

OHIO AUDITOR OF STATE  
KEITH FABER



Wynford  
Local School District

# Performance Audit

April 2026

OHIO AUDITOR OF STATE  
**KEITH FABER**



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# OHIO AUDITOR OF STATE KEITH FABER



## To the Wynford Local School District Community:

The Auditor of State's Office recently completed a performance audit for the Wynford Local School District (the District). The District was selected for a performance audit based on its projected financial condition. This review was conducted by the Ohio Performance Team and provides an independent assessment of operations within select functional areas. The performance audit has been provided at no cost to the District through state funds set aside to provide analyses for districts that meet certain criteria, including conditions that would lead to fiscal distress.

This performance audit report contains recommendations, supported by detailed analyses, to enhance the District's overall economy, efficiency, and/or effectiveness. This report has been provided to the District and its contents have been discussed with the appropriate elected officials and District management. The District has been encouraged to use the recommendations contained in the report to perform its own assessment of operations and develop alternative management strategies independent of the performance audit report.

It is my hope that the District will use the results of the performance audit as a resource for improving operational efficiency as well as service delivery effectiveness. The analyses contained within are intended to provide management with information, and in some cases, a range of options to consider while making decisions about their operations.

This performance audit report can be accessed online through the Auditor of State's website at <http://www.ohioauditor.gov> and choosing the "Search" option. Additional resources related to performance audits are also available on the Ohio Auditor of State's website.

Sincerely,

KEITH FABER  
Ohio Auditor of State

A handwritten signature in black ink that reads 'Tiffany L. Ridenbaugh'.

Tiffany L. Ridenbaugh, CPA, CFE, CGFM  
Chief Deputy Auditor

April 2, 2026

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# Introduction

The public expects and deserves government entities to be good stewards of taxpayer dollars. School officials have a responsibility to maximize program outcomes and success while minimizing costs. Transparent management of taxpayer dollars promotes a good relationship with the constituents served by a school district. School districts in Ohio are required to submit financial forecasts to the Ohio Department of Education and Workforce (ODEW) annually in October, with updates to the forecast submitted in February.<sup>1</sup> These documents provide three years of historical financial data, as well as the projected revenues and expenses for a multi-year period.<sup>2</sup>

The Ohio Auditor of State’s Office Ohio Performance Team (OPT) routinely reviews the submitted forecasts in order to identify districts which may benefit from a performance audit. These audits are designed to assist school districts that are struggling financially. We use data-driven analyses to produce and support recommendations that identify opportunities for improved operations, effectiveness, increased transparency, and reductions in cost. While we have the authority to initiate a performance audit for school districts facing financial distress, any school district can request, and benefit from, an audit.<sup>3</sup>

## Audit Methodology

Our audit focuses on identifying opportunities where expenditures may be reduced as the District administration can make decisions in these areas. The information, which was presented to District officials, is based on a combination of peer district comparisons, industry standards, and statewide requirements. During the audit, we relied primarily on academic year (AY) 2025 data to complete our analyses, which was the most recent year of available data at the time.<sup>4</sup> When applicable, we supplemented our analyses with current data supplied by the District.

Two groups of peer districts were identified for the purpose of this audit. The first peer group, primary peers, are districts located throughout Ohio and are chosen based on having similar or better academic performance and similar demographic makeup while maintaining relatively lower spending per pupil. Primary peer districts are used for financial comparisons and analyses regarding operations such as staffing levels. The second, local peers, is comprised of districts in the surrounding area and is used for labor market comparisons, such as salary schedules. See **Appendix A** for a list of all districts used in our peer comparisons.

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<sup>1</sup>ORC § 5705.391 and OAC 3301-92-04.

<sup>2</sup> House Bill 96 of the 136<sup>th</sup> General Assembly (the biennial budget bill) contained changes to the school forecast which included shortening the length of the forecast period from five years to four years and altering the submission dates. These changes went into effect in AY 2026.

<sup>3</sup>Performance audits are conducted using Generally Accepted Government Auditing Standards guidelines, see **Appendix A** for more details.

<sup>4</sup> The academic year, which coincides with the fiscal year, begins July 1<sup>st</sup> and ends June 30<sup>th</sup>.

# Wynford Local School District

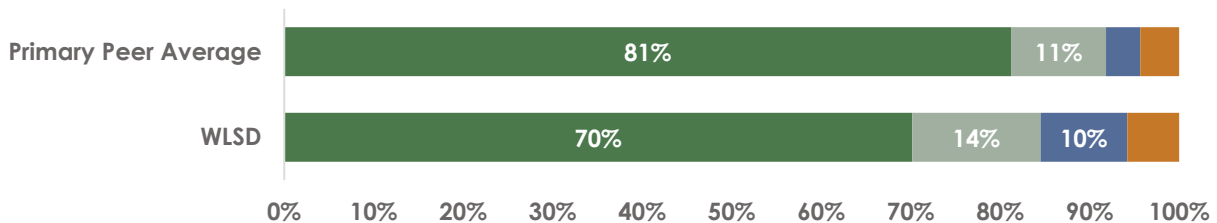
Wynford Local School District (WLS D or the District) is located in Crawford County and, as of AY 2025, had 940 students enrolled including students residing in the District and those who attend through open enrollment options. The District spans approximately 168 square miles and has an Ohio median income of \$41,653.

## Place of Enrollment

Students and their families have choices regarding where to attend school. Because of this, not all resident students attend the district where they live. The visuals below show where students living in WLS D are attending schools. It should be noted that the following visuals do not include students who choose to attend private schools and do not receive state assistance or students who are homeschooled. Additionally, during AY 2025, WLS D educated 242 students who open enrolled into the District.

Place of Enrollment, Students Living in WLS D, AY 2025

Location	Student Count
District of Residence	666
Other Public District	136
Community School	92
Non-Public School via EdChoice or Other Program*	55
<b>Total<sup>5</sup></b>	<b>949</b>



As seen above, approximately 70 percent of students residing in the District’s boundaries choose to attend WLS D, compared to the primary peer average of 81 percent. This means that the District experiences a higher percentage of students who choose another educational option.<sup>6</sup>

<sup>5</sup> This data is compiled by ODEW from a variety of sources and represents a snapshot of a single day in the school year. Due to this, enrollment figures will likely not match other official numbers reported by ODEW.

<sup>6</sup> Community schools, nonpublic schools, or another public district that accepts students through open enrollment.

## Financial Condition

In May 2025, the District released its semi-annual five-year forecast that showed negative year-end fund balances in the forecast period beginning in AY 2027. A summary of this forecast is in the table below. As seen in this table, the District has negative results of operations in four of the five years of the forecast period. This deficit spending is possible in the short-term because of the existing fund balance. However, based on projected deficit spending, the District projected a negative ending fund balance beginning in AY 2027, which was estimated to grow to approximately \$7.1 million by AY 2029, the last year of the forecast.<sup>7</sup> Due to the declining fiscal condition of the District, and in consultation with ODEW, we chose to conduct a performance audit.

### Financial Condition Overview (May 2025 Forecast)

	AY 2025	AY 2026	AY 2027	AY 2028	AY 2029
Total Revenue	\$15,761,393	\$13,472,070	\$13,496,961	\$12,817,645	\$12,038,653
Total Expenditures	\$15,447,126	\$15,531,108	\$16,000,932	\$16,531,752	\$17,042,650
<b>Results of Operations</b>	<b>\$314,267</b>	<b>(\$2,059,038)</b>	<b>(\$2,503,971)</b>	<b>(\$3,714,107)</b>	<b>(\$5,003,997)</b>
Beginning Cash Balance	\$3,593,516	\$3,907,783	\$1,848,746	(\$655,225)	(\$4,369,332)
<b>Ending Cash Balance</b>	<b>\$3,907,783</b>	<b>\$1,848,746</b>	<b>(\$655,225)</b>	<b>(\$4,369,332)</b>	<b>(\$9,373,330)</b>
Encumbrances	\$0	\$0	\$0	\$0	\$0
Cumulative Balance of Replacement/Renewal Levies	\$0	\$0	\$0	\$734,187	\$2,213,235
<b>Ending Fund Balance</b>	<b>\$3,907,783</b>	<b>\$1,848,746</b>	<b>(\$655,225)</b>	<b>(\$3,635,145)</b>	<b>(\$7,160,095)</b>

Source: ODEW

Due to the District’s projected financial condition in its May 2025 forecast, WLSA was required to submit a written financial recovery plan and forecast to ODEW in July 2025 (see **Appendix B**). The plan included several expenditure reductions; all related to staffing changes. The District reclassified an assistant principal position and reduced a few teacher positions through attrition, effective AY 2026.

In October 2025, the District released its required annual forecast, which projected a negative ending fund balance of \$2.3 million beginning in AY 2029,<sup>8</sup> the fourth and final year of the forecast.<sup>9</sup> While this forecast projected an overall improved outlook compared to the May 2025 forecast, the District still projected negative results of operations throughout the forecast period.

<sup>7</sup> This forecast assumes the renewal of the District’s current expense and emergency levies. Failure to renew these levies would result in an increased negative ending fund balance in AY 2028 and AY 2029.

<sup>8</sup> This forecast assumes the renewal of the District’s current expense and emergency levies. Failure to renew these levies would result in an increased negative ending fund balance in AY 2028 and AY 2029.

<sup>9</sup> October 2025 was the first four-year forecast submission for school districts, as required by House Bill 96 of the 136<sup>th</sup> General Assembly.

In the October forecast, the District’s negative results of operations ranged from 7.9 percent of revenue in AY 2026 to 32.1 percent of revenue in AY 2029.

The improved financial condition was due in part to expenditure reductions resulting from the financial recovery plan along with the identification of additional revenue. Notably, Crawford County properties were reappraised in 2024, resulting in increased general property tax revenue for the District. However, due to uncertainty surrounding changes to property tax collections, the Treasurer included these additional revenues for only AY 2025 in the May 2025 forecast. The October 2025 forecast carries the additional revenue throughout the forecast period, resulting in increased revenues. Additionally, in September 2025, the Board approved two transfers into the General Fund. The first, approximately \$500,000 was from the Capital Projects Fund and was revenue that the District had received from the Rover Pipeline but did not immediately use due to ongoing litigation. The second transfer was approximately \$400,000 from the Locally Funded Initiatives Fund was revenue generated from interest collected on Bond funding for building projects.

### Financial Condition Overview (October 2025 Forecast)

	AY 2026	AY 2027	AY 2028	AY 2029
Total Revenue	\$14,323,092	\$15,231,031	\$13,556,444	\$12,812,081
Total Expenditures	\$15,460,950	\$15,971,264	\$16,504,206	\$16,927,404
<b>Results of Operations</b>	<b>(\$1,137,858)</b>	<b>(\$740,233)</b>	<b>(\$2,947,762)</b>	<b>(\$4,115,323)</b>
Beginning Cash Balance	\$4,403,225	\$3,265,367	\$2,525,134	(\$422,628)
<b>Ending Cash Balance</b>	<b>\$3,265,367</b>	<b>\$2,525,134</b>	<b>(\$422,628)</b>	<b>(\$4,537,951)</b>
Encumbrances	\$0	\$0	\$0	\$0
Cumulative Balance of Replacement/Renewal Levies	\$0	\$0	\$734,736	\$2,213,835
<b>Ending Fund Balance</b>	<b>\$3,265,367</b>	<b>\$2,525,134</b>	<b>\$312,108</b>	<b>(\$2,324,116)</b>

Source: ODEW

Note: The District’s 6.9-mill current expense limited-term levy has been continuously renewed every three years since it was initiated, and is due for renewal again in AY 2028 along with the District’s \$350,000 emergency levy which was approved by voters in March 2024. If the District renews its emergency levy, it will be as a fixed sum current operating expense levy due to House Bill 129 of the 136<sup>th</sup> General Assembly.

As seen in the October 2025 forecast, the District will have deficit spending in AY 2028 and AY 2029 even with the renewal of the two levies. To increase revenue, the District has placed a 1.75 percent income tax levy on the May 2026 ballot, which, if approved, is expected to raise \$2.4 million annually. This is the District’s first new operating request since May 2003, when a 6.9 mill current expense limited-term levy for three years was approved by voters.

*During the course of the audit, the District released its February 2026 forecast and an additional recovery plan. The forecast can be found here: [Reports Portal](#)*

## School Funding

Historically, school funding in Ohio has been a partnership between the state and local districts. Local districts can raise funds through property and income taxes, and the state provides funding primarily through a foundation formula, which is intended to ensure a basic level of education funding for all students. Districts may also receive some funding from other sources, such as federal grants. In AY 2025, of the approximately \$28.5 billion in reported revenue for public education in Ohio, 83.4 percent, or \$23.8 billion, came from state and local sources.<sup>10</sup>



**In December 2025, four new laws were enacted that will change the way that local property taxes are calculated. These changes interact with each other and alter many long-standing components of the property tax system simultaneously. The application and impact of these changes will vary based on the unique circumstances of each district and will be staggered over the next several years. Throughout the report where local property taxes are discussed, the information presented is based on the laws that were in effect at the time of analysis.**

## State Funding

On July 1, 2025, House Bill 96 of the 136<sup>th</sup> General Assembly (the biennial budget bill) was signed by the Governor. This bill included changes to the state foundation funding formula, which was enacted in 2021,<sup>11</sup> and is commonly referred to as the Fair School Funding Plan. The formula changes will be phased in at 83.33 percent in AY 2026 and 100 percent in AY 2027.<sup>12</sup> During the phase-in period, the amount of state funding received in any given year may have been less than what would have been received if the formula were fully funded.

## Local Funding

Local revenue can be raised through a combination of property and income taxes. While property taxes are assessed on both residential and business properties within a district, income tax is assessed only on residents.<sup>13</sup> Approximately one-third of Ohio school districts currently have an income tax.

<sup>10</sup> Of the remaining 16.6 percent of revenue, 9.1 percent came from the federal government with the remaining 7.5 percent coming from a variety of sources including funds raised through tuition, fees, extracurricular activities, grants, and other non-tax sources.

<sup>11</sup> ODEW transitioned to the new funding model in January of 2022.

<sup>12</sup> See <https://www.lsc.ohio.gov/assets/legislation/136/hb96/psc/files/hb96-comparison-document-as-pending-in-senate-committee-136th-general-assembly.pdf>

<sup>13</sup> See <https://tax.ohio.gov/wps/portal/gov/tax/individual/school-district-income-tax>

## Property Tax

Property taxes levied in Ohio are subject to restrictions in the Ohio Constitution<sup>14</sup> and the Ohio Revised Code (ORC).<sup>15</sup> These restrictions limit the amount of tax that can be levied without voter approval to 10 mills<sup>16</sup> or 1 percent of property value. While the Constitutional limitation is based on fair market value, the ORC sets a more restrictive limit based on taxable value, which is defined as 35 percent of fair market value. These taxes are distributed between the various taxing districts that operate where a property is located.

The 10 mills allowed by the Constitution are typically referred to as inside, or un-voted mills. On average, school districts have approximately 4.7 inside mills, and the remainder of property tax revenue would come from voted, or outside millage.

School districts can obtain additional property tax revenue through voter approved bonds and levies. These taxes can have a variety of purposes that are defined in the authorizing language which are generally divided into three broad categories: general operations, permanent improvement, and construction.

Levies may be defined as either a fixed-rate or a fixed-sum. A fixed-rate levy identifies the number of mills that will be assessed in order to raise revenues. If new construction occurs within the district, the rate will apply, and the district will realize additional revenues. Current expense levies, used for general operations, and permanent improvement levies are typically fixed-rate. A fixed-sum levy identifies an amount that will be generated from the levy. While there may be an estimated millage rate, the actual rate will vary based on assessed property values. If new construction occurs within the district, there would be no new revenues for a fixed-sum levy. Emergency levies<sup>17</sup> for general operations, and bond levies for the financing of new buildings, are typically fixed-sum levies.

Ohio has historically had laws which limit the impact rising property values can have on property taxes. The most recent version of these limitations was enacted in 1976 and requires that the amount collected on fixed-rate millage is frozen at the dollar value collected in its first year.<sup>18</sup> In subsequent years, with exceptions such as new construction, a district would not receive additional revenue from a levy as property values increased.<sup>19</sup> Instead, the outside mills

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<sup>14</sup> Ohio Const. Art. XII, Section 2.

<sup>15</sup> Ohio Rev. Code § 5705.02.

<sup>16</sup> A mill is defined as one-tenth of one percent or \$1 for every \$1,000 of taxable value.

<sup>17</sup> Authorized by ORC §5705.194.

