



# Babylon Union Free School District Financial Condition

## Report of Examination

Period Covered:

July 1, 2014 – August 31, 2015

2015M-323



Thomas P. DiNapoli

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# State of New York Office of the State Comptroller

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## **Division of Local Government and School Accountability**

March 2016

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 Babylon Union Free 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 Babylon Union Free School District (District) is located in the Town of Babylon, Suffolk 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 is the District's chief executive officer and is responsible, along with other administrative staff, for the District's day-to-day management and for developing and administering the budget under the Board's direction. The Board President is the District's chief financial officer. The Deputy Superintendent is responsible for overseeing the District's Business Office and supervising employees who maintain the District's financial accounting records and prepare financial reports.

The District operates three schools with approximately 2,000 students and 370 full-time employees. The District's expenditures for the 2014-15 fiscal year were \$45.1 million, which were funded primarily by real property taxes and State aid. The District's budgeted appropriations for the 2015-16 fiscal year are approximately \$48.8 million.

## 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 officials effectively manage the District's financial condition by ensuring budget estimates and reserves were reasonable?

## Scope and Methodology

We examined the District's financial condition for the period July 1, 2014 through August 31, 2015. We expanded our scope back to July 1, 2011 to analyze the District's fund balance, budgetary practices and reserve trends.

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. Except as indicated in Appendix A, District officials generally agreed with

our recommendations and indicated they plan to initiate corrective action. Appendix B includes our comments on issues District officials raised in their response.

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

The Board is responsible for making sound financial decisions that are in the best interest of the District, the students it serves and the taxpayers who fund the District's programs and operations. Sound budgeting practices include adopting budgets with estimates of actual and necessary expenditures that are funded by realistic revenues and that ensure that the levy of real property taxes is not greater than necessary. New York State Real Property Tax Law limits the amount of fund balance a district can retain to 4 percent of the ensuing year's appropriations.

Prudent fiscal management also includes establishing reserves needed to address long-term obligations or planned future expenditures. The Board should fund reserves appropriately, monitor reserve amounts and use them as intended for planned expenditures. Funding reserves at greater than reasonable levels contributes to real property tax levies that are higher than necessary because excessive reserve balances are not being used to fund operations. Once the Board has addressed those issues, any remaining fund balance, exclusive of the amount allowed by law to be retained to address cash flow and unexpected occurrences, should be used in the best interest of District residents.

The Board adopted budgets for fiscal years 2011-12 through 2014-15 that appropriated a total of \$9.9 million in fund balance to finance District operations. However, because the District consistently overestimated appropriations by a total of \$10.1 million over the four-year period, 94 percent of the appropriated fund balance was not used. These practices allowed the District to circumvent the 4 percent statutory limit on unrestricted fund balance. When adding back unused appropriated fund balance, the District's recalculated unrestricted fund balance exceeded the legal limit in each year and was as much as 9 percent of the ensuing year's appropriations. Furthermore, the District did not have proper documentation for the establishment and use of three of its four reserve funds. The District also overfunded the workers' compensation reserve fund; its \$785,000 balance is more than seven times its annual expenditures of \$106,000. As a result, the District appears to have levied more taxes than necessary to fund District operations.

### Budgeting

In preparing the budget, the Board and District officials are responsible for using the most reliable information available. Revenue and expenditure estimates should be developed based on prior years' operating results, past expenditure trends, anticipated future needs, and available information related to projected changes in significant

revenues and expenditures. Accurate estimates help ensure that the real property tax levy is not greater than necessary. Unrealistic budget estimates can mislead District residents and significantly impact the District’s year-end surplus funds and financial condition.

We reviewed the District’s budgets for 2011-12 through 2014-15 and found that, while revenue estimates appeared reasonable, general fund expenditures were less than budgeted appropriations for each year. The Board consistently adopted budgets that overestimated appropriations in total by about \$10 million, or 5 percent, from the 2011-12 through the 2014-15 fiscal years, as indicated in Figure 1.

