

Alexandria Central School District

Financial Condition Management

DECEMBER 2020



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

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Report Highlights

Alexandria Central School District

Audit Objective

Determine whether the Board and officials adopted reasonable budgets and adequately managed the District's financial condition.

Key Findings

District officials did not adopt reasonable budgets and adequately manage financial condition during our audit period.

- The District's budgeted appropriations from 2016-17 through 2018-19 exceeded actual expenditures by \$844,261, or 6.4 percent and the District did not need to use most of the appropriated fund balance for operations.
- The surplus fund balance in the general fund exceeded the 4 percent statutory limit for the past three fiscal years. As of June 30, 2019, surplus fund balance was \$1.75 million, or 12.8 percent of the next year's budget.
- District officials have not developed a long-term financial plan or a comprehensive reserve fund policy.

Officials did not implement the recommendations in our audit report released in March 2016. This audit contains similar findings and recommendations.

Key Recommendations

- Develop and adopt realistic budgets, a long-term financial plan and a comprehensive reserve fund policy.

District officials generally agreed with our recommendations and initiated or plan to initiate corrective action. Appendix B includes our comments on issues raised in the District's response letter.

Background

The Alexandria Central School District (District) is located in the Towns of Alexandria, Orleans, and Theresa in Jefferson County, and the Town of Hammond in St. Lawrence 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 affairs.

The Superintendent of Schools is the Chief Executive Officer and is responsible, along with other administrative staff, for the District's day-to-day management. The School Business Administrator (SBA) is responsible for business activities and also assists the Superintendent in budget development.

Quick Facts

2019-20 Appropriations	\$13.7 million
2018-19 Expenditures	\$12.4 million
Employees	132
Enrollment	503

Audit Period

July 1, 2016 through February 29, 2020

Financial Condition Management

What is Effective Financial Condition Management?

To effectively manage financial condition, a board should adopt realistic and structurally balanced budgets based on historical or known trends in which recurring revenues finance recurring expenditures. In preparing the budget, a board must estimate how much the district will spend and the amount it will receive in revenues, how much fund balance will be available at year-end and the expected tax levy needed to balance the budget. Accurate budget estimates help ensure the tax levy is not greater than necessary.

The board must maintain a reasonable level of fund balance, which is the difference between revenues and expenditures accumulated over time. Boards may retain a portion of fund balance for unexpected events and cash flow within statutory limits. New York State Real Property Tax Law¹ limits the amount of surplus fund balance² that a school district can retain to no more than 4 percent of the subsequent year's budget.

When fund balance and reserve funds are appropriated in the budget, there is an expectation of a planned operating deficit (expenditures exceeding revenues) in the amount of the appropriated fund balance and reserves. This allows a district to use excess fund balance accumulated in prior years and reserves to finance current operations. Sound budgeting practices provide that adopted annual budgets should not routinely appropriate fund balance and reserves that will not actually be needed.

Officials Overestimated Appropriations and Appropriated More Fund Balance than Needed

We compared budgeted appropriations and estimated revenues in the adopted budgets with actual operating results for 2016-17 through 2018-19 and found that revenue estimates were generally reasonable. However, District officials overestimated appropriations, spending about \$2.5 million (6.4 percent) less than budgeted as shown in Figure 1.

New York State Real Property Tax Law limits the amount of surplus fund balance that a school district can retain to no more than 4 percent of the subsequent year's budget.

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://osc.state.ny.us/localgov/pubs/releases/gasb54.pdf>

