



# Starpoint Central School District Financial Condition

## Report of Examination

Period Covered:

July 1, 2013 — September 1, 2015

2015M-266



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**

February 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 Starpoint 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 Starpoint Central School District (District) is located in the Towns of Cambria, Lockport, Pendleton, Wheatfield and Royalton in Niagara County. The District is governed by the Board of Education (Board), which is composed of nine elected members. The Board is responsible for the general management and control of the District's financial affairs. The Superintendent of Schools (Superintendent) is the District's chief executive officer and is responsible, along with the Director of Administrative Services and other administrative staff, for the District's day-to-day management and for developing and administering the budget.

The District operates four schools that are all located within one campus with approximately 2,700 students and 350 employees. The District's 2014-15 general fund appropriations totaled approximately \$47.7 million and were funded primarily with State aid and real property taxes.

Our prior audit (2011M-293, *Financial Condition and Capital Project*), dated October 2011, contained multiple recommendations regarding the District's financial condition, including the adoption of realistic budgets, establishing reserves in accordance with statute and maintaining these reserves at reasonable levels.

## Objective

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

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

## Scope and Methodology

We examined the District's financial condition for the period July 1, 2013 through September 1, 2015. We extended our scope period back to July 1, 2010 to analyze the District's budgeting practices and reserves and to provide perspective.

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 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. District officials generally disagreed with our report but indicated they planned to

initiate some corrective action. Appendix B includes our comments on issues raised in the District's response.

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

## Financial Condition

A school district's financial condition is a factor in determining its ability to fund public educational services for students within the district. The responsibility for accurate and effective financial planning for the use of District resources rests with the Board, the Superintendent and the Director of Administrative Services. Fund balance represents the cumulative residual resources from prior fiscal years that can, and in some cases must, be used to lower property taxes for the ensuing fiscal year. A district also can legally set aside and reserve portions of fund balance to finance future costs for a variety of specified objects or purposes.

The District has consistently overestimated appropriations in the adopted budget. This budgeting practice generated almost \$3.1 million in operating surpluses from fiscal years 2010-11 through 2014-15. The District used the operating surpluses to fund various reserves. The District also appropriated approximately \$1.9 million of fund balance annually as a financing source in the annual budget, but more than 99 percent of this amount was not needed due to the operating surpluses. This practice allowed the District to appear that it was within the 4 percent statutory limit imposed on the level of unrestricted fund balance. However, when adding back the unused appropriated fund balance, the District's recalculated unrestricted fund balance for each year was approximately 8 percent of the ensuing year's appropriations, exceeding the limit. During 2014-15, the District appropriated \$1.9 million for the 2015-16 budget; however, we project that it will not be needed. As such, we expect the District's unrestricted fund balance will continue to exceed the statutory limit.

From 2010-11 through 2015-16, District officials increased the tax levy by 17 percent while fund balance and reserves were building. Furthermore, the District maintained an inappropriate liability reserve of approximately \$942,000 and overfunded the employee benefit accrued liability reserve by \$820,000 (15 percent). Finally, the District has not used its debt reserve to fund debt payments, as required. These practices all contributed to taxes being higher than necessary to fund operations.

### **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 also an integral part of the budget process. New York State Real Property Tax Law currently limits unrestricted fund balance to no more than 4

percent of the ensuing fiscal year’s budget. Any surplus fund balance over this percentage should be used to reduce the upcoming fiscal year’s tax levy.

We compared the District’s appropriations with actual results of operations for fiscal years 2010-11 through 2014-15 and found that the District overestimated appropriations by \$12.9 million (6 percent) over this time, as shown in Figure 1.

**Figure 1: Overestimated Appropriations**

Fiscal Year	Appropriations	Expenditures	Difference	Percentage
2010-11	\$45,326,539	\$42,300,663	\$3,025,876	7%
2011-12	\$44,314,955	\$41,562,158	\$2,752,797	6%
2012-13	\$46,107,576	\$43,879,686	\$2,227,890	5%
2013-14	\$47,081,196	\$44,436,398	\$2,644,798	6%
2014-15	\$48,303,740	\$46,048,668	\$2,255,072	5%
<b>Total</b>	<b>\$231,134,006</b>	<b>\$218,227,573</b>	<b>\$12,906,433</b>	<b>6%</b>

Appropriations that were consistently overestimated included utilities (\$2 million, or 14 percent), transportation including fuel (\$1.9 million, or 12 percent), programs for students with disabilities (\$1.6 million, or 7 percent), teachers’ salaries (\$1 million, or 2 percent) and teachers’ retirement contributions (\$847,000, or 7 percent). These variances totaled \$7.3 million, or 6 percent, over five years. We found that actual revenues were generally consistent with budgeted estimates over the same period.<sup>1</sup>

District officials indicated that they budget conservatively to ensure appropriations will be available for unanticipated expenditures. District officials told us that the appropriations for transportation and operation of plant have been overestimated in recent years largely due to lower energy costs. While we recognize that utilities and fuel related costs could be difficult to predict, employee salaries and benefits costs are driven by contractual agreements and should be reasonably predictable and not consistently overestimated.

