

OHIO AUDITOR OF STATE  
KEITH FABER



Brookfield  
Local School District

# Performance Audit

October 2023

OHIO AUDITOR OF STATE  
**KEITH FABER**



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**To the Brookfield Local School District community,**

The Auditor of State's Office recently completed a performance audit for the Brookfield 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 analysis, 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 and to perform its own assessment of operations and develop alternative management strategies independent of the performance audit report.

This data-driven analysis of operations provides the District valuable information which can be used to make important financial decisions. Additional resources related to performance audits are available on the Ohio Auditor of State's website.

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.

Sincerely,

Keith Faber  
Auditor of State  
Columbus, Ohio

October 24, 2023

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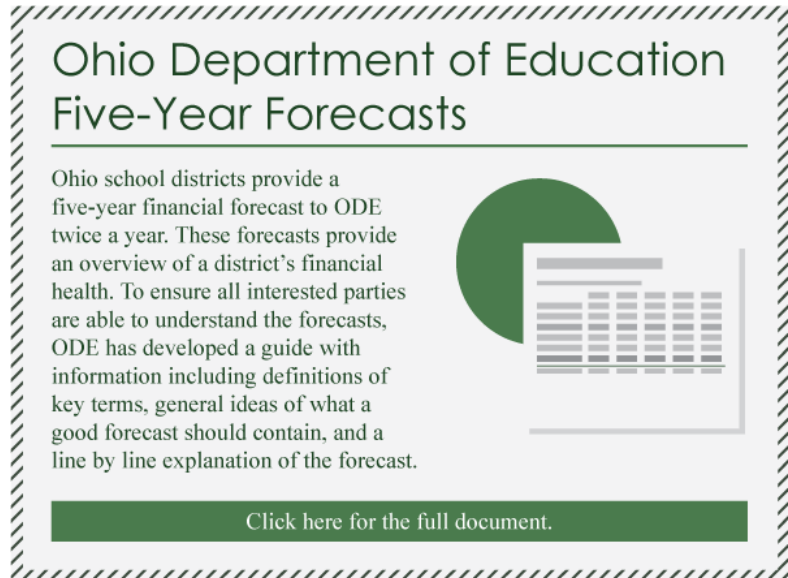
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# Introduction

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.

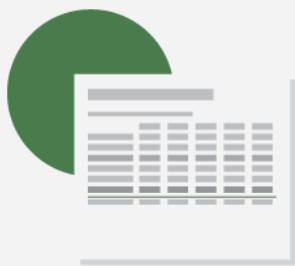
Transparent management of taxpayer dollars promotes a good relationship with the constituents served by a school district. School districts in Ohio are required to submit budget forecasts to the Ohio Department of Education (ODE)<sup>1</sup> annually in the fall, with updates to the forecast submitted in the spring.<sup>2</sup> These documents provide three years of historical financial data, as well as the projected revenues and expenses for a five-year period.



The graphic features a dashed border and contains the following text and elements:

### Ohio Department of Education Five-Year Forecasts

Ohio school districts provide a five-year financial forecast to ODE twice a year. These forecasts provide an overview of a district's financial health. To ensure all interested parties are able to understand the forecasts, ODE has developed a guide with information including definitions of key terms, general ideas of what a good forecast should contain, and a line by line explanation of the forecast.



[Click here for the full document.](#)

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



## NOTE TO REPORT USERS

Due to the COVID-19 pandemic, districts received federal funds from the Coronavirus Aid, Relief, and Economic Security (CARES) Act. The aid was provided through Elementary and Secondary School Emergency Relief (ESSER) funding. Nearly \$500 million was allocated to traditional public schools and community schools throughout Ohio. Districts are allowed to use this funding on a variety of expenditures, and may, for a short time, impact the five-year forecasts.

<sup>1</sup> During the course of the audit, the state budget bill (House Bill 33 of the 135<sup>th</sup> General Assembly) was passed, which included several legislative changes impacting the Ohio Department of Education. Under the new legislation ODE would be renamed the Department of Education and Workforce and become a cabinet-level agency reporting to the Governor of Ohio. Except for the duties and powers retained by the State Board, as enumerated in HB 33, the Department of Education and Workforce would be responsible for primary, secondary, special, and career-technical education in Ohio. At the time of publication, the Department restructuring and other changes to ODE are on hold due to litigation on the constitutionality of changes to the duties of the State Board of Education.

<sup>2</sup> ORC § 5705.391 and OAC 3301-92-04.

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>

## Brookfield Local School District

Brookfield Local School District (BLSD or the District) is located in Trumbull County and, as of fiscal year (FY) 2022, had 979 students enrolled. The District spans approximately 25 square miles and has a median income of \$31,895. Of the total enrolled students, approximately 13.2 percent were students with disabilities.

### 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.

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

### Financial Condition

In November 2022, the District released its required fall five-year forecast that showed negative year-end fund balances in the forecast period beginning in FY 2025, the third year of the forecast. A summary of this forecast is in the table on the following page. The District’s new Treasurer, hired in September 2022, completed this forecast within two months of starting based on the previous treasurer’s information and records. As seen in the table, the row labeled “Results of Operations” projects deficit spending beginning in FY 2024. This continued deficit spending leads to a projected General Fund deficit that will grow to nearly \$5 million by the end of the forecast period. Due to the declining fiscal condition of the District projected in the November forecast, and in consultation with ODE, we chose to conduct a performance audit.

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

## Financial Condition Overview (November 2022 Forecast)

	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>
Total Revenue	\$12,054,631	\$10,777,087	\$10,806,598	\$10,814,624	\$10,822,702
Total Expenditures	\$11,132,789	\$11,528,198	\$12,375,696	\$12,651,628	\$12,927,356
<b>Results of Operations</b>	<b>\$921,842</b>	<b>(\$751,111)</b>	<b>(\$1,569,098)</b>	<b>(\$1,837,004)</b>	<b>(\$2,104,654)</b>
Beginning Cash Balance	\$554,389	\$1,476,231	\$725,120	(\$843,978)	(\$2,680,982)
<b>Ending Cash Balance</b>	<b>\$1,476,231</b>	<b>\$725,120</b>	<b>(\$843,978)</b>	<b>(\$2,680,982)</b>	<b>(\$4,785,636)</b>
Encumbrances	\$208,553	\$208,553	\$208,553	\$208,553	\$208,553
Budget Reserve	\$0	\$0	\$0	\$0	\$0
Cumulative Balance of Replacement/Renewal Levies	\$0	\$0	\$0	\$0	\$0
Cumulative Balance of New Levies	\$0	\$0	\$0	\$0	\$0
<b>Ending Fund Balance</b>	<b>\$1,267,678</b>	<b>\$516,567</b>	<b>(\$1,052,531)</b>	<b>(\$2,889,535)</b>	<b>(\$4,994,189)</b>

Source: ODE

In May 2023, the District released its required spring update forecast. This updated forecast projected an improved financial condition for the District. The change in projections is due in part to the Treasurer's increased understanding of District operations and ability to make more precise assumptions. In particular, the District increased the projected total revenue in FY 2024 through FY 2027 to align with FY 2023 state foundation funding levels and the utilization of more up to date data relating to state funding formulas. Additionally, the District made reductions to projected expenditures in consultation with ODE by using more detailed data regarding personnel and other expenses. While the District continued to project deficit spending beginning in FY 2024, the combination of higher projected revenues and lower projected deficits in each year of the forecast pushed the projected General Fund deficit to FY 2027. A summary of this forecast is seen in the table below.

## Financial Condition Overview (May 2023 Forecast)

	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>
Total Revenue	\$11,860,685	\$11,368,458	\$11,666,286	\$11,678,951	\$11,691,675
Total Expenditures	\$10,397,516	\$11,632,830	\$11,924,949	\$12,329,548	\$12,501,804
<b>Results of Operations</b>	<b>\$1,463,169</b>	<b>(\$264,372)</b>	<b>(\$258,663)</b>	<b>(\$650,597)</b>	<b>(\$810,129)</b>
Beginning Cash Balance	\$554,389	\$2,017,558	\$1,753,186	\$1,494,524	\$843,927
<b>Ending Cash Balance</b>	<b>\$2,017,558</b>	<b>\$1,753,186</b>	<b>\$1,494,524</b>	<b>\$843,927</b>	<b>\$33,798</b>
Encumbrances	\$208,553	\$208,553	\$208,553	\$208,553	\$208,553
Budget Reserve	\$0	\$0	\$0	\$0	\$0
Cumulative Balance of Replacement/Renewal Levies	\$0	\$0	\$0	\$0	\$0
Cumulative Balance of New Levies	\$0	\$0	\$0	\$0	\$0
<b>Ending Fund Balance</b>	<b>\$1,809,005</b>	<b>\$1,544,633</b>	<b>\$1,285,971</b>	<b>\$635,374</b>	<b>(\$174,755)</b>

Source: ODE



*The analyses conducted in this audit are based on the information presented in the May 2023 five-year forecast. Due to the enactment of the biennial budget bill, the District may see increased revenues from changes in the school foundation funding formula in FY 2024 and FY 2025. Changes in revenue would not be seen until the October 2023 foundation payments.<sup>4</sup>*

## 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 FY 2022, of the approximately \$26.1 billion in reported revenue for public education in Ohio, nearly 80 percent, or \$20.7 billion, came from state and local sources.

### State Funding

On July 4, 2023, House Bill 33 of the 135<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 and is commonly referred to as the Fair School Funding Plan, and is expected to increase funding for all public schools. The funding increases will be phased-in at 50 percent in FY 2024 and 66.67 percent in FY 2025.<sup>5</sup> During the phase in period, the amount of state funding received in any given year may be less than what would have been received if the formula were fully funded. ODE transitioned to the new funding model in January of 2022.

### 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>6</sup> Approximately one-third of Ohio school districts currently have an income tax.

