



Camden Central School District Financial Condition

Report of Examination

Period Covered:

July 1, 2014 – September 30, 2015

2016M-51



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

June 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 Camden Central School District, entitled Financial Condition. This audit was conducted pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the New York State General Municipal Law.

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

Respectfully submitted,

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

Introduction

Background

The Camden Central School District (District) is located in the Towns of Annsville, Camden, Florence, Lee and Vienna in Oneida County, the Town of Constantia in Oswego County and the Town of Osceola in Lewis County. The District is governed by the Board of Education (Board), which is composed of 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 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 Assistant Superintendent for Business (Assistant Superintendent) and Treasurer are mainly responsible for the District's finances and accounting records and reports.

The District operates five schools with approximately 2,300 students and 470 employees. The District's budgeted appropriations for the 2015-16 fiscal year are \$51.2 million, funded primarily with State aid and real property taxes.

Objective

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

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

Scope and Methodology

We examined the District's financial records for the period July 1, 2014 through September 30, 2015. We extended our audit scope back through the 2012-13 fiscal year to analyze historical fund balance, budget estimates and financial trends. We also expanded our scope back through July 1, 2003 to analyze the funding and use of the debt service fund.

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 our recommendations and indicated they planned to initiate corrective action.

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

Financial Condition

The Board, Superintendent and Business Official are responsible for making sound financial decisions in the best interest of the District, the students it serves and the taxpayers who fund the District's programs and operations. Sound budgeting practices based on accurate estimates along with prudent fund balance management help ensure that sufficient funding will be available to sustain operations, address unexpected occurrences and satisfy long-term obligations and future expenditures. Fund balance represents resources remaining from prior fiscal years. A district may retain a portion of fund balance within the limits established by New York State Real Property Tax Law (law). Currently, the law limits the amount of fund balance a school district can retain to no more than 4 percent of the next year's budgetary appropriations.

The Board did not develop reasonable budgets or effectively manage the District's financial condition to ensure that the general fund's unrestricted fund balance was within the statutory limit. District officials overestimated expenditures in the budgets, resulting in an unrestricted fund balance of \$2.8 million at the end of 2014-15, which was 5.5 percent of the next year's appropriations. Although this amount exceeded the 4 percent statutory limit, District officials have made progress in reducing the unrestricted fund balance from 12.3 percent of the next year's appropriations at the end 2012-13. District officials have also maintained excessive balances in three reserve funds, including the employee benefit accrued liability reserve (EBALR), which is overfunded by \$2 million, the capital reserve, which has a balance of \$490,000 that relates to a completed capital project, and the tax certiorari reserve, which has a balance of \$362,357 with no pending claims.

The District has also accumulated and maintained excess funds in its debt service fund. As of June 30, 2015, the District had \$7.1 million in this fund. However, District officials were unable to demonstrate why \$6.9 million of that amount was restricted in the debt service fund. While District officials told us that they intended to use it for future projects, they did not request required voter approval for establishing a capital reserve.

General Fund Budgeting

The Board must estimate what the District will spend and what it will receive in revenue, estimate how much fund balance will be available at year-end and determine the expected tax levy. Revenue and expenditure estimates should be developed based on prior years' operating results, past expenditure trends, anticipated future needs and

projected changes in significant revenues or expenditures. Accurate estimates help ensure that the real property tax levy is not greater than necessary.

We compared budgeted revenues and appropriations to actual revenues and expenditures for the last three fiscal years. Although the District’s revenue estimates were reasonable, the District overestimated expenditures by a total of approximately \$10.3 million (about 7 percent each year).

Figure 1: Overestimated Expenditures

Fiscal Year	Budgeted Appropriations	Actual Expenditures	Difference	Percentage Difference
2012-13	\$46,404,898	\$42,723,894	\$3,681,004	8%
2013-14	\$47,368,910	\$44,420,307	\$2,948,603	6%
2014-15	\$50,627,891	\$46,977,461	\$3,650,430	7%
Total	\$144,401,699	\$134,121,662	\$10,280,037	7%

The Assistant Superintendent told us they prepared the budget to ensure a stable real property tax rate, to provide the Superintendent flexibility if needed and to account for any special education students that may move into the District during the year. Our review of expenditures for 2012-13 through 2014-15 showed that District officials overestimated salaries by \$4.1 million (7 percent), Board of Cooperative Educational Services (BOCES)¹ expenditures by \$2 million (13 percent), FICA by \$980,000 (20 percent) and transportation medical insurance by \$502,000 (24 percent).

