Office of the New York State Comptroller

Division of Local Government
& School Accountability

Jericho Union Free School District

Financial Management

Report of Examination

Period Covered:

July 1, 2014 – May 24, 2016

2016M-328

Thomas P. DiNapoli

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State of New York
Office of the State Comptroller

Division of Local Government
and School Accountability

December 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 Jericho Union Free School District, entitled Financial Management. 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 Jericho Union Free School District (District) is located in the Towns of Oyster Bay and North Hempstead, Nassau County. The District is governed by the Board of Education (Board), which consists of five 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 Board's direction. The Assistant Superintendent for Business Affairs oversees the District's finances, maintaining accounting records and preparing financial reports.

The District operated five schools, with approximately 700 staff and 3,000 students in 2015-16. The District's expenditures for the 2015-16 fiscal year totaled $125 million.[1] Budgeted appropriations for the 2016-17 fiscal year are $121 million, funded primarily with State aid and real property taxes.

Objective

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

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

Scope and Methodology

We examined the District's financial management practices for the period July 1, 2014 through May 24, 2016. We extended our scope period back to the 2012-13 fiscal year to analyze financial trends. We further extended our audit scope forward to include the 2015-16 unaudited financial statements and 2016-17 budget data.

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 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 findings and recommendations and indicated they would take corrective action.

[1] 2015-16 is unaudited, preliminary fiscal year financial information provided by the District officials.

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 Management

The Board, Superintendent and Assistant Superintendent for Business Affairs are responsible for making sound financial decisions in the best interests of the District, the students they serve and District residents. The Board is responsible for adopting budgets with estimates of actual and necessary expenditures that are funded by planned, realistic revenues. In preparing the budget, the Board and District officials should accurately estimate how much the District will likely spend, what it will receive in revenue (e.g., State aid) and how much fund balance will be available at the fiscal year-end to help fund the budget. Accurate budget estimates help ensure that the real property tax levy is not greater than necessary. The Board and District officials should also ensure that the remaining amount of unrestricted fund balance does not exceed the amount allowed by law. New York State Real Property Tax Law limits unrestricted fund balance to no more than 4 percent of the subsequent year's budget. Any unrestricted fund balance over this percentage should be used to reduce the upcoming fiscal year's tax levy, pay one-time expenditures or fund reserves. School districts are legally allowed to establish reserves and accumulate funds for certain future purposes (for example, capital projects or retirement expenditures). District officials should plan for the funding and use of these reserves.

The Board and District officials overestimated budgeted appropriations by 9 to 12 percent – ranging from $9.8 to $12.4 million – for three of the four years in our audit period (2012-13 through 2014-15). They also appropriated $14.9 million in fund balance during that time, which was not needed to finance operations because the District generated $22.8 million in operating surpluses during those three years. When adding back the unused appropriated fund balance, the District's recalculated fund balance exceeded the statutory limit by up to 4.7 percentage points. The District also retained an annual average of $1.1 million of unrestricted funds in the debt service fund without using this money for debt payments, and its retirement contribution reserve of $16.9 million is overfunded.

District officials properly reduced the 2014-15 unrestricted fund balance to the statutory limit by transferring $16.3 million into the capital project fund the following year, thereby using all the fund balance that had been appropriated. In addition, they have not increased the tax levy in the past three years. To remain within the statutory limit and control operating surpluses, District officials must adopt budgets that align more closely with historical expenditures and discontinue appropriating fund balance that will not be used.

Budgeting

The Board and District management are responsible for accurately estimating revenues and appropriations in the District's annual budget. Accurate budget estimates help ensure that the real property tax levy is not greater than necessary. The estimation of fund balance is also an integral part of the budget process.

We compared the District's budgeted revenues and appropriations with results of operations for 2012-13 through 2015-16. Actual revenues were generally consistent with budgeted estimates. However, the Board and District officials annually overestimated appropriations (Figure 1) even though they indicated that they used historical or known trends during budget development. For example, in the 2014-15 fiscal year, $7.9 million of the $11.3 million in overestimated appropriations was for teacher salaries, the Students With Disabilities program, insurance (hospital, medical and dental), contract transportation, plant maintenance and State retirement costs. Appropriations were similarly overestimated for these same line items in the 2015-16 budget.

