

REPORT TO THE BOARD OF EDUCATION

HOLLAND CENTRAL SCHOOL DISTRICT
HOLLAND, NEW YORK

JUNE 30, 2021



September 16, 2021

To the President and Members of the Board of Education
Holland Central School District
Holland, New York 14080

Members of the Board:

We are pleased to present this report related to our audit of the basic financial statements of the Holland Central School District, (the District) as of and for the year ended June 30, 2021. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the District's financial reporting process.

This report is intended solely for the information and use of the Board of Education, Audit Committee and management and is not intended to be and should not be used by anyone other than these specified parties. It will be our pleasure to respond to any questions you have regarding this report. We appreciate the opportunity to continue to be of service to the District.

Very truly yours,

A handwritten signature in black ink that reads "Freed Maxick CPAs, P.C." in a cursive script.

Freed Maxick CPAs, P.C.

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Required Communications

Generally accepted auditing standards (AU-C 260, *The Auditors Communications with Those Charged with Governance*) require the auditor to promote effective two-way communication between the auditor and those charged with governance. Consistent with this requirement, the following summarizes our responsibilities regarding the basic financial statement audit as well as observations arising from our audit that are significant and relevant to your responsibility to oversee the financial and related compliance reporting process.

Area	Comments
Our Responsibilities with Regard to the Financial Statement Audit	Our responsibilities under auditing standards generally accepted in the United States of America and <i>Government Auditing Standards</i> issued by the Comptroller General of the United States has been described to you in our amended arrangement letter dated August 26, 2021. Our audit of the financial statements does not relieve management or those charged with governance of their responsibilities which are also described in that letter.
Overview of the Planned Scope and Timing of the Financial Statement Audit	We have issued a separate communication regarding the planned scope and timing of our audit and have identified significant risks of material misstatement.
Accounting Policies and Practices	Preferability of Accounting Policies and Practices Under generally accepted principles, in certain circumstances, management may select among alternative accounting practices. In our view, in such circumstances, management has selected the preferable accounting practice. Adoption of, or Change in, Accounting Policies Management has the ultimate responsibility for the appropriateness of the accounting policies used by the District. In the current year the District implemented the provisions of Governmental Accounting Standards Board (GASB) Statement No. 84, <i>Fiduciary Activities</i> . Significant or Unusual Transactions We did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus. Management’s Judgments and Accounting Estimates Summary information about the process used by management in formulating particularly sensitive accounting estimates and about our conclusions regarding the reasonableness of those estimates is in the attached “Summary of Significant Accounting Estimates.”
Basis of Accounting	The basic financial statements were prepared on assumption that the District will continue as a going concern.
Audit Adjustments	Audit adjustments, other than those that are clearly trivial, proposed by us and recorded by the District are shown on the attached “Summary of Recorded Audit Adjustments.”
Uncorrected Misstatements	We are not aware of any uncorrected misstatements other than misstatements that are clearly trivial.

Required Communications (Continued)

Area	Comments
Disagreements with Management	We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit, or significant disclosures to be included in the basic financial statements.
Consultations with Other Accountants	We are not aware of any consultations management had with other accountants about accounting or auditing matters.
Significant Issues Discussed with Management	No significant issues arising from the audit were discussed or were the subject of correspondence with management.
Significant Difficulties Encountered in Performing the Audit	We did not encounter any significant difficulties in dealing with management during the audit.
Letter Communicating Noncompliance and an Other Matter	We have separately communicated noncompliance and an other matter of internal control over financial reporting identified during our audit, as required by <i>Government Auditing Standards</i> , which are attached as Exhibit A.
Significant Written Communication Between Management and Our Firm	A copy of the representation letter provided to us by management is attached as Exhibit B.

