



# Merrick Union Free School District Financial Condition

## Report of Examination

Period Covered:

July 1, 2014 – December 31, 2015

2016M-240



Thomas P. DiNapoli

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# State of New York Office of the State Comptroller

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

October 2016

Dear School District Officials:

A top priority of the Office of the State Comptroller is to help local government officials manage government resources efficiently and effectively and, by so doing, provide accountability for tax dollars spent to support government operations. The Comptroller oversees the fiscal affairs of local governments statewide, as well as 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 operations and Board of Education governance. Audits also can identify strategies to reduce costs and to strengthen controls intended to safeguard local government assets.

Following is a report of our audit of the Merrick Union Free School District, entitled Financial Condition. This audit was conducted pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the General Municipal Law.

This audit's results and recommendations are resources for local government 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 Merrick Union Free School District (District) is located in the Town of Hempstead, Nassau County. The District is governed by the Board of Education (Board), composed of seven elected members. The Board is responsible for the general management and control of the District's financial and educational affairs. This includes ensuring that the District maintains a sound financial condition. The Superintendent of Schools is the District's chief executive officer and is responsible, along with other administrative staff, for the District's day-to-day management under the Board's direction.

The District operates three schools with 1,482 students and 333 employees. The District's general fund expenditures for the 2014-15 fiscal year totaled \$43.5 million, which were funded primarily with revenues from real property taxes and State and federal aid. Budgeted appropriations for the 2015-16 fiscal year were \$46.9 million.

## Objective

The objective of our audit was to evaluate the District's financial operations and use of fund balance. Our audit addressed the following related question:

- Did the Board and District officials effectively manage the District's financial condition by ensuring that fund balance was within the legal requirements and that reserve fund balances and budget estimates were reasonable?

## Scope and Methodology

We examined the District's financial records for the period July 1, 2014 through December 31, 2015. We expanded our scope back to July 1, 2012 to analyze the District's fund balance, budget practices and reserve fund trends. We also extended the scope forward to April 30, 2016 to analyze the District's financial condition and to provide perspective and background information.

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 C of this report.

## Comments of District Officials and Corrective Action

The results of our audit and recommendations have been discussed with District officials, and their comments, which appear in Appendix A, have been considered in preparing this report. Except as indicated in Appendix A, District officials generally agreed with our findings and recommendations and indicated they will take corrective action. Appendix B includes our comment on an issue raised in the District's response.

The Board has the responsibility to initiate corrective action. Pursuant to Section 35 of the General Municipal Law, Section 2116-a (3)(c) of the New York State Education Law and Section 170.12 of the Regulations of the Commissioner of Education, a written corrective action plan (CAP) that addresses the findings and recommendations in this report must be prepared and provided to our office within 90 days, with a copy forwarded to the Commissioner of Education. To the extent practicable, implementation of the CAP must begin by the end of the next fiscal year. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. The Board should make the CAP available for public review in the District Clerk's office.

## Financial Condition

The Board is responsible for making sound financial decisions that are in the best interest of the District, the students it serves and the residents who fund the District's programs and operations. This responsibility includes appropriating fund balance only to the extent necessary to fund the District's programs and operations, ensuring that fund balance meets statutory requirements and adopting budgets with realistic expenditure estimates funded by realistic revenues. Additionally, school districts are legally allowed to establish reserve funds and accumulate funds for certain future purposes (for example, capital projects or retirement expenditures). The Board should fund reserves at appropriate levels, monitor reserve amounts and use them as intended. Any remaining fund balance, except for the amount allowed by law to be retained at year end, should be used in the best interest of District residents.

