



Canisteeo-Greenwood Central School District Financial Management

Report of Examination

Period Covered:

July 1, 2012 – May 5, 2016

2016M-362



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

December 2016

Dear School District Officials:

A top priority of the Office of the State Comptroller is to help school district officials manage their districts efficiently and effectively and, by so doing, provide accountability for tax dollars spent to support district operations. The Comptroller oversees the fiscal affairs of districts statewide, as well as districts' compliance with relevant statutes and observance of good business practices. This fiscal oversight is accomplished, in part, through our audits, which identify opportunities for improving district operations and Board of Education governance. Audits also can identify strategies to reduce district costs and to strengthen controls intended to safeguard district assets.

Following is a report of our audit of the Canisteo-Greenwood Central School District, entitled Financial Management. This audit was conducted pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the New York State General Municipal Law.

This audit's results and recommendations are resources for district officials to use in effectively managing operations and in meeting the expectations of their constituents. If you have questions about this report, please feel free to contact the local regional office for your county, as listed at the end of this report.

Respectfully submitted,

*Office of the State Comptroller
Division of Local Government
and School Accountability*

Introduction

Background

The Canisteo-Greenwood Central School District (District) is located in the Town of Andover in Allegany County and the Towns of Bath, Canisteo, Greenwood, Hartsville, Hornellsville, Howard, Jasper, Troupsburg and West Union in Steuben County. The District is governed by an elected seven-member Board of Education (Board), which is responsible for the general management and control of the District's financial and educational affairs.

The Superintendent of Schools (Superintendent) is the District's chief executive officer and is responsible, along with other administrative staff, for the District's day-to-day management under the Board's direction. The Business Administrator is responsible for accounting for the District's finances, maintaining accounting records and preparing financial reports.

The District operates two schools with approximately 920 students and 260 employees. The District's budgeted appropriations for the 2015-16 fiscal year total \$22.6 million, which are funded primarily with State aid and real property taxes.

Objective

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

- Did District officials provide for effective financial planning and management by ensuring that fund balance and reserves were reasonable?

Scope and Methodology

We examined the District's financial condition and budgeting practices for the period July 1, 2012 through May 5, 2016. We extended our scope to October 4, 2016 in order to compare our projections for the 2015-16 fiscal year to actual operating results.

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

Comments of District Officials and Corrective Action

The results of our audit and recommendations have been discussed with District officials and their comments, which appear in Appendix A, have been considered in preparing this report. District officials generally agreed with the recommendations and indicated they would take corrective action.

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

Financial Management

The Board, Superintendent and the Business Administrator are responsible for accurate and effective financial planning which includes adopting realistic budgets and ensuring fund balance does not exceed the amount allowed by law. Fund balance represents the cumulative residual resources from prior fiscal years that can, and in some cases must, be used to lower property taxes for the subsequent year. A school district may retain a portion of fund balance, referred to as unrestricted fund balance, but must do so within the legal limit established by New York State Real Property Tax Law (RPTL).¹ The portion of fund balance used to reduce the property tax levy is referred to as appropriated fund balance. Additionally, school districts are legally allowed to establish reserves and accumulate funds for certain future purposes (for example, capital projects or retirement expenditures). To ensure effective planning and transparent management of District financial resources, District officials should develop comprehensive written fund balance and reserve fund policies and procedures.

District officials have not effectively managed fund balance and have allowed unrestricted fund balance to exceed the statutory limit for the past three fiscal years by an average of \$2.7 million. As of June 30, 2015, unrestricted fund balance totaled \$3.8 million and was 17 percent of 2015-16 budgeted appropriations, exceeding the statutory limit by \$2.9 million. Although District officials appropriated fund balance each year, none of it was needed because District officials overestimated appropriations each year by an average of \$1.1 million or 5 percent. As a result, the District realized operating surpluses each year and unrestricted fund balance continued to increase. At the same time, District officials have allowed reserve balances to accumulate to excessive levels and have consistently levied taxes for expenditures that could have been paid for with reserve funds. District officials have accumulated more than \$5.8 million in 10 general fund reserves and have allowed more than \$700,000 to sit idle in the debt service fund. The Board has not developed a written reserve fund policy or documented its rationale for setting aside funds in reserves, optimal funding levels or conditions under which the reserves would be used.

