school building without going over each building’s class size capacity for enrollment. Therefore, the total enrollment will not exceed the following:

a. Coventry Elementary School = 750

b. Coventry Middle School = 700

c. Coventry High School = 800

(4) applicant preference;

(5) entrance requirements;

(6) students with disabilities information;

(7) proficiency in English requirements; and

(8) discipline status.

Analysis – Coventry Local School District’s review of recommendation 1: (continued)

Review of Coventry Local School District’s Open Enrollment Policy (continued)

Procedures:

- A. Students in grades kindergarten through 12 can apply for open enrollment in the Coventry Local School District.
- B. Enrollment through the early entrance process for kindergarten or first grade will not be permitted for any child residing outside of the CLSD area of residence. (Early entrance is defined as entrance into Kindergarten or first grade prior to a child turning the appropriate age. For kindergarten entrance into Coventry Schools, a child must be 5 years old prior to August 1. For 1st grade entrance into Coventry Schools, a child must be 6 years old by August 1.)
- C. The student and/or parent requesting to register shall obtain an application from the Coventry Administrative Office. The resident district shall also be notified, by the parent of the student’s intent to attend Coventry Schools. Applications should be submitted during the district’s established timeframe.
- D. The applications shall be reviewed and approved by the grade-level appropriate school principal and forwarded to the superintendent for recommendation and final approval by the Coventry School Board.
- E. An applicant will not be accepted if the grade-level and/or classes are close to, or filled to, capacity. If there is limited space in a building or grade-level, the following students will be given consideration: previously enrolled students, Coventry staff members’ children, students who have siblings already attending the school, and children living in Coventry Township who happen to reside in the borders of a neighboring school district. Annual reapplication is required and no guarantees of enrollment /placement are given.
- F. Students shall not be denied admission based upon any physical or mental disability, unless specific facilities, classroom space, and/or services that are required to meet the child’s needs are not available within the school district or building.
- G. Students shall not be granted or denied admission based upon athletic, artistic, academic, extra-curricular deficiency, and/or English proficiency.

Review of Coventry Local School District’s Open Enrollment Policy (continued)

Procedures:

- H. Students shall not be discriminated against because of race and/or ethnicity. However, per ORC 3313.98, the district is required to ensure that an appropriate racial balance is maintained in the district schools.
- I. Students may not be admitted if they have been suspended or expelled for ten consecutive days (or more) in the term for which admission is sought, or in the term immediately preceding the term for which admission is sought.
- J. All credits toward graduation, earned in other state-approved schools, shall be accepted upon enrollment.
- K. Athletic eligibility applies to all students in grades 7 through 12 who wish to participate in interscholastic athletics.
- L. Students attending through open enrollment shall complete a renewal application, each year, during the district’s re-application time period. Students are not guaranteed acceptance if class sizes and school infrastructure is at its limits, and/or updated forms and proof of residency are not provided.
- M. The CLSD shall provide transportation on a “space available” basis to any student accepted through the open enrollment program. Students must provide their own transportation to a designated bus stop within the CLSD or an established location near the boundaries of the district.
- N. Failure to submit all required documentation, by the application deadlines, results in an automatic denial of open enrollment.

Analysis – Coventry Local School District’s review of recommendation 1: (continued)

Review of Coventry Local School District’s Open Enrollment Policy (continued)

Special Education:

Students with disabilities may apply for open enrollment. The Director of Special Services will review all open enrollment applications involving special education students. After review, the director will determine if the district can accommodate the requirements of the Individual Education Plan (IEP). At that time, a decision regarding enrollment acceptance will be determined based on what supports, facilities, and/or space is available to meet the child’s needs.

A copy of the student’s IEP, Evaluation Team Reports (ETR), and/or specific supporting information must be provided at the time of the student’s application for enrollment. The student’s application will not be time-stamped until all required documentation is submitted for review. If it is discovered, after registration, that the student has an active Individual Education Plan and/or related supports, that student will immediately return to their resident district for failure to disclose this information at the time of application.

Notification:

Families of children in grades 1 - 12 will be notified in writing of their child’s acceptance no later than June 1st of each school year. Kindergarten open enrollment applicants will be notified of acceptance status no later than August 15th of each school year. Students and their parents may appeal, in writing, to the Superintendent /School Board any rejection of admission. The appeal will be reviewed and responded to, in writing, with the final enrollment decision. The Coventry School Board shall be the final authority in admitting or denying acceptance of any open enrollment student.

The school board has the authority to make exceptions to the admission criteria under extenuating circumstances.

Analysis - Coventry Local School District's review of recommendation 2:

Auditor of State Performance Team Methodology

The district obtained the Auditor of State's Performance Team's methodology upon how they arrived at open enrollment revenue of \$4,690,021 (page 17 of Performance Audit) and open enrollment cost of \$5,692,575 (page 17 of Performance Audit).



OPEN ENROLLMENT REVENUE:

\$4,536,214.80	OE Positive Adjustment (FY15 Final #3 Payment, SFPR Summary Sheet)
\$4,682.70	CTA5 OE Positive Adjustment (FY15 Final #3 Payment, SFPR Summary Sheet)
<u>\$149,123.05</u>	<u>Excess Cost Positive Adjustment (June No. 2 Payment, Foundation Settlement)</u>
\$4,690,020.55	Total Open Enrollment Revenue



Analysis - Coventry Local School District's review of recommendation 2: (continued)

Auditor of State Performance Team Methodology (continued)

OPEN ENROLLMENT COSTS:

The Performance Team obtained Coventry Local School District's FY 2014-15 expenditures by function code from the Expenditure Per Pupil (EPP) workbook. They obtained Coventry Local School District's FY 2014-15 total enrollment and special education enrollment from the FY 2014-15 Report Card. They obtained Coventry Local School District's FY 2014-15 number of open enrollment in students and number of special education open enrollment in students from the FY 2014-15 SFPR Final #3 Report.

The Performance Team then determined if each function code would experience a decrease in expenditures if the number of open enrollment students was reduced. They used the Uniform School Accounting System manual function code definitions as support. They also filtered each function code to determine the object codes with expenditures. They excluded function codes dedicated exclusively to educating resident students or tuition payments for resident students. They also excluded function codes that represent a fixed or sunk cost (Office of the Superintendent, Board of Education, Fiscal Services, majority of facilities) which would not experience a reduction in expenditures with fewer students.

The Performance Team then calculated the percent of open enrollment students to total students. They calculated the percent of special education open enrollment students to total special education students. They calculated the percent of open enrollment students transported to total students transported. They multiplied the percent of open enrollment students to total students to the expenditures in all function codes identified, except for special education and transportation; special education function code expenditures were multiplied by the percent of open enrollment special education students to total special education students; transportation function code expenditures were multiplied by the percent of open enrollment students transported.

For extracurricular expenditures, they took the net cost calculated in the extracurricular workbook, not the total expenditures in function code 4000. The net cost was used because the revenue generated by the extracurricular activities are not in the General Fund and therefore not included on the five-year forecast. They then multiplied the extracurricular net cost by the percent of open enrollment students to total students.

Please reference appendix page 100 – 106 for the full Auditor of State Performance Team workpaper

Analysis - Coventry Local School District's review of recommendation 2: (continued)

Auditor of State Performance Team Methodology (continued)

FY 2014-15 Total Enrollment = 2,076
 FY 2014-15 Open Enrollment = 782.106
 % Open Enrollment to Total = 0.376736994 or **37.7%**

FY 2014-15 Special Ed Enrollment = 307
 FY 2014-15 Open Enrollment Special Ed Enrollment = 64.27
 % Open Enrollment to Total = 0.209348534 or **20.9%**

FY 2014-15 Total students transported = 1,517
 FY 2014-15 Open Enrollment students transported = 321
 % Open Enrollment to Total = 0.211601846 or **21.2%**

Function	Description	Total	Open Enrollment Cost	
1100	Regular Instruction	\$319,538 (x 37.7%) =	\$120,382	A
1110	Elementary	\$3,216,372 (x 37.7%) =	\$1,211,726	A
1120	Middle School	\$2,500,095 (x 37.7%) =	\$941,878	A
1130	High School	\$2,821,737 (x 37.7%) =	\$1,063,053	A
1132	General Curriculum	\$335,600 (x 37.7%) =	\$126,433	A
1190	Other Regular	\$12,625 (x 37.7%) =	\$4,756	A
1231	Multi-handicapped	\$250,199 (x 20.9%) =	\$52,378	B
1237	Specific Learning	\$333,765 (x 20.9%) =	\$69,873	B
1239	Other Handicaps	\$604,761 (x 20.9%) =	\$126,606	B
1241	Multi-handicapped	\$140,492 (x 20.9%) =	\$29,412	B
1247	Specific Learning	\$244,179 (x 20.9%) =	\$51,118	B
1249	Other Handicaps	\$692,529 (x 20.9%) =	\$144,980	B
1270	Disadvantaged Youth	\$485,401 (x 37.7%) =	\$182,868	B
1314	Home Economics	\$83,667 (x 37.7%) =	\$31,521	C
2120	Guidance Services	\$1,854 (x 37.7%) =	\$698	D
2122	Counseling Services	\$306,585 (x 37.7%) =	\$115,502	D
2134	Nurse Services	\$133,043 (x 37.7%) =	\$50,122	D
2142	Psychological Testing	\$19,056 (x 37.7%) =	\$7,179	D
2143	Psych. Counseling	\$203,800 (x 37.7%) =	\$76,779	D
2149	Other Psych. Services	\$195 (x 37.7%) =	\$73	D
2150	Speech Services	\$212,941 (x 20.9%) =	\$44,579	D
2187	Other Support Disab.	\$5,026 (x 20.9%) =	\$1,052	D

Analysis - Coventry Local School District's review of recommendation 2: (continued)

Auditor of State Performance Team Methodology (continued)

Function	Description	Total	Open Enrollment Cost	
2190	Other Support Pupils	\$72,089 (x 20.9%) =	\$15,092	D
2212	Instruction Develop.	\$115,378 (x 37.7%) =	\$43,467	E
2219	Other Instruction	\$24,968 (x 37.7%) =	\$9,406	E
2222	School Library Srvs.	\$61,210 (x 37.7%) =	\$23,060	E
2415	District Admin.	\$45,126 (x 37.7%) =	\$17,001	F
2416	Special Edu. Admin.	\$156,772 (x 20.9%) =	\$32,820	F
2417	Special Edu. Support	\$52,987 (x 20.9%) =	\$11,093	F
2421	Office of the Principal	\$757,103 (x 37.7%) =	\$285,229	F
2422	Secretarial Services	\$254,791 (x 37.7%) =	\$95,989	F
2429	Other Support Admin.	\$9,153 (x 37.7%) =	\$3,448	F
2810	Service Area Direction	\$548,678 (x 21.2%) =	\$116,101	G
2821	Transport. Disabilities	\$6,445 (x 21.2%) =	\$1,363	G
2829	Other Vehicle Oper.	\$692,485 (x 21.2%) =	\$146,531	G
2830	Monitoring Services	\$102,161 (x 21.2%) =	\$21,617	G
2840	Vehicle & Maint. Srvs.	\$537 (x 21.2%) =	\$113	G
2932	Public Info. Services	\$1,779 (x 37.7%) =	\$671	H
2933	Management Info. Srvs.	\$63,115 (x 37.7%) =	\$23,777	H
2949	Other Staff Services	\$5,795 (x 37.7%) =	\$2,183	H
2960	Admin. Tech. Srvs.	\$543,360 (x 37.7%) =	\$204,704	H
2700 (5**)	Facilities Supplies/Mat.	\$98,251 (x 37.7%) =	\$37,014	I
2700 (452)	Facilities Water & Sewer	\$4,460 (x 37.7%) =	\$1,680	I
2700	Operations & Maint.	\$175,797 (x 37.7%) =	\$66,229	A
Total			\$5,611,566	



A's = \$3,534,458	[Regular Instruction]
B's = \$657,237	[Special Instruction]
C's = \$31,521	[Vocational Instruction]
D's = \$311,078	[Support Services Pupils]
E's = \$75,934	[Support Services Instructional Staff]
F's = \$445,580	[Support Services Administrative]
I's = \$38,695	[Operation and Maintenance of Plant Services]
G's = \$285,727	[Support Services Pupil Transportation]
H's = \$231,336	[Support Services Central]



Analysis - Coventry Local School District's review of recommendation 2: (continued)

Auditor of State Performance Team Methodology (continued)

Extracurricular:

For extracurricular expenditures, they took the net cost calculated in the extracurricular workbook, not the total expenditures in function code 4000. The net cost was used because the revenue generated by the extracurricular activities is not in the General Fund and therefore not included on the five-year forecast. They then multiplied the extracurricular net cost by the percent of open enrollment students to total students.

Function	Description	Total	Open Enrollment Cost
4110	Sub. Oriented Activities	\$2,950	
4112	Debate & Speech	\$654	
4113	Drama	\$148	
4116	Photography	\$1,164	
4118	Social Studies	\$87,736	
4134	Marching Band	\$341	
4136	Instrumental Ensemble	\$15,825	
4137	Vocal Ensemble	\$3,881	
4139	Music Production	\$1,164	
4140	Honor Societies	\$1,164	
4141	National Honor Society	\$777	
4320	Future Homemakers	\$534	
4511	Baseball	\$9,211	
4512	Basketball	\$16,620	
4513	Soccer	\$7,016	
4516	Football	\$33,877	
4523	Cross Country	\$6,797	
4524	Golf	\$2,594	
4527	Track & Field	\$11,128	
4528	Wrestling	\$6,696	
4532	Basketball	\$17,840	
4533	Soccer	\$6,136	
4534	Softball	\$9,448	
4535	Volleyball	\$12,116	
4543	Cross Country	\$3,158	
4546	Tennis	\$499	

Analysis - Coventry Local School District's review of recommendation 2: (continued)

Auditor of State Performance Team Methodology (continued)

Function	Description	Total	Open Enrollment Cost
4547	Track & Field	\$6,018	
4550	Mixed Sports	\$17,917	
4553	Cheerleading	\$6,991	
4556	Tennis	\$4,762	
4590	Other Sports Activities	\$152,431	
4600	CMS Choir Club	\$1,780	
4610	Student Government	\$13,012	
4630	Social Services Activities	\$9,128	
4670	Class Oriented	\$27,386	
4680	Yearbook	\$6,612	

Total	\$505,522	
Extracurricular Revenue	(\$290,494)	
Net Cost per Auditor of State	\$215,029 (x 37.7%) =	\$81,009 ←

Traces to Page 6

Total Open Enrollment Cost (\$5,611,566 + \$81,009) = \$5,692,575 ←

Traces to Page 6, 22, 23

↑
Traces to Page 14

Coventry Local School District's review of Auditor of State Methodology

The district obtained the Auditor of State's Performance Team's workpaper and recreated their process. We input the functions and total costs. We recalculated using the Performance Team's percentages. We then broke out all expenses associated within each function by account number. This provided us with actual historical numbers as oppose to estimates.

Through our analysis the district found **thirty-two [32]** expenses that the Performance Team included while not including the open enrollment revenue.



1. The performance team included **eight** expenses in function 1130 associated with student fees but did not include the revenue from those open enrollment parents. Those expenses are; (1) \$436.67 High School Technology fees, (2) \$1,285.32 High School Biology fees, (3) \$3,393.62 High School Art fees, (4) \$299 High School Computer fees, (5) \$305.25 High School Science fees, (6) \$751.16 High School Chemistry fees, (7) \$454.91 High School Physics fees, and (8) \$1,089.20 High School Senior fees. [Total \$8,015.13 x 37.7% = \$3,021]
2. The performance team included **two** expenses in function 1130 associated with High School Principal funds but did not include the revenue from fundraisers. Those expenses are; (1) \$2,915 purchase services and (2) \$11,988.23 supplies. [Total \$14,903.23 x 37.7% = \$5,618]
3. The performance team included **seven** expenses in function 1110 associated with student fees but did not include the revenue from those open enrollment parents. Those expenses are; (1) \$2,811.88 Elementary Technology fees, (2) \$3,476.75 Elementary Reading fees, (3) \$2,221.31 Elementary Math fees, (4) \$637.56 Elementary Student Planners fees, (5) \$890.58 Elementary Recorder fees, (6) \$720.80 Elementary Student Planners fees, and (7) \$18,310.25 Elementary Class fees. [Total \$29,069.13 x 37.7% = \$10,959]
4. The performance team included **three** expenses in function 1110 associated with Elementary Principal funds but did not include the revenue from fundraisers. Those expenses are; (1) \$737.50 purchase services, (2) \$4,262.61 supplies, and (3) \$10,291.93 supplies. [Total \$15,292.04 x 37.7% = \$5,765]

Through our analysis we found thirty-two [32] expenses included, while not including the OE revenue

Analysis - Coventry Local School District's review of recommendation 2: (continued)**Coventry Local School District's review of Auditor of State
Methodology (continued)**

Through our analysis the district found **thirty-two [32]** expenses that the Performance Team included while not including the open enrollment revenue.

5. The performance team included **six** expenses in function 1120 associated with student fees but did not include the revenue from those open enrollment parents. Those expenses are; (1) \$845.92 Middle School Art fees, (2) \$10,639.09 Middle School Reading fees, (3) \$3,041.10 Middle School Math fees, (4) \$1,747.36 Middle School Science fees, (5) \$605.67 Middle School Technology fees, (6) \$2,256.93 Middle School Student Planners fees. [Total \$19,136 x **37.7%** = \$7,214]
6. The performance team included **two** expenses in function 1120 associated with Middle School Principal funds but did not include the revenue from fundraisers. Those expenses are; (1) \$8,865.97 purchase services and (2) \$22,773.21 supplies. [Total \$31,639.18 x **37.7%** = \$11,927]
7. The performance team included **one** expense in function 1120 associated with 6th Grade field trips but did not include the revenue from those open enrollment parents. That expense is; (1) \$15,556 Class 6th Grade field trips. [Total \$15,556 x **37.7%** = \$5,864]
8. The performance team included **two** expenses in function 2222 associated with book fairs at the Elementary and Middle schools but did not include the revenue from those open enrollment parents to purchase those books. Those expenses are; (1) \$6,527.70 for Elementary School book fair and (2) \$4,586.68 for Middle School book fair. [Total \$11,114.38 x **37.7%** = \$4,190]

Through our analysis we found **thirty-two [32]** expenses included, while not including the OE revenue

Coventry Local School District's review of Auditor of State Methodology (continued)

Through our analysis the district found **thirty-two [32]** expenses that the Performance Team included while not including the open enrollment revenue.

9. EXCESS COST: The Auditor of State Performance Team **did not use the correct Excess Cost revenue for the period.**

The Performance Team included **one** expense of \$149,123.05 received on the June No. 2 Payment in Fiscal Year 2015. This amount of \$149,123.05 is for Excess Costs for Fiscal Year 2014. School Districts usually receive Excess Cost funds in the subsequent or following fiscal year.

Excess costs are those costs for the education of an elementary school or secondary school student with a disability that are in excess of the average annual per student expenditure in an LEA during the preceding school year for an elementary school or secondary school student, as may be appropriate.

The correct amount of Excess Cost revenue for Fiscal Year 2015 is \$406,804.66. Coventry Local School District received this amount in two payments; (1) \$54,139.52 on the June No. 2 Payment in Fiscal Year 2016 and (2) \$352,665.14 on the July No. 2 Payment in Fiscal Year 2017.

\$406,804.66	Excess Cost revenue for Fiscal Year 2015 (correct amount)
<u>\$149,123.05</u>	Performance Team Excess Cost revenue for Fiscal Year 2015 (incorrect amount)
\$257,681.61	Difference (should be added to Open Enrollment revenue)

Per Coventry Local School District's review the amount of open enrollment revenue that should be additionally included:

- I. \$3,021
- II. \$5,618
- III. \$10,959
- IV. \$5,765
- V. \$7,214
- VI. \$11,927
- VII. \$5,864
- VIII. \$4,190
- IX. \$257,682

Total \$312,240

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Through our analysis we found thirty-two [32] expenses included, while not including the OE revenue

Analysis - Coventry Local School District's review of recommendation 2: (continued)

**Coventry Local School District's review of Auditor of State
Methodology (continued)**

OPEN ENROLLMENT REVENUE:

\$4,536,214.80	OE Positive Adjustment (FY15 Final #3 Payment, SFPR Summary Sheet)
\$4,682.70	CTA5 OE Positive Adjustment (FY15 Final #3 Payment, SFPR Summary Sheet)
<u>\$149,123.05</u>	<u>Excess Cost Positive Adjustment (June No. 2 Payment, Foundation Settlement)</u>
\$4,690,020.55	Total Open Enrollment Revenue
+ \$312,240	Per Coventry's Review revenue that should be included
<u>\$5,002,260.55</u>	



Analysis - Coventry Local School District's review of recommendation 2: (continued)

Coventry Local School District's review of Auditor of State Methodology (continued)

The district (we) obtained the Auditor of State's Performance Team's workpaper and recreated their process. We input the functions and total costs. We recalculated using the Performance Team's percentages. We then broke out all expenses associated within each function by account number. This provided us with actual historical numbers as oppose to estimates.

Through our analysis the district found **eleven [11]** expenses that appear incorrect.

1. The performance team included **one** expense in function 1130 associated with Tuition – Community School. That expense is; (1) \$363,148.28 Community School Transfer. This is an incorrect cost to include because it is not associated with open enrollment and would be the same expense on our books in the following years whether open enrollment is eliminated or not. This cost reflects the amount of funding deducted from the district for resident students who choose to attend community schools. [Total \$363,148.28 x 37.7% = \$136,906]
2. The performance team included **nine** expenses in function 1130 associated with scholarships. Those expenses are; (1) \$200 Packan Scholarship Fund, (2) \$300 High School Staff Scholarship, (3) \$500 High School Science Scholarship, (4) \$600 Dave McCormick Memorial Scholarship, (5) \$300 Virginia Andrews Memorial Scholarship, (6) \$17,250 High School Student Council Scholarships, (7) \$500 Steven Hicks Scholarship, (8) \$1,000 Finegan Scholarship, and (9) \$1,000 Longworth Endowment Scholarship. This is an incorrect cost to include because it is not associated with open enrollment and would be the same expense on our books in the following years whether open enrollment is eliminated or not. [Total \$21,650 x 37.7% = \$8,162]
3. The performance team included **one** expense in function 1120 associated with a Middle School Martha Holden Jennings Foundation grant. That expense is; (1) \$3,000 Middle School Bassett grant. This is an incorrect cost to include because it is not associated with open enrollment and would be the same expense on our books in the following years whether open enrollment is eliminated or not. [Total \$3,000 x 37.7% = \$1,131]

Per Coventry Local School District's review the amount of open enrollment costs that should not be included:

- I. \$136,906
- II. \$8,162
- III. \$1,131
- Total \$146,199



Through our analysis we found eleven [11] expenses that appear incorrect

Analysis - Coventry Local School District's review of recommendation 2: (continued)

Coventry Local School District's review of Auditor of State Methodology (continued)

OPEN ENROLLMENT COSTS:

\$5,692,575 Total Open Enrollment Cost

(\$146,199) Per Coventry's review costs that should not be included

\$5,546,376



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Estimate vs. Actual numbers

The heart of the analysis is that the performance team's methodology used generic estimates to arrive at their open enrollment cost of \$5,692,575.

Analysis Example:

Principal Salary = \$100,000

Assistant Principal Salary = \$80,000

Secretary = \$40,000

Guidance Counselor with 10 years' Experience = \$65,000

(1) Core Teacher with 15 years' Experience Salary = \$75,000

(2) Core Teacher with 15 years' Experience Salary = \$75,000

(3) Core Teacher with 10 years' Experience Salary = \$65,000

(4) Core Teacher with 10 years' Experience Salary = \$65,000

(5) Core Teacher with 5 years' Experience Salary = \$50,000

(6) Core Teacher with 5 years' Experience Salary = \$50,000

(7) Core Teacher with 2 years' Experience Salary = \$45,000

(8) Core Teacher with 2 years' Experience Salary = \$45,000

Total Salary = \$755,000

\$755,000 x 37.7% = \$284,635

37.7% of 8 teachers = 3.02

A Reduce-In-Force of three teachers:

(6) Teacher with 5 years' Experience Salary = \$50,000

(7) Teacher with 2 years' Experience Salary = \$45,000

(8) Teacher with 2 years' Experience Salary = \$45,000

Total Salary = \$140,000

Simply put, the performance team took 37.7% from employees who would be here regardless.



Analysis - Coventry Local School District's review of recommendation 2: (continued)**Estimate vs. Actual numbers (continued)**

The performance team used a generic estimate of 37.7% from the below employees to arrive at an open enrollment cost.

Elementary School

1. Principal (1)
2. Secretary (1)
3. All Kindergarten Teachers (6)
4. All 1st Grade Teachers (7) *The performance team used 20.9% for 1 staff
5. All 2nd Grade Teachers (6)
6. All 3rd Grade Teachers (6)
7. All Physical Education Teachers (2)
8. All Speech Teachers (1) *The performance team used 20.9%
9. All Guidance Counselors (1) *The performance team used 20.9%
10. All Music Teachers (1)
11. All Psychologists (1)
12. All Intervention Specialists (1) *The performance team used 20.9%
13. All Skills Tutors (4)
14. All Technology/iRead Teachers (1)
15. All Cross-Cat Teachers (3) *The performance team used 20.9% for 1 staff
16. All MD Teachers (1) *The performance team used 20.9%
17. All Media Specialist (1)

4th Grade Academy

1. Principal (1)
2. Secretary (1)
3. All Math Teachers (2)
4. All Science/Social Studies Teachers (2)
5. All Reading/Language Arts Teachers (2)
6. All Physical Education Teachers (1)
7. All Speech Teachers (1) *The performance team used 20.9%
8. All Inclusion Teachers (2)
9. All Technology/iRead Teachers (1)
10. All Intervention Specialists (1)

Simply put, the performance team took 37.7% from employees who would be here regardless

Analysis - Coventry Local School District's review of recommendation 2: (continued)

Estimate vs. Actual numbers (continued)

The performance team used a generic estimate of 37.7% from the below employees to arrive at an open enrollment cost.

Middle School

1. Principal (1)
2. Assistant Principal (1)
3. Secretary (2)
4. All 5th Grade Teachers (5)
5. All 6th Grade Teachers (5)
6. All 7th Grade Teachers (5)
7. All 8th Grade Teachers (5)
8. All Multiple Grade Teachers (9)
9. All Health/Physical Education Teachers (3)
10. All Behavioral Specialists (1) *The performance team used 20.9%
11. All Intervention Specialists (6) *The performance team used 20.9% for all 6 staff
12. All Resource Teachers (2) *The performance team used 20.9%
13. All Guidance Counselors (1)
14. All Art Teachers (1)
15. All Band Teachers (1)
16. All Choir Teachers (1)
17. All Computer Teachers (1)
18. All Music Teachers (2)
19. All Psychologists (1)
20. All Speech Teachers (1) *The performance team used 20.9%
21. All MD Teachers (1) *The performance team used 20.9%
22. All Technology/iRead Teachers (1)
23. All Library Tech (1)

Simply put, the performance team took 37.7% from employees who would be here regardless

Analysis - Coventry Local School District's review of recommendation 2: (continued)**Estimate vs. Actual numbers (continued)**

The performance team used a generic estimate of 37.7% from the below employees to arrive at an open enrollment cost.

