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April 18, 2008

Lynn Lyndes, Superintendent  
Members of the Board of Education  
Campbell-Savona Central School District  
8455 County Route 125  
Campbell, New York 14821

Report Number: B2-8-12

Dear Superintendent and Members of the Board of Education:

Chapter 417 of the Laws of 2006 authorizes Campbell-Savona Central School District (District) to issue debt totaling \$3,250,000 to liquidate the accumulated deficit in the District's general fund as of June 30, 2006. Local Finance Law Section 10.10 requires all local governments that have been authorized to issue obligations to fund operating deficits to submit to the State Comptroller each year, starting with the fiscal year during which the local government is authorized to issue obligations and for each subsequent fiscal year during which the deficit obligations are outstanding, their tentative or preliminary budget for the succeeding fiscal year.

The budget must be submitted no later than 30 days before the date scheduled for the governing board's vote on the adoption of the budget or the last date on which the budget may be finally adopted, whichever is sooner. The State Comptroller must examine the tentative budget and make recommendations for any changes that are needed to bring the proposed budget into balance. Such recommendations are made after the examination into the estimates of revenues and expenditures of the District.

Our office has recently completed an audit of the District's budget for the 2008-09 fiscal year. The objective of the audit was to provide an independent evaluation of the tentative/proposed budget. Our audit addressed the following questions related to the District's budget for the 2008-09 fiscal year:

- Are the significant revenue and expenditure projections in the District's tentative/proposed budget reasonable?
- Did the District take appropriate action to implement or resolve recommendations contained in the budget review audit report issued in May 2007?

We conducted this performance audit in accordance with generally accepted government auditing standards (GAGAS), with the exception of reporting views of responsible officials. Officials' views were not solicited for this report due to the necessity of providing the District with this time-sensitive information. However, the results of this audit have been discussed with District officials and their comments have been considered in preparing this report. GAGAS requires 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 regarding the estimates in the tentative/proposed budget.

To accomplish our objectives in this audit, we requested your tentative/proposed budget along with other pertinent information. We analyzed the composition of revenues and expenditures in order to determine if the revenue and expenditure estimates are reasonable. We do not offer comments on public policy decisions, such as the type and level of services to be provided.

The tentative budget package submitted for audit for the fiscal year ended June 30, 2009 consisted of the following:

- 2008-09 Tentative Budget
- Supplementary Information

The tentative budget submitted to our office is summarized as follows:

Fund	Appropriations and Provisions for Other Uses	Estimated Revenues	Appropriated Fund Balance	Real Property Taxes
General	\$18,529,856	\$14,081,591	\$25,000	\$4,423,265

We have reviewed the 2008-09 tentative budget for the Campbell-Savona Central School District and the budgeted estimated revenues and appropriations appear reasonable. We also found that District officials have taken appropriate action to address the recommendations contained in our May 2007 budget review audit report.

We request that you provide us with a copy of the adopted budget.

We hope that this information is useful as you adopt a budget for the District. If you have any questions on the scope of our work, please feel free to contact Edward Grant at (585) 454-2460.

Very truly yours,

Steven J. Hancox  
Deputy Comptroller

cc: Tim Allard, Budget Officer  
Karole Badeau, Clerk of the Board  
Hon. Owen H. Johnson, Chair, State Finance Committee  
Hon. Herman D. Farrell, Jr., Chair, Assembly Ways and Means Committee  
Hon. Jim Bacalles, State Assembly Representative  
Hon. George H. Winner, Jr., State Senator  
Laura L. Anglin, Director, Division of the Budget  
Richard P. Mills, Commissioner, NYS Education Department  
James Conway, Director, Office of Audit Services, NYS Education Department  
Edward V. Grant, Jr., Chief Examiner, Rochester Regional Office