

2017-18 Poland LSD Performance Audit Facilities Review

PRESENTED BY: MATT PETTELLA

Agenda

1. Overview of the Ohio Performance Team
2. Building Closure Methodology
3. 2017-18 Poland LSD Performance Audit
4. Current state



The Ohio Performance Team

- ▶ What is the Ohio Performance Team?
 - ▶ The Ohio Performance Team is a division of the Ohio Auditor of State's Office.
 - ▶ Our mission is to help Ohio government entities deliver needed services economically, efficiently, and effectively.

Poland LSD - May 2017 Five-Year Forecast

	Actual			Forecasted				
Line	2014	2015	2016	2017	2018	2019	2020	2021
2.080 Total Revenues and Other Financing Sources	\$20,460,612	\$21,190,409	\$21,025,531	\$21,261,757	\$20,780,658	\$19,643,399	\$17,969,744	\$17,455,317
4.500 Total Expenditures	\$19,765,400	\$20,198,065	\$21,705,489	\$21,695,719	\$22,506,149	\$23,266,347	\$24,065,984	\$24,865,317
6.010 Excess Revenue & Other Financing Sources over/(under) Expenditures & Other Financing	\$628,212	\$917,844	(\$758,801)	(\$508,962)	(\$1,800,491)	(\$3,697,948)	(\$6,171,240)	(\$8,482,395)
15.010 Unreserved Fund Balance June 30	\$3,531,587	\$4,004,975	\$3,729,477	\$3,261,891	\$1,461,400	(\$1,079,247)	(\$4,394,608)	(\$8,482,395)

Facilities Capacity Analysis

- ▶ Methodology

**Current and Trending
Enrollment**

**School Building
Capacity**

Financial Impact

2017-18 Poland LSD Enrollment Projection

Student Enrollment Projections

	Historical FYs				Projected FYs			
Year	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Total:	2,114	2,057	1,947	1,904	1,866	1,801	1,745	1,721

Source: PLSD and ODE

- ▶ Enrollment had fallen by **210 students** since 2014-15
- ▶ Enrollment was projected to fall by **183 students** by 2021-22

School Building Capacity

School Building Utilization Criteria

From *Defining Capacity* (DeJong and Associates, Inc.)

- ▶ Elementary Schools:
 - ▶ 25 students per regular classroom
- ▶ High Schools and Middle Schools:
 - ▶ 25 students per teaching station x 85%

2017-18 Poland LSD – School Building Capacity and Utilization

Facilities Utilization by Building Level

	Functional Capacity	Head Count	Utilization
Elementary			
Union Elementary	450	354	78.7%
Dobbins Elementary	350	272	77.7%
McKinley Elementary	625	260	41.6%
Total Elementary	1,425	886	62.2%
Middle School			
Poland Middle School	786.25	299	38.0%
Total Middle School	786.25	299	38.0%
High School			
Poland Seminary High	998.75	657	65.8%
Total High School	998.75	657	65.8%
District Total	3,210	1,842 ¹	57.4%

Source: PLSD

¹ 2017-18 student enrollment based on most recent student headcount.

2017-18 Poland LSD School Building Capacity and Utilization with Closures

Estimated Utilization with Dobbins and Union Closure

	Functional Capacity	Head Count	Utilization
Elementary			
Union Elementary	450 - Closed	Closed	Closed
Dobbins Elementary	350 - Closed	Closed	Closed
McKinley Elementary	625	497	79.5%
Total Elementary	625	497	79.5%
Middle School			
Poland Middle School	786.25	688	87.5%
Total Middle School	786.25	688	87.5%
High School			
Poland Seminary High	998.75	657	65.8%
Total High School	998.75	657	65.8%
District Total	2,410	1,842¹	76.4%

Source: PLSD

¹ 2017-18 student enrollment based on most recent student headcount.

