

## FINANCIAL

### SUBJECT

A critically important consideration incorporated into each area that we study in an engagement is the financial impact that any proposed changes could have upon the District.

### PROCESS

Included in the TAS review is an analysis of the current costs of the operation compared to industry norms, the status of internal controls and procedures (i.e. labor; purchasing and inventory controls; payroll management), State Aid submissions (if appropriate), and recommendations aimed at enhancing the efficiency of the operation while maintaining the level of service desired by the District.

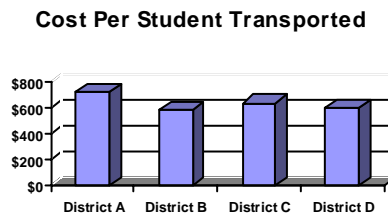
Frequently our financial review entails the development and issuance of a comparability survey to identified districts. This effort allows us to place the District's program into a regional perspective, with comparisons based on similar demographics, enrollment size, operating methods, and more.

It is very important that logical comparisons and ratios be developed, not just standard "cost per student" figures. Transportation is a function where variables such as population density, special education services, bell times and tiers, fleet capacities, private and parochial demands, and much more can have a significant influence on cost comparisons. The TAS experts are recognized for our ability to properly utilize and present this data.

### OUTCOMES

Although each review is unique, typical outcomes will include, but not be limited to:

- ☒ Detailed financial projections for any proposed changes.
- ☒ Comparative data to demonstrate the relative efficiency of the District.



- ☒ Independent opinions on financial controls and procedures.
- ☒ Suggestions for changes designed to enhance the cost efficiency of the transportation program.