

# ATTICA CENTRAL SCHOOL DISTRICT

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## MEMORANDUM

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TO: BOARD OF EDUCATION  
FROM: AUDIT COMMITTEE  
RE: EBLAR FUNDING  
DATE: JUNE 10, 2016

The members of the Audit Committee have reviewed the recommendation to reduce the EBLAR Reserve by the \$283,801 as noted by the New York State Comptroller's review. The members of the Audit Committee agree with the recommendation and submit it to the Board of Education for approval.

*Individual Agenda Item*

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**MEMORANDUM**

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**TO:** BRYCE THOMPSON & AUDIT COMMITTEE  
**FROM:** STEPHEN M. DZIAK, CPA   
**RE:** EBLAR FUNDING  
**DATE:** JUNE 8, 2016

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Based on the New York State Comptroller's review, I am recommending that we reduce the EBLAR Reserve by the \$283,801 they note. Please see attached.



**THOMAS P. DINAPOLI**  
COMPTROLLER

STATE OF NEW YORK  
**OFFICE OF THE STATE COMPTROLLER**  
110 STATE STREET  
ALBANY, NEW YORK 12236

**GABRIEL F. DEYO**  
DEPUTY COMPTROLLER  
DIVISION OF LOCAL GOVERNMENT  
AND SCHOOL ACCOUNTABILITY  
Tel: (518) 474-4037 Fax: (518) 486-6479

June 1, 2016

Mr. Bryce Thompson, Superintendent  
Attica Central School District  
3338 East Main Street  
Attica, NY 14011

Dear Superintendent Thompson:

The 2015-2016 New York State Budget amends General Municipal Law §6-p to allow a school district, during the 2015-16 school year, to withdraw from the Employee Benefit Accrued Liability Reserve fund (EBALR) an amount not to exceed the lesser of: (a) the dollar value of excess funding in the reserve as determined by the State Comptroller or (b) the amount of the school district's remaining gap elimination adjustment as calculated by the Commissioner of Education.

Based on your stated intent to use excess EBALR funds during the 2015-16 fiscal year, we reviewed your District's EBALR balance and conducted a limited review of your EBALR liability calculation using State statutes, relevant contractual payout provisions and payroll and leave accrual records. We also held discussions with District officials. Upon completion of this review, we compared the liability amount to the EBALR balance maintained by your District to determine the dollar value of excess funding in the reserve. The scope of our review does not constitute an audit under generally accepted government auditing standards.

We have determined that you have \$283,801 of excess funding available in your EBALR as of June 30, 2015. If this amount is less than your District's gap elimination adjustment (GEA) as determined by the State Education Department, you may use this entire amount or any part of it to help fund 2015-16 operations. If this amount is greater than your District's GEA, you may only use excess EBALR funds up to the amount of the GEA.

Please share this information with members of the Board of Education.

If you have questions or require technical assistance regarding this notice, please contact the Buffalo Regional Office at (716) 847-3647.

Sincerely,

Gabriel F. Deyo  
Deputy Comptroller

Cc: Kathleen Dunlap