OFFICE OF THE NEW YORK STATE COMPTROLLER

DIVISION OF LOCAL GOVERNMENT
& SCHOOL ACCOUNTABILITY

Campbell-Savona Central School District

Financial Condition

Report of Examination

Period Covered:

July 1, 2011 — January 31, 2015

2015M-42

Thomas P. DiNapoli

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State of New York
Office of the State Comptroller

Division of Local Government and School Accountability

May 2015

Dear School District Officials:

A top priority of the Office of the State Comptroller is to help school district officials manage their districts 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 Campbell-Savona 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 New York State 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 Campbell-Savona Central School District (District) is located in Steuben County within the Towns of Addison, Bath, Bradford, Cameron, Campbell, Erwin and Thurston and the Village of Savona. The District is governed by the Board of Education (Board), which comprises seven elected members. The Board is responsible for the general management and control of the District's financial and educational affairs. The Superintendent of Schools (Superintendent) is the chief executive officer of the District and is responsible, along with other administrative staff, for the day-to-day management of the District under the direction of the Board. The Board annually appoints an audit committee, which comprises three Board members and one member of the community.

There are two schools in operation within the District, with approximately 890 students and 175 employees. The District's budgeted general fund appropriations for the 2014-15 fiscal year are $23.4 million, which are funded primarily with State aid and real property taxes.

Objective

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

- Did the Board and District management adequately manage the District's financial condition?

Scope and Methodology

We examined the District's financial condition for the period July 1, 2011 to January 31, 2015.

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 is included in Appendix C of this report.

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. Except as specified in Appendix A, District officials generally agreed with our recommendations and indicated they planned to take corrective action. 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 New York State 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

It is essential that the Board adopt structurally balanced budgets in which recurring revenues finance recurring expenditures and reasonable levels of fund balance are maintained. In preparing a realistic budget, the Board is responsible for estimating what the District will spend and what it will receive in revenue, estimating how much fund balance will be available at fiscal year-end and determining what the expected tax levy will be. Fund balance represents resources remaining from prior fiscal years that can be used to lower property taxes for the ensuing fiscal year. A district may retain a portion of fund balance, referred to as unexpended surplus funds, but must do so within the limits established by New York State Real Property Tax Law. Currently the amount of unexpended surplus funds that the District can retain may not be more than 4 percent of the ensuing fiscal year's budget. Districts may also establish reserves to restrict a reasonable portion of fund balance for a specific purpose, also in compliance with statutory directives.

The Board is responsible for developing a formal plan for the use of its reserves, including how and when disbursements should be made, optimal or targeted funding levels and why these levels are justified, and for ensuring that District officials are maintaining appropriate documentation to account for and monitor reserve activity and balances. Funding reserves at greater than reasonable levels contributes to real property tax levies that are higher than necessary because the excessive reserve balances are not being used to fund operations. Therefore, the appropriate use of reserve funds is also an important part of the budget process.

District officials continually underestimated revenues and overestimated appropriations when they prepared and adopted budgets for the last three fiscal years, even though this poor budgeting practice was brought to the District's attention during our last two annual budget reviews.[1] As a result, fund balance was higher than needed. Better budgeting would have allowed operations to stay at the intended level with lower taxes.

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[1] The District was authorized to issue debt totaling $3,250,000 to liquidate the accumulated deficit in the District's general fund as of June 30, 2006. New York State Local Finance Law requires all local governments that have been authorized to issue obligations to fund operating deficits to submit their *tentative* budget for the next fiscal year to the State Comptroller for review while the deficit obligations are outstanding.

Although the Board adopted a fund balance policy on December 16, 2014, the policy does not address the appropriate level of fund balance to maintain or the use of its reserves. As part of our annual budget reviews, we pointed out budget inaccuracies, but the Board took no action to correct the budgets. In fact, after the District's budgets were reviewed by Office of the State Comptroller (OSC) staff, District officials made changes to the tentative budgets that caused the adopted budget appropriations to be even more unrealistic than originally identified, unnecessarily increasing the burden on taxpayers. The District's budget variances are shown in Figures 1 and 2.