### Property Tax

Property taxes levied in Ohio are subject to restrictions in the Ohio Constitution<sup>7</sup> and the Ohio Revised Code (ORC).<sup>8</sup> These restrictions limit the amount of tax that can be levied without voter approval to 10 mills<sup>9</sup> or 1 percent of property value. While the Constitutional limitation is based

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<sup>4</sup> Information presented by ODE at the August 2023 OSBA Budget Analysis and Discussion Seminar.

<sup>5</sup> See <https://www.legislature.ohio.gov/download?key=21197&format=pdf>

<sup>6</sup> See <https://tax.ohio.gov/wps/portal/gov/tax/individual/school-district-income-tax>

<sup>7</sup> Ohio Const. Art. XII, Section 2.

<sup>8</sup> Ohio Rev. Code § 5705.02.

<sup>9</sup> A mill is defined as one-tenth of one percent or \$1 for every \$1,000 of taxable value.

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 split 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. School districts share these un-voted mills with other local governments. The actual breakdown of inside mills differs from county to county and, because of this, the inside mills for school districts varies. 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 would 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>10</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>11</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>12</sup> Instead, the outside mills are subject to reduction factors<sup>13</sup> which lower the effective millage rate in order to maintain the preceding year's level of revenue from the same properties.<sup>14</sup>

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<sup>10</sup> Authorized by ORC §5705.194.

<sup>11</sup> Am.Sub.H.B. No. 920, 136 Ohio Laws, Part II, 3182, 3194.

<sup>12</sup> If property value decreased due to reappraisal, it is possible that a district would receive less revenue than originally intended.

<sup>13</sup> ORC § 319.301.

<sup>14</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.

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>15</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.

Ultimately, the mixture of property taxes approved by voters can have a wide-ranging impact on both the revenues collected by a district and the amount of tax that individual property owners are required to pay on an annual basis.

### *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 school district 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 amount of revenue collected less a 1.5 percent fee retained by the state for administration

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<sup>15</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.

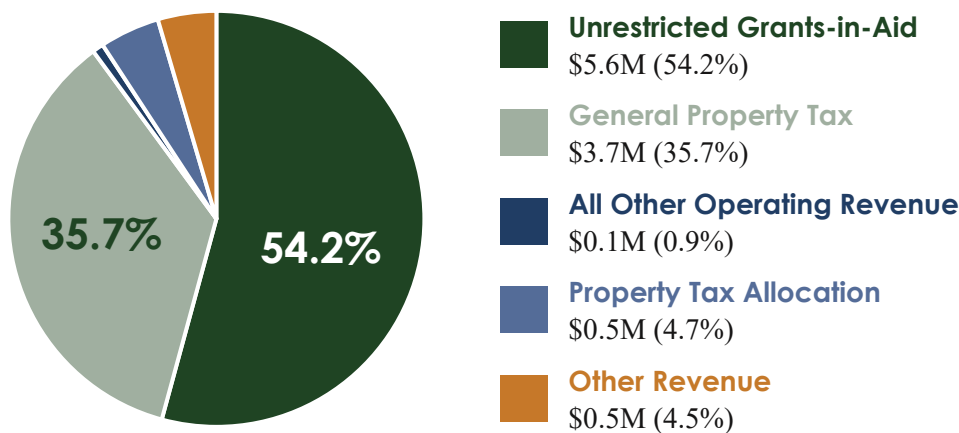
purposes. The amount of revenue collected via income tax each year will vary based on the earnings of the district’s residents.

## BLSD Revenues

A school district budget is comprised of revenues and expenditures. In FY 2022, the District’s total General Fund revenue was approximately \$10.3 million.<sup>16</sup> The District’s primary sources of revenue are general property taxes and state foundation funding. The remaining revenue is comprised of a variety of sources as seen below.

### FY 2022 Total General Fund Revenue Composition

**Total: \$10.3M**



Note: Unrestricted grants-in-aid is comprised primarily of state foundation funding.

Note: All Other Operating Revenue includes tuition, fees, earnings on investments, rentals, and donations.

Note: Property Tax Allocation consists of reimbursements from the state for local taxpayer credits or reductions.

Note: Other Revenue may include Tangible Personal Property Tax, Income Tax, Restricted Grants-in-Aid, Operating Transfers-In, and All Other Financing Sources.

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

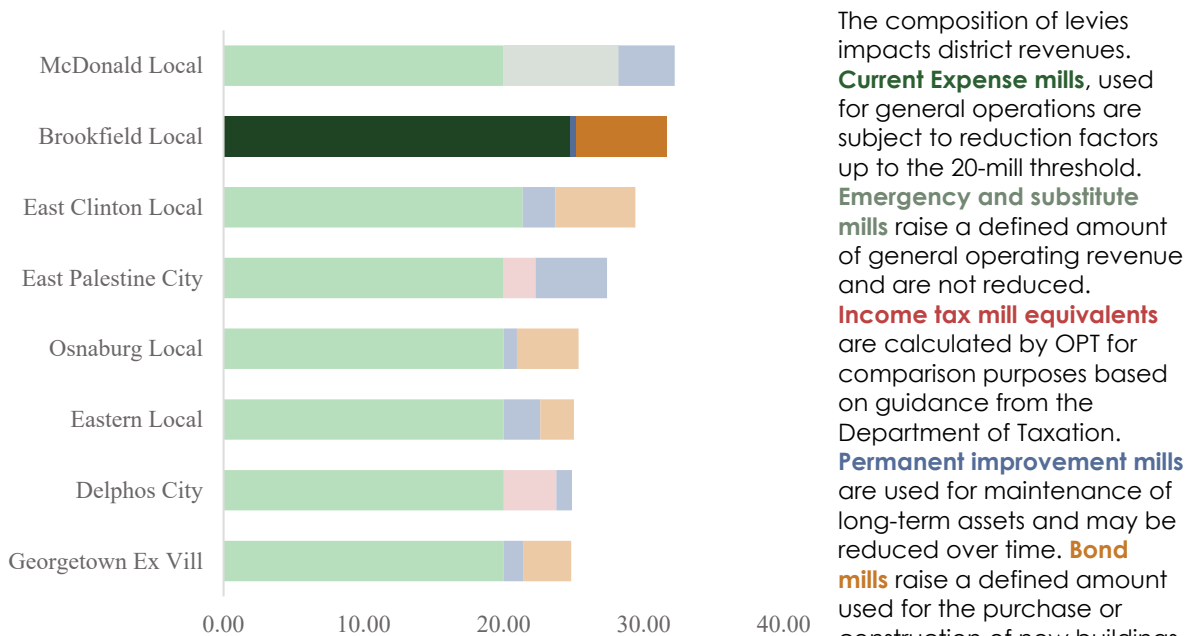
In 2022, BLSD collected revenues on 31.65 mills of property tax for residential properties.<sup>17</sup> This included 6.00 inside mills and 18.76 outside mills for current expenses. In addition to the 24.76 mills collected for current expenses, the District collects additional property tax revenue. In 2022, this additional millage totaled 6.89 mills, and was comprised of a bond levy of 6.45 mills and a permanent improvement levy of 0.44 mills.

<sup>16</sup> This total excludes advances to the General Fund. For purposes of comparison, we excluded advances to the General Fund for both BLSD and the peer groups throughout the Revenues section.

<sup>17</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 2022 was 37.88.

Because the total millage rate can be rolled back as a result of reduction factors, we compared the total effective millage for BLS D 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 on the 20-mill floor. The grey portion represents emergency and substitute revenue which is not subject to reduction factors. The blue represents permanent improvement funds, and the orange represents bond funding. While BLS D does not have a school district income tax, two 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 pink portion of the bars in the chart below.

### 2022 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 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 reduced over time. Bond mills raise a defined amount used for the purchase or construction of new buildings.

Overall, the District’s total effective millage rate of 31.65 is higher than all but one of the primary peers. 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

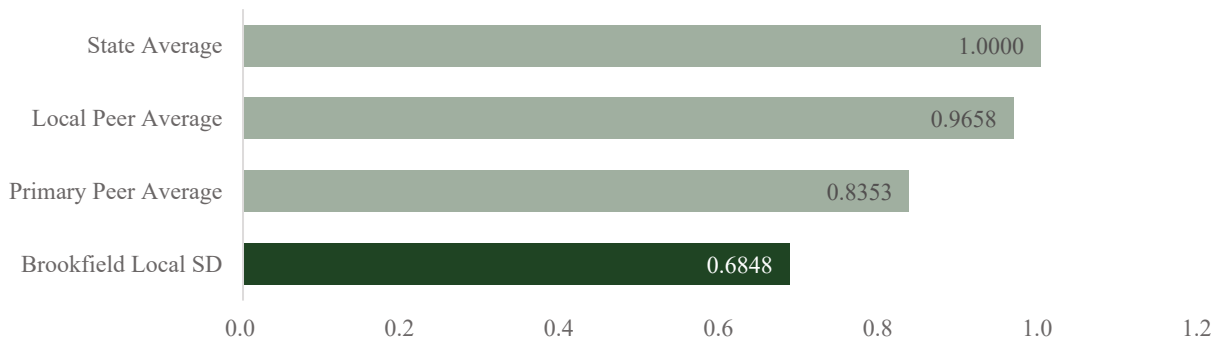
levies. The current expense millage and permanent improvement millage also stay the same until the 20-mill floor is hit for current expense taxes. At that point, a district at the floor would see additional revenues from increases in value to existing properties. The District relies heavily on current expense mills and is not presently at the 20-mill floor. This means that if property values increase within the District, it will not see additional revenues based on that growth.

## Local Tax Effort

ODE 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 ODE as part of its District Profile Reports, also known as the Cupp Report, to reflect changes in local conditions from year to year.