Estimated Savings from the Performance Audit

Recommendation: Consider closing two elementary school buildings

Annual Savings:

- ▶ **Dobbins Elementary School:** ~\$484K
- ▶ **Union Elementary School:** ~\$600K
- ▶ **Total potential savings:** ~\$1.08M
- ▶ **Savings include:**
 - ▶ Utilities, Maintenance, Supplies, and Administration and Support Staffing

Enrollment

Current and projected enrollment are a big part of a facilities capacity analysis

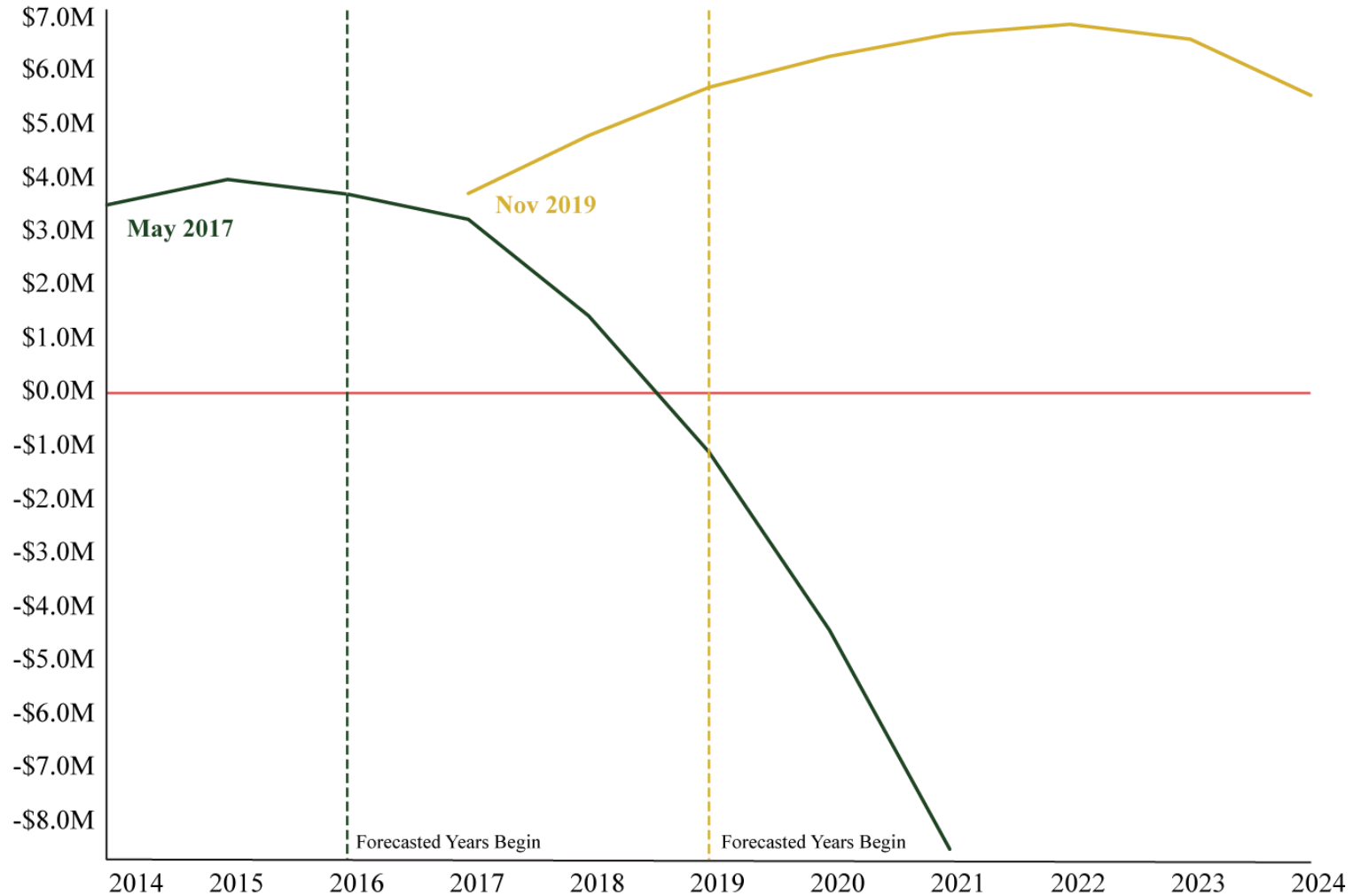
Total District Enrollment:

- ▶ 2017-18: **1,904**
- ▶ 2020-21: **1,720**
- ▶ Enrollment has decreased by **9.7%** since 2017-18

