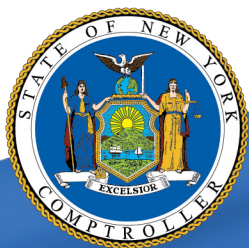


Herkimer County

Sales Tax Distributions and Bank Reconciliations

DECEMBER 2017



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

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Report Highlights

Herkimer County

Audit Objective

Determine whether the County of Herkimer (County) accurately distributed sales tax to municipalities.

Determine whether the County Treasurer (Treasurer) and County Clerk (Clerk) properly performed bank reconciliations.

Key Findings

- The County overpaid municipalities \$1.4 million in sales tax distributions from 2010 to 2016.
- The Clerk did not properly reconcile a County bank account for the Department of Motor Vehicles (DMV) resulting in an unaccounted for balance of \$162,875.
- The Treasurer did not properly reconcile the general fund bank account resulting in an unaccounted for balance of \$36,091.

Key Recommendations

- County officials should ensure sales tax payments are distributed in accordance with the agreement with the City of Little Falls (City).
- The County Legislature (Legislature) should determine whether it is appropriate to forgive or recover the remaining sales tax overpayments made to municipalities.
- The Clerk should review the DMV account and remit the balances due to the State and County.

County officials generally agreed with our recommendations.

Background

The County is located in central New York State and is governed by a 17-member Legislature. The Legislature appoints a chief administrative officer (Administrator) who acts as the supervisor of administrative functions. An elected Treasurer serves as the chief fiscal officer and is overseen by the Ways and Means Committee. An elected Clerk is overseen by the Administrative/Veteran Affairs Committee.¹

Quick Facts

Population	64,519
2017 General Fund Budgeted Appropriations	\$99 Million
2016 Sales Tax Collected	\$29.4 Million
2016 Sales Tax Distributed To Municipalities	\$7.4 Million

Audit Period

January 1, 2016 - January 31, 2017. We extended our scope to January 1, 2010 for sales tax and to January 1, 2013 for the Clerk's bank reconciliations.

¹ Both committees are composed of six legislators.

Sales Tax Distributions

The County collects a 4.25 percent sales tax on sales of goods and services. The County retains 1 percent in the general fund and .25 percent in a reserve for the future construction of a County jail. In November 2012, the County and the City entered into a sales tax agreement² (agreement) to distribute the remaining 3 percent among the County, City, 19 towns and 10 villages in the County.³ The agreement stipulates that the County annually transfer \$1 million (\$250,000 quarterly) of the sales tax collections to a capital reserve for highway purposes. One-half of the remaining sales tax collections (after the highway reserve deduction) times 7.67 percent (the ratio of the City's population to the County's population) is paid to the City. It was intended that one-third of the remaining sales tax collections (after the highway reserve deduction) be paid to the towns and villages (50 percent based on the towns' populations and 50 percent based on full valuations of real property).⁴ The balance of the sales tax collections are retained by the County. The Treasurer is responsible for calculating and distributing the sales tax revenue to the City, towns and villages quarterly.

How Should the County Distribute Sales Tax?

County officials should ensure sales tax is distributed in accordance with the agreement. The Treasurer should refer to a copy of the agreement and ensure the formula used to calculate the distributions to each local government is consistent with the agreement. Someone independent of the process should review the quarterly calculations to ensure distributions are accurate. All required information for the distributions such as the City's population ratio, town populations and assessed values should be updated timely.

The County Did Not Accurately Distribute Sales Tax to Municipalities

The Treasurer told us she has been calculating the sales tax distributions since the first quarter of 2013 after taking over from the former Deputy Treasurer who retired. The Treasurer explained she did not refer to the agreement when determining the payments; rather, she used a spreadsheet and referred to notes provided by the former Deputy Treasurer as a guide. The spreadsheet contained data elements and formulas to determine the sales tax allocation among the City, towns, villages and County including the City's population ratio, town populations,

² The City does not exercise its statutory right to pre-empt any portion of the County sales tax on sales within the City.

³ The 2012 agreement was amended by the County and City in June 2016. This amendment is discussed later in the report.