High School

1. Principal (1)
2. Assistant Principal/Athletic Director (1)
3. Secretary (3)
4. All English Teachers (5)
5. All Math Teachers (6)
6. All Science Teachers (5)
7. All Social Studies Teachers (4)
8. All Government/Psychology Teachers (1)
9. All Physical Education Teachers (2)
10. All Spanish Teachers (2)
11. All Art Teachers (2)
12. All Guidance Counselors (2)
13. All Speech Teachers (1)
14. All Psychologists (1)
15. All Business/Technology Teachers (1)
16. All Band Teachers (1)
17. All Choir Teachers (1)
18. All Yearbook/Media Center Teachers (1)
19. All Family/Consumer Science Teachers (1)
18. All Focus Teachers (1) *The performance team used 20.9%
20. All Cross-Cat Teachers (2) *The performance team used 20.9% for 2 staff
21. All Intervention Specialists (5) *The performance team used 20.9% for 4 staff
19. All Functional Living/MD Teachers (1) *The performance team used 20.9%

Simply put, the performance team took 37.7% from employees who would be here regardless

Analysis - Coventry Local School District's review of recommendation 2: (continued)

Estimate vs. Actual numbers (continued)

The performance team used a generic estimate of 37.7% from the below employees to arrive at an open enrollment cost.

Bus Garage

1. All Drivers (21) *The performance team used 21.2% for all 21 staff
2. All Bus Attendants (7) *The performance team used 21.2% for all 7 staff

Central Office

1. Assistant Superintendent (1)
2. Instructional Assessment and Accountability Coordinator (1)
3. Title I Coordinator (1)
4. Federal Program Assistant (1)
5. EMIS Coordinator (1)
6. Administrative Assistant (1)
7. Director of Technology (1)
8. Gifted & Technology Specialist (1)
9. Technology Maintenance (1)

Special Services

1. Director of Special Services (1) *The performance team used 20.9%
2. Secretary (1) *The performance team used 20.9%
3. Parent Mentor (1)

Simply put, the performance team took 37.7% from employees who would be here regardless

Analysis - Coventry Local School District's review of recommendation 2: (continued)

Resident vs. Open Enrollment – Cost Comparisons



To arrive at a starting point to analyze open enrollment revenue/expenses, the district will recreate expenditures associated with educating a resident only populated district and compare to current expenditures.

This will allow the district to examine the true cost associated with educating a resident district, and thus the cost to educate open enrollment students.

Furthermore, creating a resident district model will allow the district to examine revenue/expenses in a tier model approach to determine the optimal level of open enrollment.

Resident vs. Open Enrollment – Cost Comparisons

Gain/Loss for OE - Summary	
Resident Only Personnel Expenses:	12,872,020
Current (Resident + OE) Personnel Expenses FY17:	15,433,455
Difference:	(2,561,435)
Total OE Revenue:	4,542,000
District Gain/(Loss):	1,980,565
Summary Details	
Resident Only Personnel Expenses	
Certified Staff:	9,033,041
Support Staff:	1,492,584
Transportation:	560,674
Central Office (Admin, Specialist, & Support):	1,785,721
Total:	12,872,020
Current (Resident + OE) Personnel Expenses FY17	
Certified Staff:	11,329,786
Support Staff:	1,606,481
Transportation:	560,674
Central Office (Admin, Specialists, & Support):	1,936,514
Total:	15,433,455
Personnel Costs for OE Students	
Total:	(2,561,435)
OE Revenue	
# OE Students:	757
Funded Amount/Student:	6,000
Total Revenue:	4,542,000

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Open Enrollment Review

Analysis - Coventry Local School District's review of recommendation 2: (continued)

CES – Current [Resident & Open Enrollment] – Certified Staff

CES - Current (R & OE) - Certified Staff

Total # of Resident & Open Enrolled Students in Grades K - 4: 647

CES	Core	Years	Salary	Retirement	Medicare	WrkComp	Insurance	
1		26	69,361	9,711	1,006	694	19,410	
2		25	65,944	9,232	956	659	19,410	
3		25	65,944	9,232	956	659	19,410	
4		21	64,444	9,022	934	644	19,410	
5		20	67,361	9,431	977	674	19,410	
6		20	64,444	9,022	934	644	19,410	
7		18	66,861	9,361	969	669	19,410	
8		17	66,861	9,361	969	669	19,410	
9		17	66,861	9,361	969	669	19,410	
10		17	63,944	8,952	927	639	19,410	
11		16	63,444	8,882	920	634	19,410	
12		16	63,444	8,882	920	634	19,410	
13		16	66,875	9,363	970	669	19,410	
14		15	67,561	9,459	980	676	0	
15		14	63,130	8,838	915	631	7,973	
16		14	65,361	9,151	948	654	19,410	
17		14	60,386	8,454	876	604	19,410	
18		12	59,185	8,286	858	592	19,410	
19		9	52,151	7,301	756	522	19,410	
20		9	52,151	7,301	756	522	19,410	
21		7	52,151	7,301	756	522	0	
22		6	47,005	6,581	682	470	7,973	
23		5	44,603	6,244	647	446	0	
24		4	43,917	6,148	637	439	7,973	
25		4	46,490	6,509	674	465	19,410	
26		3	41,172	5,764	597	412	16,842	
		Total	1,551,051	217,147	22,490	15,511	409,559	2,215,758

CES	Specials	Years	Salary	Retirement	Medicare	WrkComp	Insurance	
1	Currently, not offering an Art Special							
2		20	67,361	9,431	977	674	7,973	
3		15	66,361	9,291	962	664	19,410	
4		12	58,670	8,214	851	587	19,410	
		Total	192,392	26,935	2,790	1,924	46,794	270,835

Analysis - Coventry Local School District's review of recommendation 2: (continued)

**CES – Current [Resident & Open Enrollment] – Certified Staff
(continued)**

CES - Current (R & OE) - Certified Staff

Total # of Resident & Open Enrolled Students in Grades K - 4: 647

CES	Spec Ed	Years	Salary	Retirement	Medicare	WrkComp	Insurance	
1		14	56,955	7,974	826	570	450	
2		13	61,415	8,598	891	614	19,410	
2		15	66,361	9,291	962	664	9,502	
3		13	61,415	8,598	891	614	19,410	
4		9	48,034	6,725	696	480	19,410	
5		8	52,151	7,301	756	522	19,410	
6		7	46,319	6,485	672	463	7,973	
7		0	36,884	5,164	535	369	0	
Total			429,534	60,135	6,228	4,295	95,567	595,760

CES	SS Support	Years	Salary	Retirement	Medicare	WrkComp	Insurance	
1		14	63,130	8,838	915	631	19,410	
2	RTRH		51,637	7,229	749	516	0	
3		0	39,500	5,530	573	395	0	
Total			154,267	21,597	2,237	1,543	19,410	199,054

CES	Guidance	Years	Salary	Retirement	Medicare	WrkComp	Insurance	
1	Currently, not offering Elementary Guidance support							
Total								0

CES	Admin	Years	Salary	Retirement	Medicare	WrkComp	Insurance	
1		23	96,278	23,107	1,396	963	19,410	
Total			96,278	23,107	1,396	963	19,410	141,154

CES – Current [R & OE] – Certified Staff

I.	2,215,758	Core
II.	270,835	Specials
III.	595,760	Special Education
IV.	199,054	Special Services Support
V.	0	Guidance
VI.	141,154	Administration
Total	3,422,560	



Analysis - Coventry Local School District's review of recommendation 2: (continued)

CMS – Current [Resident & Open Enrollment] – Certified Staff

CMS - Current (R & OE) - Certified Staff

Total # of Resident & Open Enrolled Students in Grades 5 - 8: 689

CMS	Core	Years	Salary	Retire	MC	WC	Insurance	
1		26	69,875	9,783	1,013	699	7,973	
2		24	70,061	9,809	1,016	701	0	
3		24	68,861	9,641	998	689	19,410	
4		23	68,375	9,573	991	684	19,410	
5		23	67,861	9,501	984	679	7,973	
6		22	60,827	8,516	882	608	19,410	
7		22	68,375	9,573	991	684	19,410	
8		21	60,327	8,446	875	603	7,973	
9		21	64,444	9,022	934	644	19,410	
10		21	67,875	9,503	984	679	7,973	
11		19	66,861	9,361	969	669	19,410	
12		19	66,861	9,361	969	669	19,410	
13		18	63,944	8,952	927	639	17,881	
14		18	60,513	8,472	877	605	19,410	
15		17	66,861	9,361	969	669	19,410	
16		16	59,327	8,306	860	593	19,410	
17		14	63,130	8,838	915	631	19,410	
18		12	58,670	8,214	851	587	19,410	
19		9	52,151	7,301	756	522	7,793	
20		9	52,151	7,301	756	522	19,410	
21		8	47,005	6,581	682	470	7,973	
22		8	48,034	6,725	696	480	7,973	
23		9	52,151	7,301	756	522	19,410	
24		8	59,185	8,286	858	592	19,410	
25		7	46,319	6,485	672	463	19,410	
26		4	49,063	6,869	711	491	0	
27		3	41,858	5,860	607	419	7,973	
28		1	40,829	5,716	592	408	7,973	
Total			1,661,794	232,651	24,096	16,618	400,027	2,335,186

CMS	Specials	Years	Salary	Retire	MC	WC	Insurance	
1		33	70,375	9,853	1,020	704	7,973	
2		23	67,861	9,501	984	679	19,410	
3		17	63,944	8,952	927	639	19,410	
4		16	63,444	8,882	920	634	19,410	
5		4	46,490	6,509	674	465	19,410	
6		1	48,377	6,773	701	484	0	
Total			360,491	50,469	5,227	3,605	85,615	505,407

Analysis - Coventry Local School District's review of recommendation 2: (continued)

**CMS – Current [Resident & Open Enrollment] – Certified Staff
(continued)**

CMS - Current (R & OE) - Certified Staff

Total # of Resident & Open Enrolled Students in Grades 5 - 8: 689

CMS	Spec Ed	Years	Salary	Retire	MC	WC	Insurance	
1		18	67,375	9,433	977	674	19,410	
2		11	54,210	7,589	786	542	19,410	
3		11	56,440	7,902	818	564	19,410	
4		10	54,210	7,589	786	542	19,410	
5		8	50,264	7,037	729	503	19,410	
6		3	44,603	6,244	647	446	19,410	
7		3	41,172	5,764	597	412	0	
8		0	39,886	5,584	578	399	7,973	
9		0	38,226	5,352	554	382	19,410	
10		0	45,547	6,377	660	455	7,973	
Total			491,933	68,871	7,133	4,919	151,819	724,675

CMS	SS Support	Years	Salary	Retire	MC	WC	Insurance	
1		8	52,837	7,397	766	528	7,973	
2		30	71,061	9,949	1,030	711	19,410	
3		19	68,061	9,529	987	681	19,410	
Total			191,959	26,874	2,783	1,920	46,794	270,330

CMS	Guidance	Years	Salary	Retire	MC	WC	Insurance	
1		29	70,375	9,853	1,020	704	13,692	
Total			70,375	9,853	1,020	704	13,692	95,644

CMS	Admin	Years	Salary	Retire	MC	WC	Insurance	
1		22	98,847	23,723	1,433	988	19,410	
2		16	91,638	21,993	1,329	916	19,410	
Total			190,485	45,716	2,762	1,905	38,821	279,689

CMS – Current [R & OE] – Certified Staff

- I. 2,335,186 Core
 - II. 505,407 Specials
 - III. 724,675 Special Education
 - IV. 270,330 Special Services Support
 - V. 95,644 Guidance
 - VI. 279,689 Administration
- Total 4,210,931



Analysis - Coventry Local School District's review of recommendation 2: (continued)

CHS – Current [Resident & Open Enrollment] – Certified Staff

CHS - Current (R & OE) - Certified Staff

Total # of Resident & Open Enrolled Students in Grades 9 - 12: 751

CHS	Core	Years	Salary	Retirement	Medicare	WrkComp	Insurance	
1		24	69,375	9,713	1,006	694	19,410	
2		20	64,444	9,022	934	644	19,410	
3		19	60,513	8,472	877	605	19,410	
4		19	63,944	8,952	927	639	19,410	
5		17	66,861	9,361	969	669	19,410	
6		17	59,827	8,376	867	598	19,410	
7		17	66,861	9,361	969	669	19,410	
8		13	61,415	8,598	891	614	0	
9		13	63,130	8,838	915	631	19,410	
10		13	60,900	8,526	883	609	7,973	
11		12	59,185	8,286	858	592	19,410	
12		11	51,465	7,205	746	515	7,973	
13		11	56,440	7,902	818	564	19,410	
14		10	54,724	7,661	793	547	7,973	
15		10	56,955	7,974	826	570	7,973	
16		4	41,172	5,764	597	412	19,410	
17		1	42,201	5,908	612	422	0	
18		0	47,434	6,641	688	474	7,973	
		Total	1,046,846	146,558	15,179	10,468	253,381	1,472,433

CHS	Specials	Years	Salary	Retirement	Medicare	WrkComp	Insurance	
1		28	70,375	9,853	1,020	704	7,973	
2		26	63,013	8,822	914	630	19,410	
3		22	64,944	9,092	942	649	19,410	
4		22	67,861	9,501	984	679	7,973	
5		21	67,361	9,431	977	674	19,410	
6		21	67,361	9,431	977	674	19,410	
7		21	64,444	9,022	934	644	19,410	
8		17	66,861	9,361	969	669	19,410	
9		17	66,861	9,361	969	669	19,410	
10		13	63,130	8,838	915	631	19,410	
11		6	52,151	7,301	756	522	2,576	
12		2	43,231	6,052	627	432	19,410	
		Total	757,593	106,063	10,985	7,576	193,216	1,075,433

CHS	Spec Ed	Years	Salary	Retirement	Medicare	WrkComp	Insurance	
1		33	71,061	9,949	1,030	711	19,410	
2		14	56,955	7,974	826	570	19,410	
3		6	45,289	6,340	657	453	19,410	
4		3	44,603	6,244	647	446	19,410	
5		2	42,716	5,980	619	427	0	
		Total	260,624	36,487	3,779	2,606	77,641	381,138

Analysis - Coventry Local School District's review of recommendation 2: (continued)

CHS – Current [Resident & Open Enrollment] – Certified Staff (continued)

CHS - Current (R & OE) - Certified Staff								
Total # of Resident & Open Enrolled Students in Grades 9 - 12: 751								
CHS	SS Support	Years	Salary	Retirement	Medicare	WrkComp	Insurance	
1		16	60,013	8,402	870	600	19,410	
2		6	46,164	6,463	669	462	0	
3		8	51,637	7,229	749	516	7,973	
Total			157,814	22,094	2,288	1,578	27,384	211,158
CHS	Guidance	Years	Salary	Retirement	Medicare	WrkComp	Insurance	
1		19	66,861	9,361	969	669	0	
2		17	66,861	9,361	969	669	19,410	
Total			133,722	18,721	1,939	1,337	19,410	175,130
CHS	Admin	Years	Salary	Retirement	Medicare	WrkComp	Insurance	
1		24	103,735	24,896	1,504	1,037	450	
2		17	92,516	22,204	1,341	925	19,410	
3		7	74,000	17,760	1,073	740	19,410	
Total			270,251	64,860	3,919	2,703	39,271	381,003

CHS – Current [R & OE] – Certified Staff

- I. 1,472,433 Core
- II. 1,075,433 Specials
- III. 381,138 Special Education
- IV. 211,158 Special Services Support
- V. 175,130 Guidance
- VI. 381,003 Administration

Total 3,696,295

Total – Current [R & OE] – Certified Staff

- I. 3,696,295
- II. 4,210,931
- III. 3,422,560
- Total 11,329,786

CHS

CMS

CES

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Analysis - Coventry Local School District's review of recommendation 2: (continued)

CES – Current [Resident & Open Enrollment] – Support Staff

CES - Current (R & OE) - Support Staff

Total # of Resident & Open Enrolled Students in Grades K - 4: 647

CES	Position	Years	Salary	Retirement	Medicare	WrkComp	Insurance	
1	H. Cook	21	21,036	2,945	305	210	7,798	
2	Class Asst	26/24	20,420	2,859	296	204	8,557	
3	Lun Asst	3	6,283	880	91	63	0	
4	Class Attd	12	15,734	2,203	228	157	9,085	
5	Class Attd	8	14,661	2,053	213	147	18,432	
6	Lun Asst	20	6,956	974	101	70	0	
7	Cooks Help	8	13,602	1,904	197	136	0	
8	Class Attd	17	18,600	2,604	270	186	8,557	
9	Class Attd	0	11,449	1,603	166	114	0	
10	Lun/Office	4	8,176	1,145	119	82	0	
11	Cust Help	0	20,448	3,116	296	204	20,549	
12	Class Attd	18	16,232	2,272	235	162	8,557	
13	Class Attd	4	13,962	1,955	202	140	0	
14	Cooks Help	9	6,711	940	97	67	0	
15	Class Attd	11	15,512	2,172	225	155	18,432	
16	Secretary	1	12,034	1,685	174	120	0	
17	Asst H Cust	8	35,027	4,904	508	350	8,809	
18	Lun Asst	6/10	6,693	937	97	67	0	
19	Lun Asst	18	6,956	974	101	70	0	
20	Class Attd	11	15,734	2,203	228	157	18,432	
21	Lun Asst	0/3	4,054	568	59	41	0	
22	Lun Asst	3/7	4,163	583	60	42	0	
23	Lun Attd	6	2,602	364	38	26	0	
24	Lun Asst	5/9	4,230	592	61	42	0	
25	Media	9	22,103	3,094	320	221	18,432	
26	Secretary	12	28,573	4,000	414	286	20,549	
27	Lun Asst	1	4,054	568	59	41	0	
28	H. Cust	22	39,291	5,501	570	393	20,549	
29	Lun Asst	13	6,872	962	100	69	0	
Total			402,168	56,556	5,831	4,022	186,737	655,315

Analysis - Coventry Local School District's review of recommendation 2: (continued)

CMS – Current [Resident & Open Enrollment] – Support Staff

CMS - Current (R & OE) - Support Staff

Total # of Resident & Open Enrolled Students in Grades 5 - 8: 689

	CMS	Position	Years	Salary	Retirement	Medicare	WrkComp	Insurance	
1		Cooks Help	16	15,641	2,190	227	156	0	
2		Class Attd	10	16,296	2,281	236	163	18,432	
3		Class Asst	17	19,930	2,790	289	199	18,432	
4		Class Attd	22	19,469	2,726	282	195	18,432	
5		Cooks Help	1	6,321	885	92	63	0	
6		Cust Help	1	30,555	4,278	443	306	8,809	
7		Asst H. Cust	16/15	37,315	5,224	541	373	20,549	
8		Inst. PP	4	22,107	3,095	321	221	0	
9		Att. Sec	1	25,329	3,546	367	253	8,809	
10		Class Attd	5	14,805	2,073	215	148	18,432	
11		Secretary	14	28,847	4,039	418	288	20,549	
12		H. Cook	18	20,839	2,917	302	208	8,557	
13		Cooks Help	7	9,380	1,313	136	94	0	
14		Cooks Help	23	11,857	1,660	172	119	0	
15		H. Cust	17	38,979	5,457	565	390	20,549	
16		Class Attd	11	15,852	2,219	230	159	8,557	
17		Class Attd	0	11,306	1,583	164	113	0	
		Total		344,827	48,276	5,000	3,448	170,107	571,657

Analysis - Coventry Local School District's review of recommendation 2: (continued)

CHS – Current [Resident & Open Enrollment] – Support Staff

CHS - Current (R & OE) - Support Staff

Total # of Resident & Open Enrolled Students in Grades 9 - 12: 751

	CHS	Position	Years	Salary	Retirement	Medicare	WrkComp	Insurance	
1		Asst H. Cust	11	33,072	4,630	480	331	20,549	
2		H. Cust	25	39,291	5,501	570	393	8,809	
3		Secretary	13	30,195	4,227	438	302	1,223	
4		Cooks Help	10	6,891	965	100	69	0	
5		Att Sec	8	26,468	3,705	384	265	20,549	
6		Cust Help	1	30,555	4,278	443	306	8,809	
7		Guide Sec	18	28,424	3,979	412	284	8,809	
8		Cooks Help	19	18,247	2,555	265	182	0	
9		Cooks Help	15	11,731	1,642	170	117	0	
10		H. Cook	30	24,340	3,408	353	243	20,549	
Total				249,214	34,890	3,614	2,492	89,300	379,509

Total – Current [R & OE] – Support Staff

- I. 379,509 CHS
 - II. 571,657 CMS
 - III. 655,315 CES
- Total 1,606,481



Analysis - Coventry Local School District's review of recommendation 2: (continued)

Current [Resident & Open Enrollment] – Central Office

Current (R & OE) - Central Office

CO - Current	Position	Years	Salary	Retirement	Medicare	WrkComp	Insurance	
1	Admin	10	130,877	34,028	1,898	1,309	19,864	
2	Admin	1	78,000	17,940	1,131	780	7,973	
3	Support	4	46,671	10,734	677	467	21,237	
4	Support	5	44,028	10,126	638	440	21,237	
5	Support	1	38,251	8,798	555	383	8,724	
6	Support	17	48,296	11,108	700	483	7,586	
7	Admin	34	106,735	27,751	1,548	1,067	13,692	
8	Support	18	39,160	9,007	568	392	19,564	
9	Admin	31	102,569	26,668	1,487	1,026	19,410	
10	Specialist	2	41,452	5,803	601	415	0	
11	Support	16	47,984	11,036	696	480	21,237	
12	Admin	21	103,334	26,867	1,498	1,033	19,410	
13	Admin	22	76,412	19,867	1,108	764	19,410	
14	Specialist	8	50,264	7,037	729	503	19,410	
15	Support	0	17,220	2,411	250	172	0	
16	Admin	23	101,069	26,278	1,466	1,011	7,976	
17	Specialist	20	68,561	9,599	994	686	19,410	
18	Specialist	8	15,261	2,137	221	153	0	
19	Support	15	39,160	9,007	568	392	21,237	
20	Admin	0	15,375	3,998	223	154	0	
21	Support	3	48,191	11,084	699	482	20,745	
22	Support	14	40,227	5,632	583	402	20,549	
Totals:			1,299,097	296,915	18,837	12,991	308,674	1,936,514



Analysis - Coventry Local School District's review of recommendation 2: (continued)

Current [Resident & Open Enrollment] – Transportation

Current (R & OE) - Transportation

	Bus	Position	Years	Salary	Retirement	Medicare	WrkComp	Insurance	
1		Driver	20	16,646	2,330	241	166	18,432	
2		Driver	25	15,896	2,225	230	159	18,432	
3		Bus Att	4	8,378	1,173	121	84	0	
4		Driver	18	16,646	2,330	241	166	18,432	
5		Driver	18	14,018	1,962	203	140	0	
6		Driver	2	13,662	1,913	198	137	0	
7		Driver	9	13,172	1,844	191	132	8,557	
8		Driver	8	13,112	1,836	190	131	0	
9		Driver	8	13,112	1,836	190	131	0	
10		Driver	8	13,112	1,836	190	131	0	
11		Driver	3	12,858	1,800	186	129	0	
12		Driver	16	14,018	1,962	203	140	8,557	
13		Driver	29	23,204	3,249	336	232	8,557	
14		Driver	1	8,037	1,125	117	80	0	
15		Driver	3	12,858	1,800	186	129	0	
16		Bus Att	6	4,163	583	60	42	0	
17		Bus Att	8	8,460	1,184	123	85	0	
18		Driver	20	15,770	2,208	229	158	0	
19		Driver	10	13,658	1,912	198	137	0	
20		Driver	3	12,858	1,800	186	129	0	
21		Driver	1	13,662	1,913	198	137	0	
22		Bus Att	12	4,529	634	66	45	8,557	
23		Bus Att	22/10	4,552	637	66	46	16,562	
24		Bus Att	2	4,054	568	59	41	0	
25		Driver	12	13,793	1,931	200	138	17,320	
26		Driver	1	6,691	937	97	67	0	
27		Bus Att	5	8,460	1,184	123	85	0	
28		Driver	20	14,018	1,962	203	140	0	
29		Driver	21	17,662	2,473	256	177	18,432	
30		Bus Att	2	8,615	1,206	125	86	0	
			Total	359,673	50,354	5,215	3,597	141,834	560,674



Analysis - Coventry Local School District's review of recommendation 2: (continued)

Positions / Personnel Reductions – Certified Staff

Certified Staff		Yrs. Exp.	Salary	Retirement	Medicare	WrkComp	Insurance	
<i>CES</i>	1	12	59,185	8,286	858	592	19,410	
	2	9	52,151	7,301	756	522	19,410	
	3	9	52,151	7,301	756	522	19,410	
	4	7	52,151	7,301	756	522	0	
	5	6	47,005	6,581	682	470	7,973	
	6	5	44,603	6,244	647	446	0	
	7	4	43,917	6,148	637	439	7,973	
	8	4	46,490	6,509	674	465	19,410	
	9	3	41,172	5,764	597	412	16,842	
	10	0	36,884	5,164	535	369	0	
			475,709	66,599	6,898	4,757	110,430	664,393

		Yrs. Exp.	Salary	Retirement	Medicare	WrkComp	Insurance	
<i>CMS</i>	10	12	58,670	8,214	851	587	19,410	
	11	9	52,151	7,301	756	522	7,793	
	12	9	52,151	7,301	756	522	19,410	
	13	8	47,005	6,581	682	470	7,973	
	14	8	48,034	6,725	696	480	7,973	
	15	9	52,151	7,301	756	522	19,410	
	16	8	59,185	8,286	858	592	19,410	
	17	7	46,319	6,485	672	463	19,410	
	18	4	49,063	6,869	711	491	0	
	19	3	41,858	5,860	607	419	7,973	
	20	1	40,829	5,716	592	408	7,973	
	21	1	48,377	6,773	701	484	0	
	22	0	39,886	5,584	578	399	7,973	
	23	0	38,226	5,352	554	382	19,410	
24	0	45,547	6,377	660	455	7,973		
			719,452	100,723	10,432	7,195	172,096	1,009,897

		Yrs. Exp.	Salary	Retirement	Medicare	WrkComp	Insurance	
<i>CHS</i>	25	4	41,172	5,764	597	412	19,410	
	26	1	42,201	5,908	612	422	0	
	27	0	47,434	6,641	688	474	7,973	
	28	22	64,944	9,092	942	649	19,410	
	29	21	64,444	9,022	934	644	19,410	
	30	17	66,861	9,361	969	669	19,410	
	31	2	43,231	6,052	627	432	19,410	
	32	2	42,716	5,980	619	427	0	
	33	10	56,955	7,974	826	570	7,973	
				469,958	65,794	6,814	4,700	112,999

Analysis - Coventry Local School District's review of recommendation 2: (continued)

Positions / Personnel Reductions – Support Staff & Administration

		Position	Yrs. Exp.	Salary	Retirement	Medicare	WrkComp	Insurance	
Support Staff	1	Class Attd.	0	11,306	1,583	164	113	0	
	2	Secretary	1	12,034	1,685	174	120	0	
	3	ParaPro	4	22,107	3,095	321	221	0	
	4	Lunch Recess	3	4,054	568	59	41	0	
	5	Lunch Recess	1	4,054	568	59	41	0	
	6	Media Spec.	9	22,103	3,094	320	221	18,432	
	7	Cooks Helper	1	6,321	885	92	63	0	
				81,980	11,477	1,189	820	18,432	113,897
Administration	1	Dean of Students	7	74,000	17,760	1,073	740	19,410	
	2	Central Office - Administrator - individual "bumps" back into a teaching position							
				74,000	17,760	1,073	740	19,410	112,983