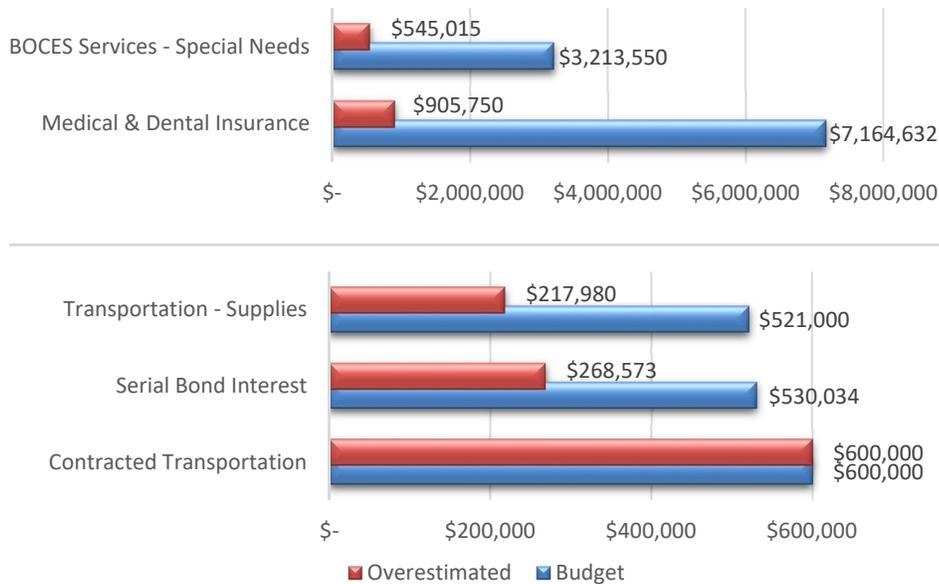
Figure 1: General Fund Budget-to-Actual Expenditures

	2016-17	2017-18	2018-19	Total
Appropriations	\$12,791,917	\$13,128,841	\$13,531,525	\$39,452,283
Actual Expenditures	\$11,922,295	\$12,569,646	\$12,427,559	\$36,919,500
Amount Underbudget	\$869,622	\$559,195	\$1,103,966	\$2,532,783
Percentage Underbudget	6.8%	4.3%	8.2%	6.4%

We identified five line items that were overestimated in each of the three fiscal years. The following items were overestimated: medical and dental insurance (12.6 percent), contracted transportation (100 percent), Board of Cooperative Education Services (BOCES) services for special needs students (17.0 percent), serial bond interest (45.2 percent) and transportation services supplies (41.7 percent) (Figure 2). The remaining overestimated appropriations were distributed throughout the budget.