The District's unrestricted fund balance exceeded the statutory maximum for each of the three years reviewed. In addition, the Board adopted budgets that overestimated expenditures by a total of \$9.3 million and underestimated revenues by a total of \$2.8 million from July 1, 2012 through June 30, 2015. Operating surpluses during this period totaled \$3.6 million and, therefore, fund balance appropriated by the Board was not used. When considering the unused appropriated fund balance, the District's unrestricted fund balance as of June 30, 2015 was 23 percent of the ensuing year's budget rather than the 19 percent that District officials reported. The District also maintained three reserve funds with balances totaling \$1.9 million as of June 30, 2015, two of which were overfunded. District officials did not use these reserve funds during the audit period but instead used operating funds to pay for related costs. Further, over the same three-year period, the District's tax levy increased from \$36 million to \$37.7 million (5 percent). Given the excess fund balance and idle reserve funds, the tax levy may have been unnecessarily high.

### **Budgeting and Use of Fund Balance**

Fund balance represents the cumulative residual resources remaining from prior fiscal years. School districts may retain a portion of fund balance at year-end (unrestricted fund balance) for cash flow purposes or unexpected expenditures. New York State Real Property Tax Law limits the amount of unrestricted fund balance to 4 percent of the ensuing year's budget. Fund balance in excess of that amount can be used to fund a portion of the next year's appropriations or to fund necessary reserve funds.

When fund balance is appropriated as a funding source, a planned operating deficit is expected in the ensuing fiscal year, financed by the amount of the appropriated fund balance. Conversely, an operating surplus (when budgeted appropriations are underexpended, revenues are greater than estimated or both) increases the total year-end fund balance and can indicate that budgets are not realistic. The practice of annually appropriating fund balance that will not be used is misleading because, while the budget indicates that unrestricted fund balance is being used to finance operations, it is in fact being withheld from productive use and may result in the tax levy being higher than necessary.

The Board is responsible for preparing and adopting reasonable and realistic budgets, which includes estimating revenues, expenditures and the amount of unrestricted fund balance that will be available at the end of the fiscal year. Unrestricted fund balance may be used to fund the ensuing year's expenditures. After taking these factors into account, the Board establishes the expected tax levy necessary to fund operations. Accurate estimates help ensure that the real property tax levy is not greater than necessary. Revenue and expenditure estimates should be developed based on prior years' operating results, past revenue and expenditure trends, anticipated future needs and available information related to projected changes in significant revenues and expenditures. Unrealistic budget estimates can mislead District residents and significantly affect the District's year-end surplus funds and financial condition.

The Board appropriated fund balance that was not needed because it underestimated revenues and overestimated expenditures for the three years reviewed.

Unrestricted Fund Balance – The District's fund balance policy<sup>1</sup> explains the classifications of fund balance but does not require unrestricted fund balance to be limited to 4 percent of the ensuing year's budget as required by law. The District reported year-end unrestricted funds in the general fund at levels that exceeded the statutory limit for the three fiscal years we reviewed, increasing each year from almost 12 percent as of June 30, 2013 to 19 percent as of June 30, 2015 (Figure 1).

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<sup>1</sup> The policy was adopted in June 2011.



**Figure 1: Unrestricted Funds at Year-End**

	2012-13	2013-14	2014-15
Beginning Unrestricted Fund Balance <sup>a</sup>	\$7,753,835	\$8,910,812	\$9,774,808
Plus: Operating Surplus/(Deficit)	\$1,160,605	\$867,648	\$1,531,689
Ending Unrestricted Fund Balance	\$8,914,440	\$9,778,460	\$11,306,497
Less: Appropriated Fund Balance to Fund Ensuing Fiscal Year	\$1,650,000	\$1,650,000	\$1,650,000
Less: Allocation of Interest to Reserves	\$3,628	\$3,652	\$165
Less: Year-End Encumbrances	\$1,979,017	\$1,112,608	\$612,828
Total Unrestricted Funds at Year-End	\$5,281,795	\$7,012,200	\$9,043,504
Ensuing Year's Budgeted Appropriations	\$45,223,466	\$45,801,563	\$46,911,578
Unrestricted Funds as Percentage of Ensuing Year's Budget	11.7%	15.3%	19.3%
<sup>a</sup> Excludes prior year's allocation of interest to reserves			