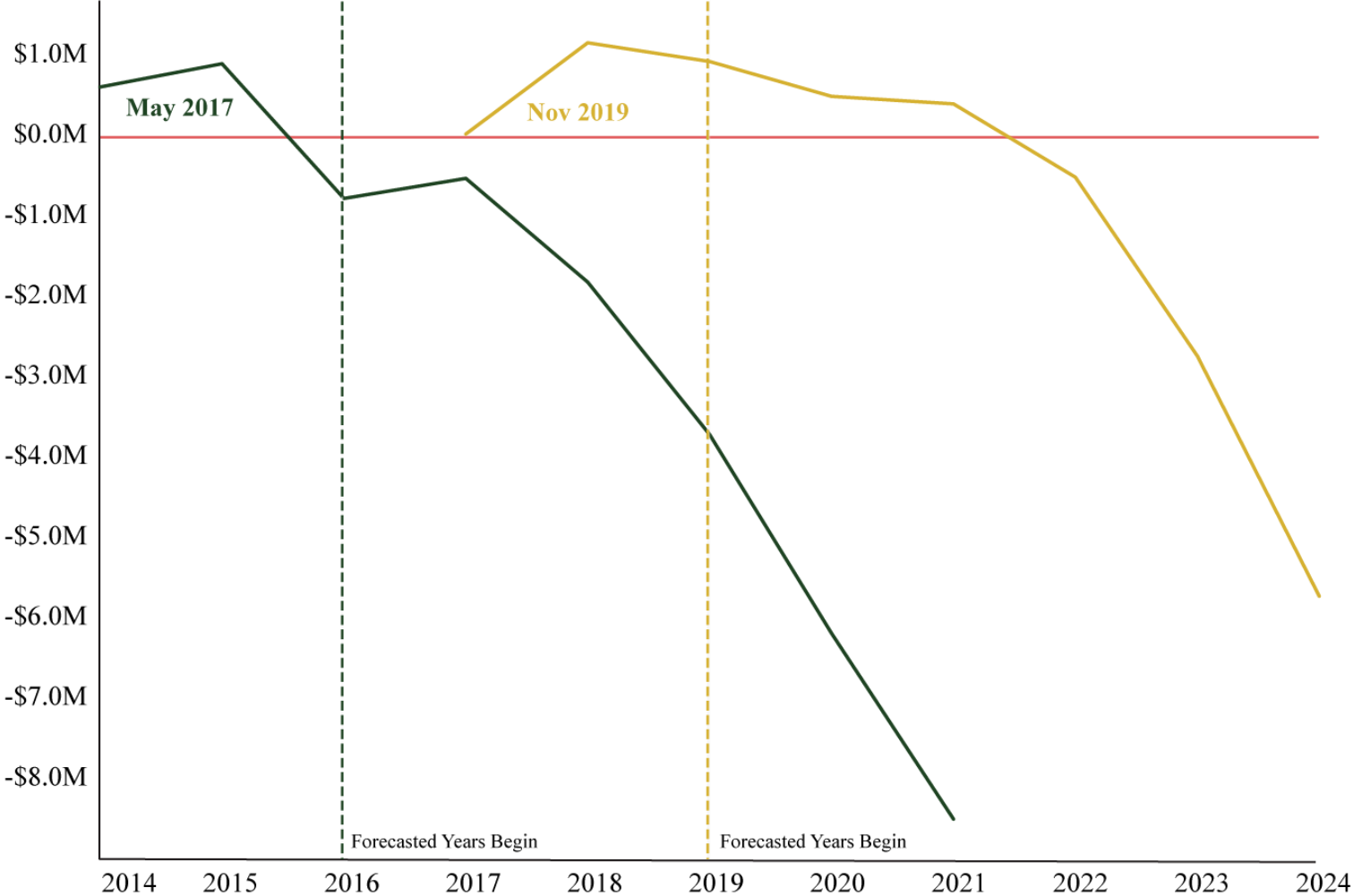
November 2019 Five-Year Forecast

Line	Actual			Forecasted				
	2017	2018	2019	2020	2021	2022	2023	2024
2.080 Total Revenues and Other Financing Sources	\$21,260,288	\$21,716,102	\$21,512,622	\$21,399,351	\$21,488,077	\$20,889,505	\$19,155,394	\$16,443,981
4.500 Total Expenditures	\$21,122,154	\$20,405,188	\$19,790,752	\$20,351,567	\$20,538,942	\$20,858,267	\$21,353,215	\$21,636,004
6.010 Excess Revenue & Other Financing Sources over/(under) Expenditures & Other Financing	\$42,578	\$1,178,505	\$945,370	\$511,784	\$418,135	(\$494,762)	(\$2,718,821)	(\$5,708,023)
15.010 Unreserved Fund Balance June 30	\$3,743,714	\$4,823,508	\$5,722,910	\$6,299,094	\$6,717,229	\$6,898,264	\$6,619,673	\$5,573,500