Positions / Personnel Reductions Summary:

- I. 664,393 Certified Staff – Coventry Elementary School (CES)
 - II. 1,009,897 Certified Staff – Coventry Middle School (CMS)
 - III. 660,265 Certified Staff – Coventry High School (CHS)
 - IV. 113,897 Support Staff
 - V. 112,983 Administration
- Total 2,561,435



Analysis - Coventry Local School District's review of recommendation 2: (continued)

CES Resident Only – Certified Staff – Basic Program

CES - Resident Only - Certified Staff - Basic Program

Total # of Resident Students in Grades K - 4: 463

CES	Core	Years	Salary	Retirement	Medicare	WrkComp	Insurance	
1		26	69,361	9,711	1,006	694	19,410	
2		25	65,944	9,232	956	659	19,410	
3		25	65,944	9,232	956	659	19,410	
4		23	67,861	9,501	984	679	19,410	
5		22	68,375	9,573	991	684	19,410	
6		21	64,444	9,022	934	644	19,410	
7		20	67,361	9,431	977	674	19,410	
8		20	64,444	9,022	934	644	19,410	
9		18	66,861	9,361	969	669	19,410	
10		17	66,861	9,361	969	669	19,410	
11		17	66,861	9,361	969	669	19,410	
12		17	63,944	8,952	927	639	19,410	
13		16	63,444	8,882	920	634	19,410	
14		16	63,444	8,882	920	634	19,410	
15		16	66,875	9,363	970	669	19,410	
16		15	67,561	9,459	980	676	0	
17		15	66,361	9,291	962	664	19,410	
18		14	63,130	8,838	915	631	7,973	
19		14	65,361	9,151	948	654	19,410	
20		14	60,386	8,454	876	604	19,410	
Total:			1,314,823	184,075	19,065	13,148	357,360	1,888,471

CES	Specials	Years	Salary	Retirement	Medicare	WrkComp	Insurance	
1	Currently, not offering an Art Special							
2		20	67,361	9,431	977	674	7,973	
3		16	63,444	8,882	920	634	19,410	
4	Reduction: iRead Special							
Total:			130,805	18,313	1,897	1,308	27,384	179,706

CES	Spec Ed	Years	Salary	Retirement	Medicare	WrkComp	Insurance	
1		14	56,955	7,974	826	570	450	
2		15	66,361	9,291	962	664	9,502	
3		13	61,415	8,598	891	614	19,410	
4		8	52,151	7,301	756	522	19,410	
5		9	48,034	6,725	696	480	19,410	
6		7	46,319	6,485	672	463	7,973	
Total:			331,235	46,373	4,803	3,312	76,157	461,880

Analysis - Coventry Local School District's review of recommendation 2: (continued)

CES Resident Only – Certified Staff – Basic Program (continued)

CES - Resident Only - Certified Staff - Basic Program

Total # of Resident Students in Grades K - 4: 463

CES	SS Support	Years	Salary	Retirement	Medicare	WrkComp	Insurance	
1		14	63,130	8,838	915	631	19,410	
2		RTRH	51,637	7,229	749	516	0	
3		0	39,500	5,530	573	395	0	
Total:			154,267	21,597	2,237	1,543	19,410	199,054

CES	Guidance	Years	Salary	Retirement	Medicare	WrkComp	Insurance	
1	Currently, not offering Elementary Guidance Support							
Total:								0

CES	Admin	Years	Salary	Retirement	Medicare	WrkComp	Insurance	
1		23	96,278	23,107	1,396	963	19,410	
Total:			96,278	23,107	1,396	963	19,410	141,154

CES – Resident Only – Certified Staff

I.	1,888,471	Core
II.	179,706	Specials
III.	461,880	Special Education
IV.	199,054	Special Services Support
V.	0	Guidance
VI.	141,154	Administration
Total	2,870,266	



Analysis - Coventry Local School District's review of recommendation 2: (continued)

CMS Resident Only – Certified Staff – Basic Program

CMS - Resident Only - Certified Staff - Basic Program

Total # of Resident Students in Grades 5 - 8: 423

CMS	Core	Years	Salary	Retirement	Medicare	WrkComp	Insurance	
1		26	69,875	9,783	1,013	699	7,973	
2		24	70,061	9,809	1,016	701	0	
3		24	68,861	9,641	998	689	19,410	
4		23	68,375	9,573	991	684	19,410	
5		23	67,861	9,501	984	679	7,973	
6		22	60,827	8,516	882	608	19,410	
7		21	60,327	8,446	875	603	7,973	
8		21	64,444	9,022	934	644	19,410	
9		21	67,875	9,503	984	679	7,973	
10		19	66,861	9,361	969	669	19,410	
11		19	66,861	9,361	969	669	19,410	
12		18	63,944	8,952	927	639	17,881	
13		18	60,513	8,472	877	605	19,410	
14		17	66,861	9,361	969	669	19,410	
15		16	59,327	8,306	860	593	19,410	
16		14	63,130	8,838	915	631	19,410	
17	Increased class size & eliminated MS teaming schedule							
18	Increased class size & eliminated MS teaming schedule							
Total:			1,046,003	146,440	15,167	10,460	243,879	1,461,949

CMS	Specials	Years	Salary	Retirement	Medicare	WrkComp	Insurance	
1	Reduction: Art Special							
2	Reduction: Technology Special							
3		17	63,944	8,952	927	639	19,410	
4		12	58,670	8,214	851	587	19,410	
5	22 MS/HS Split - Salary reflected at HS							
6		4	46,490	6,509	674	465	19,410	
Total:			169,104	23,675	2,452	1,691	58,231	255,153

CMS	Spec Ed	Years	Salary	Retirement	Medicare	WrkComp	Insurance	
1		18	67,375	9,433	977	674	19,410	
2		13	61,415	8,598	891	614	19,410	
3		11	54,210	7,589	786	542	19,410	
4		11	56,440	7,902	818	564	19,410	
5		10	54,210	7,589	786	542	19,410	
6		8	50,264	7,037	729	503	19,410	
Total:			343,914	48,148	4,987	3,439	116,462	516,950

Analysis - Coventry Local School District's review of recommendation 2: (continued)

CMS Resident Only – Certified Staff – Basic Program (continued)

CMS - Resident Only - Certified Staff - Basic Program

Total # of Resident Students in Grades 5 - 8: 423

CMS	SS Support	Years	Salary	Retirement	Medicare	WrkComp	Insurance	
1		8	52,837	7,397	766	528	7,973	
2		30	71,061	9,949	1,030	711	19,410	
3		19	68,061	9,529	987	681	19,410	
Total:			191,959	26,874	2,783	1,920	46,794	270,330

CMS	Guidance	Years	Salary	Retirement	Medicare	WrkComp	Insurance	
1		29	70,375	9,853	1,020	704	13,692	
Total:			70,375	9,853	1,020	704	13,692	95,644

CMS	Admin	Years	Salary	Retirement	Medicare	WrkComp	Insurance	
1		22	98,847	23,723	1,433	988	19,410	
2		16	91,638	21,993	1,329	916	19,410	
Total:			190,485	45,716	2,762	1,905	38,821	279,689

CMS – Resident Only – Certified Staff

I.	1,461,949	Core
II.	255,153	Specials
III.	516,950	Special Education
IV.	270,330	Special Services Support
V.	95,644	Guidance
VI.	279,689	Administration
Total	2,879,715	



Analysis - Coventry Local School District's review of recommendation 2: (continued)

CHS Resident Only – Certified Staff – Basic Program

CHS - Resident Only - Certified Staff- Basic Program

Total # of Resident Students in Grades 9 - 12: 444

CHS	Core	Years	Salary	Retirement	Medicare	WrkComp	Insurance	
1		24	69,375	9,713	1,006	694	19,410	
2		20	64,444	9,022	934	644	19,410	
3		19	60,513	8,472	877	605	19,410	
4		19	63,944	8,952	927	639	19,410	
5		17	66,861	9,361	969	669	19,410	
6		17	59,827	8,376	867	598	19,410	
7		17	66,861	9,361	969	669	19,410	
8		17	66,861	9,361	969	669	19,410	
9		13	61,415	8,598	891	614	0	
10		13	63,130	8,838	915	631	19,410	
11		13	60,900	8,526	883	609	7,973	
12		12	59,185	8,286	858	592	19,410	
13		11	51,465	7,205	746	515	7,973	
14		11	56,440	7,902	818	564	19,410	
15		10	54,724	7,661	793	547	7,973	
16		34	106,735	27,751	1,548	1,067	13,692	
Total:			1,032,680	157,383	14,974	10,327	251,126	1,466,490

CHS	Specials	Years	Salary	Retirement	Medicare	WrkComp	Insurance	
1		28	70,375	9,853	1,020	704	7,973	
2		26	63,013	8,822	914	630	19,410	
3		33	70,375	9,853	1,020	704	7,973	
4	Reduction: French - Only offering one foreign language & 3/4 year of Spanish will be online							
5		21	67,361	9,431	977	674	19,410	
6		21	67,361	9,431	977	674	19,410	
7	Reduction: Newspaper/Journalism/Media Center							
8		13	63,130	8,838	915	631	19,410	
9		22	67,861	9,501	984	679	7,973	
10		6	52,151	7,301	756	522	2,576	
11	Additional elective is needed - but not required							
Total:			521,627	73,028	7,564	5,216	104,137	711,572

Analysis - Coventry Local School District's review of recommendation 2: (continued)

CHS Resident Only – Certified Staff – Basic Program (continued)

CHS - Resident Only - Certified Staff- Basic Program

Total # of Resident Students in Grades 9 - 12: 444

CHS	Spec Ed	Years	Salary	Retirement	Medicare	WrkComp	Insurance	
1		33	71,061	9,949	1,030	711	19,410	
2		14	56,955	7,974	826	570	19,410	
3		6	45,289	6,340	657	453	19,410	
4		3	44,603	6,244	647	446	19,410	
5		3	44,603	6,244	647	446	19,410	
6		3	41,172	5,764	597	412	0	
Total:			303,683	42,516	4,403	3,037	97,052	450,691

CHS	SS Support	Years	Salary	Retirement	Medicare	WrkComp	Insurance	
1		16	60,013	8,402	870	600	19,410	
2		6	46,164	6,463	669	462	0	
3		8	51,637	7,229	749	516	7,973	
Total:			157,814	22,094	2,288	1,578	27,384	211,158

CHS	Guidance	Years	Salary	Retirement	Medicare	WrkComp	Insurance	
1		19	66,861	9,361	969	669	0	
2		17	66,861	9,361	969	669	19,410	
Total:			133,722	18,721	1,939	1,337	19,410	175,130

CHS	Admin	Years	Salary	Retirement	Medicare	WrkComp	Insurance	
1		24	103,735	24,896	1,504	1,037	450	
2		17	92,516	22,204	1,341	925	19,410	
Total:			196,251	47,100	2,846	1,963	19,860	268,020

CHS – Resident Only – Certified Staff

I.	1,466,490	Core
II.	711,572	Specials
III.	450,691	Special Education
IV.	211,158	Special Services Support
V.	175,130	Guidance
VI.	268,020	Administration
Total	3,283,060	

Total – Resident Only – Certified Staff

I.	3,283,060	CHS			
II.	2,879,715	CMS		Traces to Page 46	
III.	2,870,266	CES			
Total		9,033,041		Traces to Page 29	

Analysis - Coventry Local School District's review of recommendation 2: (continued)

CES – Resident Only – Support Staff

CES - Resident Only - Support Staff

Total # of Resident Students in Grades K - 4: 463

	CES	Position	Years	Salary	Retirement	Medicare	WrkComp	Insurance	
1		H. Cook	21	21,036	2,945	305	210	7,798	
2		Class Asst	26/24	20,420	2,859	296	204	8,557	
3		Lun Asst	3	6,283	880	91	63	0	
4		Class Attd	12	15,734	2,203	228	157	9,085	
5		Class Attd	8	14,661	2,053	213	147	18,432	
6		Lun Asst	20	6,956	974	101	70	0	
7		Cooks Help	8	13,602	1,904	197	136	0	
8		Class Attd	17	18,600	2,604	270	186	8,557	
9		Class Attd	0	11,449	1,603	166	114	0	
10		Lun/Office	4	8,176	1,145	119	82	0	
11		Cust Help	0	20,448	2,863	296	204	20,549	
12		Class Attd	18	16,232	2,272	235	162	8,557	
13		Class Attd	4	13,962	1,955	202	140	0	
14		Cooks Help	9	6,711	940	97	67	0	
15		Class Attd	11	15,512	2,172	225	155	18,432	
16	Reduction: 1 Secretarial Position								
17		Asst H Cust	8	35,027	4,904	508	350	8,809	
18		Lun Asst	6/10	6,693	937	97	67	0	
19		Lun Asst	18	6,956	974	101	70	0	
20		Class Attd	11	15,734	2,203	228	157	18,432	
21	Reduction: 1 (of 2) Lunch/Recess Assistant								
22		Lun Asst	3/7	4,163	583	60	42	0	
23		Lun Attd	6	2,602	364	38	26	0	
24		Lun Asst	5/9	4,230	592	61	42	0	
25	Reduction: Media Center								
26		Secretary	12	28,573	4,000	414	286	20,549	
27	Reduction: 2 (of 2) Lunch/Recess Assistant								
28		H. Cust	22	39,291	5,501	570	393	20,549	
29		Lun Asst	13	6,872	962	100	69	0	
		Total:		359,922	50,389	5,219	3,599	168,306	587,435

Analysis - Coventry Local School District's review of recommendation 2: (continued)

CMS – Resident Only – Support Staff

CMS - Resident Only - Support Staff

Total # of Resident Students in Grades 5 - 8: 423

	CMS	Position	Years	Salary	Retirement	Medicare	WrkComp	Insurance	
1		Cooks Help	16	15,641	2,190	227	156	0	
2		Class Attd	10	16,296	2,281	236	163	18,432	
3		Class Asst	17	19,930	2,790	289	199	18,432	
4		Class Attd	22	19,469	2,726	282	195	18,432	
5	Reduction: Kitchen Support								
6		Cust Help	1	30,555	4,278	443	306	8,809	
7		Asst H. Cust	16/15	37,315	5,224	541	373	20,549	
8	Reduction: 1 Special Education - Paraprofessional								
9		Att. Sec	1	25,329	3,546	367	253	8,809	
10		Class Attd	5	14,805	2,073	215	148	18,432	
11		Secretary	14	28,847	4,039	418	288	20,549	
12		H. Cook	18	20,839	2,917	302	208	8,809	
13		Cooks Help	7	9,380	1,313	136	94	0	
14		Cooks Help	23	11,857	1,660	172	119	0	
15		H. Cust	17	38,979	5,457	565	390	20,549	
16		Class Attd	11	15,852	2,219	230	159	8,557	
17	Reduction: 1 Special Education - Attendant								
			Total:	305,093	42,713	4,424	3,051	170,359	525,640

Analysis - Coventry Local School District's review of recommendation 2: (continued)

CHS – Resident Only – Support Staff

CHS - Resident Only - Support Staff

Total # of Resident Students in Grades 9 - 12: 444

	CHS	Position	Years	Salary	Retirement	Medicare	WrkComp	Insurance	
1		Asst H. Cust	11	33,072	4,630	480	331	20,549	
2		H. Cust	25	39,291	5,501	570	393	8,809	
3		Secretary	13	30,195	4,227	438	302	1,223	
4		Cooks Help	10	6,891	965	100	69	0	
5		Att Sec	8	26,468	3,705	384	265	20,549	
6		In-School	0		0	0	0		
7		Cust Help	1	30,555	4,278	443	306	8,809	
8		Guide Sec	18	28,424	3,979	412	284	8,809	
9		Cooks Help	19	18,247	2,555	265	182	0	
10		Cooks Help	15	11,731	1,642	170	117	0	
11		H. Cook	30	24,340	3,408	353	243	20,549	
Total:				249,214	34,890	3,614	2,492	89,300	379,509

Resident Only – Support Staff

I.	587,435	CES
II.	525,640	CMS
III.	379,509	CHS
Total	1,492,584	



Analysis - Coventry Local School District's review of recommendation 2: (continued)

Resident Only – Central Office

Resident Only - Central Office

CO - Reduced	Position	Years	Salary	Retirement	Medicare	WrkComp	Insurance	
1	Admin	10	130,877	34,028	1,898	1,309	19,864	
2	Admin	1	78,000	17,940	1,131	780	7,973	
3	Support	4	46,671	10,734	677	467	21,237	
4	Support	5	44,028	10,126	638	440	21,237	
5	Support	1	38,251	8,798	555	383	8,724	
6	Support	17	48,296	11,108	700	483	7,586	
7	Reduction: 1 Administrator							
8	Support	18	39,160	9,007	568	392	19,564	
9	Admin	31	102,569	26,668	1,487	1,026	19,410	
10	Specialist	2	41,452	5,803	601	415	0	
11	Support	16	47,984	11,036	696	480	21,237	
12	Admin	21	103,334	26,867	1,498	1,033	19,410	
13	Admin	22	76,412	19,867	1,108	764	19,410	
14	Specialist	8	50,264	7,037	729	503	19,410	
15	Support	0	17,220	2,411	250	172	0	
16	Admin	23	101,069	26,278	1,466	1,011	7,976	
17	Specialist	20	68,561	9,599	994	686	19,410	
18	Specialist	8	15,261	2,137	221	153	0	
19	Support	15	39,160	9,007	568	392	21,237	
20	Admin	0	15,375	3,998	223	154	0	
21	Support	3	48,191	11,084	699	482	20,745	
22	Support	14	40,227	5,632	583	402	20,549	
Totals:			1,192,362	269,164	17,289	11,924	294,982	1,785,721



Analysis - Coventry Local School District's review of recommendation 2: (continued)

Resident Only – Transportation

Resident Only - Transportation

	Bus	Position	Years	Salary	Retirement	Medicare	WrkComp	Insurance	
1		Driver	20	16,646	2,330	241	166	18,432	
2		Driver	25	15,896	2,225	230	159	18,432	
3		Bus Att	4	8,378	1,173	121	84	0	
4		Driver	18	16,646	2,330	241	166	18,432	
5		Driver	18	14,018	1,962	203	140	0	
6		Driver	2	13,662	1,913	198	137	0	
7		Driver	9	13,172	1,844	191	132	8,557	
8		Driver	8	13,112	1,836	190	131	0	
9		Driver	8	13,112	1,836	190	131	0	
10		Driver	8	13,112	1,836	190	131	0	
11		Driver	3	12,858	1,800	186	129	0	
12		Driver	16	14,018	1,962	203	140	8,557	
13		Driver	29	23,204	3,249	336	232	8,557	
14		Driver	1	8,037	1,125	117	80	0	
15		Driver	3	12,858	1,800	186	129	0	
16		Bus Att	6	4,163	583	60	42	0	
17		Bus Att	8	8,460	1,184	123	85	0	
18		Driver	20	15,770	2,208	229	158	0	
19		Driver	10	13,658	1,912	198	137	0	
20		Driver	3	12,858	1,800	186	129	0	
21		Driver	1	13,662	1,913	198	137	0	
22		Bus Att	12	4,529	634	66	45	8,557	
23		Bus Att	22/10	4,552	637	66	46	16,562	
24		Bus Att	2	4,054	568	59	41	0	
25		Driver	12	13,793	1,931	200	138	17,320	
26		Driver	1	6,691	937	97	67	0	
27		Bus Att	5	8,460	1,184	123	85	0	
28		Driver	20	14,018	1,962	203	140	0	
29		Driver	21	17,662	2,473	256	177	18,432	
30		Bus Att	2	8,615	1,206	125	86	0	
			Total	359,673	50,354	5,215	3,597	141,834	560,674



Analysis - Coventry Local School District's review of recommendation 2: (continued)**A Tiered Model****Determining the Optimal Level of Open Enrollment**

 Process from Page 6

To determine the optimal level of open enrolled students in Coventry Local Schools, the district has developed a systemic approach, referred to as the “Tiered Model”. This approach has allowed the district to utilize clearly defined and repeatable steps to evaluate the impact of open enrollment on the district’s finances. In this process, the district has analyzed seven different open enrollment levels. **The seven (7) tiers of open enrollment include: Tier 124, Tier 187, Tier 409, Tier 452, Tier 544, Tier 640 and Tier 757 (current open enrollment level).**

The foundation of this process is based on a “Resident Only” model. Determining the cost to educate resident only students provides a financial starting point on which to scaffold, or build, the different tier perspectives. While the ultimate goal of this approach is to determine the financial impact of open enrollment, this cannot be accomplished without taking into account academic variables. Therefore, understanding the complexities of items such as educator licensure levels, seniority, tenure, negotiated agreements, as well as educational law and regulations are critical in achieving the ultimate open enrollment impact goal.

The Tiered Model has been developed to provide the district with a useful tool and methodology to analyze the actual impact of open enrollment on the district’s finances and academics. However, it is critical to realize that the model does not encompass all educational variables that influence class size. This is especially true at the high school level. Therefore, the district must take into consideration many factors when reflecting upon the Tiered Model data. These considerations outline and explain the leading factors that directly influence class sizes in core classroom settings at the high school level.

High School Considerations:

- The number of students earning high school credits through the College Credit Plus program.
 - Students are taking advantage of earning their high school credits by completing college courses. Most students begin this journey by taking courses such as College English, College Algebra, and Government. Therefore, these students will not be in the high school’s version of these core courses. Thus reducing the number of students in those core environments.
- The impact of the Portage Lakes Career Center (PLCC).
 - A number of students, typically juniors, attend the PLCC on a part-time basis. In these situations, the students may earn one or more of their required cores through the PLCC instead of Coventry High School.
 - A number of students, both juniors and seniors, attend the PLCC on a full-time basis. During the 2016 – 2017 school year, 68 Coventry students attend the PLCC fulltime. Therefore, they receive their core course instruction through the PLCC program.

Analysis – Coventry Local School District’s review of recommendation 2: (continued)

A Tiered Model

Determining the Optimal Level of Open Enrollment

- Many high school core teachers teach more than one grade-level.
 - Multiple grade-levels in one class:
 - An Advanced Geometry class could include students from 9th, 10th, and 11th grade in one single period.
 - One teacher may teach multiple grades:
 - For example, the majority of an English’s teacher schedule may involve 12th grade courses. However, that same teacher could also teach one period of 11th grade Honors English.
- Online learning is an available option for students at the high school.
 - Currently, the district does offer an online learning program. If a student struggles to fit all required courses into their schedule, they can elect to complete a course through this avenue.
- Earning high school credit at the middle school.
 - More and more students are earning high school credit in the area of mathematics at Coventry Middle School. During the 2016 – 2017 school year, 28 8th graders are earning credit in Advanced Algebra I, 33 8th graders are earning Geometry credit, and 23 7th grade students are earning Advanced Algebra I credit.

In addition to the considerations listed above, remember the focus of the Tiered Model is the impact on core teachers only. There is an understanding that all tiers or models still have the following educators in the building: appropriate number of special education teachers, special services support staff, elective teachers, and building level administrators. (see charts on pages 30 - 53 for a complete staff list by building)

The information outlined in the charts on pages 62 - 83, provide a detailed breakdown of each tier level. Included are the following:

1. A student enrollment breakdown by Core teachers. (Core teachers are those who teach English, Mathematics, Science, and Social Studies.)
2. The impact of Inclusion practices for Students with Disabilities (SWD).
3. A Running Total column that outlines:
 - a. Core Teacher Count by building
 - b. Personnel Costs
 - c. Overall Revenue Gain/Loss
4. The costs to educate open enrollment students at each tier and the gain/loss calculations at each tier level.
5. An overview of potential program reductions as a result of decreased enrollment.

Analysis - Coventry Local School District's review of recommendation 2: (continued)

A Tiered Model – Potential Program Reductions

Resident Only, Ideal Resident, and Tier 124

The Resident Only model, Ideal Resident, and Tier 124 provide a basic education only. Therefore, the following programs would be reduced:

Elementary Level:

- The school day would be reduced to approximately 5.5 hours a day.
- Students would still have lunch, but recess would need to be eliminated from the day to limit the impact on academic time.
- iRead would be reduced (Technology-based special)
- Art would still not be brought back.
- The only specials would be gym and music. However, this time would be reduced to once a week.
- The Media Center/Library would be closed
- Class sizes would be very high and create an environment that is not educationally sound (RO)

Middle School Level:

- The school day would be shortened
- The middle school schedule and philosophy would be reduced (elimination of teaming)
- The following specials/programs would be reduced:
 - o Choir
 - o Band for grades 5 – 7
 - o Advanced and Honors Courses for English and Mathematics
 - o Dual Enrollment Course (College Algebra)
 - o Technology Special
 - o Financial Literacy
 - o Art
- With the reduction of so many great programs (Choir, Band, Art) a large number of our students would leave as well.
- The Media Center/Library would be closed

**Please note: This information does not address the impact that these different levels of enrollment would have on sports, clubs, and extracurricular activities.*

A Tiered Model – Potential Program Reductions (continued)

Resident Only, Ideal Resident, and Tier 124

The Resident Only model, Ideal Resident, and Tier 124 provide a basic education only. Therefore, the following programs would be reduced:

High School Level:

- The school day would be shortened
- The following programs would be reduced:
 - o All Advanced Placement Courses
 - o Limit Choir Options
 - o Limit Band Options
 - o French
 - o Spanish (Levels 3 and 4)
 - o Honors Track would be eliminated
 - o Journalism and Newspaper
 - o Limited Art options (e.g. Art I and Art II only)
 - o Very few (if any) core subject electives, such as: Cultural Awareness, Anatomy, Philosophy, Drama, Poetry, Creative Writing, Astronomy, etc.
- The Media Center/Library would be closed

**Please note: This information does not address the impact that these different levels of enrollment would have on sports, clubs, and extracurricular activities.*

Analysis - Coventry Local School District's review of recommendation 2: (continued)**A Tiered Model – Potential Program Reductions (continued)****Tier 187**

The following programs would be reduced:

Elementary Level:

- The school day would be reduced to approximately 5.5 hours a day.
- Students would still have lunch, but recess would need to be eliminated from the day to limit the impact on academic time.
- iRead would be reduced (Technology-based special)
- Art would still not be brought back.
- The only specials would be gym and music. However, this time would be reduced to once a week.
- The Media Center/Library would be closed

Middle School Level:

- The school day would be shortened
- The middle school schedule and philosophy would be reduced (elimination of teaming)
- The following specials/programs would be reduced:
 - o Choir
 - o Band for grades 5 – 7
 - o Advanced and Honors Courses for English and Mathematics
 - o Dual Enrollment Course (College Algebra)
 - o Technology Special
 - o Financial Literacy
 - o Art
- With the reduction of so many great programs (Choir, Band, Art) a large number of our students would leave as well.
- The Media Center/Library would be closed

**Please note: This information does not address the impact that these different levels of enrollment would have on sports, clubs, and extracurricular activities.*

A Tiered Model – Potential Program Reductions (continued)

Tier 187

The following programs would be reduced:

High School Level:

- The school day would be shortened
- The following programs would be reduced:
 - o All Advanced Placement Courses
 - o Limit Choir Options
 - o Limit Band Options
 - o French
 - o Spanish (Levels 3 and 4)
 - o Honors Track would be eliminated
 - o Journalism and Newspaper
 - o Limited Art options (e.g. Art I and Art II only)
 - o Very few (if any) core subject electives, such as: Cultural Awareness, Anatomy, Philosophy, Drama, Poetry, Creative Writing, Astronomy, etc.
- The Media Center/Library would be closed

**Please note: This information does not address the impact that these different levels of enrollment would have on sports, clubs, and extracurricular activities.*

Analysis - Coventry Local School District's review of recommendation 2: (continued)

A Tiered Model – Potential Program Reductions (continued)

Tier 409 and 452

The following programs would be reduced:

Elementary Level:

- Art would still not be brought back.
- The Media Center/Library would be closed

Middle School Level:

- The following specials/programs would be impacted:
 - o Choir (none)
 - o Band for grades 5 – 6
- With limited access to Band and Choir a large number of our students would still leave
- The Media Center/Library would be closed

High School Level:

- The following programs would be reduced:
 - o Limit Choir Options
 - o French
- The Media Center/Library would be closed

**Please note: This information does not address the impact that these different levels of enrollment would have on sports, clubs, and extracurricular activities.*

Analysis - Coventry Local School District's review of recommendation 2: (continued)

A Tiered Model – Potential Program Reductions (continued)

Tier 544 and up

Everything would stay the same as current 2016-17 school year

**Please note: This information does not address the impact that these different levels of enrollment would have on sports, clubs, and extracurricular activities.*

Basic Resident Only

Analysis - Coventry Local School District's review of recommendation 2: (continued)

A Tiered Model – Basic Resident Only – High Class Sizes

Basic Resident Only - High Class Sizes

Overview: This represents a very basic program that meets state minimum educational requirements.