In 2015-16, the District's reported expenditures exceeded budgeted appropriations by over $4 million. However, this was due to the voter-authorized transfer of $16.3 million to the capital projects fund, representing $10 million from the capital reserve (referred to as Capital Reserve I)[2] and $6.3 million of fund balance. Excluding this transfer, actual expenditures for 2015-16 were approximately $109 million, consistent with the previous years, and similarly fell short of appropriations by approximately $12 million (11 percent). District officials told us that they overbudgeted appropriations as a contingency for unexpected expenditures. In addition, the District's cost-saving programs, such as bus rerouting, reduced expenditures.

Figure 1: Overestimated Appropriations

	2012-13	2013-14	2014-15	2015-16
Appropriations	$114,468,464	$117,878,709	$119,572,384	$121,185,238
Actual Expenditures	$102,059,016	$108,054,347	$108,306,305	$125,470,154[a]
Overestimated/ (Underestimated) Appropriations	$12,409,448	$9,824,362	$11,266,079	($4,284,916)
Percentage Overestimated	12.2%	9.1%	10.4%	(3.4%)

[a] The 2015-16 expenditures include the closing of the Capital Reserve I of $10 million into the general fund and the transfer of the funds to the capital projects fund, and a $6.3 million fund balance transfer to the capital projects fund for voter-approved capital improvements.

Districts can make provisions for unanticipated expenditures by maintaining unrestricted fund balance within the statutory limit, establishing necessary reserve funds, in compliance with statutory

[2] District voters approved two different Capital Reserves (I and II); both reserves were held in the general fund. District officials made a transfer to the Capital Reserve I and later closed that reserve to the capital projects fund in 2015-16.

directives, or both. However, if fund balance and reserve funds grow without being used, taxpayer money is withheld from productive use and the tax levy may be higher than necessary.[3]

Fund Balance

Fund balance represents the cumulative residual resources from prior years that can, and in some cases must, be used to lower property taxes for the ensuing fiscal year. During the budget process, the Board must estimate the amount of fund balance that can be applied as a financing source in the adopted budget. When fund balance is appropriated as a funding source, it reduces the fund balance included in the 4 percent statutory limit calculation. The expectation is that there will be a planned operating deficit in the ensuing fiscal year, financed by the amount of appropriated fund balance. Conversely, operating surpluses (when budgeted appropriations are not fully expended, expected revenues are greater than estimated, or both) increase the total year-end fund balances and can indicate that budgets are not realistic. Any amounts of fund balance retained in excess of the statutory limit should be used to benefit residents.

The District reported year-end fund balance in the general fund at levels that complied with the statutory limit for each of the four fiscal years from 2012-13 through 2015-16 (Figure 2). District officials planned operating deficits by annually appropriating an average of $4.8 million as a financing source, but in three of the four years (2012-13 through 2014-15) the District generated operating surpluses instead. The deficit in 2015-16 did not reflect operating expenditures that exceeded revenues but rather was due to accounting for the voter-approved transfers for capital project improvements.

Figure 2: Unrestricted Fund Balance

	2012-13	2013-14	2014-15	2015-16 [a]
Total Beginning Fund Balance [b]	$39,621,711	$48,441,488	$54,685,505	$62,418,530
Add: Operating Surplus/(Deficit)	$8,819,780	$6,244,007	$7,733,027	($7,441,112)[c]
Total Ending Fund Balance	$48,441,491	$54,685,495	$62,418,532	$54,977,418
Less: Restricted Funds	$39,338,413	$43,827,449	$51,147,899	$45,436,571
Less: Encumbrances	$287,929	$475,164	$1,223,221	$499,889
Less: Appropriated Fund Balance for the Ensuing Year	$4,100,000	$5,600,000	$5,200,000	$4,200,000
Total Unrestricted Funds at Year-End	$4,715,149	$4,782,882	$4,847,412	$4,840,958
Ensuing Year's Budgeted Appropriations	$117,878,708	$119,572,384	$121,185,238	$121,024,051
Unrestricted Funds as Percentage of Ensuing Year's Budget	4%	4%	4%	4%

[a] Per unaudited financial statements
[b] Amounts include minor prior-year adjustments and rounding.
[c] This deficit was caused by interfund transfers to the capital projects fund (a $10 million closing of the Capital Reserve I and $6.3 million fund balance transfer) as approved by voters on May 17, 2016.

[3] In 2014-15 through 2016-17, the tax levy did not increase at all, and in the prior two years (2012-13 and 2013-14), the tax levy increased by 2.2 percent and 3.1 percent, respectively.

