



Randolph Academy Union Free School District Financial Management

Report of Examination

Period Covered:

July 1, 2009 — September 25, 2015

2015M-248



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

January 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 Randolph Academy Union Free 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 Randolph Academy Union Free School District (District) is a special act school district operating in the Town of Hamburg in Erie County and the Town of Randolph in Cattaraugus County. The District was created by a special act of the New York State Legislature in 1985 to provide educational services to students from the Randolph Children's Home and day students from neighboring school districts. In 2011, the Legislature expanded the District's boundaries to allow the District to provide education services to students previously served by the Hopevale Union Free School District, a special act school district in Hamburg which dissolved in July 2011. A student is placed with the District by the student's home district or other various agencies, such as a County's Department of Social Services or family court.

The District is governed by the Board of Education (Board) which is composed of seven appointed members. Five members are appointed by the Board of Trustees of New Directions Youth and Family Services¹ – the District's sponsoring agency – and two are appointed by the New York State Commissioner of Education. The Board is responsible for the general management and control of the District's financial and educational affairs. The Superintendent of Schools is the chief executive officer of the District and is responsible, along with other administrative staff, for the day-to-day management of the District under the Board's direction. The Business Official is responsible for overseeing the District's financial operations and reporting financial activity. The District Treasurer (Treasurer) is responsible for various financial activities, including billing and collecting tuition.

The District operates two school buildings, one in Hamburg and one in Randolph, with approximately 160 students and 100 full-time employees. The District's annual budget is established by the Board and funded primarily by tuition charged to the students' home districts and responsible agencies. The tuition rate is established by the New York State Education Department (SED) Rate Setting Unit and approved by the New York State Division of Budget. The District's budgeted general fund appropriations for the 2014-15 fiscal year were approximately \$7.2 million.

¹ The District's Randolph facility is located on the grounds of a private residential housing facility to provide education for the residents of New Directions, which is a not-for-profit corporation.

Objective

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

- Did the Board and District officials adequately monitor the District's financial operations to ensure fiscal stability?

Scope and Methodology

We examined the District's financial condition and selected financial management processes for the period July 1, 2009 through September 25, 2015.

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 will implement 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 Management

The Board and District officials have a responsibility to monitor the District's financial operations and ensure that it is fiscally sound. Financial condition may be defined as a school district's ability to balance recurring expenditures with recurring revenues, while providing desired services on a continuing basis. A school district in good financial condition generally maintains adequate service levels during fiscal downturns. Conversely, a school district in fiscal stress usually struggles to balance its budget, may suffer through disruptive service level declines, has limited resources to finance future needs and has minimal cash available to pay current liabilities as they become due. As a special act school district, the District provides services and then bills for the services, which makes timely collection of tuition and minimum accounts receivable crucial to its continued existence.

Although the Board and District officials actively monitor the District's financial condition, the District has experienced some fiscal problems during the last six years. As of June 30, 2015, the District reported a fund balance deficit of \$175,000 (2 percent of the ensuing year's budget). The District relies on short-term debt to alleviate cash flow problems, but District officials do not monitor cash flow during the year to ensure there will be sufficient cash on hand to satisfy current obligations. Furthermore, as of June 30, 2015, the District had approximately \$932,000 in accounts receivable. Although the Treasurer takes appropriate action to ensure all tuition due the District is collected in a timely fashion, the Board has not adopted written policies and procedures to help guide the billing and collection process.

Operating Results

To ensure financial stability, it is important that the District has sufficient revenues to fund its expenditures. When expenditures exceed revenues, operating deficits occur. Continued deficits will impact the District's ability to provide services to its students. District officials should closely monitor spending in years when operating deficits are likely to occur.

As a special act school district, the District's revenues come almost exclusively from tuition. In 2013-14, the District received \$6.9 million in revenue, of which 95 percent was tuition. The amount of tuition revenue that the District can generate in a given year is primarily determined by enrollment and the tuition rate established by SED. The loss of just one student over the course of the year can greatly affect the District's revenues. During 2013-14, the average

tuition revenue received per student was approximately \$36,000.² Therefore, it is imperative that officials closely monitor operating costs as enrollment fluctuates and restrict spending if enrollment starts to decline.

