

Pawling Central School District

Budgeting Practices and Reserves

APRIL 2020



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

Contents

- Report Highlights 1**

- Budgeting Practices and Reserves 2**
 - How Does a Board Effectively Manage Finances? 2
 - The Board and District Officials Overestimated Appropriations 2
 - Unrestricted Fund Balance Exceeded the Statutory Limit 4
 - Reserves Were Not Used as Intended. 5
 - What Do We Recommend? 7

- Appendix A – Response From District Officials 9**

- Appendix B – OSC Comments on the District’s Response 15**

- Appendix C – Audit Methodology and Standards 16**

- Appendix D – Resources and Services 17**

Report Highlights

Pawling Central School District

Audit Objective

Determine whether the Board adopted budgets with reasonable estimates and reserves were used for their intended purposes.

Key Findings

- District officials appropriated unrestricted fund balance as a financing source each year for the 2014-15 through 2018-19 budgets. However, because the District generated operating surpluses in three of those years, only a fraction was used to finance operations.
- After adding back the appropriated fund balance that was not used, the recalculated unrestricted fund balance for fiscal years 2014-15 through 2018-19 ranged from 7 percent to 12.15 percent of the ensuing year's appropriations, exceeding the 4 percent statutory limit.
- Of the District's six reserves, two were not used as intended and appear to be overfunded.

Key Recommendations

- Adopt budgets with realistic estimates and discontinue the practice of appropriating fund balance that will not be used.
- Develop a plan for the use of excess unrestricted fund balance in a manner that benefits District taxpayers.
- Ensure that reserves are used as intended.

Background

The Pawling Central School District (District) is located in the Town of Pawling, portions of the Towns of East Fishkill, Beekman, and Dover in Dutchess County, and a portion of the Town of Patterson in Putnam County.

The District is governed by the Board of Education (Board), which comprises seven elected members. The Board is responsible for the general management and control of the District's financial and educational affairs. The Superintendent of Schools (Superintendent) is the chief executive officer of the District and is responsible, along with other administrative staff, for the day-to-day management of the District under the direction of the Board.

Quick Facts

2019-20 Appropriations	\$38,750,756
Enrollment	1,127
Employees	452

Audit Period

July 1, 2018 – June 20, 2019. We extended the scope period back to July 1, 2014 and forward to June 30, 2019 to analyze trends in budgeting and reserves.

Budgeting Practices and Reserves

How Does a Board Effectively Manage Finances?

A board is responsible for making sound financial decisions in the best interests of the district and the taxpayers who fund its programs and operations. Sound budgeting practices based on reasonable budget estimates help ensure that funding will be available to sustain operations and to address unexpected occurrences and future expenditures. Reasonable budget estimates also help ensure the real property tax levy is not greater than necessary.

Fund balance represents resources remaining from prior fiscal years. A district may retain a portion of fund balance, referred to as unrestricted fund balance, within the limits established by New York State Real Property Tax Law¹ which currently limits the amount of surplus fund balance² that a school district can retain to 4 percent of the ensuing year's budgeted appropriations. When fund balance and reserve funds are appropriated in the budget, there is an expectation of an operating deficit (expenditures exceeding revenues) to be financed by the appropriated fund balance and reserves. This allows a district to use reserves and excess fund balance accumulated in prior years to fund current operations. Sound budgeting practices provide that adopted annual budgets should not routinely include appropriated fund balance and reserve funds that will not actually be needed because revenues were underbudgeted or expenditures were overestimated.

Additionally, districts are legally allowed to establish reserves and accumulate a reasonable amount of funds for certain future purposes (e.g., capital projects, retirement expenditures). Combining a reasonable level of unrestricted fund balance with specific legally established reserves provides both for unanticipated events and for other identified or planned needs. The board is responsible for developing a formal plan for the use of its reserves, which should include optimal or targeted funding levels and specify when the reserves will be used.

The Board and District Officials Overestimated Appropriations

The Board and District officials did not reasonably estimate general fund appropriations in the annual budget for each year we reviewed. We compared budgeted revenues and appropriations to actual revenues and expenditures for 2014-15 through 2018-19 and found that, while revenue estimates were generally reasonable, appropriations were overestimated by \$5,565,800 during the five-year period (Figure 1).