Figure 1: Revenue Variances

Fiscal Year	Budgeted	Actual	Difference
2011-12	$18,475,366	$18,877,156	$401,790
2012-13	$19,679,756[a]	$19,743,476	$ 63,720
2013-14	$19,935,918	$20,045,173	$109,255
2014-15	$22,818,516	$21,003,450[b]	($1,815,066)[c]
Totals	**$80,909,556**	**$79,669,255**	**($1,240,301)**

[a] After Board adoption, but prior to preparing and mailing the tax bills, the Board passed a resolution on June 25, 2012 to reduce the tax levy by $70,223 through the increase of appropriated fund balance.

[b] Projected revenues are based on actual revenues received through January 31, 2015 and remaining New York State Aid to be received per the General Formula Aid Output Report and reasonably anticipated revenues.

[c] This large variance is attributed to the significant reduction in New York State Aid.

Figure 2: Expenditure Variances

Fiscal Year	Budgeted	Actual	Difference
2011-12	$19,391,481	$18,462,143	$929,338
2012-13	$20,069,252	$19,509,900	$559,352
2013-14	$21,271,220	$20,635,557	$635,663
2014-15	$23,399,013	$21,845,509[a]	$1,553,504
Totals	**$84,130,966**	**$80,453,109**	**$3,677,857**

[a] Projected expenditures are based on actual expenditures and encumbrances through January 31, 2015 and debt service expenditures still to expend.

Because the Board adopted unrealistic budgets, appropriated fund balance and reserves were not needed to fund operations as planned. Instead of using approximately $2.1 million[2] in appropriated fund balance as planned, only $512,817 was used in the 2013-14 fiscal year to finance operations. In addition, even though District officials included reserves as a financing source in each of the last three budgets totaling $625,328,[3] only $77,584 was used, which was in the 2013-14 fiscal year. As a result, the District's fund balance has remained excessive. Specifically, we found that the percent of unassigned

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[2] The District appropriated fund balance totaling $644,287 for the 2011-12 fiscal year, $251,219 for the 2012-13 fiscal year and $1,190,301 for the 2013-14 fiscal year.

[3] The District included transfers from reserves in each of the last three budgets totaling $271,828 in 2011-12, $208,500 in 2012-13 and $145,000 in 2013-14.

fund balance as a percentage of the ensuing year's appropriations exceeded the 4 percent allowed by statute in two of the last three completed fiscal years. See Figure 3. Furthermore, the District's practice of consistently appropriating fund balance that is not needed to finance operations is, in effect, a reservation of fund balance that is not provided for by statute and a circumvention of the statutory limit imposed on the level of unreserved, unappropriated fund balance. Finally, as of June 30, 2014, two of the reserves totaling $1.14 million appear to be overfunded. Specifically, the unemployment insurance reserve had a balance of $116,459, which is over 16.5 times the average annual expenditures,[4] and the capital reserve had a balance of $1,024,119 with no planned future expenditures.

Figure 3: Fund Balance – General Fund

	2011-12	2012-13	2013-14
Beginning Fund Balance	$3,395,587	$3,810,600	$4,044,176
Operating Surplus (Deficit) [a]	$415,013	$233,576	($590,384)
Ending Fund Balance	$3,810,600	$4,044,176	$3,453,792
Less: Restricted Funds	$1,840,931	$2,051,290	$1,976,344
Less: Appropriated Fund Balance	$251,219	$1,190,302	$444,797
Less: Assigned Fund Balance	$51,273	$39,782	$66,256
Unassigned Ending Fund Balance	$1,667,177	$762,802	$966,395
Unassigned Fund Balance as a Percentage of the Ensuing Year's Budget	8.31%	3.59%	4.13%
Fund Balance in Excess of 4%	$864,409	$0	$30,436
Unused Appropriated Fund Balance	$251,219	$589,438	$0
Excessive Reserves	$949,588	$1,151,340	$1,140,578
Total Excessive Fund Balance as a Percentage of Ensuing Year's Budget	10.29 %	8.18%	5.00%