**Figure 1: Budgeted Appropriations vs. Actual Expenditures**

	Budgeted Appropriations	Actual Expenditures	Overestimated Appropriations	Percentage
2011-12	\$46,086,988	\$44,086,829	\$2,000,159	4%
2012-13	\$46,264,321	\$44,448,506	\$1,815,815	4%
2013-14	\$47,577,812	\$44,506,168	\$3,071,644	6%
2014-15	\$48,310,474	\$45,145,597	\$3,164,877	7%
<b>Total Expenditure Variance</b>			<b>\$10,052,495</b>	<b>5%</b>

The majority of the overestimated expenditures were for employee benefits, teacher salaries and plant operations, which were overestimated in each of the four years reviewed. District officials overestimated employee benefit costs by \$5.1 million, or 12 percent, teacher salaries by \$1.5 million, or 3 percent, and plant operation costs by \$1.5 million, or 15 percent, over the four-year period. District officials told us that they budget conservatively and build contingencies into these expenditures.

District officials told us that, although employee benefits and salary expenditures would normally be predictable, contracts for six classes of employees were expired<sup>1</sup> during the four years reviewed. In anticipation of renewed contracts, District officials included estimates for salary increases in each of the years that contracts remained expired. Officials explained that, because contracts were not settled in any of the four years,<sup>2</sup> there were no salary increases, so actual expenditures were significantly less than estimated. Additionally, officials stated that when employees retire or take leave without pay, they are replaced with lower salaried employees, causing variances between estimates and actuals.

<sup>1</sup> The District’s contract for teachers expired on June 30, 2012, clerical and custodians on June 30, 2013, aides and monitors on June 30, 2014 and administrators on June 30, 2015.

<sup>2</sup> As of August 2015, the teachers’ contract was ratified without retroactive salary increases.



Budgeting practices that continually overestimate expenditures result in the accumulation and retention of excessive funds, placing an unnecessary burden on District taxpayers.

## Fund Balance

Fund balance represents the cumulative residual resources from prior fiscal years that can, and in some cases must, be used to fund operations in the ensuing fiscal year. The District may appropriate a portion of fund balance to help finance the next fiscal year's budget. The remaining portion that can be used for cash flow purposes and unanticipated expenditures is the unrestricted, unappropriated fund balance. Combining a 4 percent maximum level of unrestricted, unappropriated funds with specific legally established reserve funds provides resources for both unanticipated events and other unidentified or planned needs. When fund balance is appropriated as a funding source, the expectation is that there will be a planned operating deficit in the ensuing fiscal year, financed by the amount of the appropriated fund balance. It is not sound practice to routinely adopt annual budgets that appropriate fund balance that will not actually be used and it is not transparent to taxpayers voting on the budget.

The Board adopted a fund balance policy in June 2014. The policy explains the classifications of fund balance and identifies that District officials should be maintaining unrestricted fund balance at no more than 4 percent of the ensuing year's budget. The policy does not provide guidance on when fund balance should be used or how amounts should be calculated. However, the policy states that the order by which unrestricted and restricted fund balance is used will be evaluated annually based on the District's current financial condition.

As indicated in Figure 2, from fiscal years 2011-12 through 2014-15, total actual revenues exceeded expenditures by more than \$1 million. Therefore, only \$602,735 (6 percent) of the nearly \$10 million of appropriated fund balance was used to finance operations. The District's operations over the four-year period were \$11 million better than planned.

	2011-12	2012-13	2013-14	2014-15
Total Beginning Fund Balance	\$7,566,466	\$6,963,731	\$6,968,623	\$7,779,907
Add: Operating Surplus (Deficit)	(\$602,735)	\$4,892	\$811,284	\$956,250
Total Ending Fund Balance	\$6,963,731	\$6,968,623	\$7,779,907	\$8,736,157
Less: Restricted Funds	\$2,788,357	\$2,665,511	\$3,547,507	\$4,674,915
Less: Encumbrances	\$0	\$0	\$0	\$247,199
Less: Appropriated Fund Balance for the Ensuing Year	\$2,500,000	\$2,400,000	\$2,300,000	\$1,400,000
Total Unrestricted Funds at Year End	\$1,675,374	\$1,903,112	\$1,932,400	\$2,414,043
Ensuing Year's Budgeted Appropriations	\$46,264,321	\$47,577,812	\$48,310,474	\$48,763,666
Unrestricted Funds as Percentage of Ensuing Year's Budget	3.62%	4.00%	4.00%	4.95%



The District reported year-end unrestricted fund balance at levels that essentially complied with the 4 percent statutory limit for fiscal years 2011-12 through 2013-14. This was accomplished, in part, by appropriating fund balance and funding reserves at year end. District officials' appropriation of fund balance aggregated to almost \$10 million over the past four years, which should have resulted in planned operating deficits. However, because the District significantly overestimated expenditures in its adopted budgets, it experienced operating surpluses or lower than expected operating deficits and did not need all of the appropriated fund balance included in each year's budget. Further, as of June 30, 2015, although the District appropriated \$1.4 million of its year-end fund balance, unrestricted funds totaled \$2.4 million, 4.95 percent of the ensuing year's adopted budget of nearly \$48.8 million, exceeding the statutory limit.