### FY 2022 Local Tax Effort Comparison



Source: ODE

The District's local tax effort was compared to the local peers, primary peers, and the state average. The District has a local tax effort of 0.6848. This is the 531<sup>st</sup> highest local tax effort out of 606 districts in the state, which is approximately the 12<sup>th</sup> percentile of all districts. By comparison, the local peer average of 0.9658 would rank approximately 319<sup>th</sup> out of all 606 districts, or the 47<sup>th</sup> percentile.

## Revenue per Pupil

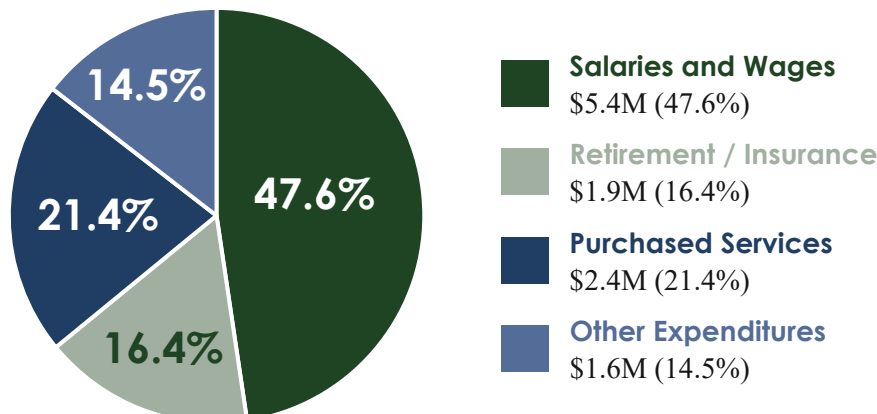
Revenue per pupil, broken down by type of funding, is another way to compare funding sources between Ohio school districts. Because our audit focuses on the projected deficit in the five-year forecast, we reviewed only the forecasted fund revenues for this purpose.<sup>18</sup> In FY 2022, the District received approximately \$10,618 per pupil, with 35.7 percent, or approximately \$3,788, coming from local taxes.<sup>19</sup> In FY 2022, the primary peer average was \$12,140 in revenue per pupil, with 30.1 percent, or approximately \$3,656, coming from local taxes. The District’s local revenue was lower than the primary peer average in FY 2022.

## BLSD Expenditures

In FY 2022, the District’s total expenditures were approximately \$11.3 million.<sup>20</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 District expenditures.

### FY 2022 Total General Fund Expenditure Composition

**Total: \$11.3M**



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.

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

<sup>18</sup> Forecasted funds include the District’s General Fund and funds derived from emergency levies.

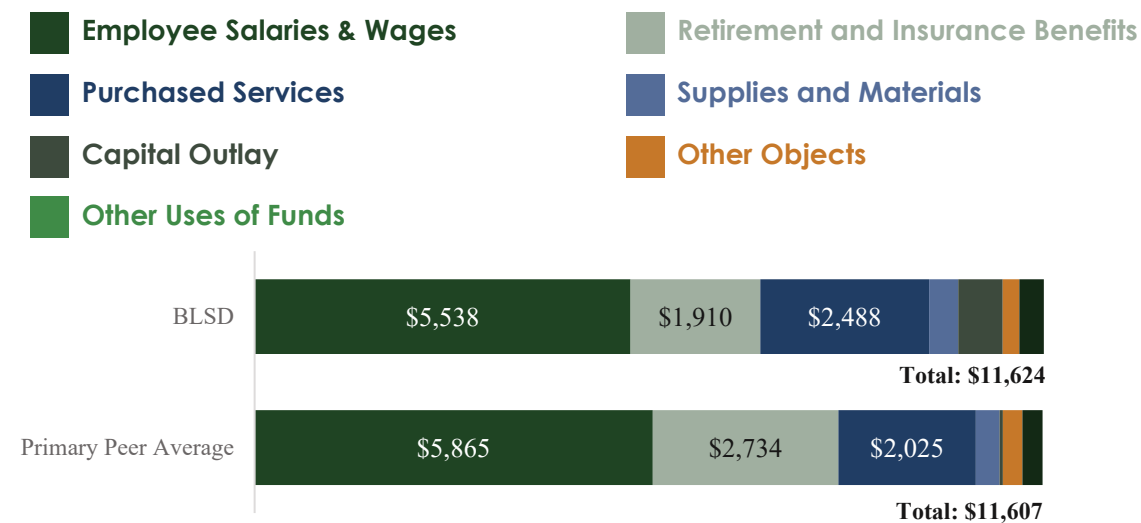
<sup>19</sup> The Cupp Report, issued by ODE, provides information on all revenues received by a district. Because of this, the percentage of revenues from local revenues in the Cupp report may vary from the amount in our report due to the inclusion of additional revenues. This is particularly true when reviewing FY 2021 data as districts received federal funding for COVID-19 relief through ESSER grants.

<sup>20</sup> This total excludes advances from the General Fund. For purposes of comparison, we excluded advances from the General Fund for both BLSD and the peer groups throughout the Expenditures section.

## Expenditures per Pupil

In FY 2022, BLS D spent approximately \$11,624, or 0.2 percent more, per pupil when compared to the primary peer average of \$11,607 per pupil.<sup>21</sup> The District spent more than the primary peer average on purchased services, supplies and materials, capital outlay, and other uses of funds. The District spent less than the primary peer average on employee salaries and benefits, and other objects.<sup>22</sup> The chart that follows provides a graphic comparison of expenditures per pupil for BLS D and the primary peer average.

### FY 2022 Total Expenditures Per Pupil



Source: BLS D and Peers

Note: Excludes Advances

<sup>21</sup> The expenditures per pupil used within the performance audit differs from the expenditures per pupil reported on ODE’s Report Card due to the utilization of different data for both District expenditures and enrollment.

<sup>22</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.



# 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 Facilities. We identified six recommendations which would result in reduced expenses or improve the District’s operational management based on industry standards and peer averages. Additional scope areas were also analyzed; however, the analyses did not result in recommendations due to already being in line with industry standards and peer averages (see **Appendix A**). The table below provides a summary of the recommendations. The savings of each recommendation represents the estimated average annual savings in each year of implementation.

## Summary of Recommendations

<b>Standard Recommendations</b>	<b>Savings</b>
<b>R.1 Develop Formal Plans</b>	<b>\$0</b>
<b>R.2 Eliminate Administrative Positions above the Peer Average</b>	<b>\$297,000</b>
Eliminate 1.0 FTE in Central Office Administration	\$79,000
Eliminate 2.0 FTE in Building Office Administration	\$218,000
<b>R.3 Eliminate Direct Student Education Positions above the Peer Average</b>	<b>\$252,000</b>
Eliminate 3.5 Direct Student Education positions above the Peer Average	\$252,000
<b>R.4 Renegotiate Collective Bargaining Agreement Provisions</b>	<b>\$0</b>
<b>R.5 Align Facilities Non-Regular Labor Expenditure with Primary Peers</b>	<b>\$14,000</b>
<b>R.6 Align Facilities Expenditures with Primary Peers</b>	<b>\$0</b>
<b>Total Cost Savings from Performance Audit Recommendations</b>	<b>\$563,000</b>

Note: Numbers in this table are rounded down to provide conservative estimates and for readability purposes.

Note: These estimated savings reflect the average annual savings that could be achieved in FY 2025 through the remainder of the forecast period.

Our recommendations are projected to save the District approximately \$563,000 annually, if fully implemented. The financial impact of these recommendations on the May 2023 five-year forecast is shown in the following table. This table reflects the actual annual financial impact along with the cumulative impact of the implementation of these recommendation on the five-year forecast and the associated reduction in the projected deficit. It should be noted that some of these recommendations may require contract negotiations and savings may not be realized immediately.

## Results of the Audit Recommendations (May 2023 Forecast)

	FY 2024	FY 2025	FY 2026	FY 2027
<b>Original Ending Fund Balance</b>	<b>\$1,544,633</b>	<b>\$1,285,971</b>	<b>\$635,374</b>	<b>(\$174,755)</b>
Cumulative Balance of Standard Recommendations	\$0	\$540,453	\$1,104,729	\$1,694,593
<b>Revised Ending Fund Balance with Standard Recommendations</b>	<b>\$1,544,633</b>	<b>\$1,826,424</b>	<b>\$1,740,103</b>	<b>\$1,519,838</b>

Source: BLSA

# 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. We reviewed BLSD’s financial management policies to determine if there were areas for improved management.

## Recommendation 1: Develop Formal Plans

BLSD should develop formal plans within the various operational areas of the District 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 a district has a long-term strategic plan tied to a formal capital plan, as well as a facilities maintenance plan, fleet maintenance plan, and bus replacement plan. This allows the district to ensure the needs of all operational can be met in an efficient and effective manner.

### Methodology

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

### Analysis

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 Government Finance Officers Association (GFOA) provides guidance to governmental entities in the development and maintenance of effective long-term planning. *Establishment of Strategic Plans* (GFOA, 2005) defines strategic planning as “a comprehensive and systematic management tool designed to help organizations assess the current environment, anticipate and respond appropriately to changes in the environment, envision the future, increase effectiveness, develop commitment to the organization’s mission, and achieve consensus on strategies and objectives for achieving that mission.”

Key steps in the strategic planning process include:

- Initiating the strategic planning process;
- Preparing a mission statement;
- Assessing and identifying environmental factors and critical issues;
- Agreeing upon and developing strategies for a small number of broad goals;
- Creating and action plan, including measurable objectives and performance measures;
- Obtaining approval of the plan; and,
- Implementing, monitoring, and reassessing the plan.

### *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, establishes project scope and cost, details estimated amounts of funding from various sources, and projects operating and maintenance costs.”

BLSD should develop a formal capital plan and ensure it is tied to the overall strategic plan.

