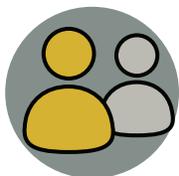


Audit Highlights



Noteworthy Accomplishment The District has developed formal strategic and capital plans which guide long-term decision making.

Impact A strategic plan helps the District allocate scarce resources and the capital plan allows the District to identify capital asset needs and develop spending goals for its Permanent Improvement Fund. This allows the District to make large expenditures when planned and necessary without undue financial hardship.



» The District currently employs more staff than primary peers in several key areas including administration, building support, and educators.

Recommendation The District could reduce staffing levels in several identified areas to be in line with peers on a per 1,000 student basis.

Impact By reducing staffing, the District would save approximately \$2.3 million annually based on current salary and benefits structure.



» The District uses a third party contractor to provide daily transportation services to students. We found several areas where expenditures related to busing could be reduced.

Recommendation Eliminate bus routes, renegotiate contract provisions, and monitor charges.

Impact The District could save approximately \$885,000 annually if it eliminates bus routes that have low ridership and renegotiates provisions in the transportation contract related to capitalization costs and bus usage exceeding a standard six hour day.



» The District uses a hybrid model of in-house and contracted custodial services and has more than \$1.1 million in related expenditures.

Recommendation Outsource all custodial services in the District.

Impact The District's contracted custodial services are 35 percent less costly than their in-house employees. While the District could save money through a variety of options related to custodial staffing, moving to a fully contracted model would provide the most benefit and save an average of \$262,000 annually.