OFFICE OF THE NEW YORK STATE COMPTROLLER

DIVISION OF LOCAL GOVERNMENT
& SCHOOL ACCOUNTABILITY

Brushton-Moira Central School District

Financial Condition

Report of Examination

Period Covered:

July 1, 2012 — September 30, 2015

2015M-340

Thomas P. DiNapoli

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State of New York
Office of the State Comptroller

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 Brushton-Moira 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 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 Brushton-Moira Central School District (District) is located in the Towns of Bangor, Brandon, Dickinson and Moira in Franklin County and the Towns of Brasher and Lawrence in St. Lawrence County. The District is governed by the Board of Education (Board), which is composed of nine 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 day-to-day management of the District under the Board's direction.

The District operates one school with approximately 805 students and 160 employees. The District's budgeted appropriations for the 2015-16 fiscal year are $17.8 million, which are funded primarily with State aid and real property taxes.

Objective

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

- Did District officials effectively manage the District's financial condition?

Scope and Methodology

We examined the District's financial records for the period July 1, 2012 through September 30, 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 B 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. District officials generally agreed with our recommendations and indicated they have initiated, or they planned to initiate, corrective action.

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

District officials are responsible for preparing and presenting the District's budget, or spending plan, to the public for vote. In preparing the budget, District officials are responsible for estimating what the District will receive in revenue (i.e., State aid), estimating how much surplus fund balance and reserves, if any, will be available to help fund the ensuing year's operations and determining the resulting tax levy. The estimation of fund balance is an integral part of the budget process because a district may only retain a portion of fund balance,[1] referred to as unrestricted fund balance, within the limit established by New York State Real Property Tax Law (RPTL).[2] The District's annual budget also must include reasonable estimates of appropriations required to fund expenditures in the coming year. Accurate estimates are essential to ensure that the levy of real property taxes is not greater than necessary. After the budget is approved by the voters and until the tax levy is determined, certain information, such as updated estimates of the actual amount of available fund balance, becomes known and should be used to more accurately budget for the amount of appropriated fund balance and reserves used to reduce the tax levy. The development of a multiyear financial plan also can assist District officials with the preparation of the budget and provide a framework for preparing future budgets.

The District has accumulated unrestricted fund balance that exceeds the statutory limit by approximately $2.3 million (approximately 13 percentage points) and has levied more taxes than were needed to fund operations during the 2013-14 through 2015-16 fiscal years by that same amount. The Board adopted budgets that did not include estimated revenues for recurring revenues[3] and realistic estimates for expenditures. Consequently, the three annual budgets covering the period of July 1, 2012 through June 30, 2015 underestimated revenues by a total of more than $1.2 and overestimated expenditures by a total of more than $3.6 million. In addition, the District's budgeting practices made it appear that the District needed to both raise taxes and appropriate fund balance and reserves to close projected budget gaps. However, the District realized operating surpluses in all of the last three fiscal years totaling approximately $1.9 million. Therefore, none of the fund balance that was appropriated was actually used in

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1 Unrestricted fund balance is the total of the committed, assigned and unassigned fund balance, minus appropriated fund balance, amounts reserved for insurance recovery, amounts reserved for tax reduction and encumbrances included in committed and assigned fund balance.

2 RPTL limits unrestricted fund balance to no more than 4 percent of the ensuing fiscal year's budget.

3 A recurring revenue is revenue that can be relied upon from year to year.

any of the three years, and the District's unrestricted fund balance increased rather than decreased at the end of each year.[4] The District continued the same budgetary practices when preparing the budget for the 2015-16 fiscal year, which will likely result in similar actual results of operations as the last three fiscal years.

Budgeting and Fund Balance

In preparing a realistic budget, District officials must accurately estimate revenues, expenditures and the amount of surplus fund balance and reserves that will be available at fiscal year-end, some or all of which may be used to fund the ensuing year's appropriations. After taking these factors into account, the Board establishes the expected tax levy necessary to fund operations. Revenue and expenditure estimates should be developed based on prior years' operating results and trends, anticipated future needs and available information related to projected changes in significant revenues or expenditures.

