Office of the New York State Comptroller

Division of Local Government & School Accountability

Massena Central School District

Financial Condition

Report of Examination

Period Covered:

July 1, 2014 – August 31, 2015

2016M-21

Thomas P. DiNapoli

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State of New York
Office of the State Comptroller

Division of Local Government
and School Accountability

May 2016

Dear 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 school 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 costs and to strengthen controls intended to safeguard district assets.

Following is a report of our audit of the Massena 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 Massena Central School District (District) is located in the Village of Massena in St. Lawrence County. The District is governed by the Board of Education (Board) which is composed of nine elected members. The Board President is the District's chief financial officer. The Board and Superintendent are responsible for the general management and control of the District's financial and educational affairs. The Superintendent of Schools (Superintendent) is the District's chief executive officer and is responsible, along with other administrative staff, for the District's day-to-day management under the Board's direction.

The District operates five schools, with approximately 2,800 students and 440 employees. For the 2015-16 fiscal year, the District's operating budget was approximately $50 million, funded primarily with State aid and real property taxes.

Objective

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

- Did the Board and District officials ensure that fund balance was within legal limits and reserves were properly planned for and funded?

Scope and Methodology

We examined the District's financial records for the period July 1, 2014 through August 31, 2015. We expanded our scope back to July 1, 2012 to analyze the District's fund balance, budgeting and financial 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 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 planned to take corrective action.

The Board has the responsibility to initiate corrective action. Pursuant to Section 35 of the 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 factor in determining its ability to continue funding public educational services. The responsibility for accurate and effective financial management rests with the Board and Superintendent. The Board is responsible for adopting realistic budgets and for ensuring that fund balance does not exceed the amount allowed by law. A district may retain a portion of fund balance, but must do so within the limits established by New York State Real Property Tax Law (RPTL). Currently, the RPTL limits the amount of fund balance a school district can retain to no more than 4 percent of the ensuing year's budget.[1]

Districts may also establish reserves to restrict a reasonable portion of fund balance for a specific purpose in compliance with statutory directives. Prudent fiscal management includes establishing reserves needed to address long-term obligations or planned future expenditures. In addition, the Board is responsible for developing long-term plans that include guidelines for funding and using reserves.

The Board and District officials have not effectively managed the District's fund balance and reserves. The District's year-end unrestricted fund balance has exceeded the statutory limit for the past three years. As of June 30, 2015, the District's unrestricted fund balance was 9.2 percent of the next year's appropriations, or $2.6 million over the legal limit. Furthermore, the District overfunded the employee benefits accrued liability reserve by about $7.1 million and the tax certiorari reserve by about $1.5 million as of June 30, 2015. Consequently, the District has accumulated approximately $11.2 million in excess funds as of that date, representing 22 percent of the 2015-16 budget. The accumulation of these excess funds has resulted in District's levy being higher than necessary to sustain District operations. Finally, District officials have not established a formal multiyear financial or capital plan to help ensure that these excess funds are properly used to benefit District residents.

Budgeting and Fund Balance

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 an integral part of the budget process. In addition, the Board should review the District's reserves at least annually and fund them

[1] Fund balance subject to RPTL is unrestricted 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.

through budget appropriations that are voted on by District residents to help ensure the amounts reserved are necessary and to provide transparency.

We reviewed budget-to-actual results for fiscal years 2012-13 through 2014-15 and found that the Board's revenue and appropriation budget estimates were generally reasonable – the average revenue variance was 2 percent and the average expenditure variance was 3 percent.[2] However, the District's unrestricted fund balance has exceeded the 4 percent legal limit for all three fiscal years we reviewed. At the end of the 2014-15, the District's fund balance exceeded the limit by 5.2 percent, or $2.6 million.

Figure 1: Unrestricted Fund Balance at Year End

	2012-13	2013-14	2014-15
Beginning Fund Balance[a]	$24,141,062	$22,388,437	$20,279,615
Operating Surplus/(Deficit)	($1,753,333)	($2,108,811)	$1,438,881[b]
Total Ending Fund Balance	**$22,387,729**	**$20,279,626**	**$21,718,496**
Less: Restricted Funds	$16,237,733	$14,419,777	$14,325,860
Less: Non-Spendable Fund Balance	$15,395	$20,728	$20,881
Less: Encumbrances	$19,662	$592	$0
Less: Appropriated Fund Balance for the Ensuing Year	$3,147,799	$3,504,887	$2,768,956
Total Unrestricted Funds at Year End	**$2,967,140**	**$2,333,642**	**$4,602,799**
Ensuing Year's Budgeted Appropriations	$46,764,715	$49,051,678	$49,991,427
Percentage of Ensuing Year's Budget	6.34 %	4.76 %	9.21%

a Includes prior period adjustments

b The District generated an unexpected operating surplus in 2014-15, in part, because the District received approximately $1.5 million in tribal compact revenue near the end of 2014-15 that officials did not anticipate receiving when they developed the original budget.