The District's practice of consistently planning operating deficits by appropriating unrestricted fund balance that was not needed, in effect, circumvented the statutory limitation of retaining no more than 4 percent of the ensuing year's appropriations. When unused appropriated fund balance was added back, the District's recalculated unrestricted fund balance exceeded the statutory limit each year. Recalculated unrestricted fund balance was as much as 9 percent of the ensuing year's operations in each year, as indicated in Figure 3.

<b>Figure 3: Unused Fund Balance</b>				
	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
Total Unrestricted Funds at Year End	\$1,675,374	\$1,903,112	\$1,932,400	\$2,414,043
Add: Appropriated Fund Balance Not Used to Fund Ensuing Year's Budget	\$2,500,000	\$2,400,000	\$2,300,000	\$1,400,000 <sup>a</sup>
Total Recalculated Unrestricted Funds	\$4,175,374	\$4,303,112	\$4,232,400	\$3,814,043 <sup>a</sup>
Recalculated Unrestricted Funds as Percentage of Ensuing Year's Budget	9.03%	9.04%	8.76%	7.82% <sup>a</sup>
<sup>a</sup> Assumes an operating surplus again in 2015-16.				

During the last three completed fiscal years, the District has not used any of the appropriated fund balance. We reviewed the 2015-16 budget and determined that the District likely will achieve another surplus due to overestimated expenditures. Therefore, the District will not use the fund balance appropriated and will continue to exceed the statutory limitation. We estimate that the District's 2014-15 recalculated unrestricted fund balance will be approximately \$3.8 million or 7.8 percent of the ensuing year's budget.

The appropriation of fund balance and overestimation of expenditures causes available fund balance to be artificially lower. As a result, the Board and District officials have withheld funds from productive use and have not adequately reported the District's financial condition to District residents. Had District officials used more realistic budget

estimates, they could have avoided the accumulation of excess fund balance and possibly reduced the tax levy.

## Reserve Funds

Reserve funds may be established by Board action, pursuant to various laws, and are used to provide financing for specific purposes. A reserve fund should be established with a clear intent or plan regarding the future purpose, use and, when appropriate, replenishment of funds into the reserve. Although school districts are generally not limited as to how much money they can maintain in reserves, it is important to ensure that all reserve fund balances are reasonable. Reserve fund balances above reasonable amounts represent funds the District could have used for other purposes, including reducing tax increases.

As of June 30, 2015, the District had four reserve funds: retirement contribution (\$2.3 million), capital (\$1 million), workers' compensation (\$785,000) and employee benefit accrued liability (EBALR) (\$626,000), with a cumulative balance of about \$4.7 million. The capital reserve fund was properly established by a Board resolution in May 2015 that clearly stated the reserve's purpose and maximum funding amount. However, District officials could not provide Board resolutions establishing the workers' compensation or EBALR reserve funds. Further, although the Board adopted a resolution establishing the retirement contribution reserve in June 2006, the resolution did not have clear directive on intent and optimal funding levels. Instead, it simply authorized the creation of the reserve fund and approved the transfer of up to \$100,000 from surplus funds to finance the reserve. When the Board adopted its fund balance policy in June 2014, it listed the retirement contribution, workers' compensation and EBALR reserve funds and the purpose of each reserve, but there was still no guidance on when to use reserves and the optimal funding level for each. While there is no clear directive from the Board, District officials explained that it is their practice to maintain approximately three years' worth of expenditures in each reserve fund.

We reviewed the accounting records for each reserve and determined that the District expended approximately \$131,000 in 2012-13 from the EBALR. The District transferred \$874,000 in surplus funds to the retirement contribution and the EBALR reserves in 2013-14, and \$1.1 million in surplus funds to the retirement contribution and capital reserve funds in 2014-15. Three of the four reserve funds appear to have reasonable balances.