⁴ The 2012 agreement states that "one-half" of the remaining sales tax collections are to be allocated to the area of the County outside the City. However, as is discussed later in the report, it does not appear that the 2012 agreement was intended to increase this allocation to one-half; rather, it appears it was intended to remain at one-third. As such, our description here of the allocation to the area of the County outside the City is based on our understanding of the intent of the parties to the agreement.

assessed values, equalization rates, and the \$250,000 capital reserve amount. The Treasurer entered the amount of sales tax collections into the spreadsheet to calculate the amount to be allocated to the City and the municipalities. No one reviewed the Treasurer's calculations prior to payment to help ensure the calculations were accurate. A number of data input errors and several other factors led to inaccurate distributions to municipalities from 2010 through 2016.⁵

Around March 2016, a resident made County officials aware of a discrepancy in the original 2012 agreement. Whereas the agreement stated that towns and villages were to be paid one-half of the remaining sales tax collections after deducting the highway capital reserve, the County was paying one-third of the remaining sales tax collections (after the highway reserve deduction). Officials attributed this to a transcription error when preparing the agreement. Prior agreements allocated one-third of the sales tax collections to the towns and villages and County officials indicated their intent was to continue to allocate one-third in the 2012 agreement. County officials could not explain why the contract language was changed to one-half and believe it was an unintentional drafting error. The County and City amended the agreement in June 2016 to reflect the one-third allocation to the towns and villages, which the County had historically been distributing.⁶

The resident who pointed out the discrepancy in the 2012 agreement language also made County officials aware that the Treasurer was using an incorrect City population ratio to calculate the City's distributions. This prompted County officials to review the distributions and they identified additional errors including not properly deducting the highway reserve money and not updating assessed values and equalization rates.

As a result, in June 2016 County officials contacted the certified public accounting firm (CPA) that conducts the County's annual audit of financial statements and had the CPA review the sales tax distribution calculations dating back to the first quarter of 2010. The CPA determined that the County overpaid local governments \$1.3 million from 2010 through the first quarter of 2016. We reviewed the CPA's analysis and supporting work and found the data used was accurate and reliable from 2010-2015. However, County officials provided incorrect 2016 assessed values to the CPA, which resulted in an inaccurate calculation for the first quarter

5 The current Treasurer took office in 2009 and took over the sales tax calculations beginning with the first quarter of 2013 after her former Deputy Treasurer retired in October 2012.

6 Sales tax agreements require the approval of the Office of the State Comptroller (OSC). The cover letter sent by the County Attorney to OSC in November 2012 to request approval of the signed 2012 agreement indicated that the agreement was the same as the prior agreement except for a change to the City's population ratio from 8.05 percent to 7.67 percent based on the 2010 census. This letter appears to corroborate County officials' contentions that the County and City did not intend to change the sales tax allocation to the towns from one-third to one-half in the 2012 agreement. The amended agreement executed by the County and City in June 2016 to reflect the agreed upon one-third allocation to the towns and villages was approved by OSC in September 2016.

of 2016. We reviewed and obtained updated 2016 assessed values and extended the analysis through December 2016 for distributions paid in January 2017 and identified total net overpayments of about \$1.4 million.

Figure 1: Total Over/(Under) Payments of Sales Tax Distributions

Year	City	Towns	Villages	Total
2010	\$73,283	(\$445)	(\$158)	\$72,680
2011	\$118,772	\$224,617	\$108,069	\$451,458
2012	\$121,950	\$252,687	\$79,975	\$454,612
2013	\$117,553	(\$9,698)	\$656	\$108,511
2014	\$120,153	(\$17,560)	\$16,888	\$119,481
2015	\$123,657	(\$24,961)	\$24,266	\$122,962
2016	\$62,863	\$29,012	\$0	\$91,875
Total	\$738,231	\$453,652	\$229,696	\$1,421,579^a

^a See Appendix C for payments by municipality

As a result, the County received \$1.4 million less in the sales tax distributions than it should have over the seven-year period. A variety of errors resulted in the incorrect distributions. For example:

- In 2011 and 2012, the Treasurer did not deduct \$2 million (\$250,000 quarterly) for highway reserves. This error led to \$906,070 (64 percent) of the overpayments to the municipalities.
- In the second quarter of 2013, the Treasurer distributed 4.25 percent in sales tax collected, instead of 3 percent, which resulted in \$2.1 million more distributed to all municipalities for the quarter. The Treasurer adjusted the third quarter distribution to correct this error.
- The current sales tax agreement covering 2013 through 2017 states the City's population ratio as 7.67 percent and the prior agreement covering 2003 through 2012 stated the City's population ratio was 8.05 percent. However, County officials incorrectly used 8.86 percent when calculating the City's 2010 through 2015 distributions, a practice that dates back to the City's population ratio from the 1998-2002 agreement. After this error was identified, the Treasurer paid the City \$170,811 for the first quarter of 2016 using the correct 7.67 percent but then went back to using the incorrect 8.86 percent allocation for the second and third quarters of 2016. County officials told us that the City questioned the reduction in the first quarter sales tax payment and based on discussions with the City regarding its budgetary constraints, the Administrator authorized the Treasurer to pay the City using

the 8.86 percent allocation for the remaining 2016 distributions. However, after subsequent discussion with City officials the Administrator instructed the Treasurer in October 2016 to pay the City the 7.67 percent allocation for the fourth quarter payment and for the remainder of the agreement.⁷ However, the Legislature did not give prior approval for the Administrator to change the City's population ratio for the second and third quarters of 2016. The use of the incorrect rate resulted in a \$62,863 overpayment to the City for this period.

- Assessed values and equalization rates in the calculations were not accurately updated since 2013, which resulted in misallocations between the towns and villages. The Treasurer told us this error occurred because she updated the assessed values for the villages as stated in a note from the former Deputy Treasurer but did not realize she was also supposed to update the assessed values for the towns.

The Treasurer also used incorrect assessed values for the villages for the first quarter of 2016. The County made adjustments and corrected the error with the second quarter payment in July 2016. In addition, the County distributed additional sales tax of \$28,886 to the Town of German Flatts and \$126 to Town of Winfield with the July 2016 distribution to make the towns whole for the total net underpayments from 2010 through the first quarter of 2016.⁸ However, the extra distributions to the towns were calculated prior to the identification of the assessed value errors in the first quarter of 2016 distribution and the County made separate adjustments for these errors. As a result, the County ended up overpaying the Town of German Flatts by \$3,417 and the Town of Winfield by \$428 in the July 2016 distribution.

In January 2017, the Legislature passed a resolution for the City to repay the County for the overpayments in 2016 totaling \$62,863 over 10 years in equal quarterly installments. The County will deduct \$1,572 from the City's quarterly sales tax distributions to recover the overpayments. The Administrator told us the County intends to forgive the towns, villages and City for the remaining overpayments. However, as of May 2017, the Legislature has taken no official action to either forgive or recover any portion of remaining \$1.36 million in overpayments.

County officials told us they implemented a program in their financial system to assist with the distributions of quarterly sales tax effective with the third quarter's distribution payment in October 2016. As part of the new program, the information technology (IT) department updates the assessed values, populations and

⁷ The Treasurer used the correct rate of 7.67 percent to calculate the City's sales tax distribution for the fourth quarter of 2016 (paid in January 2017).

⁸ The City and other towns and villages were all overpaid during this period.

equalization rates and the Treasurer inputs the sales tax collections to determine the amounts to be distributed. We reviewed the third and fourth quarters' distributions and found them to be accurate except for the overpayments to the Towns of German Flatts and Winfield discussed previously. Although this new process can help reduce errors, someone independent of the distribution process should ensure that updates to assessed values, equalization rates and populations are accurate in the system and that correct sales tax amounts are distributed.

What Do We Recommend?

County officials should:

1. Ensure sales tax payments are distributed in accordance with the agreement.
2. Review the data updated by the IT department to ensure it is accurate and have someone independent of the distribution process review the quarterly calculation prior to distributing payments.

The Legislature should:

3. Determine whether the County will make a gift to, or recover from, the City, towns and villages the remaining overpayments. Once a decision is made, the Legislature should consult with the County Attorney to determine the steps to implement the decision (e.g., adopting a local law to authorize a gift to other local governments).

Bank Reconciliations

The Clerk is responsible for overseeing the County's records and recording departments and serves as an agent of the New York State Commissioner of Motor Vehicles (DMV).⁹ The Clerk has custody of nine bank accounts, six used by the recording department and three used by DMV.¹⁰ The Deputy Clerk supervises the recording department's six full time clerks and performs bank reconciliations for that department. The DMV Supervisor directly oversees six full time clerks, two of which rotate duties reconciling DMV bank accounts.¹¹ The Treasurer receives and is the custodian of County money including 67 County bank accounts,¹² maintains the central accounting records and reconciles bank accounts in her custody.