Budgeting and Fund Balance

District officials are responsible for effectively managing fund balance by ensuring a sufficient amount is available in the event of revenue shortfalls or unanticipated expenditures. However, District officials are also responsible for ensuring real property tax levies are not greater than necessary. In order to fulfill this responsibility, the

¹ RPTL limits the amount of unrestricted fund balance to no more than 4 percent of the subsequent year's budget.

Board must ensure budget estimates are realistic and unrestricted fund balance is within the statutory limit.

During the period 2012-13 through 2014-15, unrestricted fund balance averaged approximately \$3.6 million and exceeded the statutory limit by an average of \$2.7 million. As of June 30, 2015, unrestricted fund balance was approximately \$3.8 million or 17 percent of the subsequent year’s budget. Although District officials annually appropriated a portion of fund balance, including reserve funds² toward the subsequent year’s budget, the amounts appropriated were not needed because the District’s budgeting practices resulted in operating surpluses and fund balance increasing.

When fund balance is appropriated as a funding source, it reduces the fund balance subject to the statutory limit and the expectation is that there will be a planned operating deficit in the subsequent fiscal year equal to the amount of fund balance appropriated. District officials overestimated total appropriations each year by an average of \$1.1 million or 5 percent. The most significant variances were in employee benefits and salaries. The variances in employee benefits averaged \$789,000 annually while variances in instructional salaries averaged \$597,000 each year. As a result, the District realized operating surpluses of approximately \$704,000 in 2012-13, \$683,000 in 2013-14 and \$314,000 in 2014-15.

Figure 1: Unrestricted Fund Balance at Year-End

	2012-13	2013-14	2014-15
Beginning Fund Balance	\$9,169,588	\$8,882,032	\$9,553,831
Add: Operating Surplus	\$703,966	\$682,575	\$313,744
Less: Unbudgeted Transfers Out	\$991,522	\$10,776	\$0
Ending Fund Balance	\$8,882,032	\$9,553,831	\$9,867,575
Less: Restricted Fund Balance (Reserves)	\$5,244,328	\$5,751,348	\$5,754,466
Less: Appropriated Fund Balance	\$200,000	\$387,494	\$277,001
Unrestricted Fund Balance at Year-End	\$3,437,704	\$3,414,989	\$3,836,108
Subsequent Year's Budgeted Appropriations	\$21,907,707	\$22,579,014	\$22,576,633
Unrestricted Fund Balance as a Percentage of Subsequent Year's Budget	15.7%	15.1%	17.0%

Although the District’s independent auditors told the Board every year that unrestricted fund balance was in excess of the statutory limit, the Board continued to maintain unrestricted fund balance in excess of the amount legally allowed. However, as shown in Figure

² The District appropriated \$326,000 from reserve funds to help finance the 2013-14 and 2014-15 budgets.

2, budget variances have been decreasing over the past three years and budget estimates have become more realistic and closer to actual expenditures.

Figure 2: Overestimated Appropriations			
	2012-13	2013-14	2014-15
Budgeted Appropriations	\$21,454,788	\$21,907,707	\$22,579,014
Actual Expenditures ^a	\$20,125,265	\$20,679,792	\$21,681,250
Overestimated Appropriations	\$1,329,523	\$1,227,915	\$897,764
Percentage Overestimated	6.6%	5.9%	4.1%

^a Excludes unbudgeted transfers to other funds

Although taxes were higher than necessary, District officials have not lowered them over the past three fiscal years. As a result, unrestricted fund balance will remain in excess of the statutory limit unless the District incurs planned operating deficits or the Board develops a plan to use excess fund balance in a manner more beneficial to residents.

Based on the 2015-16 adopted budget and the most current financial information available during our audit fieldwork, the District budgeted similarly to previous years and will not use the \$277,000 it appropriated in fund balance and will incur an operating surplus of more than \$600,000.³ We also reviewed the 2016-17 adopted budget and found that this trend appears to be continuing in 2016-17. District officials appropriated \$440,000 of fund balance for 2016-17 but continued to overestimate appropriations. In the 2016-17 adopted budget, total appropriations increased by \$550,000 or 2.5 percent. However, State aid revenues are projected to increase by approximately \$200,000 or 1 percent. In addition, the real property tax levy increased by approximately \$100,000 or 2.6 percent. Therefore, we estimate that, similar to the past three fiscal years, the District will likely have an operating surplus, appropriated fund balance will not be needed to finance operations and fund balance will continue to increase.

Budgeting practices that produce operating surpluses and accumulate fund balance in excess of the amount allowed by law result in real property tax levies that are greater than necessary to fund operations.