### *Facilities Preventative 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 a foundation of preventative maintenance. An effective maintenance program begins with an audit of buildings, grounds, and equipment.

Once facilities data has been assembled, structural items and pieces of equipment can be selected for preventative maintenance. Once the items that should receive preventative 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 preventative service, as well as a complete list of items that must be maintained. Once this information is assembled, it must be formatted so that preventative 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.

### *Fleet Preventative Maintenance Plan*

According to the *Public Works Management Practices Manual* (American Public Works Association, 2014), a preventative maintenance program should be developed for all equipment

and includes scheduling preventative maintenance, recording performance, and monitoring the preventative maintenance program. A fleet preventative 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 emission requirements; and,
- 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 currently has seven active buses, which were all purchased between 2014 and 2023.

### **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 BLSD’s staffing levels, salaries, and CBA provisions and compared them to peer districts. Certain staff, including Title I and Special Education staffing, were excluded from our analyses due to various legal and contractual requirements within these programs.

## Recommendation 2: Eliminate Administrative Positions above the Peer Average

BLSD should consider eliminating central office and building administrator positions above the primary peer average.

### Impact

By reducing central office and building administrator positions to be in line with the primary peer average, the District could save an average of approximately \$297,000 annually.<sup>23</sup>

### Background

The District employs individuals in central office and building administrator positions who are responsible for activities related to the daily operations of the District. While these positions provide support to students and educators at BLSD, 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 and per-building basis.<sup>24</sup> Areas where BLSD could reduce central office and building administrators include:

- 1.0 FTE Central Office Administrators; and,
- 2.0 FTE Building Administrators.

#### *Central Office Administrators*

BLSD employs 3.15 FTEs as central office administrators who are responsible for overseeing the various programs and operational areas at the District, including 1.40 FTE supervisors and managers and 1.75 FTE directors. This is 1.42 FTEs above the primary peer average on a per-

<sup>23</sup> Calculated savings are based on the salary and benefits of the lowest tenured employee in each position category.

<sup>24</sup> A Full-Time Equivalent (FTE) was used to identify staffing levels, based on ODE reporting guidelines.

1,000 student basis. Eliminating 1.0 FTE central office administrator position could save an average of approximately \$79,000 annually.

### *Building Administrators*

BLSD employs 5.0 FTEs as building administrators including 3.0 FTE principals and 2.0 FTE assistant principals. This is 2.05 FTEs above the peer average on a per-1,000 student basis and 2.13 FTEs above the peer average on a per-building basis. Eliminating 2.0 FTE building administrator positions could save an average of approximately \$218,000 annually.

### **Conclusion**

The District should eliminate 3.0 FTE central office and building administrator positions. Eliminating these positions could save an average of approximately \$297,000 annually and bring its staffing to a level consistent with the primary peer average.

## Recommendation 3: Eliminate Direct Student Education Positions above the Peer Average

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

### Impact

By reducing direct student education staff to be in line with the primary peer average, the District could save an average of approximately \$252,000 annually.<sup>25</sup>

### Background

Direct education positions perform functions that assist students in an educational setting directly in some manner. Teaching staff positions in particular, include general education, gifted and talented, career technical, and limited English proficiency teachers. Based on peer comparisons, BLSD could eliminate teaching staff positions.

### Methodology/Analysis

Staffing levels for the District were identified and compared to primary peer averages on a per-1,000 student basis. BLSD could reduce 3.5 FTE teaching staff.

### *Teaching Staff*

BLSD employs 54.75 FTE general education teachers. The District is 3.93 FTEs above the peer average. Eliminating 3.5 FTE teaching positions could save an average of approximately \$252,000 annually.

### Conclusion

The District should eliminate 3.5 FTE direct student education positions. Eliminating these positions could save an average of approximately \$252,000 annually and bring its staffing to a level consistent with the primary peer average.

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<sup>25</sup> Calculated savings are based on the salary and benefits of the lowest tenured employee in each position category.

## Recommendation 4: Renegotiate Collective Bargaining Agreement Provisions

BLSD should renegotiate and align its collective bargaining agreement (CBA) provisions with ORC requirements and local peer districts in order to reduce future expenditures and decrease the risk for future liabilities.

### Impact

While there is no identified financial implication for this recommendation, the District's certificated and classified CBAs contain certain provisions which may increase future liabilities.

### Background

BLSD maintains two collective bargaining agreements:

- Brookfield Federation of Teachers, representing certificated staff, effective through June 29, 2026; and,
- Brookfield Association of School Employees, representing classified staff, effective through June 30, 2026.<sup>26</sup>

### Methodology

The District's CBAs were obtained from the State Employment Relations Board (SERB). BLSD's CBAs were then analyzed and compared to ORC requirements and local peer districts' CBAs to highlight any overly generous provisions or potential opportunities to reduce costs or increase operational efficiency.

### Analysis

In addition to the following provisions analyzed in depth, we also compared several other provisions which were not selected for further analysis due to being in line with the local peer averages and/or ORC requirements. These provisions, for certificated staff, include planning time, lunch breaks, LPDC compensation, mentor compensation, tuition reimbursement, personal leave accrual and accumulation, retirement incentive, professional leave, and internal substitute rate. For classified staff, the District's overtime and retirement incentive provisions were not selected for further analysis.

**Sick Leave Accumulation and Severance Payout:** ORC § 124.39 requires that public employees must be paid one quarter of accrued sick leave at retirement, based on a maximum accrual of 120 days. Based on this requirement, employees are eligible for up to 30 days of

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<sup>26</sup> During the course of the audit, new CBAs for certificated and classified staff were negotiated and approved by the Board in August 2023.



severance pay. However, public entities may choose to provide severance pay in excess of ORC requirements.

According to the District’s CBAs, certificated and classified employees may accrue up to 380 and 355 days of sick leave, respectively, and receive up to 75 and 100 days of paid severance, respectively. The District’s sick leave accrual allowance for both certificated and classified employees is below the local peer average as all but one peer offer unlimited sick leave accrual. The severance payout offered by the District is lower than the local peer average of 95 days for certificated employees, but higher than the local peer average of 93 days of for classified employees. Further, the District’s sick leave accrual of 380 and 355 days is higher than the ORC requirement of 120 days and its maximum severance of 75 and 100 days is higher than the ORC requirement of 30 days.

Excessive sick leave accrual increases the likelihood of severance payouts that are larger than required by state law and can increase the cost associated with substitutes or overtime.

**Vacation Leave:** Under the District’s classified CBA, employees are entitled to annual vacation accrual whereby they can earn 525 vacation leave days over the course of a 30-year career. This is lower than the local peer average of 557 days, but higher than the requirement of 460 days in ORC § 3319.084. Providing employees with more vacation days could increase substitute and overtime costs and increase future liabilities. Direct savings from reducing the vacation schedule could not be quantified; however, this would serve to increase the number of available work hours, at no additional cost to the District.

**Monitor Attendance Incentive:** BLS D offers an attendance incentive to both certificated and classified employees on a sliding scale up to \$1,100 and \$800, respectively, to staff with annual perfect attendance. These amounts are reduced with the amount of time missed, but employees can miss up to 4 days and still receive \$200. While only two peer districts offer an attendance incentive, BLS D exceeds both the certificated peer average of \$700 and the classified peer average of \$750. The District should continue to monitor the effectiveness of this provision to ensure it is meeting the intended results of reducing leave and substitute costs. Further, the District could consider renegotiating this provision to align with local peers that also maintain an attendance incentive for employees. An attendance incentive is not required by the ORC.

## Conclusion

The District has negotiated CBA provisions or offered benefits to its classified staff that exceed ORC requirements and local peer averages. BLS D should consider renegotiating the provisions discussed above in order to provide cost savings and reduce potential liabilities.

# Facilities

The changing landscape of education requires periodic reviews of facility staffing and maintenance to ensure that a district is using limited resources wisely. We reviewed BLSD’s facilities staffing levels and non-regular labor expenditures, including temporary, supplemental, and overtime hours, in comparison to best practices and industry standards to determine if there were any areas for improvement.

## Recommendation 5: Align Facilities Non-Regular Labor Expenditures with Peer Average

### Impact

Aligning non-regular labor expenditures with the primary peer average would save the District an average of approximately \$14,000 annually.

### Background

BLSD has employees who are responsible for the cleaning and maintenance of the District’s buildings and grounds. These individuals receive wages and benefits that are defined in the classified CBA.

### Methodology

We reviewed the District’s salaries and wages for facilities staff and compared it to peer districts. Facilities wages are split into regular and non-regular categories. The non-regular wages include temporary, supplemental, and overtime hours. We compared BLSD’s use of non-regular labor to the primary peer districts. We then reviewed non-regular labor as a percent of total salaries and wages to determine the extent to which the District could reduce expenditures in this area.

### Analysis

BLSD spent approximately \$34,000 on non-regular labor for facilities staff in FY 2022, which accounted for 10.4 percent of total facilities salaries and wages. This is 46.8 percent greater than the primary average for non-regular labor, which was approximately \$23,000. BLSD spends the majority of its non-regular labor on overtime labor. BLSD’s level of non-regular labor as a percent of total facilities salaries and wages was approximately 4.3 percent higher than the primary peer average in FY 2022.

The District could take steps to reduce the need for non-regular labor. In particular, BLSD officials could closely monitor the use of temporary and overtime labor by regular employees to identify trends that could be addressed. If the District were to reduce the percentage of non-

regular labor from 10.4 percent to the peer average of 6.1 percent, it would save an average of approximately \$14,000 annually.

## Conclusion

BLSD's facilities non-regular labor as a percent of total salaries and wages is higher than the primary peer average on both a percentage basis and actual dollar amount. The District should align its non-regular labor as a percent of total salaries and wages with the primary peer average. Doing so could save BLSD an average of approximately \$14,000 annually.