As indicated in Figure 2, due to the District’s practice of overestimating appropriations, it has experienced a cumulative operating surplus of almost \$3.1 million for the five-year period. District officials used a portion of the surpluses to fund various reserves.<sup>2</sup> While it is prudent to have some provision for unanticipated expenditures, it can be done

<sup>1</sup> During the audit period, actual revenues on average exceeded budgeted estimates by \$425,000 annually.

<sup>2</sup> \$1.2 million was added to the employee benefit accrued liability reserve over five years and \$395,000 was added to the retirement contribution reserve in 2011-12.

with maintaining ample fund balance, using reserves or adopting a conservative budget. Doing all three of these – and continuing to do them as fund balance and reserves are growing – is an unnecessary burden on taxpayers.

**Figure 2: Unrestricted Fund Balance at Year End**

	2010-11	2011-12	2012-13	2013-14	2014-15
Beginning Fund Balance	\$10,317,115	\$10,778,850	\$12,424,341	\$12,406,943	\$13,206,071
Add: Operating Surplus/(Deficit)	\$461,735	\$1,645,491	(\$17,398)	\$799,128	\$176,009
Ending Fund Balance	\$10,778,850	\$12,424,341	\$12,406,943	\$13,206,071	\$13,382,080
Less: Restricted Funds	\$7,049,585	\$8,032,894	\$8,148,665	\$8,775,728	\$9,081,054
Less: Encumbrances	\$216,096	\$728,047	\$503,327	\$543,640	\$534,631
Less: Appropriated Fund Balance for the Ensuing Year	\$1,750,000	\$1,850,000	\$1,900,000	\$2,000,000	\$1,900,000
Unrestricted Fund Balance at Year End	\$1,763,169	\$1,813,400	\$1,854,951	\$1,886,703	\$1,866,395
Ensuing Year's Budgeted Appropriations	\$44,896,520	\$45,363,528	\$46,551,612	\$47,749,900	\$49,400,852
Unrestricted Funds as a Percentage of Ensuing Year's Budget	3.9%	4.0%	4.0%	4.0%	3.8%

The District appropriated an average of \$1.45 million in fund balance and \$425,000 from the debt reserve as financing sources in the annual budget for 2010-11 through 2014-15. This appropriation of fund balance made it appear that the District's unrestricted fund balance was within the 4 percent statutory limit. However, the District only needed a small amount (\$17,398, or less than 1 percent) of fund balance, in one year, to finance operations over the same period. When unused appropriated fund balance was added back, the District's recalculated unrestricted fund balance was 8 percent of the ensuing year's appropriations or in excess of the statutory limit by 4 percent each year, as indicated in Figure 3. During 2014-15, the District appropriated \$1.9 million for the 2015-16 budget; however, we project that it will not be needed. As such, we expect the District's unrestricted fund balance will continue to exceed the statutory limit.

**Figure 3: Unused Fund Balance**

	2010-11	2011-12	2012-13	2013-14	2014-15
Unrestricted Fund Balance at Year End	\$1,763,169	\$1,813,400	\$1,854,951	\$1,886,703	\$1,866,395
Add: Appropriated Fund Balance Not Used to Fund Ensuing Year's Budget	\$1,750,000	\$1,832,602	\$1,900,000	\$2,000,000	\$1,900,000
Recalculated Unrestricted Funds	\$3,513,169	\$3,646,002	\$3,754,951	\$3,886,703	\$3,766,395
Recalculated Unrestricted Funds as a Percentage of Ensuing Year's Budget	7.8%	8.0%	8.1%	8.1%	7.6%



The result of these budgeting practices made it appear that the District needed to both raise taxes and use fund balance to close projected budget gaps. However, the District's budgets resulted in operating surpluses in four of the five years reviewed. The District increased the tax levy from \$23.3 million in 2010-11 to \$27.2 million in 2015-16, an increase of about 17 percent. Furthermore, the District's practice of consistently appropriating fund balance that is not needed to finance operations is, in effect, a reservation of fund balance that is not provided for by statute and a circumvention of the statutory limit imposed on the level of unrestricted fund balance.