The chart below outlines and includes the following:

1. Resident Only (RO) student numbers (zero OE students)
2. **Increased class sizes (Red #s indicate that class is over the set CS)**
3. CORE teachers and the number of students in their room

	RO	Gd/CS	*R	TT	T1	T2	T3	T4	Total Enrolled
K - 4th	463	K - 24	84	4	22	22	20	20	84
5th - 8th	423	1 - 24	90	4	24	24	22	20	90
9th - 12th	444	2 - 24	83	4	21	21	21	20	83
	1330	3 - 26	103	4	26	26	26	25	103
		4 - 26	103	4	26	26	26	25	103
		5 - 28	114	4	29	29	28	28	114
		6 - 28	101	4	26	25	25	25	101
		7 - 28	89	4	23	22	22	22	89
		8 - 28	119	4	32	31	28	28	119
		9 - 28	119	4	32	31	28	28	119
		10 - 28	117	4	32	29	28	28	117
		11 - 28	105	4	27	26	26	26	105
		12 - 28	103	4	26	26	26	25	103
			1330	52					1330

Key

*R = Resident Student Count	T1 = Core Teacher 1
RO = Resident Only	T2 = Core Teacher 2
I RO = Ideal Resident Only Model	T3 = Core Teacher 3
B RO = Basic Resident Only Model	T4 = Core Teacher 4
Gd/CS = Grade/Class Size	OE = Open Enrollment
TT = Total # of Core Teach. Needed	SE = Special Education

Core Teacher Count by Building

Tier	B RO							
CEs	20							
CMS	16							
CHS	16							
	52							
Cost	12,872,020							



Ideal Resident Class Sizes & Students with Disabilities Data

Analysis - Coventry Local School District's review of recommendation 2: (continued)

A Tiered Model – Ideal Resident Class Sizes & Students with Disabilities Data

Ideal Resident Class Sizes & Students with Disabilities Data

Overview:

The chart below outlines and includes the following:

1. Resident Only (RO) student numbers
2. **Ideal class sizes & SWD numbers (No class is over the set CS)**
3. Impact of Inclusion practices for Students with Disabilities (SWD) on Core Classroom Size

		The Impact of Special Education on Core Teacher Numbers:										Total	SE	OE Seats	Methodology
	RO	Gd/CS	*R	TT	T1	T2	T3	T4	T5	T6	Enrolled	Impact			
K - 4th	463	K - 22	84	4	22	22	20	20			84	9	0	W/I - 2 of set CS	
5th - 8th	423	1 - 22	90	5	22	22	20	20	6		90	12	0		
9th - 12th	444	2 - 22	83	4	22	22	20	19			83	9	0		
	1330	3 - 24	103	5	24	24	20	20	15		103	12	0		
		4 - 24	103	5	24	24	20	20	15		103	18	0		
		5 - 25	114	5	25	25	24	24	16		114	23	0		
		6 - 25	101	5	25	25	20	20	11		101	16	0		
		7 - 25	89	4	25	25	20	19			89	19	0		
		8 - 25	119	6	20	20	20	20	14		119	32	0		
		9 - 25	119	6	25	25	20	20	25	4	119	16	0		
		10 - 25	117	6	25	20	20	20	25	7	117	25	0		
		11 - 25	105	5	25	25	25	20	10		105	9	0		
		12 - 25	103	5	25	25	25	25	3		103	0	0		
			1330	65							1330		0	1330	

Key			
*R =	Resident Student Count	T1 =	Core Teacher 1
RO =	Resident Only	T2 =	Core Teacher 2
I RO =	Ideal Resident Only Model	T3 =	Core Teacher 3
B RO =	Basic Resident Only Model	T4 =	Core Teacher 4
Gd/CS =	Grade/Class Size	OE =	Open Enrollment
TT =	Total # of Core Teach. Needed	SE =	Special Education

Core Teacher Count by Building			
Tier	B RO	I RO	
CES	20	23	
CMS	16	20	
CHS	16	22	
	52	65	
Cost	12,872,020	1,316,226	



Ideal Resident Class Sizes & Students with Disabilities Data

Analysis - Coventry Local School District's review of recommendation 2: (continued)

A Tiered Model – Ideal Resident Class Sizes & Students with Disabilities Data

Ideal Resident Class Sizes & Students with Disabilities Data

Tier Ideal Resident

	Certified		Salary	Retirement	Medicare	WrkComp	Insurance	
1	CES	12	59,185	8,286	858	592	19,410	} Teachers/staff needed to educate resident students beyond a Basic Resident Only district
2	CES	9	52,151	7,301	756	522	19,410	
3	CES	9	52,151	7,301	756	522	19,410	
4	CMS	12	58,670	8,214	851	587	19,410	
5	CMS	9	52,151	7,301	756	522	7,793	
6	CMS	9	52,151	7,301	756	522	19,410	
7	CMS	8	47,005	6,581	682	470	7,973	
8	CHS	10	56,955	7,974	826	570	7,973	
9	CHS	7	74,000	17,760	1,073	740	19,410	
10	CHS	9	52,151	7,301	756	522	19,410	
11	CHS	8	59,185	8,286	858	592	19,410	
12	CHS	7	46,319	6,485	672	463	19,410	
13	CHS	4	41,172	5,764	597	412	19,410	
	Spec Ed	2	42,716	5,980	619	427	0	
	Spec Ed	0	36,884	5,164	535	369	0	
	Spec Ed	0	39,886	5,584	578	399	7,973	
	Spec Ed	0	38,226	5,352	554	382	19,410	
	Spec Ed	0	45,547	6,377	660	455	7,973	
			906,505	134,311	13,144	9,065	253,201	1,316,226



Ideal Resident Class Sizes & Students with Disabilities Data

Analysis - Coventry Local School District's review of recommendation 2: (continued)

A Tiered Model – Ideal Resident Class Sizes & Students with Disabilities Data

Ideal Resident Class Sizes & Students with Disabilities Data

Personnel Financial Summary

The Personnel Financial Summary will examine the expenses and revenues associated with personnel for educating the different tier levels.

More specifically, we want to examine the open enrollment revenue within each tier level and if there is a gain or loss when comparing with the corresponding tier personnel expense.



Cost to Educate a Basic Resident Only District is \$12,872,020

Teachers/staff needed to educate resident students beyond a Basic Resident Only district

Personnel Financial Summary

Tier	Expense	Revenue
Basic Resident Only	12,872,020	0
Ideal Resident	1,316,226	0
	14,188,246	0

124 Open Enrollment Students

Analysis - Coventry Local School District's review of recommendation 2: (continued)

A Tiered Model – 124 Open Enrollment Students

Residents + 124 OE Students - Ideal Class Sizes & Students with Disabilities Data

Overview:

The chart below outlines and includes the following:

1. Resident Only (RO) student numbers plus 124 OE students
2. **Ideal class sizes & SWD numbers (No class is over the set CS)**
3. Impact of Inclusion practices for Students with Disabilities (SWD) on Core Classroom Size

		The Impact of Special Education on Core Teacher Numbers:												
	RO	Gd/CS	*R	TT	T1	T2	T3	T4	T5	T6	Total Enrolled	SE Impact	OE Seats	Methodology
K - 4th	463	K - 22	84	4	22	22	20	20			84	9	0	W/I - 2 of set CS
5th - 8th	423	1 - 22	90	5	22	22	20	20	6		90	12	14	
9th - 12th	444	2 - 22	83	4	22	22	20	19			83	9	0	
	1330	3 - 24	103	5	24	24	20	20	15		103	12	7	
		4 - 24	103	5	24	24	20	20	15		103	18	7	
		5 - 25	114	5	25	25	24	24	16		114	23	7	
	124	6 - 25	101	5	25	25	20	20	11		101	16	12	
K - 4th	491	7 - 25	89	4	25	25	20	19			89	19	0	
5th - 8th	451	8 - 25	119	6	20	20	20	20	25	14	119	32	9	
9th - 12th	512	9 - 25	119	6	25	25	20	20	25	4	119	16	19	
	1454	10 - 25	117	6	25	20	20	20	25	7	117	25	16	
		11 - 25	105	5	25	25	25	20	10		105	9	13	
		12 - 25	103	5	25	25	25	25	3		103	0	20	
			1330	65							1330		124	1454

Key			
*R =	Resident Student Count	T1 =	Core Teacher 1
RO =	Resident Only	T2 =	Core Teacher 2
I RO =	Ideal Resident Only Model	T3 =	Core Teacher 3
B RO =	Basic Resident Only Model	T4 =	Core Teacher 4
Gd/CS =	Grade/Class Size	OE =	Open Enrollment
TT =	Total # of Core Teach. Needed	SE =	Special Education

Core Teacher Count by Building			
Tier	B RO	I RO	124 OE
CES	20	23	23
CMS	16	20	20
CHS	16	22	22
	52	65	65
Cost	12,872,020	1,316,226	0



We have room to add 124 OE students to fill-the-seats philosophy because the \$1.316 million 13 core teacher expense is needed just to educate resident students ideally

124 Open Enrollment Students

Analysis - Coventry Local School District's review of recommendation 2: (continued)

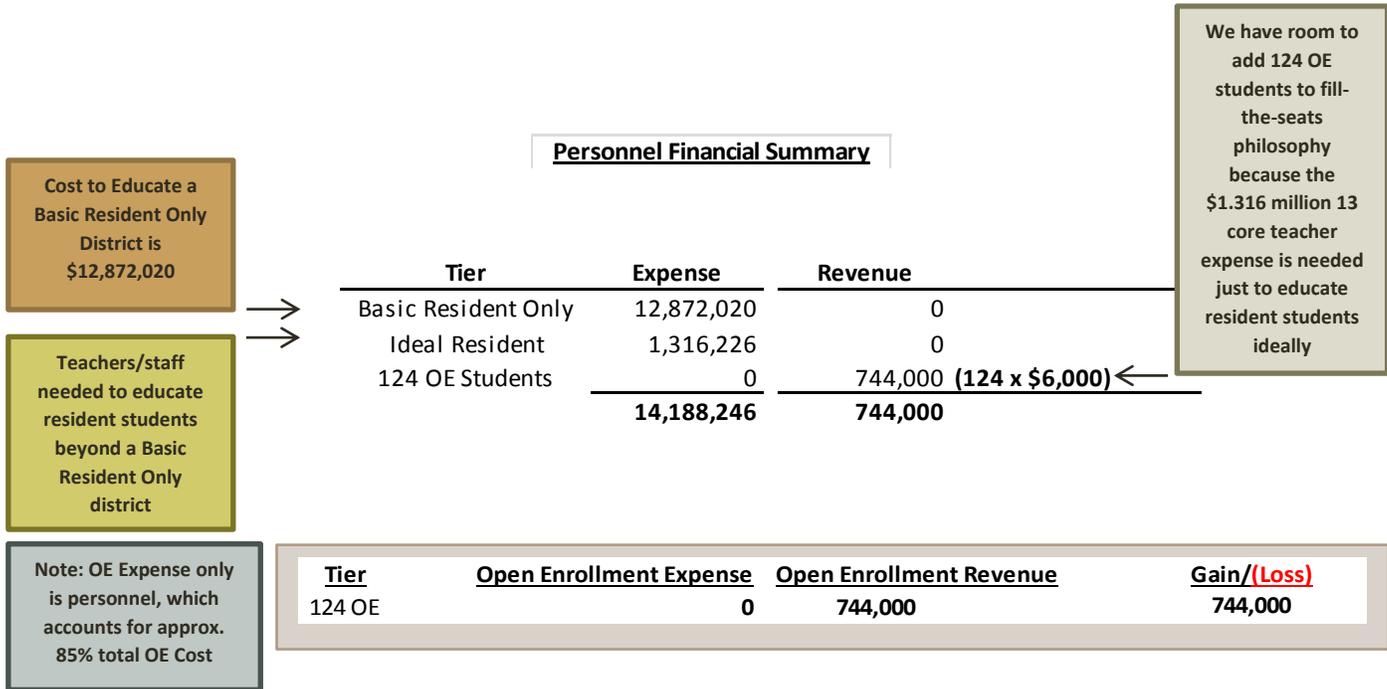
A Tiered Model – 124 Open Enrollment Students

Residents + 124 OE Students - Ideal Class Sizes & Students with Disabilities Data

Personnel Financial Summary

The Personnel Financial Summary will examine the expenses and revenues associated with personnel for educating the different tier levels.

More specifically, we want to examine the open enrollment revenue within each tier level and if there is a gain or loss when comparing with the corresponding tier personnel expense.



Note: Per the FY17 School Finance Payment Report [SFPR], page 20, "Open Enrollment Adjustment [Section 3313.981(B)], "Funding for open enrollment students includes **the formula amount of \$6,000**, an additional funding for career etch education students based on per-pupil amounts listed in ORC Section 3317.014 for students participating in career etch programs.

187 Open Enrollment Students

Analysis - Coventry Local School District's review of recommendation 2: (continued)

A Tiered Model – 187 Open Enrollment Students

Residents + 187 OE Students - Reasonable Class Sizes & Students with Disabilities Data

Overview:

The chart below outlines and includes the following:

1. Resident Only (RO) student numbers plus 187 OE Students
2. Reasonable class sizes & SWD numbers **(No class is over the set CS)**
3. Impact of Inclusion practices for Students with Disabilities (SWD) on Core Classroom Size

		The Impact of Special Education on Core Teacher Numbers:													
	RO	Gd/CS	*R	TT	T1	T2	T3	T4	T5	T6	Total Enrolled	SE Impact	OE Seats	Methodology	
K - 4th	463	K - 22	84	5	22	22	20	20			84	9	20	5 - C. Core T	
5th - 8th	423	1 - 22	90	5	22	22	20	20	6		90	12	14	W/I - 2 of set CS	
9th - 12th	444	2 - 22	83	5	22	22	20	19			83	9	20		
	1330	3 - 24	103	5	24	24	20	20	15		103	12	7		
		4 - 24	103	5	24	24	20	20	15		103	18	7		
		5 - 25	114	5	25	25	24	24	16		114	23	7		
	187	6 - 25	101	5	25	25	20	20	11		101	16	12		
K - 4th	531	7 - 25	89	5	25	25	20	19			89	19	23		
5th - 8th	474	8 - 25	119	6	20	20	20	20	25	14	119	32	9		
9th - 12th	512	9 - 25	119	6	25	25	20	20	25	4	119	16	19		
	1517	10 - 25	117	6	25	20	20	20	25	7	117	25	16		
		11 - 25	105	5	25	25	25	20	10		105	9	13		
		12 - 25	103	5	25	25	25	25	3		103	0	20		
			1330	68							1330		187	1517	

Key	
*R = Resident Student Count	T1 = Core Teacher 1
RO = Resident Only	T2 = Core Teacher 2
I RO = Ideal Resident Only Model	T3 = Core Teacher 3
B RO = Basic Resident Only Model	T4 = Core Teacher 4
Gd/CS = Grade/Class Size	OE = Open Enrollment
TT = Total # of Core Teach. Needed	SE = Special Education

Core Teacher Count by Building				
Tier	B RO	I RO	124 OE	187 OE
CES	20	23	23	25
CMS	16	20	20	21
CHS	16	22	22	22
	52	65	65	68
Cost	12,872,020	1,316,226	0	191,215



187 Open Enrollment Students

Analysis - Coventry Local School District's review of recommendation 2: (continued)

A Tiered Model – 187 Open Enrollment Students

Residents + 187 OE Students - Reasonable Class Sizes & Students with Disabilities Data

Tier 187

			Salary	Retirement	Medicare	WrkComp	Insurance		
	Certified								
1	CES	8	48,034	6,725	696	480	7,973		
2	CES	7	52,151	7,301	756	522	0		
3	CMS	4	49,063	6,869	711	491	0		
	Support	3	4,054	568	59	41	0		
	Support	1	4,054	568	59	41	0		
			157,356	22,030	2,282	1,574	7,973	191,215	



187 Open Enrollment Students

Analysis - Coventry Local School District's review of recommendation 2: (continued)

A Tiered Model – 187 Open Enrollment Students

Residents + 187 OE Students - Reasonable Class Sizes & Students with Disabilities Data

Personnel Financial Summary

The Personnel Financial Summary will examine the expenses and revenues associated with personnel for educating the different tier levels.

More specifically, we want to examine the open enrollment revenue within each tier level and if there is a gain or loss when comparing with the corresponding tier personnel expense.

Personnel Financial Summary

Cost to Educate a Basic Resident Only District is \$12,872,020

Teachers/staff needed to educate resident students beyond a Basic Resident Only district

Tier	Expense	Revenue
Basic Resident Only	12,872,020	0
Ideal Resident	1,316,226	0
124 OE Students	0	744,000 (124 x \$6,000) ←
187 OE Students	191,215	378,000 (63 x \$6,000)
	14,379,461	1,122,000 (187 x \$6,000)

We have room to add 124 OE students to fill-the-seats philosophy because the \$1.316 million 13 core teacher expense is needed just to educate resident students ideally

Note: OE Expense only is personnel, which accounts for approx. 85% total OE Cost

<u>Tier</u>	<u>Open Enrollment Expense</u>	<u>Open Enrollment Revenue</u>	<u>Gain/(Loss)</u>
124 OE	0	744,000	744,000
187 OE	191,215	378,000	186,785
	191,215	1,122,000	930,785

409 Open Enrollment Students

Analysis - Coventry Local School District's review of recommendation 2: (continued)

A Tiered Model – 409 Open Enrollment Students

Residents + 409 OE Students - Ideal Class Sizes & Students with Disabilities Data

Overview:

The chart below outlines and includes the following:

1. Resident Only (RO) student numbers plus 409 OE Students
2. **Ideal class sizes & SWD numbers (No class is over the set CS)**
3. Impact of Inclusion practices for Students with Disabilities (SWD) on Core Classroom Size

The Impact of Special Education on Core Teacher Numbers:														
	RO	Gd/CS	*R	TT	T1	T2	T3	T4	T5	T6	Total Enrolled	SE Impact	OE Seats	Methodology
K - 4th	463	K - 22	84	6	22	22	20	20			84	9	40	6 - C. Core T
5th - 8th	423	1 - 22	90	6	22	22	20	20	6		90	12	38	W/I - 2 of set CS
9th - 12th	444	2 - 22	83	6	22	22	20	19			83	9	40	
	1330	3 - 24	103	6	24	24	20	20	15		103	12	33	
		4 - 24	103	6	24	24	20	20	15		103	18	33	
		5 - 25	114	6	25	25	24	24	16		114	23	30	
	409	6 - 25	101	6	25	25	20	20	11		101	16	35	
K - 4th	647	7 - 25	89	6	25	25	20	19			89	19	46	
5th - 8th	543	8 - 25	119	6	20	20	20	20	25	14	119	32	9	
9th - 12th	549	9 - 25	119	6	25	25	20	20	25	4	119	16	19	
	1739	10 - 25	117	6	25	20	20	20	25	7	117	25	7	
		11 - 25	105	6	25	25	25	20	10		105	9	36	
		12 - 25	103	6	25	25	25	25	3		103	0	43	
			1330	78							1330		409	1739

Key			
*R = Resident Student Count	T1 = Core Teacher 1		
RO = Resident Only	T2 = Core Teacher 2		
I RO = Ideal Resident Only Model	T3 = Core Teacher 3		
B RO = Basic Resident Only Model	T4 = Core Teacher 4		
Gd/CS = Grade/Class Size	OE = Open Enrollment		
TT = Total # of Core Teach. Needed	SE = Special Education		

Core Teacher Count by Building					
Tier	B RO	I RO	124 OE	187 OE	409 OE
CES	20	23	23	25	30
CMS	16	20	20	21	24
CHS	16	22	22	22	24
	52	65	65	68	78
Cost	12,872,020	1,316,226	0	191,215	1,136,622



409 Open Enrollment Students

Analysis - Coventry Local School District's review of recommendation 2: (continued)

A Tiered Model – 409 Open Enrollment Students

Residents + 409 OE Students - Ideal Class Sizes & Students with Disabilities Data

Tier 409

	Certified		Salary	Retirement	Medicare	WrkComp	Insurance	
1	CES	6	47,005	6,581	682	470	7,973	
2	CES	5	44,603	6,244	647	446	0	
3	CES	4	43,917	6,148	637	439	7,973	
4	CES	4	46,490	6,509	674	465	19,410	
5	CES	3	41,172	5,764	597	412	16,842	
6	CMS	3	41,858	5,860	607	419	7,973	
7	CMS	1	40,829	5,716	592	408	7,973	
8*	CMS		36,518	5,113	530	365	7,973	
9	CHS	1	42,201	5,908	612	422	0	
10	CHS	0	47,434	6,641	688	474	7,973	
*	Specials	0	36,518	5,113	530	365	7,973	
	Specials	22	64,944	9,092	942	649	19,410	
*	Specials	0	36,518	5,113	530	365	19,410	
	Specials	21	64,444	9,022	934	644	19,410	
	Specials	17	66,861	9,361	969	669	19,410	
	Specials	2	43,231	6,052	627	432	19,410	
	Support	1	6,321	885	92	63	0	
	Support	0	11,306	1,583	164	113	0	
	Admin	1	34,820	4,875	505	348	19,410	
			796,990	111,579	11,556	7,970	208,528	1,136,622

Note: * Recalled from 16-17 RIF List

Traces to Page 71

409 Open Enrollment Students

Analysis - Coventry Local School District's review of recommendation 2: (continued)

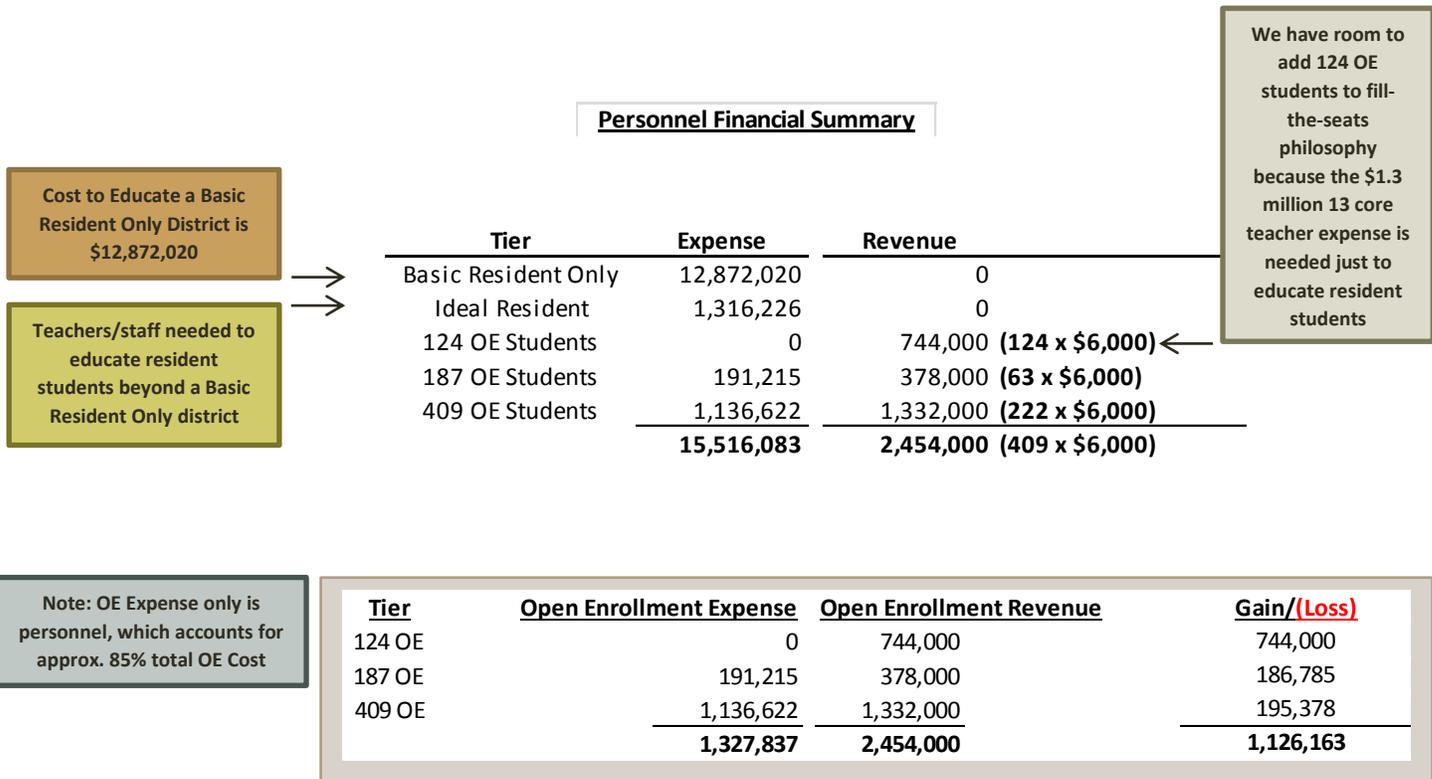
A Tiered Model – 409 Open Enrollment Students

Residents + 409 OE Students - Ideal Class Sizes & Students with Disabilities Data

Personnel Financial Summary

The Personnel Financial Summary will examine the expenses and revenues associated with personnel for educating the different tier levels.

More specifically, we want to examine the open enrollment revenue within each tier level and if there is a gain or loss when comparing with the corresponding tier personnel expense.