Although the District's unrestricted fund balance was in excess of the 4 percent legal limit, the Board chose to increase real property taxes rather than to apply the annual surpluses to reduce the tax levy. The Board increased the tax levy from $13.4 million in 2012-13 to $14.3 million in 2015-16, an average increase of approximately 2 percent each year. We reviewed the District's real property tax cap forms for fiscal years 2014-15 and 2015-16 and found that the Board levied the maximum amount of property taxes allowed under the real property tax cap.[3] District officials told us they have been relying on

2 Actual revenues were greater than estimated revenues and expenditures were less than appropriations.

3 In 2011, the New York State Legislature enacted a law establishing a property tax levy limit, generally referred to as the property tax cap. Under this legislation, the property tax levied annually generally cannot increase more than 2 percent or the rate of inflation, whichever is lower, with some exceptions. School districts may override the tax levy limit by presenting to the voters a budget that requires a tax levy that exceeds the statutory limit. However, the budget must be approved by 60 percent of the votes cast.

fund balance to help finance operations in recent years. Therefore, they have increased the tax levy during our audit period because the real property tax cap will impact their ability to levy the amount of taxes needed in future years when fund balance is diminished and no longer available as a budgeted financing source.

In addition, the District funded approximately $3.8 million in reserves through transfers of surplus funds at year end rather than through budgeted appropriations approved by voters. Specifically, the Board established and funded a retirement contribution reserve of $2.4 million in 2012-13 and added $1 million to the employee benefits accrued liability reserve in 2012-13, which was already significantly overfunded. At the end of 2013-14, the Board transferred another $328,000 to the retirement contribution reserve. The practice of funding reserves in this manner diminishes budget transparency.

Reserves

When the Board establishes reserve funds, it is important that it develop a plan for funding the reserves, determining how much should be accumulated and how and when the funds will be used to finance the related costs. Such a plan should guide the Board in accumulating and using reserve funds and would help inform District residents about how District resources will be used.

The Board did not establish a plan for funding and using reserve funds. The District had four reserve funds totaling $14.3 million at the end of June 30, 2015: the employee benefit accrued liability reserve ($8,708,201), the retirement contribution reserve ($2,745,501), the tax certiorari reserve ($2,000,000) and the unemployment reserve ($872,158). We analyzed these reserves for reasonableness and adherence to statutory requirements. The retirement contribution reserve is reasonably funded. However, the amounts retained in the reserves for employee benefit accrued liabilities, tax certioraris and unemployment claims are greater than necessary by as much as $9.4 million as of June 30, 2015.

<u>Employee Benefit Accrued Liability Reserve (EBALR)</u> – An EBALR is authorized to be used for the cash payment of accrued and unused sick, vacation and certain other leave to employees upon separation from service and expenditures related to the reserve's administration. General Municipal Law (GML) provides that, after the establishment of the EBALR, the District may determine that the reserve is no longer needed. In that case, the funds remaining in the EBALR may be transferred to any other reserve fund authorized by GML or to a capital reserve fund or tax certiorari reserve fund authorized by Education Law, but only to the extent that the funds in the EBALR exceed the sum sufficient to pay all liabilities "incurred or accrued" against it. Prior to discontinuance, the District's fiscal and legal

officers must certify to the Board the amount that may be necessary to retain in the reserve to satisfy all such liabilities. The amount in excess of the amount certified may then be transferred to an authorized reserve fund or funds.[4]

Prior to our audit period, the District began accumulating more funds than necessary in the EBALR to cover the liabilities for compensated absences. The New York State Legislature has included provisions in the 2011-12 through 2015-16 State budgets that amended GML to allow school districts to withdraw EBALR funds for other purposes in funding their budgets.[5] Over the three-year period the District withdrew $2.9 million from this fund, after OSC certified the amount of excess in the reserve. The District used approximately $94,000 for intended purposes and $2.8 million for funding its budgets. However, the District's budget for these three years did not appropriately factor in the intended use of this reserve. As a result, the real property tax levy was higher than necessary because it was not adjusted to account for this additional revenue.