## Reserves

Money set aside in reserves must be used only in compliance with statutory provisions that determine how reserves are established, funded, expended and discontinued. Generally, school districts should maintain reserve balances that are reasonable. Funding reserves at greater than reasonable levels contributes to real property tax levies that are higher than necessary because the excessive reserve balances are not being used to fund operations.

As of June 30, 2015, the District reported four reserves totaling more than \$9 million. We analyzed the District's reserves for reasonableness and adherence to statutory requirements. We found the District properly established and funded the retirement contribution reserve, which had a balance of approximately \$396,000. The remaining three reserves, totaling more than \$8.6 million, were either overfunded or had insufficient documentation to support the balances.

Liability Reserve – New York State Education Law authorizes school districts to establish and maintain a liability reserve, not to exceed 3 percent of the annual budget, to cover property loss and liability claims. The Board established a liability reserve on May 24, 2004. District officials stated that they established this reserve to set aside funds due to a potential audit of Medicaid claims that may result in the District having to return Medicaid reimbursements received in prior fiscal years. As indicated in our prior audit report, this is not an allowable use of the reserve. The mere possibility that Medicaid claims may need to be reimbursed at some point in time does not create either a property loss or a liability claim that typically would be covered by insurance, as is intended by the statute.

In December 2014, the Board presented a \$15.4 million capital project resolution to the voters, which passed, to be financed with taxes and \$750,000 in available District funds. The resolution did not specify the exact source of the available funds. District officials indicated that when the capital project gets approved by the New York State Education Department, the Board intends to transfer the \$750,000 from the liability reserve to the capital projects fund. It does

not appear the Board was transparent with voters. Further, the Board does not have legal authority to transfer funds from the reserve for this purpose without voter approval.

As of June 30, 2015, the District has accumulated approximately \$942,000 in this reserve. Since the District does not have any outstanding liability claims that could be paid in compliance with legal requirements, the reserve balance should, in accordance with statute, be reduced to a more reasonable level.

Employee Benefit Accrued Liability Reserve (EBALR) – General Municipal Law authorizes the District to create this reserve to fund the cash payment of accrued and unused sick, vacation and certain other leave time owed to employees when they separate from District employment. To be funded from this reserve, the accrued and unliquidated benefits must be due and payable to an employee upon separation from service. The Board is responsible for ensuring that the balance in the EBALR is adequately supported by documentation showing the monetary value of accrued leave time due as cash payments to employees upon separation from service.

As of June 30, 2014, the EBALR balance was approximately \$5.4 million (reported at \$5.7 million as of June 30, 2015). We reviewed the compensated absences calculation and supporting documentation and found that District officials included in their calculations vacation and sick leave accruals that were not owed to employees as of June 30, 2014. Despite the recommendation in our 2011 audit, District officials continue to incorrectly accrue vacation and sick leave accruals owed to employees on July 1 of the ensuing fiscal year. We estimate that the EBALR is overfunded by \$820,000 (15 percent) as of June 30, 2014. At the end of fieldwork, the compensated absences calculation was not yet available for June 30, 2015.

Debt Reserve – Unexpended bond proceeds from completed capital projects and related interest income earned on this money must be used to help finance related debt service costs.<sup>3</sup> Resources restricted for the payment of debt service should be reported in the debt service fund.

The District reported a debt reserve of approximately \$2 million as of June 30, 2015 which, despite a recommendation in our 2011 audit, continued to be improperly accounted for in the general fund rather than the debt service fund. District officials indicated the reserve was established in 2004-05 with \$1.3 million of unexpended bond proceeds and related interest earnings from a completed capital

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<sup>3</sup> See New York State Local Finance Law.

project. The reserve has grown to its current balance of \$2 million due to annual interest earnings and transfers from other completed capital project activity. Although the District annually appropriates approximately \$425,000 from the debt reserve to fund debt service costs, the District has had recurring operating surpluses in the general fund and has not used the debt reserve cash for debt payments or for taxpayer benefit as required.

## **Recommendations**

The Board and District officials should:

1. Develop realistic estimates of appropriations and the use of fund balance in the annual budget.
2. Use the excess amounts in reserve funds, in accordance with applicable statutory provisions, in a manner that benefits the taxpayers.
3. Properly report and use statutorily restricted money to pay related debt service.