The Board also appropriated \$1.6 million of fund balance at the end of 2015-16 to fund the 2016-17 budget. However, unless the planned deficit is realized as of June 30, 2016, the unrestricted fund balance will actually increase. Although District officials told us they intend to use some of the unrestricted fund balance to finance capital improvements, they have not yet drafted a written plan to do so.<sup>2</sup>

Appropriated Fund Balance – The Board appropriated an average of \$1.6 million in fund balance as a financing source in each of the annual budgets for 2012-13 through 2014-15.<sup>3</sup> However, the Board overestimated expenditures and underestimated revenues for each of those years in its adopted budget. As a result, due to the operating surpluses generated each year, the District did not use the appropriated fund balance included in its annual budgets.

With the unused appropriated fund balance, the District's recalculated unrestricted fund balance at the end of the 2014-15 fiscal year was almost 23 percent of the ensuing year's budget, more than five times the legal limit (Figure 2).

<sup>2</sup> As of September 2016

<sup>3</sup> The District appropriated fund balance of \$1.4 million in the 2012-13 budget.



**Figure 2: Unused Fund Balance**

	2012- 13	2013-14	2014-15
Total Unrestricted Funds at Year-End	\$5,281,795	\$7,012,200	\$9,043,504
Add: Appropriated Fund Balance Not Used to Fund Ensuing Year's Budget	\$1,650,000	\$1,650,000	\$1,650,000 <sup>a</sup>
Total Recalculated Unrestricted Funds	\$6,931,795	\$8,662,200	\$10,693,504
Ensuing Year's Budget	\$45,223,466	\$45,801,563	\$46,911,578
Recalculated Unrestricted Funds as Percentage of Ensuing Year's Budget	15.3%	18.9%	22.8%

<sup>a</sup> Based on year-to-date results of operations from 2015-16 as of April 30, 2016 and results of operations for the same period in 2014-15, it is likely that the District will have an operating surplus for 2015-16 . Therefore, the \$1,650,000 of fund balance appropriated for the 2015-16 budget will most likely not be used.

Because the Board appropriated unrestricted fund balance but did not use it, the amount of unrestricted fund balance retained in excess of the statutory limit was not reduced. Based on the District's accounting records, the planned operating deficit of \$1.65 million for the 2015-16 fiscal year did not materialize; therefore, unrestricted fund balance will likely remain in excess of statutory limits as of June 30, 2016.

Overestimating Expenditures – In preparing the budget, the Board and District officials should use the most reliable information available. Expenditure items should be based on prior years' operating results, past expenditure trends and anticipated future needs. Estimates of appropriations include employee wages and salaries, employee benefits, office supplies, insurance, utilities, machinery and equipment and other items. The Board's estimate of appropriations in its adopted budgets were not reasonable or based on historical data.

We compared the District's budgeted revenues and appropriations from the 2012-13 through 2014-15 fiscal years with actual results of operations. Although the District's actual revenues did not significantly exceed budgeted revenues over the three-year period,<sup>4</sup> the Board adopted budgets that overestimated appropriations by a total of about \$9.3 million, or approximately 7.2 percent of actual expenditures (Figure 3).

<sup>4</sup> Budgeted revenues were underestimated by a total of \$2.8 million, or 2 percent, of the actual revenues.

**Figure 3: Overestimated Expenditures**

Fiscal Year	Budgeted Appropriations <sup>a</sup>	Actual Expenditures	Overestimated Appropriations	Percent Overestimated <sup>b</sup>
2012-13	\$44,092,084	\$41,360,977	\$2,731,107	6.6%
2013-14	\$47,202,483	\$44,078,019	\$3,124,464	7.1%
2014-15	\$46,914,171	\$43,514,803	\$3,399,368	7.8%
<b>Total</b>	<b>\$138,208,738</b>	<b>\$128,953,799</b>	<b>\$9,254,939</b>	<b>7.2%</b>
<sup>a</sup> Includes prior year's encumbrances <sup>b</sup> Overestimated Appropriations divided by Actual Expenditures				

The largest expenditure overestimates (53 percent of the total expenditure variances) were for hospital, medical and dental insurance (overestimated by \$2.6 million) and students with disabilities (overestimated by \$2.3 million).

