OFFICE OF THE NEW YORK STATE COMPTROLLER

DIVISION OF LOCAL GOVERNMENT
& SCHOOL ACCOUNTABILITY

Jamestown City School District

Financial Condition

Report of Examination

Period Covered:

July 1, 2011 – April 13, 2015

2015M-120

Thomas P. DiNapoli

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State of New York
Office of the State Comptroller

Division of Local Government
and School Accountability

November 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 Jamestown City 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 Jamestown City School District (District) is located in the City of Jamestown and the Towns of Busti, Carroll, Ellicott and Kiantone, all within Chautauqua County. The District is governed by the Board of Education (Board) which is composed of 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 District's day-to-day management under the direction of the Board. The Director of Finance is responsible for accounting for the District's finances, maintaining accounting records, preparing financial reports and assisting the Superintendent with budget development. The Superintendent has been with the District since August 2013 and the Director of Finance started with the District in June 2014.[1]

There are nine schools in operation within the District, with approximately 5,000 students and 700 employees. The District's budgeted appropriations for the 2014-15 fiscal year were $76 million and funded primarily with State aid and real property taxes. The District maintains three reserve funds that had a total balance of approximately $2.4 million as of June 30, 2014.

The Office of the State Comptroller's (OSC) Fiscal Stress Monitoring System monitors local governments and school districts for indications of fiscal stress, such as declining liquidity and available unrestricted cash. The District was identified as moderately fiscally stressed for 2014 largely because the District's unrestricted fund balance has declined to less than 1 percent of gross expenditures.

Objective

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

- Did the Board properly monitor financial condition and reasonably plan for and use unrestricted fund balance and reserve funds?

Scope and Methodology

We examined the District's financial condition for the period July 1, 2011 through April 13, 2015. We contacted District officials and reviewed documentation subsequent to fieldwork to accomplish our objective and update financial projections.

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1 As of April 21, 2015, the Director of Finance was no longer with the District.

2 For more information on the Fiscal Stress Monitoring System, see the OSC website at http://osc.state.ny.us/localgov/fiscalmonitoring/index.htm.

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 are 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. As indicated in Appendix A, District officials did not agree with some aspects of our report but generally agreed with our recommendations. Appendix B includes our comments on issues raised in the District's response letter.

The Board has the responsibility to initiate corrective action. Pursuant to Section 35 of General Municipal Law, Section 2116-a (3)(c) of 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

A school district's financial condition is a primary factor in determining its ability to provide educational services to its students. The Board, Superintendent and Director of Finance are accountable to taxpayers for the use of District resources and are responsible for effectively managing the District's financial operations. Therefore, it is essential that officials develop structurally balanced budgets and manage fund balance responsibly.

Fund balance is the difference between revenues and expenditures accumulated over time. An appropriation of fund balance is the use of unexpended resources from prior years to finance appropriations in the budget. However, when a board continuously appropriates fund balance, which results in a planned operating deficit each year, it gradually depletes fund balance until there is none available to finance successive budgets, or more importantly, provide for unexpected costs and cash flow. As a result, a board could be forced to increase revenues (such as property taxes) and decrease expenditures (which could potentially reduce services) to adopt structurally balanced budgets. Sound budgeting practices, coupled with prudent fund balance management, help ensure that sufficient funding will be available to sustain operations, address unexpected occurrences and satisfy long-term obligations or future expenditures.

District officials' overreliance on fund balance to finance operations resulted in planned operating deficits during the audit period and reduced unrestricted fund balance to approximately $200,000 (0.2 percent of the ensuing year's appropriations) as of June 30, 2014. Given the size of the District's operations, fund balance has been reduced to a dangerously low level. Although the Board can designate fund balance to help finance the next year's budget, it should ensure that the level of unrestricted fund balance[3] remaining is sufficient to provide adequate cash flow and address unforeseen circumstances, such as unanticipated expenditures or revenue shortfalls.