<sup>18</sup> Am.Sub.H.B. No. 920, 136 Ohio Laws, Part II, 3182, 3194.

<sup>19</sup> If property value decreased due to reappraisal, it is possible that a district would receive less revenue than originally intended.

are subject to reduction factors<sup>20</sup> which lower the effective millage rate in order to maintain the preceding year's level of revenue from the same properties.<sup>21</sup>

However, under state law, in order to receive state foundation funding, a district must collect a minimum of 20 mills in property taxes for general purposes, or current expenses.<sup>22</sup> In order to prevent a district from failing to meet this minimum threshold, reduction factors stop being applied once a district reaches an effective rate of 20-mills, colloquially known as the 20-mill floor. Practically speaking, this means that if a district's effective tax rate is reduced to 20 mills for current expenses, the amount of revenue generated from levies will increase with property values unless a new operating levy is approved by voters. It is important to note not all levies count toward the 20-mill floor.

### *School District Income Tax*

A school district income tax is an alternative method of raising local revenue. Like property taxes, an income tax must be approved by voters and may be for either general use or specific purposes, such as bond repayment. Once approved, a tax becomes effective on January 1st of the following year. Unlike municipal income taxes which are generally levied on wages earned in the municipality by both residents and nonresidents, school district income taxes are levied on wages earned by residents of the district, regardless of where the resident may work. Businesses operating within the school district are not required to pay the income tax.

A school board, when determining that an income tax is necessary for additional revenue, must submit a resolution to the Ohio Tax Commissioner identifying the amount of revenue to be raised and the tax base to be used for calculations. A school district income tax can be assessed on either a traditional tax base or an earned income tax base. The traditional tax base uses the same income base as Ohio's income tax and the earned income tax base is only earned income from an employer or self-employment. Under the earned income tax base, income such as capital gains or pension payments is not taxable, though this type of income may be taxed under the traditional tax base. Once this information is received, the Tax Commissioner identifies the income tax rate and equivalent property tax millage for the district.

The Ohio Department of Taxation collects income tax through employer withholding, individual quarterly estimated payments, and annual returns. Employers are required to withhold the tax and submit payments to the state under the same rules and guidelines as are currently used for state income taxes. Districts receive quarterly payments from the Department of Taxation, and each payment is for the amount collected during the prior quarter. A district receives the total

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<sup>20</sup> ORC § 319.301.

<sup>21</sup> We are providing this information for historical purposes only. The law which regulates collection of on outside millage has been amended since enacted in 1976. The District should consult with the most current version of the law for a clear understanding of how this process works today.

<sup>22</sup> The term 'current expense' refers to revenue generated from levies that are not restricted in their use. It does not include bonds or levies that generate revenues for restricted funds, such as Permanent Improvement levies.

amount of revenue collected less a 1.5 percent fee retained by the state for administration purposes. The amount of revenue collected via income tax each year will vary based on the earnings of the district’s residents.

The District does not currently collect an income tax, but has placed a 1.75 percent income tax levy on the May 2026 ballot.

## **WLSD Local Funding**

In 2024, WLSD collected revenues on 25.14 mills of property tax for residential properties.<sup>23</sup> This included 5.60 inside mills and 14.40 outside mills for current expenses. The District’s current expense millage rate is at the 20-mill floor and therefore not subject to reduction factors. In addition to the 20 mills collected for current expenses, the District collects additional property tax revenue that does not count toward the 20-mill floor. In 2024, this additional millage totaled 5.14 mills, and was comprised of 3.15 bond mills, 1.30 emergency mills, and 0.69 permanent improvement mills.

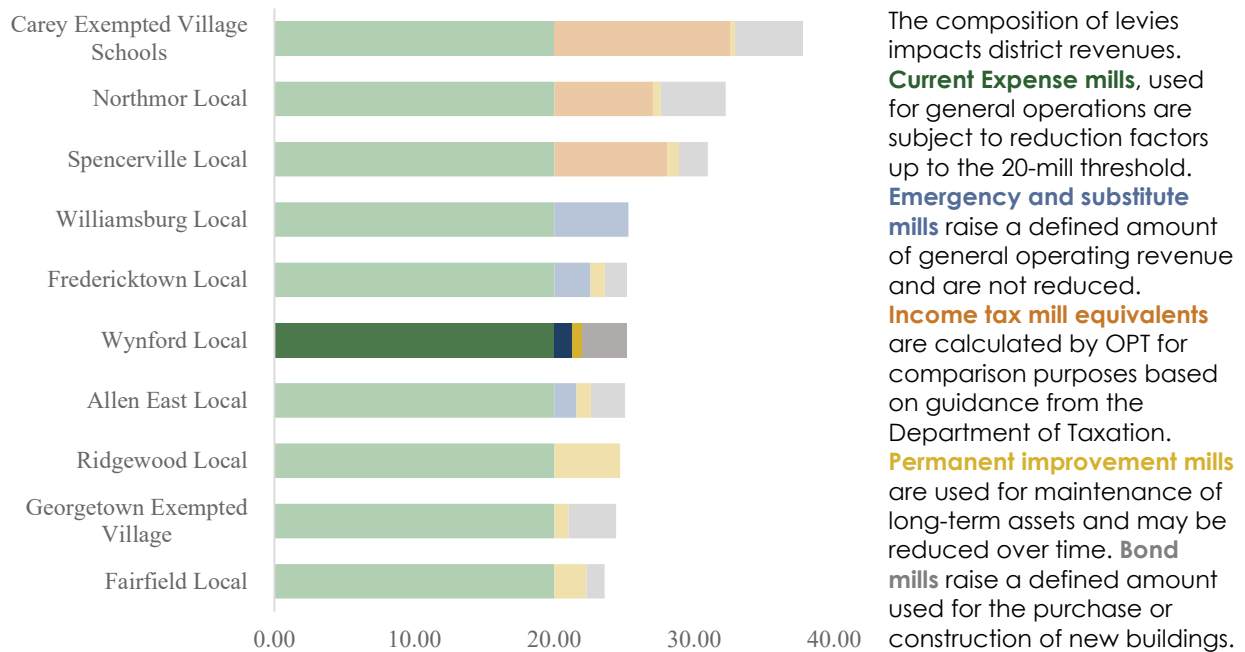
Since the total millage rate can be rolled back as a result of reduction factors, we compared the total effective millage for WLSD to that of its primary peers. This comparison is found in the chart below. The green portion of the bar represents the current expense millage rate, where all but one of the peers are also at the 20-mill floor.<sup>24</sup> The blue portion represents emergency and substitute revenue, which is not subject to reduction factors. The yellow represents permanent improvement funds, and the gray represents bond funding. While WLSD does not have a school district income tax, three peers do collect revenue from income tax. For comparison purposes, OPT calculated an estimated millage for the revenue generated from income taxes based on guidance from the Department of Taxation, which is represented by the orange portion of the bars in the chart below.

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<sup>23</sup> Residential and agricultural property is considered Class 1 real estate. Commercial Property is considered Class 2 real estate and subject to a different set of reduction factors. The effective millage rate for Class 2 property in 2024 was 31.63 mills.

<sup>24</sup> Fredericktown Local School District has 20.01 current expense mills and is not at the 20-mill floor.

## 2024 Millage and Millage Equivalents | Primary Peers



Source: Ohio Department of Taxation

The composition of levies impacts district revenues. **Current Expense mills**, used for general operations are subject to reduction factors up to the 20-mill threshold. **Emergency and substitute mills** raise a defined amount of general operating revenue and are not reduced. **Income tax mill equivalents** are calculated by OPT for comparison purposes based on guidance from the Department of Taxation. **Permanent improvement mills** are used for maintenance of long-term assets and may be reduced over time. **Bond mills** raise a defined amount used for the purchase or construction of new buildings.

The composition of levies impacts district revenues. Current expense mills used for general operations are subject to reduction factors up to the 20-mill threshold. Emergency and substitute mills raise a defined amount of general operating revenue and cannot be reduced. Income tax mill equivalents are calculated by OPT based on guidance provided by the Department of Taxation for comparison purposes. Permanent improvement mills are used for maintenance of long-term assets and may be subject to reduction factors. Bond mills raise a defined amount used for the purchase or construction of new buildings. It is important to understand that *revenue* generated from bond and emergency levies remains the same regardless of changes to property values as they are voted as fixed-sum levies. The *revenue* generated from current expense millage and permanent improvement millage also stays the same until the 20-mill floor is hit for current expense taxes. At that point, a district at the floor would see additional revenues from increases in value to existing properties. The District relies heavily on current expense mills and is presently at the 20-mill floor. This means that if property values increase within the District, it will see additional revenues based on that growth.

The property tax revenues for the District’s General Fund are generated from several levies. The following table shows the levies currently in effect for the District and includes the Gross Tax Rate, or the amount that was voted on, and the Effective Tax Rate, or the amount that is assessed on properties. In the table, the first current expense levy is identified as starting in 1976. It should be noted that in 1976, changes were made to the ORC that impacted the

collection of property taxes. The levy identified in 1976 may include any levies that predate that year which remain in effect.

### Current Levies Collected by WLSD, AY 2024

Levy Year	Levy Name	Gross Tax Rate	Class I Effective Tax Rate
	General Fund (Inside Mills)	5.60	5.60
1976	Current Expense	22.10	5.66
1977	Current Expense	6.50	2.22
1985	Current Expense	7.90	3.00
2003	Current Expense	6.90	3.52
2012	Emergency (\$350,000)	1.30	1.30
2017	Bond (\$17,060,000)	3.15	3.15
2017	Permanent Improvement	1.00	0.69
<b>Total</b>		<b>54.45</b>	<b>25.14</b>

Source: Ohio Department of Taxation

As seen in the table, the most recent levy for current operating expenses was initially passed by voters in 2003. This levy has a three-year term and has been renewed continuously since 2003, most recently in 2024. Prior to that point, the District had passed two new operating levies since 1976. The difference between the Gross Tax Rate and the Effective Tax Rate illustrates the impact that reduction factors have on collection rates. The 5.60 mills that are identified as General Fund millage are inside mills and do not require a vote of the taxpayers. These mills are not subject to reduction factors. As property values have risen, the District has seen revenue growth since it is at the 20-mill floor for current expenses.

### Property Valuation

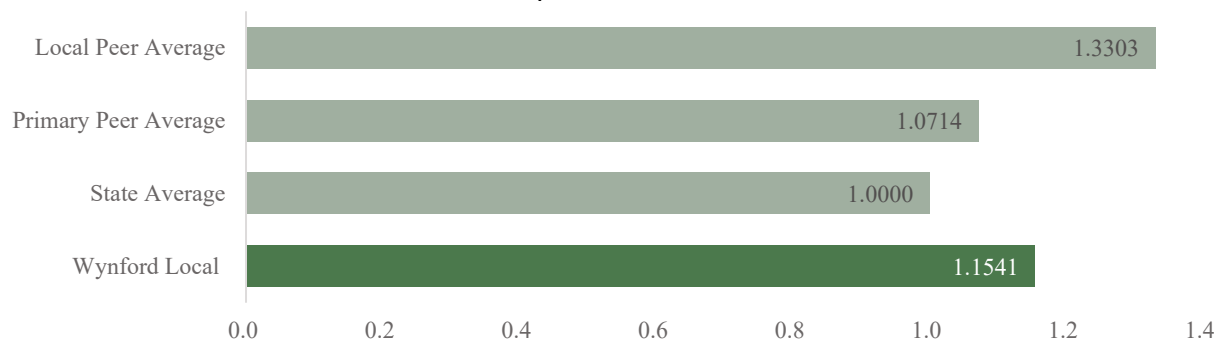
Millage is one component of how districts generate revenue. The millage is assessed on property value, so the total revenue collected from property levies is a combination of millage and total valuation. A district with high property value may see more total revenue from fewer mills than a district with low property values. WLSD’s millage rate is generally in line with the primary peers. In addition, the District has a high property valuation compared to its peers. WLSD’s total property valuation in Tax Year 2024 was approximately \$288 million compared to the primary peer average of approximately \$215 million. In Tax Year 2024, one mill of property tax generated approximately \$306 in revenue per pupil, which is above the primary peer average of approximately \$223 per pupil. The combination of higher valuation and similar total millage means that the District would generate more revenue than the primary peers. Due to this, WLSD has greater capacity to raise revenue.

## Local Tax Effort

ODEW uses the Local Tax Effort Index as a measure of taxpayer support for the district in which they reside. This index, one of a number of possible measures for evaluating local effort, was initially developed by the Division of Tax Analysis within the Ohio Department of Taxation and is calculated in the context of the residents’ abilities to pay by determining the relative position of each school district in the state in terms of the portion of residents’ income devoted to supporting public education. This index uses median income data and provides context to better understand a community’s tax burden, not only compared to other districts, but also as a function of the residents’ ability to pay.

On this sliding scale, a value of 1.0 indicates the state average, a baseline against which all districts in the state are weighed. If a district has a local tax effort below 1.0, residents provide a smaller portion of their available income to public education whereas a value above 1.0 indicates the community pays a larger portion of their available income to public education compared to the state average. The index is updated annually by ODEW as part of its District Profile Reports, also known as the Cupp Report, to reflect changes in local conditions from year to year.

### AY 2025 Local Tax Effort Comparison



Source: ODEW

The District’s local tax effort was compared to the local peers, primary peers, and the state average. Districts are ranked from 1 to 606, with 1 being the highest level of effort, or the 99<sup>th</sup> percentile and 606 being the lowest level effort, or the 1<sup>st</sup> percentile. The District has a local tax effort of 1.1541. This is above average compared to other local tax efforts in the State, ranking 201 out of 606 districts, which is approximately the 67<sup>th</sup> percentile of all districts. By comparison, the local peer average of 1.3303 would rank approximately 122 out of all 606 districts, or the 80<sup>th</sup> percentile.

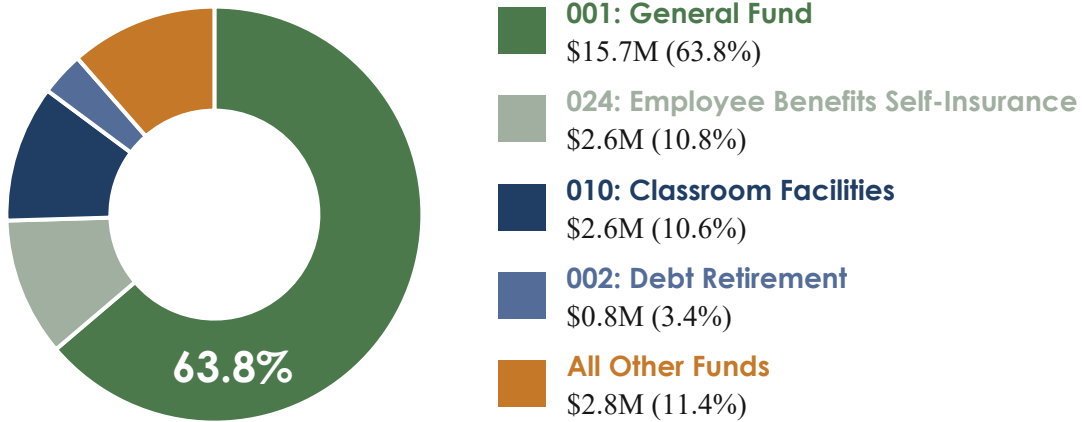
## WLSD Revenues

A school district budget is comprised of revenues and expenditures. Revenues are primarily received from local, state, and federal funding sources, and can be placed into general or specific use funds. In AY 2025, WLSD had approximately \$24.6 million in total revenue as seen in the

following chart. The General Fund comprised 63.8 percent of total revenue, the Employee Benefits Self-Insurance Fund comprised 10.8 percent of total revenue, and the Classroom Facilities Fund comprised 10.6 percent of total revenue.

### AY 2025 Total Revenue All Funds

Total: \$24.6M



Source: WLS D

Note: The District has 24 total funds, 24 of which recorded revenue in AY 2025. See **Appendix B** for more details.

Note: Due to rounding, revenue categories may not sum up to the total listed.

