

**TUPPER LAKE CENTRAL  
SCHOOL DISTRICT**

Independent Auditor's Report Pursuant  
to Governmental Auditing Standards  
and the Requirements of the Uniform Guidance

Year Ended June 30, 2024



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**Independent Auditor's Report on Internal Control Over Financial Reporting and on  
Compliance and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance with *Government Auditing Standards***

To the Board of Education  
Tupper Lake Central School District  
Tupper Lake, New York

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Tupper Lake Central School District, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Tupper Lake Central School District's basic financial statements, and have issued our report thereon dated November 6, 2024.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Tupper Lake Central School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Tupper Lake Central School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Tupper Lake Central School District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as item 2024-002 to be a material weakness.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as item 2024-001 to be a significant deficiency.

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Tupper Lake Central School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as item 2024-003.

### **Tupper Lake Central School District's Response to Finding**

*Government Auditing Standards* requires the auditor to perform limited procedures on Tupper Lake Central School District's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Tupper Lake Central School District's response was not subjected to other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Telling & Hillman, P.C.*

Telling & Hillman, P.C.  
License # 092.0131564  
Middlebury, Vermont  
November 6, 2024

## **Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

To the Board of Education  
Tupper Lake Central School District  
Tupper Lake, New York

### **Report on Compliance for Each Major Federal Program**

#### **Opinion on Each Major Federal Program**

We have audited Tupper Lake Central School District's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Tupper Lake Central School District's major federal programs for the year ended June 30, 2024. Tupper Lake Central School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Tupper Lake Central School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

#### **Basis for Opinion on Each Major Federal Program**

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Tupper Lake Central School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Tupper Lake Central School District's compliance with the compliance requirements referred to above.

#### **Responsibilities of Management for Compliance**

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Tupper Lake Central School District's federal programs.

## **Auditor's Responsibilities for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Tupper Lake Central School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Tupper Lake Central School District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Tupper Lake Central School District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Tupper Lake Central School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Tupper Lake Central School District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## **Report on Internal Control over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance.

Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

#### **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the Tupper Lake Central School District, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Tupper Lake Central School District's basic financial statements. We issued our report thereon dated November 6, 2024, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The *schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the *schedule of expenditures of federal awards* is fairly stated in all material respects in relation to the basic financial statements as a whole.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Telling & Hillman, P.C.*

Telling & Hillman, P.C.  
License # 092.0131564  
Middlebury, Vermont  
November 6, 2024



**TUPPER LAKE CENTRAL SCHOOL DISTRICT**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2024**

<b>Federal Grantor/Pass-through Grantor/Program or Cluster Title</b>	<b>Federal CFDA / Assistance Listing</b>	<b>Pass- through Entity Identifying Number</b>	<b>Payments to Subrecipients</b>	<b>Total Federal Expenditures</b>
<b>U.S. Department of Agriculture</b>				
Pass-through programs from:				
New York State Education Department:				
Child Nutrition Cluster:				
Cash Assistance:				
School Breakfast Program	10.553	N/A	\$ 6,991	\$ 84,649
National School Lunch Program	10.555	N/A	20,993	234,320
Supply Chain Assistance	10.555	N/A	-	26,716
Summer Food Service Program	10.559	N/A	-	12,117
Total Cash Assistance			<u>27,984</u>	<u>357,802</u>
Non-Cash Assistance (food distribution)				
National School Lunch Program	10.555	N/A	-	13,719
Total non-cash assistance			<u>-</u>	<u>13,719</u>
<b>Total U.S. Department of Agriculture</b>			<u>27,984</u>	<u>371,521</u>
<b>U.S. Department of Education</b>				
Pass-through programs from:				
New York State Education Department				
Special Education Cluster:				
IDEA - Part B Section 611	84.027A	0032-24-0258	-	230,698
IDEA - Part B Section 619	84.173A	0033-24-0258	-	10,241
Total Special Education Cluster			<u>-</u>	<u>240,939</u>
Education Stabilization Fund:				
COVID 19 ARP SLR Learning Loss	84.425U	5884-21-0915	-	602,722
COVID 19 ARP ESSER III	84.425U	5880-21-0915	-	595,834
Total Education Stabilization Fund			<u>-</u>	<u>1,198,556</u>
Title I A	84.010A	0021-24-0915		190,688
Title II A	84.367A	0147-24-0915	-	22,276
Title IV	84.424A	0204-24-0915	-	14,516
<b>Total U.S. Department of Education</b>			<u>-</u>	<u>1,666,975</u>
<b>Total federal expenditures</b>			\$ <u>27,984</u>	\$ <u>2,038,496</u>

See Notes to Schedule of Expenditures of Federal Awards.