## Recommendation 6: Align Facilities Expenditures with the Peer Average

BLSD should align facilities expenditures with the primary peer average in order to reduce future facility-related liabilities.

### Impact

The financial impact of this recommendation would be dependent on the extent to which the District can align expenditures with the peer average.

### Background

BLSD maintains one school building, which houses the elementary, middle, and high schools. The District also maintains the Board Office building, as well as other smaller structures on the property.

Facilities expenditures include all expenses related to the maintenance of these buildings. This would include, for example, the salaries and benefits of employees such as custodial or maintenance staff, supplies and materials necessary to keep the building clean, and contracted services such as snow removal or mowing. These expenditures are broken down by category for accounting purposes, and based on a district's operational decisions, categories may vary. For example, a district that chooses to contract for services may have lower salary levels due to fewer staff being necessary.

The District's K-12 campus was designed and constructed with the Ohio Facilities Construction Commission (OFCC), which opened in 2011. The middle school portion of the building has experienced ongoing and unresolved issues with shifting and uneven floors since its construction, due to being built on shale. This was the subject of a lawsuit that was settled in 2023, and the District and OFCC received a settlement of approximately \$1.4 million.

### Methodology

We obtained and confirmed the District's building square footages with data from ODE and the Trumbull County Auditor. We then compared expenditures per square foot to the primary peer average to identify areas the District may be able to reduce expenditures. Lastly, we identified best practices that could be implemented by the District to assist in reducing expenditures.

## Analysis

Facilities expenditures encompass many different areas, such as personnel, supplies, or utilities. For accounting purposes, these expenditures are recorded in the following primary categories:

- Salaries and Wages;
- Benefits;
- Purchased Services (excluding utilities);
- Utilities;
- Supplies and Materials;
- Capital Outlay; and,
- Other Objects.

We compared BLSD’s expenditure per square foot to the primary peer average by category and total. Overall, the District spends \$1.62 more per square foot on facilities expenditures compared to the primary peers. With more than 179,000 total square feet in the District, this results in significant additional expenditures. As seen in the table below, BLSD is higher than the primary peers in four areas: purchased services (excluding utilities), utilities, supplies and materials, and capital outlay.

### Facilities Expenditures per Square Foot Comparison

	<b>Client</b>	<b>Peer Average</b>	<b>Difference</b>	<b>% Difference</b>
Salaries and Wages	\$1.82	\$1.86	(\$0.04)	(2.2%)
Employee Benefits	\$0.59	\$0.99	(\$0.40)	(40.4%)
Purchased Services (Excluding Utilities)	\$1.82	\$1.12	\$0.70	62.5%
Utilities	\$1.60	\$1.33	\$0.27	20.3%
Water & Sewage	\$0.14	\$0.14	\$0.00	0.0%
Sub-Total Energy	\$1.46	\$1.19	\$0.27	22.7%
Electric	\$1.18	\$0.88	\$0.30	34.1%
Gas	\$0.28	\$0.22	\$0.06	27.3%
Other Energy Sources	\$0.00	\$0.09	(\$0.09)	(100.0%)
Supplies & Materials	\$0.75	\$0.37	\$0.38	102.7%
Capital Outlay	\$1.35	\$0.44	\$0.91	206.8%
Other Objects	\$0.00	\$0.20	(\$0.20)	(100.0%)
<b>Total Expenditures per Square Foot</b>	<b>\$7.93</b>	<b>\$6.31</b>	<b>\$1.62</b>	<b>25.7%</b>

Source: BLSD and Peers

Had the District been in line with the peer average for total facilities expenditures for FY 2022, the District would have saved approximately \$290,000. In addition to comparing District expenditures to the peer average in FY 2022, we reviewed the District’s historical expenditures from FY 2020 through FY 2023. This examination showed that the District’s expenditures have been historically high and increased on an annual basis. Between FY 2021 and FY 2023, the District’s average annual increase in facilities expenditures was 20.3 percent.

As previously mentioned, the District’s building was built on shale, which resulted in some structural issues. It is possible that a portion of the high expenditures are associated with the District’s need to address these issues, however we were unable to verify that the building remediation was the specific cause of the historically high levels of expenditures.

### *Supplies and Materials*

The District uses bidding and price comparisons for common use items and is also a member of the Ohio Schools Council, which has a cooperative purchasing program. However, in FY 2022, the District spent \$0.75, or 102.7 percent, more than the peer average in this category. Neither OPT nor the District were able to identify a sole cause for the higher expenditures. According to School District Purchasing Practices (Missouri State Auditor, 2006), the following procurement procedure improvements could enhance accountability and reduce expenditures:

- Take full advantage of cooperative purchasing opportunities;
- Coordinate school supply orders across the district to maximize purchasing power; and,
- Consider state purchasing resources.

### *Purchased Services*

BLSD contracts out grounds services and athletic field maintenance, which may be a contributing factor to higher expenditures. The District spent \$1.82, or 62.5 percent more, than the peer average in this category. *A Guide to Contracting Out School Support Services: Good for the School? Good for the Community?* (March, 2008) offers guidance on best practices for purchased services. This guidance includes using independently developed requests for proposals and considering if there are enough qualified potential bidders to provide effective competition and cost reductions. Additionally, careful consideration on the total cost of contracting compared to using regular employees should be conducted prior to engaging in contracted activities.

### *Utilities*

In FY 2022, the District spent \$1.60, or 20.3 percent more, than the peer average in this category. Specifically, the District spent more than the peers on electric and gas. The District purchases electric and gas through Ohio Edison and Dominion Energy, respectively, but shops rates from various suppliers. While BLSD does not have a formal energy conservation policy, the District did have an energy audit conducted recently, which resulted in the installation of energy efficient LED lighting. The District also recently installed more energy efficient touchless plumbing fixtures and upgraded its HVAC system controls with funds from an EPA grant.

The District could take further actions to improve energy efficiency and reduce utility expenditures. *School Operations and Maintenance: Best Practices for Controlling Energy Costs: A Guidebook for K-12 School System Business Officers and Facilities Managers* (August, 2004), identifies many ways a school district can increase energy efficiency. These recommendations and best practices include regular maintenance and proactive inspection of major systems such as

HVAC, and specific activities such as regular inspection of windows and doors for air leaks, which would decrease heating and cooling expenses.

### *Capital Outlay*

In FY 2022, the District spent \$1.35, or 206.8 percent, more than the peer average in this category. In September 2023, the District announced the completion of a \$2.3 million improvement project on the middle school with the OFCC, which was necessary due to issues that arose due to being built on shale. We were unable to confirm the extent to which higher capital outlay expenditures were tied to this project.

### **Conclusion**

The District's facilities expenditures were higher than the primary peer average in FY 2022. Because the District recently completed a significant project relating to fixing the floor in the middle school, it should continue to monitor spending levels in these areas. BLSD should work to align facilities expenditures with the primary peer average by following best practices.

## 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.



# Brookfield Local School District

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Mr. Keith Faber  
Auditor of State  
88 East Broad Street, 5<sup>th</sup> Floor  
Columbus, OH 43215

11 October 2023

Dear Auditor Faber,

On behalf of the Board of Education of Brookfield Local Schools, the staff and students, and the residents of Brookfield School District, we would like to thank you for the time and effort that was put in by the Performance Audit Team during the Spring and Summer of 2023.

While the analysis of the Performance Team has been extremely informative both in terms of how we as a district operate on a macro level and how we compare to our peers, it is important to note the context in which the audit was performed.

Since the release of the November 2022 forecast, from which the reasoning of the performance audit was done, there have been many substantial and positive financial changes; the greatest impact coming from the use of ESSER ARP funds, as well as the increase due to the Fair School Funding Plan that was approved in July 2023 which have left the school district in a much better position.

With that being said, we appreciate your office providing recommendations for efficiencies regarding budgeting, establishing formal plans, staffing levels and non-regular labor expenditures. The district leadership team will continue to monitor finances and use this document to help make informed decisions in regards to the financial future of our school district. The Brookfield Local School District will continue to analyze the information gained through this process for the continued improvement of our district.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Toby Gibson', is written over the printed name.

Toby Gibson  
Superintendent

A handwritten signature in blue ink, appearing to read 'Jordan Weber', is written over the printed name.

Jordan Weber  
Treasurer

# 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 strategic and capital planning efforts consistent with leading practices?	<b>R.1</b>
Is the District’s General Fund subsidy of extracurricular activities appropriate in comparison to local peers and the District’s financial condition?	<b>No Recommendation:</b> The District’s subsidy is below the local peer average.
<b>Human Resources</b>	
Are the District’s staffing levels appropriate in comparison to primary peers, state minimum standards,	<b>R.2, R.3</b>

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demand for services, and the District’s financial condition?	
Are the District’s salaries and wages appropriate in comparison to local peers and the District’s financial condition?	<b>No Recommendation:</b> The District’s salaries are below the local peer average.
Are the District’s collective bargaining agreement provisions appropriate in comparison to local peers, minimum requirements, and the District’s financial condition?	<b>R.4</b>
Are the District’s insurance costs appropriate in comparison to other governmental entities within the local market and the District’s financial condition?	<b>No Recommendation:</b> The District’s insurance costs are in line with SERB regional peer average.
<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 is in line with the industry standard.
Are the District’s non-regular labor expenditures appropriate in comparison to primary peers, leading practices, industry standards, and the District’s financial condition?	<b>R.5</b>
Are the District’s facilities expenditures appropriate in comparison to primary peers, leading practices, industry standards, and the District’s financial condition?	<b>R.6</b>
<b>Transportation</b>	
Is the District’s T-1 Report accurate, and did it result in the appropriate level of State transportation funding?	<b>No Recommendation:</b> The District’s rider sheets are in line with the T-1 report.

