OFFICE OF THE NEW YORK STATE COMPTROLLER

DIVISION OF LOCAL GOVERNMENT
& SCHOOL ACCOUNTABILITY

Sullivan West Central School District

Financial Condition

Report of Examination

Period Covered:

July 1, 2012 — October 8, 2013

2014M-40

Thomas P. DiNapoli

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State of New York
Office of the State Comptroller

Division of Local Government
and School Accountability

August 2014

Dear District Officials:

A top priority of the Office of the State Comptroller is to help school district officials manage district resources efficiently and effectively and, by so doing, provide accountability for tax dollars spent to support district operations. The Comptroller oversees the fiscal affairs of districts statewide, as well as districts' compliance with relevant statutes and observance of good business practices. This fiscal oversight is accomplished, in part, through our audits, which identify opportunities for improving district operations and Board of Education governance. Audits also can identify strategies to reduce district costs and to strengthen controls intended to safeguard district assets.

Following is a report of our audit of the Sullivan West Central School District, entitled Financial Condition. This audit was conducted pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the General Municipal Law.

This audit's results and recommendations are resources for district officials to use in effectively managing operations and in meeting the expectations of their constituents. If you have questions about this report, please feel free to contact the local regional office for your county, as listed at the end of this report.

Respectfully submitted,

Office of the State Comptroller
Division of Local Government
and School Accountability

Introduction

Background

The Sullivan West Central School District (District) is located in Sullivan County. The District is governed by the Board of Education (Board) which comprises nine elected members. The Board is responsible for the general management and control of District financial and educational affairs, including budget development. The Superintendent of Schools is the District's chief executive officer and is responsible, along with other administrative staff, for the District's day-to-day management under the Board's direction. The District's Assistant Superintendent for Administrative Services (Assistant Superintendent) plays a key role in the budget development process and daily Business Office administration.

The District operates two schools with approximately 1,200 students. The District's budgeted appropriations for the 2013-14 fiscal year were $33 million, which were funded primarily with State aid and real property taxes.

Objective

The objective of our audit was to examine the District's financial activities. Our audit addressed the following related question:

- Did the Board adopt realistic budgets and properly use reserve funds and unexpended surplus funds,[1] when appropriate, to lessen the burden of District taxpayers?

Scope and Methodology

We examined the District's budgeting practices and the use of unexpended surplus funds and reserve funds for the period July 1, 2012 through October 8, 2013. To analyze the District's financial condition and budgeting trends, we extended our audit scope period back to July 1, 2008 and forward through June 30, 2014 to project results of operations.

We conducted our audit in accordance with generally accepted government auditing standards (GAGAS). More information on such standards and the methodology used in performing this audit isincluded in Appendix C of this report.

[1] The Governmental Accounting Standards Board (GASB) issued Statement 54, which replaces the fund balance classifications of reserved and unreserved with new classifications: nonspendable, restricted and unrestricted (comprising committed, assigned and unassigned funds). The requirements of Statement 54 are effective for fiscal years ending June 30, 2011 and beyond. To ease comparability between fiscal years ending before and after the implementation of Statement 54, we will use the term "unexpended surplus funds" to refer to that portion of fund balance that was classified as unreserved, unappropriated (prior to Statement 54) and is now classified as unrestricted, minus appropriated fund balance, amounts reserved for insurance recovery and tax reduction and encumbrances included in committed and assigned fund balance (post Statement 54).

Comments of District Officials and Corrective Action

The results of our audit and recommendations have been discussed with District officials and their comments, which appear in Appendix A, have been considered in preparing this report. District officials disagreed with the findings and recommendations in our report. Appendix B includes our comments on the issues raised in the District's response letter.

The Board has the responsibility to initiate corrective action. Pursuant to Section 35 of the General Municipal Law, Section 2116-a (3)(c) of the Education Law and Section 170.12 of the Regulations of the Commissioner of Education, a written corrective action plan (CAP) that addresses the findings and recommendations in this report must be prepared and provided to our office within 90 days, with a copy forwarded to the Commissioner of Education. To the extent practicable, implementation of the CAP must begin by the end of the next fiscal year. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. The Board should make the CAP available for public review in the District Clerk's office.

Financial Condition

Sound budgeting practices based on accurate estimates coupled with prudent fund balance management helps ensure that appropriate educational programs are maintained and financed. The Board is responsible for estimating expenditures and revenues (e.g., State aid) based on known needs as well as historical trends, determining how much unexpended surplus funds will be available at fiscal year-end[2] to balance the budget and determining the expected real property tax levy. Accurate estimates help ensure that the real property taxes levied are not greater than necessary.

