

Town of Webb Union Free School District

Financial Management

JULY 2022



OFFICE OF THE NEW YORK STATE COMPTROLLER
Thomas P. DiNapoli, State Comptroller

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Report Highlights

Town of Webb Union Free School District

Audit Objective

Determine whether the Town of Webb Union Free School District (District) Board (Board) and District officials adopted realistic budgets and properly managed fund balance in accordance with statute.

Key Findings

- The Board and District officials did not adopt realistic budgets and did not properly manage fund balance.
- The Board consistently overestimated appropriations in the 2018-19 through 2020-21 budgets by a total of \$3.7 million (16 percent) and appropriated fund balance totaling \$3.5 million that was not needed.
- Officials improperly overstated fiscal year-end encumbrances by approximately \$974,000 from 2018-19 through 2020-21.
- When unused appropriated fund balance and invalid encumbrances are added back to surplus fund balance, surplus fund balance increased to approximately 26 percent, as of June 30, 2021, exceeding the four percent statutory limit.

Despite reporting excess surplus fund balance, the Board increased the real property tax levy by 6.8 percent from 2017-18 through 2021-22 and levied more taxes than needed to fund operations.

Key Recommendations

- Develop budgets with reasonable appropriation estimates, only appropriate fund balance when needed and ensure encumbrances are for valid commitments.
- Comply with the statutory surplus fund balance limit.

District officials generally agreed with our recommendations and indicated they would take corrective action.

Background

The District serves the Town of Webb in Herkimer County and the Town of Forestport in Oneida County.

The elected five-member Board is responsible for managing the District's financial and educational affairs.

The Superintendent of Schools (Superintendent) is responsible for the District's day-to-day management and budget development. The Business Manager is responsible for the District's business operations.

Our Office issued an audit report to the District in 2016 that included similar findings and recommendations concerning the District's budgeting practices and fund balance management.

Quick Facts

For the 2020-21 Fiscal Year:

| | |
|----------------------------------|---------------|
| General Fund Expenditures | \$8.3 million |
| General Fund Balance | \$5.7 million |

Audit Period

July 1, 2018 – September 30, 2021. We extended this period to review the District's operating results as of December 31, 2021.

Financial Management

During our previous audit of the District, we noted that reported surplus fund balance exceeded the statutory limit for the 2012-13 through 2014-15 fiscal years, ranging between 10.7 and 6.5 percent of the next year's budget.¹ At that time, we recommended that the Board develop a plan to reduce the amount of surplus fund balance in a manner that benefits District taxpayers, and develop realistic budgets based on prior years' results and anticipated operations to avoid raising more real property taxes than necessary. Based on our current audit findings, the Board and District officials have not effectively implemented corrective actions.

How Can a Board Adopt Realistic Budgets and Properly Manage Fund Balance?

Fund balance is the difference between revenues and expenditures accumulated over time. To effectively manage a school district's fund balance, a school board (board) must adopt realistic and structurally balanced budgets based on historical trends or other known factors in which recurring revenues finance recurring expenditures and reasonable levels of fund balance are maintained.

In preparing the budget, a board must estimate the amounts the school district will spend and receive, the amount of fund balance that will be available at fiscal year-end to use toward the next year's budget and the expected real property tax levy. Accurate estimates help ensure that the tax levy is not greater than necessary and that surplus fund balance² is not excessive and over the statutory limit.

A board is permitted to retain a specified amount of fund balance for cash flow needs or unexpected expenditures. New York State Real Property Tax Law, Section 1318 currently limits the amount of surplus fund balance that a school district can retain to no more than 4 percent of the next year's budget. Any surplus fund balance over this percentage must be used to reduce the upcoming fiscal year's real property tax levy or to fund needed reserves. When fund balance is appropriated for the next year's budget, the expectation is that there will be a planned operating deficit equal to the amount of fund balance that was appropriated.

Encumbrances are commitments related to unfulfilled contracts for goods or services that are already ordered but not yet received and are intended to help prevent a school district from exceeding appropriations. At fiscal year-end, a portion of fund balance is set aside to carry forward appropriations for these commitments to the next fiscal year so that the following year's budget may be increased by these amounts. Open purchase orders (OPOs) are used for the

Accurate estimates help ensure that the tax levy is not greater than necessary. ...