Reserve Funds

Reserves may be established pursuant to various laws and are used to finance specific purposes. Additionally, districts are legally allowed to establish reserves and accumulate funds for certain future purposes (for example, capital projects or retirement expenditures). The statutes

³ According to the annual financial report filed with our office, the District incurred an operating surplus of approximately \$627,000 during 2015-16.

pursuant to which the reserves are established determine how the reserves may be funded, expended or discontinued. Generally, school districts are not limited as to how much money they can maintain in reserves. However, school districts should maintain reserve balances that are reasonable and based on historical trends as well as projected costs. To do otherwise, that is, funding reserves at greater than reasonable levels, results in real property tax levies being higher than necessary.

As of June 30, 2015, the District had 10 reserves in the general fund with a combined balance totaling approximately \$5.8 million and approximately \$700,000 in the debt service fund. We analyzed the reserves for reasonableness and to determine if the Board had adopted an adequate plan providing details for the establishment, funding and potential use of these reserve funds. While five⁴ of the 10 general fund reserves were reasonably funded, we question the reasonableness of the balances in the remaining five reserves totaling approximately \$2.2 million and the \$700,000 being held in the debt service fund as a debt reserve.

Tax Certiorari Reserve – Education Law authorizes school districts to establish this reserve to pay judgments and claims resulting from tax certiorari proceedings. The total amount in this reserve fund may not exceed the amount that might reasonably be deemed necessary to meet anticipated judgments and claims.

As of June 30, 2015, the balance of this reserve was \$710,000. According to District officials, there are no outstanding tax certiorari claims or pending proceedings that could result in future payments. Therefore, the money should be returned to unrestricted fund balance in the general fund.

Retirement Contribution Reserve – General Municipal Law (GML) authorizes this reserve for the payment of retirement contributions to the New York State and Local Retirement System (NYSLRS). As of June 30, 2015, the balance of this reserve totaled \$502,000. The District’s three-year annual average cost for retirement contributions is approximately \$300,000. For the past three fiscal years, the Board has appropriated a portion of the reserve, approximately \$95,000 per year, to offset retirement contribution costs. However, no reserve funds were actually used to pay retirement contribution costs.

Because the District has not used the reserve to pay for retirement contributions and there is no formal written plan detailing the need

⁴ Workers’ compensation reserve, employee benefit accrued liability reserve, capital reserve, capital reserve for buses and repair reserve

for and expected use of these funds, the purpose of maintaining a reserve at this amount is unclear.

Liability Reserve – Education Law authorizes establishing and funding such a reserve for the payment of liability claims. As of June 30, 2015, the reserve had a balance of \$391,000.

Although the District had incurred liability claims totaling approximately \$15,000 over the past three years, the District's insurance carrier paid these claims and the District was not responsible for paying any portion of the claims or a deductible. According to District officials, currently there are no claims for which the reserve could be used and no plans to use the reserve in the future. As such, we question the District's rationale for maintaining this reserve. However, funds in a liability reserve may not be used for any purposes other than those for which the reserve was established unless authorized by public vote.⁵

Insurance Reserve – GML authorizes this reserve fund to fund certain uninsured losses, claims, actions or judgments for which a school district is authorized or required to purchase or maintain insurance.

As of June 30, 2015, this reserve fund had a balance of \$363,000. The District has incurred no expenditures during the year or the previous three fiscal years which could have been charged to the reserve. In addition, the Business Administrator told us that there were no pending claims or anticipated expenditures that could be paid from this reserve. Moreover, the Board has not documented the need for this reserve. Therefore, the District should consider reducing this reserve to a more reasonable level and use excess funds towards a purpose more beneficial to District residents.

Unemployment Insurance Reserve – GML authorizes this type of reserve for reimbursing the New York State Unemployment Insurance Fund for benefits paid to claimants on the District's behalf. The balance in this reserve as of June 30, 2015 was \$200,000 which represents more than 16 times the District's three-year annual average unemployment costs of approximately \$12,000 per year. However, the District has not used the reserve to pay for unemployment related claims and has instead paid for unemployment costs using taxes levied for that purpose.

We question the reasonableness of this reserve given its balance represents approximately 16 times the average annual expenditures,

⁵ Although not applicable in this instance, a Board can authorize the use of liability reserve funds to pay premiums for insurance policies purchased to insure subsequent losses in areas previously self-insured, in the event of dissolution of the self-insurance plan.

the Board's consistent funding of unemployment costs from the tax levy and the lack of a written plan detailing the need for and expected use of these funds.

