



Cooperstown Central School District

Financial Management

2024M-65 | October 2024

Contents

- Report Highlights 1**

- Financial Management. 2**
 - How Should a School Board and School District Officials Properly Manage Fund Balance? 2
 - The Board and District Officials Overestimated Appropriations 2
 - Fund Balance Was Appropriated But Not Needed and Surplus Fund Balance Exceeded the Statutory Limit 3
 - How Should a School Board and School District Officials Properly Manage Reserves? . . 4
 - Certain Reserves Were Not Reasonably or Properly Funded 5
 - What Do We Recommend? 6

- Appendix A – Response From District Officials 8**

- Appendix B – Audit Methodology and Standards 12**

- Appendix C – Resources and Services. 13**

Report Highlights

Cooperstown Central School District

Audit Objective

Determine whether the Cooperstown Central School District (District) Board of Education (Board) and District officials properly managed the District's fund balance and reserves.

Key Findings

The Board and District officials did not properly manage fund balance and reserves. As a result, the Board and District officials were not transparent with taxpayers and levied more taxes than necessary to fund operations. From fiscal years 2020-21 through 2022-23, the Board and District officials:

- Overestimated appropriations by a total of over \$5.5 million and appropriated \$2.6 million of fund balance that was not needed, while generating operating surpluses totaling approximately \$3.2 million. Appropriating fund balance that is not needed artificially reduces the amount of surplus fund balance subject to the statutory limit, giving the appearance that surplus fund balance is closer to the statutory limit.
- Improperly held \$500,000 in a debt reserve that should have been returned to the general fund and maintained an unreasonably high balance in three of the District's seven reserves.
- Reported the 2022-23 surplus fund balance was in line with the statutory limit; however, we determined it exceeded the statutory limit by \$2.3 million when including unused appropriated fund balance and funds improperly held in the debt reserve.
- Did not transparently fund reserves through budgetary entries and could have used reserve funds to pay for related expenditures, but instead paid these expenditures with current years' funds.

Recommendations

The audit report includes five recommendations which, if implemented, would improve the Board and District officials' financial management practices.

District officials agreed with our recommendations and indicated they have begun to initiate corrective action.

Audit Period

July 1, 2020 – December 31, 2023

We extended the audit period to February 29, 2024 to review 2023-24 preliminary financial reports and the adopted 2023-24 budget to include an updated financial perspective as of June 30, 2024.

Background

The District serves the Village of Cooperstown and the Towns of Burlington, Hartwick, Middlefield, New Lisbon and Otsego in Otsego County.

The elected seven-member Board is responsible for the District's general management and control of financial affairs. The Superintendent of Schools (Superintendent) is the chief executive officer responsible for the District's day-to-day management under the Board's direction.

The Assistant Superintendent for Business and Operations (Business Official) is responsible for the administration and supervision of financial activities, including working with the Board and Superintendent to develop and administer the budget.

Quick Facts

2023-24 Appropriations	\$22.6 million
2023-24 Real Property Tax Levy	\$12.9 million
Total Reserve Balance as of June 30, 2023	\$4.1 million

Financial Management

How Should a School Board and School District Officials Properly Manage Fund Balance?

Fund balance is the difference between revenues and expenditures accumulated over time. School districts may retain a portion of surplus fund balance¹ for unexpected occurrences and fluctuations in cash flow. However, a school district board (board) and officials must comply with New York State Real Property Tax Law Section 1318, which limits the amount of surplus funds that a school district can retain to no more than 4 percent of the budget. Officials must apply any surplus fund balance in excess of the 4 percent limit to reduce the upcoming year's real property tax levy or appropriately fund needed reserves.