How Should Bank Reconciliations Be Performed?

Good business practice indicates bank reconciliations should be prepared monthly and differences between bank balances and general ledger cash accounts should be researched and explained. Bank reconciliations should be reviewed by someone independent of the day-to-day cash activities to ensure accuracy. The reviewer should initial and date the bank reconciliations.

The County Clerk Did Not Ensure All Bank Accounts Were Reconciled

We selected the January 2017 bank reconciliations for five bank accounts the Clerk oversees and found the Deputy Clerk and DMV clerk properly reconciled four accounts. The Deputy Clerk prepared the three reconciliations for the recording department and the Clerk reviewed and signed off on the reconciliations. The DMV clerks reconciled one of the two County bank accounts for the DMV we tested. However, the Clerk did not review these bank reconciliations. The Clerk told us that the common practice is that she reviews and signs off on the Deputy Clerk's bank reconciliations. However, for the accounts reconciled by the DMV clerks, she only verbally asks whether the accounts are reconciled and does not physically review or sign off on those reconciliations.

The DMV bank account that was not reconciled had an unaccounted for bank balance of \$162,875 as of January 31, 2017. County officials told us they first

9 The recording department provides services for filing and recording most public records such as judgments, liens, mortgages and deeds. The records department preserves recorded documents for public access. The DMV has one location in the County office building and a satellite office in Old Forge. The DMV provides services including motor vehicle registrations, permit tests, driver's licenses and renewals, duplicate title applications and driving abstracts. The DMV collects motor vehicle sales tax and other fees.

10 One DMV bank account has been inactive since April 2016.

11 The DMV supervisor and clerks are County employees working under the County Clerk in the DMV Department.

12 As of January 31, 2017

discovered an unaccounted for balance in June 2016, after a replacement bank account was opened in April 2016. The difference was not discovered in a timely manner because no one properly reconciled the County DMV bank account prior to April 2016. The Clerk and DMV Supervisor told us the account was treated as a cash in and out account and that it has been historical practice that the clerks compared deposits and disbursements from the bank statement to a manual daily ledger. However, the manual daily ledger did not include a running cash balance and they did not account for adjustments including deposits in transit, outstanding checks or returned deposited items (e.g., bounced checks), to reconcile the account and verify that all receipts were properly paid to the State and County.¹³

The County Budget Officer performed a review of the inactive DMV account from 2013 through 2015.¹⁴ She identified overpayments and underpayments of sales tax to the State and County that resulted in a net overage totaling \$166,645. The Budget Officer also identified various other errors that were small dollar amounts and returned deposited items that were not properly recorded. These errors contributed to an additional \$3,770 difference in the bank account.

Figure 2: Over/(Under) Payment to State and County From County DMV Bank Account

Date	State Over/ (Under) Payment	County Over/ (Under) Payment	Total
April 2013	(\$84,637)	(\$48)	(\$84,685)
August 2014	\$19,984	\$25	\$20,009
January 2015	(\$101,818)	(\$151)	(\$101,969)
Total Net Underpayment			(\$166,645)
January 31, 2017 Bank Balance			\$162,875
Difference			(\$3,770)

The accumulation of differences was mainly due to the timing of the sales tax disbursement report, which is an archived, State-generated, monthly report used for sales tax payment. For example:

- For April 2013, the monthly report excluded April 30, 2013 transactions that resulted in underpayments totaling \$84,685.

¹³ Sales tax collected for motor vehicle sales is remitted to the New York State Department of Taxation and Finance monthly and DMV transaction fees are withdrawn by the State Commissioner of Motor Vehicles daily. The Clerk's office retains a fee on behalf of the County from the sales tax and transactions fees collected by DMV. These fees along with a portion of interest earned on the bank account are remitted to the Treasurer monthly.

¹⁴ The review started in August 2016.