## **APPENDIX A**

### **RESPONSE FROM DISTRICT OFFICIALS**

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



January 26, 2016

Office of the State Comptroller  
Buffalo Regional Office  
Jeffrey D. Mazula, Chief Examiner  
295 Main Street, Suite 1032  
Buffalo, NY 14203-2510

Dear Mr. Mazula:

The Starpoint Central School District is in receipt of the Draft Report of Examination entitled Fiscal Condition for the time period of July 1, 2013 through September 1, 2015. On behalf of the Board of Education, Administration, Faculty and Staff, we would like to thank the Comptroller's office for their professionalism and courtesy in conducting their audit. The Starpoint Board of Education, while pleased that the State Comptroller's audit did not identify any instances of fraud or misappropriation, nor did the audit identify any instances of waste or misuse, the Board of Education disagrees with some of the statements made in the audit.

Our response to the State Comptroller's report will be broken down into three sections. Section One will deal with the audit findings regarding Budgeting and Fund Balance. Section Two will deal with the audit findings regarding Reserves and Section Three will address the specific recommendations provided by the State Comptroller's audit.

### **Section One:**

As stated in the draft report, "*A top priority of the Office of the State Comptroller is to help school district officials manage their districts efficiently and effectively...*" and "*A school district's financial condition is a factor in determining its ability to fund public educational services for students within the district.*" We as a District couldn't agree more. School districts must run their operations effectively, efficiently and be able to provide the necessary educational opportunities to the students of the district. The Starpoint Central School District has done a tremendous job in meeting all three of those criteria.

The Starpoint Central School District has not only become a top ten school district in Western New York but has continually been the most cost effective school district in Niagara County. Since 2008-09, the District has streamlined its operations by reducing 29 FTE's through attrition. The District has also refinanced debt, consolidated BOCES classrooms and lowered utility costs to levels lower than in 2002-03. Additionally, the District has had an average full value tax rate increase over the previous thirteen years of 1.08%. To say that the District has been "*Unfair to the taxpayers*" is a blatantly false statement. Any district that provides a stable, consistent, predictable increase in the tax rate to its residents cannot be considered as being "*unfair*".

The State Comptroller's audit takes issue with the District's financial practices of protecting the finances of the District and budgeting conservatively. The State Comptroller audit states "*The Board and District management are responsible for accurately estimating revenues.*" The District finds it interesting that the State Comptroller takes issue with the District's budgeting practices while using the same philosophy in budgeting for the State Pension Fund. In the September 4<sup>th</sup>, 2015 press release from the State Comptroller's Office, the State

See  
Note 1  
Page 14

See  
Note 1  
Page 14

Comptroller states “Lowering the assumed rate of return is fiscally prudent and will better position the state pension fund for the future. This strategic decision is consistent with the tougher investment climate ahead.” How can the State Comptroller’s Audit criticize the District for being fiscally conservative while acting in the same, prudent manner in budgeting for the State Pension Fund?

The Starpoint Central School District Board of Education has been fiscally prudent in protecting against future financial difficulties. There is no guarantee that the economy will remain stable and that the finances for the State of New York will not be such that measures such as freezing Foundation Aid and the introduction of another Gap Elimination Adjustment will not be again introduced. To date, the Starpoint Central School District is owed over **\$40 million** in Foundation Aid and Gap Elimination Adjustment funds. Without conservative budgeting, the Starpoint Central School District Board of Education would have had to lay off staff and reduce programs to such a level that the District would not have been able to provide an acceptable level of education to its students and community.

### **Section Two:**

In regards to the \$15.4 million capital project resolution, which included \$750,000 of financing from the District’s Liability Reserve, the District disagrees with the Comptroller’s statement that “It does not appear the Board was transparent with voters.” This is an egregiously false statement in which the connotation is such that the Board of Education intentionally misled the voters of the District. This could not be further from the truth. The Board of Education held numerous discussions regarding the Capital Project during regular Board of Education meetings and Strategic Planning Meetings all of which were open to the public. The District dutifully followed the recommendation in the May 2012 State Comptroller’s Audit to reduce the Liability Reserve to a more reasonable level but now is being criticized over nothing more than semantics.