**Holland Central School District
 Summary of Significant Accounting Estimates
 Year Ended June 30, 2021**

Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgment. The process used by management encompasses their knowledge and experience about past and current events and certain assumptions about future events. You may wish to monitor throughout the year the process used to determine and record these accounting estimates. The following describes the significant accounting estimates reflected in the District's June 30, 2021 basic financial statements:

Estimate	Accounting Policy	Management's Estimation Process	Basis of Our Conclusions on Reasonableness of Estimate
Depreciation of Property, Plant & Equipment	Management depreciates property, plant and equipment over the estimated lives of the assets.	Useful lives were assigned based on the District's useful life policy. Management was consistent in calculating depreciation based on the useful lives assigned to each asset.	The methods and lives used to estimate depreciation expense appears reasonable.
Postemployment Benefit Liability, Deferred Outflows and Deferred Inflows of Resources	Management estimates the long-term postemployment benefit liability, deferred outflows and deferred inflows of resources based on information obtained from an actuarial valuation of the District's postemployment benefit liabilities. Management estimates deferred outflows of resources contributions subsequent to the measurement date based on the actuarial valuation for the net of retiree claims less employee contributions, subsequent to the measurement date.	Management receives a full actuarial valuation every two years. Interim actuarial valuations are performed in alternate years. Management's most recent full valuation was completed as of June 30, 2021. Estimates for postemployment benefits liability, deferred outflows and deferred inflows of resources are based on the actuarial report.	Management's process to estimate postemployment benefits liability, deferred outflows and deferred inflows of resources appears reasonable.
Retirement System Liability, Deferred Outflows and Deferred Inflows of Resources and Due to Retirement Systems	Management estimates the long-term retirement system liability, deferred outflows and deferred inflows of resources based on information provided by the New York State Teachers' Retirement System (TRS) and the New York State Employees' Retirement System (ERS). Management estimates deferred outflows of resources, contributions subsequent to the measurement date, and the amounts due to the retirement systems based on eligible salaries subsequent to the most recent measurement date multiplied by the current contribution rate for TRS and based on paid ERS wages multiplied by the employer's contribution rate, by tier.	Estimates are based upon the annual invoice provided TRS and ERS and additional information provided by the Systems.	Management's process to estimate retirement system liability, deferred outflows and deferred inflows of resources and due to retirement systems appears reasonable.

**Holland Central School District
 Summary of Recorded Audit Adjustments
 Year Ended June 30, 2021**

Account No	Name	Debit	Credit
01-A00-10-0230-200 GF01	Cash - Scholarships	1,232	
01-A00-34-0899-000 GF01	Other Restricted Fund Balance - Scholarships		(1,232)
05-TE0-10-0200-000 OF01	Cash		(1,232)
05-TE0-34-0092-000 OF01	Endowment, Scholarship and Gift Fund	2,025	
05-TE0-34-0911-000 OF01	Unappropriated Fund Balance		(793)

To transfer activity related to scholarships into the General Fund in compliance with GASB 84 implementation.

01-A00-20-0632-000 GF01	Due To Teachers' Retirement		(78,938)
01-A00-20-0637-000 GF01	Due To Employees' Retirement		(4,927)
01-A00-60-9010-800 GF01	State Retirement (ERS) (Med)	4,927	
01-A00-60-9020-801 GF01	Teachers' Retirement (TRS)	78,938	

To adjust estimated Due to TRS & ERS accrual as of June 30, 2021.

03-H00-10-0410-000 CPF01	State and Federal Receivables	40,429	
03-H00-40-3297-000 CPF01	State Aid - SSBA		40,429

To record receivable for state aid reimbursement related to the Smart Schools Bond Act funding at 6/30/2021.

Recently Issued Accounting Standards

The GASB has issued several statements not yet implemented by the District. The District's management has not yet determined the effect these Statements will have on the District's financial statements. However, the District plans to implement all standards by the required dates. The Statements which might impact the District are as follows:

Summary of GASB Statement No. 87, *Leases*

This Statement was issued in June 2017 and will be effective for the District beginning with its fiscal year ending June 30, 2022. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

The requirements of GASB Statement No. 87 are effective for financial periods beginning after June 30, 2021. Earlier application is encouraged.

Summary of GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*

This Statement issued in May 2020 will be effective for the District beginning with its fiscal year ending June 30, 2023. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). A SBITA is defined as a contract that conveys control of the right to use another party's (a SBITA vendor's) information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction.