We reviewed the results of operations for 2015-16 as of April 30, 2016 and projected expenditures for students with disabilities and hospital and dental insurance based on the 2014-15 fiscal year. The Board will likely have overestimated these expenditures by approximately \$552,000 and \$69,000, respectively, as of June 30, 2016.

The overestimation of expenditures resulted in operating surpluses. As a result, appropriated fund balance was not used and excessive amounts of fund balance were retained at year end. At the same time, the District's tax levy increased from \$36 million in 2012-13 to \$37.7 million in 2014-15 (5 percent). These amounts may have been lower had the excess fund balance been used to finance District operations.

## Reserves

Fund balance may be restricted for particular purposes or appropriated to reduce the real property tax levy. Reserve funds may be established by Board action, in accordance with applicable laws, and are used to provide financing only for specific purposes. The statutes under which the reserves are established determine how the reserves may be funded, expended or discontinued. Generally, school districts are not limited as to how much money can be held in reserves. However, it is important that school districts maintain reserve balances that are reasonable. Funding reserves at greater than reasonable levels essentially results in real property tax levies that are higher than necessary.

The District had three reserve funds with balances totaling \$1.9 million as of June 30, 2015. The Board has not adopted a policy to establish the targeted level of funding to be maintained in these reserve funds. As a result, two of the reserves (the employee benefit accrued liability and unemployment insurance reserves) were significantly

overfunded. Although the retirement reserve fund, with a balance of \$955,773, was reasonably funded based on related liabilities, District officials did not expend funds from any of these reserves during the audit period.

Employee Benefit Accrued Liability Reserve (EBALR) – By law, school districts can establish a reserve fund to finance cash payments to employees for accrued leave time due to them upon separation from District employment. Liabilities for which resources can be accumulated in an EBALR include the cash value of compensated absences, such as accrued and accumulated but unused vacation and sick leave and comparable types of compensated absences (such as personal leave and holiday leave) that would be payable upon the employee's termination of service. General Municipal Law (GML) does not set a limit on the amount of funds a school district can maintain in an EBALR. However, the balance in this reserve must be reasonable and meet specific legal requirements, such as not exceeding the EBALR liability.

The District's EBALR balance at June 30, 2015 was \$607,270. However, the District's calculated liability associated with this reserve totaled \$256,154. We reviewed the District's calculated compensated absence liability and determined that \$97,597 (38 percent) represents the actual monetary value of accrued and unused sick, vacation and certain other leave due to employees upon separation from service. This liability was overstated because the District's calculation included accrued and unused leave totaling \$151,001 for 13 employees, which was not authorized by the Board in the respective collective bargaining agreements or individual employment contracts. Furthermore, the District's calculation included accrued leave of \$7,556 for two employees who separated from the District prior to June 30, 2015. Therefore, this reserve was overfunded by \$509,673 (84 percent) as of June 30, 2015.

Although the Board did not provide additional funding to this reserve during the audit period, it did not use the reserve to pay for authorized compensated leave benefits to employees who separated from the District.<sup>5</sup> Payments to five employees totaling \$64,717 for accrued leave upon separation were made from operating funds instead of from the EBALR. Because these costs were not paid from the EBALR during our audit period, the District had no need to restrict these funds.

Unemployment Insurance Reserve – GML authorizes the establishment of an unemployment insurance reserve fund to reimburse the New York State Unemployment Insurance Fund

<sup>5</sup> The reserve balance increased by \$1,215 from June 30, 2013 through June 30, 2015 due to interest earnings.