When fund balance or reserves are appropriated as a financing 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 or reserves. Conversely, an operating surplus (when budgeted appropriations are underexpended, actual revenues are greater than estimated or both) increases the total year-end fund balance. The routine appropriation of fund balance or reserves that are not actually needed misleads taxpayers because the budget indicates that fund balance or reserves will be used when, in fact, this money is not being used to finance expenditures.

We compared the District's budgeted revenues and appropriations with actual results of operations for the last three fiscal years and found that the Board adopted budgets that did not include realistic estimates for expenditures. In addition, while total estimated revenues appeared reasonable, the budget did not include estimated revenues for certain recurring revenues. As shown in Figure 1, over the three-year period July 1, 2012 through June 30, 2015, the Board-adopted budgets that underestimated revenues by a total of more than $1.2 million and overestimated expenditures by a total of more than $3.6 million.

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[4] When fund balance is appropriated to finance operations, it results in the District having a "planned operating deficit" which would result in fund balance decreasing.

Figure 1: General Fund – Budget vs. Actual

	2012-13	2013-14	2014-15	Totals
Estimated Revenues[a]	$15,661,488	$15,983,253	$16,274,792	**$47,919,533**
Actual Revenues	$15,894,627	$16,631,059	$16,632,965	**$49,158,651**
Underestimated Revenues	$233,139	$647,806	$358,173	**$1,239,118**
Revenue Variance Percentage	1.49%	4.05%	2.20%	
Appropriations	$16,716,396	$16,906,875	$17,283,890	**$50,907,161**
Actual Expenditures	$15,311,498	$15,710,183	$16,240,896	**$47,262,577**
Overestimated Expenditures	$1,404,898	$1,196,692	$1,042,994	**$3,644,584**
Appropriation Variance Percentage	8.40%	7.08%	6.03%	
Total Budget Variance	**$1,638,037**	**$1,844,498**	**$1,401,167**	**$4,883,702**
Total Budget Variance Percentage	**9.80%**	**10.91%**	**8.11%**	

[a] Does not include appropriated fund balance and reserves, which are financing sources but not revenues

The underestimated revenues were primarily the result of District officials not including estimated revenues in the budgets for the refund of prior year's expenditures from the Board of Cooperative Educational Services (BOCES)[5] and federal subsidies,[6] although the District realized revenues from these sources over the three-year period totaling $637,130[7] and $482,750,[8] respectively. In addition, the overestimated expenditures were spread throughout the budgets, but the largest variances were for employee benefits and operation of plant contractual expenditures, which were overestimated over the three-year period by a total of $1.5 million and $333,550, respectively. Furthermore, the District's budgets for the last three fiscal years have each included an appropriation of $30,000 for an interest payment on a revenue anticipation note (RAN),[9] although the District did

5 At year-end, a BOCES analyzes total revenues and expenditures from each cooperative service agreement. If any programs operate more economically than expected, the BOCES refunds a proportionate allocation of the surplus to the participating school districts.

6 This revenue represents interest subsidy payments from the United States Department of Treasury in regards to the District's qualified school construction bonds. Specifically, the District has to file Form 8038-CP with the Internal Revenue Service not less than 45 days nor more than 90 days before each interest payment date on the corresponding debt. The District then receives a subsidy in the amount of the interest payment less the sequestration rate percentage in effect.

7 The $637,130 in refund of prior years' expenditures from BOCES consisted of $218,401 for 2012-13, $294,781 for 2013-14 and $123,948 for 2014-15.

8 The $482,750 in Federal aid consisted of $172,684 for 2012-13, $157,348 for 2013-14 and $152,718 for 2014-15.

9 A RAN represents a temporary source of cash borrowed in anticipation of the pending collection or receipt of certain specific revenues other than real property taxes estimated in the annual budget. RANs are issued by districts to alleviate cash flow shortages.

not issue a RAN. Due to the financial health of the District and the surplus balance of cash on hand, there would have been no need for the District to issue a RAN during the last three fiscal years and, therefore, an appropriation for this purpose should not have been included in the District's budgets.

