Performance Audit By the Numbers

June 4, 2013
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Treasurer
The Goal

- Identify the areas of Toledo Public Schools potentially affected by performance audit recommendations.

- Acknowledge the portion of recommendations subject to negotiations with collective bargaining units.

- Use performance audit recommendations to express the efficiency of Toledo Public Schools.
Funding sources and bargained status of the recommendations in the first version of the performance audit were identified and placed in a spreadsheet. The spreadsheet was then forwarded to Evergreen Solutions to be updated with numbers contained in the second version.
## Funding Sources

<table>
<thead>
<tr>
<th>Fund</th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
<th>2017</th>
<th>2018</th>
<th>One Time</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operating Fund</td>
<td>14,650,538</td>
<td>15,484,955</td>
<td>15,832,461</td>
<td>15,840,521</td>
<td>15,837,461</td>
<td>(665,700)</td>
<td>76,980,236</td>
</tr>
<tr>
<td>Food Service Fund</td>
<td>233,361</td>
<td>819,152</td>
<td>969,152</td>
<td>1,119,152</td>
<td>1,119,152</td>
<td>(50,000)</td>
<td>4,209,969</td>
</tr>
<tr>
<td>Capital Funds</td>
<td>1,290,141</td>
<td>1,290,141</td>
<td>1,290,141</td>
<td>1,290,141</td>
<td>1,290,141</td>
<td>612,000</td>
<td>7,062,705</td>
</tr>
<tr>
<td>401 Auxiliary Funds (For Non-Public Schools)</td>
<td>22,171</td>
<td>22,171</td>
<td>22,171</td>
<td>22,171</td>
<td>22,171</td>
<td>-</td>
<td>110,855</td>
</tr>
<tr>
<td>506 Federal Funds (For supplemental services)</td>
<td>75,660</td>
<td>75,660</td>
<td>75,660</td>
<td>75,660</td>
<td>75,660</td>
<td>-</td>
<td>378,300</td>
</tr>
<tr>
<td>516 Federal Funds (For supplemental services)</td>
<td>125,132</td>
<td>125,132</td>
<td>125,132</td>
<td>125,132</td>
<td>125,132</td>
<td>-</td>
<td>625,660</td>
</tr>
<tr>
<td>572 Federal Funds (For supplemental services)</td>
<td>280,237</td>
<td>280,237</td>
<td>280,237</td>
<td>280,237</td>
<td>280,237</td>
<td>-</td>
<td>1,401,185</td>
</tr>
<tr>
<td>590 Federal Funds (For supplemental services)</td>
<td>3,192</td>
<td>3,192</td>
<td>3,192</td>
<td>3,192</td>
<td>3,192</td>
<td>-</td>
<td>15,960</td>
</tr>
<tr>
<td>Total Net Savings</td>
<td>16,680,432</td>
<td>18,100,640</td>
<td>18,598,146</td>
<td>18,756,206</td>
<td>18,753,146</td>
<td>(103,700)</td>
<td>90,784,870</td>
</tr>
</tbody>
</table>
Funding Sources  (cont.)

Funding Source

- Operating Fund
- Food Service Fund
- Capital Funds
- Supplemental Service
Negotiated Recommendations

Portion of recommendations that require negotiations to implement:

\[
\frac{52,222,057}{90,784,870} = 57.52\%
\]
Negotiated Recommendations (cont.)

Negotiated Recommendations

- Requires Negotiation
- Does Not Require Negotiations
Operational Efficiency

- Operational efficiency can be calculated using the numbers contained in the performance audit
  - Total net savings of Fiscal Year 2014 Operating Fund recommendations: $14,650,538
  - Fiscal Year 2014 projected Operating Fund revenue: $319,355,161

\[
\frac{14,650,538}{319,355,161} = 95.41\%
\]