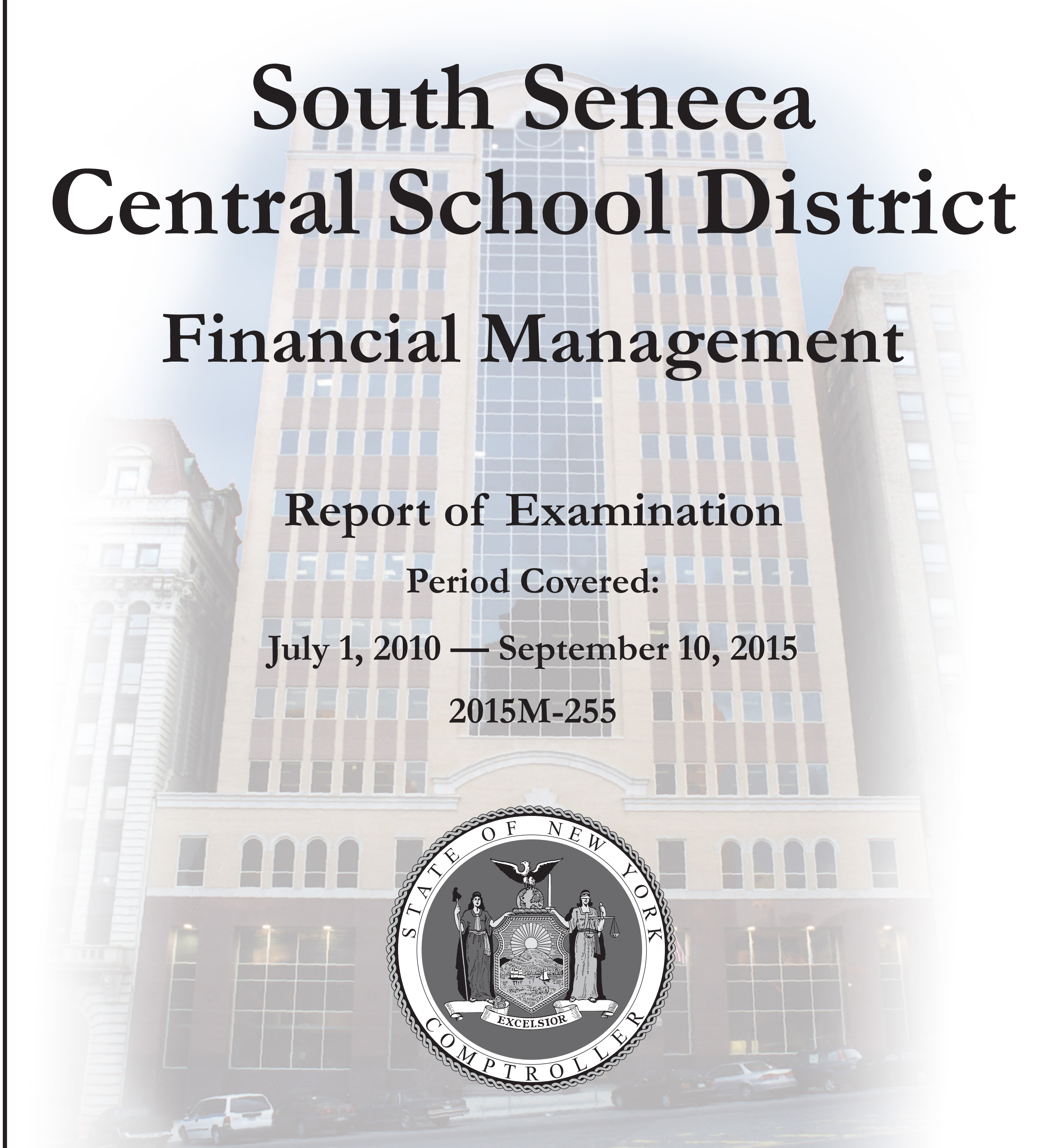
Office of the New York State Comptroller