-
- For August 2014, two monthly reports were generated with one dated August 30, 2014 and another dated September 5, 2014. The latter report included adjustments to the sales tax collections; however, the Clerk remitted payment based on the first report resulting in overpayments of \$20,009.
 - For January 2015, two monthly reports were generated with one dated January 31, 2015 and another dated February 3, 2015. The latter report included adjustments to sales tax collections; however, the Clerk remitted payment based on the first report resulting in underpayments totaling \$101,969.

After the Deputy Clerk discovered the bank to book difference, she began reconciling the DMV bank accounts and trained the two DMV clerks on how to perform the bank reconciliations properly. For the September 2016 bank reconciliation and as part of the training process, the Deputy Clerk created a reconciliation report to assist with the reconciliation process going forward. Ensuring that bank reconciliations are properly and accurately prepared is an effective internal control for detecting accounting and banking errors and fraudulent transactions.

The County Treasurer Did Not Always Reconcile Bank Accounts

We tested 30 bank reconciliations performed by the Treasurer as of January 31, 2017 and found the Treasurer adequately reconciled 25 of the 30 bank accounts. Accounts with problems included the following:

General Fund Checking Account —The adjusted bank balance account had an unaccounted for balance of \$36,091 more than the general ledger cash balance as of January 31, 2017. The Treasurer told us her office has struggled to reconcile this account for many years. The CPA that conducts the County's annual audit of financial statements has cited the County annually since 2012 for not always reconciling the bank accounts to the general ledger in a timely manner and not always investigating and correcting identified differences.

The Treasurer indicated she sought assistance from the former Budget Officer, from November 2015 through March 2016, who found errors requiring correcting entries. The Treasurer received additional consulting services on bank reconciliations from the CPA that does the County's external audits. Based on our review of the general fund checking account bank reconciliations from March 2016 through January 2017, the account continued to have fluctuating bank overages from month to month. The adjusted bank balance exceeded the records by \$32,331 as of March 31, 2016 and the difference increased \$3,760 to \$36,091 as of January 31, 2017. To try to isolate the errors, the Treasurer opened a new general fund checking account in October 2016. The new bank account was properly reconciled as of January 31, 2017.

Sewer Fund Accounts — The adjusted bank balance in the sewer fund accounts had approximately \$500 more than the general ledger cash balance. County officials told us the difference results from a software issue affecting re-levies and final payments not included on the monthly reports. The software issue is being further reviewed by the IT department.

Sales Tax — Interest earned in the sales tax bank account was not recorded in the sales tax general ledger cash account, rather, it was recorded and accumulated in the general fund money market account in the records and was an accumulated reconciling adjustment monthly in the sales tax account bank reconciliation. For example, the recorded accumulated interest in the general fund money market account from January 2015 through January 2016 totaling \$5,271 was not transferred to the general fund money market bank account until February 2017.

When bank reconciliations are not properly performed and differences between bank and cash balances are not identified and corrected in a timely manner, County officials cannot have reasonable assurance that all financial information is properly recorded and there is an increased risk that improper cash transactions or bank errors could occur and go undetected and uncorrected.

What Do We Recommend?

The Clerk should:

4. Ensure all bank accounts are reconciled and reviewed.
5. Review the unaccounted for balance in the inactive DMV account and remit the balances due to the State and County.

The Treasurer should:

6. Ensure that complete and accurate bank reconciliations are performed for all bank accounts on a monthly basis and that any differences are promptly resolved.

Appendix A: Response From County Officials



HERKIMER COUNTY LEGISLATURE

109 Mary Street, Suite 1310
Herkimer, New York 13350
Telephone (315) 867-1112
Fax: (315) 867-1109

BERNARD PEPLINSKI, SR., Chairman
JAMES W. WALLACE, JR., County Administrator
SALLY I. DEMING, Clerk
BRITTNEY R. COTTON, Deputy Clerk
WWW.HERKIMERCOUNTY.ORG

December 11, 2017

Ms. Rebecca Wilcox, Chief Examiner
333 East Washington Street
Syracuse, NY 13202

Dear Ms. Wilcox:

I am responding to the draft audit of Herkimer County Sales Tax Distributions and Bank Reconciliations, Report of Examination 2017M-178.

We have no serious misgiving with the report and have found no inaccuracies.

Should you need further information, please call James Wallace at 315-867-1112.