1 New York State Real Property Tax Law, Section 1318

2 Surplus fund balance is defined as unrestricted fund balance minus appropriated fund balance and encumbrances included in committed and assigned fund balance. See our accounting bulletin at <https://www.osc.state.ny.us/localgov/pubs/releases/gasb54.pdf>

Figure 1: Total Overestimated Appropriations

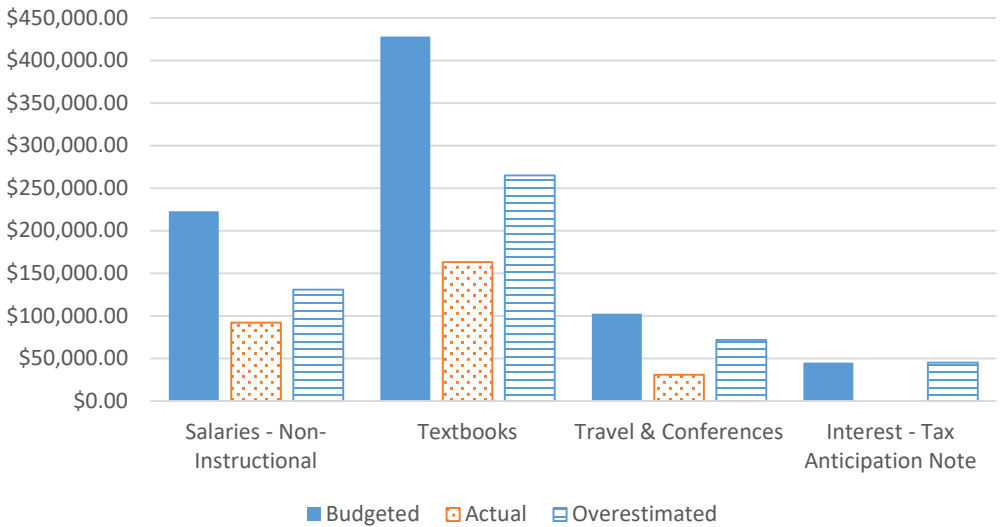
	2014-15	2015-16	2016-17	2017-18	2018-19	Totals
Appropriations	\$37,787,367	\$37,404,206	\$37,090,937	\$36,670,764	\$37,670,716	\$186,623,990
Actual Expenditures	\$35,580,341	\$37,189,772	\$35,259,894	\$36,637,930	\$36,390,252	\$181,058,189
Actual Amount Under Budget	\$2,207,026	\$214,434	\$1,831,043	\$32,834	\$1,280,464	\$5,565,801

Although District officials were aware that certain appropriations had been previously overestimated, they continued to allocate funds to these items in the annual budgets. For example, we identified four line items that were overestimated in each of the five fiscal years we analyzed: salaries – non-instructional, textbooks, travel & conferences and tax anticipation note interest (Figure 2). The remaining overestimated appropriations were distributed throughout the budgets. During this period District officials budgeted \$45,000 for interest associated with tax anticipation notes (TANs); however, the District did not issue TANs. The Assistant Superintendent for Finance told us the District always budgets for TAN interest over the summer months to cover expenses that might occur. However, with the decline in interest rates in recent years, a large budgeted number appears excessive even if District officials did issue TANs, which they did not. We question District officials’ actions in repeatedly budgeting for TAN interest when TANs were not issued.