Note: Excludes Advances

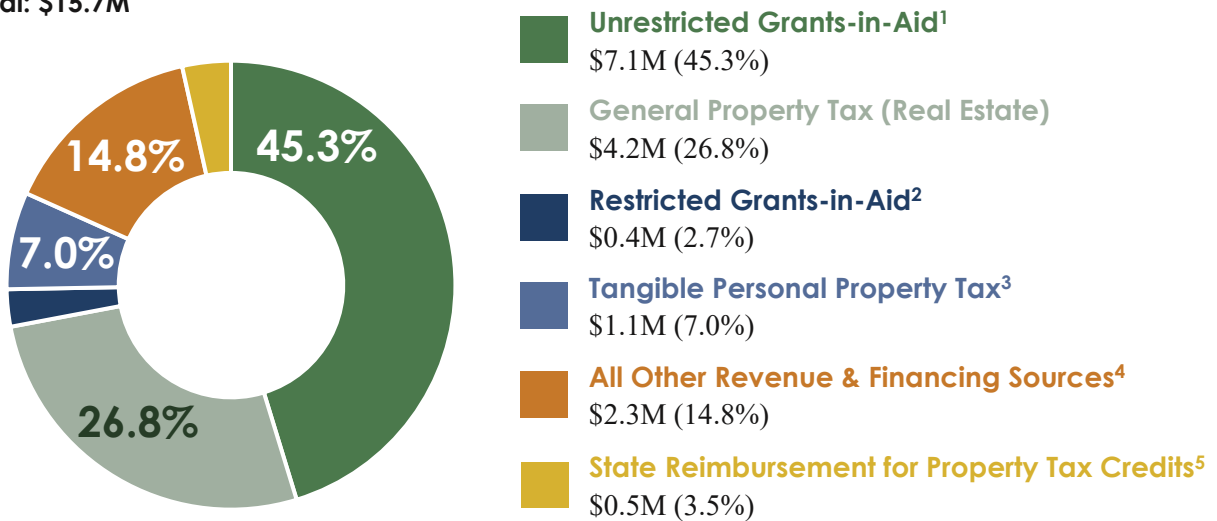
As noted above, the majority of the District’s revenue is directed to the General Fund, which is used for general operations. In AY 2025, the District’s total General Fund revenue was approximately \$15.7 million.<sup>25</sup>

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<sup>25</sup> This total excludes advances to the General Fund. For purposes of comparison, we excluded advances to the General Fund for both WLS D and the peer groups throughout the Revenues section.

## AY 2025 General Fund Revenue Composition

Total: \$15.7M



Source: WLSD & ODEW

Note: Due to rounding, revenue categories may not sum up to the total listed.

Note: Excludes Advances

1: Unrestricted Grants-in-Aid is comprised primarily of state foundation funding.

2: Restricted grants-in-aid include revenues received as grants from the state which must be used for a categorical or specific purpose.

3: Tangible Personal Property Tax includes revenues related to public utility personal property (telephone, electric, and gas) tax paid by public utilities.

4: All Other Operating Revenue & Financing Sources includes tuition, fees, earnings on investments, rentals, donations, operating transfers, and all other financing sources.

5: State Reimbursement for Property Tax Credits is the money provided by the State as a reimbursement for statutory tax credits and reductions granted to real property taxpayers to include Non-Business Credit, Owner Occupancy Credit, and Homestead Exemptions.

Within the District's General Fund, as seen in the chart above, the primary sources of revenue are unrestricted grants-in-aid, general property tax, and all other revenue and financing sources.

## Revenue per Pupil

Revenue per pupil, broken down by type of funding, is another way to compare funding sources between Ohio school districts. Because our audit focuses on the projected deficit in the five-year forecast, we reviewed only the forecasted fund revenues for this purpose.<sup>26</sup> In AY 2025, the District received approximately \$15,726 per pupil, with 33.8 percent, or approximately \$5,309,

<sup>26</sup> Forecasted funds include the District's General Fund and funds derived from emergency levies.

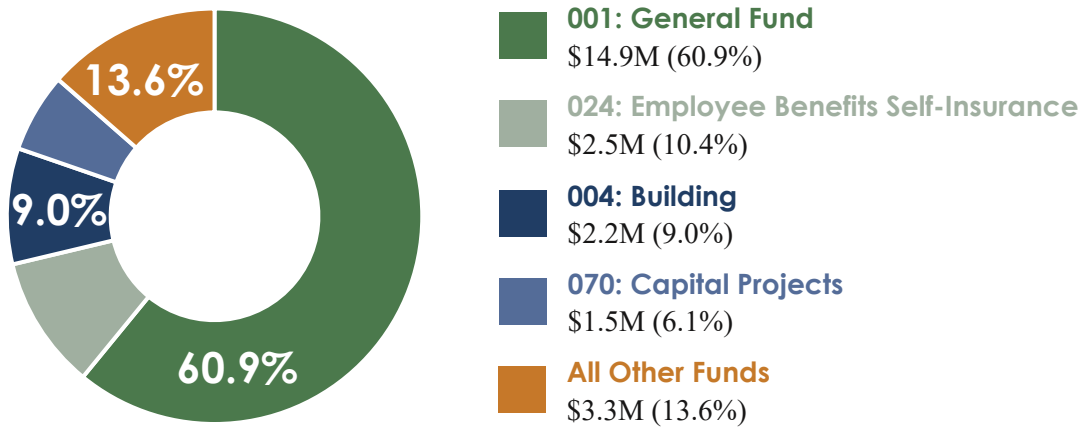
coming from local taxes.<sup>27</sup> In AY 2025, the primary peer average was \$14,943 in revenue per pupil, with 32 percent, or approximately \$4,785, coming from local taxes. The District’s local revenue was higher than the primary peer average in AY 2025.

## WLSD Expenditures

Similar to revenue allocation, expenditures are paid from specific funds. For example, most salaries and wages are typically paid from the General Fund. The chart below shows the District’s total expenditures by fund type. In AY 2025, the total revenue was in line with total expenditures.

### AY 2025 Total Expenditure Distribution by Fund

Total: \$24.4M



Source: WLSD

Note: The District has 24 total funds, 24 of which recorded expenditures in AY 2025. See **Appendix B** for more details.

Note: Due to rounding, expenditure categories may not sum up to the total listed.

Note: Excludes Advances

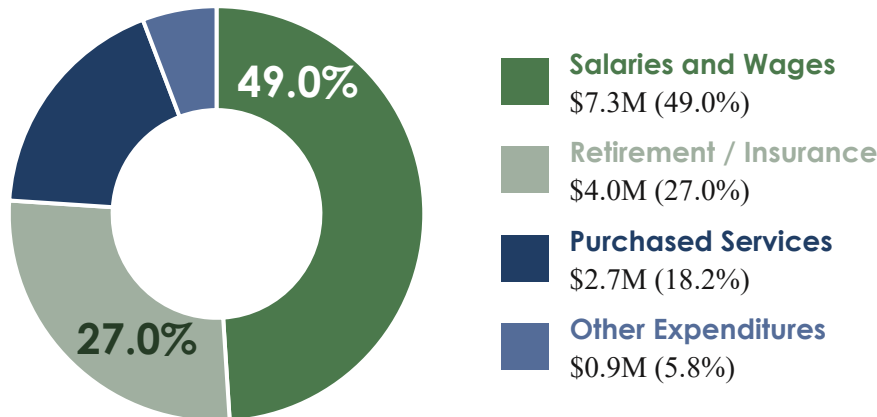
As seen in the visual above, the District’s total General Fund expenditures were approximately \$14.9 million in AY 2025.<sup>28</sup> The largest source of expenditures was human resources which includes salaries, wages, and benefits, followed by purchased services. The chart that follows provides additional detail regarding the District’s General Fund expenditures.

<sup>27</sup> The Cupp Report, issued by ODEW, provides information on all revenues received by a district. Because of this, the percentage of revenues from local revenues in the Cupp report may vary from the amount in our report due to the inclusion of additional revenues.

<sup>28</sup> This total excludes advances from the General Fund. For purposes of comparison, we excluded advances from the General Fund for both WLSD and the peer groups throughout the Expenditures section.

## AY 2025 General Fund Expenditure Composition

**Total: \$14.9M**



Source: WLSD & ODEW

Note: Due to rounding, revenue categories may not sum up to the total listed.

Note: Excludes Advances

Note: Other Expenditures may include Supplies and Materials, Capital Outlay, Principal on Loans, Interest & Fiscal Charges, Other Objects, Operating Transfers-Out, and All Other Financing Uses.

As demonstrated in the visual above, purchased services expenditures were approximately \$2.7 million in AY 2025, making up 18.2 percent of the General Fund expenses. Of that total, approximately 37 percent were for Professional & Technical Services,<sup>29</sup> 36 percent were for Tuition & Other Similar Payments, 13 percent were for Property Services (Other than Utilities), and 10 percent were for Utilities Services.

### Expenditures per Pupil

Several of our comparisons are made on a per-pupil basis. This is done to normalize the variation in size between peer districts. The table below shows the District's spending on a per-pupil basis in several key areas. It also shows the differences between the types of funds from which expenditures are made.

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<sup>29</sup> The District contracts its entire food service program staff, as well as classroom aides, nursing staff, technical staff, and its curriculum supervisor.

## AY 2025 Expenditure per Pupil by Object Code

<b>Object</b>	<b>General Fund</b>	<b>Other Funds</b>	<b>All Funds</b>
100: Salaries & Wages	\$7,318	\$568	\$7,886
200: Retirement & Insurance Benefits	\$4,040	\$8	\$4,048
400: Purchased Services	\$2,718	\$1,470	\$4,188
500: Supplies & Materials	\$465	\$243	\$708
600: Capital Outlay	\$5	\$92	\$97
800: Other Objects	\$317	\$2,616	\$2,933
900: Other Uses of Funds	\$75	\$4,586	\$4,661
<b>Total</b>	<b>\$14,939</b>	<b>\$9,583</b>	<b>\$24,522</b>

Source: WLSD & ODEW

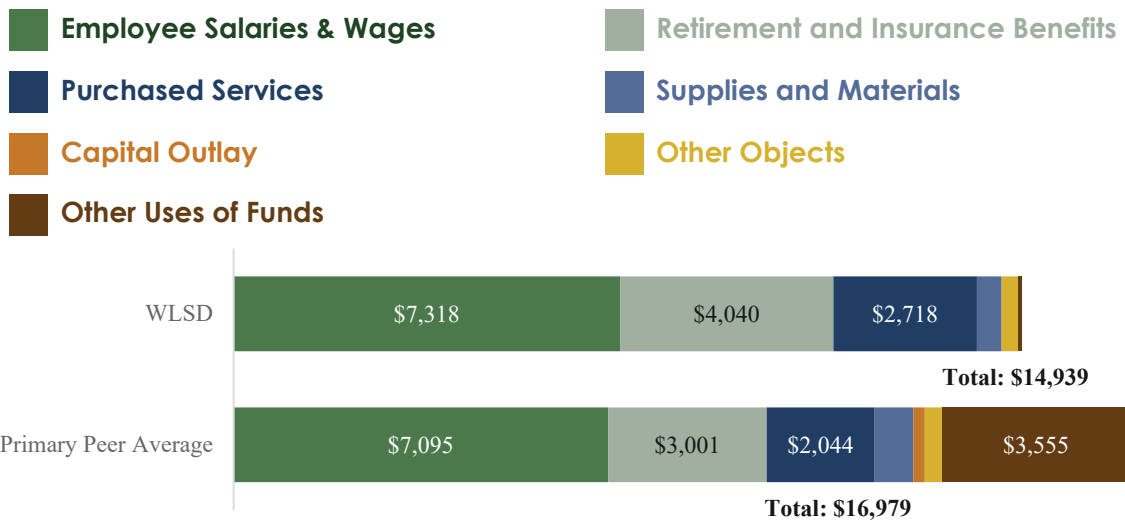
In AY 2025, WLSD spent approximately \$24,500 per pupil from all funds. By comparison, the primary peer average expenditure per pupil from all funds was approximately \$21,736. While the District’s spending per pupil was higher than the peer average for all funds, WLSD spent approximately \$14,900 per pupil from the General Fund, which is 12 percent lower when compared to the primary peer average of \$16,900 per pupil. We primarily analyzed General Fund expenditures since they are tied to the financial forecast.

The District spent more than the primary peer average on employee salaries and wages, employee benefits, and purchased services. The District spent less than the primary peer average on supplies and materials, capital outlay, other objects, and other uses of funds.<sup>30</sup> The chart that follows provides a comparison of expenditures per pupil for WLSD and the primary peer average.

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<sup>30</sup> The category of “Other Objects” includes things such as interest on loans, memberships in professional organizations, County Board of Education contributions, and various types of non-healthcare insurance. “Other Uses of Funds” mainly consists of transfers, and contingencies within the various accounting dimensions.

### AY 2025 Total General Fund Expenditures Per Pupil



Source: WLSD, Primary Peers, and ODEW

Note: Excludes Advances

The District’s higher salaries and wages may be driven by the District’s staffing levels (see **Recommendation 4** and **Recommendation 5**). The District’s higher retirement and insurance benefits may be driven by the District’s insurance plans (see **Recommendation 6**). While the primary peer average spending from the General Fund was higher than WLSD, this was in part due to higher-than-expected transfers from the General Fund to other specific use funds at the peer districts. Without these transfers, WLSD would have exceeded the primary peer average for General Fund expenditures per pupil.<sup>31</sup>

<sup>31</sup> This trend was seen across many Ohio school districts in AY 2025 and is illustrated in the category “Other Uses of Funds” in the chart.

# Results of the Audit

Based on an initial analysis of the District’s data as compared to its peer groups, the following scope areas were included for detailed review and further analyses: Financial Management, Human Resources, and Transportation (see **Appendix A**). We identified seven recommendations within these scope areas which would result in reduced expenses or improve the District’s operational management based on industry standards and peer averages.

## Summary of Recommendations

<b>Standard Recommendations</b>	<b>Savings</b>
<b>R.1 Improve the Development of the Forecast and Utilize this Planning Tool for Operational Decision Making</b>	N/A
<b>R.2 Develop a Formal Budgeting Process</b>	N/A
<b>R.3 Develop and Enhance Formal Plans</b>	N/A
<b>R.4 Eliminate Administrative and Administrative Support Positions above the Peer Average</b>	<b>\$138,000</b>
Reduce 1.0 FTE Building Administrator Staff	\$99,000
Reduce 0.5 FTE Building Office Support Staff	\$39,000
<b>R.5 Eliminate Direct Student Education Positions above the Peer Average</b>	<b>\$86,000</b>
Reduce 1.0 FTE K-8 Teaching Staff	\$86,000
<b>R.6 Align Employer Insurance Costs and Employee Share of Insurance Costs with the SERB Regional Average</b>	<b>\$198,000</b>
<b>R.7 Improve Fleet Security Practices</b>	N/A
<b>Total Cost Savings from Performance Audit Recommendations</b>	<b>\$422,000</b>

Note: These numbers reflect the average annual savings of each recommendation over the forecast period. Some recommendations may not be implemented in all years of the period and have lower average annual savings compared to what is presented in the recommendation itself. Where appropriate, the timing of implementation is discussed in the recommendation language in the report.

Our recommendations, which are based on industry standards and peer comparisons, are projected to save the District an average of approximately \$422,000 annually, if fully implemented. The financial impact of these recommendations on the projected results of operations in the October 2025 forecast is shown in the following table. This table shows the impact of the estimated average annual savings of the recommendations on the District’s projected annual spending. As seen in the table, the identified savings would not resolve projected deficit spending during the forecast period.

### Results of the Audit Recommendations (October 2025 Forecast - Line 6.010)

	AY 2026	AY 2027	AY 2028	AY 2029
Original Results of Operations (Line 6.010)	(\$1,137,858)	(\$740,233)	(\$2,947,762)	(\$4,115,323)
<b>In Year Recommendation Savings</b>	<b>\$0</b>	<b>\$286,954</b>	<b>\$677,665</b>	<b>\$729,307</b>
<b>Revised Results of Operations (Line 6.010)</b>	<b>(\$1,137,858)</b>	<b>(\$453,279)</b>	<b>(\$2,270,097)</b>	<b>(\$3,386,016)</b>

Source: WLSD, ODEW, and AOS

The District's October 2025 forecast projected expenditures to exceed revenues in each year of the forecast period. The recommendations in this report, as seen above, will not resolve the District's spending imbalance throughout the forecast period. However, as seen in the table below, the estimated savings from implementing the recommendations in the report would allow WLSD to increase its projected fund balances.