A District may retain unexpended surplus funds, as allowed by law,[3] to address cash flow and unexpected occurrences or may reserve reasonable portions of surplus funds to finance future costs. A variety of reserves may be established for designated purposes. However, the Board is responsible for monitoring the amounts accumulated in those reserves and using them as intended for planned expenditures. Unreasonable budgetary practices or lack of information about actual budget performance can mislead District taxpayers and significantly impact the District's year-end unexpended surplus funds and financial condition.

District officials appropriated $7.7 million more in unexpended surplus funds than was needed to fund District operations. Additionally, officials consistently overestimated budget appropriations from 2008-09 through 2012-13 by a combined total of nearly $5.4 million, and the general fund generated combined operating surpluses totaling approximately $4.9 million because reasonable budgets were not always developed. Officials also increased the real property tax levy by more than $800,000 or 5 percent over this five-year period. At the same time, District officials transferred unexpended surplus funds to reserve funds to avoid exceeding the statutory limit. As a result, reserves as of June 30, 2013 totaled $6.9 million. By routinely using these practices, District officials withheld significant funds from productive use, may have levied unnecessary taxes and compromised the transparency of District finances to taxpayers.

<u>Appropriated Fund Balance</u> – District officials adopted budgets that included plans to use unexpended surplus funds at an average rate

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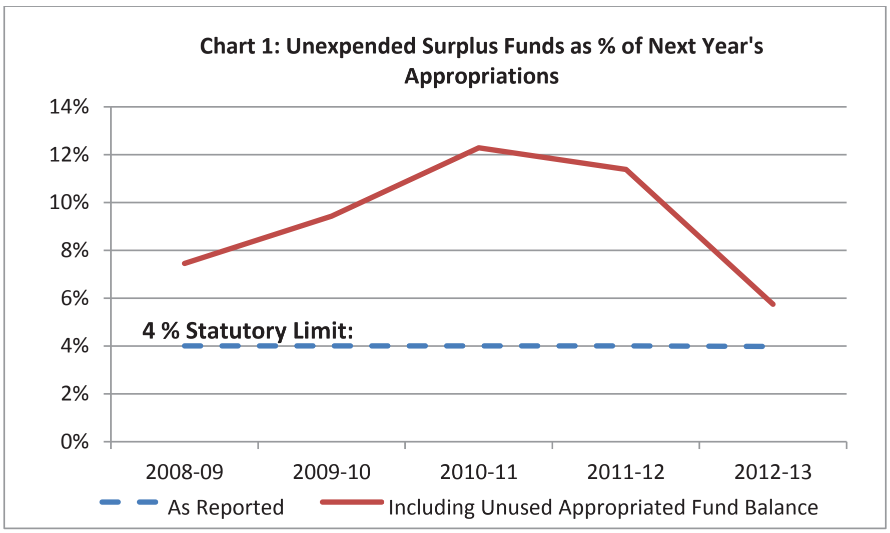
[2] Available unexpended surplus funds may be used to fund the next year's appropriations.

[3] Real Property Tax Law limits the amount of unexpended surplus funds that can be legally retained by District officials to no more than 4 percent of the next fiscal year's budget.

of more than $1.9 million annually from 2008-09 through 2012-13. However, the District's general fund generated total combined operating surpluses of nearly $4.9 million during this same period. Even though in 2012-13 the District incurred a loss of nearly $1.9 million, this was still significantly less than the nearly $2.5 million loss District officials had planned for that year. This trend continues in the current year; the 2013-14 fiscal year is projected to incur an operating surplus of $1.9 million. Therefore none of the appropriated fund balance will be used to finance District operations as planned.

District officials appropriated unexpended surplus funds in the budget each year, which reduced the available unexpended surplus funds to stay within the statutory limit each year (2008-09 through 2012-13). However, consistently overestimating expenditures and appropriating fund balance that was not used to fund operations resulted in real property taxes that were higher than necessary.