In addition, during the same three-year period, the District's budgets included appropriated fund balance and reserves totaling nearly $3.0 million,[10] which should have resulted in planned operating deficits. In reality, the District's budgetary practices resulted in the District realizing an operating surplus in each of the last three years and the combined operating surpluses for the three years totaled $1.9 million, which more than tripled unrestricted fund balance from $929,424 as of June 30, 2012 to $3.0 million as of June 30, 2015. Therefore, none of the appropriated fund balance was actually used. 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 the unrestricted fund balance. It is inappropriate for the Board to adopt budgets that result in the appropriation of fund balance that will not be used because doing so causes the District to levy more real property taxes than needed and may, as shown in Figure 2, result in the accumulation of unrestricted fund balance in amounts greater than the statutory limit.

Figure 2: Unrestricted Fund Balance at Year-End

	2012-13	2013-14	2014-15
Total Beginning Fund Balance	**$3,422,676**	**$4,005,817**[a]	**$4,935,248**[a]
Add: Operating Surplus	$583,129	$920,876	$392,069
Total Year-End Fund Balance	**$4,005,805**	**$4,926,693**	**$5,327,317**
Less: Restricted Funds	$1,713,667	$1,634,767	$1,628,112
Less: Encumbrances	$1,359	$7,777	$8,987
Less: Appropriated Fund Balance for Ensuing Year	$636,878	$745,941	$671,798
Unrestricted Funds at Year-End	$1,653,901	$2,538,208	$3,018,420
Ensuing Year's Budgeted Appropriations	$16,906,875	$17,283,890	$17,793,387
Unrestricted Funds as Percentage of Ensuing Year's Budget	9.78%	14.69%	16.96%

[a] The difference between the beginning fund balance and prior year-end fund balance is due to a prior year adjustment.

[10] The Board appropriated fund balance as a financing source in its budgets of $729,421 for 2012-13, $636,878 for 2013-14 and $745,941 for 2014-15, for a combined total of $2,112,240; and appropriated reserves as a financing source in its budgets of $325,487 for 2012-13, $286,744 for 2013-14 and $263,157 for 2014-15, for a combined total of $875,388.

The accumulation of unrestricted fund balance occurred even though each of the District's last 19 independent audit reports[11] contained a finding related to the District's unrestricted fund balance being in excess of the statutory limit. In addition, although the Board adopted a fund balance policy on January 13, 2015 which outlines that the Board will strive to ensure that the unrestricted fund balance does not exceed the statutory limit and will ensure surplus fund balance is used to reduce taxes in accordance with RPTL, the District's unrestricted fund balance at fiscal year-end 2014-15 exceeded the statutory limit by 12.96 percentage points. In fact, the District's continued practice of retaining unrestricted fund balance in excess of the amount allowed by law has resulted in the District levying approximately $2.3 million more in taxes[12] than were needed to fund operations during the 2013-14 through 2015-16 fiscal years. For example, taxpayers who owned property in the Towns of Bangor, Lawrence and Moira[13] that was assessed at $100,000 during this period and were eligible for the basic School Tax Relief (STAR) program exemption[14] incurred an unnecessary tax burden totaling $962 over the three years.

We also reviewed the District's 2015-16 budget estimates to determine whether they were reasonable based on historical data and supporting source documents. We found that District officials once again did not include estimated revenues in the budget for a refund of prior year's expenditures from BOCES and for federal subsidies, although the revenues realized for refunds over the last three fiscal years have been at least $123,000 and we calculated that the District will receive $147,800 in federal subsidies during the 2015-16 fiscal year. In addition, as in recent years, we project that District officials have overestimated expenditures for employee benefits by approximately $300,000 and operation of plant contractual expenditures by approximately $100,000. The budget also again

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[11] Independent audit reports for the 1996-97 through 2014-15 fiscal years

[12] This amount resulted from our comparison of the adopted tax levies to the tax levies that should have been adopted for the 2013-14 through the 2015-16 fiscal years in order for the District to be in compliance with RPTL statutory limits.