The District budgeted to appropriate $2.2 million of fund balance and $800,000 of reserves in the 2014-15 budget. We project that the District will incur a $2.2 million operating deficit using $1.4 million of fund balance and $800,000 from reserves. Because the District plans to appropriate $1 million in fund balance to finance the 2015-16 budget, there will be no unrestricted fund balance remaining as of June 30, 2015. The District also lacks a multiyear financial plan for its operations and capital needs. Without a well-designed plan, it is difficult for the Board

[3] New York State Real Property Tax Law limits the amount of unrestricted fund balance that can be legally retained to no more than 4 percent of the next fiscal year's appropriations.

to make timely and informed decisions about the District's programs and operations.

Fund Balance

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. Appropriating fund balance is an acceptable and reasonable practice when a district has accumulated an unnecessarily high level of fund balance. However, if a district has recurring annual operating deficits, fund balance will eventually be depleted and a fund balance deficit may result. Maintaining a reasonable level of fund balance is an essential component of financial management. If the amount retained is too low, the District may not have a sufficient financial cushion for unexpected costs. It is important for the Board to adopt a fund balance policy that addresses the appropriate level of fund balance it desires to be maintained from year-to-year and to provide guidelines for the Board during the budget process.

The Board has not adopted structurally balanced budgets, nor has it adopted a fund balance policy. Recurring expenditures were financed with fund balance, instead of with sufficient recurring revenues. The District's overreliance on fund balance to finance operations has decreased the amount of unrestricted fund balance to precariously low levels, as illustrated in Figure 1.

Figure 1: Fund Balance - General Fund

	FY 2011-12	FY 2012-13	FY 2013-14
Beginning Fund Balance	$10,296,869	$9,832,297	$8,681,273
Operating Deficit[a]	($464,572)	($1,151,024)	($3,860,860)
Ending Fund Balance	$9,832,297	$8,681,273	$4,820,413
Less: Restricted Funds	$2,002,712	$2,371,212	$2,381,561
Less: Assigned Fund Balance	$119,963	$60,776	$60,053
Less: Appropriated Fund Balance	$2,775,000	$3,275,000	$2,175,000
Unrestricted Fund Balance	$4,934,622	$2,974,285	$203,799

[a] Includes interfund transfers

As of June 30, 2014, the District's unrestricted fund balance was $203,799, which was 0.2 percent of the ensuing year's appropriations of $75.8 million and well below the 4 percent allowed by law. Although District officials budgeted more conservatively for 2014-15, we project an operating deficit of approximately $2.2 million, which effectively uses $1.4 million of fund balance and $800,000[4] of reserves that were appropriated in the 2014-15 budget.[5]

4 This amount reflects the anticipation that $788,938 of expenditures will be funded by reserves as budgeted.

5 The District's fund balance projection received in April 2015 showed higher retirement costs of $300,000 and lower salary and Board of Cooperative Educational Services (BOCES) costs of $700,000 and $200,000, respectively, than our projections. The Superintendent indicated on April 21, 2015 that the differences in projected expenditures were due to mid-year cuts and the receipt of a $290,000 grant in the federal fund. He indicated that some general fund faculty salaries will be shifted to the federal fund. However, no documentation was provided to support the differences.

Reserves

Reserve funds may be established by the Board in accordance with applicable laws to provide financing for specific purposes. Money set aside in reserves must be used only in compliance with statutory provisions which determine how reserves are established and how they may be funded, expended and discontinued. Generally, school districts are not limited as to how much money can be held in reserves; however, reserve balances should be reasonable. When District officials establish a reserve, it is important that they develop a policy for how to fund the reserve, how much should be accumulated and how and when the money will be used to finance related costs. Such a plan serves to guide District officials in the accumulation and use of reserve funds and to inform District residents about the use of their tax money.

In accordance with the District's policy, the Board performs an analysis of the projected needs for the reserve funds and recommends funding for those projected needs. The District's management letters[6] also state that any non-use of appropriated reserves should be discussed and approved by the Board. The District has three reserves totaling $2.4 million as of June 30, 2014, and all appear to be reasonably funded.[7] District officials have included the use of these reserves as a financing source for all four fiscal years[8] during our audit period. However, for 2011-12, 2012-13 and 2013-14, the District did not use the reserves as a funding source. District officials responded that they did not use the appropriated reserves because unrestricted fund balance was available to fund the costs.