However, using the District's basis for funding,<sup>3</sup> the workers' compensation reserve is overfunded. The District's four-year average for workers' compensation expenditures was approximately \$106,000.

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<sup>3</sup> The capital reserve fund was established with maximum funding of \$1 million.

Therefore, the reserve balance of \$785,000 is more than seven times the average annual expenditure. District officials were aware that the workers' compensation reserve was overfunded and engaged the services of an actuary to estimate its liability. The District received the actuarial report in September 2015, which concluded that, as of June 30, 2015, the workers' compensation projected liability is approximately \$670,000. District officials told us that they plan to use the reserve for future workers' compensation payments, rather than making these payments through the general fund. This plan will help to bring the reserve balance more in line with the actuarial estimate.

## **Recommendations**

The Board should:

1. Use the surplus unrestricted fund balance in a manner that benefits District residents. Such uses could include, but are not limited to:
  - Establishing or increasing necessary reserves.
  - Financing one-time expenditures.
  - Reducing property taxes.
2. Adopt reasonable budgets with realistic estimates.
3. Discontinue the practice of adopting budgets that result in the appropriation of fund balance not needed to fund District operations.
4. Ensure that all reserve funds are properly established by resolution, which should include the rationale, objective and funding level.

District officials should:

5. Ensure reserve funds are funded in accordance with District standards and use any excess funds identified to benefit District residents in accordance with statutory requirements.

## **APPENDIX A**

### **RESPONSE FROM DISTRICT OFFICIALS**

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

# Babylon Union Free School District

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**Linda J. Rozzi**

Superintendent of Schools

**Peter R. Daly, Ed. D.**

Deputy Superintendent

February 22, 2016

Ira McCracken, Chief Examiner  
NYS Office Building, Room 3A10  
250 Veterans Memorial Highway  
Hauppauge, NY 11788-5533

### **Re: Babylon Union Free School District Response to Financial Condition Report of Examination**

Dear Mr. McCracken,

The Babylon UFSD Board of Education acknowledges the efforts of the New York State Comptroller's Audit team for its thoroughness and professionalism during the review of the District's internal controls.

The District is pleased that this extensive examination has resulted in no findings of a material weakness, operational improprieties, fraud, waste or abuse. Accordingly, the focus of the referenced examination was expanded to Financial Conditions, which resulted in recommendations pertaining to reserves, fund balance and budgeting.

It is our longstanding goal to provide fiscally responsible budgets that balance a high-quality instructional program with the current economic reality. We believe we have met this goal, evidenced by the following:

- Babylon UFSD Budgets presented during the four-year examination period satisfied all aspects of the State-mandated tax cap legislation
- Babylon UFSD Budgets presented during the four-year examination period were approved by the voters with an average 72% "Yes" plurality
- Babylon UFSD Budgets presented during the four-year examination period resulted in property tax levies that were below the average for all Long Island and Suffolk County school districts.

Notwithstanding this history of what we believe is responsible fiscal management and community support, our district certainly appreciates the outside examination of our efforts. What follows is the District's Corrective Action Plan in response to the recommendations contained in the report:

***Audit Recommendation:***

1. *Use the surplus unrestricted fund balance in a manner that benefits Districts residents. Such uses could include, but are not limited to:*
  - *Establishing or increasing necessary reserves*
  - *Financing one-time expenditures*
  - *Reducing property taxes*

**Implementation Plan of Action:**

The District will continue to appropriate fund balance to reduce the amount required to be raised via the tax levy, which is an important benefit to district residents. During the examination period, the Babylon UFSD appropriated \$8,600,000 for this purpose. The District will continue to review fund balance and reserve levels to determine their appropriateness and, if necessary, adjust accordingly.

See  
Note 1  
Page 14

**Implementation Date:**

March 2016

**Person Responsible for Implementation:**

Deputy Superintendent, Superintendent and Board of Education

***Audit Recommendation:***

2. *Adopt reasonable budgets with realistic estimates.*
3. *Discontinue the practice of adopting budgets that result in the appropriation of fund balance not needed to fund District operations.*

**Implementation Plan of Action:**

The Babylon UFSD agrees with the examiners that adoption of reasonable, realistic budgets is a priority and that we will continue to exercise this imperative in response to our local needs and community expectations.