[13] These three Towns were selected for our example because the Towns' equalization rates were 100 percent during the three fiscal years. The equalization rates for the Towns of Brandon, Brasher and Dickinson averaged approximately 90 percent, 90 percent and 98 percent, respectively. An equalization rate below 100 percent occurs when a town's total market value is greater than their assessed value in a given year. As a result, the tax rates for these Towns would have been higher than our calculated tax rates for the Towns of Bangor, Lawrence and Moira, but would have resulted in taxpayers who own property in these Towns incurring a proportionate unnecessary tax burden as the taxpayers who owned property in the Towns of Bangor, Lawrence and Moira.

[14] This exemption is available for owner-occupied, primary residences where the income of resident owners and their spouses totals less than $500,000. The basic STAR exempts the first $30,000 of the full value of a primary residence from school taxes.

includes the appropriation of $30,000 for an interest payment on a RAN that will not likely need to be issued by the District. As a result, the District continues the budgetary practice of not budgeting for recurring revenues and overestimating expenditures, which will likely result in the District not using the entire $903,197[15] amount of fund balance and reserves that were appropriated as financing sources in the budget.

Although the need to address the excess accumulation of unrestricted fund balance was pointed out to District officials repeatedly by the independent auditors, District officials have taken no action to address this situation. The District's budgeting practices continue to result in the retention of unrestricted fund balance in excess of the amount allowed by law and a corresponding unnecessary tax burden for District taxpayers of over $2.3 million.

Multiyear Financial Planning

Multiyear financial planning is a tool that school districts can use to improve the budget development process. Multiyear financial plans project operating needs and financing sources over a three- to five-year period. Planning on a multiyear basis allows District officials to identify developing revenue and expenditure trends, establish long-term priorities and goals and consider the impact of current budgeting decisions on future fiscal years. Any multiyear financial plan should be monitored and updated on a continuing basis to provide a reliable framework for preparing budgets and to ensure that decisions are guided by the most current and accurate information available.

District officials did not develop a multiyear financial plan. Had such a plan been developed, District officials would have had a valuable resource that would have allowed them to make more informed financial decisions during the budget process, which may have prevented the District's accumulation of unrestricted fund balance in excess of the statutory limit. Nonetheless, the development of a financial plan would be a useful tool for District officials to address the reduction of the District's unrestricted fund balance to within the statutory limit.

Recommendations

The Board should:

1. Adopt budgets that include realistic estimates for revenues and expenditures.

2. Discontinue the practice of adopting budgets that result in the appropriation of fund balance or reserves that are not used to finance District operations.

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[15] The budget includes the appropriation of fund balance of $671,798 and reserves of $231,399.

3. Ensure that the amount of the District's unrestricted fund balance is in compliance with RPTL statutory limits and the Board's fund balance policy and reduce the amount of unrestricted fund balance in a manner that benefits District taxpayers. Such uses could include, but are not limited to, reducing District property taxes, paying off debt or financing one-time expenditures.

District officials should:

4. Develop a multiyear financial plan and monitor and update the plan on an ongoing basis.

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

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

Brushton-Moira Central School District
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Donna André
Superintendent of Schools

Todd LaPage
Building Principal 7-12/Dir. of Sp. Ed.

Dean Yando
Building Principal UPK-6

Susan Perkins
Shared Business Manager

Jennifer Lynch
Dean of Students 7-12

Jillian Riley
CSE Chairperson

February 24, 2016

Jeffrey Leonard
Chief Examiner
NYS Office of the State Comptroller
One Broad Street Plaza
Glens Falls, NY 12801

Dear Mr. Leonard:

The following is in response to the draft audit report provided by your office on January 29, 2016. The District is also providing a corrective action plan (CAP) at this time.

It has been and will continue to be the primary goal of the Brushton-Moira CSD to provide our students with a world class education in a cost effective manner. In doing so, the district leadership carefully considers our community's ability to fund the education program that we offer our students. In recognizing our role and fiduciary responsibility when dealing with public taxpayer dollars, district leadership has always taken a conservative approach to budgeting and financial management. This conservative approach has allowed our district to consistently meet our primary goal of a world class education for our students in a cost effective manner.