Because total actual expenditures averaged \$3.4 million less than budgeted over the three-year period, the District did not need to rely on the budgeted transfers from the debt service fund and its appropriated reserve funds to finance its operations. For the three-year period, the Board adopted budgets that included transfers from the debt service fund and appropriated reserves of \$3.9 million as funding sources.² However, only \$800,000 of the planned amount was transferred from the debt service fund during the last three years (the transfer was made in 2014-15). For example, during the development of the 2013-14 fiscal year budget, the Superintendent and Board presented plans to transfer \$650,000 from the debt service fund to the general fund and to appropriate \$650,000 from the EBALR,³ but none of this money

¹ Over \$1 million of the BOCES variance was related to special education services.

² Debt service fund total of \$2 million and EBLAR funds of \$1,850,000.

³ The New York State Legislature has included provisions in the 2011-12 through 2015-16 State budgets to allow school districts to withdraw EBALR moneys to help fund their budgets. The legislation also required that the amount of excess reserved over the liabilities associated with compensated absences be certified by the State Comptroller. The District did not request a certification from the State Comptroller for 2013-14.

was actually used to help finance operations that year. Because this has repeated over the years, the District has continued to hold on to excessive balances in the EBALR reserve and debt service fund.

The District has made progress in reducing the unrestricted fund balance in the general fund to the 4 percent legal limit. The District has reduced unrestricted fund balance as a percentage of the next year’s budget from 12.3 at the end of 2012-13 to 5.5 at the end of 2014-15

Figure 2: Unrestricted Fund Balance at Year End

	2012-13	2013-14	2014-15
Total Beginning Fund Balance ^a	\$14,095,189	\$13,282,647	\$13,131,202
Add: Operating (Deficit)	(\$812,554)	(\$151,444)	(\$1,812,870)
Total Ending Fund Balance	\$13,282,635	\$13,131,203	\$11,318,332
Less: Reserves	\$4,870,928	\$4,871,540	\$4,272,458
Less: Encumbrances	\$28,541	\$19,131	\$62,557
Less: Appropriated Fund Balance for the Ensuing Year	\$2,561,001	\$4,303,649	\$4,171,456
Total Unrestricted Funds at Year End	\$5,822,165	\$3,936,883	\$2,811,861
Ensuing Year's Budgeted Appropriations	\$47,368,910	\$50,627,891	\$51,173,360
Unrestricted Funds as Percentage of Ensuing Year's Budget	12.3%	7.8%	5.5%

^a Includes minor prior period and other adjustments

The Board should improve the transparency of its budget process by adopting budgets with more reasonable expenditure estimates. This will also help ensure that tax levies are not higher than necessary.

Reserves

It is important for District officials to develop a plan for funding reserve funds, determining how much should be accumulated and how and when the funds will be used to finance related costs. Such a plan should guide the Board in accumulating and using reserve funds and would help inform District residents about how their tax dollars will be used. The Board should review the District’s reserves at least annually and fund them through budget appropriations that are voted on by District residents, to help ensure the amounts reserved are necessary and provide transparency.

The Board did not establish a policy or a plan for funding and using reserve funds. The District reported four reserves totaling \$4,272,458 in the general fund as of June 30, 2015:⁴ the EBALR (\$3,231,987),

⁴ The school’s fiscal year runs from July 1 to June 30.

the capital reserve (\$490,268), the tax certiorari reserve (\$362,357) and the unemployment reserve (\$187,846).

We found the funding level of the unemployment reserve to be reasonable. However, the amounts in the reserves for EBALR, capital and tax certiorari are greater than necessary.