We believe it is important to note that annual school budget development is based on prior years' operating results, past expenditure trends, anticipated future needs and available information at the time the budget is being developed. Responsible budgeting requires that a District build contingencies for unanticipated expenditures. During the examination period, Babylon UFSD was engaged in the negotiation of collective bargaining agreements with 5 of its 6 employee groups. The settlement of any one of these agreements would potentially require increased expenditures in the respective year of the settlement. Responsible budgeting requires that we be prepared to meet the unexpected and/or unanticipated needs without compromising the instructional needs of our students.

See  
Note 2  
Page 14

**Implementation Date:**

March 2016

**Person Responsible for Implementation:**

Deputy Superintendent, Superintendent and Board of Education

***Audit Recommendation:***

- 4. Ensure that all reserve funds are properly established by resolution, which should include the rationale, objective and funding level.*

**Implementation Plan of Action:**

As indicated, the District maintains four reserve funds (retirement contribution, workers' compensation, employee benefit accrued liability and capital reserve). During the examination period the District was able to provide documentation for the establishment of 2 of the 4 reserves. The Board of Education will adopt the appropriate resolutions reaffirming its commitment to the established reserve funds. We believe it should be noted that the absence of documentation for two of the four reserve funds in no way impacted or compromised operation of the funds.

**Implementation Date:**

March 2016

**Person Responsible for Implementation:**

Deputy Superintendent, Superintendent and Board of Education

***Audit Recommendation:***

- 5. Ensure reserve funds are funded in accordance with District standards and use any excess funds identified to benefit District residents in accordance with statutory requirements.*

**Implementation Plan of Action:**

The Board of Education will continue to review the reserve fund levels on an annual basis. Any excess funds identified will be utilized in accordance with existing statutory requirements.

**Implementation Date:**

March 2016

**Person Responsible for Implementation:**

Deputy Superintendent, Superintendent and Board of Education

In closing, we appreciate the work of the examiners and the opportunity to respond to this report. We thank the Office of the Comptroller for its assistance to help strengthen our district.

Linda Rozzi  
Superintendent of Schools

Ann Donaldson  
BOE President



## APPENDIX B

### OSC COMMENTS ON THE DISTRICT'S RESPONSE

#### Note 1

Because District officials overestimated budgeted appropriations, the District used only \$602,735 (6 percent) of the appropriated fund balance to finance operations.

#### Note 2

District officials overestimated expenditures by \$10 million from fiscal years 2011-12 through 2014-15 and included \$8.6 million of fund balance in the budgets as a financing source. However, because the District consistently overestimated expenditures, it used only \$602,735 (6 percent) of the appropriated fund balance. These budgeting variances and resulting operating surpluses do not demonstrate a pattern of budgeting practices based on past expenditure trends.

## APPENDIX C

### AUDIT METHODOLOGY AND STANDARDS

The objective of our audit was to review the District's financial condition for the period July 1, 2014 through August 31, 2015. To analyze the District's historical fund balances, budget estimates and financial trends, we extended our audit scope period back to July 1, 2011. To achieve our objective and obtain valid audit evidence, we performed the following audit procedures:

- We interviewed Board and District officials to determine the processes in place for developing budgets and gain an understanding of the District's financial condition.
- We analyzed the District's general fund financial records for the fiscal years ending June 30, 2012 through June 30, 2015 to determine financial trends.
- We compared the general fund's budgeted appropriations to actual results of operations for the fiscal years ending June 30, 2012 through June 30, 2015 to determine whether budgets were realistic and structurally balanced.
- We interviewed District officials to obtain the causes of any significant budget-to-actual variances.
- We obtained and reviewed the District's adopted budget for 2015-16 and compared it to prior years' results of operations to determine whether budgeted revenues and appropriations were reasonable based on historical data and supporting source documentation.
- We obtained and reviewed the District's fund balance policy.
- We reviewed and analyzed reported fund balance levels in comparison to amounts appropriated in adopted budgets for the fiscal years 2011-12 through 2015-16.
- We reviewed the 2011-12 through 2014-15 accounting records and related Board resolutions for the District's four reserve funds to determine whether they were reasonably funded and in compliance with applicable laws and the District's own plans.

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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