This Statement establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability. To the extent relevant, the standards for SBITAs are based on the standards established in GASB Statement No. 87, *Leases*, as amended.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Earlier application is encouraged.

EXHIBIT A - LETTER COMMUNICATING NONCOMPLIANCE AND AN OTHER MATTER



Communication of Noncompliance and an Other Matter

To the President and Members of the Board of Education
Holland Central School District
Holland, New York

In planning and performing our audit of the financial statements of the Holland School District (the District) as of and for the year ended June 30, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered the 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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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 deficiency in design exists when (a) a control necessary to meet the control objective is missing, or (b) an existing control is not properly designed so that, even if the control operates as designed, the control objective would not be met. A deficiency in operation exists when a properly designed control does not operate as designed or when the person performing the control does not possess the necessary authority or competence to perform the control effectively.

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.

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.

Certain deficiencies in internal control that have been previously communicated to you, in writing, by us or by others within the District are not repeated herein.

Following are descriptions of noncompliance and an other matter that we determined did not constitute significant deficiencies or material weaknesses.

NONCOMPLIANCE NOT MATERIAL TO THE FINANCIAL STATEMENTS

Fund Balance

Observation

The District had an unassigned fund balance, excluding the bookstore fund balance, of \$884,462 which amounted to 4.15% of the subsequent fiscal year's budget. Real property tax law Section 1318 limits the portion of unassigned fund balance to 4% of the subsequent year's budget.

Recommendation

We recommend the Board of Education take steps to ensure that, in the future, funds retained are only those permitted by the real property tax law Section 1318.

Management Response

Like 2019-2020, the 2020-2021 school year was an abnormal year due to the Pandemic. The District began the 2020-21 school year with a hybrid schedule for middle school and high school students. Some services and programs that were planned and budgeted for did not occur. The District believes that if 2020-21 were a normal school year, we would have been in compliance with the 4% unassigned fund balance requirement. Due to the uncertainty of state and federal funding coupled with the continued overwhelming costs of PPE and enhanced cleaning procedures, the District does feel that the coverage of unassigned fund balance does put us in the much-needed positive financial position for the 2021-22 school year.

OTHER MATTER

School Lunch Fund Deficit

Observation

During the audit, we noted that the School Lunch Fund has a deficit fund balance and continues to operate at a loss. In addition, the School Lunch Fund had an amount due to the General Fund of approximately \$165,000, which is currently considered nonspendable fund balance in the General Fund. This amount relates to a cash flow shortage within the School Lunch Fund and the lack of its ability to repay this liability.

Recommendation

We recommend that the District review its budgetary appropriations for the School Lunch Fund and consider reducing costs or increasing budgeted transfers from the General Fund to cover the cost of operations and alleviate the deficit fund balance and the related cash flow shortage.

This communication is intended solely for the information and use of the Board of Education, Audit Committee and management and is not intended to be and should not be used by anyone other than these specified parties.

Freed Maxick CPAs, P.C.

Batavia, New York
September 16, 2021

EXHIBIT B - SIGNIFICANT WRITTEN COMMUNICATIONS
BETWEEN MANAGEMENT AND OUR FIRM

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**Holland Central School District
103 Canada Street
Holland, New York 14080**

September 16, 2021

Freed Maxick CPAs, P.C.
One Evans Street
Batavia, New York 14020

This representation letter is provided in connection with your audit of the basic financial statements of the Holland Central School District, (the District) as of and for the year ended June 30, 2021 for the purpose of expressing an opinion on whether the financial statements are presented fairly, in all material respects in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

We confirm, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves, as of the date of the auditor's report:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the amended audit arrangement letter dated August 26, 2021 for the preparation and fair presentation of the financial statements referred to above in accordance with U.S. GAAP.
2. We acknowledge our responsibility 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 fraud or error.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
4. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable and reflect our judgment based on our knowledge and experience about past and current events, and our assumptions about conditions we expect to exist and courses of action we expect to take.
5. Related-party transactions have been recorded in accordance with the economic substance of the transaction and appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP. Types of related party transactions engaged in by the District include:
 - a. Those with other organizations for which the nature and significance of their relationship with the District are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.
 - b. Those with joint ventures in which the District has an interest.
 - c. Interfund transactions, including interfund accounts and advances receivable and payable, sale and purchase transactions, interfund transfers, long-term loans, leasing arrangements and guarantees.
6. The financial statements properly classify all funds and activities in accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, as amended.
7. All events subsequent to the date of the financial statements, and for which U.S. GAAP requires adjustment or disclosure, have been adjusted or disclosed.

8. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
9. The following have been properly recorded and/or disclosed in the financial statements:
 - a. Expenses have been appropriately classified in or allocated to functions and programs in the Statement of Activities, and allocations have been made on a reasonable basis.
 - b. Revenues are appropriately classified in the Statement of Activities within program revenues and general revenues
 - c. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
 - d. Risk disclosures associated with deposit and investment securities are presented in accordance with GASB requirements.
 - e. Capital assets are properly capitalized, reported and, if applicable, depreciated.
 - f. The District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and appropriately disclosed and that net position is properly recognized under the policy.
 - g. The District is following either its established accounting policy regarding which resources (that is, restricted, committed, assigned or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available or is following paragraph 18 of GASB Statement No. 54 to determine the fund balance classifications for financial reporting purposes
 - h. Net positions and fund balance classifications.
 - i. Amounts of contractual obligations for construction and purchase of real property or equipment not included in the liabilities or encumbrances recorded on the financial statements.
 - j. Debt issue provisions.
 - k. All significant estimates and material concentrations known to management which are required to be disclosed.
 - l. Risk financing activities.
 - m. The effect on the financial statements of Governmental Accounting Standards Board Pronouncements, which have been issued, but which we have not yet adopted.
 - n. We have provided, reviewed and approved the proper allocation of our fiduciary activities to comply with GASB Statement No. 84 and have informed you of any additional fiduciary activities that we may be aware of as of the date of these financial statements.
10. With respect to non-audit services including drafting of the financial statements and related notes and maintenance of depreciation schedules performed in the course of the audit:
 - a. We have made all management decisions and performed all management functions;
 - b. We assigned an appropriate individual to oversee the services;
 - c. We evaluated the adequacy and results of the services performed, and made an informed judgment on the results of the services performed;
 - d. We have accepted responsibility for the results of the services; and
 - e. We have accepted responsibility for all significant judgments and decisions that were made
11. We have no direct or indirect, legal or moral obligation for any debt of any organization, public or private that is not disclosed in the financial statement.

12. We have disclosed all instances of identified or suspected noncompliance with laws, regulations, and provisions of contracts and grant agreements whose effects should be considered by management when preparing the financial statements. In connection therewith, we specifically represent that we are responsible for determining that we are subject to the requirements of the Single Audit Act, because we have received, expended, or otherwise been the beneficiary of the required amount of federal awards during the period of this audit.

13. We have no knowledge of any uncorrected misstatements in the financial statements.

Information Provided

14. We have provided you with:

- a. Access to all information of which we are aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation, and other matters.
- b. Additional information that you have requested from us for the purpose of the audit.
- c. Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.
- d. Minutes of the meetings of the governing board and committees of board members, or summaries of actions of recent meetings for which minutes have not yet been prepared.

15. All transactions have been recorded in the accounting records and are reflected in the financial statements.

16. We have disclosed to you the results of our assessment of risk that the basic financial statements may be materially misstated as a result of fraud.

17. It is our responsibility to establish and maintain internal control over financial reporting. One of the components of internal control is risk assessment. We hereby represent that our risk assessment process includes identification and assessment of risks of material misstatement due to fraud. We have shared with you our fraud risk assessment, including a description of the risks, our assessment of the magnitude and likelihood of misstatements arising from those risks, and the controls that we have designed and implemented in response to those risks.

18. We have no knowledge of allegations of fraud or suspected fraud affecting the District's financial statements involving:

- a. Management.
- b. Employees who have significant roles in the internal control.
- c. Others where the fraud could have a material effect on the financial statements.