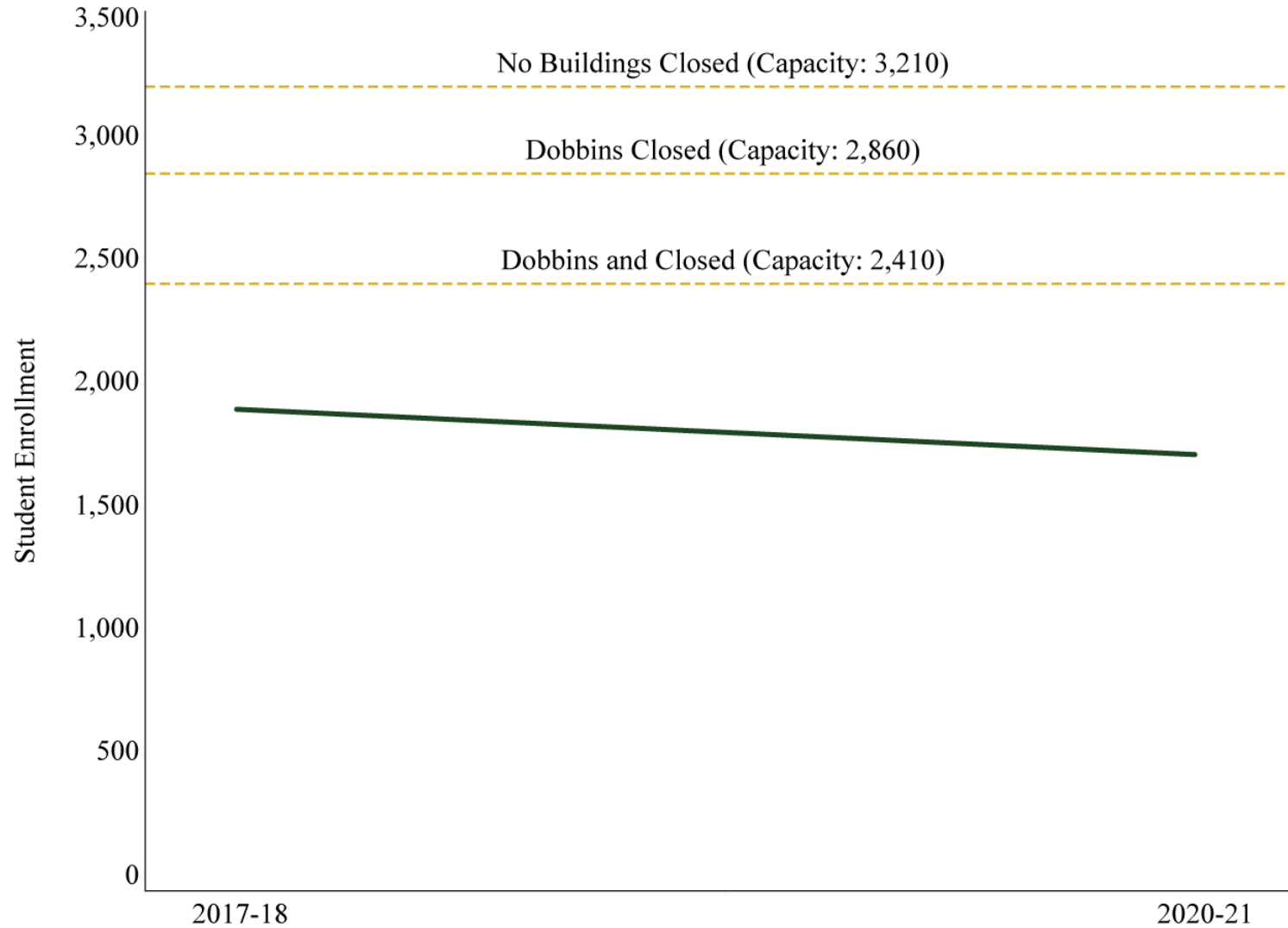
May 2017 Five-Year Forecast versus Nov 2019: Net Fund Balance



May 2017 Five-Year Forecast versus Nov 2019: Operational Revenue



Building Capacity and Enrollment



A scenic view of the Columbus, Ohio skyline featuring the Scioto River, a bridge, and various skyscrapers under a clear blue sky. A semi-transparent white box is overlaid on the center of the image, containing contact information.

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