The EBALR had a balance of $8.7 million at the end of the 2014-15 fiscal year. Total compensated absences reported by the District as of June 30, 2015 were $1.6 million, which means the balance in this reserve is more than five times the associated liability. Therefore, the District has overfunded its EBALR by as much as $7.1 million.

Tax Certiorari Reserve – Education Law authorizes school districts to establish a reserve fund for the payment of claims in tax certiorari proceedings. A tax certiorari is a legal proceeding whereby a taxpayer who was denied a reduction in a property tax assessment, by either a local assessment review board or small claims procedure, challenges the assessment on various grounds. A school district may establish a reserve fund for the potential cost of tax certiorari proceedings without voter approval, provided the total funds in the reserve do not exceed the amounts reasonably deemed necessary to meet anticipated judgements and claims for the tax roll in the specific year the tax certiorari was established. Education Law requires that any funds not expended for the tax roll in the year the funds are deposited, or which will not be reasonably required to pay judgements and claims, should be returned to the general fund on or before the first day of the fourth fiscal year following the deposit to the fund.

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[4] If the need for another EBALR arises in the future, the District can establish a new EBALR, pursuant to GML, after discontinuance of the current EBALR.

[5] Each school district that elected to do this could withdraw the lesser of (a) the dollar value of excess funding in the reserve, as determined by the Office of the State Comptroller (OSC), or (b) the amount of the school district's Gap Elimination Adjustment, as calculated by the Commissioner of Education. The legislation required that the amount of excess reserved over the liabilities associated with compensated absences be certified by OSC.

The District's tax certiorari reserve balance was $2 million at the end of 2014-15. District officials did not establish the reserve balance based on claims filed against the District and the Board did not properly review and adjust the reserve balance on an annual basis as required. From 2012-13 through 2014-15, the District expended $39,100 for tax certiorari purposes. However, funds were not transferred from the tax certiorari reserve to make these payments. We reviewed District records to determine a reasonable amount of anticipated claims eligible for inclusion in the reserve and found that from 2012-13 through 2014-15 the reserve was overfunded by about $1.5 to $2.8 million.

Figure 2: Tax Certiorari Reserve Fund

	2012-13	2013-14	2014-15
Year-End Tax Certiorari Balance	$3,000,000	$2,000,000	$2,000,000
Anticipated Tax Certiorari Payments	$161,151	$321,109	$527,836
Excess Reserve Funds	**$2,838,849**	**$1,678,891**	**$1,472,164**

Although the District transferred $1 million from the reserve during the 2013-14 fiscal year to unrestricted fund balance, the reserve continued to be overfunded by about $1.5 million as of the end of the 2014-15 fiscal year. Had these excess funds been transferred back to the unrestricted fund balance as of the end of 2014-15, rather than being held in the tax certiorari reserve, the District's recalculated unrestricted fund balance would have been about 12 percent of the ensuing year's appropriations.

Unemployment Insurance Reserve – GML authorizes school districts to create this reserve to reimburse the State Unemployment Insurance Fund (SUIF) for payments made to claimants. If at the end of any fiscal year, funds in the reserve exceed the amounts required to be paid into the SUIF, plus any additional amounts required to pay all pending claims, the Board, within 60 days of the close of the fiscal year, may elect to transfer all or part of the excess amounts to certain other reserve funds, or apply the funds to the budget appropriation of the next succeeding fiscal year.

The balance in this reserve as of June 30, 2015 was $872,158. During the audit period the District used $98,349 for unemployment benefits but did not transfer any funds from its unemployment reserve to pay these expenditures. Given that the District's average annual unemployment cost from 2012-13 through 2014-15 was $32,783, the balance in the reserve represents more than 26 years of payments.

By maintaining excessive balances in reserve funds, the Board and District officials have withheld significant funds from productive use and levied more property taxes than necessary.

Multiyear Planning

It is important for District officials to develop comprehensive multiyear financial and capital plans to estimate the future costs of ongoing services and capital needs. Effective multiyear plans should project operating and capital needs and financing sources over a three- to five-year period.[6] Such plans allow District officials to identify developing revenue and expenditure trends, set long-term priorities and work toward goals, rather than making choices based only on the needs of the moment. Multiyear plans also help District officials to assess the effect and merits of alternative approaches to address financial issues and to see the impact of their fiscal decisions over time. They can then decide what program funding choices to make in advance, avoiding sudden tax increases or dramatic budget cuts. District officials should monitor and update multiyear financial and capital plans on an ongoing basis to provide a reliable framework for preparing budgets and ensure that their decisions are guided by the most accurate information available.