(SUIF) for payments made to claimants when a school district has elected the “benefit reimbursement” method of funding the cost of unemployment benefits. If, at the end of any fiscal year, the amount of the fund exceeds the amounts required to be paid into the SUIF, plus any additional amount 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 amount to another authorized reserve fund or apply the excess to the ensuing year’s budgeted appropriations.

The District’s unemployment insurance reserve balance was \$344,125 as of June 30, 2015. For the 2012-13 through 2014-15 fiscal years, the Board budgeted appropriations totaling \$75,000 for unemployment insurance expenses while spending \$22,941 (an annual average of \$7,647). Based on this annual average, there is enough funding in this reserve to pay expenses for 45 years. District officials told us the Board approved an increase of \$300,000 to the unemployment insurance reserve in June 2012 in anticipation of layoffs, which did not take place. Although the Board did not put additional funds into the reserve during the audit period,<sup>6</sup> the District did not use the reserve to pay unemployment benefits but instead used other revenue sources including the tax levy.

By maintaining reserves that are unnecessary or significantly overfunded, the Board has withheld funds from productive use, unnecessarily levied taxes and reduced the transparency of District finances. These idle reserve funds further increase the District’s unrestricted funds if they are accounted for as available fund balance.

The Board should:

## Recommendations

1. Adopt budgets that realistically reflect the District’s operating needs based on historical trends or other identified analysis.
2. Develop a written plan to reduce the level of unrestricted fund balance to legal limits and consider revising the District’s fund balance policy to require compliance.
3. Discontinue the practice of appropriating unexpended surplus funds that are not needed and not used to fund District operations.
4. Ensure that reserve funds are used for their intended purpose.
5. Develop a comprehensive policy for using reserve funds. The

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<sup>6</sup> The reserve balance increased by \$689 from June 30, 2013 to June 30, 2015 due to interest earnings.

policy should outline targeted funding levels, the need for these funding levels and conditions under which the funds will be used. When determining funding levels for the EBALR, only payments to eligible employees should be considered.

6. Take appropriate action in accordance with statute to remedy the excessive funding of the EBALR and unemployment insurance reserve. This can include transferring funds to another reserve or unrestricted fund balance, where allowed by law, as well as using the reserve funds for their designated purposes.

**APPENDIX A**

**RESPONSE FROM DISTRICT OFFICIALS**

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





*Beginnings of  
a Bright Future*

# MERRICK UNION FREE SCHOOL DISTRICT

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DOMINICK PALMA, Ph.D.  
*Superintendent of Schools*

DR. CHRISTINE R. GRUCCI  
*Assistant Superintendent  
for Business and Technology*

September 21, 2016

Mr. Ira McCracken, Chief Examiner  
Office of the State Comptroller  
NYS Office Building, Room 3A10  
250 Veteran Memorial Highway  
Hauppauge, New York 11788

Dear Mr. McCracken:

The Merrick Union Free School District is in receipt of the Draft Audit Report – Financial Condition for the period of July 1, 2014 (adjusted to July 1, 2012) through December 31, 2015. On behalf of the Board of Education and the District Administration, we would like to thank the Comptroller's staff for their professionalism and courtesy in conducting their duties while performing the audit.

The Merrick Union Free School District is committed to providing high quality public education to students of the Merrick community. Additionally, we are equally committed to our fiduciary responsibilities to the community.

We are pleased and proud that after your thorough review of our operations that no areas related to operational improprieties, fraud, waste or abuse were identified by the audit.

While we disagree with the calculations the OSC uses to calculate "Unrestricted Funds as Percentage of Ensuing Year's Budget, we do acknowledge that the Unassigned Fund Balance has been in excess of the statutory limit of 4 % of the subsequent year's budget and as noted in the report, the District has been aware that certain reserves have been over-funded. As discussed with the audit team, the administration and Board of Education continue to develop plans to utilize these funds in a way that benefits students and taxpayers.

During the time period under review, the District faced many significant financial obstacles including significant changes in retirement system costs, as well as the limits of the state tax cap. We are pleased that we have operated the district within the tax cap and that the District's overall financial position is relatively strong.