See  
Note 2  
Page 14

The report from the State Comptroller also indicates that District has a properly documented and supported Employee Benefits Accrued Liabilities Reserve. The State Comptroller however reported that the Reserve was over funded by \$820,000. The Comptroller’s assertion is that benefits that are due to employees on July 1, are not available and due to employees on June 30<sup>th</sup> (The fiscal year end for the Starpoint Central School District).

As of June 30<sup>th</sup> each school year, the District calculates the value of all accrued and unused sick, vacation and certain other unused leave time earned by employees. The District asserts that the benefits due to employees on July 1<sup>st</sup>, are EARNED as of June 30<sup>th</sup> and therefore recordable as a compensated absence and properly funded in the Employee Benefits Accrued Liabilities Reserve.

See  
Note 3  
Page 14

### **Section 3:**

Recommendations:

1. The Board and District officials should develop realistic appropriations and the use of fund balance in the annual budget.

The Starpoint Central School District Board of Education and Administration will continue to develop budgets that help support the mission of the School District and provide fiscal stability to the School District.

2. District officials should use the excess amounts in reserve funds, in accordance with applicable statutory provisions, in a manner that benefits the taxpayers.

The District has already put a plan in place to use the excess balance in the Liability Reserve and will again review the calculation of the EBALR reserve with its external auditor for appropriateness and make all necessary changes. The District will also review the verbiage used in the Capital Project resolution with its bond council and will take appropriate action, if needed.

3. District officials should properly report and use statutorily restricted money to pay related debt service.

The District will set up a Debt Service fund and record all Debt Service reserve money in the fund.

**Conclusion:**

The Starpoint Central School District is pleased with the overall results of the Comptroller's audit. Our District was reviewed for regulatory compliance in the areas of purchasing, payroll, internal controls, cash receipts and disbursements, accounting and financial management. There were no findings of financial irregularity or misappropriation of funds. We will certainly use the examination as a learning experience and a tool to provide even more accountability to our taxpayers.

See  
Note 4  
Page 14

While we certainly understand and respect the comments made by the staff of the State Comptroller's office, the Starpoint Central School District and its Board of Education believe that our financial management practices provide long-term fiscal stability for our district and help to provide the educational program identified in the Starpoint Central School District Mission Statement.

Sincerely,

C. Douglas Whe~~lan~~, Ed.D.  
Superintendent of Schools

CDW/ds

## APPENDIX B

### OSC COMMENTS ON THE DISTRICT'S RESPONSE

#### Note 1

We changed the wording in our report from “unfair to the taxpayers” to “is an unnecessary burden on taxpayers.” Our audit does not take issue with budgeting conservatively or protecting the District’s finances. It takes exception to the practices of consistently overestimating appropriations in the adopted budget to generate operating surpluses and appropriating fund balance that will not be used because of these surpluses. These practices allowed the District to appear that it was within the 4 percent statutory limit imposed on the level of unrestricted fund balance from fiscal years 2010-11 through 2014-15.

However, when adding back the unused appropriated fund balance, the District’s recalculated unrestricted fund balance for each year was approximately 8 percent of the ensuing year’s appropriations, exceeding the limit. From 2010-11 through 2015-16, District officials increased the tax levy by 17 percent while fund balance and reserves were building. If the District had developed realistic estimates of appropriations and the use of fund balance in the annual budget, the property tax levy could have been less.

#### Note 2

While we commend the District for taking corrective action on our recommendation from the prior audit, the bond resolution approved by the Board did not disclose that the source of the \$750,000 would be the liability reserve. Instead, it indicated that the source was from “District funds on-hand and available.”

#### Note 3

The District’s collective bargaining agreements and employee leave records indicate that new leave accruals are credited to employees on July 1.

#### Note 4

While we are encouraged that the District was pleased with the overall results of the audit, it should be noted that the audit’s scope was limited to the District’s financial condition.



## APPENDIX C

### AUDIT METHODOLOGY AND STANDARDS

The objective of our audit was to evaluate the District's financial condition. To achieve our audit objective and obtain valid audit evidence, we performed the following audit procedures:

- We interviewed District officials to obtain an understanding of the District's oversight and practices for budgeting and financial management.
- We reviewed Board minutes for procedures relating to budgeting, financial management and Board actions.
- We compared the District's appropriations and estimated revenues with the actual results of operations to determine if there were any significant budget variances from 2010-11 through 2014-15.
- We determined the annual change in the real property tax levy from 2010-11 through 2015-16.
- We reviewed and analyzed the District's reserves and fund balances to ensure they complied with applicable statutes and to determine if the balances were reasonable.

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

## APPENDIX D

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