452 Open Enrollment Students

Analysis - Coventry Local School District's review of recommendation 2: (continued)

A Tiered Model – 452 Open Enrollment Students

Residents + 452 OE Students - Ideal Class Sizes & Students with Disabilities Data

Overview:

The chart below outlines and includes the following:

1. Resident Only (RO) student numbers plus 452 OE Students
2. **Ideal class sizes & SWD numbers (No class is over the set CS)**
3. Impact of Inclusion practices for Students with Disabilities (SWD) on Core Classroom Size

		The Impact of Special Education on Core Teacher Numbers:													
	RO	Gd/CS	*R	TT	T1	T2	T3	T4	T5	T6	Total Enrolled	SE Impact	OE Seats	Methodology	
K - 4th	463	K - 22	84	6	22	22	20	20	22	22	128	9	44	6 - C. Core T	
5th - 8th	423	1 - 22	90	6	22	22	20	20	22	22	128	12	38		
9th - 12th	444	2 - 22	83	6	22	22	20	19	22	22	127	9	44		
	1330	3 - 24	103	6	24	24	20	20	24	24	136	12	33		
		4 - 24	103	6	24	24	20	20	24	24	136	18	33		
		5 - 25	114	6	25	25	24	24	25	25	148	23	34		
	452	6 - 25	101	6	25	25	20	20	25	25	140	16	39		
K - 4th	655	7 - 25	89	6	25	25	20	19	25	25	139	19	50		
5th - 8th	557	8 - 25	119	6	20	20	20	20	25	25	130	32	11		
9th - 12th	570	9 - 25	119	6	25	25	20	20	25	25	140	16	21		
	1782	10 - 25	117	6	25	20	20	20	25	25	135	25	18		
		11 - 25	105	6	25	25	25	20	25	25	145	9	40		
		12 - 25	103	6	25	25	25	25	25	25	150	0	47		
			1330	78							1782		452		

Key			
*R =	Resident Student Count	T1 =	Core Teacher 1
RO =	Resident Only	T2 =	Core Teacher 2
I RO =	Ideal Resident Only Model	T3 =	Core Teacher 3
B RO =	Basic Resident Only Model	T4 =	Core Teacher 4
Gd/CS =	Grade/Class Size	OE =	Open Enrollment
TT =	Total # of Core Teach. Needed	SE =	Special Education

Core Teacher Count by Building						
Tier	B RO	I RO	124 OE	187 OE	409 OE	452 OE
CES	20	23	23	25	30	30
CMS	16	20	20	21	24	24
CHS	16	22	22	22	24	24
	52	65	65	68	78	78
Cost	12,872,020	1,316,226	0	191,215	1,136,622	0

↑

We have room to add 43 OE students to fill-the-seats philosophy with the \$1.136 million 10 core teacher expense

452 Open Enrollment Students

Analysis - Coventry Local School District's review of recommendation 2: (continued)

A Tiered Model – 452 Open Enrollment Students

Residents + 452 OE Students - Ideal Class Sizes & Students with Disabilities Data

Personnel Financial Summary

The Personnel Financial Summary will examine the expenses and revenues associated with personnel for educating the different tier levels.

More specifically, we want to examine the open enrollment revenue within each tier level and if there is a gain or loss when comparing with the corresponding tier personnel expense.

Cost to Educate a Basic Resident Only District is \$12,872,020

Teachers/staff needed to educate resident students beyond a Basic Resident Only district

Personnel Financial Summary

Tier	Expense	Revenue
Basic Resident Only	12,872,020	0
Ideal Resident	1,316,226	0
124 OE Students	0	744,000 (124 x \$6,000) ←
187 OE Students	191,215	378,000 (63 x \$6,000)
409 OE Students	1,136,622	1,332,000 (222 x \$6,000)
452 OE Students	0	258,000 (43 x \$6,000) ←
	15,516,083	2,712,000 (452 x \$6,000)

We have room to add 124 OE students to fill-the-seats philosophy because the \$1.3 million 13 core teacher expense is needed just to educate resident students

We have room to add 43 OE students to fill-the-seats philosophy with the \$1.136 million 10 core teacher expense

Note: OE Expense only is personnel, which accounts for approx. 85% total OE Cost

<u>Tier</u>	<u>Open Enrollment Expense</u>	<u>Open Enrollment Revenue</u>	<u>Gain/(Loss)</u>
124 OE	0	744,000	744,000
187 OE	191,215	378,000	186,785
409 OE	1,136,622	1,332,000	195,378
452 OE	0	258,000	258,000
	1,327,837	2,712,000	1,384,163

544 Open Enrollment Students

Analysis - Coventry Local School District's review of recommendation 2: (continued)

A Tiered Model – 544 Open Enrollment Students

Residents + 544 OE Students - Increased Capacity Class Size & Students with Disabilities Data

Overview:

The chart below outlines and includes the following:

1. Resident Only (RO) student numbers plus 544 OE Students
2. **Increased capacity class sizes & SWD numbers**
3. Impact of Inclusion practices for Students with Disabilities (SWD) on Core Classroom Size

		The Impact of Special Education on Core Teacher Numbers:										Total Enrolled	SE Impact	OE Seats	Methodology
	RO	Gd/CS	*R	TT	T1	T2	T3	T4	T5	T6					
K - 4th	463	K - 22	84	6	24	24	20	20	24	24	136	9	52	6 - C. Core T	
5th - 8th	423	1 - 22	90	6	24	24	20	20	24	24	136	12	46		
9th - 12th	444	2 - 22	83	6	24	24	20	19	24	24	135	9	52		
	1330	3 - 24	103	6	24	24	20	20	24	24	136	12	33		
		4 - 24	103	6	24	24	20	20	24	24	136	18	33		
		5 - 25	114	6	26	26	24	24	26	26	152	23	38		
	544	6 - 25	101	6	26	26	20	20	26	26	144	16	43		
K - 4th	679	7 - 25	89	6	26	26	20	19	26	26	143	19	54		
5th - 8th	571	8 - 25	119	6	20	20	20	20	26	26	132	32	13		
9th - 12th	624	9 - 25	119	6	28	28	20	20	28	28	152	16	33		
	1874	10 - 25	117	6	28	20	20	20	28	28	144	25	27		
		11 - 25	105	6	28	28	28	20	28	28	160	9	55		
		12 - 25	103	6	28	28	28	28	28	28	168	0	65		
			1330	78							1874		544		

Key			
*R =	Resident Student Count	T1 =	Core Teacher 1
RO =	Resident Only	T2 =	Core Teacher 2
I RO =	Ideal Resident Only Model	T3 =	Core Teacher 3
B RO =	Basic Resident Only Model	T4 =	Core Teacher 4
Gd/CS =	Grade/Class Size	OE =	Open Enrollment
TT =	Total # of Core Teach. Needed	SE =	Special Education

Core Teacher Count by Building							
Tier	B RO	I RO	124 OE	187 OE	409 OE	452 OE	544 OE
CEs	20	23	23	25	30	30	30
CMS	16	20	20	21	24	24	24
CHS	16	22	22	22	24	24	24
	52	65	65	68	78	78	78
Cost	12,872,020	1,316,226	0	191,215	1,136,622	0	140,264



544 Open Enrollment Students

Analysis - Coventry Local School District's review of recommendation 2: (continued)

A Tiered Model – 544 Open Enrollment Students

Residents + 544 OE Students - Increased Capacity Class Size & Students with Disabilities Data

Tier 544							
Certified	1	48,377	6,773	701	484	0	
Support	1	12,034	1,685	174	120	0	
Support	4	22,107	3,095	321	221	0	
Support	9	22,103	3,094	320	221	18,432	
		104,622	14,647	1,517	1,046	18,432	140,264



Note: Certified position is elementary music teacher (not a core teacher)

544 Open Enrollment Students

Analysis - Coventry Local School District's review of recommendation 2: (continued)

A Tiered Model – 544 Open Enrollment Students

Residents + 544 OE Students - Increased Capacity Class Size & Students with Disabilities Data

Personnel Financial Summary

The Personnel Financial Summary will examine the expenses and revenues associated with personnel for educating the different tier levels.

More specifically, we want to examine the open enrollment revenue within each tier level and if there is a gain or loss when comparing with the corresponding tier personnel expense.

Personnel Financial Summary

We have room to add 124 OE students to fill-the-seats philosophy because the \$1.3 million 13 core teacher expense is needed just to educate resident students

We have room to add 43 OE students to fill-the-seats philosophy with the \$1.136 million 10 core teacher expense

Tier	Expense	Revenue
Basic Resident Only	12,872,020	0
Ideal Resident	1,316,226	0
124 OE Students	0	744,000 (124 x \$6,000) ←
187 OE Students	191,215	378,000 (63 x \$6,000)
409 OE Students	1,136,622	1,332,000 (222 x \$6,000)
452 OE Students	0	258,000 (43 x \$6,000) ←
544 OE Students	140,264	552,000 (92 x \$6,000)
	15,656,347	3,264,000 (544 x \$6,000)

Cost to Educate a Basic Resident Only District is \$12,872,020

Teachers/staff needed to educate resident students beyond a Basic Resident Only district

Note: OE Expense only is personnel, which accounts for approx. 85% total OE Cost

Tier	Open Enrollment Expense	Open Enrollment Revenue	Gain/(Loss)
124 OE	0	744,000	744,000
187 OE	191,215	378,000	186,785
409 OE	1,136,622	1,332,000	195,378
452 OE	0	258,000	258,000
544 OE	140,264	552,000	411,736
	1,468,101	3,264,000	1,795,899

640 Open Enrollment Students

Analysis - Coventry Local School District's review of recommendation 2: (continued)

A Tiered Model – 640 Open Enrollment Students

Residents + 640 OE Students - Reasonable Capacity Class Size & Students with Disabilities Data

Overview:

The chart below outlines and includes the following:

1. Resident Only (RO) student numbers plus 640 OE Students
2. Reasonable capacity class sizes & SWD numbers
3. Impact of Inclusion practices for Students with Disabilities (SWD) on Core Classroom Size

		The Impact of Special Education on Core Teacher Numbers:													
	RO	Gd/CS	*R	TT	T1	T2	T3	T4	T5	T6	Total Enrolled	SE Impact	OE Seats	Methodology	
K - 4th	463	K - 22	84	6	24	24	24	22	24	24	142	9	58	6 - C. Core T	
5th - 8th	423	1 - 22	90	6	25	25	24	22	25	25	146	12	56		
9th - 12th	444	2 - 22	83	6	25	25	24	22	25	25	146	9	63		
	1330	3 - 24	103	6	25	25	22	22	25	25	144	12	41		
		4 - 24	103	6	25	25	22	22	25	25	144	18	41		
		5 - 25	114	6	28	28	22	22	28	28	156	23	42		
	640	6 - 25	101	6	28	28	22	22	28	28	156	16	55		
K - 4th	722	7 - 25	89	6	28	28	22	22	28	28	156	19	67		
5th - 8th	612	8 - 25	119	6	22	22	22	22	28	28	144	32	25		
9th - 12th	636	9 - 25	119	6	28	28	22	22	28	28	156	16	37		
	1970	10 - 25	117	6	28	22	22	22	28	28	150	25	33		
		11 - 25	105	6	28	28	28	22	28	28	162	9	57		
		12 - 25	103	6	28	28	28	28	28	28	168	0	65		
			1330	78							1970		640		

Key			
*R = Resident Student Count	T1 = Core Teacher 1		
RO = Resident Only	T2 = Core Teacher 2		
I RO = Ideal Resident Only Model	T3 = Core Teacher 3		
B RO = Basic Resident Only Model	T4 = Core Teacher 4		
Gd/CS = Grade/Class Size	OE = Open Enrollment		
TT = Total # of Core Teach. Needed	SE = Special Education		

Core Teacher Count by Building									
Tier	B RO	I RO	124 OE	187 OE	409 OE	452 OE	544 OE	640 OE	
CES	20	23	23	25	30	30	30	30	
CMS	16	20	20	21	24	24	24	24	
CHS	16	22	22	22	24	24	24	24	
	52	65	65	68	78	78	78	78	
Cost	12,872,020	1,316,226	0	191,215	1,136,622	0	140,264	0	

640 Open Enrollment Students

Analysis - Coventry Local School District's review of recommendation 2: (continued)

A Tiered Model – 640 Open Enrollment Students

Residents + 640 OE Students - Reasonable Capacity Class Size & Students with Disabilities Data

Personnel Financial Summary

The Personnel Financial Summary will examine the expenses and revenues associated with personnel for educating the different tier levels.

More specifically, we want to examine the open enrollment revenue within each tier level and if there is a gain or loss when comparing with the corresponding tier personnel expense.

Personnel Financial Summary

Tier	Expense	Revenue
Basic Resident Only	12,872,020	0
Ideal Resident	1,316,226	0
124 OE Students	0	744,000 (124 x \$6,000) ←
187 OE Students	191,215	378,000 (63 x \$6,000)
409 OE Students	1,136,622	1,332,000 (222 x \$6,000)
452 OE Students	0	258,000 (43 x \$6,000) ←
544 OE Students	140,264	552,000 (92 x \$6,000)
640 OE Students	0	576,000 (96 x \$6,000)
	15,656,347	3,840,000 (640 x \$6,000)

We have room to add 124 OE students to fill-the-seats philosophy because the \$1.3 million 13 core teacher expense is needed just to educate resident students

We have room to add 43 OE students to fill-the-seats philosophy with the \$1.136 million 10 core teacher expense

Cost to Educate a Basic Resident Only District is \$12,872,020

Teachers/staff needed to educate resident students beyond a Basic Resident Only district

Note: OE Expense only is personnel, which accounts for approx. 85% total OE Cost

Tier	Open Enrollment Expense	Open Enrollment Revenue	Gain/(Loss)
124 OE	0	744,000	744,000
187 OE	191,215	378,000	186,785
409 OE	1,136,622	1,332,000	195,378
452 OE	0	258,000	258,000
544 OE	140,264	552,000	411,736
640 OE	0	576,000	576,000
	1,468,101	3,840,000	2,371,899

757 Open Enrollment Students

Analysis - Coventry Local School District's review of recommendation 2: (continued)

A Tiered Model – 757 Open Enrollment Students

Residents + 757 OE Students - High Class Sizes & Students with Disabilities Data

Overview:

The chart below outlines and includes the following:

1. Resident Only (RO) student numbers + 757 OE Students
2. **Classes over a reasonable CS are marked in red.**
3. Impact of Inclusion practices for Students with Disabilities (SWD) on Core Classroom Size

		The Impact of Special Education on Core Teacher Numbers:													
	RO	Gd/CS	*R	TT	T1	T2	T3	T4	T5	T6	T7	Total Enrolled	SE Impact	OE Seats	Methodology
K - 4th	463	K - 22	84	5	22	22	20	18	22	0		104	9	19	Fiscal Emergency
5th - 8th	423	1 - 22	90	6	24	23	20	20	23	23		133	12	43	
9th - 12th	444	2 - 22	83	6	22	22	20	20	22	22		128	9	45	
	1330	3 - 24	103	5	29	30	25	25	30	0		139	12	36	
		4 - 24	103	6	26	26	22	22	24	24		144	18	41	
		5 - 25	114	6	30	29	24	24	29	29		165	23	51	
	757	6 - 25	101	6	27	27	24	24	28	28		158	16	57	
K - 4th	648	7 - 25	89	6	30	30	24	24	30	29		167	19	78	
5th - 8th	689	8 - 25	119	7	28	29	24	24	31	32	31	199	32	80	
9th - 12th	750	9 - 25	119	7	28	28	24	24	30	31	31	196	16	77	
	2087	10 - 25	117	6	34	30	30	30	34	34		192	25	75	
		11 - 25	105	6	30	30	30	26	30	30		176	9	71	
		12 - 25	103	6	33	34	26	25	34	34		186	0	84	
			1330	78								2087		757	

Key	
*R = Resident Student Count	T1 = Core Teacher 1
RO = Resident Only	T2 = Core Teacher 2
I RO = Ideal Resident Only Model	T3 = Core Teacher 3
B RO = Basic Resident Only Model	T4 = Core Teacher 4
Gd/CS = Grade/Class Size	OE = Open Enrollment
TT = Total # of Core Teach. Needed	SE = Special Education

Core Teacher Count by Building									
Tier	B RO	I RO	124 OE	187 OE	409 OE	452 OE	544 OE	640 OE	757 OE
CES	20	23	23	25	30	30	30	30	30
CMS	16	20	20	21	24	24	24	24	24
CHS	16	22	22	22	24	24	24	24	24
	52	65	65	68	78	78	78	78	78
Cost	12,872,020	1,316,226	0	191,215	1,136,622	0	140,264	0	0

757 Open Enrollment Students

Analysis - Coventry Local School District's review of recommendation 2: (continued)

A Tiered Model – 757 Open Enrollment Students

Residents + 757 OE Students - High Class Sizes & Students with Disabilities Data

Personnel Financial Summary

The Personnel Financial Summary will examine the expenses and revenues associated with personnel for educating the different tier levels.

More specifically, we want to examine the open enrollment revenue within each tier level and if there is a gain or loss when comparing with the corresponding tier personnel expense.

Personnel Financial Summary

Tier	Expense	Revenue
Basic Resident Only	12,872,020	0
Ideal Resident	1,316,226	0
124 OE Students	0	744,000 (124 x \$6,000) ←
187 OE Students	191,215	378,000 (63 x \$6,000)
409 OE Students	1,136,622	1,332,000 (222 x \$6,000)
452 OE Students	0	258,000 (43 x \$6,000) ←
544 OE Students	140,264	552,000 (92 x \$6,000)
640 OE Students	0	576,000 (96 x \$6,000)
757 OE Students	0	702,000 (117 x \$6,000)
	15,656,347	4,542,000 (757 x \$6,000)

We have room to add 124 OE students to fill-the-seats philosophy because the \$1.3 million 13 core teacher expense is needed just to educate resident students

We have room to add 43 OE students to fill-the-seats philosophy with the \$1.136 million 10 core teacher expense

Cost to Educate a Basic Resident Only District is \$12,872,020

Teachers/staff needed to educate resident students beyond a Basic Resident Only district

Note: OE Expense only is personnel, which accounts for approx. 85% total OE Cost

Tier	Open Enrollment Expense	Open Enrollment Revenue	Gain/(Loss)
124 OE	0	744,000	744,000
187 OE	191,215	378,000	186,785
409 OE	1,136,622	1,332,000	195,378
452 OE	0	258,000	258,000
544 OE	140,264	552,000	411,736
640 OE	0	576,000	576,000
757 OE	0	702,000	702,000
	1,468,101	4,542,000	3,073,899

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Analysis - Coventry Local School District's review of recommendation 2: (continued)

A Tiered Model – Gain/(Loss) – Summary

Through the use of the Tiered Model the following findings have been determined:

- Open enrollment provides an overall gain in revenue to the district
- The gain recognized is proportionate to the number of open enrollment students enrolled
- Open enrollment revenue covers the cost to educate all open enrollment students
- Open enrollment allows the district to maintain a variety of academic programs and opportunities

At each tier level (i.e. 124 OE, 187 OE, etc.) the district is recognizing a gain.

Personnel Financial Summary

<u>Tier</u>	<u>Open Enrollment Expense</u>	<u>Open Enrollment Revenue</u>	<u>Gain/(Loss)</u>
124 OE	0	744,000	744,000
187 OE	191,215	378,000	186,785
409 OE	1,136,622	1,332,000	195,378
452 OE	0	258,000	258,000
544 OE	140,264	552,000	411,736
640 OE	0	576,000	576,000
757 OE	0	702,000	702,000
	<u>1,468,101</u>	<u>4,542,000</u>	<u>3,073,899</u>

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Traces to Page 84

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Analysis - Coventry Local School District's review of recommendation 2: (continued)

What else is an open enrollment cost besides personnel expenses?

- Purchased Services
- Supplies & Materials
- Capital Outlay
- Debt Services
- Other Objects

Open Enrollment Cost:

\$1,468,101
 \$191,325
 \$46,634
 \$2,944
 \$0
 \$0
\$1,709,004

Personnel Expenses (Salary & Benefits FY17)
 Purchased Services [FY16]
 Supplies & Materials [FY16]
 Capital Outlay [FY16]
 Debt Services [FY16]
 Other Objects [FY16]
Total



How did we arrive at these costs?

- We sorted each expense account according to function for FY16
- We determined which costs were Fixed (here regardless of Open Enrollment) or Variable (would change with Open Enrollment)
- We applied a percentage to those costs of Open Enrollment population

Coventry Local Schools									
Open Enrollment vs. Resident Enrollment - FY16									
	OE	Resident	All	All	OE	%	Location		
KDG	48	81	129						
1	49	89	138						
2	36	94	130						
3	46	103	149						
4	51	105	156	702	230	33%	Elem		
5	43	99	142						
6	84	87	171						
7	79	114	193						
8	67	106	173	679	273	40%	MS		
9	83	101	184						
10	71	96	167						
11	82	103	185						
12	69	116	185	721	305	42%	HS		
Total	808	1294	2102	2102	808	38%	District-wide		
Supporting Documentation	808	1294							
	OE vs RE Historic Perspective	OE vs RE Historic Perspective							

Note: To arrive at an approx. open enrollment total cost we used FY17 Salary & Benefits. We used FY16 for Purchased Services, Supplies & Materials, Capital Outlay, Debt Services, and Other Objects because we wanted a full years' worth of expenses. We found FY16 comparable to FY17 to use for Purchased Services, Supplies & Materials, Capital Outlay, Debt Services, and Other Objects.

Analysis - Coventry Local School District's review of recommendation 2: (continued)

**What else is an open enrollment cost besides personnel expenses?
(continued)**

- Purchased Services [FY16]

	Total	OE Cost	%
Purchased Services (400 Object)	4,476,317	191,325	← Traces to Page 84
CMS - Instruction - Purch. Serv.	486	194	40% MS
CHS - Instruction - Purch. Serv.	2,693	1,131	42% HS
TES - Instructional Mileage	1,107	365	33% Elem
Tuition - Community School	30,336		
Community School/Other Instruction	215,325		
Payment to Other Instruction	325,135		
Tuition - Post Secondary Education	0		
Curriculum - Purch. Serv.	19,329	7,345	38% District
Curriculum - Mileage	105	40	38% District
Telephone - Curriculum Director	1,529		
SF14 per diems	0		
Educational Program	979		
K-6 Special Serv. - Purch. Serv.	468,902	30,000	Estimate from discussion with Special Services Dept.
K-6 Special Serv. - Excess Costs	0		
K-6 Special Serv. - Educ. Programs	15,103		
SF-14H Tuition	3,707		
Excess Cost - SLD	0		
7-12 Special Serv. - Purch. Serv.	349,370		
7-12 Special Serv. - Excess Costs	0		
Tuition - Autism Cleveland Clinic	0		
Tuition - Other Purch. Serv.	50,184		
General Other Instr. Tuition PD-Distr In-Sta	103,461		
Special Ed Tuition	22,037		
Tuition - SF14 & Other Foundation Deductions	0		
Tuition - SF14H Foundation Deductions	0		
Open Enrollment Foundation Deduction	835,981		
Rental - Graduation Hall	4,033	1,533	38% District
Printing - Graduation	1,148	436	38% District
Medical Training - Certified	0		
CHS - Guidance - Purch. Serv.	285	120	42% HS
Nursing Services	144,475	54,900	38% District
Speech Path - Purch. Serv.	2,565	975	38% District
Board of Ed. - Purch. Serv.	59,703		
Superintendent - Purch. Serv.	19,525		
Superintendent - Mileage	3,121		
Telephone - Superintendent	3,191		
Special Ed Director - Purch. Serv.	6,607		
Special Ed Director - Mileage	479		
Telephone - Special Services	1,170		
CHS - Princ / Admin - Mileage	1,991		
TES - Princ / Admin - Mileage	120		
CHS - Princ/Admin - Purch. Serv.	5,709		
CMS - Princ/Admin - Purch. Serv.	9,982		

Analysis - Coventry Local School District's review of recommendation 2: (continued)

**What else is an open enrollment cost besides personnel expenses?
(continued)**

- Purchased Services [FY16] (continued)

TES - Princ/Admin - Purch. Serv.	9,577		
Telephone - CHS	5,281		
Telephone - CMS	2,004		
Telephone - EIS	2,242		
Telephone - Turkeyfoot	2,242		
Purchased Services - District Outside Contract	12,843		
Treasurer - Purch. Serv.	70,867		
Treasurer - Mileage	1,046		
Maintenance - Purch. Serv.	169,063		
High School Maint. - Purch. Serv.	58,844	24,714	42% HS
CMS Maint. - Purch. Serv.	43,719	17,487	40% MS
Erwine Inter. Maint. - Purch. Serv.	0		
Facilities - Purch. Serv. Lakeview	31,736		
Turkeyfoot ES Maint. - Purch. Serv.	36,417		
Maintenance - Purch. Serv.	63,537		
Lakeview Maint. - Purch. Serv.	21,679		
Maintenance - Mileage	9,131		
Maintenance - Telephone	43		
CHS - Electric	87,171		
CMS - Electric	62,047		
EIS - Electric	753		
TES - Electric	42,965		
Water / Sewer - HS Football	0		
CHS - Gas Heating	34,841		
CMS - Gas Heating	22,854		
EIS - Heating	877		
TFT - Gas Heating	13,670		
LVK - Heating	7,288		
Purchased Services - Petermann	539,690		
Telephone - Bus Garage	1,529		
Bus Garage - Electric	9,029		
Purchased Services - Bus Garage	6,976		
Transportation - Other Operation Services	1,733		
Pupil Transportation - In Lieu of Reimb	82,682		
Water / Sewer - Bus Garage	0		
Advertising Newsletter	1,363		
General Admin Tech. Serv. Prof/Tech.	189,511	12,000	Estimate from discussion with Technology Dept.
Technology - Purch. Serv.	105,482	40,083	38% District
Technology - Mileage	4,612		
Telephone - EMIS Coordinator	1,291		
Cell Phone Reimbursement (District-Wide)	8,600		
PLFC - Purch. Serv. Bldg Maint.	0		
Athletic - Purch. Serv.	224		
Athletic Director - Mileage	984		

Analysis - Coventry Local School District's review of recommendation 2: (continued)

**What else is an open enrollment cost besides personnel expenses?
(continued)**

- Supplies & Materials [FY16]

	Total	OE Cost	%
Supplies & Materials (500 Object)	131,537	46,634	← Traces to Page 84
TES - Instruction - Supplies / Materials	6,682	2,205	33% Elem
CMS - Instruction - Supplies / Materials	1,324	530	40% MS
CHS - Instruction - Supplies / Materials	5,034	2,114	42% HS
Curriculum - Supplies	36,193	13,753	38% District
CHS - Guidance - Supplies / Materials	1,138	478	42% HS
CHS - Educational Media - Supplies / Materials	0	-	
Board of Education - Supplies	13,492	5,127	38% District
Nurse - Supplies	3,871	1,471	38% District
Superintendent - Supplies	3,894	-	0%
Treasurer - Supplies	533	77	38% District
CHS - Princ / Admin - Supplies / Materials	6,795	2,854	42% HS
CMS - Princ / Admin - Supplies / Materials	5,392	2,157	40% MS
TES - Princ / Admin - Supplies / Materials	5,139	1,696	33% Elem
Insurance Waiver	1,889	-	0%
Supplies - Graduation CHS	1,837	698	38% District
High School Maint. - Supplies	3,609	1,516	42% HS
CMS Maint. - Supplies	4,798	1,919	40% MS
Turkeyfoot ES Maint. - Supplies	1,517	501	33% Elem
Facilities - Supplies Lakeview	289	-	0%
Maintenance - Supplies	22,045	8,377	38% District
Lakeview Maint. - Supplies	450	-	0%
Technology - Supplies	3,058	1,162	38% District
Supplies - EMIS Coordinator	2,072	-	0%
Athletic - Supplies	0	-	
Portage Lakes Fitness Ctr (PFLC) - Misc. Supplies	486	-	0%

Analysis - Coventry Local School District's review of recommendation 2: (continued)

**What else is an open enrollment cost besides personnel expenses?
(continued)**

- Capital Outlay [FY16]
- Debt Services [FY16]
- Other Objects [FY16]