1 Refer to *Town of Webb Union Free School District – Fund Balance* (2016M-140), issued in July 2016

2 Surplus fund balance is defined as unrestricted fund balance minus appropriated fund balance and encumbrances included in committed and assigned fund balance.

purchase of goods or services that are needed on a repetitive basis or for priced contractual purchases. Encumbrances must represent valid commitments for specific future expenditures.

The Board and District Officials Overestimated Appropriations and Appropriated Fund Balance That Was Not Needed

We compared appropriations and estimated revenues in the adopted general fund budgets with actual revenues and expenditures for 2018-19 through 2020-21 and found that revenue estimates were generally reasonable. However, the Board adopted general fund budgets that overestimated appropriations over the three fiscal years by \$3.7 million (16 percent) (Figure 1).

Figure 1: General Fund Budget-to-Actual Expenditure Comparison (in Millions)

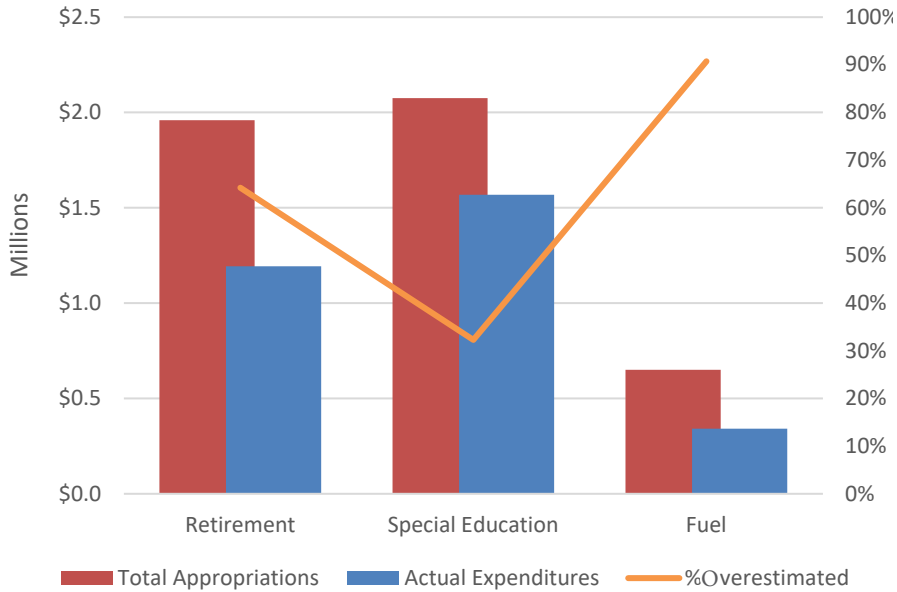
| | 2018-19 | 2019-20 | 2020-21 | Total Budget Variances |
|-------------------------------------|---------|---------|---------|------------------------|
| Appropriations | \$8.87 | \$9.12 | \$9.67 | \$27.66 |
| Actual Expenditures | \$7.69 | \$7.93 | \$8.30 | \$23.92 |
| Overestimated Appropriations | \$1.18 | \$1.19 | \$1.37 | \$3.74 |
| Percentage Overestimated | 15% | 15% | 17% | 16% |

We reviewed the District’s budget status reports for 2018-19 through 2020-21 and found that the District consistently overestimated certain appropriations. These overestimated appropriations resulted in three-year total budget variances for the following expenditures: retirement by \$766,000 (64 percent), special education by \$507,000 (32 percent) and fuel by \$309,000 (91 percent) (Figure 2).

The Business Manager told us she budgets additional retirement costs in the event the Board hires additional new staff during the year. For special education and fuel, the Business Manager told us the Board prefers to have room in the budget, as a cushion, in the event more special education students enroll during the year than expected, or the District may need to purchase more fuel or fuel oil than what officials had originally anticipated purchasing. However, during this period, none of these occurrences came to pass; there were no significant increases in staffing or special education students and the District did not have to purchase significantly more fuel than in prior years.