[a] Includes inter-fund transfers and prior period adjustments

These budgeting practices circumvented statutory controls and have diminished the financial transparency to the taxpayers. By maintaining excessive fund balance, both reserved and unassigned, and not using appropriated fund balance, District taxpayers are paying more than necessary to sustain District operations, specifically, between 9 percent to more than 18 percent of the ensuring year's appropriations.

Recommendations

The Board should:

1. Adopt budgets that include the District's actual needs, based on available current information and historical data.

2. Discontinue the practice of adopting budgets that result in the appropriation of fund balance and reserve funds that will not be used.

[4] The District's average annual unemployment expenditures for the three-year audit period were $6,990.

The Board and District officials should:

3. Develop a formal plan indicating how much money will be reserved, how each reserve will be funded and when the balance will be used.

4. Review the reserves at least annually to determine if the amounts reserved are necessary and reasonable. To the extent that they are not, reserves should be reduced to levels in compliance with statutory restrictions.

5. Make appropriate adjustments to the tentative budgets based on recommendations included in the annual OSC budget review.

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

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

Kathleen M. Hagenbuch
Superintendent

8455 County Route 125
Campbell, New York 14821
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CAMPBELL-SAVONA CENTRAL SCHOOL DISTRICT
CREATING SUCCESSFUL CITIZENS STRIVING TO MAKE A DIFFERENCE

April 15, 2015

Edward V. Grant Jr., Chief Examiner
The Powers Building
16 West Main Street – Suite 522
Rochester, New York 14614-1608

Dear Mr. Grant:

On behalf of the Board of Education, we appreciate the opportunity to respond to the Financial Condition Report of Examination for our district that was conducted by your office. The purpose of this letter is to address the findings and recommendations contained in the report.

At the end of the 2005 – 2006 fiscal year, the Campbell-Savona Central School District found itself with a $3.25 million general fund deficit and next to no reserves. The District obtained special legislation to borrow the $3.25 million for deficit financing. A tax levy increase of 65% was needed just to balance the 2006 – 2007 budget. The District abolished 41 positions (19% of the total work force) and programs were cut. As you can imagine, this was a painful period for Campbell-Savona. The Board of Education at the time vowed to never let this happen again.

The budgets that have been developed since then have resulted in the District being in excellent financial shape. Despite the millions of dollars in state aid that has been withheld from Campbell-Savona over the past 9 years, the tax levy has not increased by more than 2.5% in any one year. The District's reserves have been refilled and while many other districts across the state were cutting staff and programs and draining reserves to keep the doors open, Campbell-Savona has been able to restore the programs that were cut and maintain or expand educational offerings.

Normally, this would be considered a success story. This report, however, somehow finds a way to cast a negative shadow on the financial practices of Campbell-Savona. Throughout the report, there are accusations that the District officials and the Board of Education have made it a practice to overtax the taxpayers by overbudgeting for expenditures and underbudgeting for revenues. It is important to keep in mind, however, that a budget is a plan. Conservative budgeting practices are used by Campbell-Savona because there is always the possibility of unexpected expenses, such as the cost of utilities increasing sharply or the need for additional special education services due to handicapped students moving into the District. Any surplus that results goes into the fund balance of the District, to be used in other ways in the future.