Due to the operating surpluses in the first three years, the appropriated fund balance was not needed or used. With the unused appropriated fund balance amounts added back, the District's recalculated actual unrestricted fund balance exceeded the statutory limit for 2012-13 and 2013-14, at 7.5 and 8.7 percent of the ensuing year's appropriations, respectively (Figure 3).

Figure 3: Unused Fund Balance

	2012-13	2013-14	2014-15	2015-16[a]
Total Unrestricted Funds at Year-End	$4,715,149	$4,782,882	$4,847,412	$4,840,958
Add: Appropriated Fund Balance Not Used	$4,100,000	$5,600,000	$0	$0[b]
Total Recalculated Unrestricted Funds	$8,815,149	$10,382,882	$4,847,412	$4,840,958
Ensuing Year's Budgeted Appropriations	$117,878,708	$119,572,384	$121,185,238	$121,024,051
Recalculated Unrestricted Funds as Percentage of Ensuing Year's Budget	7.5%	8.7%	4.0%	4.0%

[a] Based on unaudited financial statements
[b] District officials plan to transfer up to $10 million from the Capital Reserve II to the capital projects fund if the transfer is approved by voters in 2016-17.

In the most recent completed fiscal year (2015-16), the District realized a $7.4 million deficit and used all of the fund balance that had been appropriated for that year, which brought the unrestricted fund balance down to the statutory limit in 2014-15. This planned deficit was due to the $16.3 million transfer to the capital projects fund.

The District's adopted 2015-16 budget includes $4.2 million in appropriated fund balance for the 2016-17 fiscal year, and the budgeted appropriations of $121 million for 2016-17 remain essentially at the same level as in 2015-16. On May 19, 2015, District voters approved the establishment of Capital Reserve II for $10 million, which was fully funded as of the 2015-16 year-end. District officials told us they plan to transfer these moneys into the capital projects fund by the end of the 2016-17 fiscal year, pending voter approval of the transfer. In that case, the District could again use all of the $4.2 million in appropriated fund balance and maintain unrestricted funds within the statutory limit for 2015-16. As of the end of our fieldwork, we cannot project whether this amount will in fact be used.

District officials should adopt budgets that align with historical expenditures and discontinue appropriating fund balance that may not be used. If actual expenditures follow previous trends (i.e., if appropriations continue to be overestimated), the District could potentially generate operating surpluses and not have to use the appropriated fund balance. Therefore, the unrestricted fund balance retained at year-end would again exceed the statutory limit at the expense of District residents.

Debt Service Fund

A debt service fund is used to account for the accumulation of resources for paying principal and interest on long-term debt. For example, a debt service fund must be established and maintained to account for the proceeds of a sale of a capital asset with outstanding debt or if State or federal aid is received for a capital improvement for which there is outstanding debt. These funds should be used for the related debt service payments.

The District's debt service fund[4] had a balance of $1.1 million as of June 30, 2016, and the District maintained an average balance of $1.1 million in this fund over the past four fiscal years (2012-13 through 2015-16). However, the District budgeted for and paid the debt-related principal and interest from the general fund each year. Debt payments averaged $1.8 million annually between 2012-13 and 2015-16. Using debt service money for its intended purpose could allow general fund resources to be used for other purposes, including the reduction of real property taxes.

During our audit fieldwork, District officials adopted a debt service plan stating that the debt service money would be used to pay the principal and interest on the bonds in the last three years of debt payments (beginning with the 2017-18 fiscal year).

Reserves

Reserve funds may be established by Board action, pursuant to various laws, and can be used to provide financing for specific purposes. Generally, districts are not limited as to how much money can be held in reserves unless the Board has established such a limitation. However, districts should maintain reserve balances that are reasonable. Reserve balances above reasonable amounts represent funds a district could have used for other purposes, including reducing tax increases. The Board should adopt a written policy that clearly states its rationale for establishing reserve funds, objectives for each reserve established, optimal or targeted funding levels and conditions under which each fund's assets will be used or replenished.

The District maintained four reserve funds with balances totaling approximately $45.4 million at the end of 2015-16 (unemployment insurance– $0.3 million; capital– $10 million; retirement contribution– $16.9 million; and compensated absences (employee benefit accrued liability)– $18.2 million). The Board adopted a written reserve policy, approved annually, that clearly states the rationale, objective and targeted funding levels for all of the reserves. The funding level for three of the four reserves appeared to be reasonable. However, the funding level for the retirement contribution reserve appears unreasonable based on current use.

[4] As of June 30, 2015, the District had $6.4 million in outstanding bonds payable.