Division of Local Government
& School Accountability

South Seneca Central School District

Financial Management



Report of Examination

Period Covered:

July 1, 2010 — September 10, 2015

2015M-255

Thomas P. DiNapoli

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State of New York
Office of the State Comptroller

Division of Local Government
and School Accountability

January 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 South Seneca Central 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

State of New York
Office of the State Comptroller

EXECUTIVE SUMMARY

The South Seneca Central School District (District) is located in the Towns of Ovid, Lodi, Romulus and Covert in Seneca County and the Town of Hector in Schuyler County. The District is governed by the Board of Education (Board), which is composed of seven elected members. The Board is responsible for the general management and control of the District's financial and educational affairs. The Superintendent of Schools (Superintendent)[1] 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 Business Administrator is responsible for overseeing the District's financial operations, including accounting for the District's finances, maintaining accounting records and preparing financial reports.

The District has two schools in operation, an elementary school and a middle/high school, with approximately 750 students and 250 full- and part-time[2] employees. During the 2014-15 fiscal year, the District had operating expenditures of approximately $21.49 million, funded primarily by State aid and real property taxes. The District's budgeted general fund appropriations for the 2015-16 fiscal year are approximately $23.05 million.

Scope and Objective

The objective of our audit was to review the District's financial management for the period July 1, 2010 through September 10, 2015. Our audit addressed the following related question:

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

Audit Results

District officials have generally taken appropriate action to manage the District's financial condition. District officials typically prepared conservative budgets which generated modest operating surpluses. The District experienced a planned operating deficit in 2011-12 primarily due to a significant reduction in State aid revenues caused by the Gap Elimination Adjustment (GEA),[3] which lead to District officials implementing multiple cost-saving measures that helped the District improve and maintain its financial condition. As a result, the District ended 2012-13 through 2014-15 with operating surpluses.

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1 The current Superintendent was appointed in July 2013.

2 Including coaches and substitute positions

3 Chapter 58 of the Laws of 2011 includes a Gap Elimination Adjustment, which amended New York State Education Law. The GEA refers to the gap between budgeted State expenditures and the revenue available to support those expenditures. By reducing the calculated formula aid amount payable to each district, school districts contribute to the elimination of the State budget gap.

Although District officials developed a multiyear financial plan and include multiyear projections in the annual budgets, a formal, documented multiyear capital plan has not been developed. In addition, the District has not developed a plan to determine the appropriate and necessary reserve fund balance levels or defined its intentions for using reserves as a financing source for capital improvement projects. We question the reasonableness of three reserves with a cumulative balance of approximately $3,380,000. One reserve has not been used in the last five years while the other two have balances that are the equivalent of six and 11 years of average annual expenditures. The development of effective and comprehensive multiyear plans that address capital needs and reserve fund balances and uses would greatly benefit the District as it faces future economic and environmental challenges.

Comments of District Officials

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 that they planned to take corrective action.

Introduction

Background

The South Seneca Central School District (District) is located in the Towns of Ovid, Lodi, Romulus and Covert in Seneca County and the Town of Hector in Schuyler County. The District is governed by the Board of Education (Board) which is composed of seven elected members. The Board is responsible for the general management and control of the District's financial and educational affairs.

The Superintendent of Schools (Superintendent)[4] 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 Business Administrator is responsible for overseeing the District's financial operations, including accounting for the District's finances, maintaining accounting records and preparing financial reports.

The District has two schools in operation, an elementary school and a middle/high school, with approximately 750 students and 250 full- and part-time[5] employees. During the 2014-15 fiscal year, the District had operating expenditures of approximately $21.49 million, funded primarily by State aid and real property taxes. The District's budgeted general fund appropriations for the 2015-16 fiscal year are approximately $23.05 million.

Objective

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

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

Scope and Methodology

We evaluated the District's financial management for the period July 1, 2010 through September 10, 2015.

We conducted our audit in accordance with generally accepted government auditing standards (GAGAS). More information on such standards and the methodology used in performing this audit 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

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[4] The current Superintendent was appointed in July 2013.