Although the District’s enrollment can fluctuate significantly during the year, enrollment at the District has been fairly stable over the past three fiscal years and has been increasing each year since expanding to include the Hopevale facility in July 2011. The District’s average monthly enrollment increased by 70 students (75 percent) and has remained constant since that time. In addition, the State increased the overall tuition rate for special act school districts by 3 percent for 2013-14 and 3.8 percent for 2014-15. As a result, the District’s operating results appear to be slowly improving. As shown in Figure 1, the District incurred operating deficits in 2009-10 and 2011-12 but operating surpluses in the other four fiscal years.

| Figure 1: Operating Results | | | | | | |
|------------------------------------|----------------|----------------|----------------------------|----------------|----------------|----------------|
| | 2009-10 | 2010-11 | 2011-12^a | 2012-13 | 2013-14 | 2014-15 |
| Revenues | \$3,976,119 | \$4,395,859 | \$6,297,773 | \$7,044,883 | \$6,841,447 | \$7,714,111 |
| Expenditures | \$4,286,120 | \$3,989,907 | \$6,492,681 | \$6,739,931 | \$6,841,142 | \$7,654,019 |
| Operating Surplus/(Deficit) | (\$310,001) | \$405,952 | (\$194,908) | \$304,952 | \$305 | \$60,092 |

^a The significant increase in revenues and expenditures was due to the expansion to include the Hopevale facility.

These operating surpluses have helped the District to reduce its fund balance deficit but the District’s overall financial condition remains fragile. The District has operated with a fund balance deficit from 2009-10 through 2014-15. At the end of 2009-10, this deficit was approximately \$751,000 (18 percent of the ensuing year’s budget) but was reduced to \$175,000 (2 percent of the ensuing year’s budget) by the end of 2014-15.

Although the District has little control over enrollment, District officials can manage operating costs and restrict spending when appropriate. However, SED calculates the District’s tuition rate each year using the District’s prior year’s operating expenditures. Because the current formulas used to determine tuition rates are directly correlated to spending, any reduction in spending in one year will affect tuition rates and can reduce revenues³ in the next year. As a result, the District’s ability to reduce its deficit fund balance is significantly hindered by its funding structure. However, District

² The 10-month school tuition is \$36,265 and the summer school rate is \$5,978 per student. Approximately 60 percent of students are also enrolled in the District’s summer school program.

³ Tuition revenue can also fluctuate with changes in enrollment.

officials should be cognizant of enrollment fluctuations, closely monitor operating expenditures and adjust spending when necessary in order to avoid incurring operating deficits in the future.

Cash Flow

Adequate cash flow allows the District to liquidate its obligations in a timely manner, without needing to rely on short-term cash flow borrowing. At the end of each month, the District bills the districts and various agencies for the education services it has provided. The rate that the District uses for billing is a ‘prospective rate’ provided by SED. The prospective rate is an estimate used until SED can review actual expenditures from the prior year and determine an actual rate or reconciled rate. Once the District is provided with a reconciled rate, the District must rebill the districts and agencies for the difference if the reconciled rate is higher than the prospective rate.⁴ The elapsed time between being provided with a prospective rate and reconciled rate varies greatly from one year to the next and is typically not provided to the District until a year or two after the fiscal year has ended. During the period reviewed, the District received the reconciled rates on average 688 days after the start of the fiscal year. District officials indicated that they have contacted SED on numerous occasions to discuss the delay.

The delay in receiving the reconciled rates causes significant cash flow problems for the District, because the District cannot bill the districts and agencies for the extra tuition it is owed but still needs to fund operations. Without the additional tuition revenue, the District must rely on short-term cash flow borrowing to finance operations. To offset the cash flow issues, the District issues a revenue anticipation note (RAN) each year in June. From 2009-10 through 2013-14, the District needed to borrow more than \$7.7 million for cash flow purposes. Without the RANs, the District would have insufficient cash to satisfy all of its current liabilities. However, even with short-term borrowing, the District has struggled to pay certain liabilities in a timely manner. For example, the District paid its bill to the New York State Teachers’ Retirement System late during each of the last five years by an average of 198 days, which resulted in the District having to pay interest totaling \$1,746.