Expenditures that could be paid with reserve funds are expected to total approximately $2.1 million for 2014-15.[9] The District plans to use approximately $800,000 of the reserves in 2014-15, leaving approximately $1.6 million available. District officials are including approximately $800,000 of this amount as a financing source in the 2015-16 budget.

During 2013-14, the District transferred approximately $1.5 million remaining in the debt service fund to the general fund to pay for related debt service costs that year. The District needed the additional funding sources in 2013-14 because revenues had decreased by

[6] External auditor comments related to the use of reserves were made in 2013 and 2014.

[7] Retirement contribution reserve ($1,273,322), employee benefit accrued liability reserve ($986,661) and workers' compensation reserve ($121,578)

[8] 2011-12 ($739,578), 2012-13 ($740,000), 2013-14 ($774,225) and 2014-15 ($788,938)

[9] Approximate 2014-15 general fund expenditures for workers' compensation ($293,000), retirement contribution ($1.6 million) and employee benefit accrued liability ($184,000).

approximately $2.7 million,[10] while expenditures had increased by $1.6 million.[11] As such, these funds are no longer available to the District. The District was able to adjust for the loss of this "one-time" funding source in the 2014-15 budget due to increased State aid of approximately $3.1 million, while appropriations only increased by approximately $400,000.[12]

2015-16 Budget

In preparing the budget, the Board is responsible for estimating what the District will spend and what it will receive in revenue (e.g., State aid), estimating how much fund balance will be available at fiscal year-end and balancing the budget by determining the expected tax levy. Accurate estimates help ensure that the real property tax levy is no greater than necessary. It is important for recurring expenditures to be funded with recurring revenues, particularly when unrestricted fund balance is less than 4 percent of appropriations.

We reviewed the District's budget proposal for 2015-16, which totals approximately $77.6 million. Non-tax revenues are anticipated to be $61 million, an increase of approximately $2.8 million (5 percent), which is reasonable, while real property taxes are expected to increase approximately $200,000 (1.5 percent) to $14.8 million. To bridge the funding gap, District officials expect to use approximately $800,000 of the remaining reserve funds and appropriate $1 million of fund balance. If the reserve funds are used as anticipated, the retirement contribution and workers' compensation reserves will have no balance as of June 30, 2016. Based on our fund balance projections and the 2015-16 budget as adopted, unrestricted fund balance also would be depleted.

Appropriations in the 2015-16 budget are expected to increase by approximately $1.8 million. This includes increases of $1.05 million in BOCES costs, $530,000 in various contractual costs, $418,000 for equipment/supply costs and $815,000 in debt service. It also includes a savings of approximately $990,000 in instructional salaries and benefits.[13] The savings in instructional salaries is mainly due to 21 teachers taking advantage of a retirement incentive offered in 2014-15. District officials indicated there would be 16 staff cuts through attrition.

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[10] The decrease in 2013-14 State aid was due to 2012-13 being the last year for $4.5 million in retroactive building aid.

[11] The majority of the increase in expenditures was due to the teacher retirement increase of approximately $1.3 million.

[12] This was mainly due to a reduction in budgeted debt services costs of approximately $2.5 million.

[13] Salaries ($480,000) and benefits ($510,000). We were not provided a detailed breakdown of the benefits savings, but it would include savings from various expenditures including, but not limited to, health insurance, unemployment, workers' compensation and retirement.

Although District officials reduced staff in the upcoming budget year, it is imperative that they continue to explore cost saving initiatives, adopt a structurally balanced budget, and discontinue their reliance on fund balance and one-time financing sources to pay for operations.

Multiyear Plan

Multiyear financial planning is a tool school districts can use to improve the budget development process. Planning on a multiyear basis enables District officials to identify developing revenue and expenditure trends, establish long-term priorities and goals, and consider the impact of one-time financing sources or other short-term budgeting decisions on future fiscal years. It also allows District officials to assess the merits of alternative approaches (such as appropriating fund balance or establishing and using reserves) to finance District operations. Any long-term financial plan must be monitored and updated on a continuing basis to provide a reliable framework for preparing budgets and to ensure that information used to guide decisions is current and accurate.