FIGURE 2

Overestimated Appropriations by Line Item

Fiscal Years 2014-15 Through 2018-19

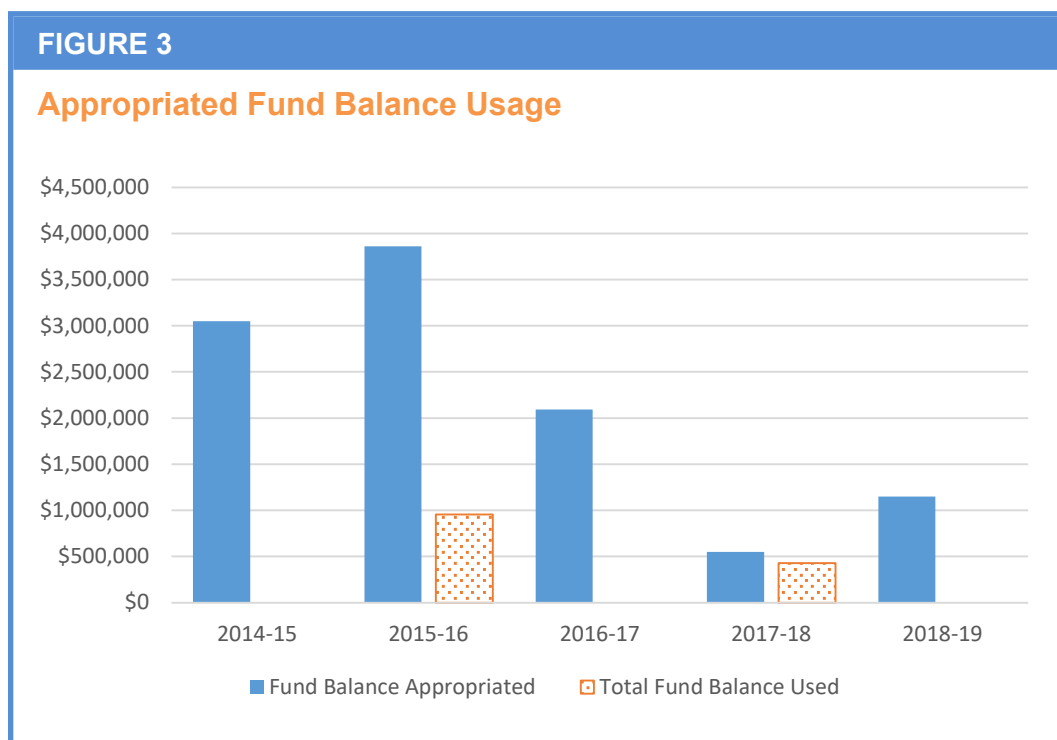


District officials also told us that they used historical or known trends during their budget development process. However, they annually overestimated these appropriation items during the past five years. By not estimating appropriations more reasonably, the Board created tax levies that were higher than necessary and resulted in the accumulation of significant fund balance.

Unrestricted Fund Balance Exceeded the Statutory Limit

District officials need to improve their budgeting practices to more effectively manage the general fund balance, as the District maintained a surplus fund balance exceeding the statutory limit in four of the past five years (2014-15 through 2018-19).

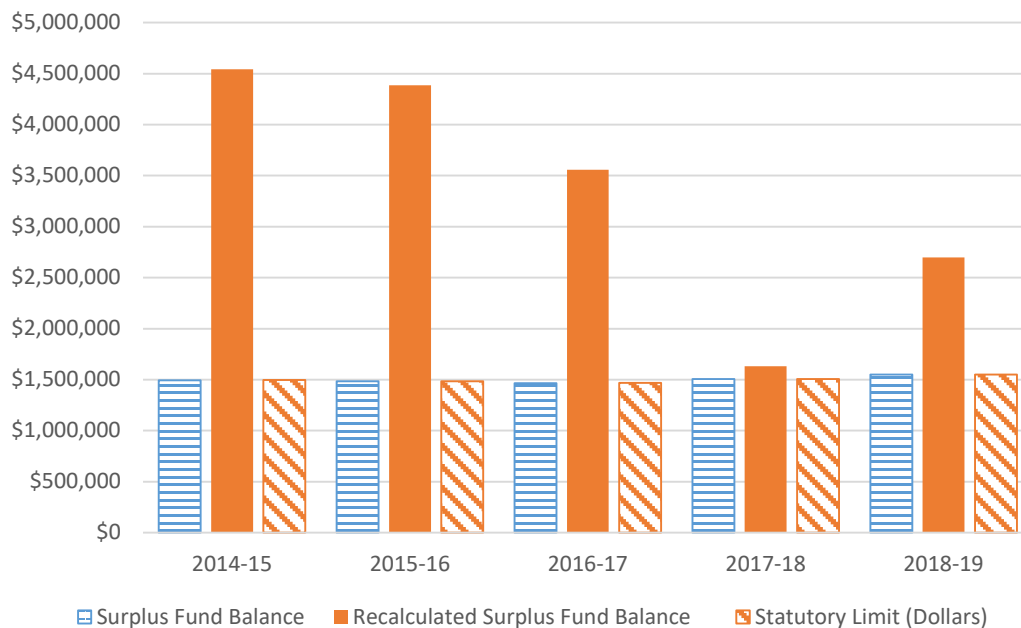
The Board and District officials overestimated appropriations by an average of \$1.1 million each year which was not needed to finance operations (Figure 3). As a result, the District reported three years of operating surpluses and two years of smaller operating deficits.