Debt Reserve – Certain funds are required by law to be set aside and used to pay related debt. A debt reserve must be established if a capital improvement that was financed with debt that remains outstanding is sold. Additionally, bond proceeds not expended for the purpose for which they were issued and related interest earnings are required to be set aside in a debt reserve and used for related debt service payments.

The District accounts for and reports a debt reserve in the debt service fund, which is separate from the general fund. As of June 30, 2015, the debt reserve had a reported balance of \$716,000. District debt service expenditures have totaled approximately \$3.1 million annually during the last three completed fiscal years. However, the District did not use the debt reserve to pay for any debt service costs. According to current District officials, they are not certain how the funds accumulated in this fund and have no specific plan for their use. If there is no statutory requirement to legally restrict the funds for debt service payments, then the funds should be transferred to unrestricted fund balance in the general fund and be used in a more beneficial manner.

District officials do not have a written policy or plan for the use of reserves, including how and when disbursements should be made or optimal or targeted funding levels and why these levels are justified. While it is prudent to provide for unforeseen circumstances, overfunding and not using reserves for their intended purpose results in taxes being higher than necessary because the excessive balances are not being used to fund operations.

Recommendations

The Board and District officials should:

1. Ensure budgets include realistic appropriations based on actual needs and planned use of fund balance to avoid levying taxes at a level greater than necessary.
2. Maintain unrestricted fund balance within the statutory limit.
3. Develop a plan to reduce unrestricted fund balance in a manner that benefits District residents. Such uses could include, but are not limited to:

- Funding one-time expenditures;
 - Funding needed reserves; and
 - Reducing District property taxes.
4. Develop a written reserve fund policy indicating how much money will be reserved, how each reserve will be funded and when the balances will be used to finance related costs.
 5. Review all reserves at least annually to determine if the amounts reserved are necessary and reasonable. Any excess funds should be transferred to unrestricted fund balance (where allowed by law) or to other reserves established and maintained in compliance with statutory directives.
 6. Identify the composition of the balance in the debt service fund, and properly report and use statutorily restricted money to pay related debt service expenditures in compliance with statutory requirements. Any money improperly maintained in the debt service fund should be transferred to unrestricted fund balance in the general fund.

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

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

CANISTEO-GREENWOOD CENTRAL SCHOOL DISTRICT

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Theresa McKenna, Business Administrator

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Michael C. Wright, High School Principal
Paul E. Cone, Jr., Middle School House Principal
Colleen M. Brownell, Elementary School Principal
Teffenie Duschen, Director of Curriculum & Instruction
Tricia M. Dodge, Director of Special Education

December 22, 2016

Mr. Jeffrey D. Mazula
Chief Examiner
Buffalo Regional Office
Office of State Comptroller
295 Main St. Suite 1032
Buffalo, New York 14203

Dear Mr. Mazula,

The Canisteo-Greenwood Central School District has acknowledged receipt of the draft audit report of our financial condition of July 1, 2012 through May 5, 2016 prepared by the Office of the State Comptroller (OSC).

During the audit we found the OSC representatives to be extremely professional, collaborative, and knowledgeable and we appreciate the dedication and many hours they spent in our District. We value the perspectives and recommendations of the OSC, and our intent is to review their report and adjust our operating practices where appropriate based on the advisement of our internal and external auditors, financial advisors, and audit committee.

As discussed in the exit meeting attended by Board of Education President Michael Nisbet, Business Administrator Theresa McKenna, and Superintendent Jeremy Palotti, we appreciate the opportunity to evaluate the district's conservative management of finances as we seek to maintain long term stability for our tax payers while providing high quality educational programming for our students allowing them to be successful in college and the work place. Our conservative approach to our finances has helped us maintain strong academic programs while staving off massive layoffs and massive tax increases during a time when state aid funding was unpredictable as was the rising cost of employee benefits and other operational costs.

Budgeting and Fund Balance

The Canisteo-Greenwood business administrator, superintendent, administration, and board of education work collaboratively to evaluate expenses from prior years, forecast future expenditures, and identify the needs of the district to create a budget based on believed actual costs that maximizes efficiencies while staying focused on our goal of providing the highest quality education at a reasonable expense to the local tax paying community member.