Sincerely,

Bernard Peplinski, Sr., Chairman
Herkimer County Legislature

BP:bc

cc: Members, Herkimer County Legislature
Hon. Kim Enea, County Treasurer
Hon. Sylvia Rowan, County Clerk
James W. Wallace, Jr., County Administrator
Robert J. Malone, County Attorney

DISTRICT 1
GREGORY MALTA, SR.
DISTRICT 2
GEORGE L. MARKWARDT
DISTRICT 3
ROBERT J. SCHRADER
DISTRICT 4
BOB WELLINGTON

DISTRICT 5
RAYMOND JOHNSON
DISTRICT 6
JOHN P. STEPHENS
DISTRICT 7
WILLIAM E. KEELER, SR.
DISTRICT 8
JOHN L. BREZINSKI

DISTRICT 9
PETER F. MANNO
DISTRICT 10
RAYMOND SMITH
DISTRICT 11
VINCENT J. BONO
DISTRICT 12
KURT J. ACKERMAN

DISTRICT 13
BERNARD PEPLINSKI, SR.
DISTRICT 14
PETER J. CAMPIONE
DISTRICT 15
PATRICK E. RUSSELL
DISTRICT 16
FREDERICK J. SHAW, JR.
DISTRICT 17
WILLIAM WEAKLEY

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 objectives and obtain valid audit evidence, we performed the following audit procedures:

- We interviewed County officials and employees to gain an understanding of the controls over sales tax receipts and distributions.
- We obtained and reviewed sales tax agreements, including the amended agreement between the County and City dated June 7, 2016.
- We reviewed the CPA's analysis and calculation of sales tax distributions from 2010 through the first quarter of 2016.
- We calculated the 2016 sales tax distributions and compared our results to the amounts the County distributed.
- We interviewed County officials to obtain an understanding of the bank reconciliation process in the Clerk's office and Treasurer's office.
- We tested five of nine bank accounts in the Clerk's office to determine whether the reconciliations were accurate. We selected three bank accounts from the recording department and two bank accounts from the DMV. We selected January 2017 because that was the last completed month for which the subsequent bank statement was available for testing.
- We reviewed and analyzed the Budget Officer's analysis of the inactive DMV bank account to determine the primary source of the overage in the account. We traced from the reconciliation reports to the sales tax spreadsheets, bank statements, canceled checks and archived sales tax reports.
- We tested bank reconciliations as of January 31, 2017 performed by the Treasurer to determine whether reconciliations were accurate. We initially selected 12 bank accounts but because some general ledger cash and investment accounts corresponded to multiple bank accounts, we expanded our test to review the bank reconciliations for 30 separate bank accounts.
- We compared the cash report on the trial balance to the bank balances (adjusted for outstanding checks and deposits in transit) as of January 31, 2017. We selected January 2017 because that was the last completed month for which the subsequent bank statement was available for testing.

We conducted this performance audit in accordance with GAGAS (generally accepted government auditing standards). 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 objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Unless otherwise indicated in this report, samples for testing were selected based on professional judgment, as it was not the intent to project the results onto the entire population. Where applicable, information is presented concerning the value and/or size of the relevant population and the sample selected for examination.

A written corrective action plan (CAP) that addresses the findings and recommendations in this report should be prepared and provided to our office within 90 days, pursuant to Section 35 of General Municipal Law. 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. We encourage the Board to make the CAP available for public review in the Clerk of the Legislature's office.