<u>Budgetary Estimates</u> – While revenue estimates were reasonable compared with the actual revenues received,[4] budgets for those years included aggregate overestimated expenditures of nearly $5.4 million. These budget appropriations were primarily overestimated in the categories of employee benefits[5] ($4.9 million or 14 percent), contractual expenditures[6] ($2.8 million or 5 percent) and personnel service costs[7] ($1 million or 2 percent). The District's combined budget

4 After adjustments were made for revenues received from two legal settlements involving a previous capital project

5 Includes retirement contributions, social security, workers' compensation and health insurance

6 Includes expenditures for contracts, materials and supplies, tuition, textbooks and BOCES services

7 Includes teacher salaries, substitute salaries, instructional salaries and non-instructional salaries

appropriations for employee benefits represented nearly 80 percent of total employee benefits expenditures for the 2012-13 fiscal year. Combined contractual budget appropriations were approximately 20 percent of that fiscal year's contractual expenditures. While estimating contractual expenditures may be difficult to plan for, personal service cost estimates, including employee benefits, should be readily attainable because they are based on employment contracts.

District officials believed they were budgeting conservatively. For example, the Assistant Superintendent overestimated appropriations for potential staff additions and increases in contractual fuel, oil and diesel costs, thereby planning for the worst case scenario in terms of potential price increases. In addition, District officials also stated that they budgeted for employee health insurance benefits in case they did not receive the one-month premium holiday the District was allowed each year.[8] However, we calculated that expenditures for one month of health insurance in 2013 would total little more than $300,000, which was much less than the most recent budget variance of almost $900,000.

Reserves – By consistently adopting budgets with higher than necessary expenditure estimates, the District generated operating surpluses[9] that were used to fund the District's various reserves. The District's seven reserve funds totaled $6.9 million as of June 30, 2013, an increase of 26 percent since June 30, 2009. The increase resulted because the Board transferred some of the surplus funds to reserves at the end of each fiscal year in order to comply with the statutory limit. We analyzed the District's reserves for reasonableness and adherence to statutory requirements and found that two reserves – the unemployment insurance reserve and the workers' compensation reserve – were in excess of the amounts needed for authorized purposes.

The unemployment insurance reserve, which General Municipal Law (GML) authorizes to reimburse the New York State Unemployment Insurance Fund for payments made to claimants, had a reported balance of $393,672 as of June 30, 2013. This balance was approximately 23 times the District's five-year average annual unemployment costs.[10] The workers' compensation reserve, which GML authorizes for paying compensation and benefits and medical and hospital costs

[8] In past years, the District's health insurance provider required paying only 11 months of premiums instead of 12. However, this is not guaranteed every year.

[9] Typically, operating surpluses would equal the change in fund balance during the same period of time. Accounting adjustments made at the conclusion of a fiscal year can cause the calculated surpluses to differ from the changes in fund balance. The District had three such entries during our audit period.

[10] The District incurred unemployment costs totaling $87,090 from 2008-09 through 2012-13.

based on workers' compensation claims, had a reported balance of more than $1.4 million as of June 30, 2013.This balance is eight times the District's five-year average annual workers' compensation costs of $166,865. Furthermore, no money has been spent from either reserve in the last five fiscal years. Instead, the unemployment and workers' compensation expenditures were budgeted and paid for from general fund appropriations. Therefore these expenditures were essentially funded through the annual real property tax levy rather than using the funds reserved for this purpose.

The Assistant Superintendent told us the unemployment reserve will be used in the event that the District has to lay off staff. However, the amount of the reserve would be enough to cover about 35 staff being laid off for 26 weeks. The Assistant Superintendent also told us that the workers' compensation reserve was not intended to pay for annual workers' compensation expenditures but rather to cover a future situation in which significant compensation may need to be paid to employees.[11]

For fiscal years 2008-09 through 2012-13, the real property tax levy increased by nearly $800,000, while total unexpended surplus funds increased by $3.3 million. More accurate budget estimates may have reduced, or eliminated, any need to increase the real property tax levy. Additionally, by maintaining excessive or unnecessary reserves, the Board and District officials have withheld significant funds from productive use. All of these factors compromise the transparency of District finances to the taxpayers.

Recommendations

The Board and District officials should:

1. Adopt budgets that include reasonable estimates for expenditures and the use of unexpended surplus funds.

2. Develop a plan for using the surplus funds identified in this report in a manner that benefits District taxpayers. Such uses could include, but are not limited to:

   - Reducing real property taxes,
   - Increasing necessary reserves,
   - Funding one-time expenditures and
   - Paying off debt.

[11] The District told us the cap on the workers' compensation liability was $500,000 per person per incident.

3. Review all reserve balances and determine if the amounts reserved are necessary and reasonable. Excess amounts should be transferred to unexpended surplus fund balance (where allowed by law) or other reserves established and maintained in compliance with statutory directives.

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

The District officials' response to this audit can be found on the following pages.