### Results of the Audit Recommendations (October 2025 Forecast - Line 12.010)

	AY 2026	AY 2027	AY 2028	AY 2029
Revised Starting Cash Balance (Line 7.010)	\$4,403,225	\$3,265,367	\$2,812,088	\$541,992
Revised Results of Operations (Line 6.010)	(\$1,137,858)	(\$453,279)	(\$2,270,097)	(\$3,386,016)
<b>Revised Ending Cash Balance (Line 7.020)</b>	<b>\$3,265,367</b>	<b>\$2,812,088</b>	<b>\$541,992</b>	<b>(\$2,844,025)</b>
Property Tax - Renewal or Replacement (Line 11.020)	\$0	\$0	\$734,736	\$2,213,835
<b>Revised Ending Fund Balance (Line 12.010)</b>	<b>\$3,265,367</b>	<b>\$2,812,088</b>	<b>\$1,276,728</b>	<b>(\$630,190)</b>

Source: WLSD, ODEW, and AOS

As seen in the table above, if all recommendations were fully implemented, the District's ending fund balance would continue to be depleted, but significantly less so than without the recommendation savings. In AY 2026, the fund balance would be \$3.2 million, or 22.7 percent of total forecasted revenues. By AY 2029, the negative ending fund balance would be approximately \$630,190, or 4.9 percent of total revenues.<sup>32</sup> Based on the District's current financial condition, officials should consider how to strategically implement these recommendations to ensure fiscal stability while minimizing reductions in services to the community. It should be noted that some of these recommendations may require contract negotiations and savings may not be realized immediately.

The District's current financial condition is such that implementation of the recommendations identified using industry standards and peer comparisons would not fully address the projected deficit. Because of this, WLSD officials will need to consider additional cost savings measures. Our audit identified areas where the District could further reduce expenditures by going beyond

<sup>32</sup> As noted in footnotes 7 and 8, this projected negative ending fund balance assumes the renewal of the District's current expense and emergency levies (see **Financial Condition**). Revenue from the District's proposed May 2026 income tax levy is not included since it is new funding and not yet approved by voters.

alignment with peer averages and industry standards. In some cases, these cost saving measures may include reducing services to state minimum levels.

The additional cost saving measures are identified in the table below. The implementation of these measures could change the type or level of services offered by the District. It is important for WLSD officials to carefully consider the needs of the students and families served by the District when implementing any of these additional cost saving measures. The potential cost savings associated with the additional recommendations are seen in the table below. These estimated savings reflect the average annual savings that could be achieved in AY 2027 through the remainder of the forecast period. The step salary freeze, however, cannot be implemented until AY 2028 due to when the District’s collective bargaining agreements expire.

<b>Additional Recommendations</b>		<b>Savings</b>
<b>R.8</b>	<b>Eliminate the General Fund Subsidy for Extracurricular Activities</b>	<b>\$299,000</b>
<b>R.9</b>	<b>Implement a Step Salary Freeze</b>	<b>\$205,000</b>
<b>R.10</b>	<b>Eliminate up to 20.5 FTE Teaching Staff</b>	<b>\$1,937,000</b>

The amount of savings realized from staffing reductions identified in **Recommendation 10** would be dependent on a variety of factors including the number of positions that are eliminated along with the impact of the implementation of other cost saving measures identified in this report or by the District itself. Our estimated savings of approximately \$1.9 million identified for this recommendation are based on reductions to state minimum teaching levels and represent the maximum savings possible. The District could identify a smaller amount of cost savings through strategic staffing reductions if necessary.

When considering implementation of recommendations that may take services below industry standards the District must consider the impact on overall operations. District officials may wish to consider implementing any of these additional recommendations, or some combination of them, based on the current financial condition of the District.

# Standard Recommendations

## Financial Management

Any organization needs to consider both short-term needs and long-term goals when developing policies and procedures related to financial management. This requires strategic planning in order to identify the best use of available resources. School districts, in particular, must have sound planning processes in place so that they can effectively and transparently provide services to their residents. These planning processes and practices should work together and be taken into account when making management decisions. When developing annual budgets and making spending decisions, the District’s administration should consider the information presented in the five-year forecast. Additionally, large purchases and other expenditures should be planned for through long-term strategic planning that is also tied to the forecast and the annual budget. These practices, when properly adhered to, can help a district to avoid financial distress.

We reviewed WLSD’s financial management policies in order to determine if there were areas for improved management.

### Recommendation 1: Improve the Development of the Forecast and Utilize this Planning Tool for Operational Decision Making

Districts are required to submit financial forecasts to ODEW twice annually, and these documents should provide a consistent overview of a district’s financial health.<sup>33</sup> The forecast can be used as a tool, along with other fiscal monitoring practices, to ensure district officials proactively manage finances to avoid a state of fiscal distress.

Our review of WLSD’s recent forecasts found that the District’s forecasting process meets most best practices. However, our review of the forecast assumptions found that the District did not have robust assumptions for Line 6.101 (Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses). This, combined with recent and historical projected negative results of operations, indicated that the District is not addressing all key drivers behind fluctuating deficit spending projections. The District also does not have a formal policy for maintaining a minimum cash balance. The Ohio Association of School Business Officials (OASBO), ODEW, and the Government Finance Officers Association (GFOA) each

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<sup>33</sup> House Bill 96 of the 136<sup>th</sup> General Assembly (the biennial budget bill) contained changes to the school forecast, including shifting to a four-year forecast period from a five-year period, and altering the submission date.

provide guidance regarding forecasting and fiscal management. The District should implement best practices from OASBO, the GFOA, and ODEW to improve its forecast and assumptions.

## Impact

By implementing forecasting best practices, the District will be better positioned to effectively, transparently, and proactively manage and sufficiently explain its revenues and expenditures. Such management of financials would assist the District in avoiding deficit spending and consequential negative ending fund balances, resulting in an improved financial condition.

## Background

School districts in Ohio are required to submit a financial forecast to ODEW twice annually. These forecasts include three years of historic financial data along with projections. In addition, the forecasts include notes to explain any significant changes or assumptions used to develop the reported projections. Due to the nature of projecting financial information, it is likely that actual results will deviate from the forecast in later years. However, the forecast is a management tool that districts can use to identify future financial challenges and proactively manage operations to address those issues.

The financial forecast is meant to be a tool that assists with long range planning and to facilitate discussions between the administration, the local board of education, and the community regarding the fiscal health of a district and the financial issues that it may be facing. In addition, the forecast identifies a district's ability to maintain personnel and programs. It is also used by ODEW and the Auditor of State to identify districts that may face financial distress.

Due to the District's decline in financial condition, we reviewed historical forecasts to identify if there were earlier indicators of financial difficulty. In addition, the historical forecasts allowed us to understand what information had been presented and if WLSB officials were making informed management decisions.

Indicators of financial difficulty would include projected deficit spending, where annual expenditures exceed annual revenues. Many school districts have a cash balance in the General Fund which can allow a district to manage unforeseen expenditures in a given year. However, if deficit spending is projected in a forecast, it could be an indicator of a structural imbalance in the district's operations that necessitates immediate corrective action by the Board of Education.

## Methodology

We interviewed District officials to understand their forecasting process. We also obtained and reviewed the District's May 2025 and October 2025 forecasts and assumptions. We specifically analyzed the lines of the forecast that projected significant increases or decreases and then compared those lines to the corresponding assumptions to assess whether these changes were thoroughly documented.

Once we gained an understanding of WLSD’s forecasting practices, we compared the District’s process to best practices from OASBO, ODEW, and the GFOA to identify opportunities for improved transparency and effectiveness of future forecasts.

## Analysis

According to *Five-Year Forecast – Guidance and Best Practices* (OASBO, 2025), the forecast is arguably the most critical financial document at a school district, as it outlines the financial state of the District and helps guide the decision-making process. As a critical financial document and management tool, it is important that a district have formal, written policies in place that clearly outline roles, responsibilities, and expectations. While the treasurer is responsible for the creation of the forecast, the Board of Education has ultimate governing authority of the financial processes, with their roles and contributions consisting of the following: Approve the forecast (ensure alignment with district’s financial state), represent community promoting transparency, and guide financial decisions (use forecast to make informed decisions). As such, it is important for both parties to be actively involved in the creation and monitoring of the forecast. In addition, OASBO indicates that the superintendent, district administrators, the community, and other external partners should be involved in the forecasting process. All the stakeholders identified by OASBO have unique expertise and perspectives that can be applied to the forecasting process.

WLSD should incorporate missing best practices from OASBO, ODEW, and the GFOA (see **Appendix C**). The District should also enhance its formal plans and budgeting process to ensure that the District’s initiatives strategically align with available financial resources and are sustainable (see **Recommendation 2** and **Recommendation 3**).

### Forecast Assumptions

One important accompanying document to the forecast is the forecast assumptions. OASBO says that the forecast, without any accompanying documentation, only tells part of the story and is merely a piece of the puzzle. For a forecast to be comprehensively and effectively understood, forecast assumptions are needed to provide context and support. Not only are the assumptions recommended, but they are required by OAC 3301-92-04. Using forecast assumptions, OASBO recommends that districts sufficiently explain significant variations in revenues and expenditures. Explaining significant fluctuations in revenues and expenditures helps to enhance transparency and helps readers understand the “why” behind the projected financials in the forecasts. Examples of forecast lines in which fluctuations may be explained include the following:

- Property Tax Revenue (Line 1.010): This could increase due to reappraisal within the county or expected new developments within the district;
- Personal Services (Line 3.010): This could increase or decrease due to staffing changes or negotiated salary changes;
- Employee Retirement/Insurance Benefits (Line 3.020): This could change due to changes in insurance costs or staffing levels; and,

- Purchased Services (Line 3.030): This could change due to changes in operations, increased utility rates, or changes to contracts.

In reviewing the District's October 2025 forecast assumptions, the District did not sufficiently explain the key drivers causing deficit spending for Line 6.010 (Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses). However, the District did thoroughly explain forecast lines related to revenue and expenditures, which together identified the causes of the projected deficits. The District also has a Board policy regarding the development of the forecast and identifies the key stakeholders in the forecasting process. While the District has taken action to address the projected deficits as part of its financial recovery plan to ODEW, the forecast assumptions do not define corrective actions to be taken to eliminate the negative results of operations.

According to OASBO, when districts review forecasts, it is important to watch for significant fluctuations within the same line. The forecast assumptions should explain any major increases or decreases in detail to help ensure that trends and significant changes such as growing deficits are understood, addressed, and clearly communicated to stakeholders.

### *Projected Deficit Spending*

According to OASBO, the forecast assumptions should explain Line 6.010 (Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses), most notably if there is deficit spending. Deficit spending may be sustained for short periods due to a district's cash balance; however, districts should not do so precipitously, or below an established threshold, without taking action. As OASBO notes, if deficit spending is significant in the current fiscal year or the first few years of the forecast period, it may indicate that a district is operating outside of its means. In any scenario, OASBO indicates that a financial plan is likely necessary to reverse deficit spending and avoid drawing down the cash balance. Further, OASBO notes that early interventions are key to avoiding more disruptive actions in the future.

Beginning in the November 2022 forecast, the District projected deficit spending in all years of the forecast period. This trend continued through the October 2025 forecast, with the exception of the first year of the May 2025 forecast. The table below shows the forecasted annual results of operations for each forecast beginning in November 2022.

### Historical Projected Results of Operations (Forecast Line 6.010)<sup>34</sup>

Forecast	AY 23	AY 24	AY 25	AY 26	AY 27	AY 28	AY 29
Nov '22	(1,474,264)	(1,722,234)	(3,044,400)	(3,704,343)	(3,832,403)		
May '23	(1,305,796)	(2,579,695)	(3,331,319)	(4,085,273)	(4,123,344)		
Nov '23		(1,611,007)	(2,212,542)	(2,886,406)	(2,938,966)	(3,133,674)	
May '24		(1,673,913)	(2,025,673)	(2,615,169)	(2,752,253)	(3,156,150)	
Nov '24			(471,413)	(2,082,039)	(2,499,261)	(3,718,398)	(4,939,249)
May '25			812,190	(1,962,080)	(2,312,422)	(3,665,302)	(4,895,518)
Oct '25				(1,137,858)	(740,233)	(2,947,762)	(4,115,323)

Source: ODEW

According to OASBO, if a forecast is demonstrating deficit spending, then corrective action should also be explained in the assumptions. Although WLSO fully explains significant increases or decreases in revenues and expenditures, the forecasts do not sufficiently explain the projected deficits in Line 6.010 (Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses) and plans for solvency. Despite the District taking steps to reduce current expenditures and improve the forecast outlook, the District is still projecting negative results of operations. The GFOA states that forecasting should play a key role in budgeting and financial decisions. Based on available information, it appears the District has not historically made financial decisions that would most effectively reduce actual and projected deficit spending.

### Forecast Monitoring

OASBO also calls for districts to proactively manage revenues and expenditures to avoid deficit spending and ultimately, negative ending fund balances. The optimal method for proactive management is comparing monthly and year-to-date actuals to budgeted appropriations and the forecast. Regular comparison can reveal significant deviations and, if so, allows districts time to engage in corrective action. If there is significant variance, districts should do the following:

- Identify the cause;
- Evaluate the impact;
- Adjust appropriations if necessary;
- Adjust estimated revenues if necessary;
- Communicate with stakeholders; and,
- Adopt a revised forecast.

<sup>34</sup> The table only contains forecasted 5-year results of operations and excludes actuals.

Similarly, ODEW recommends that districts report and discuss expenditures compared to revenues on a monthly basis. WLSD monitors the forecast on a monthly basis and shares variations in revenues and expenditures with the Board.

### *Cash Balance Policy*

Maintaining a minimum cash balance helps a district to avoid financial difficulties that may arise from unforeseen expenses or reduced revenues. The District does not have a cash balance policy in place, which helped to contribute to the current financial condition. Both OASBO and ODEW recommend minimum cash balances. OASBO recommends that a district maintain a cash balance equivalent to 90 days or 25 percent of operating expenditures while ODEW recommends a district maintain a balance of 30 to 60 days of operating expenditures. Although the OASBO and ODEW recommended cash balance amount differs, both ultimately recommend there be a policy outlining the District's requirement to maintain a strategic cash balance. The District should create a formal, written cash balance policy to help prevent future continued fiscal distress.

### **Conclusion**

While the District meets most best practices, the District does not comply with all best practices related to forecasting as identified by OASBO, ODEW, or the GFOA. The District does not directly identify key drivers behind its projected deficit spending in Line 6.010 (Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses) in its forecast assumptions, nor does the District have a cash balance policy. To improve transparency and promote financial stability, the District should improve its forecasting process by implementing forecasting best practices outlined by OASBO, ODEW, and the GFOA.

## Recommendation 2: Enhance the Budgeting Process

In order to ensure the District is making the most informed decisions with their resources, and is as prepared as possible for future needs, the District should develop a formal written budgeting process that addresses each of the steps and sub-steps outlined in the GFOA best practices.

### Impact

By understanding its expected revenues and the resource needs of students and staff – and creating a plan in which received dollars will be allocated to meet those needs – WLSD can ensure that each dollar the District receives is spent thoughtfully to achieve maximum impact. Fully adhering to best practices in school budgeting may help prevent the District from overlooking gaps between its resource acquisition and resource needs.

### Background

School district budgets outline the planned distribution of a district’s funding for the upcoming academic year based on expected revenues and resource needs of students and staff.

### Methodology

We interviewed District officials to understand their annual budgeting process. Once we gained an adequate understanding of WLSD’s budgeting process, we compared the District’s process to *Best Practices in School Budgeting* (GFOA, 2017), a formal guidance for school district financial administrators to adopt when creating their annual budget.

### Analysis

WLSD’s current budgeting process is a collaborative effort that involves internal stakeholders discussing the budget and how resources align with the District’s goals. The building principals, maintenance director, and transportation director are each given a base budget every year but can submit increases for specific building needs. The treasurer then compiles each of the building budgets into a comprehensive budget for the District. The Board is then responsible for approving the annual budget. At monthly Board meetings, a report is shared that shows year-to-date variations in expenditures.

After comparing WLSD’s budgeting process to the GFOA’s best practices, we determined that WLSD adheres to 10 of the 15 budgeting sub-steps, partially adheres to 3 of the sub-steps and does not adhere to 2 of the sub-steps recommended by the GFOA.

## GFOA School Budgeting Best Practices

Meets    
  Partially Meets    
  Does Not Meet    
  N/A

Plan and Prepare	Set Instructional Priorities	Pay for Priorities	Implement Plan	Ensure Sustainability
Establish a Partnership between the Finance and Instructional Leaders	Develop Goals	Applying Cost Analysis to the Budget Process	Develop a Strategic Financial Plan	Put Strategies into Practice and Evaluate Results
Develop Principles and Policies to Guide the Budget Process	Identify Root Cause of Gap between Goal and Current State	Evaluate and Prioritize Use of Resources to Enact the Instructional Priorities	Develop a Plan of Action	
Analyze Current Levels of Student Learning	Research and Develop Potential Instructional Priorities		Allocate Resources to Individual School Sites	
Identify Communications Strategy	Evaluate Choices amongst Instructional Priorities		Develop a Budget Presentation	

Source: GFOA and WLSD

The sub-steps labeled as “Partially Meets” and “Does Not Meet” were marked as such primarily due to the District’s lack of formal long-term planning such as a written strategic financial plan that shows how the District plans to pay for things such as instructional priorities. The District also does not have a formal process for developing the budget and does not perform analyses to guide and assess decisions made related to instructional priorities and staffing levels. According to the GFOA, a school budgeting framework “begins with guidelines for district-wide communication and collaboration, including setting baseline expectations for what the budget process will achieve. The focus then shifts to developing robust goals and integrating the process with the district’s strategic plan, including developing a comprehensive package for implementing a district’s goals, or instructional priorities.”