[5] Including coaches and substitute positions

generally agreed with our recommendations and indicated that they planned to take corrective action.

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

Financial Management

District officials are accountable to taxpayers for the use of District resources and are responsible for effectively planning and managing District operations. District officials have a responsibility to provide required services in a cost-efficient manner to ensure tax dollars are spent in a prudent and economical manner. Legislation passed in 2011 limits the ability of school districts to raise taxes.[6] Additionally, school districts are legally limited to the amount of unrestricted fund balance[7] that they may retain. Therefore, it is essential that officials develop reasonable budgets and seek opportunities to reduce costs and manage fund balance responsibly.

District officials should also develop comprehensive multiyear financial and capital plans to estimate the future costs of ongoing services, upcoming expenditures and capital needs. Sound policies and procedures coupled with prudent fund balance management and multiyear planning help to ensure that sufficient funding is available to sustain operations, address unexpected occurrences and satisfy long-term obligations or future capital expenditures.

District officials have generally taken appropriate action to manage the District's financial condition. District officials typically prepared conservative budgets which generated modest operating surpluses. The District experienced a planned operating deficit in 2011-12 primarily due to a significant reduction in State aid revenues caused by the Gap Elimination Adjustment (GEA),[8] which lead to District officials implementing multiple cost-saving measures that helped the District improve and maintain its financial condition. As a result, the District ended fiscal years 2012-13 through 2014-15 with operating surpluses. Although District officials developed a multiyear financial plan and include multiyear projections in the annual budgets, a formal, documented multiyear capital plan has not been developed. Additionally, the plans do not incorporate their intentions for the use of reserves as a financing source. The development of effective and

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6 School districts are limited to an annual levy increase of 2 percent or the rate of inflation, whichever is lower, without a 60 percent majority approved voter override of the limit.

7 New York State Real Property Tax Law limits the amount of unrestricted funds a school district can retain to no more than 4 percent of the next year's budgetary appropriations.

8 Chapter 58 of the Laws of 2011 includes a Gap Elimination Adjustment, which amended New York State Education Law. The GEA refers to the gap between budgeted State expenditures and the revenue available to support those expenditures. By reducing the calculated formula aid amount payable to each district, school districts contribute to the elimination of the State budget gap.

comprehensive multiyear plans would greatly benefit the District as it faces future economic and environmental challenges.

Financial Condition and Cost Savings

Financial condition can be defined as a school district's ability to balance recurring expenditures with recurring revenues while providing services on a continuing basis. Financial condition is affected by the estimates included in the annual budget. In order to address changing budget trends or needs, District officials should ensure that the District implements practices and procedures designed to aid them in identifying and realizing cost-saving opportunities. A best practice toward achieving cost savings requires District officials to continually evaluate their operations to identify areas of potential cost savings or revenue enhancements and assess the extent to which implementation may result in actual savings.

District officials made decisions and implemented steps which helped improve the District's financial condition. In general, District officials prepared conservative budgets which generated modest operating surpluses that allowed the District to replenish its depleted fund balance, fund reserves and restore its financial condition to a healthier level. As shown in Figure 1, the District experienced a planned operating deficit in 2011-12 and operating surpluses in fiscal years 2012-13 through 2014-15. The operating deficit in 2011-12 was primarily due to a $2.7 million decrease in revenues from the prior year, of which $2.5 million was due to the GEA and other State aid decreases. As a result of these significant aid decreases, the District found it necessary to reduce expenditures in 2012-13 by approximately $800,000.