Retirement Contribution Reserve – General Municipal Law authorizes the Board to create a retirement contribution reserve to finance retirement contributions payable to the New York State and Local Retirement System (NYSLRS). The District's Employee Retirement System reserve was established on June 14, 2007 for the purpose of funding NYSLRS payments in accordance with GML.

As of June 30, 2016, the retirement contribution reserve had a balance of $16.9 million. The average annual payment to NYSLRS over the past four years (2012-13 through 2015-16) was approximately $2.4 million. According to the District's written reserve policy, the Board established a desired funding level of 10 years for the retirement contribution reserve. While District officials did pay for a quarter of the contributions from this reserve in the past two years (2014-15 and 2015-16), the remaining balances were budgeted in and paid from the general fund. Based on the annual cost, as of the 2015-16 year-end this reserve would fund annual contributions for approximately seven years. The District should consider revising its policy to reflect a reasonable funding level and reduce this reserve by using excess funds for a purpose beneficial to District residents. District officials told us they do not consider this reserve to be excessive because they funded the reserve at Board-approved policy levels.

Recommendations

The Board should:

1. Adopt budgets that realistically reflect the District's operating needs based on historical expenditure trends or other identified analysis.

2. Discontinue the practice of appropriating fund balance that is not needed or used to fund District operations and manage fund balance to ensure statutory compliance.

3. Use surplus funds as a financing source to benefit District residents, such as:

    - Funding one-time expenditures;

    - Funding needed reserves; and

    - Reducing District property taxes.

4. Use the debt service fund money to make debt service payments in accordance with the District's adopted debt service plan.

5. Review the District's reserve fund policy and ensure that the funding levels for the retirement contribution reserve are reasonable, and take appropriate action, in accordance with statute, to reduce excess funds.

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

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

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HENRY L. GRISHMAN
SUPERINTENDENT OF SCHOOLS

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Office of the State Comptroller
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December 2016

[redacted]

The Jericho School District thanks the audit team who worked with our staff during the audit conducted by the State Comptroller's Office. We appreciate their courteous and professional manner in conducting their duties associated with this audit.

Following an entrance meeting on May 24, 2016 among the OSC team, our Superintendent, Assistant Superintendent for Business and Board President, the audit began with a risk assessment to review many business office functions/systems in order to determine the final focus of the audit.

Areas reviewed during this risk assessment included policies, procedures and processes related to disbursements, purchasing, cash receipts, accounting, payroll and banking, as well as financial and internal controls. The review included separate interviews with each staff member of the business office as well as a sampling of numerous cash receipts, disbursements, payroll records, bank statements, Board of Education Minutes and other records or reports. While these areas were not all audited, the risk assessment review does determine the focus of the audit for the OSC team which proved to be financial management.

The Jericho School District's chief goal has always been to deliver the best possible educational program for the students of our district. We have earned the community's trust and confidence because we have administered our finances in a fiscally responsible manner, while improving educational choices for students. Towards this end, the District's fiscal management policies reflect its overarching objectives of demonstrating transparency, encouraging public participation and establishing fiscal stability.

We regularly communicate with our residents regarding the district's financial philosophy and the financial strategies pursued. To ensure transparency, we publish annual budget materials and invite the public to discuss priorities and suggestions. The District has consistently communicated its objective of sustaining long-term financial stability, a decision that has been fully supported by our community.

The following statements comprise our response to your report and recommendations. Our response is broken down into two categories: budget and fund balance/reserves.

1. Budget (Recommendation 1): As indicated in your report, revenues were generally consistent with budgeted estimates. However, you recommended that the District adopt expenditure budgets that are more closely reflective of recent historical expenditures. While we agree with the premise of your recommendation, and much of our budget is based upon historical trends, there are areas where we find it advantageous to consider other data and outside information that might impact costs. A perfect example of this recently occurred and is one of the specific budget lines you indicate in our overestimation for the 14-15 fiscal year (health insurance). We are a Participating Agency in the New York State Health Insurance Program (NYSHIP). Premiums charged to the participating agencies are disseminated by NYSHIP in November for the following calendar year (January – December). As such, when drafting our budget for our fiscal year (July – June) we only know what the individual and family premiums will be for the first half of our fiscal year (July – December), and are estimating the premiums for the second half of our fiscal year (January – June). Historically over the past five years (calendar year 2011 through calendar year 2016), the average premium increase for the individual plan equated to 4.47%, and the family plan equated to 5.45%. If we had used only the historical data in drafting our 16-17 budget, our District spending would have been significantly ***over*** budget in this particular code, since we were recently notified that the premiums for calendar year 2017 are increasing 11.23% for the individual health insurance plan and 12.17% for the family plan.