## Conclusion

A budgeting process is an extremely important and annual process which culminates in the allocation of district resources to reach their goals and positively impact their students. By developing a formal budgeting process that is built on best practices, that is fully integrated with a strategic plan, WLSD will be able to focus on optimizing student achievement within its available resources. A robust budgeting process encompasses a complete budgeting cycle which includes

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planning, development, evaluating how the process functions, and adjusting accordingly. Within this cycle, the District's instructional priorities will provide a guide for decision-making.

## Recommendation 3: Develop and Enhance Formal Plans

WLSD should develop formal capital improvement, fleet preventive maintenance, and bus replacement plans, while refining its existing strategic plan and facilities preventive maintenance plan in order to meet financial, programmatic, and operational needs.

### Impact

School districts should have multiple formal plans that identify future needs and guide each operational area of the district. It is important that the district has a long-term strategic plan tied to a formal budget and capital plan, as well as a facilities preventive maintenance plan, fleet preventive maintenance plan, and bus replacement plan. This allows the district to ensure the needs of all operational areas can be met in an efficient and effective manner.

### Methodology

We interviewed District officials and confirmed that the District has a formal strategic plan and facilities preventive maintenance plan, but does not have a capital plan, fleet preventive maintenance plan, or bus replacement plan. We then compared the District's current planning practices to industry standards and best practices to identify opportunities for improvement.

### Analysis

The District's formal strategic plan provides a framework for decision-making as WLSD officials work to achieve long-term goals. However, without also having a comprehensive capital plan that identifies needs over a multi-year period, the decisions made related to the strategic plan may be inefficient or ineffective. Further, while the District has a facilities preventive maintenance plan, the District does not have formal fleet preventive maintenance or bus replacement plans. The lack of a capital plan, for example, could result in financial difficulty in the future if the District is forced to make a large purchase that is unplanned.

Each operational area within the District has specific planning needs which should be considered and included in planning documents. Specific criteria related to each type of plan is addressed below.

#### *Strategic Plan*

The GFOA provides guidance to governmental entities in the development and maintenance of effective long-term planning. *Strategic Planning* (GFOA, 2023) defines strategic planning as the “act of articulating where or what an organization wants to be in the future and includes the design of a vision and identification of goals and objectives. It relates to long-term financial planning, developing financial policies, capital improvement planning, and budgeting, but it is inherently different. Each process fulfills a different combination of planning purposes.”

Key steps in the strategic planning process include:

- Conduct strategic planning under the organization’s chief executive;
- Analyze internal and external environments;
- Identify the most critical problems facing the organization;
- Develop a vision/goal to address each problem;
- Develop strategies to realize your visions;
- Develop tactics to implement strategies;
- Obtain approval of the plan;
- Execute and monitor tactics and strategies; and,
- Continually evaluate and reassess the vision and strategies.

While the District has a recently developed formal strategic plan, the plan does not meet all GFOA best practices. The plan does not analyze internal and external environments and does not have a process to continually evaluate and reassess the vision and strategies. As WLS D continues to implement its strategic plan, it should ensure these best practices are being met.

### *Capital Plan*

According to *Multi-Year Capital Planning* (GFOA, 2022), public entities should “prepare and adopt comprehensive, fiscally sustainable, and multi-year capital plans to ensure effective management of capital assets.” The GFOA further states that “a prudent multi-year capital plan identifies and prioritizes expected needs based on a strategic plan, established project scope and cost, details estimated amounts of funding from various sources, and projects future operating and maintenance costs.”

### *Facilities Preventive Maintenance Plan*

According to the *Planning Guide for Maintaining School Facilities* (National Center for Education Statistics, 2003), “a comprehensive facility maintenance program is a school district’s foremost tool for protecting its investment in school facilities and is the cornerstone of any effective maintenance initiative. A good maintenance program is built on the foundation of preventive maintenance. An effective maintenance program begins with an audit of buildings, grounds, and equipment.”

After facilities data has been assembled, structural items and pieces of equipment can be selected for preventive maintenance. Once the items that should receive preventive maintenance are identified, planners must decide on the frequency and type of inspections. Manufacturers’ manuals are a good place to start when developing this schedule; they usually provide guidelines about the frequency of preventive service, as well as a complete list of items that must be maintained. Finally, this information must be formatted so that preventive maintenance tasks can be scheduled easily. Ideally, scheduling should be handled by a computerized maintenance management program; however, tasks can be efficiently managed using a manual system as well.

The District uses the OnTrack online tool, which is supported by the Ohio Facilities Construction Commission, to track, plan, and forecast maintenance. OnTrack includes a checklist of preventive maintenance to be performed at the middle school/high school building, and the checklist is used as a guide for maintenance at the elementary school. Information from manufacturers' manuals is input into the OnTrack system to develop the maintenance schedules for the middle school/high school; however, the District does not use manufacturers' manuals to develop maintenance schedules for the elementary school, nor is the schedule of maintenance evaluated annually for all buildings.

### *Fleet Preventive Maintenance Plan*

According to the *Public Works Management Practices Manual* (American Public Works Association, 2014), a preventive maintenance program should be developed for all equipment and includes preventive maintenance, recording performance, and monitoring the preventive maintenance program. A fleet preventive maintenance program should call for the scheduled maintenance, and the program should be evaluated to ensure its efficacy.

### *Bus Replacement Plan*

In *School Bus Replacement Considerations* (NASDPTS, 2002), the National Association of State Directors of Pupil Transportation recommends that the timely replacement of school buses should be a planned process. While available funding is a key consideration for the replacement of school buses, there are two other major factors which should be considered:

- First, the need to keep up with federal standards for the safety, fuel efficiency, or exhaust emissions requirements;
- Second, the operating and maintenance expenses on a school bus, or group of school buses.

While the rule of thumb for bus replacement is between 12 and 15 years of age, reviewing maintenance costs for each bus may identify buses that should be replaced sooner or kept in service longer. With accurate and thorough records on the operating and maintenance costs of all school buses in a fleet, a District will have the data necessary to understand when to make replacement decisions.

The District was recently on a cycle of purchasing one bus per year until 2024, which allowed buses to stay within the recommended replacement age of 12 to 15 years. Due to financial constraints, the District now only purchases buses when funding allows for it, and was unable to purchase a bus for AY 2026. Bus purchases are included in forecasted expenditures.

## **Conclusion**

Formal plans help an organization address financial, programmatic, and operational needs. By developing these plans and tying a formal capital plan to the overall strategic plan, the District will be able to efficiently and effectively allocate its limited resources. In particular, by

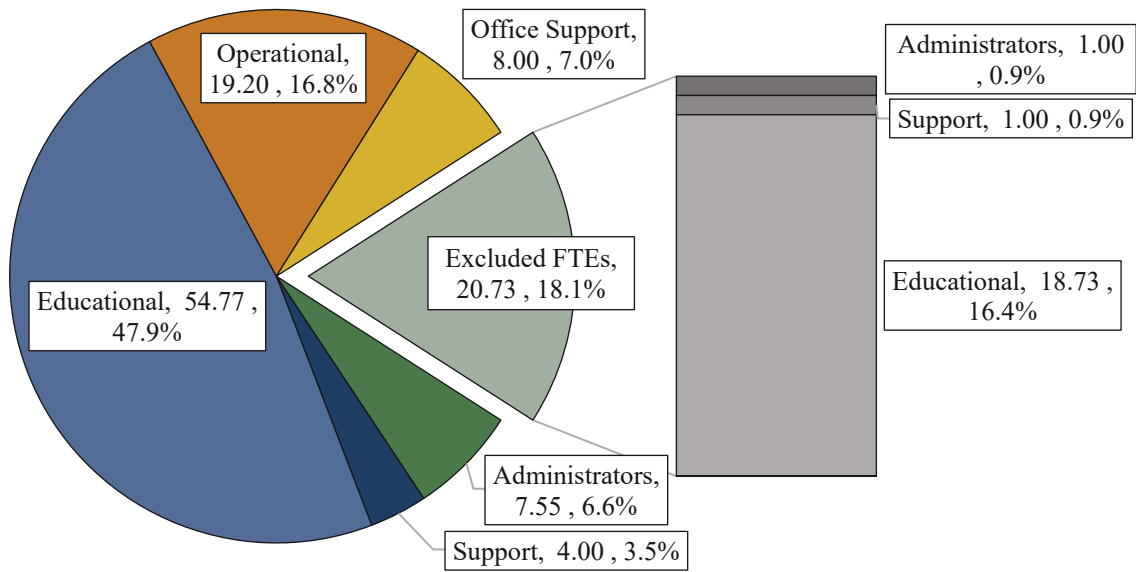
understanding and mapping out both routine expenditures and large purchases, the District will improve its ability to avoid unexpected or unnecessary expenses.

# Human Resources

Human Resources (HR) expenditures are significant to both the operational and financial conditions within school districts. OPT reviewed WLSD’s staffing levels and insurance offerings and compared them to peer districts.

Personnel costs represent 76 percent of the District’s spending. Due to this, we conduct several analyses relating to the expense associated with maintaining the existing staffing levels. Certain staff were excluded from our analyses due to various legal and contractual requirements that would make reductions difficult. In the chart below there are approximately 21 excluded staff FTEs, which include individuals associated with special education, Title I, and preschool programming.

FTEs by Category with Excluded FTEs Breakout



Source: WLSD

## Recommendation 4: Eliminate Administrative and Administrative Support Positions above the Peer Average

WLSD should consider eliminating administrative and administrative support positions above the primary peer average.

### Impact

By reducing administrative and administrative support positions to be in line with the primary peer average, the District could save an average of approximately \$184,000 annually.<sup>35</sup>

### Background

The District employs individuals in administrative and administrative support positions who are responsible for activities related to the daily operations of the District. While these positions provide support to students and educators at WLSD, the District may be able to reduce some positions based on peer comparisons.

### Methodology/Analysis

Staffing levels for the District were identified and compared to primary peer averages on a per-1,000 student basis and per-building basis.<sup>36</sup> Areas where WLSD could reduce administrative and administrative support positions include:

- 1.0 FTE Building Administrator; and
- 0.5 FTE Building Office Support Staff.

#### *Building Administrators*

WLSD employs 4.0 FTE building administrators, including 3.0 FTE principals and 1.0 FTE assistant principal. This is 0.99 FTEs above the primary peer average on a per-1,000 student basis and 0.57 FTEs above the primary peer average on a per-building basis. Eliminating 1.0 FTE building administrator position could save an average of approximately \$132,000 annually.

#### *Building Office Support Staff*

WLSD employs 5.0 FTE building office support staff, which is 0.94 FTEs above the primary peer average on a per-1,000 student basis and 0.19 FTEs above the primary peer average on a

<sup>35</sup> Calculated savings are based on the salary and benefits of the lowest paid administrators and lowest tenured office support staff. Since this recommendation is unable to be implemented until AY 2027, the average annual savings throughout the forecast period are reduced to approximately \$138,000.

<sup>36</sup> A Full-Time Equivalent (FTE) was used to identify staffing levels, based on ODEW reporting guidelines.

per-building basis. Eliminating 0.5 FTE building office support staff positions could save an average of approximately \$52,000 annually.

## **Conclusion**

The District should consider eliminating 1.5 FTE administrative and administrative support positions. Eliminating these positions could save an average of approximately \$184,000 annually beginning in AY 2027 and bring staffing to a level consistent with the primary peer average.

## Recommendation 5: Eliminate Direct Student Education Positions above the Peer Average

WLSD should consider eliminating direct student education positions above the primary peer average.

### Impact

By reducing direct student education positions to be in line with the primary peer average, the District could save an average of approximately \$114,000 annually.<sup>37</sup>

### Background

Direct student education staff perform functions that assist students in an educational setting directly in some manner. Positions may include a variety of professionals including teachers, tutors, and educational support specialists. Based on peer comparisons, WLSD could eliminate staffing positions in one of these categories.

### Methodology/Analysis

Staffing levels for the District were identified and compared to primary peer averages on a per-1,000 student basis. WLSD could reduce 1.0 FTE K-8 teaching staff position.

#### *K-8 Music and Physical Education Teaching Staff*

WLSD employs 2.61 FTE K-8 music teachers and 1.83 FTE K-8 physical education teachers. This exceeds the primary peer average by 0.77 FTEs and 0.77 FTEs, respectively. Eliminating 0.5 FTEs from each category would result in a total reduction of 1.0 FTE and could save an average of approximately \$114,000 annually.

### Conclusion

The District should consider eliminating 1.0 FTE from its direct student education positions. Eliminating this position could save an average of approximately \$114,000 annually beginning in AY 2027 and bring staffing to a level consistent with the primary peer average.

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<sup>37</sup> Calculated savings are based on the salary and benefits of the lowest tenured employee in each category. Since this recommendation is unable to be implemented until AY 2027, the average annual savings throughout the forecast period are reduced to approximately \$86,000.

## Recommendation 6: Align Employer Insurance Costs and Employee Share of Insurance Costs with the SERB Regional Average

The District should align its employer costs for medical insurance and align its employee contribution rates for dental insurance with the SERB regional average for school districts. This alignment could be accomplished by adjusting plan designs, increasing employee premium contributions, or seeking out alternative insurance options, such as joining a consortium.

### Impact

Aligning employer costs and employee contribution rates with the SERB regional average for school districts would reduce expenditures and result in average annual savings of approximately \$396,000 beginning in AY 2028<sup>38</sup>. Due to union contracts which stipulate the employee cost share, these savings could not be implemented until AY 2028.

### Background

The District is self-insured and offers a High Deductible Health Plan (HDHP) to certificated and classified employees, with an option for single or family coverage. WLS D has a grandfathered plan which has no employee premium payment. Individuals who were employed by the District in AY 2009 are eligible for this plan. The District also offers two dental insurance plans (Basic and Enhanced), with an option for single or family coverage. In addition, the District offers one plan for vision insurance, with options for single, single plus one, or family coverage.

At the time of analysis, WLS D had 63 enrollees in its HDHP family medical plan and 26 enrollees in its HDHP single medical plan. Prescription coverage is included in the medical plan. Of this total, 28 family enrollees and 6 single enrollees are covered by the grandfathered plan. The District had 66 enrollees in a family dental plan and 24 enrollees in a single dental plan. The District had 18 enrollees in the family vision plan, 36 enrollees in the single plus one vision plan, and 28 enrollees in the single vision plan.

### Methodology

We compared the District's medical, dental, and vision insurance provisions and costs to the SERB regional average for school districts. Peer information was obtained from the 2025 SERB survey. The District's medical plan was compared to 97 plans, the dental plan was compared to 76 regional peers, and the vision plan was compared to 59 regional peers. The peer average excluded outlier districts whose plans were more than two standard deviations outside the mean.

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<sup>38</sup> Since this recommendation is unable to be implemented until AY 2028, the average annual savings throughout the forecast period are reduced to approximately \$198,000.

Using the District’s assumptions for increases to annual insurance costs, we then projected potential cost savings over the course of the forecast period.

## **Analysis**

The District offers medical, combined with prescription, as well as dental and vision coverage to its full-time and part-time employees. Part-time employees are eligible for insurance benefits on a prorated formula based on the number of hours worked per day. These insurance benefits are specified in the District’s certificated and classified CBAs. The insurance premium, or cost of obtaining insurance, is split between the District and the employee on a percentage basis.

According to the District’s certificated and classified CBAs, “Full-time employees employed for the 2008-2009 school year and prior will not pay a monthly contribution for medical/prescription coverage. New employees hired for the 2009-2010 school year, and subsequent school years will contribute 10 percent of the medical/prescription premium through payroll deduction. In addition, regardless of the hire date, less than full-time employees will pay insurance premiums on a prorated basis.”

For eligible employees enrolled in the District’s basic dental plan, the District covers the full cost of the plan. For employees who opt into the District’s enhanced dental plan, the District pays an additional five dollars per month, and employees are responsible for the remainder of the increased premium cost. For eligible employees enrolled in the District’s vision plan, the District pays five dollars per month, and employees are responsible for the remainder of the premium cost. We also reviewed the District’s vision insurance plan and found that its contributions were in line with the regional peer average.