See Note 1 Page 12

The topic of appropriating fund balance that is not needed is a recurring theme in the report. Fund balance is basically the total surplus (or deficit) of a district from the time it was created. Fund balance can be classified in three ways:

1. Restricted (also called reserved): this means the extra is put into reserves for specific purposes
2. Assigned (also called appropriated): this is the amount that is budgeted to reduce the tax levy
3. Unassigned (also called unappropriated): this is what is left; this amount is capped by law to no more than 4% of the budget

See Note 2 Page 12

When a budget is developed, it is a requirement that the planned expenditures are equal to the projected revenues. Many times, the total amount of revenue raised by sources other than appropriated fund balance is not enough to equal the expenditure side of the budget. In this case, it is necessary to fill the revenue bucket by appropriating fund balance. If a district did not do this, the remaining hole on the revenue side would have to be filled by other sources, such as the tax levy. If, at the end of the year, it turns out that the appropriated fund balance was not needed, the money goes back into the fund balance to be used again. So, although the appropriated fund balance wasn't used, it was still needed to balance the budget and to pay for contingencies.

See Note 2 Page 12

There are a couple of statements in the report that need clarifying; as written they could be construed incorrectly. Specifically, the following statements are made: "Instead of using the $2.1 million in appropriated fund balance as planned, only $512,817 was used in the 2013-14 fiscal year to finance operations. In addition, even though District officials included reserves as a financing source in each of the last three budgets totaling $625,328,3 only $77,584 was used, which was in the 2013-14 fiscal year." To the layman, the conclusion could be drawn from these statements that the difference in the two figures in each statement was added to the fund balance. For example, it may seem that the fund balance grew by $1.6 million due to unused appropriated fund balance and by about $549,000 due to unused reserves. It is important to clarify that the unused appropriated fund balance and the unused reserves just go back into fund balance where they started and do not add to the total fund balance.

See Note 3 Page 12

In the report, it is noted that the capital reserve appears to be overfunded because it has a balance of $1,024,119 and "no planned future expenditures." The voters of the Campbell-Savona District approved the creation of the capital reserve in 2008 with an ultimate amount not to exceed $3,000,000 and a term not to exceed 10 years. As of June 30, 2014, the ultimate amount was $2,901,764 which is within the limits established by the voters. The auditor was also told that the remaining amount was going to be used in the next capital project, which will go to a vote in December 2015. The District has used and has planned to use this reserve for upfront costs associated with capital projects. This reduces the amount that needs to be borrowed for the project. By the time this reserve ends, the District will have saved the taxpayers the interest payments on $2,525,000 worth of capital projects. It is difficult to understand why the amount in this reserve, which will be used for the taxpayers' benefit and is within the legal limits approved by the voters of the District, is considered excessive.

See Note 4 Page 12

There is an accusatory statement made in the report that requires a rebuttal. The report states "As part of our annual budget reviews, we pointed out budget inaccuracies, but the Board took no action to correct the budgets." Each year, the first page of the budget review states: "The District board, no later than five days prior to the adoption of the budget, must review all recommendations made by the State Comptroller and may make adjustments to its tentative budget consistent with those recommendations contained in this report." Unfortunately, the 2014 budget review was not released until April 23, 2014, <u>after</u> the Board adopted the budget. The same situation occurred in 2013 when the budget review was released 4 days <u>after</u> the Board approved the budget. Consequently, the Board did not have the required opportunity to "correct" the budget. In both years, the auditor was in possession of the budget development calendar that clearly stated the dates of budget approval by the Board. So, to point a finger at the Board for not taking action is clearly just an attempt to criticize the Board, regardless of the facts.

See Note 5 Page 12

Toward the end of the report, there is the statement, "These budgeting practices circumvented statutory controls and has (*sic*) diminished the financial transparency to the taxpayers." Disregarding the questionable claim about circumventing statutory controls, to suggest that the Board has not been transparent with the taxpayers is particularly insulting. Since the financial crisis 9 years ago, the Board has taken deliberate steps to be transparent to the taxpayers. Everything that relates to the budget is done in public with full disclosure. Every budget workshop is open to the public and the Board welcomes public comment at its meetings. We take offense that the report suggests otherwise.