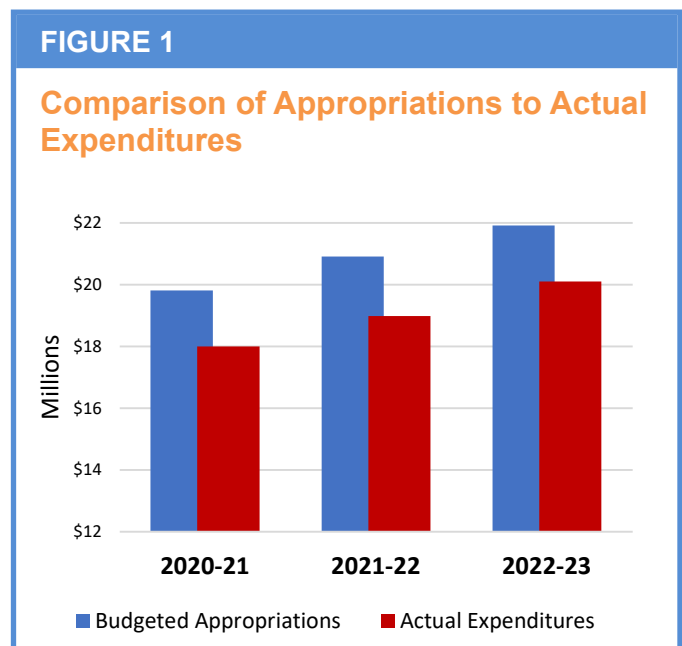
To properly manage fund balance, the board and school district officials should develop and adopt reasonably estimated and structurally balanced budgets based on historical data or known trends in which recurring revenues finance recurring expenditures. In preparing the budget, a board must estimate the amounts the school district will spend and receive, the amount of fund balance that will be available at fiscal year-end to use toward the upcoming year's budget, and the expected real property tax levy. Accurate and reasonable budget estimates help ensure that the tax levy is not greater than necessary, the budget is presented transparently to the public, and surplus fund balance does not exceed the legal limit. During the course of the fiscal year, as school district officials have a better understanding of the results of financial operations, they should consider using anticipated surplus fund balance to finance one-time expenditures, fund needed reserves or pay off debt.

The Board and District Officials Overestimated Appropriations

We compared budgeted revenues and appropriations with actual operating results from July 1, 2020 through June 30, 2023. While revenue estimates were generally reasonable, appropriations were overestimated by an average of approximately \$1.8 million annually for a cumulative total of approximately \$5.5 million, or almost 9 percent (Figure 1). There were four expenditure accounts with an average variance of more than \$150,000 over the three-year period.

The Board overestimated expenditures for:

- Special education by an average of \$421,965, with variances ranging from \$117,625 to \$733,874.

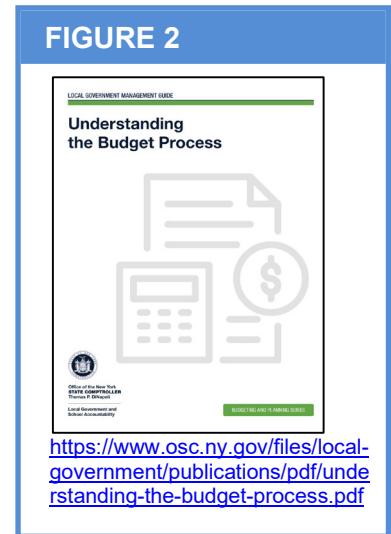


¹ For guidance on fund balance classification and reporting see <https://www.osc.ny.gov/files/local-government/publications/pdf/gasb54.pdf>

- Teachers' salaries by an average of \$330,993, with variances ranging from \$182,486 to \$458,275.
- Employee health insurance by an average of \$280,095, with variances ranging from \$188,499 to \$357,535.
- New York State Retirement by an average of \$168,297, with variances ranging from \$92,517 to \$227,326.

The Business Official explained that she uses salary estimates but cannot predict when teachers or administrators will leave, resulting in the District spending less than budgeted. Additionally, she told us that the COVID-19 pandemic disrupted expenditure trends the past few years, resulting in lower expenditures than planned. However, had the Board and officials used historical information to develop future budgets to more closely reflect previous actual expenditures, they likely would have estimated more accurately, increased transparency and levied less taxes.

