

# Audit Summary

**Recommendation 1** The District should reassess its strategic plan and delay future technology purchases until the fiscal condition has improved, saving \$250,000 annually beginning in FYE 2022.

**Recommendation 2** To better plan for large capital purchases the District should develop and implement a formal, multi-year capital plan.

**Recommendation 3** To save an estimated \$703,000 annually, the District should eliminate the General Fund subsidy of extra-curricular activities beginning in FYE 2021.

**Recommendation 4** By bringing technical support and central office support positions in line with peers, the District could save an average of \$63,600 annually beginning in FYE 2021.

**Recommendation 5** By bringing career-technical educator, counseling, nursing, and library staffing in line with peers, the District could save an average of \$325,600 annually beginning in FYE 2021.

**Recommendation 6** Renegotiating collective bargaining agreement provisions could save the District an average of \$196,800 annually beginning in FYE 2022.

**Recommendation 7** The District could save \$12,600 annually if it reduced the employer cost of vision insurance to be in line with the Greene County average for public school districts beginning in FYE 2022.

**Recommendation 8** To better plan for the future replacement of school buses, the District should develop and implement a fleet replacement strategy.

**Recommendation 9** The District loses money by maintaining the Sugarcreek Elementary building. This building should be sold, or rents should be increased to cover the full cost of ownership, saving \$27,200 annually beginning in FYE 2021.

**Recommendation 10** To avoid costly repairs or replacements, the District should develop and implement a formal facilities preventative maintenance plan.

**Recommendation 11** To avoid overpaying for facility maintenance services, the District should develop a formal purchasing process.

**Recommendation 12** In order to fully address the projected deficits, the District will need to review additional options including a continued pay freeze or further staffing reductions, totaling an additional \$1,451,400 in annual savings.