	<u>Total</u>	OE Cost	%
Capital Outlay (600 Object)	251,359	2,944	
Athletic - Equipment	1,997	759	38% District
Board of Education - Equipment	2,485	944	38% District
CHS - Equipment	0	-	0%
CMS - Equipment	0	-	0%
TES - Equipment	0	-	0%
Dist Maint - Capital Outlay	2,249	-	0%
FY16 Middle School Modular Construction	162,028	-	0%
FY16 High School Renovation Future Elem	78,500	-	0%
Maintenance - Equipment	958	364	38% District
Technology - Equipment	3,142	877	38% District
Debt Services (800 Object)	329,696	-	
OASBO Pool - Principal	67,000	-	
OASBO Pool - Interest	79,940	-	
HB 264 #2 - Principal	111,167	-	
HB 264 #2 - Interest	5,426	-	
HB 264 #3 - Principal	50,745	-	
HB 264 #3 - Interest	15,418	-	
Other Objects (800, 900)	354,034	-	
Taxes - Assessment	49,817	-	
Insurance - School Liability	79,501	-	
Debt Fees Payment	5,805	-	
Fees - County Auditor & Treasurer	209,774	-	
Audit Adjustment Misc	9,138	-	

Traces to Page 84

Analysis - Coventry Local School District's review of recommendation 2: (continued)

Coventry Local School District (CLSD) – October 2016 Five Year Forecast

Coventry Five Year Forecast for Fiscal Year 2017									
District Type: Local									
IRN: 049999									
County: Summit									
Date Submitted: 10/27/2016 Date Processed: 10/27/2016									
Line	Actual			Forecasted					
	2014	2015	2016	2017	2018	2019	2020	2021	
1.010	General Property (Real Estate)	9,094,047	9,839,869	10,543,106	10,524,000	10,524,000	9,236,487	7,948,975	7,107,833
1.020	Tangible Personal Property Tax	594,461	592,257						
1.035	Unrestricted Grants-in-Aid	3,710,349	4,198,478	4,388,267	4,498,000	4,498,000	4,498,000	4,498,000	4,498,000
1.040	Restricted Grants-in-Aid	38,424	4,721	191,998	120,000	120,000	120,000	120,000	120,000
1.050	Property Tax Allocation	1,499,021	1,499,086	1,480,218	1,476,000	1,476,000	1,288,000	1,100,000	925,000
1.060	All Other Operating Revenue	5,924,978	5,480,655	6,024,142	5,200,000	5,350,000	5,400,000	5,400,000	5,400,000
1.070	Total Revenue	20,861,280	21,615,066	22,627,731	21,818,000	21,968,000	20,542,487	19,066,975	18,050,833
2.020	State Emergency Loans & Advancement			4,838,000					
2.040	Operating Transfers-In		1,404,543						
2.050	Advances-In		60,820	247,975					
2.060	All Other Financial Sources	920	47,052						
2.070	Total Other Financing Sources	920	1,512,415	5,085,975	-	-	-	-	-
2.080	Total Revenue and Other Financing Sources	20,862,200	23,127,481	27,713,706	21,818,000	21,968,000	20,542,487	19,066,975	18,050,833
3.010	Personnel Services	10,527,606	10,841,323	10,734,378	10,660,000	10,914,015	11,214,015	11,514,015	11,814,014
3.020	Employees' Retirement/Insurance Benefits	4,710,394	4,537,536	7,005,377	4,482,000	4,743,792	4,868,792	4,993,792	5,118,792
3.030	Purchased Services	4,291,787	4,479,696	4,476,318	4,192,755	4,232,355	4,282,355	4,300,000	4,300,000
3.040	Supplies and Materials	286,706	320,635	131,537	257,736	258,000	258,000	258,000	220,000
3.050	Capital Outlay	83,960	100,976	251,359	183,000	75,000	75,000	75,000	75,000
4.010	Debt Service: All Principal (Historical)	700,180							
4.020	Debt Service: Principal - Notes		441,150						
4.040	Debt Service: Principal - State Advancement				2,419,000	2,419,000			
4.050	Debt Service: Principal - HB 264 Loans		192,970		53,039	55,437	57,943	60,563	63,301
4.055	Debt Service: Principal - Other		64,000	228,912	70,000	73,000	76,000	79,000	82,000
4.060	Debt Service: Interest and Fiscal Charges	103,709	104,257	100,784	38,694	58,492	52,467	46,184	39,639
4.300	Other Objects	280,135	1,014,229	354,033	286,245	286,300	286,300	286,300	286,300
4.500	Total Expenditures	20,984,477	22,096,772	23,282,698	22,642,469	23,115,391	21,170,872	21,612,854	21,999,046
5.010	Operational Transfers - Out		1,421,324	1,021,925					
5.020	Advances - Out		308,795						
5.030	All Other Financing Uses	86,629	132,197						
5.040	Total Other Financing Uses	86,629	1,862,316	1,021,925	-	-	-	-	-
5.050	Total Expenditure and Other Financing Uses	21,071,106	23,959,088	24,304,623	22,642,469	23,115,391	21,170,872	21,612,854	21,999,046
6.010	Excess Rev & Oth Financing Sources	(208,906)	(831,607)	3,409,083	(824,469)	(1,147,391)	(628,385)	(2,545,879)	(3,948,213)
7.010	Beginning Cash Balance	(541,188)	(750,094)	(1,581,701)	1,827,382	1,002,913	(144,478)	(772,863)	(3,318,742)
7.020	Ending Cash Balance	(750,094)	(1,581,701)	1,827,382	1,002,913	(144,478)	(772,863)	(3,318,742)	(7,266,955)
8.010	Outstanding Encumbrances	212	441,128	271,711					
10.010	Fund Balance June 30 for Cert. of App.	(750,306)	(2,022,829)	1,555,671	1,002,913	(144,478)	(772,863)	(3,318,742)	(7,266,955)
11.020	Property Tax - Renewal or Replacement						1,475,513	2,951,025	3,967,167
11.300	Cumulative Balance						1,475,513	4,426,538	8,393,705
12.010	Fund Balance June 30 for Cert. of Contracts	(750,306)	(2,022,829)	1,555,671	1,002,913	(144,478)	702,650	1,107,796	1,126,750
15.010	Unreserved Fund Balance June 30	(750,306)	(2,022,829)	1,555,671	1,002,913	(144,478)	702,650	1,107,796	1,126,750

Traces to page 83

Tier	Open Enrollment Expense	Open Enrollment Revenue	Gain/(Loss)
124 OE	0	744,000	744,000
187 OE	191,215	378,000	186,785
409 OE	1,136,622	1,332,000	195,378
452 OE	0	258,000	258,000
544 OE	140,264	552,000	411,736
640 OE	0	576,000	576,000
757 OE	0	702,000	702,000
	1,468,101	4,542,000	3,073,899

Analysis - Coventry Local School District's review of recommendation 2: (continued)

CLSD – Oct 2016 Five Year Forecast with Open Enrollment Eliminated

Coventry Five Year Forecast for Fiscal Year 2017

District Type: Local
 IRN: 049999
 County: Summit
 Date Submitted: 10/27/2016 Date Processed: 10/27/2016

Line	Actual			Forecasted				
	2014	2015	2016	2017	2018	2019	2020	2021
1.010 General Property (Real Estate)	9,094,047	9,839,869	10,543,106	10,524,000	10,524,000	9,236,487	7,948,975	7,107,833
1.020 Tangible Personal Property Tax	594,461	592,257						
1.035 Unrestricted Grants-in-Aid	3,710,349	4,198,478	4,388,267	4,498,000	4,498,000	4,498,000	4,498,000	4,498,000
1.040 Restricted Grants-in-Aid	38,424	4,721	191,998	120,000	120,000	120,000	120,000	120,000
1.050 Property Tax Allocation	1,499,021	1,499,086	1,480,218	1,476,000	1,476,000	1,288,000	1,100,000	925,000
1.060 All Other Operating Revenue	5,924,978	5,480,655	6,024,142	5,200,000	850,000	900,000	900,000	900,000
1.070 Total Revenue	20,861,280	21,615,066	22,627,731	21,818,000	17,468,000	16,042,487	14,566,975	13,550,833
2.020 State Emergency Loans & Advancement			4,838,000					
2.040 Operating Transfers-In		1,404,543						
2.050 Advances-In		60,820	247,975					
2.060 All Other Financial Sources	920	47,052						
2.070 Total Other Financing Sources	920	1,512,415	5,085,975	-	-	-	-	-
2.080 Total Revenue and Other Financing Sources	20,862,200	23,127,481	27,713,706	21,818,000	17,468,000	16,042,487	14,566,975	13,550,833
3.010 Personnel Services	10,527,606	10,841,323	10,734,378	10,660,000	9,414,015	9,714,015	10,014,015	10,314,014
3.020 Employees' Retirement/Insurance Benefits	4,710,394	4,537,536	7,005,377	4,482,000	4,743,792	4,868,792	4,993,792	5,118,792
3.030 Purchased Services	4,291,787	4,479,696	4,476,318	4,192,755	4,032,355	4,082,355	4,100,000	4,100,000
3.040 Supplies and Materials	286,706	320,635	131,537	257,736	208,000	208,000	208,000	170,000
3.050 Capital Outlay	83,960	100,976	251,359	183,000	72,000	72,000	72,000	72,000
4.010 Debt Service: All Principal (Historical)	700,180							
4.020 Debt Service: Principal - Notes		441,150						
4.040 Debt Service: Principal - State Advancement				2,419,000	2,419,000			
4.050 Debt Service: Principal - HB 264 Loans		192,970		53,039	55,437	57,943	60,563	63,301
4.055 Debt Service: Principal - Other		64,000	228,912	70,000	73,000	76,000	79,000	82,000
4.060 Debt Service: Interest and Fiscal Charges	103,709	104,257	100,784	38,694	58,492	52,467	46,184	39,639
4.300 Other Objects	280,135	1,014,229	354,033	286,245	286,300	286,300	286,300	286,300
4.500 Total Expenditures	20,984,477	22,096,772	23,282,698	22,642,469	21,362,391	19,417,872	19,859,854	20,246,046
5.010 Operational Transfers - Out		1,421,324	1,021,925					
5.020 Advances - Out		308,795						
5.030 All Other Financing Uses	86,629	132,197						
5.040 Total Other Financing Uses	86,629	1,862,316	1,021,925	-	-	-	-	-
5.050 Total Expenditure and Other Financing Uses	21,071,106	23,959,088	24,304,623	22,642,469	21,362,391	19,417,872	19,859,854	20,246,046
6.010 Excess Rev & Oth Financing Sources	(208,906)	(831,607)	3,409,083	(824,469)	(3,894,391)	(3,375,385)	(5,292,879)	(6,695,213)
7.010 Beginning Cash Balance	(541,188)	(750,094)	(1,581,701)	1,827,382	1,002,913	(2,891,478)	(6,266,863)	(11,559,742)
7.020 Ending Cash Balance	(750,094)	(1,581,701)	1,827,382	1,002,913	(2,891,478)	(6,266,863)	(11,559,742)	(18,254,955)
8.010 Outstanding Encumbrances	212	441,128	271,711					
10.010 Fund Balance June 30 for Cert. of App.	(750,306)	(2,022,829)	1,555,671	1,002,913	(2,891,478)	(6,266,863)	(11,559,742)	(18,254,955)
11.020 Property Tax - Renewal or Replacement						1,475,513	2,951,025	3,967,167
11.300 Cumulative Balance						1,475,513	4,426,538	8,393,705
12.010 Fund Balance June 30 for Cert. of Contracts	(750,306)	(2,022,829)	1,555,671	1,002,913	(2,891,478)	(4,791,350)	(7,133,204)	(9,861,250)
15.010 Unreserved Fund Balance June 30	(750,306)	(2,022,829)	1,555,671	1,002,913	(2,891,478)	(4,791,350)	(7,133,204)	(9,861,250)

Traces to Page 29, 84 (rounded)

Eliminated OE Revenue of 4,500,000 for each year in red

Open Enrollment Review

Eliminated OE Costs of:
 1,500,000 for each year in yellow
 200,000 for each year in purple
 50,000 for each year in blue
 3,000 for each year in green

Traces to Page 84 (rounded)

Tier	Open Enrollment Expense	Open Enrollment Revenue	Gain/(Loss)
124 OE	0	744,000	744,000
187 OE	191,215	378,000	186,785
409 OE	1,136,622	1,332,000	195,378
452 OE	0	258,000	258,000
544 OE	140,264	552,000	411,736
640 OE	0	576,000	576,000
757 OE	0	702,000	702,000
	1,468,101	4,542,000	3,073,899

Analysis - Coventry Local School District's review of recommendation 2: (continued)

CLSD – Oct 2016 Five Year Forecast with 124 Open Enrollment Students

Coventry Five Year Forecast for Fiscal Year 2017

District Type: Local

IRN: 049999

County: Summit

Date Submitted: 10/27/2016 Date Processed: 10/27/2016

Eliminated OE Revenue of 4,500,000 and added 744,000 [124 OE students] for each year in red

Line	Actual			Forecasted				
	2014	2015	2016	2017	2018	2019	2020	2021
1.010 General Property (Real Estate)	9,094,047	9,839,869	10,543,106	10,524,000	10,524,000	9,236,487	7,948,975	7,107,833
1.020 Tangible Personal Property Tax	594,461	592,257						
1.035 Unrestricted Grants-in-Aid	3,710,349	4,198,478	4,388,267	4,498,000	4,498,000	4,498,000	4,498,000	4,498,000
1.040 Restricted Grants-in-Aid	38,424	4,721	191,998	120,000	120,000	120,000	120,000	120,000
1.050 Property Tax Allocation	1,499,021	1,499,086	1,480,218	1,476,000	1,476,000	1,288,000	1,100,000	925,000
1.060 All Other Operating Revenue	5,924,978	5,480,655	6,024,142	5,200,000	1,594,000	1,644,000	1,644,000	1,644,000
1.070 Total Revenue	20,861,280	21,615,066	22,627,731	21,818,000	18,212,000	16,786,487	15,310,975	14,294,833
2.020 State Emergency Loans & Advancement			4,838,000					
2.040 Operating Transfers-In		1,404,543						
2.050 Advances-In		60,820	247,975					
2.060 All Other Financial Sources	920	47,052						
2.070 Total Other Financing Sources	920	1,512,415	5,085,975	-	-	-	-	-
2.080 Total Revenue and Other Financing Sources	20,862,200	23,127,481	27,713,706	21,818,000	18,212,000	16,786,487	15,310,975	14,294,833
3.010 Personnel Services	10,527,606	10,841,323	10,734,378	10,660,000	9,414,015	9,714,015	10,014,015	10,314,014
3.020 Employees' Retirement/Insurance Benefits	4,710,394	4,537,536	7,005,377	4,482,000	4,743,792	4,868,792	4,993,792	5,118,792
3.030 Purchased Services	4,291,787	4,479,696	4,476,318	4,192,755	4,064,355	4,114,355	4,132,000	4,132,000
3.040 Supplies and Materials	286,706	320,635	131,537	257,736	216,000	216,000	216,000	178,000
3.050 Capital Outlay	83,960	100,976	251,359	183,000	72,480	72,480	72,480	72,480
4.010 Debt Service: All Principal (Historical)	700,180							
4.020 Debt Service: Principal - Notes		441,150						
4.040 Debt Service: Principal - State Advancement				2,419,000	2,419,000			
4.050 Debt Service: Principal - HB 264 Loans		192,970		53,039	55,437	57,943	60,563	63,301
4.055 Debt Service: Principal - Other		64,000	228,912	70,000	73,000	76,000	79,000	82,000
4.060 Debt Service: Interest and Fiscal Charges	103,709	104,257	100,784	38,694	58,492	52,467	46,184	39,639
4.300 Other Objects	280,135	1,014,229	354,033	286,245	286,300	286,300	286,300	286,300
4.500 Total Expenditures	20,984,477	22,096,772	23,282,698	22,642,469	21,402,871	19,458,352	19,900,334	20,286,526
5.010 Operational Transfers - Out		1,421,324	1,021,925					
5.020 Advances - Out		308,795						
5.030 All Other Financing Uses	86,629	132,197						
5.040 Total Other Financing Uses	86,629	1,862,316	1,021,925	-	-	-	-	-
5.050 Total Expenditure and Other Financing Uses	21,071,106	23,959,088	24,304,623	22,642,469	21,402,871	19,458,352	19,900,334	20,286,526
6.010 Excess Rev & Oth Financing Sources	(208,906)	(831,607)	3,409,083	(824,469)	(3,190,871)	(2,671,865)	(4,589,359)	(5,991,693)
7.010 Beginning Cash Balance	(541,188)	(750,094)	(1,581,701)	1,827,382	1,002,913	(2,187,958)	(4,859,823)	(9,449,182)
7.020 Ending Cash Balance	(750,094)	(1,581,701)	1,827,382	1,002,913	(2,187,958)	(4,859,823)	(9,449,182)	(15,440,875)
8.010 Outstanding Encumbrances	212	441,128	271,711					
10.010 Fund Balance June 30 for Cert. of App.	(750,306)	(2,022,829)	1,555,671	1,002,913	(2,187,958)	(4,859,823)	(9,449,182)	(15,440,875)
11.020 Property Tax - Renewal or Replacement						1,475,513	2,951,025	3,967,167
11.300 Cumulative Balance						1,475,513	4,426,538	8,393,705
12.010 Fund Balance June 30 for Cert. of Contracts	(750,306)	(2,022,829)	1,555,671	1,002,913	(2,187,958)	(3,384,310)	(5,022,644)	(7,047,170)
15.010 Unreserved Fund Balance June 30	(750,306)	(2,022,829)	1,555,671	1,002,913	(2,187,958)	(3,384,310)	(5,022,644)	(7,047,170)

Eliminated OE Costs of:
1,500,000 for each year in yellow
200,000 and added 32,000 [124 OE / 757 OE is 16% of 200,000] for each year in purple
50,000 and added 8,000 [124 OE / 757 OE is 16% of 50,000] for each year in blue
3,000 and added 480 [124 OE / 757 OE is 16% of 3,000] for each year in green

Tier	Open Enrollment Expense	Open Enrollment Revenue	Gain/(Loss)
124 OE	0	744,000	744,000
187 OE	191,215	378,000	186,785
409 OE	1,136,622	1,332,000	195,378
452 OE	0	258,000	258,000
544 OE	140,264	552,000	411,736
640 OE	0	576,000	576,000
757 OE	0	702,000	702,000
	1,468,101	4,542,000	3,073,899

Analysis - Coventry Local School District's review of recommendation 2: (continued)

CLSD – Oct 2016 Five Year Forecast with 187 Open Enrollment Students

Coventry Five Year Forecast for Fiscal Year 2017

District Type: Local
 IRN: 049999
 County: Summit
 Date Submitted: 10/27/2016 Date Processed: 10/27/2016

Eliminated OE Revenue of 4,500,000 and added 744,000 and 378,000 [187 OE students] for each year in red

Open Enrollment Review

Line	Actual			Forecasted				
	2014	2015	2016	2017	2018	2019	2020	2021
1.010 General Property (Real Estate)	9,094,047	9,839,869	10,543,106	10,524,000	10,524,000	9,236,487	7,948,975	7,107,833
1.020 Tangible Personal Property Tax	594,461	592,257						
1.035 Unrestricted Grants-in-Aid	3,710,349	4,198,478	4,388,267	4,498,000	4,498,000	4,498,000	4,498,000	4,498,000
1.040 Restricted Grants-in-Aid	38,424	4,721	191,998	120,000	120,000	120,000	120,000	120,000
1.050 Property Tax Allocation	1,499,021	1,499,086	1,480,218	1,476,000	1,476,000	1,288,000	1,100,000	925,000
1.060 All Other Operating Revenue	5,924,978	5,480,655	6,024,142	5,200,000	1,972,000	2,022,000	2,022,000	2,022,000
1.070 Total Revenue	20,861,280	21,615,066	22,627,731	21,818,000	18,590,000	17,164,487	15,688,975	14,672,833
2.020 State Emergency Loans & Advancement			4,838,000					
2.040 Operating Transfers-In		1,404,543						
2.050 Advances-In		60,820	247,975					
2.060 All Other Financial Sources	920	47,052						
2.070 Total Other Financing Sources	920	1,512,415	5,085,975	-	-	-	-	-
2.080 Total Revenue and Other Financing Sources	20,862,200	23,127,481	27,713,706	21,818,000	18,590,000	17,164,487	15,688,975	14,672,833
3.010 Personnel Services	10,527,606	10,841,323	10,734,378	10,660,000	9,605,230	9,905,230	10,205,230	10,505,229
3.020 Employees' Retirement/Insurance Benefits	4,710,394	4,537,536	7,005,377	4,482,000	4,743,792	4,868,792	4,993,792	5,118,792
3.030 Purchased Services	4,291,787	4,479,696	4,476,318	4,192,755	4,082,355	4,132,355	4,150,000	4,150,000
3.040 Supplies and Materials	286,706	320,635	131,537	257,736	220,500	220,500	220,500	182,500
3.050 Capital Outlay	83,960	100,976	251,359	183,000	72,750	72,750	72,750	72,750
4.010 Debt Service: All Principal (Historical)	700,180							
4.020 Debt Service: Principal - Notes		441,150						
4.040 Debt Service: Principal - State Advancement				2,419,000	2,419,000			
4.050 Debt Service: Principal - HB 264 Loans		192,970		53,039	55,437	57,943	60,563	63,301
4.055 Debt Service: Principal - Other		64,000	228,912	70,000	73,000	76,000	79,000	82,000
4.060 Debt Service: Interest and Fiscal Charges	103,709	104,257	100,784	38,694	58,492	52,467	46,184	39,639
4.300 Other Objects	280,135	1,014,229	354,033	286,245	286,300	286,300	286,300	286,300
4.500 Total Expenditures	20,984,477	22,096,772	23,282,698	22,642,469	21,616,856	19,672,337	20,114,319	20,500,511
5.010 Operational Transfers - Out		1,421,324	1,021,925					
5.020 Advances - Out		308,795						
5.030 All Other Financing Uses	86,629	132,197						
5.040 Total Other Financing Uses	86,629	1,862,316	1,021,925	-	-	-	-	-
5.050 Total Expenditure and Other Financing Uses	21,071,106	23,959,088	24,304,623	22,642,469	21,616,856	19,672,337	20,114,319	20,500,511
6.010 Excess Rev & Oth Financing Sources	(208,906)	(831,607)	3,409,083	(824,469)	(3,026,856)	(2,507,850)	(4,425,344)	(5,827,678)
7.010 Beginning Cash Balance	(541,188)	(750,094)	(1,581,701)	1,827,382	1,002,913	(2,023,943)	(4,531,793)	(8,957,137)
7.020 Ending Cash Balance	(750,094)	(1,581,701)	1,827,382	1,002,913	(2,023,943)	(4,531,793)	(8,957,137)	(14,784,815)
8.010 Outstanding Encumbrances	212	441,128	271,711					
10.010 Fund Balance June 30 for Cert. of App.	(750,306)	(2,022,829)	1,555,671	1,002,913	(2,023,943)	(4,531,793)	(8,957,137)	(14,784,815)
11.020 Property Tax - Renewal or Replacement						1,475,513	2,951,025	3,967,167
11.300 Cumulative Balance						1,475,513	4,426,538	8,393,705
12.010 Fund Balance June 30 for Cert. of Contracts	(750,306)	(2,022,829)	1,555,671	1,002,913	(2,023,943)	(3,056,280)	(4,530,599)	(6,391,110)
15.010 Unreserved Fund Balance June 30	(750,306)	(2,022,829)	1,555,671	1,002,913	(2,023,943)	(3,056,280)	(4,530,599)	(6,391,110)

Eliminated OE Costs of:
 1,500,000 and added 191,215 for each year in yellow
 200,000 and added 50,000 [187 OE / 757 OE is 25% of 200,000] for each year in purple
 50,000 and added 12,500 [187 OE / 757 OE is 25% of 50,000] for each year in blue
 3,000 and added 750 [187 OE / 757 OE is 25% of 3,000] for each year in green

Tier	Open Enrollment Expense	Open Enrollment Revenue	Gain/(Loss)
124 OE	0	744,000	744,000
187 OE	191,215	378,000	186,785
409 OE	1,136,622	1,332,000	195,378
452 OE	0	258,000	258,000
544 OE	140,264	552,000	411,736
640 OE	0	576,000	576,000
757 OE	0	702,000	702,000
	1,468,101	4,542,000	3,073,899

Analysis - Coventry Local School District's review of recommendation 2: (continued)

CLSD – Oct 2016 Five Year Forecast with 409 Open Enrollment Students

Coventry Five Year Forecast for Fiscal Year 2017

District Type: Local
 IRN: 049999
 County: Summit
 Date Submitted: 10/27/2016 Date Processed: 10/27/2016

Eliminated OE Revenue of 4,500,000 and added 744,000 and 378,000 and 1,332,000 [409 OE students] for each year in red

Line	Actual			Forecasted				
	2014	2015	2016	2017	2018	2019	2020	2021
1.010 General Property (Real Estate)	9,094,047	9,839,869	10,543,106	10,524,000	10,524,000	9,236,487	7,948,975	7,107,833
1.020 Tangible Personal Property Tax	594,461	592,257						
1.035 Unrestricted Grants-in-Aid	3,710,349	4,198,478	4,388,267	4,498,000	4,498,000	4,498,000	4,498,000	4,498,000
1.040 Restricted Grants-in-Aid	38,424	4,721	191,998	120,000	120,000	120,000	120,000	120,000
1.050 Property Tax Allocation	1,499,021	1,499,086	1,480,218	1,476,000	1,476,000	1,288,000	1,100,000	925,000
1.060 All Other Operating Revenue	5,924,978	5,480,655	6,024,142	5,200,000	3,304,000	3,354,000	3,354,000	3,354,000
1.070 Total Revenue	20,861,280	21,615,066	22,627,731	21,818,000	19,922,000	18,496,487	17,020,975	16,004,833
2.020 State Emergency Loans & Advancement			4,838,000					
2.040 Operating Transfers-In		1,404,543						
2.050 Advances-In		60,820	247,975					
2.060 All Other Financial Sources	920	47,052						
2.070 Total Other Financing Sources	920	1,512,415	5,085,975	-	-	-	-	-
2.080 Total Revenue and Other Financing Sources	20,862,200	23,127,481	27,713,706	21,818,000	19,922,000	18,496,487	17,020,975	16,004,833
3.010 Personnel Services	10,527,606	10,841,323	10,734,378	10,660,000	10,741,852	11,041,852	11,341,852	11,641,851
3.020 Employees' Retirement/Insurance Benefits	4,710,394	4,537,536	7,005,377	4,482,000	4,743,792	4,868,792	4,993,792	5,118,792
3.030 Purchased Services	4,291,787	4,479,696	4,476,318	4,192,755	4,140,355	4,190,355	4,208,000	4,208,000
3.040 Supplies and Materials	286,706	320,635	131,537	257,736	235,000	235,000	235,000	197,000
3.050 Capital Outlay	83,960	100,976	251,359	183,000	73,620	73,620	73,620	73,620
4.010 Debt Service: All Principal (Historical)	700,180							
4.020 Debt Service: Principal - Notes		441,150						
4.040 Debt Service: Principal - State Advancement				2,419,000	2,419,000			
4.050 Debt Service: Principal - HB 264 Loans		192,970		53,039	55,437	57,943	60,563	63,301
4.055 Debt Service: Principal - Other		64,000	228,912	70,000	73,000	76,000	79,000	82,000
4.060 Debt Service: Interest and Fiscal Charges	103,709	104,257	100,784	38,694	58,492	52,467	46,184	39,639
4.300 Other Objects	280,135	1,014,229	354,033	286,245	286,300	286,300	286,300	286,300
4.500 Total Expenditures	20,984,477	22,096,772	23,282,698	22,642,469	22,826,848	20,882,329	21,324,311	21,710,503
5.010 Operational Transfers - Out		1,421,324	1,021,925					
5.020 Advances - Out		308,795						
5.030 All Other Financing Uses	86,629	132,197						
5.040 Total Other Financing Uses	86,629	1,862,316	1,021,925	-	-	-	-	-
5.050 Total Expenditure and Other Financing Uses	21,071,106	23,959,088	24,304,623	22,642,469	22,826,848	20,882,329	21,324,311	21,710,503
6.010 Excess Rev & Oth Financing Sources	(208,906)	(831,607)	3,409,083	(824,469)	(2,904,848)	(2,385,842)	(4,303,336)	(5,705,670)
7.010 Beginning Cash Balance	(541,188)	(750,094)	(1,581,701)	1,827,382	1,002,913	(1,901,935)	(4,287,777)	(8,591,113)
7.020 Ending Cash Balance	(750,094)	(1,581,701)	1,827,382	1,002,913	(1,901,935)	(4,287,777)	(8,591,113)	(14,296,783)
8.010 Outstanding Encumbrances	212	441,128	271,711					
10.010 Fund Balance June 30 for Cert. of App.	(750,306)	(2,022,829)	1,555,671	1,002,913	(1,901,935)	(4,287,777)	(8,591,113)	(14,296,783)
11.020 Property Tax - Renewal or Replacement						1,475,513	2,951,025	3,967,167
11.300 Cumulative Balance						1,475,513	4,426,538	8,393,705
12.010 Fund Balance June 30 for Cert. of Contracts	(750,306)	(2,022,829)	1,555,671	1,002,913	(1,901,935)	(2,812,264)	(4,164,575)	(5,903,078)
15.010 Unreserved Fund Balance June 30	(750,306)	(2,022,829)	1,555,671	1,002,913	(1,901,935)	(2,812,264)	(4,164,575)	(5,903,078)