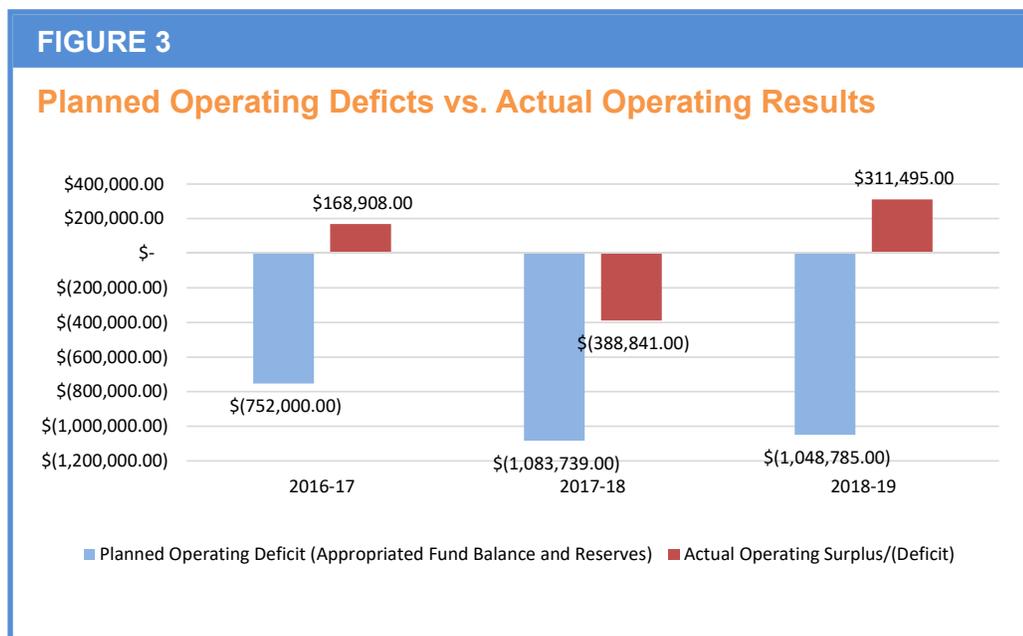
FIGURE 2

Overestimated Appropriations 2016-17 to 2018-19



Officials told us they budget for potential increases in health coverage enrollment and they use the contracted transportation line item as a contingency to provide extra appropriations in the budget in case unanticipated expenditures are incurred.³ They also budget more for Board of Cooperative Educational Services (BOCES) in the event there is an increase in the number of special needs students requiring BOCES' services. Officials told us the variances in serial bond interest were a result of errors in calculating the interest due. In addition, supplies for transportation services can be difficult to budget due to unpredictable factors that impact this cost (i.e., unexpected repairs).

During the same three-year period the District appropriated a total of \$2.9 million in fund balance and reserves expecting planned operating deficits in that amount. However, because of the overestimated expenditures described above, the District actually generated total operating surpluses of about \$91,500⁴ during the same period as shown in Figure 3.



Based on our review of the 2019-20 budget and year-to-date operating results as of March 2020, we project that the District will generate another operating surplus in 2019-20 and will not need to use the \$925,000 fund balance appropriated in the budget.

3 New York State Education Law does not include provisions for a contingency account.

4 Operating surpluses of \$168,908 and \$311,495 in 2016-17 and 2018-19 less an operating deficit of \$388,739 in 2017-18

Our initial projections did not factor in the impact of the COVID-19 pandemic (pandemic), which caused substantial changes to the District's programs and operations starting in March 2020. We discussed our projections with District officials on May 18, 2020 and they indicated the District will likely generate an operating surplus in 2019-20, even when considering the pandemic's financial impact. Therefore, the District likely will not need to use the \$925,000 appropriated fund balance as planned in the original budget.

Because the Board and District officials overestimated appropriations, it appeared that more revenue and financing sources (including fund balance) were needed to maintain structurally balanced budgets and address planned operating deficits (more expenditures than revenues), despite historical trend data indicating otherwise. Annually appropriating fund balance that is not needed to finance operations has contributed to the District maintaining its surplus fund balance in excess of the statutory limit during our audit period.

The Board Exceeded the Statutory Limit for Surplus Fund Balance

The District's surplus fund balance in the general fund exceeded the 4 percent statutory limit from 2016-17 through 2018-19. As of June 30, 2019, the surplus fund balance was \$1.75 million, which was 12.8 percent of the next year's budget, or about \$1.2 million over the statutory limit (Figure 4). We reported a similar finding in our last audit of the District released March 2016.⁵

On average for the last three completed fiscal years, the District reported⁶ year-end surplus fund balance that was 13.8 percent of the subsequent year's budget, or more than three times the legal limit. Furthermore, the practice of appropriating fund balance each year that was not needed is in effect a reservation of fund balance that is not provided for by statute and that circumvents the statutory limit on surplus fund balance. When unused appropriated fund balance is added back, the recalculated surplus fund balance further exceeded the allowable statutory limit each year, averaging about 19.9 percent.

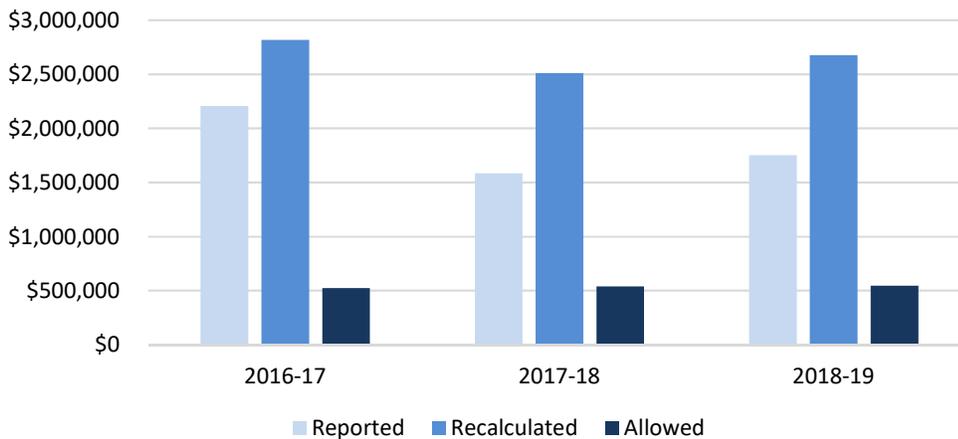
Annually appropriating fund balance that is not needed to finance operations has contributed to the District maintaining its surplus fund balance in excess of the statutory limit during our audit period.