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>27</sup>

- Control environment
  - We considered the District’s control of its EMIS and payroll systems.
- Risk Assessment
  - We considered the District’s activities to assess fraud risks.
- Information and Communication

<sup>27</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.

- 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

- Georgetown Exempted Village School District (Brown County)
- Delphos City School District (Allen County)
- McDonald Local School District (Trumbull County)
- Osnaburg Local School District (Stark County)
- Eastern Local School District (Brown County)
- East Clinton Local School District (Clinton County)
- East Palestine Local School District (Columbiana County)

### Local Peers

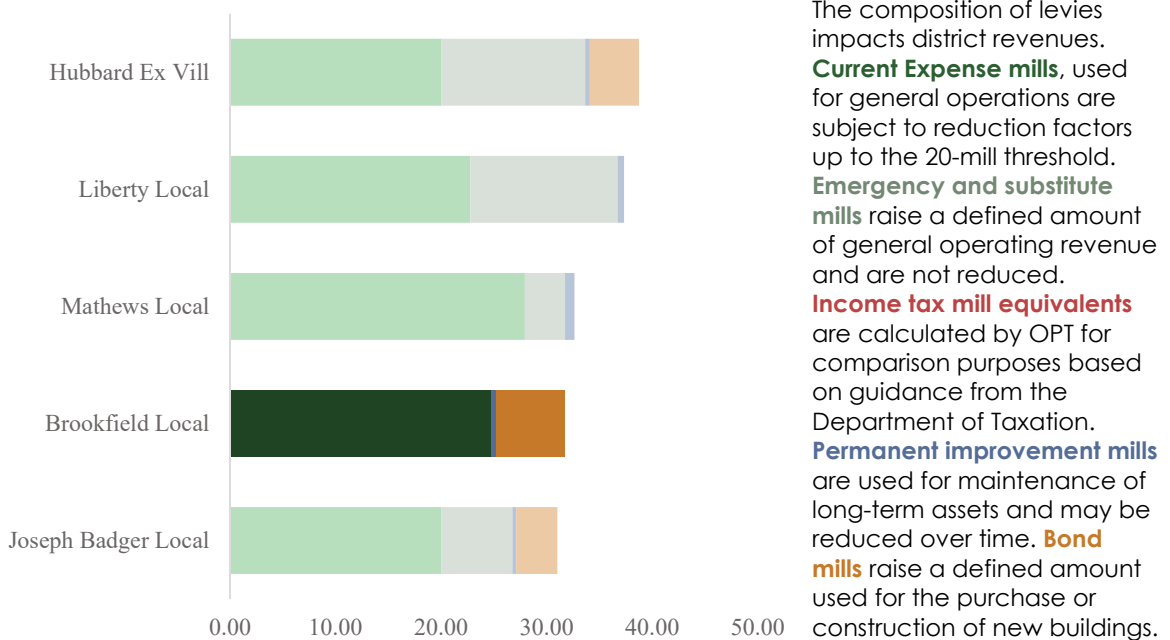
- Hubbard Exempted Village School District (Trumbull County)
- Mathews Local School District (Trumbull County)
- Joseph Badger Local School District (Trumbull County)
- Liberty Local School District (Trumbull County)

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 Systems

The following chart shows the General Fund millage for local peers. The green portion of the bar represents the current expense millage rate, where two of the local peers are at the 20-mill floor. Overall, the District’s effective millage rate is lower than all but one the local peers. Because the District is not at the 20-mill floor, it will not see continued growth from current expense mills as property value increases.

2022 Millage and Millage Equivalentents | Local Peers



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 equivalentents** 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.

Source: Ohio Department of Taxation

The following tables show the income tax revenue for primary peer districts and local peer districts. Only two primary peers collect revenue from an income tax, but none of the local peers do.

### 2022 Income Tax Revenue and Millage Equivalents | Primary Peers

District	Tax Rate	Income Tax Revenue	Estimated Millage Equivalents
Delphos City	0.50%	\$889,252.81	3.74
East Palestine City	0.50%	\$387,132.92	2.27
Brookfield Local	0.00%	-	0.00
East Clinton Local	0.00%	-	0.00
Eastern Local	0.00%	-	0.00
Georgetown Ex Vill	0.00%	-	0.00
McDonald Local	0.00%	-	0.00
Osnaburg Local	0.00%	-	0.00

Source: Ohio Department of Taxation

The following tables show the local tax effort (LTE) comparison between BLSD and the primary peer districts and the local peer districts. The District's LTE is below the statewide average and is amongst the lowest of the primary and local peer groups.

### 2022 Local Tax Effort Comparison | Primary Peers

District	LTE	Rank	Percentile
Eastern Local SD	1.0537	259	57.3%
East Clinton Local SD	0.9619	320	47.2%
Georgetown Ex Vill SD	0.8304	412	32.0%
East Palestine City SD	0.8272	417	31.2%
Delphos City SD	0.7786	456	24.8%
McDonald Local SD	0.7158	510	15.8%
Brookfield Local SD	0.6848	531	12.4%
Osnaburg Local SD	0.6794	533	12.0%
<b>Primary Peer Average</b>	<b>0.8353</b>	<b>411</b>	<b>32.2%</b>

Source: ODE

### 2022 Local Tax Effort Comparison | Local Peers

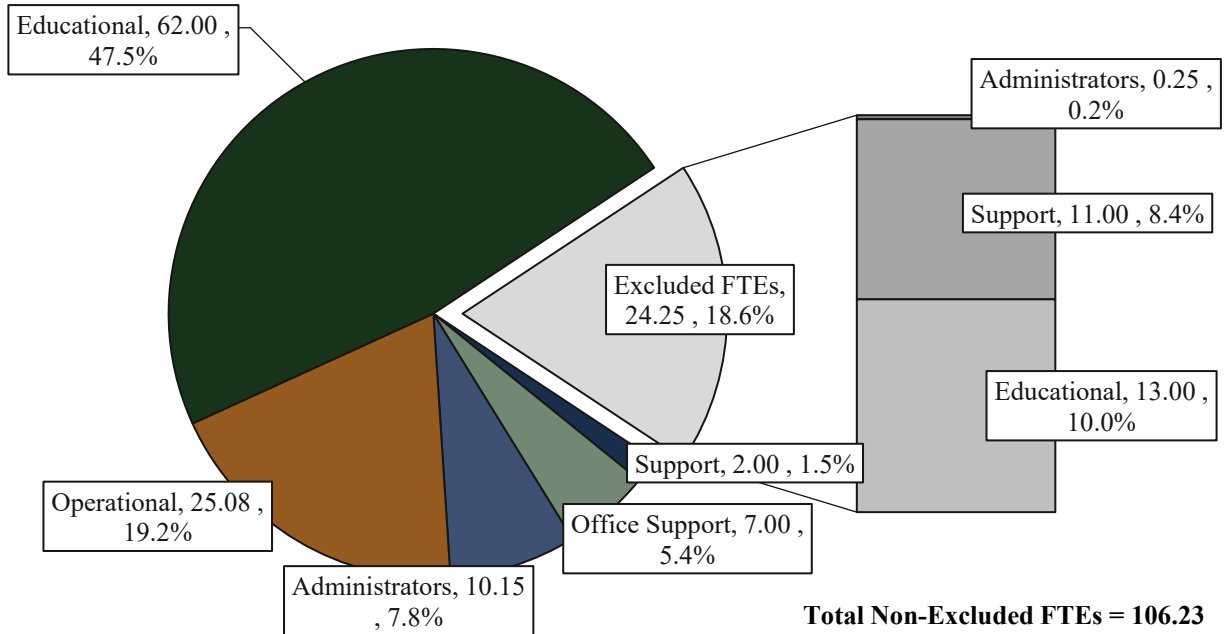
District	LTE	Rank	Percentile
Mathews Local SD	1.0301	272	55.1%
Joseph Badger Local SD	0.9912	299	50.7%
Liberty Local SD	0.9621	319	47.4%
Hubbard Ex Vill SD	0.8796	372	38.6%
Brookfield Local SD	0.6848	531	12.4%
<b>Local Peer Average</b>	<b>0.9658</b>	<b>319</b>	<b>47.4%</b>

Source: ODE

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# Appendix C: Human Resources

Personnel costs represent over 66 percent of the District’s spending. Due to this, we conduct several analyses relating to the expense associated with maintaining existing staffing levels. During the course of our analysis, we routinely exclude staff that are designated as Title 1 or Special Education as a result of specific rules relating to the funding of these employees.



In the chart above, there are approximately 24.25 excluded staff FTEs, which includes individuals that are associated with Special Education or Title 1 programming. These programs have certain legal and contractual requirements that would make reductions difficult.