FIGURE 2

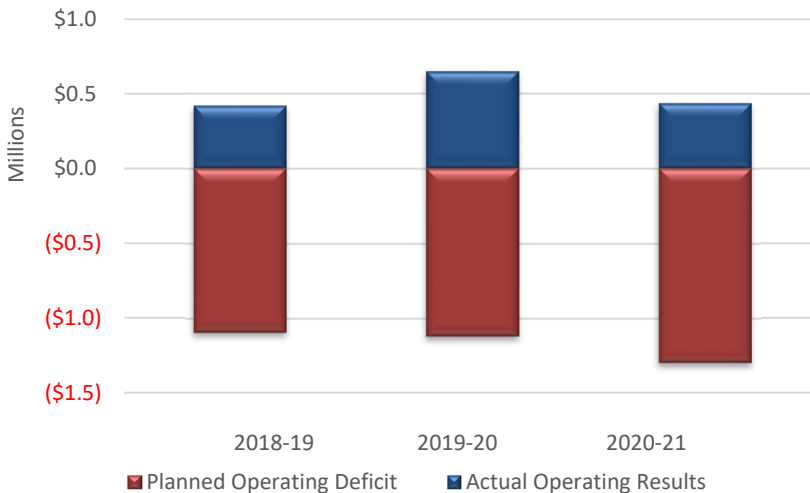
Overestimated Appropriations 2018-19 through 2020-21



Because the Board did not adjust ensuing years' budgets based on prior years' actual results, a pattern of overbudgeting developed. The District generated operating surpluses totaling \$1.5 million for the three years reviewed (averaging about \$500,000 per year) instead of the operating deficits budgeted (Figure 3).

FIGURE 3

Planned Operating Deficits vs. Actual Operating Results



Due to the repeated operating surpluses, the District did not need to use any of the appropriated fund balance included in the budgets, totaling \$3.5 million over the three-year period.

Based on our review of the 2021-22 budget and year-to-date operating results as of December 31, 2021, we project the District will generate another operating surplus in 2021-22 and will not need to use the \$1.3 million of fund balance appropriated in the budget. District officials agreed with our projection.

The District's budgeting practice of overestimating appropriations and annually appropriating fund balance that is not needed to finance operations has contributed to the District maintaining its surplus fund balance in excess of the statutory limit.

The Board Exceeded the Statutory Limit for Surplus Fund Balance and Encumbrances Were Not Valid Commitments

Since our last audit, the District's reported surplus fund balance in the general fund has continued to exceed the statutory limit of 4 percent. For example, from 2018-19 through 2020-21 the District's reported surplus fund balance ranged from 9.3 percent to 10.4 percent of the next year's budget. The District's practice of annually 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 circumvents the statutory limit imposed on the level of surplus fund balance.

In addition, District officials recorded encumbrances at fiscal year-end that were not valid commitments. The Business Manager told us that she and the Superintendent (who is also the purchasing agent) encumbered funds for capital type expenditures relating to the District's long-range facilities plan. They issued OPOs to the District's architect to earmark funds for certain improvement projects since the architect is generally involved in developing the specific requirements and identifying the types of contractors that would be needed for the projects. When the actual vendors were awarded contracts to perform the work (e.g., contractors for heating system upgrades, fire corridor replacement, drainage improvements), the Business Manager reduced or canceled (liquidated) the original OPOs issued to the architect and issued OPOs to the new vendors.

During 2018-19 through 2020-21, the District encumbered 271 purchase orders totaling more than \$2.2 million. We reviewed 18 OPOs totaling \$1.8 million to determine whether they were valid encumbrances. Of the 18 OPOs, nine of them, totaling about \$1 million, were issued to the District's architect. One of these OPOs to the architect, for approximately \$36,000, was a valid encumbrance because the architect was paid for the services rendered. However, the remaining eight, totaling approximately \$974,000, were considered invalid commitments because contracts for goods or services were not procured when the OPO was