With unused appropriated fund balance added back, the recalculated surplus fund balance exceeded the allowable statutory limit each year (Figure 4).

FIGURE 4

**Surplus Fund Balance
(Reported, Recalculated and Allowed)**



Officials told us that fund balance levels are an issue and that they are working on developing long-term plans to fund new programs, staff and infrastructure needs.

Appropriating fund balance each year that is not needed to finance operations is, in effect, a reservation of fund balance that circumvents the statutory limit. This practice increases fund balance, and results in the District potentially levying more real property taxes than needed. Further, the District accumulated unrestricted fund balance in excess of the statutory limit.

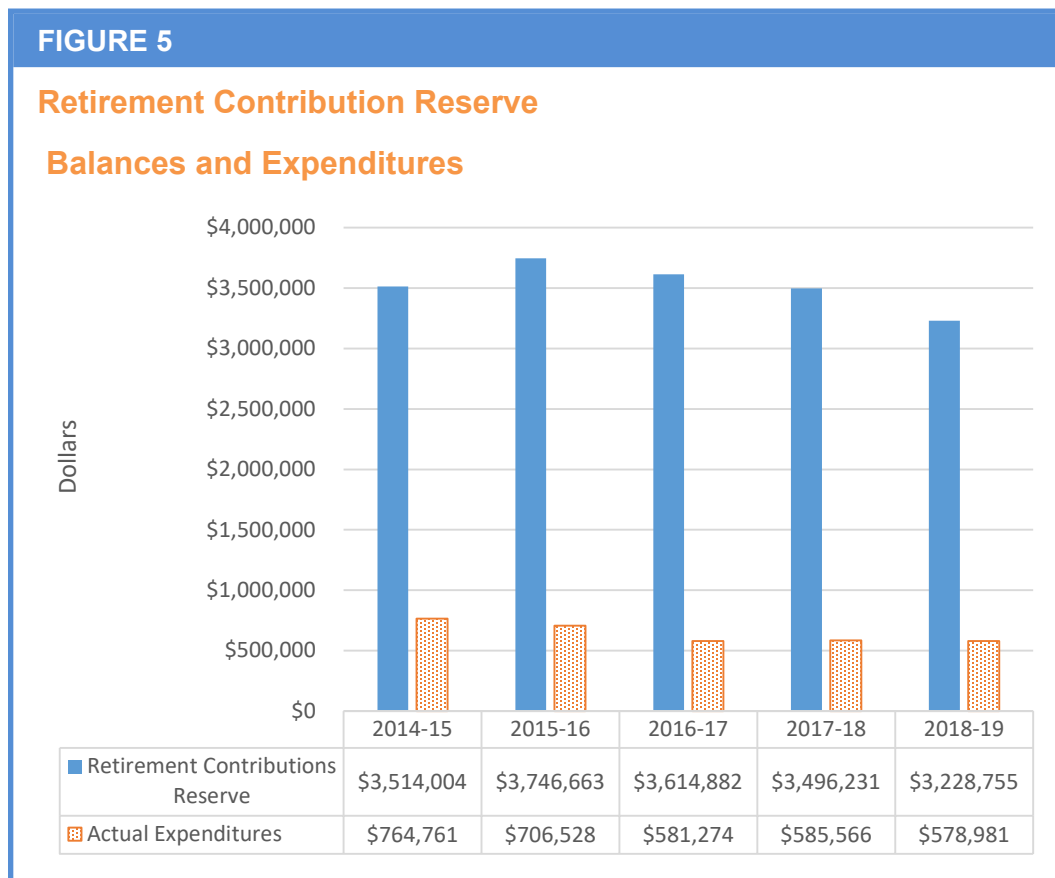
Reserves Were Not Used as Intended

As of June 30, 2019, the District reported six general fund reserves with cumulative balances totaling approximately \$8.9 million. These reserves included retirement contribution³ (\$3.5 million), employee benefit accrued liability (\$428,255), tax certiorari (\$778,979), reserve for encumbrances (\$1 million) and capital projects (\$3.2 million). The tax certiorari, reserve for encumbrances and capital project reserves appeared reasonable. However, the retirement

³ Includes \$238,100 reserve for the Teachers' Retirement System

contribution reserve and employee benefit accrued liability reserve (EBALR) were not used as intended and may be overfunded.

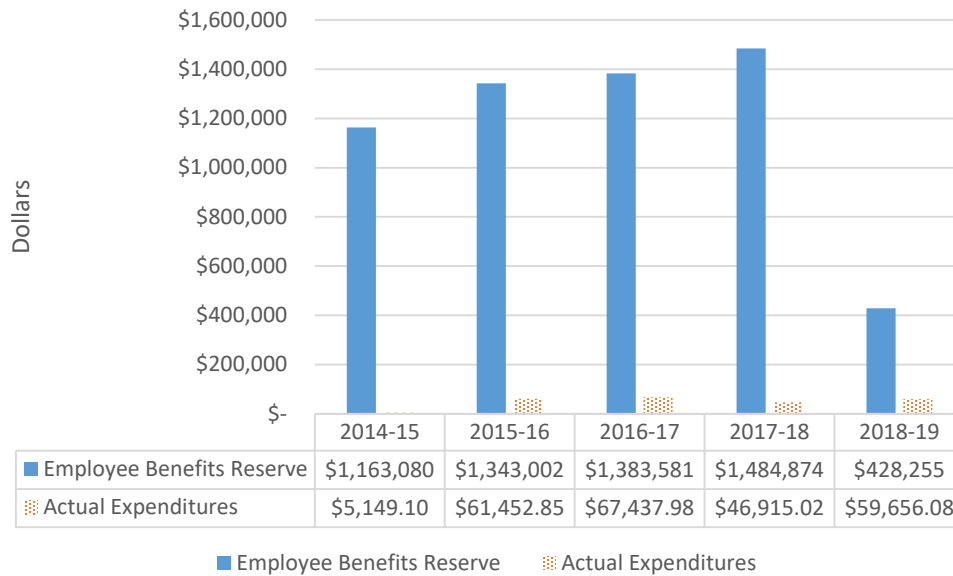