We agree with all recommendations except number 3, and we will develop a Corrective Action Plan to address the recommendations within the 90-day time frame required.

Related to recommendation number 3, OSC is certainly aware that the majority of school districts in New York appropriate fund balance that is not needed and not used to fund District operations. Almost all Districts appropriate some amount of fund balance to fund the budget appropriations, and the majority of districts operate at a surplus (which means that after the fact one could state that they did not "need" the appropriated fund balance). However, as OSC has stated, budgeting is not an exact science.

Appropriating fund balance to cover contingencies within the budget is entirely appropriate. Much of the costs associated with these contingencies are out of the control of the District. Special Education related costs, health insurance increases and heating and other utility costs can increase significantly from year to year, and proper budgeting requires that we consider these potential costs in development of the budget. We are fortunate that over the time period under review that we were not forced to utilize the appropriated fund balance. We anticipate that we will continue to appropriate fund balance as part of our overall budget process as these funds may be needed.

We again thank the Office of the State Comptroller for the efforts extended on behalf of the District.

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Dominick Palma, Ph.D.  
Superintendent of Schools

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Dr. Pamela Banks  
Board of Education President

See  
Note 1  
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## **APPENDIX B**

### **OSC COMMENT ON THE DISTRICT'S RESPONSE**

#### Note 1

The appropriation of fund balance is a tool that can occasionally be used to fund a portion of the budget with actual and available surplus funds. However, the routine appropriation of fund balance for contingencies is not appropriate. When those funds are not used, the budget is misleading because it indicated that the money would be used to finance operations; therefore, the tax levy could be higher than necessary. With more accurate budget estimates, the District would be less likely to continually generate significant surpluses. During the audit period, the District's unrestricted fund balance ranged from 12 to 19 percent of the ensuing year's budget – well above the legal limit.

## APPENDIX C

### AUDIT METHODOLOGY AND STANDARDS

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

- We interviewed Board members and District officials to gain an understanding of the District's financial condition and the process in place for developing the District's budget.
- We obtained and reviewed the District's fund balance policy.
- We reviewed minutes of Board meetings and resolutions to gain an understanding of the District's budget development, monitoring procedures and control process.
- We reviewed audited annual financial statements for fiscal years 2012-13 through 2014-15, the accompanying management letters prepared by the District's external auditor and relevant budget reports.
- We compared the budgeted revenues and appropriations to the actual revenues and expenditures for fiscal years 2012-13 through 2014-15.
- We reviewed and compared year-to-date expenditures in 2015-16 (July 1, 2015 through April 30, 2016) with the year-to-date expenditures for the same period in 2014-15. Based on year-end expenditures in 2014-15, we projected actual expenditures in 2015-16 for "students with disabilities" and "hospital and medical insurance," which were the two budget codes with the largest variances.
- We reviewed and analyzed reported fund balance levels in comparison to amounts appropriated in adopted budgets for fiscal years 2012-13 through 2014-15.
- We restated unrestricted fund balance to include appropriated fund balance that was not used, and calculated the revised unrestricted fund balance amount as a percentage of the next year's budget.
- We interviewed District officials and requested Board resolutions to determine if reserves were legally established, the Board's financial objectives for the reserves, optimal funding levels and conditions under which the assets will be utilized.
- We compared reserve amounts at year end to associated annual expenditures or liability amounts to determine if reserve balances appeared reasonable.
- We recalculated District's compensated absence liability based on a review of collective bargaining agreements and employment contracts. We then compared the recalculated balance to the EBALR reserve balance as of June 30, 2015 to determine if the EBALR balance was reasonable to meet the authorized expenditures.

- We reviewed unemployment insurance expenditures from 2012-13 through 2014-15 to determine if the unemployment insurance reserve fund was reasonable to meet the authorized expenditures.

We conducted this performance audit in accordance with GAGAS. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

## **APPENDIX D**

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