## Staffing Comparison Tables

The following tables illustrate the District’s employee FTEs compared to the primary peer average. In order to allow for more precise comparison, employees were compared on an FTE per 1,000 student basis. These variances are then converted to FTEs for the client district. This calculation (shown below) allows for a more accurate comparison between districts when student counts differ.

$$\left[ \frac{\text{Client FTE}}{\left( \frac{\text{Client Enrollment}}{1,000} \right)} \right] - \left[ \frac{\text{Peer Avg FTE}}{\left( \frac{\text{Peer Avg Enrollment}}{1,000} \right)} \right] * \left( \frac{\text{Client Enrollment}}{1,000} \right)$$



## Central Office Administrator Staff Comparison

	Brookfield Local SD	Primary Peer Avg.	Difference		
<b>Students</b>					
Students Educated	971	938	33		
Students Educated (Thousands)	0.971	0.938	0.033		
<b>Position</b>	FTEs	FTEs per 1,000 Students	FTEs per 1,000 Students	Difference per 1,000 Students	Adjusted Difference in FTEs
Assistant, Associate Superintendent	0.00	0.00	0.00	0.00	0.00
Supervisor/Manager	1.40	1.44	0.79	0.65	0.63
Coordinator	0.00	0.00	0.30	(0.30)	(0.29)
Education Administrative Specialist	0.00	0.00	0.15	(0.15)	(0.15)
Director	1.75	1.80	0.54	1.26	1.22
Community School Administrator	0.00	0.00	0.00	0.00	0.00
Building Manager	0.00	0.00	0.00	0.00	0.00
Other Official/Administrative	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>3.15</b>	<b>3.24</b>	<b>1.78</b>	<b>1.46</b>	<b>1.42</b>

Source: BLS and ODE

## Building Administrator Staff Comparison

	Brookfield Local SD	Primary Peer Avg.	Difference		
Students Educated	971	938	33		
Students Educated (Thousands)	0.971	0.938	0.033		
Buildings	3.0	3.0	-		
<b>Position</b>	FTEs	FTEs per 1,000 Students	FTEs per 1,000 Students	Difference per 1,000 Students	Adjusted Difference in FTEs
Assistant Principal	2.00	2.06	0.30	1.76	1.71
Principal	3.00	3.09	2.74	0.35	0.34
Dean of Students	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>5.00</b>	<b>5.15</b>	<b>3.04</b>	<b>2.11</b>	<b>2.05</b>
<b>Position</b>	FTEs	FTEs per Building	FTEs per Building	Difference in FTE per Building	Adjusted Difference in FTEs
Assistant Principal	2.00	0.67	0.10	0.57	1.71
Principal	3.00	1.00	0.86	0.14	0.42
Dean of Students	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>5.00</b>	<b>1.67</b>	<b>0.96</b>	<b>0.71</b>	<b>2.13</b>

Source: BLS and ODE

## Teaching Staff Comparison

<b>Students</b>	<b>Brookfield Local SD</b>	<b>Primary Peer Avg.</b>	<b>Difference</b>		
Students Educated	971	938	33		
Students Educated (thousands)	0.97	0.94	0.03		
<b>Position</b>	<b>FTEs</b>	<b>FTEs per 1,000 Students</b>	<b>FTEs per 1,000 Students</b>	<b>Difference per 1,000 Students</b>	<b>Adjusted Difference in FTEs</b>
General Education	54.75	56.39	50.82	5.57	5.41
Gifted and Talented	0.00	0.00	0.15	(0.15)	(0.15)
Career-Technical Programs/Career Pathways	0.00	0.00	1.07	(1.07)	(1.04)
LEP Instructional Program	0.00	0.00	0.30	(0.30)	(0.29)
<b>Total</b>	<b>54.75</b>	<b>56.39</b>	<b>52.34</b>	<b>4.05</b>	<b>3.93</b>

Source: BLS and ODE

## K-8 Teaching Staff Comparison

<b>Students</b>	<b>Brookfield Local SD</b>	<b>Primary Peer Avg.</b>	<b>Difference</b>		
Students Educated	681	663	18		
Students Educated (thousands)	0.68	0.66	0.02		
<b>Position</b>	<b>FTEs</b>	<b>FTEs per 1,000 Students</b>	<b>FTEs per 1,000 Students</b>	<b>Difference per 1,000 Students</b>	<b>Adjusted Difference in FTEs</b>
Art Education K-8	0.50	0.73	1.18	(0.45)	(0.30)
Music Education K-8	1.25	1.84	1.80	0.04	0.03
Physical Education K-8	1.50	2.20	1.69	0.51	0.35

Source: BLS and ODE

### Non-Teaching Educational Staff Comparison

<b>Students</b>	<b>Brookfield Local SD</b>	<b>Primary Peer Avg.</b>	<b>Difference</b>		
Students Educated	971	938	33		
Students Educated (thousands)	0.97	0.94	0.03		
<b>Position</b>	<b>FTEs</b>	<b>FTEs per 1,000 Students</b>	<b>FTEs per 1,000 Students</b>	<b>Difference per 1,000 Students</b>	<b>Adjusted Difference in FTEs</b>
Curriculum Specialist	0.00	0.00	0.30	(0.30)	(0.29)
Counseling	3.00	3.09	2.74	0.35	0.34
Remedial Specialist	1.00	1.03	0.46	0.57	0.55
Tutor/Small Group Instructor	0.00	0.00	0.88	(0.88)	(0.85)
Full-time (Permanent) Substitute Teacher	0.00	0.00	0.30	(0.30)	(0.29)
Other Educational	0.00	0.00	0.30	(0.30)	(0.29)

Source: BLSD and ODE

### Professional Staff Comparison

<b>Students</b>	<b>Brookfield Local SD</b>	<b>Primary Peer Avg.</b>	<b>Difference</b>		
Students Educated	971	938	33		
Students Educated (thousands)	0.97	0.94	0.03		
<b>Position</b>	<b>FTEs</b>	<b>FTEs per 1,000 Students</b>	<b>FTEs per 1,000 Students</b>	<b>Difference per 1,000 Students</b>	<b>Adjusted Difference in FTEs</b>
Psychologist	0.00	0.00	0.29	(0.29)	(0.28)
Social Work	0.00	0.00	0.46	(0.46)	(0.45)

Source: BLSD and ODE

### Technical Staff Comparison

<b>Students</b>	<b>Brookfield Local SD</b>	<b>Primary Peer Avg.</b>	<b>Difference</b>		
Students Educated	971	938	33		
Students Educated (thousands)	0.97	0.94	0.03		
<b>Position</b>	<b>FTEs</b>	<b>FTEs per 1,000 Students</b>	<b>FTEs per 1,000 Students</b>	<b>Difference per 1,000 Students</b>	<b>Adjusted Difference in FTEs</b>
Computer Operating	0.00	0.00	0.30	(0.30)	(0.29)
Other Technical	0.00	0.00	0.46	(0.46)	(0.45)

Source: BLSD and ODE

### Central Office Support Staff Comparison

<b>Students and Buildings</b>		<b>Brookfield Local SD</b>	<b>Primary Peer Avg.</b>	<b>Difference</b>	
Students Educated		971	938	33	
Students Educated (thousands)		0.97	0.94	0.03	
<b>Position</b>	<b>FTEs</b>	<b>FTEs per 1,000 Students</b>	<b>FTEs per 1,000 Students</b>	<b>Difference per 1,000 Students</b>	<b>Adjusted Difference in FTEs</b>
Administrative Assistant	0.00	0.00	0.15	(0.15)	(0.15)
Accounting	2.00	2.06	0.14	1.92	1.86
Bookkeeping	0.00	0.00	0.46	(0.46)	(0.45)
Central Office Clerical	2.00	2.06	2.18	(0.12)	(0.12)
Records Managing	0.00	0.00	0.11	(0.11)	(0.11)
Other Office/Clerical	0.00	0.00	0.15	(0.15)	(0.15)
<b>Total</b>	<b>4.00</b>	<b>4.12</b>	<b>3.19</b>	<b>0.93</b>	<b>0.90</b>

Source: BLS and ODE

### Building Office Support Staff Comparison

<b>Students and Buildings</b>		<b>Brookfield Local SD</b>	<b>Primary Peer Avg.</b>	<b>Difference</b>	
Students Educated		971	938	33	
Students Educated (thousands)		0.97	0.94	0.03	
Buildings		3.00	3.00	0.00	
<b>Position</b>	<b>FTEs</b>	<b>FTEs per 1,000 Students</b>	<b>FTEs per 1,000 Students</b>	<b>Difference per 1,000 Students</b>	<b>Adjusted Difference in FTEs</b>
School Building Clerical	3.00	3.09	3.67	(0.58)	(0.56)
Other Office/Clerical	0.00	0.00	0.50	(0.50)	(0.49)
<b>Total</b>	<b>3.00</b>	<b>3.09</b>	<b>4.17</b>	<b>(1.08)</b>	<b>(1.05)</b>
<b>Position</b>	<b>FTEs</b>	<b>FTEs per Building</b>	<b>FTEs per Building</b>	<b>Difference in FTE per Building</b>	<b>Adjusted Difference in FTEs</b>
School Building Clerical	3.00	1.00	1.15	(0.15)	(0.45)
Other Office/Clerical	0.00	0.00	0.15	(0.15)	(0.45)
<b>Total</b>	<b>3.00</b>	<b>1.00</b>	<b>1.30</b>	<b>(0.30)</b>	<b>(0.90)</b>

Source: BLS and ODE

## Library Staff Comparison

<b>Students</b>		<b>Brookfield Local SD</b>	<b>Primary Peer Avg.</b>	<b>Difference</b>	
Students Educated		971	938	33	
Students Educated (thousands)		0.97	0.94	0.03	
<b>Position</b>	<b>FTEs</b>	<b>FTEs per 1,000 Students</b>	<b>FTEs per 1,000 Students</b>	<b>Difference per 1,000 Students</b>	<b>Adjusted Difference in FTEs</b>
Librarian/Media	0.00	0.00	0.15	(0.15)	(0.15)
Library Aide	0.00	0.00	1.05	(1.05)	(1.02)
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>1.20</b>	<b>(1.20)</b>	<b>(1.17)</b>

Source: BLS and ODE

## Nursing Staff Comparison

<b>Students</b>		<b>Brookfield Local SD</b>	<b>Primary Peer Avg.</b>	<b>Difference</b>	
Students Educated		971	938	33	
Students Educated (thousands)		0.97	0.94	0.03	
<b>Position</b>	<b>FTEs</b>	<b>FTEs per 1,000 Students</b>	<b>FTEs per 1,000 Students</b>	<b>Difference per 1,000 Students</b>	<b>Adjusted Difference in FTEs</b>
Registered Nursing	2.00	2.06	1.21	0.85	0.83
Practical Nursing	0.00	0.00	0.46	(0.46)	(0.45)
<b>Total</b>	<b>2.00</b>	<b>2.06</b>	<b>1.67</b>	<b>0.39</b>	<b>0.38</b>