5 *Alexandria Central School District – Financial Condition (2016M-5)*. This audit found that the District's unassigned (surplus) fund balance at the end of 2014-15 was about \$1.3 million, or 10.7 percent of the ensuing year's budget.

6 At the end of 2018-19, the District improperly reported \$123,785 in appropriated reserve funds as assigned appropriated fund balance. We adjusted the District's classification of this portion of the fund balance in our report. This change increased the District's surplus funds from \$1,461,175 (reported by the District) to \$1,584,960 (in this report).

FIGURE 4

Surplus Fund Balance - Reported, Recalculated and Allowed



District officials told us they believe the 4 percent statutory limit on fund balance is too low for smaller school districts such as theirs and they prefer to retain more fund balance in the event the District has unforeseen expenses.

By maintaining surplus funds in excess of the statutory limit, District officials may be withholding funds from productive use which can result in real property tax levies that are higher than necessary. From 2016-17 to 2019-20, the Board increased the real property tax levy by a total of approximately \$532,576, or 7.6 percent.

The Board Has Not Adopted a Long-Term Financial Plan

Multiyear financial planning enables district officials to identify revenue and expenditure trends, establish long-term priorities and goals, consider the impact of near-term budgeting decisions on future fiscal years and assess the merits of alternative approaches (such as using surplus funds or establishing and using reserves) to finance operations. Any multiyear (long-term) financial plan should be periodically reviewed and updated to provide a reliable framework for preparing budgets and ensure that information used to guide decisions is current and accurate.

Our prior audit report⁷ found that the Board had not adopted a long-term financial plan, and recommended that they adopt one. In the District's response letter to our prior audit, dated March 2016, officials indicated they were in the process of developing such a plan. However, as of February 29, 2020, the District had still

⁷ Alexandria Central School District – Financial Condition (2016M-5)

not adopted a long-term financial plan. District officials informed us that due to turnover in the administrative positions of Superintendent and SBA, they have been unable to address this issue.

The lack of a long-term financial plan inhibits the Board and officials' ability to effectively manage finances and address future operating and capital needs. As the District moves forward, a well-designed written financial plan can assist the Board in making timely and informed decisions about programs and operations and help them effectively manage fund balance in the best interest of taxpayers.

Given the negative financial effect of the pandemic, it is even more important for District officials to closely monitor the annual budget and begin long-term financial planning for the future.

The Board Did Not Adopt a Comprehensive Reserve Fund Policy or Analyze Reserve Funds

School districts can legally set aside, or reserve, portions of fund balance to finance future costs for specific purposes (e.g., capital projects or retirement expenditures). It is important that a board develop a written policy that communicates its rationale for establishing reserve funds, objectives for each reserve, maximum targeted funding levels and conditions under which reserves will be used or replenished. A board should periodically review reserves to ensure that reserve amounts are reasonable.⁸

The Board's revisions to the District's written reserve fund policy on November 27, 2018 require the Board to periodically review all reserve funds and receive an annual report of all reserve funds. The annual report should include the type and description of the reserve fund, the date it was established and the amount disbursed to the fund, interest earned, the amount and date of withdrawals from the fund and an analysis of the reserve's projected needs for the upcoming fiscal year including a recommendation for funding for those needs.