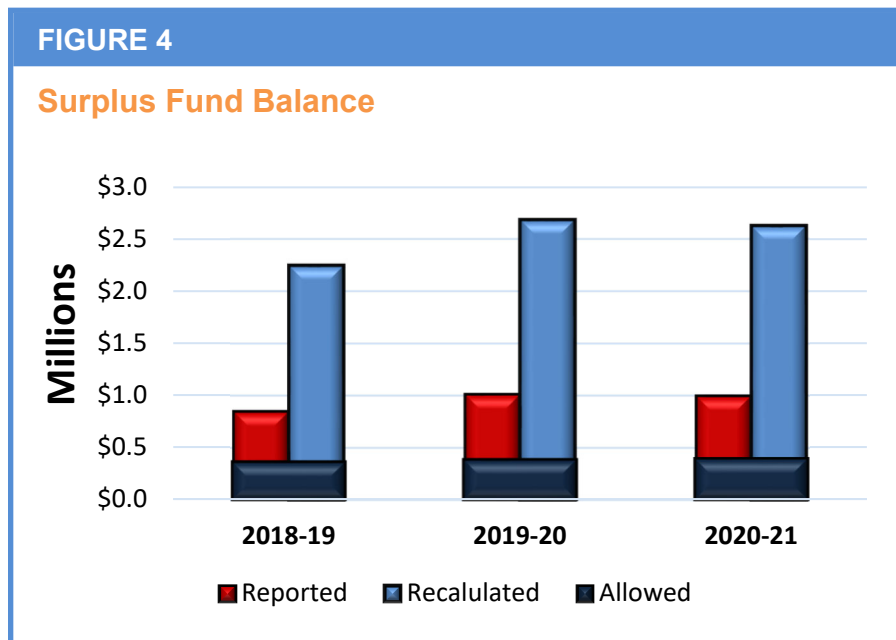
originally issued. Furthermore, these OPOs were not issued to the vendors who were to perform the work. Of these eight OPOs, three of them, totaling approximately \$509,000 remain unliquidated as of the end of the audit period and have been outstanding for periods ranging from seven to 16 months.

The remaining nine OPOs issued to vendors other than the architect, totaling approximately \$776,000, were valid commitments as they were properly paid and liquidated. Encumbrances that are established without a genuine purchase or contractual commitment cause surplus fund balance to be understated.

By consistently appropriating fund balance that is not needed, overestimating budgeted appropriations and inappropriately encumbering funds, the District is not presenting its surplus fund balance or budget in a transparent manner.

When unused appropriated fund balance and invalid encumbrances are added back, recalculated surplus fund balance exceeds the statutory limit of 4 percent by 22.4 percentage points, or approximately \$2.2 million at the end of 2020-21 (Figure 4).

Encumbrances that are established without a genuine purchase or contractual commitment cause surplus fund balance to be understated.



By maintaining surplus fund balance in excess of the statutory limit, District officials have withheld funds from productive use which resulted in real property tax levies that were higher than necessary. Despite reporting excess surplus fund balance, the Board increased the real property tax levy by a total of approximately \$407,000, or 6.8 percent from 2017-18 through 2021-22.

What Do We Recommend?

The Board should:

1. Adopt budgets that contain realistic estimates of appropriations and discontinue the practice of appropriating fund balance that will not be used to fund operations.
2. Develop a plan to reduce surplus fund balance to comply with the statutory limit and use excess funds in a manner that benefits District taxpayers. Surplus fund balance can be used as a funding source for:
 - Funding one-time expenditures,
 - Funding needed reserves, and
 - Reducing District property taxes.

The Superintendent and Business Manager should:

3. Ensure that fiscal year-end encumbrances are for valid purchases or contractual commitments for the fiscal year in which they originate and are properly supported.

Appendix A: Response From District Officials

TOWN OF WEBB UNION FREE SCHOOL DISTRICT
3002 State Route 28, P.O. Box 38
Old Forge, New York 13420

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President

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Vice-President

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JENNIFER LIS

MARGARET MORELLI

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OFFICERS

REX A. GERMER
Superintendent

JOHN S. SWICK
PK-12 Principal

JENNIFER DUNN
District Treasurer

MARY KATE RUSSELL
District Clerk

Telephone (315) 369-3222

Fax: (315) 369-6216

June 17, 2022

Rebecca Wilcox, Chief Examiner
State Office Building, Room 409
333 East Washington Street
Syracuse, NY 13202

To Whom it May Concern:

RESPONSE:

On behalf of the Board of Education and the District's administration we would like to thank the local field staff of the Comptroller's Office for their time, insight and thoughtfulness while engaged with the District. The audit process was professional and transparent. Any questions we had during the process were addressed and answered promptly and completely. We are pleased that the outcome of the audit indicates there was no evidence of fraud, material weakness or operational improprieties. The positive comments verbalized by the field office staff to the administration regarding the operations of the Town of Webb UFSD were appreciated.