Audit Recommendation to Board of Education: 1)Adopt budgets that include realistic estimates for revenues and expenditures; 2)Discontinue the practice of adopting budgets that result in the appropriation of fund balance and/or reserves that are not used to finance District operations; and 3)Ensure that the amount of the District's unrestricted fund balance is in compliance with Real Property Tax Law statutory limits and the Board's fund balance policy and reduce the amount of unrestricted fund balance in a manner that benefits District taxpayers. Such uses could include, but are not limited to, reducing District property taxes, paying off debts or financing one-time expenditures.

Implementation Plan of Action: Brushton-Moira CSD reserve funds have allowed the district to weather the storm of a property tax cap, a ceiling on state aid growth and additional cuts in state aid while preserving student programs. The district's financial practices are in place in order to ensure the highest academic quality possible during these challenging times. Looking towards the future, Brushton-Moira CSD will continue to be conservative in regards to finances. The district will reduce debt and continue to use reserve funds at a more aggressive level.

We agree with the recommendation that the Board should adopt general fund budgets that are structurally balanced and include realistic estimates for revenues and expenditures. Historically, during budget development, the District has built in budget costs for unforeseen circumstances and expenses. Future budgets will take into account actual expenditures and revenues and use those figures for projected future revenues and expenditures. The District will reduce the gap between the actual expenditures and revenues as compared to the budgeted to provide realistic budgets.

Implementation Date: The planned implementation date is June 30, 2017, end of the next fiscal year.

Person(s) Responsible for Implementation: Donna Andre, Superintendent, and Board of Education

Audit Recommendation to District Officials: Develop a multi-year financial plan and monitor and update the plan on an ongoing basis.

Implementation Plan of Action: We agree with the recommendation that the Board should develop a plan for the use of additional unrestricted funds identified in the report in a manner that benefits District taxpayers. The District created a 5-year budget plan in December, 2015, that provides an estimate of the expenses and revenues along with the use of reserves. The District will work responsibly to balance the use of reserves while still providing careful planning for unanticipated expenses and losses in state aid.

Implementation Date: The planned implementation date is June 30, 2017, end of the next fiscal year.

Person Responsible for Implementation: Donna Andre, Superintendent

In summary, the report states that the district has a fund balance that exceeds the amount stated in the Real Property Tax Law 1318. For small, rural schools this balance is at a necessary and reasonable amount. By maintaining the fund balance, the Board of Education and the district's administration have been able to lead the district through the worst financial crisis in State history without cutting services to students. As auditors focus on short-term management goals, leaders must address long-term objectives. Money in reserve accounts and fund balances have been and will continue to be used to fund anticipated expenses in order to protect the fiscal and academic integrity of the district.

Sincerely,

Donna André
Superintendent

DA/smp

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

The objective of our audit was to assess the District's financial condition for the period July 1, 2012 through September 30, 2015.

To achieve our audit objective and obtain valid audit evidence, we performed the following procedures:

- We interviewed the Superintendent and Business Manager to gain an understanding of the District's financial management policies and procedures. This included inquiries about the District's budgeting practices, the adoption of a fund balance policy and the preparation of a multiyear financial plan.

- We compared the adopted general fund budgets for fiscal years 2012-13 through 2014-15 with the actual results of operations to determine if the budgets were realistic.

- We analyzed the District's general fund financial records for fiscal years 2012-13 through 2014-15 to determine if the appropriation of fund balance or reserves resulted in planned operating deficits and a decline in fund balance.

- We calculated the general fund's unrestricted fund balances at fiscal year-end 2012-13, 2013-14 and 2014-15 and its percentage of the ensuing year's budgeted appropriations to determine if the District was in compliance with RPTL statutory limits. We also performed calculations to determine the effect of noncompliance on the District's tax levies.

- We reviewed the adopted general fund budget for the 2015-16 fiscal year to determine whether the budgeted revenues and appropriations were reasonable, based on historical data and supporting source documents.

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 C

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