Retirement Contribution – The \$3.2 million retained in this reserve is sufficient to cover more than five years of the employees’ retirement cost, which averaged \$643,422 annually over the last five years (Figure 5). The entire amount of these expenditures was budgeted for and paid from the general fund operating budget. District officials did not have documentation for why they would need to hold almost five years of employees’ retirement contributions in reserve.



EBALR – The \$428,255 retained in this reserve is sufficient to cover more than eight years of settlement costs, which averaged \$48,122 annually over the last five years (Figure 6). These expenditures also were paid from the general fund operating budget.

FIGURE 6

**Employee Benefits Accrued Liability Reserve (EBALR)
Balances and Expenditures**



While the Assistant Superintendent for Finance presented her reserve fund analysis to the Board and made recommendations on funding levels, as required by the reserve fund policy, related expenses were not paid from the reserves.

When general fund resources are used to fund retirement contribution and employee benefit costs, the reserves could be overfunded. As a result, public funds are withheld from productive use and the tax levy could be greater than necessary.

What Do We Recommend?

The Board and District officials should:

1. Adopt budgets with realistic estimates and discontinue the practice of appropriating fund balance that will not be used to fund operations.
2. Develop a plan to use excess unrestricted fund balance in a manner that benefits District taxpayers. Such uses include, but are not limited to:
 - Reducing real property taxes,
 - Financing one-time expenditures,

-
- Establishing necessary reserves, and
 - Paying off debt.
3. Ensure that funds in the retirement contribution and employee benefits reserves are used for their intended purposes.