Figure 1: General Fund Operating Results and Fund Balance					
	2011-12	2012-13	2013-14	2014-15	Totals
Operating Results					
Revenues	$19,775,948	$20,045,329	$21,462,912	$21,878,534	**$83,162,723**
Expenditures	$20,085,162	$19,394,510	$20,564,596	$21,488,668	**$81,532,936**
Operating Surplus/(Deficit)	($309,214)	$650,819	$898,316	$389,866	**$1,629,787**
Fund Balance					
Beginning Fund Balance	$5,062,757	$4,753,543	$5,404,366	$6,302,698	
Prior Period Adjustments	$0	$4	($3)	$0	
Year-End Fund Balance	$4,753,543	$5,404,366	$6,302,698	$6,692,564	
Appropriated Fund Balance	$680,000	$500,000	$350,000	$250,000	
Nonspendable Fund Balance	$3,500	$3,500	$3,500	$92,383	
Assigned Unappropriated Fund Balance	$245,642	$29,814	$5,641	$328,322	
Restricted Fund Balance	$2,979,645	$3,994,503	$4,777,324	$5,171,792	
Unassigned Fund Balance	$844,756	$876,549	$1,166,233	$850,067	
Unrestricted Fund Balance as a % of Ensuing Year's Budgeted Appropriations	4.0%	4.0%	5.2%[a]	3.7%	

[a] The District had unrestricted fund balance in excess of the 4 percent limit this year primarily due to an overestimated Employee Retirement System expenditure, which was refunded to the District at year end. In order to reduce unrestricted fund balance to within the statutory limit, the Board, at its September 10, 2014 meeting, retroactively transferred $283,000 from unassigned fund balance into the capital projects reserve.

To keep tax increases manageable, District officials implemented multiple cost-saving and efficiency measures and were forced to make some difficult decisions to decrease expenditures. Those measures included the following:

- District officials eliminated 33 positions in 2011-12, resulting in a total annual savings[9] of approximately $925,000. The District has since been able to restore nine of these positions, at a cost of about $355,000 annually.

- District officials have also implemented or experienced a variety of other budget cuts, totaling approximately $200,000 in annual savings, which include reductions related to changing some teaching positions from full- to half-time, retirements of the former Superintendent and other veteran staff and cutbacks in field trips, guest speakers, sports, special education and individual department budgets.

[9] Including salary and benefits

The District has also implemented certain shared services for cost saving and efficiency purposes. For example:

- The District shares sports programs with the Romulus and Trumansburg Central School Districts. As a result, each District shares in the cost of these programs.

- The District receives services through the Tompkins-Seneca-Tioga Board of Cooperative Educational Services central business office, including information technology, accounts payable and payroll processing. The District benefits not only from cost savings in this arrangement, but it also improves segregation of duties.

Additional cost saving measures pursued by District officials have included the following:

- The District negotiated with employee unions to seek alternatives to their current health insurance plans in an effort to contain costs associated with rising health insurance premiums and potential tax implications related to certain provisions of the Affordable Care Act.[10]

- The District attempted a merger with a neighboring district to reduce costs, improve efficiencies and increase State aid. Although the proposed merger was approved by the District's voters, the merger did not materialize because the neighboring district's voters did not approve the merger in a final vote.

Overall, District officials have attempted to anticipate the future needs and environmental factors when managing the District's financial condition and have created budgets which take into consideration historical trends. The financial decisions made over the past several years have resulted in operating surpluses and corresponding increases in the District's fund balance and reserves. While we commend District officials for making decisions which have aided in improving the District's financial condition, officials need to continue monitoring the budget and researching additional cost-savings opportunities due to the restrictions on the District's ability to raise revenue through property taxes and ensuring the tax burden is not greater than necessary.

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[10] The Patient Protection and Affordable Care Act, commonly referred to as the Affordable Care Act (ACA), will impose a penalty on very high cost health plans beginning in 2018. The ACA calls for a 40 percent excise tax on employer-sponsored plans spending more than $10,200 per employee or $27,500 per family, on the amount over these limits. The District's current health insurance plan would be subject to this additional tax.

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 project operating and capital needs and financing sources over a three- to five-year period and allow District officials to identify developing revenue and expenditure trends, set long-term priorities and goals and avoid large fluctuations in tax rates. Multiyear plans also allow District officials to assess the effect and merits of alternative approaches to address financial issues such as the use of unrestricted fund balance to finance operations and the accumulation of money in reserve funds. Long-term financial plans work in conjunction with Board-adopted policies and procedures to provide the necessary guidance to employees on the financial priorities and goals set by District officials. Additionally, to be most effective, District officials must monitor and update long-term plans on an ongoing basis to ensure that decisions are guided by the most accurate information available.