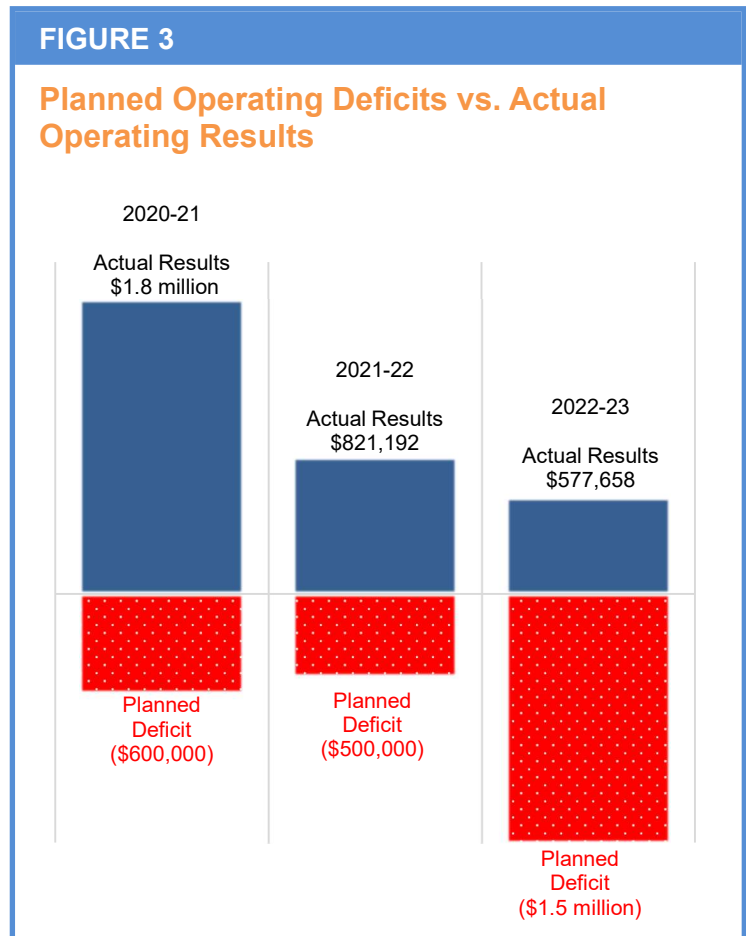
During our fieldwork, we shared our publication *Understanding the Budget Process* (Figure 2) with the Board and Business Official.



Fund Balance Was Appropriated But Not Needed and Surplus Fund Balance Exceeded the Statutory Limit

Because the Board and District officials overestimated appropriations, it appeared the District needed to use appropriated fund balance to close projected budget gaps. During the three fiscal years, the Board appropriated \$2.6 million of fund balance. However, the District's annual revenues were sufficient to cover annual expenditures.

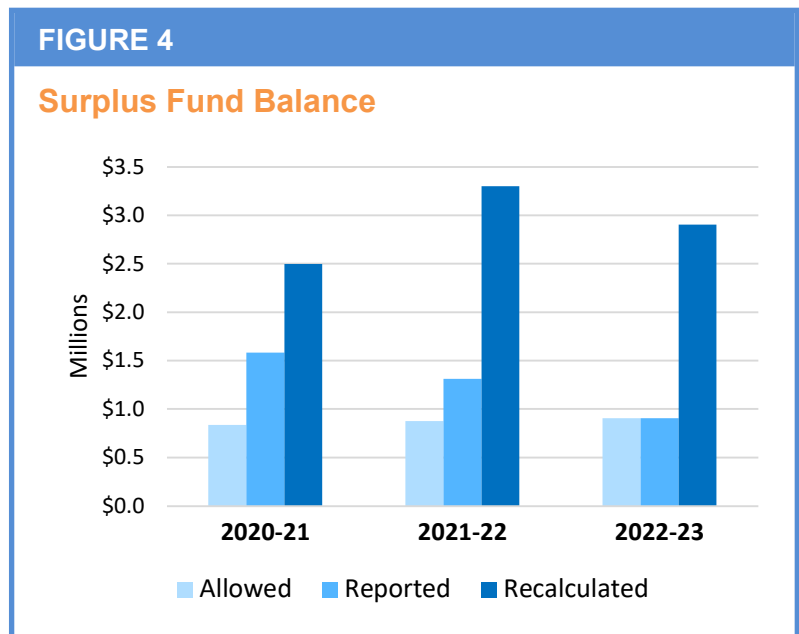
As a result, the District realized operating surpluses totaling approximately \$3.2 million (Figure 3) which is a \$5.8 million difference from the \$2.6 million operating deficits officials budgeted for over the three fiscal years examined. The District did not use any of the appropriated fund balance and total fund balance continued to increase.