   As noted in your report, the District's cost-saving measures, which included bus rerouting/mapping and energy efficiencies, have reduced actual expenditures over the past several years. These savings were due to the diligent work of our team. The District purposefully decreased these budget codes for 16-17, and will continue that trend in 17-18.

   The District agrees with the Comptroller's position that effective planning permits the most efficient use of funds. The District regularly reviews every appropriation budget line and focuses our efforts to adopt realistic estimates for expenditures. We endeavor to maintain flexibility in the budget to meet any unanticipated financial demands which may arise during the school year.

2. Fund balance and reserves (Recommendations 2-5): As stated in your report, each year the Board adopts a written reserve policy that clearly states the rationale, objective and targeted funding levels for all reserves. According to your analysis, the funding level for the capital, unemployment, and compensated absence reserves appeared to be reasonable. With respect to the Retirement Contribution Reserve, the District has funded the reserve within the limits stated in our written reserve policy. As noted in your report, the District has paid for a quarter of the contributions from this reserve in the past two years. We proactively review our fund balance and reserves on an annual basis (including rationale, objective and targeted funding levels) and will continue to do so moving forward. In fact, this past year the Board of Education approved an additional plan that speaks directly to your recommendation regarding debt service fund monies.

As indicated in Figure 2 of your report, the District has steadily decreased the reliance on Appropriated Fund Balance over the past two years and will continue to do so moving forward. Also, as you have referenced, the District embarked upon a $16.3 million voter-authorized proposition using our funded Capital Reserve I of $10 million along with $6.3 million from fund balance. Your recalculation confirmed that this brought our unused appropriated fund balance to zero and our unrestricted fund balance to the statutory limit of 4.0%.

One of your primary recommendations is to use surplus funds to benefit District residents such as funding one-time expenditures, funding needed reserves and reducing District property taxes. We are pleased that you recognized many of our efforts in doing so. It is important to state that between the above mentioned $16.3 million voter-authorized proposition and the $3.8 million voter-authorized proposition during the 13-14 fiscal year, the District has successfully funded over $20 million of necessary capital projects (and one-time expenditures) without needing to borrow one dollar. In today's market, borrowing $20 million over 20 years at an interest rate of 3.25% would have produced $7,509,454 in interest alone. This $7.5 million in interest is a direct savings to taxpayers. Additionally, as noted in your report, the District has not increased the tax levy for the 2014-2015, 2015-2016, or 2016-2017 fiscal years.

The Jericho School District appreciates the feedback provided by the Comptroller's Office. We respectfully acknowledge that the Comptroller has, from a statewide policy perspective, made recommendations regarding certain aspects of the District's fiscal approach. However, the District, reflecting community expectations that our primary financial objective is to deliver a comprehensive, high quality education for our students, submits that our current budgeting practices and fund balance/reserves management are conducted in furtherance of this objective. Our financial strategies have resulted in the creation of one of the highest achieving districts in New York State by any measure.

Sincerely,

Henry L. Grishman
Superintendent of Schools

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

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

- We interviewed District officials and reviewed the Board minutes, resolutions and policies to gain an understanding of the processes and procedures over the District's financial management.
- We reviewed the general fund's and other funds' financial condition and results of operations for the 2012-13 through 2015-16 fiscal years.
- We analyzed the trend in total fund balance, including the use of appropriated fund balance, in the general fund for the 2012-13 through 2015-16 fiscal years. We compared the appropriated fund balance to the ensuing year's operating results to determine if the appropriated fund balance was actually used.
- We calculated the unrestricted fund balance in the general fund as a percentage of the ensuing year's appropriations to determine if the District was within the statutory limit during the 2012-13 through 2015-16 fiscal years.
- We analyzed the debt service fund's and other funds' balances, activities and condition to identify the trend in fund balance, determine if fund balance had been used during the last four years and determine possible effects on the District's overall financial condition.
- We compared the general fund's budgeted revenues and appropriations to the actual revenues and expenditures for fiscal years 2012-13 through 2016-17 to determine if the District's budgets were reasonable.
- We reviewed the trend of real property tax rates, levies and assessments for the 2011-12 through 2016-17 fiscal years.
- We reviewed District reserve accounts, activities and status, and related records to determine if funding levels were reasonable.

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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