Source: BLS and ODE

## Classroom Support Staff Comparison

<b>Students</b>		<b>Brookfield Local SD</b>	<b>Primary Peer Avg.</b>	<b>Difference</b>	
Students Educated		971	938	33	
Students Educated (thousands)		0.97	0.94	0.03	
<b>Position</b>	<b>FTEs</b>	<b>FTEs per 1,000 Students</b>	<b>FTEs per 1,000 Students</b>	<b>Difference per 1,000 Students</b>	<b>Adjusted Difference in FTEs</b>
Instructional Paraprofessional	0.00	0.27	1.13	(1.13)	(1.10)
Teaching Aide	0.00	0.00	2.18	(2.18)	(2.12)
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>3.31</b>	<b>(3.31)</b>	<b>(3.21)</b>

Source: BLS and ODE

## Other Support Staff Comparison

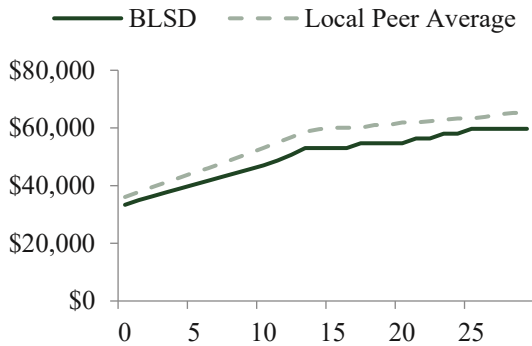
<b>Students</b>	<b>Brookfield Local SD</b>	<b>Primary Peer Avg.</b>	<b>Difference</b>		
Students Educated	971	938	33		
Students Educated (thousands)	0.97	0.94	0.03		
<b>Position</b>	<b>FTEs</b>	<b>FTEs per 1,000 Students</b>	<b>FTEs per 1,000 Students</b>	<b>Difference per 1,000 Students</b>	<b>Adjusted Difference in FTEs</b>
Attendance Officer	0.00	0.00	0.11	(0.11)	(0.11)
Guard/Watchman	0.00	0.00	0.29	(0.29)	(0.28)
Monitoring	0.00	0.00	2.29	(2.29)	(2.22)

Source: BLSD and ODE

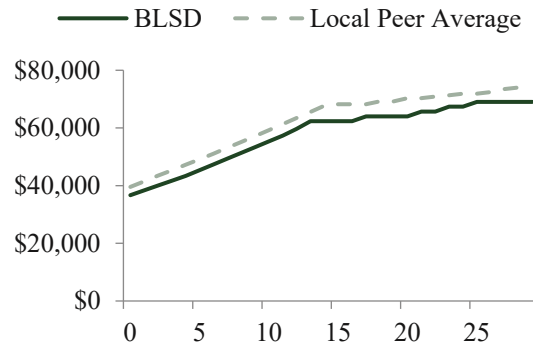
We also looked at annual salaries for all certificated employees and the hourly wage rates for various classified employee positions over the course of a career, as seen in the following charts.

## Certificated Career Compensation

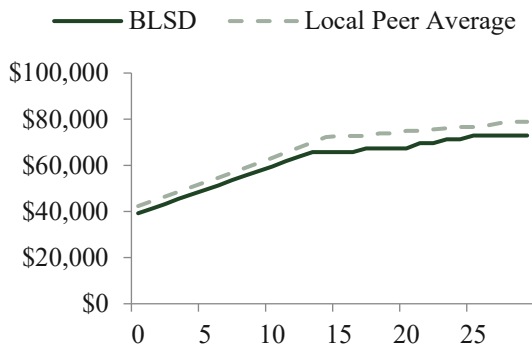
### Bachelor's



### Master's

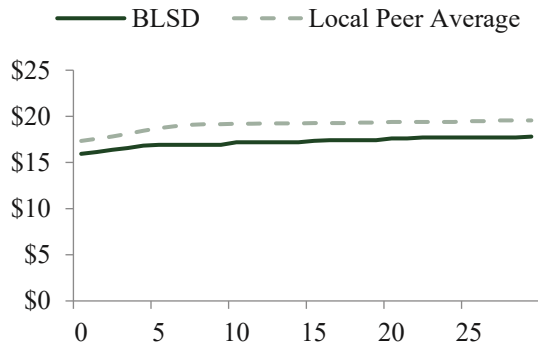


### MA + 30

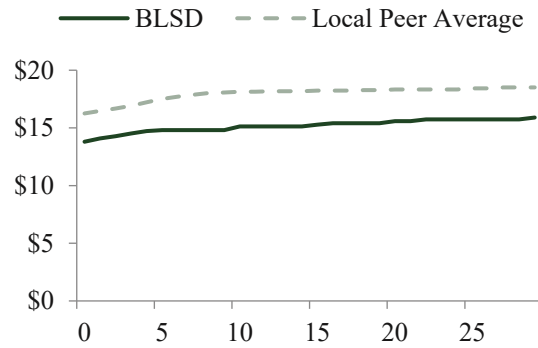


## Classified Career Compensation

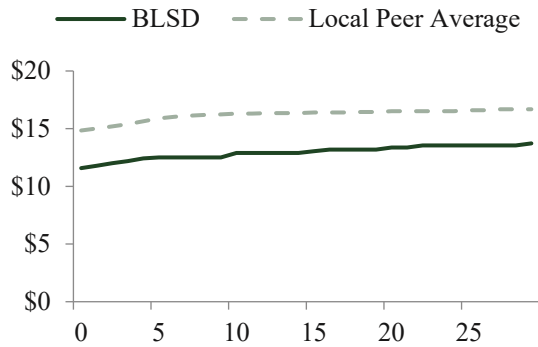
### Custodian



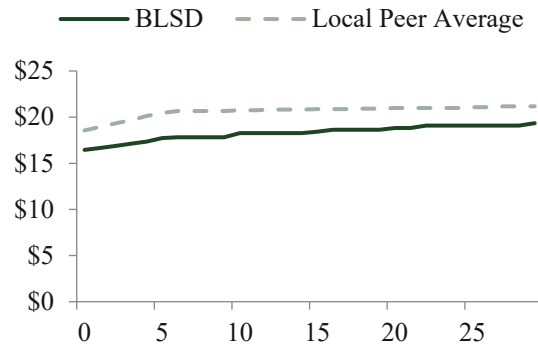
### Cook



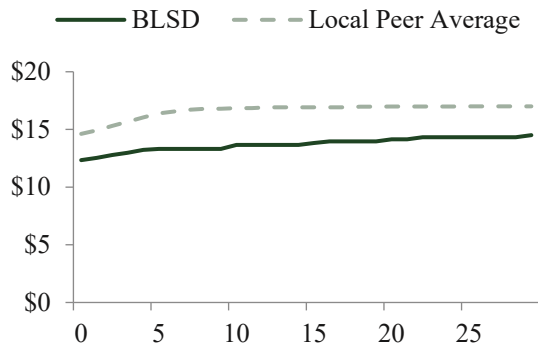
### Cook Helper



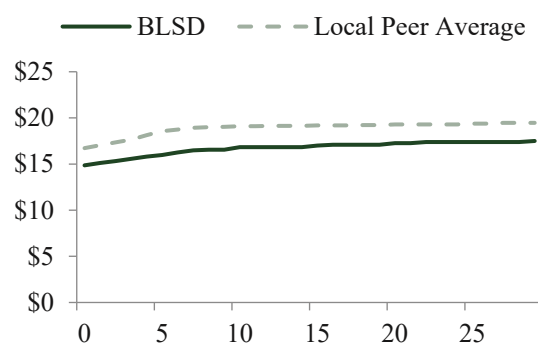
### Bus Driver



### Educational Aide



### Secretary



## Appendix D: Facilities

The following table shows the District’s facilities non-regular salaries and wages compared the primary peer average.

### Facilities Non-Regular Salaries & Wages Comparison

	<b>Brookfield Local</b>	<b>Peer Average</b>	<b>Difference</b>	<b>Average % Change</b>
110 & 140 - Salaries & Wages	\$0.00	\$0.00	\$0.00	0.0%
111 & 141 - Regular	\$297,353.16	\$363,040.58	(\$65,687.42)	(18.1%)
112 & 142 - Temporary	\$13,748.28	\$16,383.57	(\$2,635.29)	(16.1%)
113 & 143 - Supplemental	\$0.00	\$497.76	(\$497.76)	(100.0%)
114 & 144 - Overtime	\$20,717.02	\$6,602.27	\$14,114.75	213.8%
119 & 149 - Other Salaries	\$0.00	\$0.00	\$0.00	0.0%
<b>Total Regular Salaries &amp; Wages</b>	<b>\$297,353.16</b>	<b>\$363,040.58</b>	<b>(\$65,687.42)</b>	<b>(18.1%)</b>
<b>Total Non-Regular Salaries &amp; Wages</b>	<b>\$34,465.30</b>	<b>\$23,483.60</b>	<b>\$10,981.70</b>	<b>46.8%</b>
<b>Total Salaries &amp; Wages</b>	<b>\$331,818.46</b>	<b>\$386,524.17</b>	<b>(\$54,705.71)</b>	<b>(14.2%)</b>
<b>Non-Regular As % Of Total Salaries &amp; Wages</b>	<b>10.4%</b>	<b>6.1%</b>	<b>4.3%</b>	<b>71.0%</b>
<b>Overtime As % Of Regular Salaries &amp; Wages</b>	<b>7.0%</b>	<b>1.8%</b>	<b>5.1%</b>	<b>283.1%</b>



# OHIO AUDITOR OF STATE KEITH FABER



**BROOKFIELD LOCAL SCHOOL DISTRICT**

**TRUMBULL 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 10/24/2023**

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

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[www.ohioauditor.gov](http://www.ohioauditor.gov)