Furthermore, we reviewed the 2023-24 budget and year-to-date revenues and expenditures as of February 29, 2024. We determined that the District will most likely generate another operating surplus in 2023-24, and it will not need to use the approximately \$1.5 million of fund balance appropriated in the 2023-24 budget.

The Board and District officials’ practice of appropriating fund balance that is not needed is, in effect, a reservation of fund balance that is not provided for by statute and is a circumvention of the statutory limit on surplus fund balance.

Appropriating fund balance that is not needed artificially reduces the amount of surplus fund balance subject to the statutory limit, giving the appearance that surplus fund balance is closer to the statutory limit. For perspective, when unused appropriated fund balance and the \$500,000 of funds improperly held in the debt reserve² are included in surplus fund balance, the District’s surplus fund balance as of June 30, 2023 would have totaled \$2.9 million and exceeded the statutory limit by almost \$2.3 million, or 9 percentage points (Figure 4).



The District’s tax levy increased by \$686,325, or 5.6 percent, over the three-year period. The Board and officials’ budgeting practices increased the total budget and resulted in a real property tax levy that was higher than needed to finance actual expenditures. Furthermore, by continually overestimating appropriations year after year, the Board and District officials are not presenting the District’s spending plan in a transparent and meaningful manner to taxpayers.

How Should a School Board and School District Officials Properly Manage Reserves?

To properly manage reserve funds, a board should adopt a comprehensive written reserve fund policy that states its rationale for establishing reserve funds and the objectives for each reserve, maximum targeted funding levels, conditions under which reserves will be used or replenished, and a periodic review of reserve balances to assess reasonableness. While school districts are generally not limited to the amount of funds that can be held in reserves, a board should maintain reserve balances which are reasonable. The board should balance the intent for accumulating funds for identified future needs with the obligation to help ensure real property taxes are not higher than necessary.

² See section “Certain Reserves Were Not Reasonably or Properly Funded.”

School districts are required to set certain funds aside and use them to pay related debt. The board should ensure compliance with New York State Local Finance Law Section 165 that requires a debt reserve to be established if unexpended bond proceeds remain after a capital improvement project is completed. The debt reserve should be recorded in the debt service fund and must be used for related debt principal and interest payments. Any remaining balance in excess of indebtedness may be expended for any other lawful school district purpose.

In addition, the board should include amounts to be placed in reserve funds in the annual budget. By making provisions to raise resources for reserve funds explicit in the proposed budget, the board gives voters, residents and taxpayers an opportunity to know its plan for funding reserves.

Certain Reserves Were Not Reasonably or Properly Funded

As of June 30, 2023, the District reported seven general fund reserves totaling \$4.1 million and a \$500,000 debt reserve in the debt service fund. We analyzed all reserve balances for reasonableness and compared the balances to the prior fiscal years' expenditures related to the purpose of each reserve. We determined that the teachers' retirement contribution reserve, tax certiorari reserve and workers' compensation reserve were reasonably funded, and the capital reserve was funded within the voter-authorized level. The remaining reserves were not reasonably or properly funded as follows:

Retirement Contribution Reserve – This reserve must be used to finance District contributions to the New York State and Local Retirement System. Annual retirement contribution expenditures during the last three fiscal years averaged \$281,000. This reserve had a balance of \$1.8 million as of June 30, 2023, which can cover approximately seven years of retirement expenditures, if funded from the reserve. While officials budgeted to use a total of \$912,000 from this reserve over the last three years, the District experienced operating surpluses each of these years. Therefore, the District did not use the budgeted reserve and instead added to this reserve each year.