District officials stated that the cash flow problems were primarily a result of the unique funding structure of special act school districts and the delay in receiving reconciled rates from SED. The RANs enable the District to pay current expenditures in anticipation of receiving rate increases and additional tuition revenues in a year or two to cover those expenditures.

⁴ If the reconciled rate is lower than the prospective rate the District will either issue a refund via check or will lower the current bill (if the district or agency is still sending students to the District).

However, District officials do not prepare monthly cash flow statements and do not regularly monitor cash flow to ensure that the District will have enough cash to pay current liabilities in a timely manner. The Business Official provides the Board with monthly reports comparing year-to-date revenues to expenditures but the analysis does not consider the amount of cash available. The Business Official explained that the operating budget and spending are based on the amount of revenue the District will earn and is entitled to receive, regardless of when it will be received. When officials anticipate that the reconciled rate will be higher than the prospective rate, they will increase spending even though the District will not receive the reconciled rate and additional revenue within the current year.

For example, in 2011-12 the District was anticipating a reconciled rate that was higher than the projected rate. Based on the enrollment, the Business Official estimated that the District would receive an additional \$195,000 in tuition revenue once adjusted bills were mailed and paid. Therefore, the Board authorized additional spending, including carpet installation costing approximately \$28,000, camera system installation costing approximately \$42,000 and new furniture costing approximately \$14,000. These expenditures were paid for even though the additional revenue would not be received until adjusted bills were sent to the districts and agencies in February 2013.

District officials explained that because tuition rates are reconciled and determined using actual operating expenditures, the only way to ensure that the District would continue to receive the higher tuition rates was to increase spending. According to District and SED officials, special act school districts must monitor enrollment throughout the year and withhold all discretionary spending until year-end when they can determine with some degree of certainty how much revenue the District has earned and will receive based on actual enrollment figures. However, spending tuition increases long before the revenue will be received will continue to negatively impact the District's cash flow. Conversely, if the District were to forgo these discretionary purchases, the tuition rate would be reduced and revenues for the subsequent year would go down.

Tuition Collection Process

Delays in billing and collecting tuition negatively impact the District's cash flow. Therefore, District officials must be diligent in collecting all the tuition due to them in a timely manner. It also requires monitoring customer accounts and taking appropriate action with delinquent districts and agencies.

The Treasurer is responsible for billing districts and agencies for tuition on a monthly basis and monitoring accounts receivable. Once the districts or agencies agree with their invoiced amounts, they will

send payment. If there is a disagreement with the amount invoiced, such as the length of stay for a student, the district or agency will only pay the portion of the invoiced amount that it agrees with. District officials must then reconcile the invoiced amount with the payment and send further documentation for the remaining amount to collect payment. The Treasurer tries to address disagreements and reconcile and rebill districts and agencies as quickly as possible. However, this does not always result in the districts and agencies paying invoices in a timely manner.

As of June 30, 2015, the District had approximately \$932,000 in accounts receivable, of which \$691,000 was current,⁵ \$210,500 was 30 days overdue, \$7,500 was 60 days overdue and \$23,000 had been outstanding for 90 days or more. The amount in the 90 days or more receivable is from a retroactive billing, and the District has no way of knowing when the funds will be collected.

The Treasurer stated that she monitors accounts receivables and attempts to settle disputed bills by contacting the districts and agencies. However, the Board has not adopted written policies to guide her in regards to the billing. A policy and additional written procedures would further explain to the Treasurer how she should handle the billing and what steps to take if a district or an agency does not pay in a timely manner.

Recommendations

The Board should:

1. Continue to monitor enrollment fluctuations and adjust spending as appropriate.
2. Continue to closely monitor operating results and fund balances to ensure that the District has adequate cash flows.
3. Adopt written policies and procedures for tuition billing and collection.