Appendix A: Response From District Officials

PAWLING CENTRAL SCHOOL DISTRICT

Kim Fontana
Superintendent of Schools



Neysa T. Sensenig, Ed. D.
Assistant Superintendent for Finance

Debra Kirkhus, Ed.D.
Assistant Superintendent for Instruction

Small Size ~ Diverse Opportunities

March 15, 2020

Lisa Reynolds
Chief Examiner of Local Government and
School Accountability
Office of the State Comptroller
Newburgh Regional Office
33 Airport Center Drive, Suite 103
New Windsor NY 12553

Dear Ms. Reynolds:

Pawling Central School District acknowledges receipt of the draft Report of Examination 2020M-4 concerning Budgeting Practices and Reserves for the period of July 1, 2014 through June 30, 2019. We appreciate the opportunity to review our financial management practices with your professional team and would like to thank the Comptroller's Office for its recommendations on the topics identified.

The District's response to the three audit findings and corresponding recommendations to the financial management of the District are outlined below.

Recommendation #1:

Adopt budgets with realistic estimates and discontinue the practice of appropriating fund balance that will not be used.

District Response:

The Board of Education and Administration will continue to make every attempt to adopt accurate and structurally balanced budgets based on historical or known trends. The District currently uses conservative budgeting practices and makes estimates based on historical expenditures, while also taking into consideration changes that may take place during the ensuing school year. There are numerous contingencies that could occur during the fiscal year which may put a significant financial strain on the District and could result in spikes in future tax levies. As a result, the District believes it is prudent to provide for all possible contingencies within the adopted budget in order to protect District operations and to protect the District's taxpayers from unnecessary spikes in tax rates. Furthermore, the District has promoted in the past and continues to pursue responsible cost saving opportunities

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throughout the year which, when successful, may result in actual costs being less than anticipated at the time the budget is adopted. In a district such as ours, our financial results can be materially affected positively or negatively by changes in areas such as required student special education services, mandated transportation services, changes in the cost of health related benefits, or the need to add positions or programs to support every student. The District has been fortunate that it has not needed to utilize the full amount of fund balance appropriated in the adopted budgets to meet all possible contingencies.

As your report indicates the District overestimated appropriations that accumulated to \$5,565,801 over the 5 years audited. The District and Administration recognize that best practice is to maintain annual expenditures that fall between 94% and 97% of annual budgetary appropriations. The following chart represents that this best practice was followed in each of the 5 years audited and the average expenditures for the 5 years is 97.06% of the total accumulated expense of \$186,623,990 over the 5 years (\$5,565,801 divided by \$186,623,990):

See
Note 1
Page 14

	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	% Year Average
Actual Expenditures	94.2%	99.4%	95.1%	99.9%	96.7%	97.06%
Actual Unexpended	5.8%	0.6%	4.9%	0.1%	3.3%	2.94%

While the Board and Administration recognize the general comment made about overestimating appropriations over the five fiscal years in several categories, we would like to reiterate the uncertainties that exist at the time of budget development. Many expenses are unknown during the time the budget is constructed and the Board makes every effort to plan for unforeseeable expenses while keeping the tax levy increase to a minimum and recognizing economic conditions within the community. The Board is extremely conscious of the taxpayer's funds and that is reflected in every effort to stay under the tax levy cap and to keep budget increases to a minimum.

For the four areas identified, the conditions that did exist to support the level of budgeting are as follows:

- Salaries Non-Instructional Appropriations include multiple support staff positions, such as, clerical, custodial, maintenance, bus drivers, teacher aides, and monitors. When developing a budget, it is difficult to forecast extended staff absences and vacancies due to illnesses or resignations, consolidation of positions, or students in need of specialized supervision by a teacher aide or monitor. Similarly, weather can impact staffing based on the need to remove snow and ice or prepare wet fields for

physical education classes or athletic competitions. In addition, salaries for school bus drivers are budgeted to cover potential out-of-district placements in specialized programs that are forecasted to be enrolled in the following year. If the classified student's family moves out of the district then the District does not expend the money and shows a savings.