The Canisteo-Greenwood Central School District is highly dependent on state aid revenue to fund its programs. In fact, the district utilizes approximately 72% revenue from the state government in order to fund educational programs. From 2005-2009, the Canisteo-Greenwood Central School District faced revenue shortcomings in their budgets and was forced to increase the local tax levy significantly over these four years. From this point on, the board of education, superintendents, business administrator and other administrators sought to provide efficiencies within programs and expenses, seek labor contracts with benefits packages that reduced expenses for active and retired faculty, saved money for future expenses and liabilities, while minimizing the impact on the tax level. For the years audited, 2012-2016, the Board of Education has authorized tax levy increases totaling just 3.6% with three of these five years keeping the tax levy to a 0% increase.

The OCS draft audited states, "District officials are responsible for effectively managing fund balance by ensuring a sufficient amount is available in the event of revenue shortfalls or unanticipated expenditures. However, District officials are also responsible for ensuring real property tax levies are not greater than necessary." Based on the aforementioned history, it is clear that the district has taken measures and has effectively mitigated large tax

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CANISTEO-GREENWOOD CENTRAL SCHOOL DISTRICT

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Tricia M. Dodge, Director of Special Education

increases it faced a decade ago. At the same time, the district was also able to save funds through conservative budgeting practices with the goal to continue great academic programming without having to raise taxes much or at all.

Additionally, over the period of the year audited, employee benefits associated with the Teacher Retirement System, Employee Retirement system, and health insurance have fluctuated at extreme levels making it challenging to predict from one year to a next while avoiding a spike in the tax levy. During this time the district was fortunate enough to negotiate out of a health insurance consortium that was seeing regular double digit rate increases. This change along with several employee retirements created the primary mechanism saving the district expenses and generated fund balance. While the savings created relief, these savings were not predicted to be permanent. The new health insurance plan, even though purchased through a consortium, saw double digit increases in rates last year for the first time. It is unsure as to if this rate of increase expense will continue. The uncertainty of this expense along with the variability in utilities, pension contributions have motivated the district to maintain conservative estimates while building annual budgets.

The district for the last several years has used excess from annual budgets to fund one time expenditures and has for the past few years reduced the percentage of excess funds at years end thus reducing the creation of more fund balance at its previous rate. The district will continue this practice to reduce excess and will also use unrestricted fund balance for one time expenditures to pay for items that would otherwise be funded from the general budget. Additionally, the district will seek to create an additional capital reserve. The district will move some appropriate funds to this capital reserve to both lower the unrestricted fund balance and also to serve as funding to offset all or part of the local share in a future capital project. These practices will continue to assist the district in maintaining fiscal stability long term as has been the plan and practice of the district in the last decade.

Reserve Funds

The other focus of the audit was on the district's reserve funds. The OSC recommended several practices to regularly monitor and review these funds including the creation of a reserve fund policy. The district additionally sought guidance from its internal auditor to assist in creating a reserve plan and procedure for regular review of these reserve funds as well as their intended use. This plan has been created and will be followed and monitored by the business administrator, superintendent, and board of education.

The district also regularly communicates to the board via fund balance projections the balance of the reserves. Based on OSC recommendations, this process will be formalized at least annually to ensure the funding levels of the reserves are reasonable and necessary.

In conclusion, we respect the OSC for their efforts and acknowledge their findings. The review and examination of our financial condition only serves to validate our lawful procedures and strengthen our budgeting practices, governance, and policy. We intend to comply with the recommendations provided by the OSC, and continue to engage the community on our progress.

Respectfully,

Michael Nisbet
Board of Education President
Canisteo-Greenwood Central School District

Jeremy P. Palotti
Superintendent of Schools
Canisteo-Greenwood Central School District

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APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

To achieve our audit objective and obtain valid audit evidence, we performed the following audit procedures:

- We interviewed District officials to gain an understanding of the District's financial management practices.
- We analyzed three fiscal years (2012-13, 2013-14 and 2014-15) of budgeted appropriations and revenues and compared them to actual results. We calculated if there was an operating surplus or deficit for each of these years.
- We analyzed fund balance for the most recent three years and determined if appropriated fund balance was used as budgeted.
- We calculated unrestricted fund balance as a percentage of the subsequent year's budget.
- We reviewed the 2015-16 and 2016-17 budgets and compared them to budgets and operating results of the three previous fiscal years. Based on these comparisons, we projected revenues and expenditure trends for the remainder of 2015-16 and operating results for 2016-17.
- We identified and reviewed all general fund reserves to determine if funding levels appeared reasonable based on the District's apparent needs.
- We documented the transfers of funds from and to the reserves over three fiscal years and determined if reserve funds were used towards related expenditures.

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

APPENDIX C

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