EBALR – An EBALR is authorized to be used for the cash payment of accrued and unused sick, vacation and certain other employee leave upon separation from service and expenditures related to the administration of the reserve.

We reviewed the District’s calculated EBALR liability and determined the EBALR had a balance at the end of the 2014-15 year of \$3.2 million. Total compensated absences reported by the District as of June 30, 2015 were \$1.2 million. Therefore, the District has overfunded its EBALR by about \$2.0 million, or 167 percent.

Additionally, we reviewed the District’s use of the reserve during the 2014-15 year and determined that the District improperly withdrew \$102,632 in excess of documented costs. The District used EBALR funds to pay early retirement incentives totaling \$80,538, which are not permitted by law to be paid from an EBALR. The District also incorrectly reduced the reserve \$69,708 for estimated payments to eight retiring employees and later reduced the reserve again for the actual payments made to the same employees. In addition, we identified \$47,614 in payments of unused leave that the District could have paid from the EBALR but did not.

Capital Reserve – Education Law authorizes the District to establish a capital reserve to finance any object or purpose for which bonds may be issued. Voters must approve the establishment of the reserve by a proposition vote. The proposition must specify the purpose for which the fund would be established, the ultimate amount, the probable term and the source from which the funds are to be obtained. All or any part of a capital reserve established pursuant to Education Law may be transferred to another reserve fund, with voter approval. Also, when voters determine that the original purpose of the reserve fund is no longer desirable, the reserve fund may be liquidated by applying the balance first to any outstanding bonded indebtedness and then, subject to certain limitations, to the annual tax levy.

In February 2000, District voters approved the creation of a capital reserve as part of a five-year capital plan for the 2001-02 through 2005-06 school years. The District’s capital reserve balance was \$490,268 at the end of June 30, 2015. There have been no expenditures related to an identified capital project for six years and District officials are

not aware of any outstanding debt for an identified capital project to which these reserve funds relate. To fulfill their fiduciary responsibility, District officials should use any excess funds in compliance with statutory directives to benefit District residents.

Tax Certiorari Reserve – Education Law authorizes school districts to establish a reserve fund for the payments and claims in tax certiorari proceedings. A tax certiorari is a legal proceeding whereby a taxpayer who has been denied a reduction in property tax assessment by a local assessment review board or small claims procedure challenges the assessment on various grounds. A school district may establish a reserve fund for the potential cost of tax certiorari proceedings without voter approval, provided the total money in the reserve does not exceed the amounts reasonably deemed necessary to meet anticipated judgments and claims for the tax roll in the specific year the tax certiorari was established. Education Law requires that any money not expended for the tax roll in the year the funds are deposited, or which will not be reasonably required to pay judgments and claims, should be returned to the general fund on or before the first day of the fourth fiscal year following the deposit to the fund.

The District's tax certiorari reserve balance was \$362,357 at the end of 2014-15. The District did not establish the reserve balance based on specific claims filed against the District, and the Board did not properly review and adjust the reserve balance on an annual basis. The Assistant Superintendent told us it related to old claims that had been settled. This amount has remained relatively constant over the last six fiscal years and, therefore, the money should be returned to the general fund.

By maintaining excessive balances in reserve funds, the Board and District officials have withheld significant funds from productive use and may have missed opportunities to reduce the tax levy.

Debt Service Fund

The District accounts for and reports a debt service fund, which is separate from the general fund. Debt service funds are not required unless the segregation of resources is legally mandated. For example, school districts are required to establish a debt reserve if there are proceeds from the sale of property on which debt is outstanding. School districts are also required to account for and restrict unexpended bond proceeds and related interest earnings in accordance with statutory provisions. There is no authority for a school district to accumulate unused general fund money in the debt service fund.