The Board has not developed a multiyear financial plan.[14] Such a plan that includes specific estimates for revenues, expenditures, reserves and fund balance would help the Board to effectively manage District finances. This is increasingly important because school districts need to manage their finances within the constraints of the property tax cap.[15] Consequently, District officials need to remain cognizant of the future when strategically planning. Without a well-designed plan, it is difficult for the Board to make timely and informed decisions about the District's programs and operations.

Recommendations

The Board should:

1. Develop and adopt a budget in which recurring expenditures are funded by recurring revenues, thereby reducing the reliance on fund balance, reserves and other one-time financing sources.

2. Develop and adopt a fund balance policy that establishes an adequate amount of unrestricted fund balance to be maintained, within the legal limit, to meet the District's needs.

3. Ensure that its members discuss the use of reserve funds in relation to adopted budgets and clearly communicate decisions to District taxpayers.

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[14] The District's Financial Accountability Policy states it should have a long-term (three- to five-year) financial plan for both capital and operating expenditures.

[15] With some exceptions, the State's property tax cap legislation limits the amount local governments and most school districts can increase property taxes to the lower of 2 percent or the rate of inflation.

4. Develop and regularly update a multiyear financial plan for a three- to five-year period that is sustainable and includes information related to anticipated, significant changes in expenditures, and funding sources for operations and capital needs.

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

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

JAMESTOWN PUBLIC SCHOOLS

TRADITION OF EXCELLENCE SINCE 1867

SUPERINTENDENT OF SCHOOLS

October 9, 2015

Mr. Jeffrey D. Mazula
Chief Examiner
Office of the State Comptroller
295 Main Street, Suite 1032
Buffalo, NY 14203-2510

Dear Mr. Mazula:

Thank you for the guidance provided in the recent Draft Financial Condition Audit of the Jamestown City School District. The recommendations contained in the Draft Audit provide sound guidance that the District intends to follow. Specifically, the District intends to:

1. Develop and adopt budgets where recurring expenditures are funded by recurring revenues, and reduce the reliance on the use of fund balance and reserves.
2. Develop and adopt budgets that will allow the District to establish adequate fund balance and reserve levels to meet future needs.
3. Discuss the use of reserve funds during the budget development process, and communicate this information to District taxpayers.
4. Develop and maintain multiyear financial plans to use as a management tool to help inform decision-making during budget deliberations.

While we agree with the recommendations provided, the District feels that the audit report is flawed due to the reliance on inaccurate 2014-15 financial projections provided by an individual we no longer employ. We recommend that the Draft Financial Condition Audit be revised to reflect the actual 2014-15 financial results of the District and that the timeline of the audit be adjusted to July 1, 2011 to June 30, 2015.

See Note 1 Page 13

See Note 2 Page 13

The Draft Audit states that the District "will incur a $2.2 million operating deficit . . . and there will be no unrestricted fund balance remaining as of June 30, 2015." However, the District's actual 2014-15 financial results show a $0.1 million operating deficit, with a $1.3 million Unassigned Fund Balance as of June 30, 2015.

See Note 3 Page 13

The Adopted 2014-15 Budget included almost $1 million in staffing and operating budget reductions when compared to the 2013-14 Budget. In addition, the District implemented a mid-year staffing and budget freeze in 2014-15 that enabled us to finish the year with only a small operating deficit. As a result, the District did not need to utilize any of its reserve funds, and used only a limited amount of fund balance.

See Note 4 Page 13

Last year the District also offered an Early Retirement Incentive that 21 teachers accepted. The District took this opportunity to further reduce our staffing by 16 positions; the resulting salary and benefit savings exceeded $1 million in the 2015-16 Budget. As a result, the District was able to reduce our use of fund balance and reserves by $1.2 million in the Adopted 2015-16 Budget as compared to the Adopted 2014-15 Budget.

Jamestown has taken a long-term, muti-faceted approach to address its structural budget problems. During the past six years the District has eliminated over 125 positions, written and received over $9.6 million in competitive grant funding, and closed a school in our ongoing efforts to manage the significant gaps created by the state's pronounced underfunding of this high needs district. These were some of the many strategies used by the Jamestown City School District to maintain as much of a quality educational program for our students as we possibly could. Despite these efforts, we had to modify or eliminate some programs as well.