Sullivan West Central School

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Nancy M. Hackett, Ed.D
Superintendent of Schools

July 23, 2014

Office of the State Comptroller
Binghamton Regional Office
State Office Building, Suite 1702
44 Hawley Street
Binghamton, NY 13901-4417

RE: Response to Preliminary Draft Findings for July 1, 2012, through October 8, 2013 Financial Condition Report of Examination

Dear Sir or Madame:

The Sullivan West Central School District is in receipt of the draft audit report, Financial Condition, for the period of July 1, 2012, through October 8, 2013, prepared by the Office of the State Comptroller. Our Board of Education and District Administration thank [redacted] and [redacted] for the professional nature in which they worked during the scope of the audit. The Office of the State Comptroller committed time and expertise for a thorough review to assess the objective, "Did the Board adopt realistic budgets and properly use reserve funds and unexpended funds, when appropriate, to lessen the burden of District taxpayers?" The assessment included the examination of the District's budgeting practices and the use of unexpended surplus funds and reserve funds for the period July 1, 2012 through October 8, 2013. They also analyzed the District's financial condition and budgeting trends extending the audit scope period back to July 1, 2008.

We are most proud to note that this report did not present a single material finding or procedural weakness.

Over the last few years, the demand for change in education has been overwhelming and demanding. State mandates, APPR requirements, common core standards and the professional development and support for staff has been exorbitant and unknown. We are left not knowing what may come next and how to fund these unfunded mandates. While this school district works to provide the quality education that our community is accustomed to, we have to estimate and assume the State will continue their mandates, and the funding will be insufficient to satisfy State mandates and to otherwise support the School District's program.

The Comptroller's audit included the areas of Appropriated Fund Balance; Budget Estimates; Reserves and Public Notice. Let us review and respond to each of these areas in the context of the Sullivan West Central School District as follows:

Appropriated Fund Balance

The appropriated fund balance is built into the revenue side of the budget to support expenses in the new year. If the District does not incur all the expenses that were budgeted, the District will have a surplus that will be applied the following year. Conversely, if the District does incur all the expenses or more, the appropriated fund balance will diminish. This is factored into the financial plan; however, it does not dictate the budget. The Strategic Plan drives the budget process.

The draft report focused on the fact that the tax levy increased approximately 1% each year over the past 5 years. In the 2005-06 school year, the District experienced a double-digit tax levy increase of 16.7% on a contingent budget that caused detriment to our school community. After the 2005-06 school year it was not unusual to have annual tax levy increases of 5 or 7 percent followed by a 6% decrease. Subsequently, our Board of Education insisted they did not want the yo-yo increases/decreases that we had experienced, which led to the decision to take control of the financing in order to minimize the negative impact to both the program and taxpayers. Exercising better controls over the appropriated fund balance and the budget has resulted in stabilized changes to the tax levy.

Budget Estimates

As part of the District's financial plan, the Board has built budgets that would continue to both support and improve our educational program as outlined in our Strategic Plan. However, we recognize the balance between providing an appropriate educational program for our students and the ability of the community to pay for the program. Decisions were made to protect our investment in our children's future. This means building a budget that encompasses all of our needs. Consequently, if we do not utilize the budget in its entirety, this savings will go to support the following year's budget as appropriated fund balance.

To appreciate the District's position this requires an understanding of our history. It is the District's history that moves us to safeguard our program. We have closed two schools, and experienced millions of dollars in state aid miscalculations, in addition to a gap elimination adjustment that has reduced the District's share of state aid. As we plan for the future the District accepts that we are restricted by a levy limit and tax freeze that serve to penalize our constituents if the District fails to comply. All of these concerns have driven the successful implementation of the financial plan. The District is attempting to budget responsibly within the legal limits. We abide by the law that allows the District to retain a maximum of 4% in unexpended surplus funds. However, based on the District's history, our budgets must be built based upon the realistic estimates of the District's needs. This necessitates that we anticipate and budget for worse case scenarios.

See Note 1 Page 14

Reserves

In the draft report, it refers to the District maintaining excessive and/or unnecessary reserves. If reserves were not necessary, the State would not have regulations in place allowing for them. These are the tools the State has authorized school districts to use to plan for irregularities that would not normally be built into the budget.

See Note 2 Page 14

In the draft report you discuss the reserves totaling $6.9 million as of June 30, 2013. In particular you site the reasonableness of the unemployment reserve having enough funds to cover the lay-off of 35 employees. This is not unreasonable. On June 30, 2005 the District cut 41 positions and at the same time increased taxes 16.7%. Let me assure you, back then, no one thought cuts of this magnitude could happen. We have learned to plan for the unexpected and save for that rainy day.