The Business Manager provided us with documents that project expenditures and revenues as well as the use of reserves over a five-year period as of December 2013. However, the Board has not officially adopted this plan and, based on our review of adopted budgets and actual results of operations, this plan has not been updated to reflect actual results of recent completed fiscal years or updated with future projections. Board members and District officials informed us there has been a lot of staff turnover at the administrative level over the past few years. Therefore, the District has not placed emphasis on developing formal comprehensive multiyear plans. With the key administrative positions now filled, the Board anticipates it will be able to focus on multiyear financial and capital planning including the appropriate use of reserves and excess fund balance.

Recommendations

The Board and District officials should:

1. Ensure that the amount of the District's unrestricted fund balance is in compliance with the statutory limits.

2. Develop a plan to reduce the amount of unrestricted fund balance in a manner that benefits District residents. Such uses could include, but are not limited to, funding one-time

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[6] The OSC website offers resources for developing long-term plans at http://www.osc.state.ny.us/localgov/myfp/index.htm. See also the *Local Government Management Guide* "*Multiyear Financial Planning*" (http://www.osc.state.ny.us/localgov/pubs/lgmg/multiyear.pdf).

expenditures, paying down debt, funding reserves to finance future capital needs or reducing property taxes.

3. Include planned transfers to reserves as appropriations in the budget and consider using existing reserve funds to pay related costs rather than adopting budgets that levy taxes to pay these costs.

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

5. Ensure that funds deposited in a tax certiorari reserve do not exceed the amounts reasonably deemed necessary to pay for the cost of judgements and claims arising from the tax roll in the year the funds are deposited.

6. Review and estimate the amount reasonably deemed necessary to settle current tax claims and return any excess amount currently in the tax certiorari reserve to the unrestricted fund balance of the general fund.

7. Review current EBALR and determine whether it is necessary and funded at appropriate levels.

8. Formally develop multiyear financial and capital plans incorporating the responsible use of excess reserve funds and fund balance.

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

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

Massena Central School District
84 Nightengale Avenue
Massena, New York 13662

SUPERINTENDENT OF SCHOOLS
Patrick H. Brady

MASSENA CENTRAL SCHOOL DISTRICT

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4/18/2016

Rebecca Wilcox, Chief Examiner
Office of the State Comptroller
State Office Building, Room 409
333 E. Washington Street
Syracuse, NY 13202-1428

Re: Financial Condition Audit

Dear Ms. Wilcox,

The Massena Central School District is in receipt of the draft Financial Condition Audit performed by your office during the 2015-16 school year. On behalf of the Board of Education and District Administration, I would like to thank the Local Office of the State Comptroller for their professionalism and courtesy while completing this project.

As there were some findings related to our use of reserves and fund balance, I offer the Corrective Action Plan as shown below. Please notice that the audit recommendations and responses are grouped by similarity of focus.

Audit Recommendations:

1. Ensure that the amount of the District's unrestricted fund balance is in compliance with the statutory limits.
2. Develop a plan to reduce the amount of unrestricted fund balance in a manner that benefits District residents. Such uses could include, but are not limited to, funding one-time expenditures, paying down debt, funding reserves to finance future capital needs or reducing property taxes.

Corrective Action Plan:

The district has utilized fund balance within its budget two out of the past three years and expects to do so each year until State Aid is able to cover the gap between anticipated expenditures and revenues. In addition to using the Fund Balance to support our programs and operations, we are looking at establishing different reserve funds, such as a Capital Reserve and Workers' Compensation Reserve. The district has already added the Capital Reserve Fund to the ballot in May, 2016. We are also planning to present a budget with a zero percent tax levy increase this year, which in-turn is giving the money back to the taxpayers in a responsible manner. Furthermore, the district is looking to fund one-time expenditures in this year's budget and throughout the 2016-17 year. Such measures will assist the district in ensuring our unrestricted fund balance is in compliance with the statutory limits.

Audit Recommendation:
3. Include planned transfers to reserves as appropriations in the budget and consider using existing reserve funds to pay related costs rather than adopting budgets that levy taxes to pay these costs.

Corrective Action Plan:
The district will include planned transfers to reserves as appropriations in the future. However, the majority of the transfers into reserves will be done with contingency funds. These are funds that the district budgets for potential unexpected needs such as: a high needs child moving into the school district, an influx of enrollment causing the need for additional staff, a spike in natural gas or diesel, a child moving into a residential placement, and any other item that is unforeseen when the budget is prepared.
The district will utilize the reserve funds in the future to counter the need to increase the tax levy. The district is doing exactly this in the 2016-17 Budget that is being presented to taxpayers in May. The district has prepared a sound budget that includes a 0% tax levy increase and a fund balance appropriation of $2.5M.