Eliminated OE Costs of:
 1,500,000 and added 191,215 and 1,136,622 for each year in yellow
 200,000 and added 108,000 [409 OE / 757 OE is 54% of 200,000] for each year in purple
 50,000 and added 27,000 [409 OE / 757 OE is 54% of 50,000] for each year in blue
 3,000 and added 1,620 [409 OE / 757 OE is 54% of 3,000] for each year in green

Tier	Open Enrollment Expense	Open Enrollment Revenue	Gain/(Loss)
124 OE	0	744,000	744,000
187 OE	191,215	378,000	186,785
409 OE	1,136,622	1,332,000	195,378
452 OE	0	258,000	258,000
544 OE	140,264	552,000	411,736
640 OE	0	576,000	576,000
757 OE	0	702,000	702,000
	1,468,101	4,542,000	3,073,899

Analysis - Coventry Local School District's review of recommendation 2: (continued)

CLSD – Oct 2016 Five Year Forecast with 452 Open Enrollment Students

Coventry Five Year Forecast for Fiscal Year 2017

District Type: Local

IRN: 049999

County: Summit

Date Submitted: 10/27/2016 Date Processed: 10/27/2016

Eliminated OE Revenue of 4,500,000 and added 744,000 and 378,000 and 1,332,000 and 258,000 [452 OE students] for each year in red

Open Enrollment Review

Line	Actual			Forecasted				
	2014	2015	2016	2017	2018	2019	2020	2021
1.010 General Property (Real Estate)	9,094,047	9,839,869	10,543,106	10,524,000	10,524,000	9,236,487	7,948,975	7,107,833
1.020 Tangible Personal Property Tax	594,461	592,257						
1.035 Unrestricted Grants-in-Aid	3,710,349	4,198,478	4,388,267	4,498,000	4,498,000	4,498,000	4,498,000	4,498,000
1.040 Restricted Grants-in-Aid	38,424	4,721	191,998	120,000	120,000	120,000	120,000	120,000
1.050 Property Tax Allocation	1,499,021	1,499,086	1,480,218	1,476,000	1,476,000	1,288,000	1,100,000	925,000
1.060 All Other Operating Revenue	5,924,978	5,480,655	6,024,142	5,200,000	3,562,000	3,612,000	3,612,000	3,612,000
1.070 Total Revenue	20,861,280	21,615,066	22,627,731	21,818,000	20,180,000	18,754,487	17,278,975	16,262,833
2.020 State Emergency Loans & Advancement			4,838,000					
2.040 Operating Transfers-In		1,404,543						
2.050 Advances-In		60,820	247,975					
2.060 All Other Financial Sources	920	47,052						
2.070 Total Other Financing Sources	920	1,512,415	5,085,975	-	-	-	-	-
2.080 Total Revenue and Other Financing Sources	20,862,200	23,127,481	27,713,706	21,818,000	20,180,000	18,754,487	17,278,975	16,262,833
3.010 Personnel Services	10,527,606	10,841,323	10,734,378	10,660,000	10,741,852	11,041,852	11,341,852	11,641,851
3.020 Employees' Retirement/Insurance Benefits	4,710,394	4,537,536	7,005,377	4,482,000	4,743,792	4,868,792	4,993,792	5,118,792
3.030 Purchased Services	4,291,787	4,479,696	4,476,318	4,192,755	4,152,355	4,202,355	4,220,000	4,220,000
3.040 Supplies and Materials	286,706	320,635	131,537	257,736	238,000	238,000	238,000	200,000
3.050 Capital Outlay	83,960	100,976	251,359	183,000	73,800	73,800	73,800	73,800
4.010 Debt Service: All Principal (Historical)	700,180							
4.020 Debt Service: Principal - Notes		441,150						
4.040 Debt Service: Principal - State Advancement				2,419,000	2,419,000			
4.050 Debt Service: Principal - HB 264 Loans		192,970		53,039	55,437	57,943	60,563	63,301
4.055 Debt Service: Principal - Other		64,000	228,912	70,000	73,000	76,000	79,000	82,000
4.060 Debt Service: Interest and Fiscal Charges	103,709	104,257	100,784	38,694	58,492	52,467	46,184	39,639
4.300 Other Objects	280,135	1,014,229	354,033	286,245	286,300	286,300	286,300	286,300
4.500 Total Expenditures	20,984,477	22,096,772	23,282,698	22,642,469	22,842,028	20,897,509	21,339,491	21,725,683
5.010 Operational Transfers - Out		1,421,324	1,021,925					
5.020 Advances - Out		308,795						
5.030 All Other Financing Uses	86,629	132,197						
5.040 Total Other Financing Uses	86,629	1,862,316	1,021,925	-	-	-	-	-
5.050 Total Expenditure and Other Financing Uses	21,071,106	23,959,088	24,304,623	22,642,469	22,842,028	20,897,509	21,339,491	21,725,683
6.010 Excess Rev & Oth Financing Sources	(208,906)	(831,607)	3,409,083	(824,469)	(2,662,028)	(2,143,022)	(4,060,516)	(5,462,850)
7.010 Beginning Cash Balance	(541,188)	(750,094)	(1,581,701)	1,827,382	1,002,913	(1,659,115)	(3,802,137)	(7,862,653)
7.020 Ending Cash Balance	(750,094)	(1,581,701)	1,827,382	1,002,913	(1,659,115)	(3,802,137)	(7,862,653)	(13,325,503)
8.010 Outstanding Encumbrances	212	441,128	271,711					
10.010 Fund Balance June 30 for Cert. of App.	(750,306)	(2,022,829)	1,555,671	1,002,913	(1,659,115)	(3,802,137)	(7,862,653)	(13,325,503)
11.020 Property Tax - Renewal or Replacement						1,475,513	2,951,025	3,967,167
11.300 Cumulative Balance						1,475,513	4,426,538	8,393,705
12.010 Fund Balance June 30 for Cert. of Contracts	(750,306)	(2,022,829)	1,555,671	1,002,913	(1,659,115)	(2,326,624)	(3,436,115)	(4,931,798)
15.010 Unreserved Fund Balance June 30	(750,306)	(2,022,829)	1,555,671	1,002,913	(1,659,115)	(2,326,624)	(3,436,115)	(4,931,798)

Eliminated OE Costs of:

1,500,000 and added 191,215 and 1,136,622 for each year in yellow
 200,000 and added 120,000 [452 OE / 757 OE is 60% of 200,000] for each year in purple
 50,000 and added 30,000 [452 OE / 757 OE is 60% of 50,000] for each year in blue
 3,000 and added 1,800 [452 OE / 757 OE is 60% of 3,000] for each year in green

Tier	Open Enrollment Expense	Open Enrollment Revenue	Gain/(Loss)
124 OE	0	744,000	744,000
187 OE	191,215	378,000	186,785
409 OE	1,136,622	1,332,000	195,378
452 OE	0	258,000	258,000
544 OE	140,264	552,000	411,736
640 OE	0	576,000	576,000
757 OE	0	702,000	702,000
	1,468,101	4,542,000	3,073,899

Analysis - Coventry Local School District's review of recommendation 2: (continued)

CLSD – Oct 2016 Five Year Forecast with 544 Open Enrollment Students

Coventry Five Year Forecast for Fiscal Year 2017

District Type: Local

IRN: 049999

County: Summit

Date Submitted: 10/27/2016 Date Processed: 10/27/2016

Eliminated OE Revenue of 4,500,000 and added 744,000 and 378,000 and 1,332,000 and 258,000 [544 OE students] for each year in red

Line	Actual			Forecasted				
	2014	2015	2016	2017	2018	2019	2020	2021
1.010 General Property (Real Estate)	9,094,047	9,839,869	10,543,106	10,524,000	10,524,000	9,236,487	7,948,975	7,107,833
1.020 Tangible Personal Property Tax	594,461	592,257						
1.035 Unrestricted Grants-in-Aid	3,710,349	4,198,478	4,388,267	4,498,000	4,498,000	4,498,000	4,498,000	4,498,000
1.040 Restricted Grants-in-Aid	38,424	4,721	191,998	120,000	120,000	120,000	120,000	120,000
1.050 Property Tax Allocation	1,499,021	1,499,086	1,480,218	1,476,000	1,476,000	1,288,000	1,100,000	925,000
1.060 All Other Operating Revenue	5,924,978	5,480,655	6,024,142	5,200,000	4,114,000	4,164,000	4,164,000	4,164,000
1.070 Total Revenue	20,861,280	21,615,066	22,627,731	21,818,000	20,732,000	19,306,487	17,830,975	16,814,833
2.020 State Emergency Loans & Advancement			4,838,000					
2.040 Operating Transfers-In		1,404,543						
2.050 Advances-In		60,820	247,975					
2.060 All Other Financial Sources	920	47,052						
2.070 Total Other Financing Sources	920	1,512,415	5,085,975	-	-	-	-	-
2.080 Total Revenue and Other Financing Sources	20,862,200	23,127,481	27,713,706	21,818,000	20,732,000	19,306,487	17,830,975	16,814,833
3.010 Personnel Services	10,527,606	10,841,323	10,734,378	10,660,000	10,882,116	11,182,116	11,482,116	11,782,116
3.020 Employees' Retirement/Insurance Benefits	4,710,394	4,537,536	7,005,377	4,482,000	4,743,792	4,868,792	4,993,792	5,118,792
3.030 Purchased Services	4,291,787	4,479,696	4,476,318	4,192,755	4,176,355	4,226,355	4,244,000	4,244,000
3.040 Supplies and Materials	286,706	320,635	131,537	257,736	244,000	244,000	244,000	206,000
3.050 Capital Outlay	83,960	100,976	251,359	183,000	74,160	74,160	74,160	74,160
4.010 Debt Service: All Principal (Historical)	700,180							
4.020 Debt Service: Principal - Notes		441,150						
4.040 Debt Service: Principal - State Advancement				2,419,000	2,419,000			
4.050 Debt Service: Principal - HB 264 Loans		192,970		53,039	55,437	57,943	60,563	63,301
4.055 Debt Service: Principal - Other		64,000	228,912	70,000	73,000	76,000	79,000	82,000
4.060 Debt Service: Interest and Fiscal Charges	103,709	104,257	100,784	38,694	58,492	52,467	46,184	39,639
4.300 Other Objects	280,135	1,014,229	354,033	286,245	286,300	286,300	286,300	286,300
4.500 Total Expenditures	20,984,477	22,096,772	23,282,698	22,642,469	23,012,652	21,068,133	21,510,115	21,896,307
5.010 Operational Transfers - Out		1,421,324	1,021,925					
5.020 Advances - Out		308,795						
5.030 All Other Financing Uses	86,629	132,197						
5.040 Total Other Financing Uses	86,629	1,862,316	1,021,925	-	-	-	-	-
5.050 Total Expenditure and Other Financing Uses	21,071,106	23,959,088	24,304,623	22,642,469	23,012,652	21,068,133	21,510,115	21,896,307
6.010 Excess Rev & Oth Financing Sources	(208,906)	(831,607)	3,409,083	(824,469)	(2,280,652)	(1,761,646)	(3,679,140)	(5,081,474)
7.010 Beginning Cash Balance	(541,188)	(750,094)	(1,581,701)	1,827,382	1,002,913	(1,277,739)	(3,039,385)	(6,718,525)
7.020 Ending Cash Balance	(750,094)	(1,581,701)	1,827,382	1,002,913	(1,277,739)	(3,039,385)	(6,718,525)	(11,799,999)
8.010 Outstanding Encumbrances	212	441,128	271,711					
10.010 Fund Balance June 30 for Cert. of App.	(750,306)	(2,022,829)	1,555,671	1,002,913	(1,277,739)	(3,039,385)	(6,718,525)	(11,799,999)
11.020 Property Tax - Renewal or Replacement						1,475,513	2,951,025	3,967,167
11.300 Cumulative Balance						1,475,513	4,426,538	8,393,705
12.010 Fund Balance June 30 for Cert. of Contracts	(750,306)	(2,022,829)	1,555,671	1,002,913	(1,277,739)	(1,563,872)	(2,291,987)	(3,406,294)
15.010 Unreserved Fund Balance June 30	(750,306)	(2,022,829)	1,555,671	1,002,913	(1,277,739)	(1,563,872)	(2,291,987)	(3,406,294)

Eliminated OE Costs of:

1,500,000 and added 191,215 and 1,136,622 and 140,264 for each year in yellow
200,000 and added 144,000 [544 OE / 757 OE is 72% of 200,000] for each year in purple
50,000 and added 36,000 [544 OE / 757 OE is 72% of 50,000] for each year in blue
3,000 and added 2,160 [544 OE / 757 OE is 72% of 3,000] for each year in green

Tier	Open Enrollment Expense	Open Enrollment Revenue	Gain/(Loss)
124 OE	0	744,000	744,000
187 OE	191,215	378,000	186,785
409 OE	1,136,622	1,332,000	195,378
452 OE	0	258,000	258,000
544 OE	140,264	552,000	411,736
640 OE	0	576,000	576,000
757 OE	0	702,000	702,000
	1,468,101	4,542,000	3,073,899

Analysis - Coventry Local School District's review of recommendation 2: (continued)

CLSD – Oct 2016 Five Year Forecast with 640 Open Enrollment Students

Coventry Five Year Forecast for Fiscal Year 2017

District Type: Local
 IRN: 049999
 County: Summit
 Date Submitted: 10/27/2016 Date Processed: 10/27/2016

Eliminated OE Revenue of 4,500,000 and added 744,000 and 378,000 and 1,332,000 and 258,000 and 552,000 and 576,000 [640 OE students] for each year in red

Open Enrollment Review

Line	Actual			Forecasted				
	2014	2015	2016	2017	2018	2019	2020	2021
1.010 General Property (Real Estate)	9,094,047	9,839,869	10,543,106	10,524,000	10,524,000	9,236,487	7,948,975	7,107,833
1.020 Tangible Personal Property Tax	594,461	592,257						
1.035 Unrestricted Grants-in-Aid	3,710,349	4,198,478	4,388,267	4,498,000	4,498,000	4,498,000	4,498,000	4,498,000
1.040 Restricted Grants-in-Aid	38,424	4,721	191,998	120,000	120,000	120,000	120,000	120,000
1.050 Property Tax Allocation	1,499,021	1,499,086	1,480,218	1,476,000	1,476,000	1,288,000	1,100,000	925,000
1.060 All Other Operating Revenue	5,924,978	5,480,655	6,024,142	5,200,000	4,690,000	4,740,000	4,740,000	4,740,000
1.070 Total Revenue	20,861,280	21,615,066	22,627,731	21,818,000	21,308,000	19,882,487	18,406,975	17,390,833
2.020 State Emergency Loans & Advancement			4,838,000					
2.040 Operating Transfers-In		1,404,543						
2.050 Advances-In		60,820	247,975					
2.060 All Other Financial Sources	920	47,052						
2.070 Total Other Financing Sources	920	1,512,415	5,085,975	-	-	-	-	-
2.080 Total Revenue and Other Financing Sources	20,862,200	23,127,481	27,713,706	21,818,000	21,308,000	19,882,487	18,406,975	17,390,833
3.010 Personnel Services	10,527,606	10,841,323	10,734,378	10,660,000	10,882,116	11,182,116	11,482,116	11,782,115
3.020 Employees' Retirement/Insurance Benefits	4,710,394	4,537,536	7,005,377	4,482,000	4,743,792	4,868,792	4,993,792	5,118,792
3.030 Purchased Services	4,291,787	4,479,696	4,476,318	4,192,755	4,202,355	4,252,355	4,270,000	4,270,000
3.040 Supplies and Materials	286,706	320,635	131,537	257,736	250,500	250,500	250,500	212,500
3.050 Capital Outlay	83,960	100,976	251,359	183,000	74,550	74,550	74,550	74,550
4.010 Debt Service: All Principal (Historical)	700,180							
4.020 Debt Service: Principal - Notes		441,150						
4.040 Debt Service: Principal - State Advancement				2,419,000	2,419,000			
4.050 Debt Service: Principal - HB 264 Loans		192,970		53,039	55,437	57,943	60,563	63,301
4.055 Debt Service: Principal - Other		64,000	228,912	70,000	73,000	76,000	79,000	82,000
4.060 Debt Service: Interest and Fiscal Charges	103,709	104,257	100,784	38,694	58,492	52,467	46,184	39,639
4.300 Other Objects	280,135	1,014,229	354,033	286,245	286,300	286,300	286,300	286,300
4.500 Total Expenditures	20,984,477	22,096,772	23,282,698	22,642,469	23,045,542	21,101,023	21,543,005	21,929,197
5.010 Operational Transfers - Out		1,421,324	1,021,925					
5.020 Advances - Out		308,795						
5.030 All Other Financing Uses	86,629	132,197						
5.040 Total Other Financing Uses	86,629	1,862,316	1,021,925	-	-	-	-	-
5.050 Total Expenditure and Other Financing Uses	21,071,106	23,959,088	24,304,623	22,642,469	23,045,542	21,101,023	21,543,005	21,929,197
6.010 Excess Rev & Oth Financing Sources	(208,906)	(831,607)	3,409,083	(824,469)	(1,737,542)	(1,218,536)	(3,136,030)	(4,538,364)
7.010 Beginning Cash Balance	(541,188)	(750,094)	(1,581,701)	1,827,382	1,002,913	(734,629)	(1,953,165)	(5,089,195)
7.020 Ending Cash Balance	(750,094)	(1,581,701)	1,827,382	1,002,913	(734,629)	(1,953,165)	(5,089,195)	(9,627,559)
8.010 Outstanding Encumbrances	212	441,128	271,711					
10.010 Fund Balance June 30 for Cert. of App.	(750,306)	(2,022,829)	1,555,671	1,002,913	(734,629)	(1,953,165)	(5,089,195)	(9,627,559)
11.020 Property Tax - Renewal or Replacement						1,475,513	2,951,025	3,967,167
11.300 Cumulative Balance						1,475,513	4,426,538	8,393,705
12.010 Fund Balance June 30 for Cert. of Contracts	(750,306)	(2,022,829)	1,555,671	1,002,913	(734,629)	(477,652)	(662,657)	(1,233,854)
15.010 Unreserved Fund Balance June 30	(750,306)	(2,022,829)	1,555,671	1,002,913	(734,629)	(477,652)	(662,657)	(1,233,854)

Eliminated OE Costs of:
 1,500,000 and added 191,215 and 1,136,622 and 140,264 for each year in yellow
 200,000 and added 170,000 [640 OE / 757 OE is 85% of 200,000] for each year in purple
 50,000 and added 42,500 [640 OE / 757 OE is 85% of 50,000] for each year in blue
 3,000 and added 2,550 [640 OE / 757 OE is 85% of 3,000] for each year in green

Tier	Open Enrollment Expense	Open Enrollment Revenue	Gain/(Loss)
124 OE	0	744,000	744,000
187 OE	191,215	378,000	186,785
409 OE	1,136,622	1,332,000	195,378
452 OE	0	258,000	258,000
544 OE	140,264	552,000	411,736
640 OE	0	576,000	576,000
757 OE	0	702,000	702,000
	1,468,101	4,542,000	3,073,899

Analysis - Coventry Local School District's review of recommendation 2: (continued)

CLSD – Oct 2016 Five Year Forecast with 757 Open Enrollment Students

Eliminated OE Revenue of 4,500,000 and added 744,000 and 378,000 and 1,332,000 and 258,000 and 552,000 and 576,000 and 702,000 [757 OE students] for each year in red

Coventry Five Year Forecast for Fiscal Year 2017								
District Type: Local								
IRN: 049999								
County: Summit								
Date Submitted: 10/27/2016 Date Processed: 10/27/2016								
	Actual			Forecasted				
Line	2014	2015	2016	2017	2018	2019	2020	2021
1.010 General Property (Real Estate)	9,094,047	9,839,869	10,543,106	10,524,000	10,524,000	9,236,487	7,948,975	7,107,833
1.020 Tangible Personal Property Tax	594,461	592,257						
1.035 Unrestricted Grants-in-Aid	3,710,349	4,198,478	4,388,267	4,498,000	4,498,000	4,498,000	4,498,000	4,498,000
1.040 Restricted Grants-in-Aid	38,424	4,721	191,998	120,000	120,000	120,000	120,000	120,000
1.050 Property Tax Allocation	1,499,021	1,499,086	1,480,218	1,476,000	1,476,000	1,288,000	1,100,000	925,000
1.060 All Other Operating Revenue	5,924,978	5,480,655	6,024,142	5,200,000	5,392,000	5,442,000	5,442,000	5,442,000
1.070 Total Revenue	20,861,280	21,615,066	22,627,731	21,818,000	22,010,000	20,584,487	19,108,975	18,092,833
2.020 State Emergency Loans & Advancement			4,838,000					
2.040 Operating Transfers-In		1,404,543						
2.050 Advances-In		60,820	247,975					
2.060 All Other Financial Sources	920	47,052						
2.070 Total Other Financing Sources	920	1,512,415	5,085,975	-	-	-	-	-
2.080 Total Revenue and Other Financing Sources	20,862,200	23,127,481	27,713,706	21,818,000	22,010,000	20,584,487	19,108,975	18,092,833
3.010 Personnel Services	10,527,606	10,841,323	10,734,378	10,660,000	10,882,116	11,182,116	11,482,116	11,782,115
3.020 Employees' Retirement/Insurance Benefits	4,710,394	4,537,536	7,005,377	4,482,000	4,743,792	4,868,792	4,993,792	5,118,792
3.030 Purchased Services	4,291,787	4,479,696	4,476,318	4,192,755	4,232,355	4,282,355	4,300,000	4,300,000
3.040 Supplies and Materials	286,706	320,635	131,537	257,736	258,000	258,000	258,000	220,000
3.050 Capital Outlay	83,960	100,976	251,359	183,000	75,000	75,000	75,000	75,000
4.010 Debt Service: All Principal (Historical)	700,180							
4.020 Debt Service: Principal - Notes		441,150						
4.040 Debt Service: Principal - State Advancement				2,419,000	2,419,000			
4.050 Debt Service: Principal - HB 264 Loans		192,970		53,039	55,437	57,943	60,563	63,301
4.055 Debt Service: Principal - Other		64,000	228,912	70,000	73,000	76,000	79,000	82,000
4.060 Debt Service: Interest and Fiscal Charges	103,709	104,257	100,784	38,694	58,492	52,467	46,184	39,639
4.300 Other Objects	280,135	1,014,229	354,033	286,245	286,300	286,300	286,300	286,300
4.500 Total Expenditures	20,984,477	22,096,772	23,282,698	22,642,469	23,083,492	21,138,973	21,580,955	21,967,147
5.010 Operational Transfers - Out		1,421,324	1,021,925					
5.020 Advances - Out		308,795						
5.030 All Other Financing Uses	86,629	132,197						
5.040 Total Other Financing Uses	86,629	1,862,316	1,021,925	-	-	-	-	-
5.050 Total Expenditure and Other Financing Uses	21,071,106	23,959,088	24,304,623	22,642,469	23,083,492	21,138,973	21,580,955	21,967,147
6.010 Excess Rev & Oth Financing Sources	(208,906)	(831,607)	3,409,083	(824,469)	(1,073,492)	(554,486)	(2,471,980)	(3,874,314)
7.010 Beginning Cash Balance	(541,188)	(750,094)	(1,581,701)	1,827,382	1,002,913	(70,579)	(625,065)	(3,097,045)
7.020 Ending Cash Balance	(750,094)	(1,581,701)	1,827,382	1,002,913	(70,579)	(625,065)	(3,097,045)	(6,971,359)
8.010 Outstanding Encumbrances	212	441,128	271,711					
10.010 Fund Balance June 30 for Cert. of App.	(750,306)	(2,022,829)	1,555,671	1,002,913	(70,579)	(625,065)	(3,097,045)	(6,971,359)
11.020 Property Tax - Renewal or Replacement						1,475,513	2,951,025	3,967,167
11.300 Cumulative Balance						1,475,513	4,426,538	8,393,705
12.010 Fund Balance June 30 for Cert. of Contracts	(750,306)	(2,022,829)	1,555,671	1,002,913	(70,579)	850,448	1,329,493	1,422,346
15.010 Unreserved Fund Balance June 30	(750,306)	(2,022,829)	1,555,671	1,002,913	(70,579)	850,448	1,329,493	1,422,346

Open Enrollment Review

Eliminated OE Costs of:
 1,500,000 and added 191,215 and 1,136,622 and 140,264 for each year in yellow
 200,000 and added 200,000 [757 OE / 757 OE is 100% of 200,000] for each year in purple
 50,000 and added 50,000 [757 OE / 757 OE is 100% of 50,000] for each year in blue
 3,000 and added 3,000 [757 OE / 757 OE is 100% of 3,000] for each year in green

Analysis - Coventry Local School District's review of recommendation 1 and 2:

Open Enrollment Review Conclusion

After the release of a Performance Audit from the State of Ohio's Auditors Office in July of 2016, the Coventry Local Schools were directed by the state Fiscal Oversight Commission to form a committee to study the impact of open enrollment on the district and the taxpayers in the community. The committee was made up of thirteen members and included parents, a teacher, administrators, members of the commission, and community representatives. The committee was facilitated by Mr. Joseph Iacano, Superintendent of the Summit County Educational Service Center.

The open enrollment committee began meeting in August of 2016 and met on a regular basis. Starting in December 2016, the committee began meeting at least twice a month to accomplish the tasks and goals established by the oversight commission. Many ideas and suggestions were discussed and carefully considered throughout the committee meetings, with a goal of reporting out on January 31, 2017. Numerous discussions took place regarding the impact open enrollment actually has on the district. As a result, a number of the members asked for more specific data than what was provided in the Performance Audit. Since the district treasurer and assistant superintendent are the ones closest to the data and required staffing and personnel needs they offered to complete an in-depth study using actual numbers to generate a realistic perspective on open enrollment.