See Note 3 Page 14

Also, you question the reasonableness of the Workers' Compensation Reserve. A few years ago at our local BOCES, a catastrophic injury was sustained by an employee that required BOCES to pay $250,000 for their share of the extended liability. This unplanned expense was for one catastrophic accident. Today a catastrophic injury will cost $500,000 per person. It is not unreasonable to plan for such an occurrence. If we wait to plan for these incidents, the District will not be in a financial position to pay the liability. One catastrophic injury is the equivalent of approximately 3 percentage points on the District's levy. The District's levy increase for 2014-15 is 1.28%. Utilizing the tools the State has made available to the District is essential for future survival.

From our unpredictable experiences, the District has learned that if there is a shortfall of funds we <u>will</u> have to find the means to address the shortage. Our financial circumstances require us to plan for the unexpected, hope for the expected, all for the sake of the on-going concern of our District, students, and community.

Public Notice

See Note 4 Page 14

On page 8 of the draft audit report, it states that the District did not provide historical data to the public until the 2012-13 fiscal year. This is not true. The reports generated for the public in previous years were the same as the reports provided in 2012-13. All documentation was provided on the website, mailed and presented at public forums each month. Therefore, this comment should be removed from the report.

We appreciate the opportunity to respond to this audit report. We are pleased that the comptroller's report states the District's revenue estimates have been reasonable compared to actual revenues received. We feel strongly that the District's approach to budgeting and financial planning has demonstrated the Board's fiscal responsibility and insures a healthy financial future for the school district as well as the community. In these incredibly tumultuous times in state financing for education, our steady approach to minimal tax increases for the taxpayers and staying consistent within the restrictions of the tax-cap to afford our community members every opportunity for a state reimbursement if they are eligible.

Our work is ongoing and always with the best interest of our students and our community in the forefront.

Respectfully submitted,

Nancy M. Hackett, Ed.D
Superintendent of Schools

cc: Lorraine Poston, Asst Supt for Adm Services
Sullivan West Board of Education Members

APPENDIX B

OSC COMMENTS ON THE DISTRICT'S RESPONSE

Note 1

Officials consistently overestimated expenditures primarily in personal services costs. Because these costs are generally driven by employment contracts, District officials should be able to accurately estimate these needs.

Note 2

We do not question the necessity of the District's reserves but rather the reasonableness of two reserve fund balances.

Note 3

We believe it is unreasonable to assume that 35 positions (or almost 25 percent of the District's total staff) could be cut in a single fiscal year. The District experienced staffing level reductions over the last five years and, barring a massive drop in enrollment, will have to maintain some minimum staffing levels to provide education for its students.

Note 4

We removed this finding from our report based on discussions with District officials at the exit conference.

APPENDIX C

AUDIT METHODOLOGY AND STANDARDS

To accomplish our objective, we interviewed District officials, tested selected records and examined pertinent documents for the period July 1, 2012 through October 8, 2013. To analyze the District's financial condition, budgeting and reserves, we extended our audit scope period back to July 1, 2008 and forward through June 30, 2014 to project results of operations. Our examination included the following:

- We interviewed District officials and reviewed Board minutes and resolutions to gain an understanding of the budgeting process, including the rationale for determining the amount of unexpended surplus funds available for appropriation and the procedures for monitoring and controlling the budget.

- We calculated the results of operations over the last five fiscal years by comparing actual revenues and expenditures, including appropriated surplus funds where applicable.

- We compared the general fund estimated revenues and budget appropriations with actual revenues and expenditures for fiscal years 2008-09 through 2012-13 to determine if the District's budget estimates were reasonable.

- We projected 2013-14 fiscal year results of operations to determine the amount of surplus the District would generate at year-end by annualizing revenues and expenditures based on operating results through the end of fieldwork date.

- We examined budget line items where actual revenues were at least 5 percent of total revenues or where the variance was at least $100,000 overbudgeted or underbudgeted to determine if these items were significantly overbudgeted or underbudgeted. We also examined budget line items where actual expenditures were at least 5 percent of total expenditures or where the variance was $100,000 overbudgeted or underbudgeted to determine if the variances in these budget line items were significant.

- We reviewed the District's real property tax levy for the 2008-09 through 2012-13 fiscal years to determine if the levy was increasing.

- We analyzed reserves to determine if they were properly supported and reasonably funded. This included calculating average annual expenditures and comparing them with the annual reserve balance to determine how many years the reserves could fund related expenditures.

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 objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

APPENDIX D

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