Debt Reserve – The District accounts for and reports a debt reserve in the debt service fund, separate from the general fund. A debt service fund is used to account for the accumulation of resources designated for paying principal and interest on long-term debt. As of June 30, 2023, this reserve had a reported balance totaling \$500,000. The Business Official told us this balance was made up of both excess money left over after bonds had been paid and accrued interest from previous years, and the District did not have a plan to use this money. However, the Business Official could not demonstrate there was a statutory requirement to restrict the funds. Without statutory authority to restrict these funds for the repayment of debt, the \$500,000 in the debt reserve should be considered general fund surplus fund balance subject to the 4 percent limit.

Employee Benefit Accrued Liability Reserve (EBALR) – The Board established this reserve to pay accrued leave time benefits due to employees when separating from District employment. As of June 30, 2023, this reserve had a balance of approximately \$470,000. The corresponding potential liability as of June 30, 2023 was \$82,000, which means this reserve was overfunded by almost \$388,000.

Additionally, in 2022-23, the District paid approximately \$7,400 in separation payments to employees for accrued leave that could have been paid from this reserve but were instead paid from general fund

appropriations. The Business Official told us that the District did not use the EBALR for separation payments because funds were not needed as a result of general fund operating surpluses.

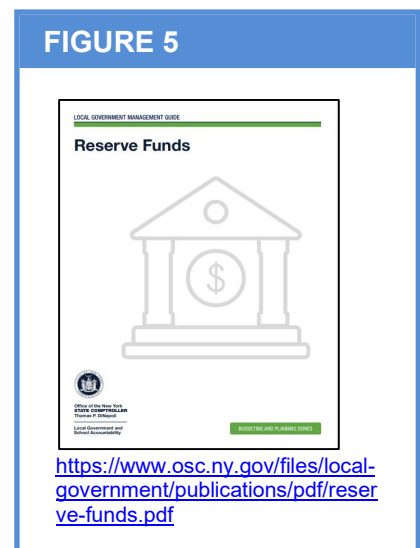
Unemployment Reserve – The Board established this reserve for the payment of claims to the New York State Unemployment Insurance Fund. As of June 30, 2023, the reserve had a reported balance of \$152,288. We determined that the reserve balance could fund 12 full-time employees’ unemployment expenditures for the maximum benefit. If future unemployment insurance costs averaged \$7,890, the average unemployment insurance expenditure over the last three years, the reserve’s current funding level would be sufficient to pay unemployment insurance expenditures for approximately 19 years. In addition, the District included appropriations for unemployment insurance averaging \$33,000 over the last three years to fund and pay for these expenditures through the annual budget rather than this reserve.

In most cases, the Board did not budget to fund the reserves, but instead approved resolutions to fund various reserves with excess surplus fund balance at the end of each fiscal year. As a result, the funding of reserves was not as transparent to the public as it could have been and certain reserves were not reasonably funded. District officials could have used the reserve funds to pay for related expenditures but chose to pay for the expenditures with current years’ funds. Therefore, we question the need for the level of the balances in these reserves.

Additionally, the Board did not adopt a written reserve fund policy that provided the rationale for reserved funds, optimal or targeting funding levels, and conditions under which the reserves would be used. Although the Business Official presented the balances to the Board for its review, it did not monitor the reserve balances, which resulted in the above reserves not being reasonably funded.

During our fieldwork, we shared our publication *Reserve Funds* with the Board and Business Official (Figure 5).