After spending a tremendous amount of time and effort looking at open enrollment in two different perspectives the treasurer and the assistant superintendent came to the same conclusions:

- 1) The section of the Performance Audit that was presented concerning open enrollment was an inadequate portrayal of the impact of open enrollment in the Coventry Local Schools. The auditor's office did not complete an in-depth analysis, instead relied on estimates and percentages in developing their findings and recommendations.
- 2) Open Enrollment positively impacts the school and community both financially and academically. Funds generated through open enrollment offset costs for the residents and allow the school district to offer more academic, athletic, and arts programs to both resident and open enrolled students.

Analysis - Coventry Local School District's review of recommendation 1 and 2: (continued)

Open Enrollment Review Conclusion (continued)

Upon careful examination of the Open Enrollment Review presented by the treasurer and assistant superintendent the Open Enrollment Committee directs the superintendent to present the following recommendations to the Coventry Local School Board of Education:

- 1) The Coventry Local School Board of Education should adopt the revised policy presented by the Open Enrollment Committee that includes procedures on accepting and dismissing open enrolled students. In addition, the policy establishes building limits on the number of open enrollment students that can be accepted based on resident population and building capacity at each school building. The district should always be aware of class size and best practices in education when making decisions on the number of open enrolled students being accepted.
- 2) The Coventry Local School Board of Education should maintain the levels of open enrollment that best meets the academic and financial needs of the district while not exceeding the recommended building capacity levels.
 - Coventry Elementary School = 750
 - Coventry Middle School = 700
 - Coventry High School = 800
- 3) The committee also recommends the superintendent and treasurer present an annual review of open enrollment to the Coventry Local School Board of Education prior to March 31st every school year.
 - The annual report to be presented by the superintendent and treasurer shall include, but not limited to, the methodology embedded in the open enrollment review report.

The Open Enrollment Committee during their February 7, 2017 meeting, by a vote of 10 yes, 2 no, and 1 abstained, encourage and support the Coventry Local School Board in moving forward with these recommendations. It is the hope of the committee that the work that has been accomplished will help the board and community to understand the complexities of this issue and bring a better understanding of the true impact of open enrollment on the Coventry Local School District and community.

Appendix

Auditor of State Methodology Workpaper

Methodology: Obtained Coventry LSD's FY 2014-15 expenditures by function from the EPP workbook. Copied and pasted in this worksheet. Obtained Coventry LSD's FY 2014-15 total enrollment and special education enrollment from the FY 2014-15 Report Card. Obtained Coventry LSD's FY 2014-15 number of open enrollment in students and number of special education open enrollment in students from the FY 2014-15 SFPR Final #3 Payment.

Determined if each function would experience a decrease in expenditures if the number of open enrollment students was reduced. Used the USAS manual function code definitions as support. Also filtered each function code to determined the object codes with expenditures. Excluded function codes dedicated exclusively to educating resident students or tuition payments for resident students. Also excluded function codes that represent a fixed or sunk cost (Office of the Superintendent, Board of Education, Fiscal Services, majority of facilities, etc.) which would not experience a reduction in expenditures with fewer students. Calculated the percent of open enrollment students to total students. Calculated the percent of special education open enrollment students to total special education students. Calculated the percent of open enrollment students transported to total students transported. Multiplied the percent of open enrollment students to total students to the expenditures in all function codes identified (highlighted in green), except for special education and transportation. Special education function code expenditures were multiplied by the percent of open enrollment special education students to total special education students (highlighted in blue). Transportation function code expenditures were multiplied by the percent of open enrollment students transported (highlighted in orange).

For extracurricular expenditures, took the net cost calculated in the Extracurricular Workbook, not the total expenditures in function code 4000. The net cost was used because the revenue generated by the extracurricular activities are not in the General Fund and therefore not included on the five-year forecast. Multiplied the extracurricular net cost by the percent of open enrollment students to total students (highlighted in purple).

Sources:

<input checked="" type="checkbox"/>	CLSD - EPP Planning Workbook 2		
<input checked="" type="checkbox"/>	CLSD FY15 Report Card		
<input checked="" type="checkbox"/>	SFPR Reports Final		
<input checked="" type="checkbox"/>	Coventry T-1 Reports FY 2015		
<input checked="" type="checkbox"/>	Coventry Initial Transportation Interview Questions	see Q. 16	
<input checked="" type="checkbox"/>	Student Activities Workbook		
<input checked="" type="checkbox"/>	CLSD F2015-SETTLEMENT-WEB-REPORT		

	FY 14-15 Total Enrollment	2076	Report Card	
	FY 14-15 OE Enrollment	782.106	SFPR #3	
	% OE to Total	0.376736994		
	FY 14-15 Special Ed Enrollment	307	Report Card	
	FY 14-15 OE Special Ed Enrollment	64.27	SFPR #3	
	% OE to Total	0.209348534		
	FY14-15 Total students transported	1517	T1	
	FY 14-15 OE students transported	321	District	
	% OE to Total	0.211601846		
Function	Description	Total	OE Cost	Notes
1000	INSTRUCTION	\$ 13,269,756.20		
1100	REGULAR INSTRUCTION *	\$ 9,338,970.43	\$120,381.97	
1110	Elementary	\$ 3,216,372.18	\$1,211,726.39	
1120	Middle/Junior High	\$ 2,500,095.06	\$941,878.30	
1130	High School	\$ 2,821,736.55	\$1,063,052.55	
1131	Preparatory, Post-Secondary Education Curriculum	\$ 121,967.25		excluded - per USAS for resident students
1132	General Curriculum	\$ 335,599.82	\$126,432.87	
1133	General Curriculum/Post-Secondary Curriculum	\$ -		
1140	Alternative School	\$ 11,036.25		excluded - do not know if resident or OE students, nominal cost
1150	Enrichment Activities	\$ -		
1190	Other Regular	\$ 12,624.84	\$4,756.24	
1200	SPECIAL INSTRUCTION	\$ 2,754,341.38		
1210	Academically Gifted *	\$ -		
1211	Gifted Identification *	\$ -		
1230	Handicapped Special Learning Experiences for K through Grade-6*	\$ -		
1231	Multi-handicapped	\$ 250,199.60	\$52,378.92	
1232	Hearing Handicapped	\$ -		
1233	Visually Handicapped	\$ -		
1234	Orthopedically or Other Health Handicapped	\$ -		
1235	Severe Behavior Handicapped	\$ -		
1236	Developmentally Handicapped	\$ -		
1237	Specific Learning Disabled	\$ 333,765.26	\$69,873.27	
1239	Other Handicaps	\$ 604,761.09	\$126,605.85	
1240	Handicapped Special Learning Experiences for Grades 7 through 12*	\$ -		
1241	Multi-handicapped	\$ 140,492.22	\$29,411.84	
1242	Hearing Handicapped	\$ -		
1243	Visually Handicapped	\$ -		
1244	Orthopedically or Other Health Handicapped	\$ -		
1245	Severe Behavior Handicapped	\$ -		
1246	Developmentally Handicapped	\$ -		
1247	Specific Learning Disabled	\$ 244,178.94	\$51,118.50	
1249	Other Handicaps	\$ 692,529.91	\$144,980.12	

Appendix

Auditor of State Methodology Workpaper (continued)

1250	Culturally Different	\$	-		
1251	Bilingual *	\$	-		
1252	Migrant Education *	\$	-		
1259	Other Culturally Different *	\$	-		
1260	Not Used At This Time	\$	-		
1270	Disadvantaged Youth *	\$	485,400.86	\$182,868.46	
1280	Preschool*	\$	3,013.50		excluded - no preschool OE students
1290	Other Special *	\$	-		
1300	VOCAATIONAL INSTRUCTION	\$	83,667.38		
1310	Secondary Regular (Including Academic) and Independent Program *	\$	-		
1311	Agricultural Education	\$	-		
1312	Distribution and Marketing Education	\$	-		
1313	Health Occupations Education	\$	-		
1314	Home Economics Education	\$	83,667.38	\$31,520.60	
1315	Business and Office Education	\$	-		
1316	Trade and Industrial Education	\$	-		
1317	Special Needs Education	\$	-		
1319	Other Secondary Regular Vocational Education	\$	-		
1330	Secondary Handicapped and Independent Handicapped Program*	\$	-		
1331	Agricultural Education	\$	-		
1332	Distribution and Marketing Education	\$	-		
1333	Health Occupations Education	\$	-		
1334	Home Economics Education	\$	-		
1335	Business and Office Education	\$	-		
1336	Trade and Industrial Education	\$	-		
1337	Special Needs Education	\$	-		
1339	Other Handicapped Vocational Education	\$	-		
1340	Secondary Cooperative (Co-op) Program *	\$	-		
1341	Agricultural Education	\$	-		
1342	Distribution and Marketing Education	\$	-		
1343	Health Occupations Education	\$	-		
1344	Home Economics Education	\$	-		
1345	Business and Office Education	\$	-		
1346	Trade and Industrial Education	\$	-		
1347	Special Needs Education	\$	-		
1349	Other Secondary Cooperative Vocational Education	\$	-		
1350	Secondary Handicapped Co-op Program *	\$	-		
1390	Other Secondary Vocational Program *	\$	-		
1900	OTHER INSTRUCTION	\$	1,092,777.01		
1910	Summer Remediation *	\$	-		
1920	Student Intervention Services*	\$	-		
1930	Supplemental Instruction*	\$	-		
1990	Other Instruction*	\$	1,092,777.01		excluded - per USAS tuition for resident students
2000	SUPPORTING SERVICES	\$	7,695,129.20		
2100	SUPPORT SERVICES - PUPILS	\$	954,590.83		
2110	Direction of Support Services - Pupils * - Requires OPU	\$	-		
2120	Guidance Services *	\$	1,853.83	\$698.41	
2121	Service Area Direction - Requires OPU	\$	-		
2122	Counseling Services	\$	306,584.68	\$115,501.79	
2123	Appraisal Services	\$	-		
2124	Information Services	\$	-		
2125	Pupil Record Maintenance Services	\$	-		
2126	Placement Services	\$	-		
2129	Other Guidance Services	\$	-		
2130	Health Services *	\$	-		
2131	Service Area Direction - Requires OPU	\$	-		
2132	Medical Services	\$	-		
2133	Dental Services	\$	-		
2134	Nurse Services	\$	133,043.47	\$50,122.40	
2135	School Wellness Coordination	\$	-		
2139	Other Health Services	\$	-		
2140	Psychological Services *	\$	-		
2141	Service Area Direction - Requires OPU	\$	-		
2142	Psychological Testing Services	\$	19,056.51	\$7,179.29	
2143	Psychological Counseling Services	\$	203,800.86	\$76,779.32	

Appendix

Auditor of State Methodology Workpaper (continued)

2144	Psychotherapy Services	\$	-		
2149	Other Psychological Services	\$	195.00	\$73.46	
2150	Speech Pathology and Audiology Services *	\$	212,940.84	\$44,578.85	
2151	Service Area Direction - Requires OPU	\$	-		
2152	Speech Pathology Services	\$	-		
2153	Audiology Services	\$	-		
2159	Other Speech Pathology and Audiology Services	\$	-		
2160	Not Used at This Time	\$	-		
2170	Attendance and Social Work Services *	\$	-		
2171	Service Area Direction - Requires OPU	\$	-		
2172	Attendance Services	\$	-		
2173	Social Work Services	\$	-		
2174	Pupil Accounting Services	\$	-		
2175	Linkage Coordination Services	\$	-		
2176	Family Liaison Services	\$	-		
2177	In-School Suspension Services	\$	-		
2179	Other Attendance and Social Work Services	\$	-		
2180	Support Services for Students with Disabilities	\$	-		
2181	Occupational/Physical Therapy K-6 *	\$	-		
2182	Occupational/Physical Therapy 7-12 *	\$	-		
2183	Other Support Services for Students with Disabilities K-6 *	\$	-		
2184	Not Used at This Time	\$	-		
2185	Not Used at This Time	\$	-		
2186	Not Used at This Time	\$	-		
2187	Other Support Services for Students with Disabilities 7-12 *	\$	5,026.34	\$1,052.26	
2188	Not Used at This Time	\$	-		
2189	Not Used at This Time	\$	-		
2190	Other Support Services - Pupils *	\$	72,089.30	\$15,091.79	
2200	SUPPORT SERVICES - INSTRUCTIONAL STAFF	\$	201,557.58		
2210	Improvement of Instruction Services	\$	-		
2211	Service Area Direction * Requires OPU	\$	-		
2212	Instruction and Curriculum Development Services *	\$	115,378.31	\$43,467.28	
2213	Instructional Staff Training Services *	\$	-		
2214	Not Used at This Time	\$	-		
2215	Not Used at This Time	\$	-		
2216	Not Used at This Time	\$	-		
2217	Not Used at This Time	\$	-		
2218	Lead Teachers *	\$	-		
2219	Other Improvements of Instruction Services *	\$	24,968.55	\$9,406.58	
2220	Educational Media Services	\$	-		
2221	Service Area Direction * Requires OPU	\$	-		
2222	School Library Services *	\$	61,210.72	\$23,060.34	
2223	Audio-Visual Services *	\$	-		
2224	Educational Radio/Television Services *	\$	-		
2225	Not Used at This Time	\$	-		
2229	Other Educational Media Services *	\$	-		
2230	Gifted Support Services	\$	-		
2231	Gifted Education Coordination Services * Requires OPU	\$	-		
2232	Gifted Training Services *	\$	-		
2240	Instruction-Related Technology Services*	\$	-		
2290	Other Support Services - Instructional Staff*	\$	-		
2300	SUPPORT SERVICES - BOARD OF EDUCATION *	\$	38,885.60		excluded - no decrease with fewer students
2310	Board of Education Services	\$	38,885.60		
2400	SUPPORT SERVICES - ADMINISTRATION	\$	1,693,454.95		
2410	Executive Administration Services	\$	-		
2411	Office of the Superintendent Services*	\$	275,947.48		excluded - no decrease with fewer students - Super & Exec Ass
2412	Staff Relations and Negotiations Services*	\$	-		
2413	State and Federal Projects Coordination Services*	\$	-		
2414	Education Services*	\$	-		
2415	District Administration Services*	\$	45,126.63	\$17,000.87	
2416	Special Education Services - Administrative/Supervisors*	\$	156,772.28	\$32,820.05	
2417	Special Education Services - Support Staff*	\$	52,987.14	\$11,092.78	
2418	Limited English Proficient - Coordination Services *	\$	-		
2419	Other Executive Administration Services*	\$	-		
2420	School Administration Services	\$	-		

Appendix

Auditor of State Methodology Workpaper (continued)

2421	Office of the Principal Services*	\$ 757,103.65	\$285,228.95	
2422	Secretarial Services *	\$ 254,790.84	\$95,989.14	
2423	Not Used at This Time	\$ -		
2424	Non-instructional Support Services *	\$ -		
2429	Other Support Services - School Administration*	\$ 9,152.75	\$3,448.18	
2490	Other Administration Services* Requires OPU	\$ 141,574.18		excluded - per USAS for professional & technical services & tax
2500	FISCAL SERVICES *	\$ 566,711.09		excluded 2500 - per USAS professional & technical services
2510	Office of the Treasurer	\$ 150,295.01		excluded - no decrease with fewer students
2520	Budgeting Services	\$ -		
2530	Receiving and Disbursing Funds Services	\$ 28,712.11		excluded - no decrease with fewer students
2540	Payroll Services	\$ 121,443.60		excluded - no decrease with fewer students
2550	Financial Accounting Services	\$ -		
2560	Auditing Services	\$ -		
2570	Property Accounting Services	\$ -		
2590	Other Fiscal Services	\$ 203,114.15		excluded - per USAS property tax collection fees
2600	SUPPORT SERVICES - BUSINESS *	\$ 48,930.65		
2610	Service Area Direction	\$ -		
2620	Purchasing Services	\$ -		
2630	Warehousing & Distribution Services	\$ -		
2640	Printing, Publishing, and Duplicating Services	\$ -		
2690	Other Support Services - Business	\$ 48,930.65		excluded - per USAS liability insurance
2700	OPERATION AND MAINTENANCE OF PLANT SERVICES *	\$ 2,225,704.24		
2710	Service Area Direction	\$ 218,134.07		excluded - per USAS non-cert salaries & benefits
2720	Care and Upkeep of Building Services	\$ 619,670.64		excluded - per USAS non-cert salaries & benefits
2730	Care and Upkeep of Grounds Services	\$ 50,703.74		excluded - per USAS non-cert salaries & benefits
2740	Care and Upkeep of Equipment and Furniture Services	\$ -		
2750	Vehicle Servicing and Maintenance Services (other than school buses)	\$ -		
2760	Security Services	\$ -		
2790	Other Operation and Maintenance of Plant Services	\$ 142,924.32		excluded - per USAS cert salaries & benefits (Dir of Ops)
2800	SUPPORT SERVICES - PUPIL TRANSPORTATION	\$ 1,350,306.88	\$285,727.43	
2810	Service Area Direction*	\$ 548,678.00		
2820	Vehicle Operation Services	\$ -		
2821	Transportation for Students with Disabilities*	\$ 6,445.23		
2822	Transportation for Regular Students*	\$ -		
2823	Transportation for Enrichment Activities*	\$ -		
2824	Transportation for Extracurricular Activities*	\$ -		
2825	Community School Transportation Services*	\$ -		
2826	Non-public School Transportation Services*	\$ -		
2829	Other Vehicle Operation Services*	\$ 692,485.74		
2830	Monitoring Services*	\$ 102,161.11		
2840	Vehicle Servicing and Maintenance Services*	\$ 536.80		
2850	Pupil Transportation Purchasing Services*	\$ -		
2890	Other Pupil Transportation Services*	\$ -		
2900	SUPPORT SERVICES - CENTRAL	\$ 614,987.38		
2910	Direction of Central Support Services *	\$ -		
2920	Planning, Research, Development and Evaluation Services *	\$ -		
2921	Development Services	\$ -		
2922	Evaluation Services	\$ -		
2923	Planning Services	\$ -		
2924	Research Services	\$ -		
2929	Other Planning, Research, Development, and Evaluation Services	\$ -		
2930	Information Services *	\$ -		
2931	Internal Information Services	\$ -		
2932	Public Information Services	\$ 1,779.94	\$670.57	
2933	Management Information Services	\$ 63,115.04	\$23,777.77	
2939	Other Information Services	\$ -		
2940	Staff Services *	\$ -		
2941	Recruitment and Placement Services	\$ -		
2942	Staff Accounting Services	\$ -		
2943	In-Service Training for Non-Certified Staff	\$ -		
2944	Health Services	\$ -		
2949	Other Staff Services	\$ 5,795.36	\$2,183.33	

Appendix

Auditor of State Methodology Workpaper (continued)

2950	Statistical Services *	\$	-		
2951	Statistical Analysis Services	\$	-		
2952	Statistical Reporting Services	\$	-		
2953	Statistical Record Services	\$	-		
2959	Other Statistical Services	\$	-		
2960	Administrative Technology Services *	\$	543,360.54	\$204,704.02	
2970	Business, Industry, Labor and Agency Coordination *	\$	-		
2990	Other Supporting Services-Central *	\$	936.50		
3000	OPERATION OF NON-INSTRUCTIONAL/SHARED SERVICES	\$	1,341,203.44		
3100	FOOD SERVICE OPERATION(S)	\$	552,810.72		
3110	Service Area Direction *	\$	(223.02)		
3120	Food Purchasing, Preparation and Dispensing Services *	\$	553,033.74		
3130	Food Delivery Services *	\$	-		
3190	Other Food Services *	\$	-		
3200	COMMUNITY SERVICES	\$	355,994.29		
3210	Community Recreation Services *	\$	73,804.47		excluded - community rec center
3220	Civil Services *	\$	-		
3230	Public Library Services *	\$	-		
3240	Custody and Care of Children Services *	\$	-		
3250	Subsidy Services *	\$	-		
3260	Non-Public School Services *	\$	282,189.82		excluded - non-public student services
3290	Other Community Services *	\$	-		
3300	ENTERPRISE OPERATIONS*	\$	-		
3400	SHARED SERVICES *	\$	432,398.43		
3410	Instruction	\$	-		
3411	Regular	\$	-		
3412	Special	\$	-		
3413	Vocational	\$	-		
3419	Other	\$	-		
3420	Support Services	\$	432,398.43		excluded - per USAS payments made related to providing service
3421	Pupils	\$	-		
3422	Instructional Staff	\$	-		
3423	Board of Education	\$	-		
3424	Administration	\$	-		
3425	Fiscal	\$	-		
3426	Business	\$	-		
3427	Operation and Maintenance of Plant	\$	-		
3428	Pupil Transportation	\$	-		
3429	Central	\$	-		
3430	Operation of Non-instructional Services	\$	-		
3431	Food Service Operations	\$	-		
3900	OTHER OPERATION OF NON-INSTRUCTIONAL SERVICES*	\$	-		
4000	EXTRACURRICULAR ACTIVITIES	\$	505,522.56	\$81,009.38	
4100	ACADEMIC ORIENTED ACTIVITIES *	\$	115,805.62		
4110	Subject Oriented Activities	\$	2,950.23		
4111	Art	\$	-		
4112	Debate and Speech	\$	653.52		
4113	Drama	\$	148.05		
4114	Literary	\$	-		
4115	Mathematics	\$	-		
4116	Photography	\$	1,164.55		
4117	Science	\$	-		
4118	Social Studies	\$	87,736.16		
4119	Journalism	\$	-		
4120	Language Oriented Activities	\$	-		
4121	African Languages Clubs	\$	-		
4122	Asian Languages Clubs	\$	-		
4123	European Languages Clubs	\$	-		
4124	English Language Clubs (as foreign)	\$	-		
4125	French Club	\$	-		
4126	German Club	\$	-		
4127	Russian Club	\$	-		
4128	Spanish Club	\$	-		
4130	Music Oriented Activities	\$	-		
4131	Music Combos	\$	-		
4132	Dance Band	\$	-		
4133	Drum and Bugle Corps	\$	-		

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Auditor of State Methodology Workpaper (continued)

4134	Marching Band	\$	340.78						
4135	Pep Band	\$	-						
4136	Instrumental Ensemble	\$	15,825.18						
4137	Vocal Ensemble	\$	3,880.90						
4138	Glee Club	\$	-						
4139	Music Production	\$	1,164.44						
4140	Honor Societies	\$	1,164.31						
4141	National Honor Society	\$	777.50						
4142	National Junior Honor Society	\$	-						
4143	Local Honor Societies	\$	-						
4190	Other Academic Oriented	\$	-						
4200	NOT USED AT THIS TIME	\$	-						
4300	OCCUPATION ORIENTED ACTIVITIES *	\$	534.16						
4310	Distributive Education Clubs	\$	-						
4320	Future Homemakers	\$	534.16						
4330	Future Farmers	\$	-						
4340	Future Teachers	\$	-						
4350	Industrial Arts Clubs	\$	-						
4360	Junior Achievers	\$	-						
4370	Office Education	\$	-						
4380	Student Nurses	\$	-						
4390	Vocational Industrial Clubs	\$	-						
4500	SPORT ORIENTED ACTIVITIES	\$	331,262.67						
4510	Boys' Sports - Team *	\$	-						
4511	Baseball	\$	9,211.00						
4512	Basketball	\$	16,620.26						
4513	Soccer	\$	7,016.35						
4514	Softball	\$	-						
4515	Volleyball	\$	-						
4516	Football	\$	33,877.74						
4517	Hockey	\$	-						
4518	Aquatics	\$	-						
4519	Other	\$	-						
4520	Boys' Sports - Individual *	\$	-						
4521	Aquatics	\$	-						
4522	Bowling	\$	-						
4523	Cross-Country	\$	6,797.30						
4524	Golf	\$	2,594.52						
4525	Gymnastics	\$	-						
4526	Tennis	\$	-						
4527	Track & Field	\$	11,128.26						
4528	Wrestling	\$	6,696.45						
4529	Other	\$	-						
4530	Girls' Sports - Team *	\$	-						
4531	Baseball	\$	-						
4532	Basketball	\$	17,840.92						
4533	Soccer	\$	6,136.17						
4534	Softball	\$	9,448.52						
4535	Volleyball	\$	12,115.95						
4536	Hockey	\$	-						
4537	Aquatics	\$	-						
4539	Other	\$	-						
4540	Girls' Sports - Individual *	\$	-						
4541	Aquatics	\$	-						
4542	Bowling	\$	-						
4543	Cross-Country	\$	3,158.67						
4544	Golf	\$	-						
4545	Gymnastics	\$	-						
4546	Tennis	\$	498.93						
4547	Track & Field	\$	6,018.27						
4549	Other	\$	-						
4550	Mixed Sports *	\$	17,917.89						
4551	Archery	\$	-						
4552	Bowling	\$	-						
4553	Cheerleading	\$	6,991.54						
4554	Golf	\$	-						
4555	Riflery	\$	-						
4556	Tennis	\$	4,762.36						

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Auditor of State Methodology Workpaper (continued)

4557	Volleyball	\$	-		
4558	Aquatics	\$	-		
4559	Skiing	\$	-		
4590	Other Sports Oriented Activities *	\$	152,431.57		
4600	SCHOOL & PUBLIC SERVICE CO-CURRICULAR ACTIVITIES *	\$	57,920.11		
4610	Student Government	\$	13,012.66		
4620	Student Union or Center	\$	-		
4630	Social Service Activities	\$	9,128.54		
4640	Audio-Visual Clubs	\$	-		
4650	Library Clubs	\$	-		
4660	Student Patrol	\$	-		
4670	Class Oriented	\$	27,386.72		
4680	Yearbook	\$	6,612.19		
4690	Periodicals	\$	-		
6000	DEBT SERVICE	\$	2,227,151.87		
6100	DEBT SERVICE *	\$	2,227,151.87		
7000	OTHER USES OF FUNDS	\$	2,661,625.02		
7100	CONTINGENCIES *	\$	-		
7200	TRANSFERS - OUT *	\$	1,459,860.06		
7300	VOLUNTARY CONTINGENCY RESERVE BALANCE (VCRB) *	\$	-		
7400	ADVANCES-OUT	\$	308,795.00		
7410	Advance Out-Initial *	\$	308,795.00		
7420	Advance Out-Return *	\$	-		
7500	REFUND OF PRIOR YEAR RECEIPTS *	\$	-		
7900	OTHER MISCELLANEOUS USE OF FUNDS	\$	892,969.96		
		\$	27,700,388.29		
2700	Facilities supplies & materials	\$	98,251.19	\$37,014.86	
2700	Facilities water & sewer utilities	\$	4,460.74	\$1,680.53	
2700	OPERATION AND MAINTENANCE OF PLANT SERVICES *	\$	175,796.94	\$66,229.21	\$175,796.94 in certified salaries miscoded to 2700 fr
	OE Cost			\$5,692,574.69	
	OE Revenue - FY 15 SFPR Final #3			\$4,690,020.55	
	OE Cost			\$1,002,554.14	
	Loss of OE Transportation revenue			\$148,476.29	
	Net Revenue / (Loss)			\$854,077.85	
	Revenue from optimizing OE (25:1 class size)			\$684,400.00	
	Additional cost for facilities supplies and materials			-\$9,653.95	
	Additional cost for water & sewer			-\$438.30	
	Additional transportation revenue for optimized OE			\$53,654.98	
	INCREASED NET REVENUE			\$1,582,040.58	