Audit Recommendations:
4. Review reserve fund balances at least annually to determine if the amounts reserved are necessary and reasonable. To the extent that they are not, reserve funds should be reduced to reasonable levels in compliance with statutory restrictions.
8. Formally develop multiyear financial and capital plans incorporating the responsible use of excess reserve funds and fund balance.

Corrective Action Plan:
The district is in the process of creating a detailed reserve plan that will include: purpose of the reserve, funding methods, use of reserve, monitoring of reserve, and funding level. The document will be Board approved on an annual basis going forward. The status of the reserves currently will feed into a Five Year Plan as well, that will be completed by the end of this year. Both of these reports will be weighted heavily in the budgeting process going forward to continue to provide taxpayers the best educational system for their dollar. The Fund Balance will help us to continue to put forth a reasonable and equitable budget each year.
The district has also retained an architect to prepare a Building Condition Survey, which will be supplemented by a Five Year Plan. This has already identified several capital needs of the district that we plan to address over the next several years. Also, as this plan is developed, we plan to fund the Capital Reserve that we anticipate being approved in May.

Audit Recommendations:
5. Ensure that funds deposited in a tax certiorari reserve do not exceed the amounts reasonably deemed necessary to pay for the cost of judgments and claims arising from the tax roll in the year the funds are deposited.
6. Review and estimate the amount reasonably deemed necessary to settle current tax claims and return any excess amount currently in the tax certiorari reserve to the unrestricted fund balance of the general fund.

Corrective Action Plan:
The district has calculated the amount deemed necessary to settle all of the current tax claims against it. We will look to address the surplus funds during the budgeting process next year and fund it more precisely in the future.

Though we are lowering the tax certiorari reserve as requested, we remain concerned about the future of the tax base. Alcoa, our major industrial base, appears to be on the verge of closure which will be devastating to the local economy. Without government subsidies this year, the company would have been idled leading to the loss of over 600 jobs and millions of dollars from tax revenues. This federal and state assistance is set to expire in three years and there is legitimate concern that the company will end its operations here. With such a grim reality in the forecast, the district is trying to maintain funds that would better sustain itself for the benefit of our students and the community. Though such a tactic may run afoul with the Comptroller's expectations, I respectfully submit that it may better serve our community overall in the years ahead.

Audit Recommendation:
7. Review current EBALR and determine whether it is necessary and funded at appropriate levels.

Corrective Action Plan:
As stated in the audit, this reserve is relatively difficult to access and dissolve. We have been able to use this reserve, up to our GAP Elimination Adjustment each year to fund our budget gap until now. The GEA is going to be at $0 for 2016-17 and we will only be able to use this reserve to pay retirees for their unused and accumulated sick days. We are currently evaluating other reserve options for this money, if the Teachers' Retirement Reserve were to come to fruition in the future; the district would plan to move a large share of this reserve there.

Thank you for the opportunity to respond to the above recommendations. The district will move forward with addressing all of the topics in a timely fashion.

Respectfully,

Patrick H. Brady
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 meeting minutes, resolutions and budget brochures to gain an understanding of the District's budget development including the process for determining the amount of fund balance.

- We reviewed the general fund's results of operations for the fiscal years 2012-13 through 2014-15.

- We compared the budgeted revenues and appropriations to the actual revenues and expenditures for the general fund for fiscal years 2012-13 through 2014-15. We also compared the 2015-16 budgeted revenues and appropriations to the average actual revenues and expenditures from fiscal years 2012-13 through 2014-15 to determine if District officials were budgeting reasonably.

- We analyzed the trend in total fund balance, including the use of appropriated fund balance, in the general fund for the fiscal years 2012-13 through 2014-15. We also compared the unrestricted fund balance to the ensuing year's budgeted appropriations to determine if the District was within the statutory 4 percent limitation during the same fiscal years.

- We reviewed the trend of real property tax rates, levies and assessments for the 2012-13 through 2015-16 fiscal years.

- We analyzed the District's use and funding of reserves during fiscal years 2012-13 through 2014-15 to determine if the reserves were properly funded and planned for. We reviewed reserve balances and compared them to the related reserve liabilities, when applicable, to evaluate the reasonableness of reserve amounts.

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.

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