Although it is prudent to plan and save for unforeseen circumstances, overfunding, improperly funding and/or not using reserves for their intended purpose causes real property taxes to be higher than necessary.



What Do We Recommend?

The Board and District officials should:

1. Develop and adopt budgets that include reasonable estimates for appropriations and the amount of fund balance that will be appropriated and used to fund operations.
2. Develop and adopt a plan to reduce surplus fund balance to comply with the statutory limit. Surplus funds can be used for:
 - Reducing District property taxes,

-
- Funding one-time expenditures,
 - Funding needed reserves, and
 - Paying off debt.
3. Develop and adopt a written reserve policy to have a more reasonable targeted funding level for each of the District's reserves that communicates to taxpayers why the money is being set aside.
 4. Periodically review all reserve balances to determine whether the amounts reserved are necessary and reasonable. Reduce overfunded reserves to reasonable levels.
 5. Transfer funds improperly held in the debt reserve to the general fund as surplus fund balance.

Appendix A: Response From District Officials



COOPERSTOWN CENTRAL SCHOOL

District Offices, 39 Linden Avenue
Cooperstown, New York 13326-1496

SARAH SPROSS, Superintendent of Schools 607-547-5364
AMY B. KUKENBERGER, Assistant Superintendent of Business & Operations 607-547-2595

BOARD OF EDUCATION

Pete Iorizzo, President
Lynne Mebust, Vice President
Christopher Franck
Cody Moore
Mary Beth Murdock
Keith Parr
Dr. William Streck
Maria Field, District Clerk

September 18, 2024

Binghamton Regional Office
Ann Singer, Chief of Municipal Audits
State Office Building, Suite 1702
44 Hawley Street
Binghamton, New York 13901

RE: Cooperstown Central School District Response to Financial Management Report of Examination (2024M-65)

Dear Ms. Singer,

Please accept this letter as the official response from Cooperstown Central School District to the “Draft Audit Report of Examination” of the district’s fund balance management for the period of July 1, 2020 – February 29, 2024. Please note that this response will also serve as the Corrective Action Plan for the District. The Cooperstown Central School District Board of Education acknowledges the efforts of the New York State Comptroller and would like to express our thanks for the feedback as to the financial condition of our district and extend recognition to the field auditors who were professional and courteous while conducting their duties.

The district believes that we have taken a conservative approach in managing the district’s finances. We budget conservatively to ensure the district’s financial stability for the long term. Budgeting is based on estimates, therefore when budgeting for the upcoming year we use the information that is available at the time to develop expenditures and revenue estimates. Furthermore, it is important to note that this process has been further complicated for the years audited due to COVID related school shutdowns, reduction in operations, and increased federal stimulus monies, which are now ending.

Audit Recommendation 1:

Develop and adopt budgets that include reasonable estimates for appropriations and the amount of fund balance that will be appropriated and used to fund operation

Implementation Plan of Action(s):

Cooperstown Central School agrees that the adoption of reasonable, realistic budgets is a priority and will continue to strengthen its budget process to respond to our local needs and community expectations. The district will continue to discuss the budget in open session throughout the budgetary process.

The Superintendent and Assistant Superintendent of Business and Operations will continue to work with school building leaders to more accurately project budgetary needs during the budget process. In addition, we will continue to review prior year actuals and use these as a guide when projecting future budgets. Cooperstown School District will continue to ensure that the budget estimates are sufficient to cover expenses for special education, buildings and grounds, and transportation needs that may arise during the school year. It is important that our District be able to respond favorably to unexpected and /or unanticipated needs without compromising the services required by our students.

Implementation Date:
2024-2025 school year

Person Responsible for Implementation:
Board of Education
Superintendent of Schools
Assistant Superintendent of Business and Operations
Building Leaders

Audit Recommendation 2:

Develop and adopt a plan to reduce surplus fund balance to comply with the statutory limit. Surplus funds can be used for:

- Reducing District property taxes,
- Funding one-time expenditures,
- Funding needed reserves, and
- Paying off debt.