### *Medical Insurance*

Our review of the District’s insurance plan found that deductibles and out-of-pocket maximums were lower than the regional peer averages, and as a result, more generous to the District’s employees. According to the District’s certificated CBA, “The current negotiated agreement will be reopened for health insurance renegotiation if the Board identifies a health insurance plan that improves the financial condition of the District.”

According to SERB, there are cost saving measures entities could pursue to reduce insurance costs. These cost saving measures include joining a consortium, implementing worksite wellness programs, offering an opt-out incentive, implementing spousal restrictions, and conducting a dependent eligibility audit. The District could pursue additional cost saving measures recommended by SERB to reduce insurance costs. In lieu of finding ways to achieve cost savings on insurance coverage, the District could consider renegotiating the amount of the premium it pays on behalf of employees.

Under the current medical insurance plan, as seen in the following table, the District pays more for the total single and family monthly premiums than the regional peer group, and also

contributes a greater portion of the premium than the regional peer group. Although the District only has one HDHP plan, the table below is split to show costs and contributions for the grandfathered and new plans, per the District’s certificated and classified CBAs.

### 2025 Monthly Medical Insurance Costs | HDHP

			WLSD		Regional Peer Averages		WLSD Adjustment	
			Costs	% Share	Costs	% Share	Costs	% Share
<b>NEW</b>	<b>Single Medical + Rx</b>	District	\$821.38	89.5%	\$771.60	85.7%	\$771.60	84.0%
		Employee	\$96.69	10.5%	\$128.49	14.3%	\$146.47	16.0%
	<b>Family Medical + Rx</b>	District	\$2,139.05	89.5%	\$1,981.64	83.4%	\$1,981.64	82.9%
		Employee	\$251.80	10.5%	\$394.62	16.6%	\$409.21	17.1%
<b>GRAND FATHERED</b>	<b>Single Medical + Rx</b>	District	\$918.07	100.0%	\$771.60	85.7%	\$771.60	84.0%
		Employee	\$0.00	0.0%	\$128.49	14.3%	\$146.47	16.0%
	<b>Family Medical + Rx</b>	District	\$2,390.85	100.0%	\$1,981.64	83.4%	\$1,981.64	82.9%
		Employee	\$0.00	0.0%	\$394.62	16.6%	\$409.21	17.1%

Source: WLSD and SERB

To align itself with the SERB regional average for employer cost, the District would need to shift a greater portion of the medical premium to its employees. As seen in the table above, employees enrolled in the single HDHP plan would need to pay 16.0 percent, or \$146.47, of the monthly premium, and employees enrolled in the family HDHP plan would need to pay 17.1 percent, or \$409.21, of the monthly premium.

### Dental Insurance

Our review of the District’s dental insurance plan found that some provisions, such as the annual maximum dental benefit and coinsurance, are in line with or lower than the regional peer group, and as a result, are less generous to employees.

Under the current basic dental insurance plan, the District contributes 100 percent of the monthly premium, which is a greater portion than the regional peer group. Since the District’s total monthly premium is less than the peer average, and the District’s employees do not contribute to the monthly premium, the District would need an adjustment to shift a percentage of the premium to employees to bring itself in line with the percentage contribution level of the peers and reduce insurance related expenditures. Similarly, since the District contributes a greater portion of the monthly premium for the enhanced dental insurance plan than the regional peer group, WLSD would need an adjustment to shift a percentage of the premium to employees. The results of these adjustments are calculated in the following table.

## 2025 Monthly Dental Insurance Costs

		WLSD		Regional Peer Averages		WLSD Adjustment		
		Costs	% Share	Costs	% Share	Costs	% Share	
<b>BASIC</b>	<b>Single Dental</b>	District	\$23.65	100.0%	\$35.23	86.7%	\$20.51	86.7%
		Employee	\$0.00	0.0%	\$5.40	13.3%	\$3.14	13.3%
	<b>Family Dental</b>	District	\$67.50	100.0%	\$83.69	85.2%	\$57.54	85.2%
		Employee	\$0.00	0.0%	\$14.49	14.8%	\$9.96	14.8%
<b>ENHANCED</b>	<b>Single Dental</b>	District	\$28.65	91.5%	\$35.23	86.7%	\$27.15	86.7%
		Employee	\$2.66	8.5%	\$5.40	13.3%	\$4.16	13.3%
	<b>Family Dental</b>	District	\$72.50	92.1%	\$83.69	85.2%	\$67.13	85.2%
		Employee	\$6.26	7.9%	\$14.49	14.8%	\$11.63	14.8%

Source: WLSD and SERB

To align itself with the SERB regional average for employer and employee contribution rates, the District would need to shift a greater portion of the basic and enhanced dental premiums to its employees. As seen in the table, employees enrolled in the basic single dental plan would need to pay 13.3 percent, or \$3.14 of the monthly premium, and employees enrolled in the basic family dental plan would need to pay 14.8 percent, or \$9.96, of the monthly premium. Employees enrolled in the enhanced single dental plan would need to pay 13.3 percent, or \$4.16, of the monthly premium, and employees enrolled in the enhanced family plan would need to pay 14.8 percent, or \$11.63, of the monthly premium.

We identified potential cost savings associated with bringing the employer costs and employee share of costs in line with the regional peer average. The District has projected a 10 percent increase in health insurance costs for AY 2027 through the remainder of the forecast period. The District could save an average of approximately \$396,000 annually, beginning in AY 2028, by aligning insurance costs for its HDHP medical plan and contribution rates for its dental plans with the regional peer average. The District could pursue insurance cost reductions by adjusting the plan designs, shifting premium costs, or seeking out alternative insurance options, such as joining a consortium.

### Conclusion

WLSD should work to bring its insurance premium costs for medical insurance, and contribution rates for dental insurance more in line with the SERB regional average. Doing so could result in average annual savings of approximately \$396,000. These savings can be realized by adjusting the plan designs, shifting premiums costs, or seeking out alternative insurance options, such as joining a consortium.

# Transportation

Transportation of students is a critical function for school districts. Ensuring that busing services are provided in a safe and efficient manner is important for both the well-being of students and the fiscal health of a school district. We examined WLSD’s fleet security policies and procedures in comparison to industry standards and best practices to determine whether there were any areas for improvement.

## Recommendation 7: Improve Fleet Security Practices

WLSD should improve its fleet security practices and establish safeguards to more effectively protect its transportation assets and ensure more comprehensive security at the District as financially able. WLSD should adhere to best practices from the National Association of State Directors of Pupil Transportation Services (NASDPTS) when improving fleet security.

### Impact

While there is no identified financial implication for this recommendation, improving fleet security practices may help prevent potential costly vehicle repairs associated with vandalism and prevent disruptions to student transportation services.

### Background

The District has 10 assigned buses and 4 spare buses but does not house them in a bus garage or fenced area. While the District has several measures in place which prioritize the security of its buildings and grounds, it does not have significant security measures in place to protect its fleet assets.

### Methodology

We conducted an interview with WLSD officials to understand the fleet security measures and policies and procedures that the District currently has. We visited the District to tour their buses and view where buses are held. We then compared the District’s transportation security practices to best practices established by NASDPTS.

### Analysis

As noted above, the District does not have a secure area where buses are held. The majority of buses are parked in an open lot on District property, but a small portion are taken home by drivers. The transportation director knows how many miles each bus should be driven to and from drivers’ houses. Drivers who take buses home are required to keep keys inside their home. The parking lot has cameras to monitor buses, and individual buses are also equipped with cameras, but do not have GPS tracking capabilities. Bus drivers are required to conduct pre-trip

and post-trip inspections of their buses to ensure no students remain and buses are in safe condition.

In addition to the parking lot, the District also has fuel tanks and a maintenance garage. The fuel tanks are surrounded by fencing and have a camera and fuel log to monitor usage. During the course of the audit, the District added locks to the fuel tank fence. The maintenance garage is locked and only two employees have keys. Spare keys for the buses are locked in the maintenance garage. While the District has all of these measures in place, there is no formal Board policy protecting transportation assets from unauthorized use.

We compared the District’s transportation security practices to best practices established by NASDPTS. Of the six best practices established by NASDPTS, the District partially meets all six.

### NASDPTS School Transportation Security Best Practices

Meets     
  Partially Meets     
  Does Not Meet

<b>Facility Security</b>	<b>Vehicle Security</b>
Limit facility access by controlling entry points, issuing employee badges, securing restricted areas, and ensuring vendors and visitors follow escorted access procedures.	Implement vehicle security with lockable vehicles, key control, secured parking, and enhanced features like GPS, cameras, and panic buttons.
Implement physical security measures such as fencing, video monitoring, intrusion alarms, security guards, controlled delivery areas, locks, lighting, and key control to protect critical assets and prevent unauthorized access or attacks.	Develop a passenger security program with policies to protect passenger/cargo areas, secure vehicles when unattended, and consider additional on-board personnel for safety.
	Establish a policy for drivers to conduct security inspections alongside safety inspections, including after unattended stops, with passenger ticket verification or count for school buses and motor coaches.
	Establish scheduling policies with pre-planned ETAs for pick-ups and drop-offs, requiring school buses and motor coaches to confirm and report arrival at their final destination or trip of the day.

The best practices were considered partially met primarily due to the absence of a secure or fenced area, inadequate tracking systems, and the absence of Board policies and procedures for transportation operations. The District should implement these best practices established by NASDPTS to improve their overall transportation security and minimize the risk of future costly incidents.

## **Conclusion**

With the District's current practices, the District's fleet assets are at an increased risk of theft or damage, which can lead to costly repairs and disrupted student transportation. When financially able, WLSD should improve its fleet security practices and establish safeguards to more effectively protect its transportation assets and ensure more comprehensive security at the District. Doing so will enhance the overall security presence and protect the District's transportation assets.

## Additional Recommendations

As discussed in detail throughout the preceding sections of this report, WLSD could gain efficiencies by aligning its operations with the peer averages and industry standards and implementing the previously identified baseline recommendations. However, the recommendations identified previously in this report, even if fully implemented, would not resolve the projected deficit in the most recent financial forecast. The following recommendations are additional actions that District leadership may need to consider when addressing the current fiscal situation.

Implementing the following additional actions could have a significant impact on the District's operations and instructional activities. However, without additional revenue, the District will likely need to consider the implementation of at least one of, or a combination of, the following recommendations in order to remain fiscally solvent.

### Eliminate General Fund Subsidy for Extracurricular Activities

In AY 2025, WLSD spent more than \$500,000 on student extracurricular activities, which included the salaries and benefits of directors and coaches, supplies and materials, transportation services, and other miscellaneous expenditures. A portion of these expenditures was offset by generating revenue of approximately \$190,000 for admissions and other extracurricular activity sources. The remaining expenditures related to student extracurricular activities were subsidized by the General Fund.

In AY 2025, the percentage of extracurricular activities expenditures subsidized by the District was only 0.5 percent higher than the local peer average. However, if the District chose to, it could eliminate the General Fund subsidy for extracurricular activities. Using AY 2025 data, the District could save approximately \$299,000 if it fully eliminated the General Fund subsidy. In order to accomplish this, the District would need to consider the implementation of one or more of the following options:

- Implement pay-to-participate fees;
- Increase admissions and sales;
- Increase booster club funding;
- Reduce the supplemental salary schedule; and/or,
- Eliminate programs.

### Implement a Step Salary Freeze

We compared the District's certificated and classified salaries to the local peer averages. The results of this analysis indicated that the District's salaries, cumulative over a 30-year career, are generally

below or in line with the local peer average salaries for all positions analyzed. The District could consider implementing a step salary freeze, which would result in significant annual savings.

The District's October 2025 forecast assumes a 1.5 percent step increase throughout the forecast period. The forecast assumptions do not include a base salary increase. Due to the expiration of the District's CBAs, the earliest a step salary freeze could be implemented is AY 2028. If the District froze salaries at the AY 2027 forecast levels for AY 2028 through AY 2029, it could realize average annual savings of approximately \$205,000. These estimated savings reflect the average annual savings that can be achieved beginning in AY 2028 through the remainder of the forecast period.<sup>39</sup>

## Eliminate Teacher Positions

If the District successfully implements all of the standard recommendations along with a combination of the previously identified additional recommendations, it can resolve the projected deficit in the October forecast. Some of the previously identified recommendations are subject to contract negotiations and may be difficult for the District to achieve. If the financial condition of the District does not improve, it may need to consider eliminating teaching positions.

State law requires that for every 25 students, districts employ at least one classroom teacher, for a student-to-teacher ratio of 25 to 1. In AY 2026, the District had a student-to-teacher ratio of 15.26 to 1.<sup>40</sup> While the District is below the primary peer average for classroom teachers by nearly 3.0 FTEs, it could eliminate up to 20.5 FTE teaching positions and remain within state minimum standards. This level of reduction would result in approximately \$1.9 million in annual savings but would represent a 43.7 percent reduction in teaching staff and substantively impact District operations.

While a reduction to state minimum standards is likely not necessary to address the projected deficit, WLS D should choose to strategically implement teacher reductions to maximize savings while minimizing the impact on District operations. Ultimately, the total cost savings realized from teacher reductions would be dependent on a variety of factors including the number of positions eliminated, the tenure of the individuals, and the impact of other potential cost savings measures.

If the District decides to pursue reductions to state minimum teacher requirements, it should work with ODEW to ensure compliance with the state minimum requirement in OAC 3301-35-05 before reducing classroom teaching levels.

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<sup>39</sup> The savings identified in this recommendation do not take into account recommended staffing reductions. If the District were to reduce staffing, actual savings would be reduced.

<sup>40</sup> The student number used in this ratio represents a regular student population – a formula driven number that reflects students enrolled and educated within the District, excluding categories two through six of special education students. Classroom teachers include K-12 general education teachers as well as art, music, physical education, English language instructional program, and gifted and talented teachers. Preschool teachers, special education teachers, and career-technical teachers are excluded from the ratio (*Source, ODEW*).

## Client Response Letter

Audit standards and AOS policy allow clients to provide a written response to an audit. The letter on the following page is the District's official statement in regards to this performance audit. Throughout the audit process, staff met with District officials to ensure substantial agreement on the factual information presented in the report. When the District disagreed with information contained in the report, and provided supporting documentation, revisions were made to the audit report.

# Wynford Board of Education

Forrest Trisler, Superintendent  
Leesa Smith, Treasurer

3288 Holmes Center Road • Bucyrus, Ohio 44820  
Phone (419) 562-7828

March 18, 2026

The Honorable Keith Faber  
Auditor of State  
89 East Broad Street, 5th Floor  
Columbus, Ohio 43215

Dear Auditor of State Faber,

The Wynford Local School District appreciates the work of the Auditor's office during the State Performance Audit of our school district. We value the dialogue and the collaborative structure of this endeavor in support of our ongoing efforts to provide a quality education for our students in the most fiscally responsible way possible. We commend Mr. Adam Wunderle and his team, and we appreciate the recommendations that are presented to our district in an effort to remain transparent with our community as we work to balance our budget. Additionally, we appreciate that Mr. Scott Brown, Central Region Liaison, took time to attend our exit conference.

The Wynford Local School District is committed to improving our performance while continuing to reduce costs and make sound financial decisions for our community. The audit assisted in confirming areas of strength and will provide us with a template for future decisions that impact our school district and community. This Performance Audit is providing our district with a third party, objective perspective of our operations and finances. It will help guide our decisions as we prepare for an upcoming levy in May 2026 and beyond.

We would like to acknowledge and thank the Performance Audit Team for their professionalism, collaboration, and communication. The insights gained through this process will drive operational and staffing decisions by the district administration in the future.

Sincerely,



Forrest Trisler  
Superintendent  
Wynford Local School District



Leesa Smith  
Treasurer  
Wynford Local School District

# Appendix A: Purpose, Methodology, Scope, and Objectives of the Audit

## Performance Audit Purpose and Overview

Performance audits provide objective analysis to assist management and those charged with governance and oversight to improve program performance and operations, reduce costs, facilitate decision making by parties with responsibility to oversee or initiate corrective action, and contribute to public accountability.

Generally accepted government auditing standards (GAGAS) require that a performance audit be planned and performed so as to obtain sufficient, appropriate evidence to provide a reasonable basis for findings and conclusions based on audit objectives. Objectives are what the audit is intended to accomplish and can be thought of as questions about the program that the auditors seek to answer based on evidence obtained and assessed against criteria.