As I am sure you are aware, Jamestown has an extremely limited tax base. The District is one of the poorest in the state, as demonstrated by our NYS Combined Wealth Ratio of 0.283. This position leaves us strongly reliant on New York State Aid, which has been severely restricted for the past several years (including the period covered by your current audit). It is sobering to note that in the last six years Jamestown failed to receive over $130 million in New York State Aid due to the underfunding of the Foundation Aid formula, and the cumulative impact of the Gap Elimination Adjustment.

The significant steps we have taken demonstrate the District's long-term approach towards addressing our structural budget issues. While we accept your recommendations, it is important to place our reliance on reserves and fund balance during this period in context with the numerous additional steps taken by the District.

The District respectfully requests that the Office of State Comptroller update the Draft Audit utilizing actual (audited) 2014-15 financial results given the significant changes from the projected numbers contained in the draft report. We also respectfully suggest that you consider placing the strategies criticized in your audit in context by acknowledging the other strategies we have employed as well as the notable shortage of state revenue that has largely contributed to our ongoing structural deficit position. Please feel free to contact me at (716) 483-4420 should you have any questions regarding the Draft Financial Condition Audit.

See Notes 2 & 3 Page 13

Sincerely,

Tim O. Mains
Superintendent of Schools

APPENDIX B

OSC COMMENTS ON THE DISTRICT'S RESPONSE

Note 1

The projections were developed using multiyear trend analysis and financial records. The projections were deemed reasonable by multiple District officials during and at the conclusion of the audit.

Note 2

Our audit was completed prior to the conclusion of the District's 2014-15 fiscal year; therefore, the report was not updated to include 2014-15 actual operating results.

Note 3

The District's reported 2014-15 operating results differ not only from the results projected using records provided by the District as of April 13, 2015 but also significantly from historical trends. Subsequent to our fieldwork, the District's external auditor completed its audit of the financial statements; however, District officials were unable to provide adequate support or explanation for the District's sudden and unexpected financial turnaround despite our repeated efforts to obtain such information.

For example, District officials provided financial reports showing year-end reductions of health insurance expenditures by more than $400,000 relating to the Flexible Benefit Program. These reports did not contain adequate detail and explanation to determine if the reductions were appropriate. Consequently, we do not feel it is prudent to rely on the financial information provided by District officials or to change our report. The Director of Finance indicated that he did not have time to address our questions; however, we were asking for copies of documentation that should have been readily available. His lack of cooperation and transparency makes us reluctant to rely upon his assertions.

Regardless, the District's reported unrestricted fund balance of $1.3 million is less than 2 percent of the ensuing year's budget and is not sufficient for a District of this size. As such, we encourage the Board to monitor the situation closely due to the District's financial condition issues.

Note 4

Total appropriations in the District's 2014-15 adopted budget were approximately $400,000 more than total appropriations in the 2013-14 adopted budget. This represented an overall spending increase, not decrease.

APPENDIX C

AUDIT METHODOLOGY AND STANDARDS

Our overall goal was to assess the District's financial condition. To accomplish our objective, we interviewed appropriate District officials and employees, tested selected records and examined pertinent documents.

Our examination included the following:

- We interviewed officials and reviewed budgeting policies and procedures 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.

- We reviewed the District's 2014-15 projected fiscal year-end fund balance for reasonableness.

- We compared adopted budgets, modified budgets and actual operating results for the period July 1, 2011 through June 30, 2014 to determine if the budget assumptions were reasonable and investigated reasons for significant variances. We also reviewed the adopted budget for 2014-15 for reasonableness.

- We reviewed District reserve accounts and related expenditures to determine if reserves were properly and legally established, were being funded or used, and if their balances were reasonable.

- We reviewed financial statements and audit reports released during our audit period.

- We reviewed the District's 2015-16 budget proposal for reasonableness.

- We obtained and reviewed debt schedules.

- We reviewed journal entries related to transfers between the debt service fund and the general fund.

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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