- Textbooks are budgeted based upon replacement costs and new textbooks adoptions. The challenge in budgeting in this area over the last several years has been the new standards and changes in instructional methodology that require new approaches to student learning and may require new textbook adoptions. The textbook adoption process is complex and includes assembling a team of content specialist teachers to pilot a program or programs to assure that the new textbooks will enhance the educational program and will not need to be replaced within one or two years. In some cases, the District is writing new curriculum to meet the new standards and precludes assembling the content teachers to begin the process of textbook selection. Therefore, budgeted funds are saved until the appropriate textbooks can be selected. Also, the District moved the public school textbook purchase to a BOCES service and during the year of transition, textbook expenses were paid from BOCES codes rather than the textbook codes and these expenses were discontinued in subsequent years within the textbook expense category.
- Travel & Conferences appropriations require flexibility in budgeting since conference availability is unknown at the time of budgeting and the District is unable to forecast accurately the availability of presenters and programs. The District and Administration are committed to provide staff with ample opportunity to develop professional skills in teaching in order to improve student learning and educational opportunities for all Pawling students.
- Finally, we recognize the specific comment made regarding budgeting \$45,000 for interest associated with tax anticipation notes (TANs) may appear to be excessive. This budgeted amount ranged from \$31,000 in 2014-2015, was reduced to \$5,000 in 2015-2016, then was further reduced to \$2,000 in 2017-2018. This \$45,000 represents 0.024% of the \$186,623,990 budgeted for the 5 year period reviewed under the audit. As the District's reserves and budgetary appropriations continue to shrink in these times of the Tax Levy Cap, the Board and District Administration is committed to protect the taxpayers from spikes in the tax levy by modestly budgeting \$2,000 to cover a potential interest expense in borrowing to meet the July and August payroll, utility, and benefit expenses that occur prior to the levy of school taxes in September.

To recap, the amounts that were overestimated in these categories for the 5 year period are as follows:

Area of Budgetary Appropriation	Total overestimated for the five years is between	Approximate Percentage of Total Appropriations For the 5 year period
Salaries Non-Instructional	\$100,000 to \$150,000	0.081%
Textbooks	\$250,000 to \$210,000	0.113%
Travel & Conference	\$50,000 to \$65,000	0.035%
TAN Interest	\$0 to \$45,000	0.024%

The Board and Administration has maintained responsible budgets and tax levy increases over the 5 years reviewed during the audit. The graph below details the actual tax levy increases compared to the allowed tax levy cap under the NYS Tax Cap Formula. The tax cap formula is rooted in the prior year tax levy amount and this concerns the Board and District Administrators. When the District does not increase the tax levy annually, the compounding effect is that future revenues are lost. During the period of audit 2014-2019, by not taxing at the Maximum Allowable Levy limits the district lost \$3,856,554 in potential base revenue. It is the Board and Administrations' position that we must continue to propose moderate tax levy increases in order to mitigate burdensome levy increases in future years when fund balance and reserves are depleted.

TAX LEVY 2014-2015 through 2018-2019

School Year	Tax Bill	Tax Levy	% +/-	Allowable Cap
• 2014-15	9/2014	\$29,799,211	+1.99%	2.04%
• 2015-16	9/2015	\$29,799,211	0.00%	4.66%
• 2016-17	9/2016	\$29,196,480	-1.91%	0.50%
• 2017-18	9/2017	\$28,614,455	-2.11%	1.78%
• 2018-19	9/2018	\$28,679,740	+0.23%	2.49%

Recommendation #2:

Develop a plan for the use of excess unrestricted fund balance in a manner that benefits District taxpayers.

The Board of Education and Administration will continue to make every effort to improve budgeting practices to effectively manage the general fund balances. The District will

continue to monitor fund balance to comply with the statutory limit and evaluate excess funds in a beneficial manner to the taxpayers. The Board of Education and Administration are looking at ways to decrease the amount of appropriated fund balance and will include monitoring of excess funds during budget development to comply with the statutory limit while maintaining a responsible tax levy increase that will protect the taxpayer's and support the Board's and District's goals.