The time the field staff spent in the District allowed them to realize the uniqueness of the school when compared to others both regionally and across New York. The District is geographically one of the largest in the state with over 460 square miles of coverage, not including our tuitioned students from two neighboring districts. Despite its size, it is still small in population with approximately 260 students in grades PK-12 at the time of the audit. The District is seen as a "high wealth, low need" district due to the wealth of the property within the District boundaries. While we have nearly \$2 billion in property valuation, that wealth is not indicative of our full time residents. We also continue to have one of the lowest tax rates per thousand in the State of New York. At the time of this writing we are ranked 12th lowest cut of approximately 700 school districts with many of those below us either being non-operating or elementary only districts. The District believes the students deserve a complete educational program including choices in electives and athletics. The community has a long standing history of support for the school and the program it is able to offer to the students.

The mission of the Town of Webb UFSD, in collaboration with the community, is to foster academic excellence, create responsible citizens, and promote life-long learning.

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The audit time period in question was one of the hardest for the Town of Webb UFSD as well as in the nation for schools. When the Covid-19 pandemic hit, all districts unexpectedly shut down their buildings on March 13, 2020. Several major expenditures in regards to transportation, salaries, materials and supplies, as well as overall operational expenditures declined causing funds to become surplus. Being a rural, remote school area, the district saw an influx of remote workers using their seasonal homes in the 2020-2021 year along with bringing their children with them. The district was one of the few in the state that was able to operate 100 percent in-person and thus became very attractive for families that wanted their students in school. This brought many students of various abilities to the Town of Webb UFSD that we had not seen in years and thus causing us to have budget fluctuations in costs such as special education, transportation, and support staff.

The Board of Education and District Officials have been trying hard to get a capital project passed to help with the aging infrastructure that has gone beyond the process of repairs with many systems and structures being deemed beyond their functional lifespan. The District had two failed capital projects during the audit period that would have served not only to fix major infrastructure problems but also enhance the learning environment. The Board of Education, in preparation for these projects, had monies in the budget for the upcoming expenditures of the projects that were rejected by the voters and subsequently caused the district to have surplus funds. The Board of Education has been working on smaller projects to make some desperately needed repairs as it begins to again look at putting forward a capital improvement project to the public.

Despite the District trying to get small projects done, the economy has held up materials and supplies for vendors. Labor shortages have also impacted timelines associated with getting work done. This is not a Town of Webb UFSD issue but a national issue. The inability to have work completed in a timely manner caused the district to have purchase orders open for unprecedented periods of time but did not diminish the need for the work to get done. These delays in timeline are impacting student's ability to have an appropriate, clean, and updated location to meet their physical education needs. Some of these spaces are an embarrassment for our students and community. The district continues to push through these labor shortages, price differentials, and unforeseen bidding concerns and has held these purchase orders in

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anticipation of completion of these projects in summer months. We recently rejected all bids for the locker room capital work and will be taking on the oversight of the project in an effort to get more work done for our students and school community in spite of the challenges we are facing that are outside of our control.

The monies carried in purchase orders beyond the state recognized limits have a purpose in meeting the needs of the students and staff within our District. They deserve the updates these monies will provide regardless of when that work is able to be accomplished. Handling of monies in this way has also allowed us to get items taken care of that are identified on our building condition survey while appropriately stabilizing our tax rates for our taxpayers. We did in fact decide to keep tax rates level last year with the savings seen from COVID closure even though the voters had authorized an increase.

Corrective Action Plan:

The district provides the following corrective action plan to the recommendations provided;

- **Adopt budgets that contain realistic estimates of appropriations and discontinue the practice of appropriating fund balance that will not be used to fund operations.**

Corrective Action Plan: The Town of Webb UFSD agrees with the examiner in the development of reasonable, realistic appropriation plans and will continue to exercise this practice while also keeping the expectations and desires of the taxpayers and students in realistic view. The District will continue with its current practice of comparing and using prior year's budgeted vs. actual expenditures as well as budget trend analysis and budget forecasting for upcoming years. The District will continue to use this practice to ensure that tax rates do not become unstable or inappropriately burdensome to the taxpayers, noting the potential impact the tax levy limit can have on any district that sees significant changes in its annual spending plan during a multi-year budgetary planning process.