District officials did develop a multiyear financial plan that included multiyear projections in the annual budgets. District officials also discuss capital improvement and maintenance regularly and have a building condition survey completed every five years. However, they have not developed a formal, documented multiyear capital plan. Ideally, a documented plan will detail the timeline for completion of the items identified in the building condition survey and how the District will fund these improvements. Additionally, District officials have not developed a plan detailing the accumulation and use of reserve funds as a financing source for these future needs.

Because District officials have not developed adequate multiyear plans detailing their intentions for accumulating and using reserve funds as a financing source for future needs, we performed an analysis of reserves. We found the District's reserve funds, as of June 30, 2015, totaled $5.17 million, or approximately 23 percent of total budgeted appropriations. Three of the reserves – retirement contribution, unemployment insurance and liability – have balances that have significantly increased during the past five years and the balances in these funds may now be excessive based on the District's needs. The growth in these reserves was the result of the Board's decision to use the operating surpluses to fund reserves rather than provide real property tax relief.[11]

- Retirement Contribution Reserve – By law, this reserve can only be used to pay benefits for employees covered by the New York State and Local Retirement System. The District cannot

[11] Since the 2012-13 year the District has had operating surpluses totaling approximately $1.9 million while increasing the real property tax levy by approximately $200,000 per year.

include the cost of financing contributions for employees covered by the New York State Teachers' Retirement System. The retirement contribution reserve balance as of June 30, 2015 was $2.19 million, which is over six times the average annual expenditures of $330,000.[12] Further, the Board budgets for these expenditures in the general fund and has not used this reserve to pay for retirement costs.

- Unemployment Insurance Reserve – This reserve was established under General Municipal Law to reimburse the State Unemployment Insurance Fund (SUIF) for payments made to claimants. The District's SUIF expenditures decreased from $65,000 in 2010-11 to $4,000 in 2014-15. The reserve balance of $333,700 at June 30, 2015, represents more than 11 years of the average annual expenditure of $29,000.[13] The District budgets for these expenditures in the general fund and has not needed to use this reserve.

- Reserve for Liability – This reserve was established under Education Law to cover property loss and liability claims. The liability reserve balance as of June 30, 2015 was $856,179. The District funded this reserve in 2013-14 and 2014-15 with $500,000, but has not used this reserve during the past five fiscal years. Considering the District's current insurance coverage and the lack of use of the reserve, we question the reasonableness of the reserve's balance.

While we found certain reserves to be excessively funded, we also found the District has typically opted to issue debt for the local share[14] of capital improvement projects rather than using any substantial reserve funding. The District's annual debt service payments for the local share have averaged $375,000 annually.[15] Therefore, at the same time certain reserves were excessively funded, the District has been paying interest on debt issued for the local share of capital improvement projects. Additionally, we noted that the District's building condition survey has identified the need for several costly capital improvement projects in the coming years. The excess amounts in the District's reserve funds and future operating surpluses may be better used to finance a portion of the local share of these future capital needs as part of a capital reserve or to provide immediate tax relief to current taxpayers.

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[12] Based on the average expenditures over a five-year period

[13] Based on the average expenditures over a five-year period

[14] The portion of approved project costs for which the District does not receive State aid

[15] In 2015-16, the District's local share of debt service is expected to decrease to approximately $277,000 and remain at this level or slightly lower for fiscal years 2016-17 through 2019-20.

The lack of adequate multiyear plans limits the District's ability to effectively manage its finances and address the District's future needs without overburdening taxpayers. Additionally, by not developing effective and comprehensive long-term plans, the District risks not being adequately prepared for any potential adverse future economic or environmental changes. The development of adequate multiyear plans is increasingly important due to legislative changes in recent years which limit the ability of school districts to finance their operations through tax increases. Consequently, District officials must remain cognizant of future needs and available revenue streams when working on strategic planning.