We conducted this performance audit in accordance with GAGAS. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

## Audit Scope and Objectives

In order to provide the District with appropriate, data driven, recommendations, the following questions were assessed within each of the agreed upon scope areas:

### Summary of Objectives and Conclusions

Objective	Recommendation
<b>Financial Management</b>	
Are the District’s forecasting practices consistent with leading practices and is the forecast reasonable and supported?	<b>R.1</b>
Are the District’s budgeting practices in line with leading practices?	<b>R.2</b>
Are the District’s planning practices consistent with leading practices?	<b>R.3</b>
Is the District’s General Fund subsidy of extracurricular activities appropriate in comparison to local peers and the District’s financial condition?	<b>Additional Recommendation</b>

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<b>Human Resources</b>	
Are the District’s staffing levels appropriate in comparison to primary peers, state minimum standards, demand for services, and the District’s financial condition?	<b>R.4, R.5, Additional Recommendation</b>
Are the District’s salaries and wages appropriate in comparison to local peers and the District’s financial condition?	<b>Additional Recommendation</b>
Are the District’s collective bargaining agreement provisions appropriate in comparison to local peers, minimum requirements, and the District’s financial condition?	<b>No Recommendation:</b> The District’s collective bargaining agreement provisions are appropriate in comparison to local peers and minimum requirements.
Are the District’s insurance costs appropriate in comparison to other governmental entities within the local market and the District’s financial condition?	<b>R.6</b>
<b>Facilities</b>	
Are the District’s facilities staffing levels appropriate in comparison to leading practices, industry standards, and the District’s financial condition?	<b>No Recommendation:</b> The District’s facilities staffing levels were appropriate in comparison to leading practices, and industry standards.
Are the District’s facilities non-regular labor expenditures appropriate in comparison to primary peers, leading practices, industry standards, and the District’s financial condition?	<b>No Recommendation:</b> The District’s facilities non-regular labor expenditures were appropriate in comparison to the primary peers, leading practices, and industry standards.
Are the District’s facilities expenditures appropriate in comparison to primary peers, leading practices, industry standards, and the District’s financial condition?	<b>No Recommendation:</b> The District’s facilities expenditures were appropriate in comparison to primary peers, leading practices, and industry standards.
<b>Transportation</b>	
Are the District’s transportation security practices consistent with leading practices and industry standards and appropriate based on the District’s financial condition?	<b>R.7</b>

Although assessment of internal controls was not specifically an objective of this performance audit, internal controls were considered and evaluated when applicable to scope areas and objectives. The following internal control components and underlying principles were relevant to our audit objectives:<sup>41</sup>

- Control environment
  - We considered the District’s control of its EMIS and payroll systems.

<sup>41</sup> We relied upon standards for internal controls obtained from *Standards for Internal Control in the Federal Government* (2014), the U.S. Government Accountability Office, report GAO-14-704G.

- Risk Assessment
  - We considered the District’s activities to assess fraud risks.
- Information and Communication
  - We considered the District’s use of quality information in relation to transportation data.
- Control Activities
  - We considered the District’s compliance with applicable laws and contracts.

Internal control deficiencies were not identified during the course of this audit.

## Audit Methodology

To complete this performance audit, auditors gathered data, conducted interviews with numerous individuals associated with the areas of District’s operations included in the audit scope, and reviewed and assessed available information. Assessments were performed using criteria from a number of sources, including:

- Peer Districts;
- Industry Standards;
- Leading Practices;
- Statutes; and
- Policies and Procedures.

In consultation with the District, two sets of peer groups were selected for comparisons contained in this report. A “Primary Peers” set was selected for general, District-wide comparisons. This peer set was selected from a pool of demographically similar districts with relatively lower per-pupil spending and similar academic performance. A “Local Peers” set was selected for a comparison of the general fund subsidy of extracurricular activities, compensation, benefits, and collective bargaining agreements, where applicable. This peer set was selected specifically to provide context for local labor market conditions. The table below shows the Ohio school districts included in these peer groups.

## Peer Group Districts

### Primary Peers

- Allen East Local School District (Allen County)
- Carey Exempted Village School District (Wyandot County)
- Fairfield Local School District (Highland County)
- Fredericktown Local School District (Knox County)
- Georgetown Exempted Village School District (Brown County)
- Northmor Local School District (Morrow County)
- Ridgewood Local School District (Coshocton County)
- Spencerville Local School District (Allen County)
- Williamsburg Local School District (Clermont County)

### Local Peers

- Buckeye Central Local School District (Crawford County)
- Bucyrus City School District (Crawford County)
- Colonel Crawford Local School District (Crawford County)
- Mohawk Local School District (Wyandot County)
- Ridgedale Local School District (Marion County)
- Upper Sandusky Exempted Village School District (Wyandot County)

Where reasonable and appropriate, peer districts were used for comparison. However, industry standards or leading practices were used in some operational areas for primary comparison. District policies and procedures as well as pertinent laws and regulations contained in the Ohio Administrative Code (OAC) and the Ohio Revised Code (ORC) were also assessed. Each recommendation in this report describes the specific methodology and criteria used to reach our conclusions.

## Appendix B: Financial Background

In addition to the financial analyses previously presented throughout the report, we conducted additional review of the District’s finances compared to peers. This information is provided to give a deeper understanding of the current financial condition of the District.

### August 2025 Forecast

Due to the District’s projected financial condition in its May 2025 forecast, WLSD was required to submit a revised forecast to ODEW in August 2025. The August forecast showed a slightly improved projected condition compared to May 2025, primarily due to staffing-related expenditure reductions.

#### Financial Condition Overview (August 2025 Forecast)

	AY 2025	AY 2026	AY 2027	AY 2028	AY 2029
Total Revenue	\$15,850,996	\$13,375,732	\$13,487,296	\$12,667,017	\$11,949,509
Total Expenditures	\$15,038,806	\$15,337,812	\$15,799,718	\$16,332,319	\$16,845,027
<b>Results of Operations</b>	<b>\$812,190</b>	<b>(\$1,962,080)</b>	<b>(\$2,312,422)</b>	<b>(\$3,665,302)</b>	<b>(\$4,895,518)</b>
Beginning Cash Balance	\$3,593,516	\$4,405,706	\$2,443,626	\$131,204	(\$3,534,097)
<b>Ending Cash Balance</b>	<b>\$4,405,706</b>	<b>\$2,443,626</b>	<b>\$131,204</b>	<b>(\$3,534,097)</b>	<b>(\$8,429,615)</b>
Encumbrances	\$0	\$0	\$0	\$0	\$0
Cumulative Balance of Replacement/Renewal Levies	\$0	\$0	\$0	\$734,187	\$2,213,234
Cumulative Balance of New Levies	\$0	\$0	\$0	\$0	\$0
<b>Ending Fund Balance</b>	<b>\$4,405,706</b>	<b>\$2,443,626</b>	<b>\$131,204</b>	<b>(\$2,799,910)</b>	<b>(\$6,216,381)</b>

Source: ODEW

As seen in the table above, the forecast shows negative results of operations in four out of five years. Based on projected deficit spending, the District projected a negative ending cash balance of approximately \$8.4 million and a negative ending fund balance of approximately \$6.2 million by AY 2029.

### District AY 2025 Financial Accounts

This report summarizes financial activity across all district funds, including revenues, expenditures, transfers, and other financing uses. Districts may pay for the same services using different funding sources, such as local funds, grants, or special use funds. To support fair comparison of overall activity and services delivered, all funds and funding sources are included, regardless of how that activity is financed. However, interfund advances are excluded because they are temporary loans between funds that are repaid and do not represent spending on services. Because money can move between funds before it is ultimately spent, the same dollar

may appear more than once as it flows through the system. For this reason, totals shown in this report reflect gross financial activity, not unique dollars received from outside sources.<sup>42</sup>

The following table shows the Districts AY 2025 financial activities by fund. The District operated with 24 funds in AY 2025. Within this table, recorded receipts, or revenues, and expenditures are identified. In any given year, a particular fund may operate at a deficit or surplus. Further, operating at a deficit may not result in an actual fund deficit due to existing fund balances. By reviewing revenues and expenditures at the fund level, a district can have a more comprehensive understanding of its financial condition.

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<sup>42</sup> The 024 Employee Benefits Self-Insurance Fund is an area where this commonly occurs, as it receives money from the General Fund and other funds for the purpose of paying insurance.

## AY 2025 All Funds Activity

Fund	Fund Name	Receipts	Expenditures
001	General	\$15,662,868.74	\$14,879,079.85
002	Debt Retirement	\$831,148.81	\$1,140,833.84
003	Permanent Improvement	\$489,463.53	\$138,985.44
004	Building	\$159,397.52	\$2,203,563.96
006	Food Services	\$549,495.85	\$539,469.98
007	Special Trust	\$1,000.00	\$1,000.00
010	Classroom Facilities	\$2,609,844.55	\$521,778.88
018	Public School Support	\$28,745.78	\$24,385.45
019	Other Grants	\$74,814.25	\$24,467.48
022	District Custodial	\$1,103.00	\$1,103.00
024	Employee Benefits Self-Insurance	\$2,641,866.53	\$2,529,566.13
034	Classroom Facilities Maintenance	\$103,888.20	\$70,420.30
070	Capital Projects	\$515,626.92	\$1,500,000.00
200	Student Managed Student Activity	\$85,772.29	\$89,384.26
300	District Managed Student Activity	\$120,807.98	\$101,216.44
439	Public School Preschool	\$68,425.00	\$68,425.00
451	Data Communications for School Buildings	\$5,973.42	\$5,973.42
499	Miscellaneous State Grants	\$0.00	\$0.00
507	Elementary and Secondary School Emergency Relief (ESSER)	\$88,875.08	\$62,534.96
516	IDEA, Part B Special Education, Assistance for All Children with Disabilities Ages 3-21	\$242,583.12	\$243,002.51
551	Title III - Language Instruction for English Learners and Immigrant Students	\$282.52	\$282.52
572	Title I - Disadvantaged Children/Targeted Assistance	\$200,575.10	\$200,575.10
584	Student Support and Academic Enrichment Programs	\$31,642.87	\$31,642.87
587	Student Support and Academic Enrichment Programs	\$10,980.84	\$10,980.84
590	Improving Teacher Quality	\$31,205.48	\$35,224.67
<b>25</b>	<b>Total Funds</b>	<b>\$24,556,387.38</b>	<b>\$24,423,896.90</b>
	<b>Count of Funds with Activity</b>	24	24

Source: WLSD

Note: Excludes advances because they are temporary loans between funds that are repaid.

Note: Includes transfers and other financing activities; Because money can move between funds before it is ultimately spent, the same dollar may appear more than once as it flows through the system (see **Appendix B**)

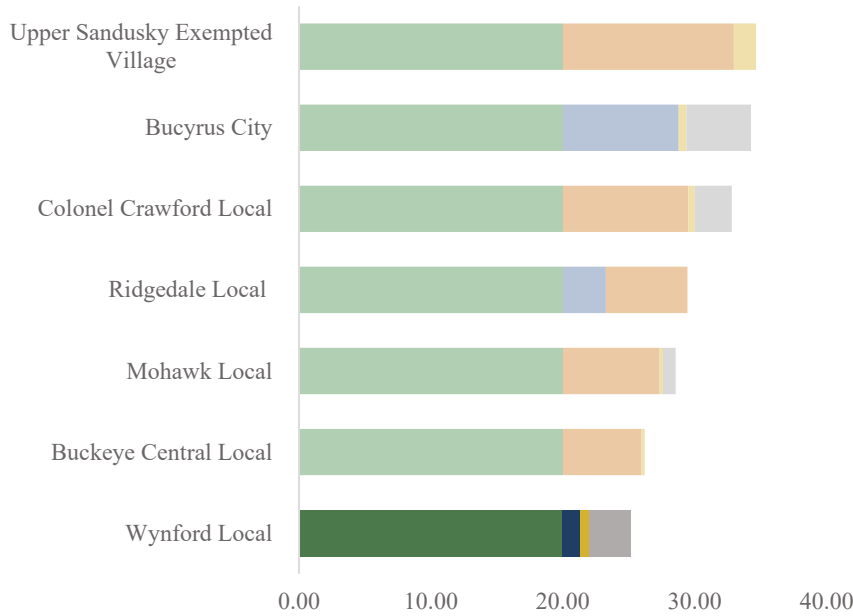
## Local Revenue Comparisons

Since the total millage rate can be rolled back as a result of reduction factors, we compared the total effective millage for WLSD to that of its local peers. This comparison is found in the chart below. The green portion of the bar represents the current expense millage rate, where all of the

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local peers are at the 20-mill floor. Because the District is at the 20-mill floor, it will see continued growth from current expense mills as property value increases.

### 2024 Millage and Millage Equivalents | Local Peers



Source: Ohio Department of Taxation

The composition of levies impacts district revenues. **Current Expense mills**, used for general operations are subject to reduction factors up to the 20-mill threshold. **Emergency and substitute mills** raise a defined amount of general operating revenue and are not reduced. **Income tax mill equivalents** are calculated by OPT for comparison purposes based on guidance from the Department of Taxation. **Permanent improvement mills** are used for maintenance of long-term assets and may be reduced over time. **Bond mills** raise a defined amount used for the purchase or construction of new buildings.

The District's effective millage rate is the lowest in comparison to the local peer districts. In Tax Year 2024, one mill of property tax generated approximately \$306 in revenue per pupil, falling below the local peer average by approximately \$62, or 20.4 percent.

The following tables show the income tax revenue for primary peer districts and local peer districts. Three primary peers and five local peers collect revenue from an income tax.

## 2024 Income Tax Revenue and Millage Equivalents | Primary Peers

<b>District</b>	<b>Tax Rate</b>	<b>Income Tax Revenue</b>	<b>Estimated Millage Equivalents</b>
Carey Exempted Village Schools	1.00%	\$1,688,531.41	12.56
Northmor Local	1.00%	\$2,361,680.67	7.04
Spencerville Local	1.00%	\$1,569,667.71	8.06
Allen East Local	0.00%	-	0.00
Fairfield Local	0.00%	-	0.00
Fredericktown Local	0.00%	-	0.00
Georgetown Exempted Village	0.00%	-	0.00
Ridgewood Local	0.00%	-	0.00
Williamsburg Local	0.00%	-	0.00
Wynford Local	0.00%	-	0.00

Source: Ohio Department of Taxation

## 2024 Income Tax Revenue and Millage Equivalents | Local Peers

<b>District</b>	<b>Tax Rate</b>	<b>Income Tax Revenue</b>	<b>Estimated Millage Equivalents</b>
Mohawk Local	1.00%	\$2,048,117.90	7.33
Ridgedale Local	1.00%	\$1,178,563.06	6.18
Colonel Crawford Local	1.25%	\$2,286,258.80	9.49
Upper Sandusky Exempted Village	1.25%	\$4,779,210.35	12.96
Buckeye Central Local	1.50%	\$2,732,558.07	5.95
Bucyrus City	0.00%	-	0.00
Wynford Local	0.00%	-	0.00

Source: Ohio Department of Taxation

The following tables show the local tax effort (LTE) comparison between WLSD and the primary peer districts and the local peer districts. ODEW uses the Local Tax Effort Index as a measure of taxpayer support for the district in which they reside. This index, one of a number of possible measures for evaluating local effort, was initially developed by the Division of Tax Analysis within the Ohio Department of Taxation and is calculated in the context of the residents' abilities to pay by determining the relative position of each school district in the state in terms of the portion of residents' income devoted to supporting public education. This index uses median income data and provides context to better understand a community's tax burden, not only compared to other districts, but also as a function of the residents' ability to pay.

On this sliding scale, a value of 1.0 indicates the state average, a baseline against which all districts in the state are weighed. If a district has a local tax effort below 1.0, residents provide a smaller portion of their available income to public education whereas a value above 1.0 indicates the community pays a larger portion of their available income to public education compared to

the state average. Districts are ranked from 1 to 606 with 1 being the highest level of effort and the 99<sup>th</sup> percentile and 606 being the lowest level of effort and the 1<sup>st</sup> percentile.