Implementation Plan of Action(s):

Cooperstown Central School District has taken the following actions to address this recommendation:

- Cooperstown Central School will continue to use fund balance, as appropriate, to reduce the amount required to be raised via the tax levy, which is important to District taxpayers. The 2024-2025 budget used \$462,600 reserved funds to offset the tax levy. In addition, the district funded the Transportation Capital Reserve in anticipation of the increased costs associated with the NYS mandate to begin purchasing electric buses in fiscal year 27. The district is also actively funding its capital reserve in anticipation of the next capital project. These needs were communicated in open session of the Board of Education throughout the budget development process.

Implementation Date: June 12, 2024

Person Responsible for Implementation:
Board of Education
Superintendent of Schools
Assistant Superintendent of Business and Operations

Audit Recommendation 3:

Develop and adopt a written reserve policy to have a more reasonable targeted funding level for each of the District's reserves that communicates to taxpayers why the money is being set aside.

Implementation Plan of Action(s):

Cooperstown Central School District has taken the following actions to address this recommendation:

- On June 12, 2024, the Board of Education established a Reserve Plan that responsibly funds and spends reserves in a way that balances fiscal responsibility, maintaining healthy balances in the event of necessity, and not needlessly carrying significant amounts of money. That plan clearly established fund limits and articulates what the funds may be used for.
- On June 12, 2024, the Board of Education established the following Reserve funds:
 - Workers Compensation reserve Fund
 - Unemployment Reserve Fund
 - Retirement Contribution Reserve Fund
 - Tax Certiorari reserve Fund
 - Employee Benefit Accrued Liability Reserve Fund

-
- On June 12, 2024, the Board of Education gave notice of a public hearing scheduled on June 27, 2024, at 6:00 pm. The purpose of that hearing was to provide the public with the opportunity to provide feedback on the transfer of up to one million one hundred thousand dollars (\$1,100,000.00) from the Retirement Contribution Reserve Fund established for the payment of amounts payable to the New York State and Local Employees' Retirement System on or about June 28, 2024, to the 2023 Capital Reserve Fund.

Implementation Date: June 27, 2024

Person Responsible for Implementation:

Board of Education
Superintendent of Schools
Assistant Superintendent of Business and Operations

Audit Recommendation 4:

Periodically review all reserve balances to determine whether the amounts reserved are necessary and reasonable. Reduce overfunded reserves to reasonable levels.

Implementation Plan of Action(s):

The district will ensure that the Reserve Fund Plan established on June 12, 2024, will be reviewed and updated on an annual basis beginning with the 2024-2025 school year. The Superintendent and Assistant Superintendent of Business and Operations will keep the Facilities and Finance Committee apprised on the specific reserve funds, their purpose, the creation, use, and source of funds as well as the balances on a regular basis. During the budget process the Assistant Superintendent of Business and Operations will present a fund balance projection to the Board of Education.

Implementation Date: Beginning with the 2024-2025 school year

Person Responsible for Implementation:

Board of Education
Superintendent of Schools
Assistant Superintendent of Business and Operations

Audit Recommendation 5:

Transfer funds improperly held in the debt reserve to the general fund as surplus fund balance.

Implementation Plan of Action(s):

Cooperstown Central School District has taken the following actions to address this recommendation:

- On June 12, 2024, The Board of Education Liquidated the Mandatory Reserve fund. Specifically, this action transferred \$600,000 to the general fund. This action was taken because all of the outstanding obligations related to the financing of improvements have been retired. In compliance with Section 6-i-(2) the moneys in the reserve fund may be used for any lawful school district purpose, thus the transfer to the general fund.
- On June 27, 2024, the Board of Education approved the transfer of up to \$150,000 from the Unemployment Insurance Reserve Fund to the 2023 Capital Reserve Fund and the transfer of up to \$1,100,000 from the Retirement Contribution Reserve Fund to the 2023 Capital Reserve Fund.
- On June 27, 2024, the Board of Education, approved the transfer of up to &1,500,000 from the unreserved fund balance of the 2023-24 budget to the 2023 Capital Reserve Fund

-
- On June 27, 2024, the Board of Education, approved the transfer of up to \$1,500,000 from the unreserved fund balance of the 2023-24 budget to the 2023 Transportation Capital Reserve Fund

Implementation Date: June 12, 2024, and June 27, 2024

Responsible for Implementation:

Board of Education
Superintendent of Schools
Assistant Superintendent of Business and Operations

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.