The policy does not address optimal funding levels, conditions necessary for use or how and when reserve funds should be replenished. Officials told us the reason no comprehensive reserve fund policy has been adopted is due to the turnover in administrative positions of the Superintendent and SBA.

At the end of the 2018-19 school year the District reported three reserve funds totaling \$1,003,739.⁹ We analyzed the District's reserves and found the balances were reasonable. However, no annual report of reserve funds was provided to the

⁸ For more information, please refer to our Local Government Management Guide on Reserve Funds: <http://www.osc.state.ny.us/localgov/pubs/lmgm/reservefunds.pdf>

⁹ Capital Reserve, Unemployment Insurance Reserve and Retirement Contribution Reserve

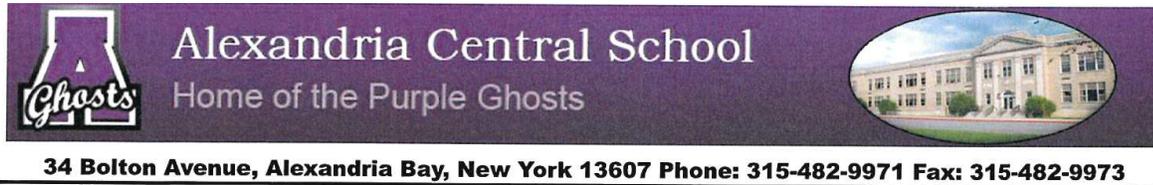
Board during our audit period to demonstrate the need to restrict funds at these levels in the reserve funds.

What Do We Recommend?

The Board and District officials should:

1. Develop and adopt budgets that include more reasonable estimates for expenditures and amounts of fund balance that will be used to fund operations.
2. Develop a plan to reduce surplus fund balance to comply with the statutory limit and use excess funds in a manner that benefits District taxpayers. Surplus fund balance can be used as a funding source for:
 - Funding needed reserves,
 - Funding one-time expenditures,
 - Paying off debt, and
 - Reducing District property taxes.
3. Develop and adopt a long-term financial plan to provide a framework for future budgets and guide the District's management of financial condition. This plan should be periodically reviewed and updated.
4. Update the reserve fund policy to address targeted funding levels, the conditions under which the funds will be used and how and when reserve funds would be replenished.
5. Prepare and review an annual report on reserve funds as required by the District's reserve fund policy.

Appendix A: Response From District Officials



October 22, 2020

Rebecca Wilcox, Chief Examiner
State Office Building, Room 409
333 E. Washington Street
Syracuse, NY 13202-1428

Re: Alexandria Central School District Response to Financial Condition Management Report of Examination

Dear Ms. Wilcox,

Alexandria Central School District is in receipt of the Draft Financial Condition Report of Examination for the period of July 1, 2016 to February 29, 2020.

On behalf of the Board of Education and the District's administration, we would like to thank the local field staff of the Comptroller's Office. They were professional and courteous in conducting their duties associated with this audit.

The District is pleased that this extensive examination has resulted in no findings of a material weakness, operational improprieties, fraud, waste, or abuse. As such, the focus of the referenced examination was our Financial Condition, which resulted in recommendations regarding our budget preparation, fund balance, reserves, and long-term planning.

See
Note 1
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While the District does not dispute the findings of the report, we feel that any report which fails to cite the volatile and restrictive economic climate in which the District has been forced to operate is incomplete at best.

District Response and Corrective Action:

Tax Cap – The “tax cap” initially limited the District's ability to correct year-to-year financial imbalances through taxation. The tax cap under current conditions may eliminate completely the ability of the District to increase revenues through taxation. The result, lacking a political correction, renders the fate of our school program for children entirely under the control of the governor and the state legislature. Without significant increases in state aid, over which the District has no control, and with limited taxing authority, the only defense of our students programs is Fund Balance. Under these circumstances, it is conceivable that our public school system, together with others throughout New York State, will be dismantled to the detriment of the children. The District believes it did not ask the taxpayers for one dollar more than was necessary to efficiently operate the District with no loss to any of its outstanding programs. The Board of Education is very conscientious regarding the tax burden on the District's community and strives to keep taxes as low as reasonably possible. Administration was made aware that one of the reasons the District was “flagged” for the audit was imposing a tax increase over the Tax Cap in 2019-20. It must be noted that the 2019-20 budget included the capital expense portion of the Jefferson-Lewis-Hamilton-Herkimer-Oneida BoCES capital project. At the time of the budget vote, districts were not allowed the capital exclusion for this expense, thus forcing Alexandria Central