## **TUPPER LAKE CENTRAL SCHOOL DISTRICT**

### **Notes to Schedule of Expenditures of Federal Awards**

#### **Note 1 - Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) presents the activity of federal award programs administered by the District, which is described in Note 1 to the District's accompanying financial statements, using the modified cash basis of accounting. Therefore, some amounts presented in this Schedule may differ from amounts presented in or used in the preparation of the District's financial statements. Federal awards that are included in the Schedule may be received directly from Federal agencies, as well as Federal awards that are passed through from other government agencies.

The information presented in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

#### **Note 2 - Summary of Certain Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. The amounts reported as Federal expenditures were obtained from the Federal financial reports for the applicable program and period. The amounts reported in these reports are prepared from records maintained for each program, which are reconciled with the District's financial reporting system.

#### **Note 3 – Scope of Audit**

The District is an independent municipal corporation. All Federal grant operations of the District are included in the scope of the single audit.

#### **Note 4 – Non-Cash Assistance**

Nonmonetary assistance is reported in the schedule at the fair market value of the commodities received and disbursed. For the year ended June 30, 2024, the District received food commodities totaling \$13,719.

#### **Note 5 – Indirect Cost Rate**

The District did not elect to use the 10% de minimus cost rate.

Indirect costs may be included in the reported expenditures, to the extent that they are included in the federal financial reports used as the source for the data presented. The District's policy is not to charge Federal award programs with indirect costs.

#### **Note 6 – Other Disclosures**

No insurance is carried specifically to cover equipment purchased with Federal funds. Equipment purchased with Federal funds is covered by the District's casualty insurance policy.

There were no loans or loan guarantees outstanding at year-end.

**TUPPER LAKE CENTRAL SCHOOL DISTRICT**  
**Schedule of Findings and Questioned Costs**  
**Year Ended June 30, 2024**

**Section I - Summary of Auditor's Results**

Financial Statements

Type of auditor's report issued: Unmodified

Internal Control over financial reporting:

Material weakness identified?	<u>    X    </u>	Yes	<u>          </u>	No
Significant deficiencies identified?	<u>    X    </u>	Yes	<u>          </u>	None noted
Noncompliance material to the financial statement	<u>          </u>	Yes	<u>    X    </u>	No

Federal Awards

Internal control over major federal programs:

Material weakness identified?	<u>          </u>	Yes	<u>    X    </u>	No
Significant deficiencies identified?	<u>          </u>	Yes	<u>    X    </u>	None noted

Type of auditor's report issued on compliance for federal major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR-200.516(a)	<u>          </u>	Yes	<u>    X    </u>	No
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Identification of major federal programs:

<u>AL Numbers</u>	<u>Name of Federal Program or Cluster</u>
84.425U	Education Stabilization Fund
84.010A	Title I
10.553, 10.555, and 10.559	Child Nutrition Cluster

Dollar threshold used to distinguish between type A and type B programs	\$750,000
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Auditee qualified as a low risk auditee?	<u>          </u>	Yes	<u>    X    </u>	No
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# **TUPPER LAKE CENTRAL SCHOOL DISTRICT**

## **Schedule of Findings and Questioned Costs**

**Year Ended June 30, 2024**

### **SECTION II – FINANCIAL STATEMENT FINDINGS**

#### **Type of Finding – Significant Deficiencies**

##### **2024-001 Payroll Processing**

**Criteria:** Management is responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud.

**Condition:** In our sample of payroll disbursements, we found instances where contracts were not signed by employees.

**Context:** The audit identified disbursements that could not be reconciled back to approved contracts and timesheets.

**Effect:** The internal controls in place did not allow management or employees, in the normal course of performing their assigned function, to prevent, or detect and correct, misstatement on a timely basis.