The debt service fund balance increased from \$717,471 at the beginning of 2003-04 to \$7,112,446 at the end of 2014-15. Most of the money, \$5,940,709, was transferred from the general fund from

2003-04 to 2010-11. During 2005-06 the District appropriately transferred \$178,733 to the debt service fund, and during 2013-14 the District appropriately transferred \$4,121 in residual bond proceeds from the capital projects fund to the debt service fund, which must be used to pay related debt. However, District officials were unable to demonstrate why the remaining fund balance of about \$6.9 million, as of June 30, 2015, should be restricted in the debt service fund. The Assistant Superintendent acknowledged that some of the money was not required to be restricted but rather the District set aside the money in the debt service fund to help pay the District's future local share of capital projects. However, if District officials want to accumulate funds for future capital projects they should request voter approval to properly establish a capital reserve for this purpose. Despite the excess funds in the debt service fund, the District issued serial bonds in 2013-14 for \$21.6 million to finance various building renovations and improvements instead of using any of the excess debt service funds. As a result, the District issued more debt than was necessary and will incur a higher interest cost over the life of the bonds. Any money that is not statutorily required to be restricted in the debt service fund should be returned to the general fund.

In 2014-15, the District reduced the debt service fund balance by making a budgeted transfer of \$800,000⁵ to the general fund. In 2015-16, the District budgeted interfund transfers of \$400,000 from the debt service fund to the general fund. The Assistant Superintendent told us that in the past they budgeted the transfer to provide additional flexibility in case the District did not receive all the State aid it budgeted. The District's debt service payments increased by almost \$1.5 million in 2014-15, so officials anticipate they will need to use the budgeted debt service transfers going forward.

By transferring moneys from the general fund to the debt service fund that are not statutorily required to be restricted and failing to use budgeted debts service fund amounts, the Board and District officials have withheld funds from productive use and may have missed opportunities to reduce the tax levy. It is the Board's responsibility to monitor the District's finances and take appropriate action to ensure that the excess funds identified in this report are properly used to benefit District residents.

⁵ District officials did not actually transfer the cash but set up a "due to other funds" in the debt service fund and a "due from other funds" in the general fund. In 2012-13 they budgeted to transfer \$550,000, and in 2013-14 they budgeted \$650,000, but they did not transfer funds in either year.

Recommendations

The Board should:

1. Adopt budgets with realistic estimates of expenditures.
2. Develop a plan to use excess funds in a manner that benefits District residents. Such uses could include, but are not limited to:
 - Paying off debt.
 - Financing one-time expenditures.
 - Funding legally established, necessary reserves.
 - Reducing real property taxes.
3. Establish reserve fund policies that identify a clear intent or plan regarding the future purpose, use and replenishment of funds when appropriate.
4. Review all reserve balances and transfer excess funds to unrestricted fund balance, where allowed by law, or other reserves established and maintained in compliance with statutory directives.
5. Ensure that money is expended from reserve funds only for the purposes for which the reserve funds were established or as otherwise provided by law.
6. Determine the source of money in the debt service fund and return all money to the general fund that is not statutorily required to be restricted in the debt service fund.

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

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

CAMDEN

CENTRAL SCHOOLS

April 18, 2016

Mary Lynne Szczerba
Superintendent of Schools

Rebecca Wilcox
Chief Examiner
Office of State Comptroller
Syracuse Regional Office
State Office Building, Room 209
333 E. Washington Street
Syracuse, NY 13202-1428

**RE: Camden Central School District
Audit Response**

Dear Ms. Wilcox:

This is a response to the draft audit report conducted by the New York State Comptroller's Office for the Camden Central School District. The period covered by the examination report is July 1, 2014 – September 30, 2015.

On behalf of the school board and community, we would like to thank the staff at the New York State Comptroller's Office for taking the time to review, analyze and suggest ways to improve our financial operations in the district. Prior to the New York State Comptroller coming to the district, the District had identified the majority of the issues cited and reported these issues to the Board of Education. We have already rectified some issues such as reducing the unrestricted fund balance and the employee benefit accrued liability reserve (EBALR). We also developed a 5-7 year plan to utilize the debt service fund in support of funding local taxpayer share for outstanding construction investments. In addition, the district has continued to strive to maintain and reduce local taxpayers levy contributions; as the records show eight straight years of taxing at 2% or less for year over year increases with four of those years at zero or negative.