19. We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements received in communications from employees, former employees, analysts, regulators, short sellers, or others.

20. We have disclosed to you all known instances of noncompliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements.

21. We are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements.

22. We have disclosed to you the identity of the District's related parties and all the related-party relationships and transactions of which we are aware.

23. We are aware of no significant deficiencies, including material weaknesses, in the design or operation of internal controls that could adversely affect the District's ability to record, process, summarize and report financial data.

24. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

25. We believe that the actuarial assumptions and methods used by the actuary for other postemployment liability funding purposes and for determining accumulated Plan benefits are appropriate in the circumstances. We did not give instructions, or cause any instructions to be given, to the specialist with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the Plan's actuary.
26. We believe that the information obtained from the audited financial statements of and other participant information provided by the New York State and Local Employees' Retirement System and New York State Teachers' Retirement System is appropriate in the circumstances. We did not give instructions, or cause any instructions to be given, to the Plan or its auditor in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the Plan or its auditor.
27. During the course of your audit, you may have accumulated records containing data that should be reflected in our books and records. All such data have been so reflected. Accordingly, copies of such records in your possession are no longer needed by us.

Supplementary Information

28. With respect to supplementary information presented in relation to the basic financial statements as a whole:
 - a. We acknowledge our responsibility for the presentation of such information.
 - b. We believe such information, including its form and content, is fairly presented in accordance U.S. GAAP.
 - c. The methods of measurement or presentation have not changed from those used in the prior period.
 - d. There are no underlying significant assumptions or interpretations regarding the measurement or presentation of such information.
 - e. When supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance of the supplementary information and the auditor's report thereon.
29. With respect to the management's discussion and analysis, the budgetary comparison schedule, the schedule of the District's proportionate share of the net pension (asset)/liability, schedule of the District's pension contributions, and the schedule of changes in the total OPEB liability and related ratios presented as required by GASB to supplement the basic financial statements:
 - a. We acknowledge our responsibility for the presentation of such required supplementary information.
 - b. We believe such required supplementary information is measured and presented in accordance with guidelines presented by U.S. GAAP.
 - c. The methods of measurement or presentation have not changed from those used in the prior period.
 - d. Underlying significant assumptions or interpretations regarding the measurement or presentation of such information is adequately disclosed in the financial statements for pensions and other postemployment benefits.

Compliance Considerations

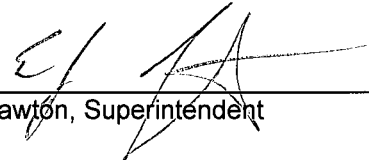
In connection with your audit, conducted in accordance with *Government Auditing Standards*, we confirm that management:

1. Is responsible for the preparation and fair presentation of the financial statements in accordance with the applicable financial reporting framework.
2. Is responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to the auditee.
3. Has identified and disclosed to the auditor all instances that have occurred, or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that have a material effect on the financial

statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.

4. Has identified and disclosed to the auditor all instances that have occurred, or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that have a material effect on the determination of financial statement amounts.
5. Is aware of no instances that have occurred, or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements.
6. 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 fraud or error.
7. Acknowledges its responsibility for the design, implementation and maintenance of internal controls to prevent and detect fraud.
8. Has taken timely and appropriate steps to remedy fraud; noncompliance with the provisions of laws, regulations, contracts and grant agreements, or abuse that the auditor reports.
9. Has a process to track the status of audit findings and recommendations.
10. Has identified for the auditor previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented, if applicable.
11. Has provided views on the auditor's reported findings, conclusions and recommendations, as well as management's planned corrective actions, for the report.
12. Acknowledges its responsibilities as it relates to non-audit services performed by the auditor, including a statement that it assumes all management responsibilities; that it oversees the services by designating Christine Ljungberg, School Business Official, who possesses suitable skill, knowledge, or experience; that they evaluate the adequacy and results of the services performed; and accepts responsibility for the results of the services.


Christine Ljungberg, School Business Official


Eric Lawton, Superintendent