Recommendations

District officials should:

1. Continue to closely monitor the District's financial condition and identify additional opportunities for cost savings and efficiencies to ensure the tax burden is not greater than necessary.

2. Develop and adopt a multiyear capital plan for a three- to five-year period that addresses the anticipated timeline for completion of capital improvements, funding sources for these projects and any economic or environmental factors which could affect the plan.

3. Adopt a reserve fund plan which addresses the accumulation and use of reserve funds, analyze existing reserve levels against the plan and, if necessary, make statutorily allowed transfers between reserve funds to best align funds with long-term needs and/or use the funds to reduce the tax levy.

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

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

SOUTH SENECA CENTRAL SCHOOLS

Telephone Number: 607-869-9636 7263 South Main Street, Ovid, NY 14521 **Fax Number:** 607-869-2529

Stephen J. Parker Zielinski, Superintendent of Schools
szielinski@southseneca.org

January 7, 2016

Edward V. Grant Jr.,
Chief Examiner
The Powers Building
16 West Main Street – Suite 522
Rochester, New York 14614-1608

Dear Mr. Grant:

The purpose of this letter is to respond to the Report of Examination concerning South Seneca's Financial Management System as prepared by your office for the South Seneca Central School District.

RESPONSE TO RECOMMENDATIONS

FINANCIAL MANAGEMENT SYSTEM

A. District Officials should continue to closely monitor the District's financial condition and identify additional opportunities for cost savings and efficiencies to ensure the tax burden is not greater than necessary.

The District agrees with the recommendation and thanks the Comptroller's Office for recognizing steps already taken as a routine part of South Seneca's annual budget development process.

B. District Officials should develop and adopt a multiyear capital plan for a three- to five-year period that addresses the anticipated timeline for completion of capital improvements, funding sources for these projects and any economic or environmental factors which could affect the plan.

The District agrees that creating a more formal multi-year capital plan is a straightforward method for improving our practice. We meet monthly as a Board of Education subcommittee to review recommended capital improvements, and to develop our Building Condition Survey. The committee discusses potential work over a three-to-five year period as part of its regular business; putting these plans in writing and creating specific timelines would, we agree, make the planning more transparent.

C. District Officials should adopt a reserve fund plan which addresses the accumulation and use of reserve funds, analyze existing reserve levels against the plan and, if necessary, make statutorily allowed transfers between reserve funds to best align funds with long-term needs and/or use the funds to reduce the tax levy

The District agrees with the recommendation and recognizes that formalizing a plan for use of reserves would be worthwhile. South Seneca did invest a portion of our capital reserve in the most recent roofing project (begun in the summer of 2015), and are proposing further use of that reserve in the next project going to voters in the spring of 2016.

The Board of Education and administration of the South Seneca Central School District appreciate the assistance of the State Comptroller's Office in identifying areas of our financial management system which would benefit from improved oversight. The District furthermore appreciates the professional and courteous manner in which this audit was carried out by the representatives of the State Comptroller's Office.

Sincerely,

Stephen J. Parker Zielinski
Superintendent

Michael DiPerna
President, Board of Education

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 employees to gain an understanding of the District's budget process and financial operations.
- We reviewed financial information provided to the Board to determine the types of reports the Board receives.
- We reviewed the District's relevant policies and procedures, including those related to finances and budgeting, for adequacy and to gain an understanding of the District's financial operations.
- We reviewed adopted budgets from 2010-11 through 2015-16 to gain an understanding of the District's budget trends and practices.
- We reviewed the general fund's results of operations for fiscal years 2010-11 through 2014-15 to gain perspective on the District's financial condition.
- We reviewed reserve fund balances based on District calculations, historical trends of associated expenditures and past use to determine if balances were reasonable and necessary.
- We reviewed the District's multiyear financial plan for adequacy.
- We discussed cost-savings measures already implemented or planned with District officials, and also reviewed any available cost-savings analyses prepared by the District for reasonableness to determine the potential financial impact of cost-savings measures that are planned or already implemented.

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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