The Board of Education and Administration continue to identify potential short-term and long-term capital improvement projects based upon Building Condition Surveys. On May 17, 2016, the voters' approved a Capital Project that is now being completed and the Board of Education has hired an architectural firm to prepare the required Building Condition Survey and Five Year Capital Project Plan by June 30, 2020.

On May 16, 2017, the voters of the Pawling School District approved a Capital Reserve Fund for the purpose of financing the construction of, and general improvements, reconstruction, renovations or additions to, the District's buildings and grounds, including site work and the acquisition of original furnishings, equipment, machinery or apparatus required for the purpose for which such buildings are to be used at the ultimate amount of \$10,000,000 to be funded annually from unappropriated fund balance as determined by the Board of Education.

On June 5, 2017, the Board of Education passed a resolution to fund the Capital Reserve in the amount of \$1,000,000. On August 28, 2017, the Board of Education authorized the transfer from Unassigned Fund Balance to fund the Capital Reserve with an additional \$500,000 as of June 30, 2017. On August 26, 2019, the Board of Education authorized the transfer from Unassigned Fund Balance to fund the Capital Reserve with an additional \$1,619,628 as of June 30, 2019. The Board of Education and the Administration will continue to evaluate the appropriation of excess fund balance to fund a Capital Plan based upon the Building Condition Survey and Five Year Capital Project Plan completed by June 30, 2020 that will benefit the taxpayers and support the Board's and District's goals.

Recommendation #3:

Ensure that reserves are used as intended.

The Board of Education and Administration will continue to review the reserves and ensure the reserves are used as intended. The Board and Administration feel that the funding levels of the established reserves are appropriate and allows the District to be prepared to accommodate unforeseen emergencies and significant unplanned expenditures. During the years audited, the Board and Administration established the reserves under the guidance of the external auditors. Fortunately, the Board and Administration were not forced to utilize the two reserves, Retirement Contribution and employee benefit accrued liability reserve (EBALR), noted over the last five years. These reserves changed in each of the five years, as

follows: 1) the Employee Retirement Contribution was discussed during budget development and \$200,000 was applied from Fund Balance to reduce the tax levy, and 2) the EBALR was reduced by \$1,056,618.37 to \$428,255.10 as of June 30, 2019 under the guidance of the current external auditors.

The District maintains that the current levels in the two reserves are reasonable. The Board of Education and Administration recognize that while the ERS rate is currently 14.9%, it was as high as 20.9% in 2014, and approximately tripled from 7.4% to 20.9% from 2010 to 2014, which is a rate increase that the District could not reasonably expect to fund within the annual budget. The Board and Administration recognize that the ERS rate has declined every year from 2014 to 2019, which is in part the reason that the use of the ERS Reserve was not necessitated during the period under review. The ERS rate decreases have corresponded with strong market conditions that cannot be expected to continue in perpetuity. Furthermore, the EBALR has not exceeded the liability for compensated absences to which it is related during the period under review. The Board and Administration will continue to review all reserves on an annual basis and will use the reserves for their intended purposes as the need arises and any required entry will be made within the accounting records.

See
Note 2
Page 14

In conclusion, the Pawling Central School District would like to commend the New York State Comptroller's Office for their high level of professionalism and the work done while conducting their review of our District.

Sincerely,

Neysa T. Sensenig, Ed.D.
Assistant Superintendent for Finance

Appendix B: OSC Comments on the District's Response

Note 1

District officials were not completely transparent with their budgeting practices. By overestimating certain budget line items year after year, and at the same time appropriating fund balance each year that was not needed to finance operations, District officials maintained fund balance at a level that circumvented the statutory limit.

Note 2

District officials did not use the reserves for retirement contribution and employee benefit accrued liability as intended, but instead budgeted for and paid these expenditures from the general fund operating budget.

Appendix C: 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 examined the general fund unassigned fund balance over the past five years by comparing the operating trends to determine whether appropriated fund balance amounts were used.
- We analyzed the expenditures for the past five years by calculating the budgeted-to-actual variance for each expenditure item to identify any trends.
- We examined all the District's reserves over the past five years to determine whether the funds were used for their intended purposes.

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 objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

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.

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 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/pubs/cyber-security-guide.pdf

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

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

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