See
Note 2
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School District into a **negative tax cap**. To raise one penny, the District was forced into a situation to ask taxpayers for a supermajority approval to increase taxes over the tax cap. Only after the fact did Governor Cuomo relent and districts were then required to revise their prior year tax cap.

State Aid – Governor Cuomo has tried relentlessly to cap expense-based aids, such as BoCES, Transportation, and Building Aid. In a District that relies heavily on State Aid, the effects of capping these aids would be detrimental to our students’ programs. The historical Gap Elimination Adjustment has already forced the District to limit many electives. With little or no revenue increase from taxation and a decrease in State Aid, Fund Balance will shrink. Once gone, programs will be dismantled. Additionally, the District is in a unique situation in which its Wealth Ratio exceeds its Income Ratio, thus resulting in a lower rate of State Aid than the surrounding districts. Frankly, we have a poor population of students who live here year-round, while the wealthy island owners are seasonal residents. Our current Free/Reduced Lunch Ratio is approximately 49%. Our Building Aid ratio is currently 53.9%, which restricts the District to the amount of capital improvements that can be performed without taxing the community. Our building was built in 1928 and is in desperate need of several extensive repairs, and the amount we are able to do at once is limited by our Building Aid ratio. For example, our in-ground fueling tank is near its expiration date and will cost the District upwards of \$300,000 to replace, approximately 17% of our current unassigned fund balance.

COVID-19 - These times are unprecedented for school districts. The systems around all district functions - including teaching and learning - have been upended by the COVID-19 health crisis. The uncertain financial and public health landscape offer a unique context for our District as we continue to strive to create the best educational conditions possible for our students in alignment with our District goals and the expectations of our taxpayers. When the Board of Education adopted the budget for the 2019-20 school year, the District could never have predicted the financial impact from the COVID-19 pandemic.

Our current public health landscape and the financial impact on school districts as well as the uncertain nature of school funding makes a response to the Comptroller’s audit particularly challenging. Our District has consistently taken a conservative approach to budgeting that includes taking a long-term view in our budgeting processes and the strategic use of our reserves. These practices have served our taxpayers well - especially now as our District faces this unprecedented and uncertain time. This approach and planning for the use of taxpayer funds to weather uncertain financial times is in alignment with comments from Comptroller DiNapoli who, on December 13, 2019, noted that “the time to prepare for serious fiscal problems is before they arrive.” Our District has engaged in this type of responsible, conservative budgeting that allows us to weather uncertain financial times while maintaining staff and programs and limiting our annual tax levy. While no one could have predicted our current public health crisis, our District has planned and budgeted in a manner that allows us to continue to provide the educational program our students and community deserve.

Audit Recommendation:

1. Develop and adopt budgets that include more reasonable estimates for expenditures and amounts of fund balance that will be used to fund operations.

Implementation Plan of Action:

Alexandria Central School District agrees with the examiners that adoption of reasonable, realistic budgets is a priority and that we will continue to exercise this imperative in response to our local needs and community expectations.

The District budgets appropriately throughout the budget process in open session and reviews historical expenditure reports for the last five years to adequately develop a budget that ensures we are financially prepared to meet the planned and unplanned programmatic needs of our students and make payments to debt service when aid is not scheduled to flow from the State. To ensure fiscal integrity, we have the duty to plan for these unforeseen expenses that may occur during the course of the year. In addition, the District continues to pursue cost saving opportunities throughout the year which successfully result in actual costs being less than budgeted for. There are numerous contingencies that occur during a fiscal year which put strain on the District and could result in spikes on the tax levy.