Appendix C: Sales Tax Over/(Under) Payments by Municipality

Figure 3: Over/(Under) Payments

	2010	2011	2012	2013	2014	2015	2016	Totals
City	\$73,283	\$118,772	\$121,950	\$117,553	\$120,153	\$123,657	\$62,863	\$738,231
Towns								
Columbia	(\$13)	\$3,933	\$3,816	(\$16)	\$84	(\$1,238)	\$0	\$6,566
Danube	(\$9)	\$1,414	\$1,276	(\$12)	\$174	\$248	\$0	\$3,091
Fairfield	(\$12)	\$6,995	\$7,037	(\$393)	(\$1,274)	(\$1,522)	\$0	\$10,831
Frankfort	(\$48)	\$31,990	\$32,165	(\$1,457)	\$1,171	\$5,821	\$0	\$69,642
German Flatts	(\$25)	\$7,589	\$7,236	(\$8,389)	(\$16,606)	(\$15,274)	\$28,886	\$3,417
Herkimer	(\$27)	\$18,519	\$18,204	\$1,580	\$2,144	(\$80)	\$0	\$40,340
Litchfield	(\$12)	\$9,610	\$9,763	(\$16)	\$158	(\$1,944)	\$0	\$17,559
Little Falls	(\$14)	\$9,295	\$9,282	(\$17)	(\$323)	(\$370)	\$0	\$17,853
Manheim	(\$17)	\$14,099	\$14,395	(\$111)	(\$610)	(\$149)	\$0	\$27,607
Newport	(\$13)	\$10,768	\$10,916	(\$151)	(\$1,371)	(\$2,438)	\$0	\$17,711
Norway	(\$7)	\$6,275	\$6,388	(\$9)	(\$131)	(\$1,532)	\$0	\$10,984
Ohio	(\$17)	\$13,877	\$14,163	(\$26)	\$729	\$696	\$0	\$29,422
Russia	(\$21)	(\$10,948)	\$16,592	\$44	\$776	\$587	\$0	\$7,030
Salisbury	(\$17)	\$9,484	\$9,501	(\$23)	(\$6,172)	(\$6,047)	\$0	\$6,726
Schuyler	(\$27)	\$16,136	\$16,356	(\$36)	\$568	\$302	\$0	\$33,299
Stark	(\$7)	\$3,023	\$3,174	(\$9)	(\$213)	(\$1,520)	\$0	\$4,448
Warren	(\$10)	\$5,640	\$5,692	(\$13)	(\$278)	(\$417)	\$0	\$10,614
Webb	(\$137)	\$65,403	\$64,951	(\$190)	\$4,244	\$1,813	\$0	\$136,084
Winfield	(\$12)	\$1,515	\$1,780	(\$454)	(\$630)	(\$1,897)	\$126	\$428
Total Towns	(\$445)	\$224,617	\$252,687	(\$9,698)	(\$17,560)	(\$24,961)	\$29,012	\$453,652
Villages								
Middleville	(\$3)	\$2,104	\$2,094	(\$94)	\$269	\$358	\$0	\$4,728
Frankfort	(\$14)	\$8,886	\$8,916	(\$441)	(\$485)	\$1,125	\$0	\$17,987
Ilion	(\$53)	\$16,657	\$15,436	\$556	\$10,380	\$13,570	\$0	\$56,546
Mohawk	(\$18)	\$5,524	\$5,207	\$193	\$3,528	\$4,611	\$0	\$19,045
Herkimer	(\$47)	\$31,257	\$32,416	\$472	\$1,455	\$2,773	\$0	\$68,326
Dolgeville	(\$10)	\$8,561	\$8,593	(\$13)	\$641	\$475	\$0	\$18,247
Newport	(\$4)	\$3,312	\$3,484	(\$5)	\$507	\$764	\$0	\$8,058
Poland	(\$3)	\$19,427	\$2,173	(\$4)	\$144	\$198	\$0	\$21,935
Cold Brook	(\$1)	\$11,076	\$939	(\$2)	\$38	\$46	\$0	\$12,096
West Winfield	(\$5)	\$1,265	\$717	(\$6)	\$411	\$346	\$0	\$2,728
Total Villages	(\$158)	\$108,069	\$79,975	\$656	\$16,888	\$24,266	\$0	\$229,696
Total All Municipalities	\$72,680	\$451,458	\$454,612	\$108,511	\$119,481	\$122,962	\$91,875	\$1,421,579

Appendix D: Resources and Services

Regional Office Directory

www.osc.state.ny.us/localgov/regional_directory.pdf

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

www.osc.state.ny.us/localgov/costsavings/index.htm

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

www.osc.state.ny.us/localgov/fiscalmonitoring/index.htm

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

www.osc.state.ny.us/localgov/pubs/listacctg.htm#lmgm

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

www.osc.state.ny.us/localgov/planbudget/index.htm

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

www.osc.state.ny.us/localgov/lgli/pdf/cybersecurityguide.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/localgov/finreporting/index.htm

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

www.osc.state.ny.us/localgov/researchpubs/index.htm

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

www.osc.state.ny.us/localgov/academy/index.htm

Contact

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