The district is in general agreement with the findings included in the draft report, and we are pleased to see that there is no evidence of fraud or deliberate wrongdoing. We will continue to work to implement procedures that align with Commissioner's Regulations and the policies set by the Board of Education that will be detailed in our Corrective Action Plans.

General Fund Budget – The district has transitioned through violate years of State Aid, Foundation Aid unpredictability, Gap Elimination Adjustments, increased unfunded mandates, higher contributions for retirement and health care all while working to reduce operational costs through the consolidation of an

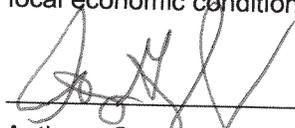
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elementary school- North Bay Elementary. The district is once again beginning to recognize increased stability in most of those major areas and consequently anticipates the ability to reduce the differences between projected and actual expenditures. Our goal has been to operate below budget projections, yet have the ability to address unanticipated staffing, facilities or health and safety issues. Starting in 2016-2017 we anticipate reducing that differential to a fiduciary level of 3-5%. In addition, we project the tightening of the unrestricted fund balance, to near 4% down from the current 5.5%, by year-end June 30, 2017.

Reserves – The district recognized the opportunity to utilize establish reserves as a proportion of annual budget revenue in both the short-term and long-term. As the board continues to emphasize maintaining and reducing taxes, as has been the case for the last 8 years, the established reserves will be utilized to support that goal. The district will work to decrease those reserves balance for reasonableness and compliance as well as long-term stability where permitted.

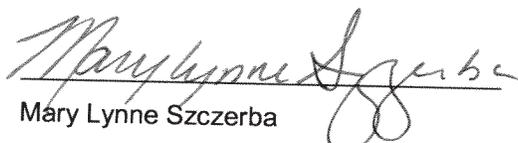
Debt Service – The district will be aggressively utilizing historical debt service funds as general fund revenue to the extent that it will offset local share. As debt service principle and interest begin to ramp up after the completion of \$71.5 million in construction, the debt service fund will offset local share through the transfer to the general fund. This use of debt service will support stable taxes going forward and address any original undesignated debt service fund. Current projections have the local share for debt at \$11 million over the next 12 years with the current debt service level at \$6.9 million.

Conclusion - The School District accepts the Comptroller's recommendation and the Board will assure that its financial conditions incorporate those recommendations in conjunction with the national, state and local economic conditions.



Anthony Gonzalez

Board President



Mary Lynne Szczerba
Superintendent of Schools

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

To accomplish our objective, we interviewed District officials and employees, tested records and examined documents for the period July 1, 2014 through September 30, 2015. We extended our audit scope back through the 2012-13 fiscal year to analyze historical fund balance, budget estimates and financial trends. We also expanded our scope back through July 1, 2003 to analyze the funding and use of the debt service fund. Our examination included the following procedures:

- We interviewed District officials and reviewed the Board meeting minutes, resolutions and policy manual to gain an understanding of the process and procedures for financial management.
- We reviewed the results of operations in the general fund for 2012-13 through 2014-15.
- We calculated the unrestricted fund balance in the general fund as a percentage of the ensuing year's appropriations to determine if the District was within the statutory limit during 2012-13 through 2014-15.
- We analyzed the trend in total fund balance, including the use of appropriated fund balance, in the general fund for 2012-13 through 2014-15. We compared the appropriated fund balance to the same year's operating results to determine if the appropriated fund balance was actually used.
- We compared the budgeted revenues and appropriations to the actual revenues and expenditures for the general fund for 2012-13 through 2014-15 to determine if the District's budgets were reasonable.
- We reviewed the trend of real property tax rates, levies and assessments for 2012-13 through 2015-16.
- We analyzed the use of reserves during 2012-13 through 2014-15 to determine if the reserve funds were properly authorized and their use was planned. We reviewed reserve balances and compared them to the reserve liabilities to evaluate the reasonableness of reserve amounts.
- We analyzed the debt service fund balances and activities from 2003-04 through 2014-15 to determine if the debt service fund balance was reasonable.

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

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