**Cause:** Unknown.

**Recommendation:** We recommend that the District maintains a system of internal control to allow management or employees, in the normal course of performing their assigned function, to prevent or detect and correct, misstatement on a timely basis.

**Management's response:** See attached.

#### **Type of Finding – Material Weakness**

##### **2024-002 Reconciling of Balance Sheet Accounts**

**Criteria:** Internal controls should be in place to provide for the reconciliation of all balance sheet accounts to supporting documents on a monthly basis in order to detect and correct errors in account balances.

**Condition:** Management did not perform adequate procedures to close the general ledger activity completely in a timely manner.

**Context:** During the audit, a technical issue was brought to our attention where the School District's financial system was posting certain payroll entries to general ledger payroll cash account rather than the consolidated checking cash account. This error did not affect the accuracy of monthly reconciliations, financial reports, or any records presented to the Board, all of which accurately reflected cash balances and general ledger details. We also recommended entries to classify bond anticipation notes correctly as liabilities.

During the course of the audit, we noted the multi-fund checking account in the general ledger was not reconciled to supporting documents. We also recommended material adjusting journal entries to properly classify bond anticipation notes as a liability.

**Potential effect:** The School District's account balances may not report the true position of the School District at year end.

## TUPPER LAKE CENTRAL SCHOOL DISTRICT

### Schedule of Findings and Questioned Costs

Year Ended June 30, 2024

**Cause:** Unknown.

**Recommendation:** Accounts should be reconciled to supporting documentation monthly in order to detect and correct misstatements whether due to error or fraud on a timely basis.

**Management's response:** See attached.

#### 2024-003 Excess Unassigned Fund Balance

**Criteria:** New York State Real Property Tax Law requires school districts to maintain their unrestricted fund balance at or below 4% of the ensuing year's appropriations.

**Condition:** The portion of the District's fund balance subject to New York State Real Property Tax Law limit was 6.6% of next year's general fund budget.

**Context:** This is a repeat finding for the past several years. According to New York State Real Property Tax Law Section 1318, a district's unassigned fund balance may not exceed an amount equal to 4% of next year's budget.

**Potential effect:** Funds were not used in a manner that benefited taxpayers such as increasing legally adopted reserves, paying off debt, and reducing property taxes.

**Cause:** The District adopted budgets with appropriations which exceeded the actual amounts needed.

**Recommendation:** We recommend the District keep in mind this property tax law when preparing future budget.

**Management's response:** See attached.

#### SECTION III – FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None

#### SECTION IV – PRIOR YEAR FINDINGS

<u>Finding Number</u>	<u>Program</u>	<u>Finding/Noncompliance</u>	<u>Current Year Status</u>
2023-001	None	Excess Unassigned Fund Balance	Repeated in 2024-003

# TUPPER LAKE CENTRAL SCHOOL DISTRICT

...Where excellence is no accident



Tupper Lake, NY 12986  
www.tupperlakecsd.net

**District Offices**  
294 Hosley Avenue  
518-359-3371 ext. 1000  
518-359-7862 (fax)

**Middle/High School**  
25 Chaney Avenue  
518-359-3322 ext. 2000  
518-359-9636 (fax)

**LP Quinn Elementary School**  
294 Hosley Avenue  
518-359-2981 ext. 1004  
518-359-3415 (fax)

## SECTION II – FINANCIAL STATEMENT FINDINGS

### Type of Finding – Material Weakness

#### 2024-002 Reconciling of Balance Sheet Accounts

**Criteria:** Internal controls should be in place to provide for the reconciliation of all balance sheet accounts to supporting documents on a monthly basis in order to detect and correct errors in account balances.

**Condition:** Management did not perform adequate procedures to close the general ledger activity completely in a timely manner.

**Context:** During the audit, a technical issue was brought to our attention where the School District's financial system was posting certain payroll entries to general ledger payroll cash account rather than the consolidated checking cash account. This error did not affect the accuracy of monthly reconciliations, financial reports, or any records presented to the Board, all of which accurately reflected cash balances and general ledger details. We also recommended entries to classify bond anticipation notes correctly as liabilities.

**Potential effect:** The School District's account balances may not report the true position of the School District at year end.

**Cause: Unknown.**

**Recommendation:** Accounts should be reconciled to supporting documentation monthly in order to detect and correct misstatements whether due to error or fraud on a timely basis.