Sincerely,

Sarah Spross /
Superintendent

Pete Iorizzo
President, Board of Education

Appendix B: 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. We obtained an understanding of internal controls that we deemed significant within the context of the audit objective and assessed those controls. Information related to the scope of our work on internal controls, as well as the work performed in our audit procedures to achieve the audit objective and obtain valid audit evidence, included the following:

- We interviewed District officials and reviewed Board meeting minutes, resolutions and policies to gain an understanding of the District's financial planning and budgeting procedures.
- We calculated the results of operations for fiscal years 2020-21 through 2022-23 to determine whether there was an operating surplus or operating deficit and whether appropriated fund balance was used.
- We compared estimated revenues to actual revenues and budgeted appropriations to actual expenditures for fiscal years 2020-21 through 2022-23 to analyze budget reasonableness. For appropriations, we analyzed expenditure accounts with budget variances exceeding either a 10 percent variance or a \$20,000 variance for each of the three years.
- We used the last three fiscal years' averages to project revenues, expenditures and results of operations for the end of the 2023-24 fiscal year as of February 29, 2024. We used those results to project whether the District would have an operating surplus or an operating deficit and whether appropriated fund balance would be used.
- We analyzed the District's fund balance for fiscal years 2020-21 through 2022-23 to identify trends. We calculated surplus fund balance as a percentage of the upcoming year's budgeted appropriations to determine whether it was within the statutory limit. We recalculated surplus fund balance as a percentage of the upcoming year's budgeted appropriations after adding back unused appropriated fund balance, assigned unappropriated fund balance and the funds improperly held in the debt reserve.
- We reviewed the District's reserve fund balances as of June 30, 2023, reserve fund activity and associated expenditures to determine whether reserves had reasonable balances.
- We reviewed the District's tax levies for fiscal years 2020-21 through 2022-23 to identify trends.

We conducted this performance audit in accordance with generally accepted government auditing standards (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.

The Board has the responsibility to initiate corrective action. 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 C: Resources and Services

Regional Office Directory

www.osc.ny.gov/files/local-government/pdf/regional-directory.pdf

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

www.osc.ny.gov/local-government/publications

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

www.osc.ny.gov/local-government/fiscal-monitoring

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

www.osc.ny.gov/local-government/publications

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

www.osc.ny.gov/local-government/resources/planning-resources

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

www.osc.ny.gov/files/local-government/publications/pdf/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.ny.gov/local-government/required-reporting

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

www.osc.ny.gov/local-government/publications

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

www.osc.ny.gov/local-government/academy

Contact

Office of the New York State Comptroller
Division of Local Government and School Accountability
110 State Street, 12th Floor, Albany, New York 12236

Tel: (518) 474-4037 • Fax: (518) 486-6479 • Email: localgov@osc.ny.gov

<https://www.osc.ny.gov/local-government>

Local Government and School Accountability Help Line: (866) 321-8503

BINGHAMTON REGIONAL OFFICE – Ann C. Singer, Chief of Municipal Audits

State Office Building, Suite 1702 • 44 Hawley Street • Binghamton, New York 13901-4417

Tel (607) 721-8306 • Fax (607) 721-8313 • Email: Muni-Binghamton@osc.ny.gov

Serving: Broome, Chemung, Chenango, Cortland, Delaware, Otsego, Schoharie, Tioga, Tompkins counties

[osc.ny.gov](https://www.osc.ny.gov)