### 2025 Local Tax Effort Comparison | Primary Peers

District	LTE	Rank	Percentile
Northmor Local	1.7183	23	96.2%
Spencerville Local	1.3959	98	83.8%
Wynford Local	1.1541	201	66.8%
Carey Exempted Village Schools	1.0960	230	62.0%
Fredericktown Local	1.0601	247	59.2%
Georgetown Exempted Village	0.9741	306	49.5%
Williamsburg Local	0.9008	354	41.6%
Ridgewood Local	0.8437	403	33.5%
Fairfield Local	0.8288	413	31.8%
Allen East Local	0.8246	415	31.5%
<b>Primary Peer Average</b>	<b>1.0714</b>	<b>242</b>	<b>60.1%</b>

Source: ODEW

### 2025 Local Tax Effort Comparison | Local Peers

District	LTE	Rank	Percentile
Colonel Crawford Local	1.5560	50	91.7%
Buckeye Central Local	1.5318	56	90.8%
Ridgedale Local	1.3363	117	80.7%
Upper Sandusky Exempted Village	1.3138	125	79.4%
Mohawk Local	1.2179	168	72.3%
Wynford Local	1.1541	201	66.8%
Bucyrus City	1.0258	270	55.4%
<b>Local Peer Average</b>	<b>1.3303</b>	<b>122</b>	<b>79.9%</b>

Source: ODEW

# Appendix C: Financial Management

## Forecasting Best Practices

The following tables show the comparison of the District’s forecasting practices to industry standards and best practices. The District’s forecasting processes do not meet all components recommended by the GFOA and ODEW.

### GFOA Forecasting Best Practices

Meets    
  Partially Meets    
  Does Not Meet    
  N/A

Define Assumptions	Gather Information	Preliminary/ Exploratory Analysis	Select Methods	Implement Methods	Use Forecast
Forecast has a timeline	District uses statistical data in forecasting	Understands how revenues/ expenditures vary with economical activity	Determine the quantitative and/or qualitative forecasting methods that will be used	Put into practice described forecasting methods	Forecaster has credibility
District is transparent as to whether the forecast is conservative in estimating revenues/ expenditures	Uses accumulated judgment and expertise of individuals inside and perhaps also outside the organization	Understands effects of demographic trends			Forecast is presented with a clear message
District is aware of political/legal issues that could affect forecast	Become familiar with other longer-term planning efforts of the organization that impact financial decisions and the fiscal environment.	Outliers are identified and explained			Forecast plays a key role in budgeting and financial decisions
District knows major revenue/ expenditure categories		Relationships between different variables are identified and explained			

Source: GFOA and WLSD

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## ODEW Best Practices

Partially Meets	Proactive management of revenues/expenditures
Doesn't Meet	Board policy to achieve and maintain 60 days of expenditures in cash balance
Meets	Report and discuss expenditures vs revenues monthly
Doesn't Meet	Participate in a program that promotes best budgeting practices for school districts

Source: ODEW and WLSD

# Appendix D: Human Resources

## Staffing Comparison Tables

The following tables illustrate the District’s employee FTEs compared to calculated benchmark FTEs.

The enrollment benchmark FTEs represents the FTEs the District would need to align with the *primary peer average FTEs per-1,000 student ratio*. Normalizing data on a per-1,000 student basis, as seen in the calculation below, allows for a more precise comparison between districts when student counts differ. This primary comparison is shown in each of the following staffing comparison tables.

$$\text{Enrollment Benchmark FTEs} = \text{Peer Avg. FTE per 1,000 Students} * \left( \frac{\text{Client Enrollment}}{1,000} \right)$$

The building benchmark FTEs represents the FTEs the District would need to align with the *primary peer average FTEs per building ratio*. Normalizing data on a per-building basis, as seen in the calculation below, allows for a more precise comparison between districts when building counts differ. This secondary comparison is shown in select staffing comparison tables.

$$\text{Building Benchmark FTEs} = \text{Peer Avg. FTE per Building} * \text{District Building Count}$$

### Central Office Administrator Staff Comparison

<b>Position</b>	<b>WLSD FTEs</b>	<b>Enrollment Benchmark FTEs</b>	<b>FTEs Above/(Below) Benchmark</b>
Supervisor/Manager	-	1.43	(1.43)
Coordinator	-	0.58	(0.58)
Director	1.55	1.95	(0.40)
<b>Total</b>	<b>1.55</b>	<b>3.96</b>	<b>(2.41)</b>

Source: WLSD and ODEW

### Building Administrator Staff Comparison (per 1,000 students)

<b>Position</b>	<b>WLSD FTEs</b>	<b>Enrollment Benchmark FTEs</b>	<b>FTEs Above/(Below) Benchmark</b>
Assistant Principal	1.00	0.55	0.45
Principal	3.00	2.46	0.54
<b>Total</b>	<b>4.00</b>	<b>3.01</b>	<b>0.99</b>

Source: WLSD and ODEW

### Building Administrator Staff Comparison (per building)

<b>Position</b>	<b>WLSD FTEs</b>	<b>Building Benchmark FTEs</b>	<b>FTEs Above/(Below) Benchmark</b>
Assistant Principal	1.00	0.67	0.33
Principal	3.00	2.77	0.23
<b>Total</b>	<b>4.00</b>	<b>3.43</b>	<b>0.57</b>

Source: WLSD and ODEW

### Teaching Staff Comparison

<b>Position</b>	<b>WLSD FTEs</b>	<b>Enrollment Benchmark FTEs</b>	<b>FTEs Above/(Below) Benchmark</b>
General Education K-12	45.90	48.17	(2.27)
Gifted and Talented	1.00	0.21	0.79
Career-Technical Programs/Career Pathways	-	1.85	(1.85)
<b>Total</b>	<b>46.90</b>	<b>50.23</b>	<b>(3.33)</b>

Source: WLSD and ODEW

### K-8 Teaching Staff Comparison

<b>Position</b>	<b>WLSDFTEs</b>	<b>Enrollment Benchmark FTEs</b>	<b>FTEs Above/(Below) Benchmark</b>
Art Education K-8	1.43	1.15	0.28
Music Education K-8	2.61	1.84	0.77
Physical Education K-8	1.83	1.06	0.77

Source: WLSD and ODEW

### Non-Teaching Educational Staff Comparison

<b>Position</b>	<b>WLSDFTEs</b>	<b>Enrollment Benchmark FTEs</b>	<b>FTEs Above/(Below) Benchmark</b>
Curriculum Specialist	-	0.06	(0.06)
Counseling	2.00	1.72	0.28
Remedial Specialist	-	1.25	(1.25)
Tutor/Small Group Instructor	-	0.33	(0.33)
Full-time (Permanent) Substitute Teacher	-	0.35	(0.35)
Other Professional-Educational	-	0.25	(0.25)

Source: WLSD and ODEW

### Professional Staff Comparison

<b>Position</b>	<b>WLSDFTEs</b>	<b>Enrollment Benchmark FTEs</b>	<b>FTEs Above/(Below) Benchmark</b>
Dietician/Nutritionist	-	0.14	(0.14)
Psychologist	1.00	0.32	0.68
Social Work	1.00	0.71	0.29
Other Professional	-	0.24	(0.24)

Source: WLSD and ODEW

### Technical Staff Comparison

<b>Position</b>	<b>WLSDFTEs</b>	<b>Enrollment Benchmark FTEs</b>	<b>FTEs Above/(Below) Benchmark</b>
Computer Operating	-	0.53	(0.53)
Other Technical	1.00	0.73	0.27
<b>Total</b>	<b>1.00</b>	<b>1.25</b>	<b>(0.25)</b>

Source: WLSD and ODEW

### Central Office Support Staff Comparison

<b>Position</b>	<b>WLSD FTEs</b>	<b>Enrollment Benchmark FTEs</b>	<b>FTEs Above/(Below) Benchmark</b>
Administrative Assistant	-	0.20	(0.20)
Accounting	1.00	0.92	0.08
Bookkeeping	1.00	0.48	0.52
Clerical	1.00	1.07	(0.07)
Records Managing	-	0.21	(0.21)
Other Office/Clerical	-	0.26	(0.26)
<b>Total</b>	<b>3.00</b>	<b>3.14</b>	<b>(0.14)</b>

Source: WLSD and ODEW

### Building Office Support Staff Comparison (per 1,000 students)

<b>Position</b>	<b>WLSD FTEs</b>	<b>Enrollment Benchmark FTEs</b>	<b>FTEs Above/(Below) Benchmark</b>
Clerical	4.00	3.64	0.36
Records Managing	1.00	-	1.00
Other Office/Clerical	-	0.41	(0.41)
<b>Total</b>	<b>5.00</b>	<b>4.06</b>	<b>0.94</b>

Source: WLSD and ODEW

### Building Office Support Staff Comparison (per building)

<b>Position</b>	<b>WLSD FTEs</b>	<b>Building Benchmark FTEs</b>	<b>FTEs Above/(Below) Benchmark</b>
Clerical	4.00	4.31	(0.31)
Records Managing	1.00	-	1.00
Other Office/Clerical	-	0.50	(0.50)
<b>Total</b>	<b>5.00</b>	<b>4.81</b>	<b>0.19</b>

Source: WLSD and ODEW

### Library Staff Comparison

<b>Position</b>	<b>WLSD FTEs</b>	<b>Enrollment Benchmark FTEs</b>	<b>FTEs Above/(Below) Benchmark</b>
Librarian/Media	-	0.12	(0.12)
Library Aide	-	0.77	(0.77)
<b>Total</b>	<b>-</b>	<b>0.89</b>	<b>(0.89)</b>

Source: WLSD and ODEW

### Nursing Staff Comparison

<b>Position</b>	<b>WLSD FTEs</b>	<b>Enrollment Benchmark FTEs</b>	<b>FTEs Above/(Below) Benchmark</b>
Registered Nursing	-	0.83	(0.83)

Source: WLSD and ODEW

### Classroom Support Staff Comparison

<b>Position</b>	<b>WLSD FTEs</b>	<b>Enrollment Benchmark FTEs</b>	<b>FTEs Above/(Below) Benchmark</b>
Instructional Paraprofessional	-	1.82	(1.82)
Teaching Aide	1.00	2.94	(1.94)
<b>Total</b>	<b>1.00</b>	<b>4.76</b>	<b>(3.76)</b>

Source: WLSD and ODEW

### Other Support Staff Comparison

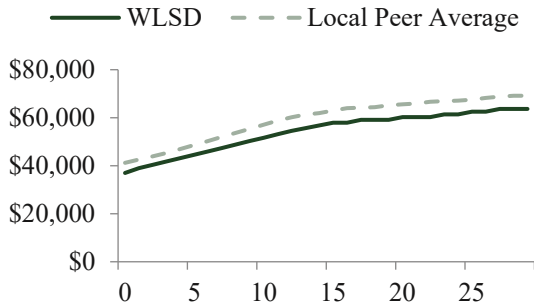
<b>Position</b>	<b>WLSD FTEs</b>	<b>Enrollment Benchmark FTEs</b>	<b>FTEs Above/(Below) Benchmark</b>
Monitoring	-	0.08	(0.08)

Source: WLSD and ODEW

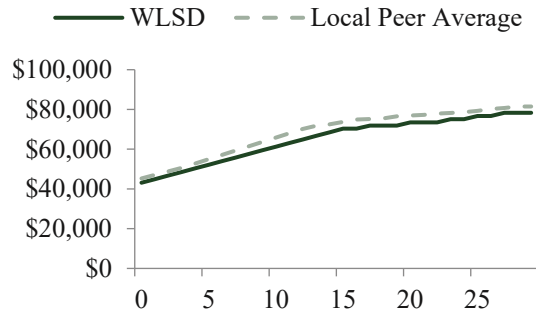
We also looked at annual salaries for select certificated employees and the hourly wage rates for various classified employee positions over the course of a career, as seen in the following charts.

### Certificated Career Compensation

#### Bachelor's



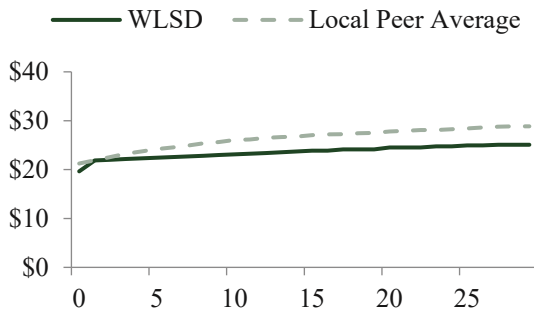
#### Master's



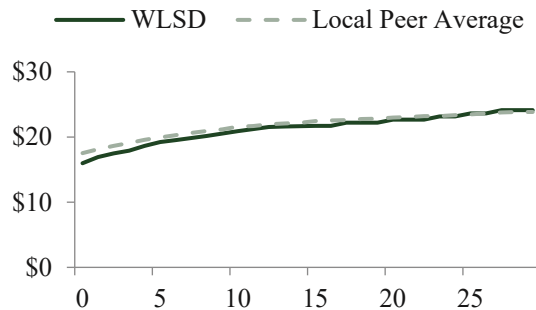
Source: WLSD, Local Peers, and SERB

### Classified Career Compensation

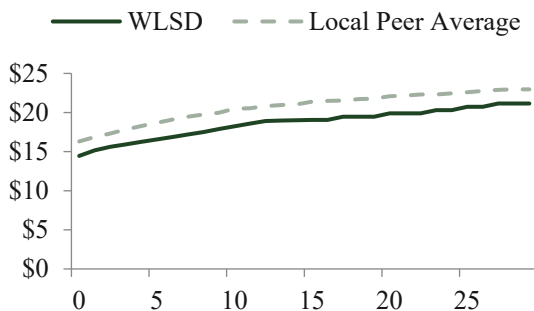
#### Bus Driver



#### Custodian



#### Secretary Group II



Source: WLSD, Local Peers, and SERB

# Appendix E: Facilities

Our review of the District’s facilities staffing found that the District is staffed efficiently compared to the benchmarks.

## Buildings & Grounds Staffing Comparison

<b>Grounds Staffing</b>	
Grounds FTEs	0.2
Acreage Maintained	93.0
AS&U Benchmark - Acres per FTE	40.2
Benchmarked Staffing Need	2.3
<b>Grounds FTEs Above/(Below) Benchmark</b>	<b>(2.2)</b>
<b>Custodial Staffing</b>	
Custodial FTEs	5.5
Square Footage Cleaned	180,272
NCES Level 3 Cleaning Benchmark <sup>1</sup> - Median Square Footage per FTE	29,500
Benchmarked Staffing Need	6.1
<b>Custodial FTEs Above/(Below) Benchmark</b>	<b>(0.7)</b>
<b>Maintenance Staffing</b>	
Maintenance FTEs	1.3
Square Footage Maintained	180,272
AS&U Benchmark - Square Footage per FTE	94,872
Benchmarked Staffing Need	1.9
<b>Maintenance FTEs Above/(Below) Benchmark</b>	<b>(0.7)</b>
<b>Total Buildings &amp; Grounds Staffing</b>	
Total FTEs Employed	6.9
Total Benchmarked Staffing Need	10.3
<b>Total FTEs Above/(Below) Benchmark</b>	<b>(3.5)</b>

Source: WLSA, AS&U, and NCES

<sup>1</sup> According to NCES, Level 3 cleaning is the norm for most school facilities. It is acceptable to most stakeholders and does not pose any health issues.

Our review of the District’s facilities expenditures found that the District’s AY 2025 expenditures were in line with or below the primary peer average, with the exception of the Water & Sewage category.

### Facilities Expenditures per Square Foot Comparison

	<b>Client</b>	<b>Peer Average</b>	<b>Difference</b>	<b>% Difference</b>
Salaries and Wages	\$2.07	\$2.47	(\$0.40)	(16.2%)
Employee Benefits	\$0.97	\$1.05	(\$0.08)	(7.6%)
Purchased Services (Excluding Utilities)	\$1.26	\$1.60	(\$0.34)	(21.3%)
Utilities	\$1.65	\$1.90	(\$0.25)	(13.2%)
Water & Sewage	\$0.34	\$0.21	\$0.13	61.9%
Sub-Total Energy	\$1.31	\$1.69	(\$0.38)	(22.5%)
Electric	\$1.07	\$1.44	(\$0.37)	(25.7%)
Gas	\$0.24	\$0.25	(\$0.01)	(4.0%)
Other Energy Sources	\$0.00	\$0.00	\$0.00	0.0%
Supplies & Materials	\$0.36	\$1.21	(\$0.85)	(70.2%)
Capital Outlay	\$0.24	\$1.31	(\$1.07)	(81.7%)
Other Objects	\$0.00	\$0.04	(\$0.04)	(100.0%)
<b>Total Expenditures per Square Foot</b>	<b>\$6.55</b>	<b>\$9.58</b>	<b>(\$3.03)</b>	<b>(31.6%)</b>

Source: WLS&D and Peers

# OHIO AUDITOR OF STATE KEITH FABER



**WYNFORD LOCAL SCHOOL DISTRICT**

**CRAWFORD COUNTY**

**AUDITOR OF STATE OF OHIO CERTIFICATION**

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



**Certified for Release 4/2/2026**

65 East State Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)