The Board and District officials should:

4. Continue to actively work with SED to ensure reconciled tuition rates are provided in a timely manner.

The Business Official should:

5. Prepare monthly cash flow statements and present them to the Board.

⁵ Current billings are from June 30 of the fiscal year.

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

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



January 11, 2016

Administration

Lori DeCarlo
Superintendent

Mr. Jeffrey Mazula, Chief Examiner
Buffalo Regional Office
Office of the State Comptroller
295 Main Street, Suite 1032
Buffalo, New York 14203-2510

Richard Weikel
Randolph Campus Principal

Robert Fetter
Hamburg Campus Principal

Cynthia Johnson
Director of Curriculum

Dear Mr. Mazula,

The Randolph Academy UFSD Board of Education and administrative team offer this response to the Report of Examination issued by your office which covers the financial management of the District for the period July 1, 2009 to September 25, 2015.

As a Special Act School District, Randolph Academy operates under a tuition rate methodology that is administered by New York State Education Department. The District appreciates the efforts taken by the Comptroller's Office to fairly interpret how this methodology impacts the fiscal management of the District. In general, we are in agreement with the recommendations that are made, but offer the following response to each area identified in the report.

Board of Education

Brad Sande
President

Mary Myers
Vice President

Ruth Henry
Lea Anne Cali
Leslie Shellenbarger
Leslie Latham
André Riley

Operating Results

As noted throughout the report, there are many factors that play a significant role in the financial condition and operating results of Special Act School Districts including: tuition rate methodology, the timing of tuition billings and collections, the impact of retro-active tuition billings, levels of enrollment, cost screens, spending levels, cash flows and revenue anticipation notes financing.

The District is extremely cognizant of these factors and their impact on the financial position of the District. Over the years the Board of Education and management has remained vigilant in monitoring these financial metrics in a manner that allows the District operate within the constraints of the tuition rate methodology currently in place for Special Act School Districts, while continuing to provide an outstanding education to the children served. As recommended, we, too, believe it is critical for the District to continue close monitoring of the factors that influence our operating results and financial condition and absolutely intend to do so.

As presented in the chart on page 7 of the audit report, the District's total operating results for the years ended June 30, 2010 through June 30, 2015 netted an operating surplus of \$266,392. This illustration presents an incomplete picture. We offer the chart below, which accounts for the timing of retro-active tuition billings. We believe this chart provides a more representative picture of the District's annual operating results because it illustrates how the delayed receipt of revenue (due to retroactive billing) results in an operating surplus or deficit, and refutes the general conclusion that a year of surplus is indicative of fiscal strength and a year of deficit is indicative of fiscal weakness.

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Randolph, NY 14772
(716) 358-6866
Fax (716) 358-9425

Hamburg Campus
3780 Howard Road
Hamburg, NY 14075
(716) 648-1930
Fax (716) 648-2361

| Year ended | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | Total |
|--|-------------------|--------------------|------------------|-----------------|---------------|------------------|------------------|
| Revenue | \$ 3,976,119 | \$ 4,395,859 | \$ 6,297,773 | \$ 7,044,883 | \$ 6,841,447 | \$ 7,714,111 | \$ 36,270,192 |
| Expenditures | 4,286,120 | 3,989,907 | 6,492,681 | 6,739,931 | 6,841,142 | 7,654,019 | 36,003,800 |
| Excess (deficiency) prior to retroactive billings under modified accrual basis of accounting | (310,001) | 405,952 | (194,908) | 304,952 | 305 | 60,092 | 266,392 |
| Retroactive billings | | | | | | | |
| Related to 2007-08 year (billed 5/23/11) | | (54,851) | | | | | (54,851) |
| Related to 2008-09 year (billed 5/24/11) | | (180,171) | | | | | (180,171) |
| Related to 2009-10 year (billed 5/25/11) | 306,381 | (306,381) | | | | | - |
| Related to 2010-11 year (billed 11/16/12) | | 110,214 | | (110,214) | | | - |
| Related to 2011-12 year (billed 2/25/13) | | | 194,867 | (194,867) | | | - |
| Total retroactive billings | 306,381 | (431,189) | 194,867 | (305,081) | - | - | (235,022) |
| Excess (deficiency) after to retroactive billings under accrual basis of accounting | \$ (3,620) | \$ (25,237) | \$ (41) | \$ (129) | \$ 305 | \$ 60,092 | \$ 31,370 |