Implementation Date:

Immediately

Audit Recommendation:

2. Develop a plan to reduce surplus fund balance to comply with the statutory limit and use excess funds in a manner that benefits District taxpayers.

Implementation Plan of Action:

The District will continue to appropriate fund balance to reduce the amount required to be raised via the tax levy, which is an important benefit to district residents. The District is actively funding its Capital Reserve Fund in anticipation of its next project.

Implementation Date:

Immediately

Audit Recommendation:

3. Develop and adopt a long-term financial plan to provide a framework for future budgets and guide the District's management of financial condition.

Implementation Plan of Action:

District officials are currently preparing a long-term multiyear capital and operational plan. It was the goal of District officials to begin this planning in the 2019-20 school year. However, due to incidents that were out of the District's control (i.e. COVID-19 Pandemic and turnover in administration), these long-term plan preparations were delayed until the 2020-21 school year.

Implementation Date:

Immediately

Audit Recommendation:

4. Update the reserve fund policy to address targeted funding levels, the conditions under which the funds will be used and how and when reserve funds would be replenished.
5. Prepare and review an annual report on reserve funds as required by the District's reserve fund policy.

Implementation Plan of Action:

District officials approved said Reserve Plan at its April 2020 Board of Education meeting.

Implementation Date:

April 2020.

In closing, we appreciate the work of the examiners and the opportunity to respond to this report. We thank the Office of the Comptroller for its assistance to help strengthen our district.

Christopher Clapper
Superintendent

Jane Aikins
BOE President

Appendix B: OSC Comments on the District's Response

Note 1

We performed an initial risk assessment of the District's operations to help us narrow our audit scope. We did not audit other operational areas outside of the District's budgeting practices and management of financial condition. Therefore, the audit report draws no conclusions on any areas that were outside the scope of the audit.

Note 2

The District was not "flagged" for an audit because it overrode the real property tax cap in 2019-20. We did not consider this factor when selecting the District for audit.

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, we performed the following audit procedures:

- We interviewed District officials and reviewed Board minutes and policies to gain an understanding of the financial management policies and procedures.
- We compared the dollar and percentage differences between total budgeted revenues and expenditures to actual results to determine whether general fund budgets were reasonable for 2016-17 through 2018-19. We also compared budgeted revenues and expenditures by line item to actual revenues and expenditures to determine what line items were causing significant variances between budgeted and actual amounts.
- We compared budgeted appropriations and estimated revenues in the District's 2019-20 adopted budget with actual operating results as of March 2020 and calculated year-end projected operating results in coordination with the District's estimated projections and discussions with District officials.
- We reviewed the District results of operations and changes in fund balance for fiscal year 2016-17 through 2018-19. We then assessed the fund balance levels and compared surplus fund balance to the ensuing year's budgeted appropriations to determine if it was within the statutory limit. We recalculated unassigned fund balance as a percentage of the next year's budgeted expenditures after adding back the unused appropriated fund balance for 2016-17 through 2018-19, and the estimated expected unused appropriated fund balance for 2019-20.
- We analyzed reserve fund financial activity to assess whether District officials properly established and used reserves and whether the funding levels were reasonable.

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.

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/sites/default/files/local-government/documents/pdf/2018-12/regional_directory.pdf

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

www.osc.state.ny.us/local-government/publications?title=&body_value=&field_topics_target_id=263196&issued=All

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

www.osc.state.ny.us/local-government/fiscal-monitoring

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

www.osc.state.ny.us/local-government/publications?title=&body_value=&field_topics_target_id=263206&issued=All

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

www.osc.state.ny.us/local-government/resources/planning-resources

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

www.osc.state.ny.us/sites/default/files/local-government/documents/pdf/2020-05/cyber-security-guide.pdf

Required Reporting – Information and resources for reports and forms that are filed with the Office of the State Comptroller

www.osc.state.ny.us/local-government/required-reporting

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

www.osc.state.ny.us/local-government/publications?title=&body_value=&field_topics_target_id=263211&issued=All

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

www.osc.state.ny.us/local-government/academy

Contact

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