While we can understand and appreciate the role the Comptroller's audits can play, we are troubled by the tone that they take. When we work with our external and internal auditors, we expect them to find inefficiencies and work with us to correct them, for the good of the District. We don't feel the same way about the Comptroller's audits. The Office of the State Comptroller's website states that the purpose of its audits is "to ensure that [districts] use taxpayer money effectively and efficiently to promote the common good." The negative, accusatory and disparaging tenor of the audit report feels more like an attack than an attempt to help. We have difficulty seeing how that promotes the common good.

Sincerely,

Thomas Hauryski,
President, Board of Education

APPENDIX B

OSC COMMENTS ON THE DISTRICT'S RESPONSE

Note 1

We recognize that District officials have improved the District's financial condition since obtaining deficit financing and we commend them for this improvement. This was accomplished because District officials underestimated revenues and overestimated appropriations, which was necessary, up to a point, to build a stable fund balance. However, District officials' continued use of these budgeting practices resulted in taxpayers paying more than necessary to sustain District operations.

Note 2

Because District officials underestimated revenues and overestimated appropriations, it appeared that fund balance had to be appropriated to balance the budget, even though this was not the case. Furthermore, the District's practice of consistently appropriating fund balance that is not needed to finance operations is, in effect, a reservation of fund balance that is not provided for by statute and a circumvention of the statutory limit imposed on the level of unreserved, unappropriated fund balance.

Note 3

Fund balance increases and decreases as a result of operations and reclassification by District officials are appropriately shown in Figure 3.

Note 4

The capital reserve was established for the purpose of financing the acquisition of school busses and related vehicles for use in the transportation program of the District and the construction and improvement to the District's property. During the last three fiscal years, the capital reserve has not been used to finance operations even though busses were purchased totaling $765,547. In fact, District officials inappropriately used $260,000 from the reserve instead of obtaining short-term borrowing to finance operations until New York State aid was received. Finally, since the reserve's establishment, District officials have not adopted any capital plan or provided information that reflects any proposed future capital projects.

Note 5

While completing the on-site budget reviews, OSC staff communicated our findings to District officials throughout the process and prior to the final release of the report letters. In addition, the budget review process was hindered in both instances because District officials provided the information that was initially requested in an untimely and piecemeal manner and containing errors. For example, during the 2014-15 review, we requested information on March 4, 2014. A portion of the information was received on March 17, but contained errors. We continued to receive information in a piecemeal manner through April 17, which was 44 days after the initial request. In addition, the Assistant Superintendent of Management Services scheduled annual vacations during these budget reviews, which further limited OSC staff's ability to complete the reviews and provide recommendations to the Board members five days prior to their adoption of the budget.

APPENDIX C

AUDIT METHODOLOGY AND STANDARDS

Our overall goal was to assess the District's financial condition for the period July 1, 2011 through January 31, 2015. To accomplish the objective of our audit, we performed the following procedures:

- We interviewed District officials to gain an understanding of the District's budgeting process.
- We reviewed the results of operations and analyzed changes in fund balance for the general fund for the period July 1, 2011 through June 30, 2014. To gain additional background information and for perspective, we also reviewed financial data for reserves prior to the audit scope period.
- We compared the adopted budgets to the modified budgets and actual operating results for the period July 1, 2011 through June 30, 2014 to determine if the budget assumptions were reasonable.
- We reviewed the appropriation of the District's reserves and fund balance for the period July 1, 2011 through June 30, 2014.
- We reviewed documentation related to the calculation of the District's property tax cap limit to determine if the District established a tax levy within the limits of the property tax cap.
- We reviewed Board minutes, resolutions and other documentation to determine if reserve funds were created, funded and expended properly; if liabilities were properly recorded and if transfers were appropriate.
- We tested the reliability of the accounting records by reviewing bank statement reconciliations and Board resolutions and compared them to the annual update document (AUD) data and certified financial statements.
- We reviewed general fund "other" assets and liabilities at June 30, 2014 to determine if they were properly accrued.
- We tested eight cash receipts and 18 disbursements during the 2013-14 fiscal year to determine if receipts and disbursements were coded to the correct accounts.

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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