Cash Flow

As outlined in the audit report, many aspects of the tuition rate methodology impact the operating results of Special Act School Districts. These same factors also have a significant bearing on cash flows. For example, the District must wait until the end of the month to bill for services provided. As a result, expenditures incurred during the month are not reimbursed until the subsequent month. In addition, as illustrated in the chart above, the timing of retro-active tuition billings can significantly impact cash flow. Lastly, the tuition rate methodology does not allow for any fund balance. As a result of these factors, the District will continue to be reliant on short term financing in the form of a revenue anticipation note. As part of the approval process for the revenue anticipation note, the District prepares a cash flow projection for the coming year which is reviewed by the Board of Education and bond counsel. As recommended, the District will update this cash flow report throughout the year.

Tuition Collection Process

The District works extremely hard with regard to timely tuition billing and collections. Over the last ten years, we estimate that the District has billings in excess of \$50,000,000 and has written off a negligible amount in accounts receivable. We believe that this history of billing and collections demonstrates effective procedures and strong oversight. Memorializing these procedures in written policy is a good recommendation.

Conclusion

Over many years, Special Act School Districts have worked tirelessly to lobby for improvements to the tuition rate methodology. During 2014, through the Special Education Financial Advisory Workgroup, significant reforms to the methodology were approved by the New York State Board of Regents and Division of Budget effective for the 2014-15 fiscal year. Most notably, the new reforms give rate stability to Special Act School Districts during times of enrollment decline and spikes and make an effort to streamline the rate reconciliation process by eliminating final rate reconciliation when the difference between the calculated reconciled rate is within one-percent of the prospective tuition rate. We believe this last reform may provide an opportunity for Special Act School Districts to begin to accumulate fund balance annually, albeit at very small levels. We strongly support these reforms and remain optimistic that the process of tuition rate reform will continue to evolve.

In conclusion, the District's Board of Education and administrative team wish to express appreciation for the work of the Comptroller's Office in this audit. As recommended, we will continue to closely monitor the District's financial condition.

Randolph Academy Union Free School District,

By:

Brad Sande
President, Board of Education

Lori DeCarlo
Superintendent

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

Our audit objective was to assess the District's financial management practices for the period July 1, 2009 through September 25, 2015. To accomplish the objective of our audit and obtain valid audit evidence, we performed the following procedures:

- We interviewed District officials and reviewed District policies to gain an understanding of the budget development and monitoring process.
- We reviewed Board minutes, policies, procedures and relevant financial records and reports.
- We reviewed results of operations using audited financial statements and budget-to-actual reports.
- We reviewed significant expenditures and discretionary spending, such as travel expenditures, to determine if expenditures were eligible for tuition reimbursement.
- We compared budgeted appropriations and estimated revenues to actual expenditures and revenues for the general fund for 2009-10 through 2013-14 to determine if the District was budgeting reasonably.
- We reviewed significant budget adjustments and transfers and identified budget lines with significant budget-to-actual variances. We interviewed District officials to determine the methods used to develop estimates and rationale for any significant modifications.
- We reviewed and analyzed cash balances reported at year-end to assess the District's ability to liquidate current liabilities from available cash.
- We reviewed tuition billing, cash receipt and accounts receivable records to determine if collections were made in a timely manner and posted to the appropriate receivable accounts.
- We reviewed billings for accuracy by verifying tuition rates and revenue collected for/from the districts and agencies with the highest billed amounts and traced invoices and tuition rates to accounts receivable schedules.
- We reviewed and analyzed enrollment trends and trends in tuition collected and respective care days billed during the audit period.
- We reviewed all significant adjustments to receivable accounts and write-offs for proper support and authorization.

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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