- **Develop a plan to reduce surplus fund balance to comply with the statutory limit and use excess funds in a manner that benefits District taxpayers. Surplus fund**

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balance can used as a funding source for:

- **Funding one-time expenditures**
- **Funding needed reserves**
- **Reducing property taxes.**

Corrective Action Plan: The District acknowledges the fund balance is over the statutory limit and has been working to reduce the percentage over the past number of years without overburdening the taxpayers. The District will continue to look for the one-time expenditures to repair and improve the aging facilities as identified in the building condition survey. The District will look to appropriately replenish reserves and increase the funds available within the voter approved Capital Reserve while further developing the capital project plan that will need to be funded in the absence of any significant building aid. The District will continue to use anticipated unexpended funds as a funding source while preparing future budgets and continuing in the efforts to be fiscally responsible to the taxpayers of the District and educationally responsible to our students.

- **Ensure that fiscal year-end encumbrances are for valid purchases or contractual commitments for the fiscal year in which they originate and are properly supported.**

Corrective Action Plan: The District will work to ensure that all encumbrances for items are closed and completed during the time period in which they are encumbered. The District will continue to ensure that all contractual obligations are supported with proper documentation and plan to meet the needs of contracts that are yet to be settled.

We would like to again thank your staff for their professionalism. We see the audit process as a valuable tool to further drive and inform the long-term fiscal and programmatic goals that will help ensure the future success of our students and community.

Kendra Hopsicker, Board President

Rex Germer, Superintendent

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Appendix B: Audit Methodology and Standards

We conducted this audit 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. To achieve the audit objective and obtain valid audit evidence, our audit procedures included the following:

- We interviewed District officials and reviewed Board meeting minutes, relevant laws, District policies and audited financial statements to gain an understanding of fund balance management procedures and budgeting practices.
- We reviewed the adopted general fund budgets from 2018-19 through 2020-21 to determine whether they were reasonable and structurally balanced by comparing adopted budgets with actual results of operations and assessed whether appropriated fund balance was used to fund operations as planned. We reviewed the 2021-22 budget and budget to actual results as of December 31, 2021 and discussed projections with officials to evaluate whether the District will need to use the fund balance appropriated.
- We analyzed the trend in total general fund balance for 2018-19 through 2020-21 and also compared surplus fund balance with the next year's budgeted appropriations to determine whether the District complied with the statutory limit. We recalculated surplus fund balance as a percentage of the next year's appropriation by adding back the unused appropriated fund balance and invalid encumbrances for 2018-19 through 2020-21.
- We reviewed fiscal year-end encumbrances from 2018-19 through 2020-21. We used our professional judgment to select a sample of 18 OPOs comprised of all nine issued to the District's architect totaling \$1 million, and an additional nine totaling \$776,000 from six different vendors. Our sample included seven from June 30, 2019, totaling \$627,000; six from June 30, 2020, totaling \$474,000; and five from June 30, 2021, totaling \$685,000. We reviewed the purchase orders and invoices for our sample to determine whether encumbrances were supported by a valid purchase or contractual commitment for the fiscal year in which they originated.

We conducted this performance audit in accordance with generally accepted government auditing standards (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.

The Board has the responsibility to initiate corrective action. 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, 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. 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 CAP should be posted on the District's website for public review.

Appendix C: Resources and Services

Regional Office Directory

www.osc.state.ny.us/files/local-government/pdf/regional-directory.pdf

Cost-Saving Ideas – Resources, advice and assistance on cost-saving ideas

www.osc.state.ny.us/local-government/publications

Fiscal Stress Monitoring – Resources for local government officials experiencing fiscal problems

www.osc.state.ny.us/local-government/fiscal-monitoring

Local Government Management Guides – Series of publications that include technical information and suggested practices for local government management

www.osc.state.ny.us/local-government/publications

Planning and Budgeting Guides – Resources for developing multiyear financial, capital, strategic and other plans

www.osc.state.ny.us/local-government/resources/planning-resources

Protecting Sensitive Data and Other Local Government Assets – A non-technical cybersecurity guide for local government leaders

www.osc.state.ny.us/files/local-government/publications/pdf/cyber-security-guide.pdf

Required Reporting – Information and resources for reports and forms that are filed with the Office of the State Comptroller

www.osc.state.ny.us/local-government/required-reporting

Research Reports/Publications – Reports on major policy issues facing local governments and State policy-makers

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Training – Resources for local government officials on in-person and online training opportunities on a wide range of topics

www.osc.state.ny.us/local-government/academy

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Division of Local Government and School Accountability
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