

RESPONSE TO QUESTIONS

1. **As a percentage of all expenses, VLT Academy spends nearly twice the state average on “building operations expenditures” according to ODE records. Is there an explanation for this (urban location, rents, etc?) The state average is 18.7% and VLT’s is 35.8%.**

RESPONSE

You state that as a percentage of expenses, VLT spends nearly twice the state average on building operation expenditures. You fail to indicate whether your statistics include only community schools or also include public school districts.

If you are basing your percentages only on community schools, VLT, unlike most, has six older buildings in an urban location. In addition, until recently, its lease required it to pay property taxes on its buildings. VLT serves between 850 and 900 students between kindergarten and twelfth grade, making it one of the largest community schools within Ohio. VLT has made extensive renovations to its buildings, including upgrading the wiring, computer labs, etc. with a focus on providing a quality education to its students. If you are including public school districts within your calculations, consider that all public schools own their buildings and pay no property taxes, thus substantially lowering building operations expenditures.

2. **On a related note, the combined percentages of VLT’s building and administrative expenditures equal 55% of all expenses. This is the same amount the average Ohio school district spends on "instruction" (VLT's instruction expenditures total 39.4% of all expenses). Is there a reason these figures are inverted for VLT versus the average Ohio school system?**

RESPONSE

Again, you fail to identify whether your statistics are limited to community schools or also include school districts. This makes a difference – as school districts have central offices for administrative tasks. VLT administrators work ten hour days from 7:30 a.m. – 5:00 p.m. plus Saturdays. Most administrators have several jobs.

Administrative positions are as follows:

- Superintendent/grant writer/grants management
- High school director/disciplinarian/Saturday intervention staff
- 7-12 Counselor
- K-8 Director/Saturday intervention staff
- K-3 Director/Saturday intervention staff
- K-12 Special Education Director
- K-8 Compliance Director (Disciplinarian)/Data Director, EMIS-SOES
Coordinator/Saturday intervention staff

Human Resources/Assistant to Treasurer
IT Director
Truancy/Attendance clerk/Student affairs coordinator
Student affairs coordinator/transportation coordinator
Treasurer 9(part time)
High school administrative assistant
Main Building secretary
High School secretary
Curriculum Director/Saturday intervention staff
Musical Intervention/Classroom 1A/ busses
Coaches
Morning/evening intervention
K-3 Coaches
Project Manager/Community affairs

Additionally, your calculations of administrative costs may be skewed because VLT seeks and wins a large number of grants and, when appropriate, uses grant funds to pay a portion of administrative costs. Similarly, your conclusion that VLT instruction expenditures total 39.4% of all expenses may fail to include instructional materials paid for with grant funds and salaries of both teachers and administrators paid for with grant funds.

3. Does CEED Janitorial Services have a physical location?

RESPONSE

Please note that CEED Janitorial Services is not subject to the Open Records Act and VLT has no requirement to provide a response.

4. Does CEED Janitorial Services have any other customers other than VLT Academy? If so, how many?

RESPONSE

Please note that CEED Janitorial Services is not subject to the Open Records Act and VLT has no requirement to provide a response.

5. Have any changes been made or discussed since the auditor's report?

RESPONSE

Changes since the Audit Report:

- Appointment of new, experienced School Treasurer.
- Board adoption of revised policies for conflict of interest and anti-nepotism.

- Adoption of Disclosure Statement of Related Parties for Board members and administrators.
- Board authorization to its Finance Committee Chair to oversee Treasurer postings of transactions to accounting systems and reporting on financial statements.

6. Does VLT Academy consider these business and personal relationships to be a conflict of interest?

RESPONSE

Ohio's ethics laws do not prohibit family members from employment by the Academy as long as no public official (which includes a superintendent) secures the job, or job-related benefits, for the family member. What Ohio's ethics laws prohibit is a public official from hiring a family member in an employment position.

Here, the Superintendent secured the job for neither her daughter nor her spouse. The Board hired Ms. Harris with full knowledge of the family relationship. She is fully qualified for her position and has no reporting relationship to the Superintendent. Similarly, the Board hired CEED Janitorial Services following a bidding process. As an employee of the Academy, Mr. Lee has no reporting relationship to the Superintendent. In both cases, there was full disclosure of the relationships.