**Management's response:** *Corrective Action Plan:* Tupper Lake Central School District identified a background issue within the financial software causing payroll entries to post to an unintended cash account. This automated error did not affect any financial reports, monthly reconciliations, or the accuracy of cash balances, as all general ledger accounts and bank reconciliations were balanced and reviewed monthly. A support ticket was opened with WINCAP, and the posting issue is being resolved. Additionally, Tupper Lake CSD has established a V fund to classify bond anticipation notes as liabilities, with completion by June 30, 2025. Business Manager Jessica Rivers will oversee this corrective action.

Jaycee Welsh  
Superintendent  
District Office

Elizabeth Littlefield  
Principal  
LP Quinn Elementary School

Christopher Savage  
Principal  
Middle/High School

Trish Wickwire  
Dir. of Special Programs  
District-Wide

Jessica Rivers  
Business Manager  
District Office

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## Type of Finding – Significant Deficiencies

### 2024-001 Payroll Processing

**Criteria:** Management is responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud.

**Condition:** In our sample of payroll disbursements, we found instances where contracts were not signed by employees.

**Context:** The audit identified disbursements that could not be reconciled back to approved contracts and timesheets.

**Effect:** The internal controls in place did not allow management or employees, in the normal course of performing their assigned function, to prevent, or detect and correct, misstatement on a timely basis.

**Cause: Unknown.**

**Recommendation:** We recommend that the District maintains a system of internal control to allow management or employees, in the normal course of performing their assigned function, to prevent or detect and correct, misstatement on a timely basis.

**Management's response:** *Corrective Action Plan:* Tupper Lake Central School District has set up an internal control to track all salary notices and contracts to be signed by staff in a timely manner and recorded when contracts are turned in. Systems have been set in place to obtain these contracts that are missing for the school year. All contracts and salary notices will be obtained by the business office by June 30, 2025, Business Manager Jessica Rivers will complete this task on behalf of the business office.

Jaycee Welsh  
Superintendent  
District Office

Elizabeth Littlefield  
Principal  
LP Quinn Elementary School

Christopher Savage  
Principal  
Middle/High School

Trish Wickwire  
Dir. of Special Programs  
District-Wide

Jessica Rivers  
Business Manager  
District Office

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## 2024-003 Excess Unassigned Fund Balance

**Criteria:** New York State Real Property Tax Law requires school districts to maintain their unrestricted fund balance at or below 4% of the ensuing year's appropriations.

**Condition:** The portion of the District's fund balance subject to New York State Real Property Tax Law limit was 6.6% of next year's general fund budget.

**Context:** This is a repeat finding for the past several years. According to New York State Real Property Tax Law Section 1318, a district's unassigned fund balance may not exceed an amount equal to 4% of next year's budget.

**Potential effect:** Funds were not used in a manner that benefited taxpayers such as increasing legally adopted reserves, paying off debt, and reducing property taxes.

**Cause:** The District adopted budgets with appropriations which exceeded the actual amounts needed.

**Recommendation:** We recommend the District keep in mind this property tax law when preparing future budget.

**Management's response:** *Corrective Action Plan:* Tupper Lake Central School District has taken a conservative approach to spending as state aid remains uncertain. The Board of Education plans to use its fund balance in the future budgets to provide stability for the taxpayers in a fiscally responsible manner. Tupper Lake Central School District plans to move a portion of its unassigned fund balance into reserves to be able to better plan to offset expenses in future years for the ERS, TRS, retirees and their aligning payouts as well as unemployment expenses. This movement will take place by June 30, 2025, after board approval. In addition, the district will also utilize a portion to balance the budget in 25-26 to limit impact to taxpayers. Tupper Lake Central School District would also like to set up a Capital Reserve by June 30, 2025, which will need Board and voter approval. Steps have been taken to make these changes in the school year 24-25 and will be completed by the shared Business Manager, Jessica Rivers, by June 30, 2025.

Thank you,

Jessica Rivers  
Business Manager  
Tupper Lake Central School District

Jaycee Welsh  
Superintendent  
District Office

Elizabeth Littlefield  
Principal  
LP Quinn Elementary School

Christopher Savage  
Principal  
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