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3. AS A RENO NEWSPAPER WROTE: "IF THE UNIVERSITY SYSTEMS RECORD KEEPING IS AS BAD AS THE LCB SAYS IT IS, THEN THE SYSTEM'S OFFICIALS HAVE VERY LITTLE IDEA WHERE MONEY GOES AND NO WAY OF TRACKING A LOT OF IT. THAT IS SIMPLY NOT ACCEPTABLE."
4. EVEN ONE OF THE PEOPLE ON THE GOVERNOR'S TAX PANEL STATED. "BEFORE CONSIDERING ANY TAX INCREASE, I WANT TO EXPLORE HOW TAX DOLLARS ARE SPENT NOW."

THEFORE

1. IN LIEU OF FEE INCREASES - SOME GREATER THAN 100% - WE NEED A PERFORMANCE AUDIT OF THIS AGENCY.
2. HOW DO WE KNOW WHAT IS GOING ON IN THIS AGENCY AND HOW EFFICIENTLY THEY ARE SPENDING THEIR DOLLARS UNLESS YOU AUDIT THEM. SPECIALLY WHEN THEY GO FROM A HEALTHY RESERVE TO MILLIONS IN THE HOLE IN A VERY SHORT TIME.
3. THIS WILL ONLY HELP THEM.
4. GIVE THEM A 4% COST OF LIVING INCREASE WHICH IS MORE THAN ADEQUATE.
- 4) TAX ME MORE BOX ON APPLICATION LIKE MINNESOTA I HAVE 6 LET THESE SPORTSMEN WHO GO OFF DO IT.
- 5) SUNSET THESE FEE INCREASES IN 2 YEARS
- 6) MANDATE AN AUDIT PRIOR TO NEXT SESSION
- 7) RAISE THEIR FEES NEXT SESSION AS THE AUDIT DEEMS NECESSARY.

I would recommend you amend this bill without the dangerous cost of living triggers and with the above recommendations and with the audit provisions.

EXHIBIT F Comm. on Natural Resources

Date: 4-9-03 Page 1 of 11

Why was Washoe Given To U.S. Dept from this Private Information?

THANK YOU

COMMISSIONERS

JOHN T. MORAN JR.
ChairmanBRADLEY D. QUILLICI
Vice ChairmanCLINT BENTLEY
BILL BRADLEY
TOMMY A. FORD
CHRIS MACKENZIE
DAVID MCNINCH
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MIKE RUORDANTERRY R. CRAWFORTH
Secretary

STATE OF NEVADA

BOARD OF WILDLIFE COMMISSIONERS

1100 Valley Road, Reno, Nevada 89512 • Telephone (775) 688-1500

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KENNY C. GUINN
Governor

MEMORANDUM

DATE:

September 19, 2002

TO:

County Advisory Boards to Manage
Wildlife Chairmen

FROM:

Terry R. Crawford, Secretary

Chairman Moran of the Board of Wildlife Commissioners has asked that your Wildlife Advisory Board members familiarize yourselves with this projection of the Division's financial condition into fiscal year 2007 so that you can be aware of the need for additional financial support for wildlife conservation in Nevada. This graph is part of a comprehensive review of Division funding that has previously been presented to the Board of Wildlife Commissioners, and that we hope to present to your individual boards in the next few months, preparatory to the 2003 Legislative Session. The Commission will be discussing this at their upcoming meeting in Fallon on September 27 and 28, 2002.

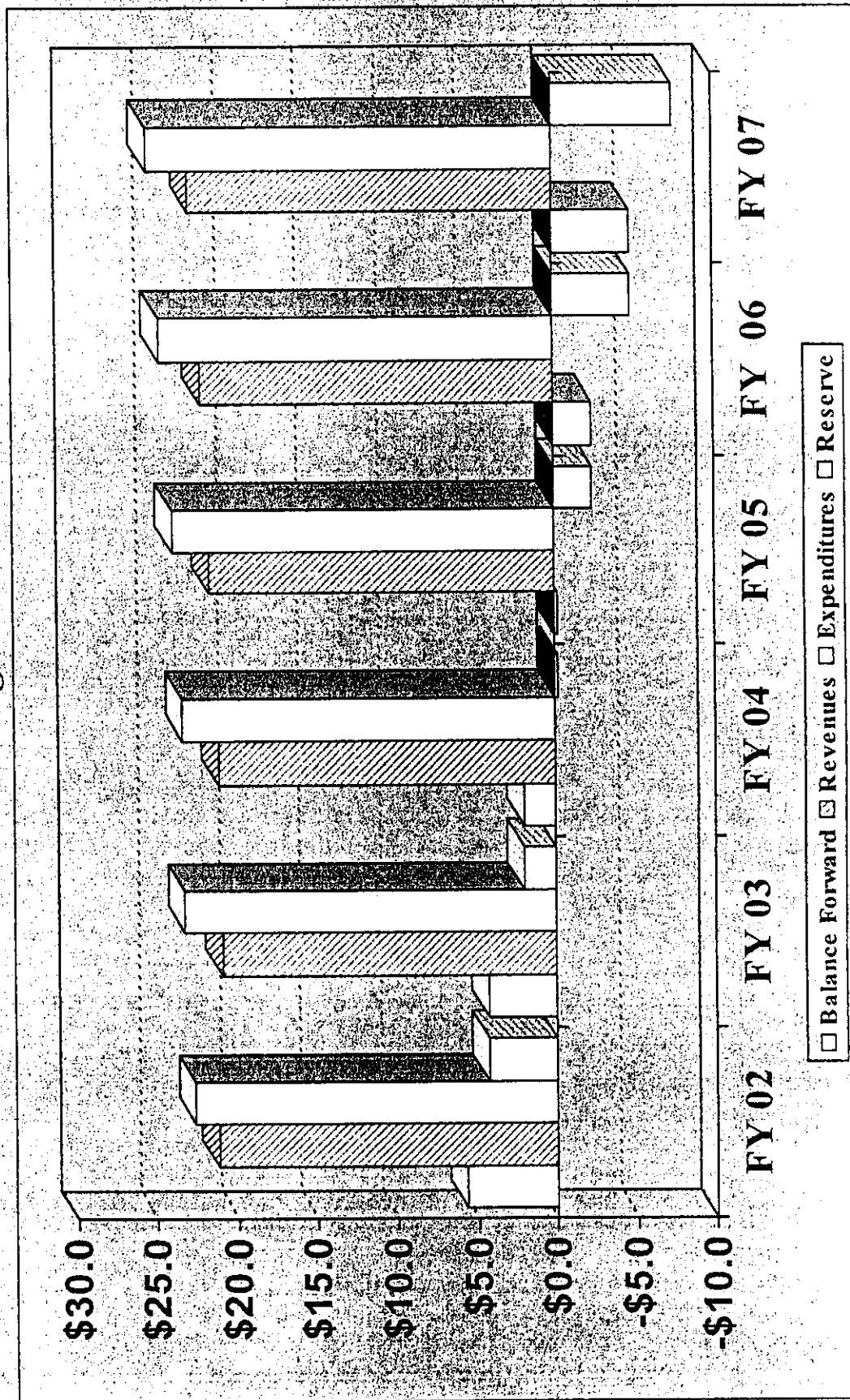
cc: Board of Wildlife Commissioners

GW:TRC:ss

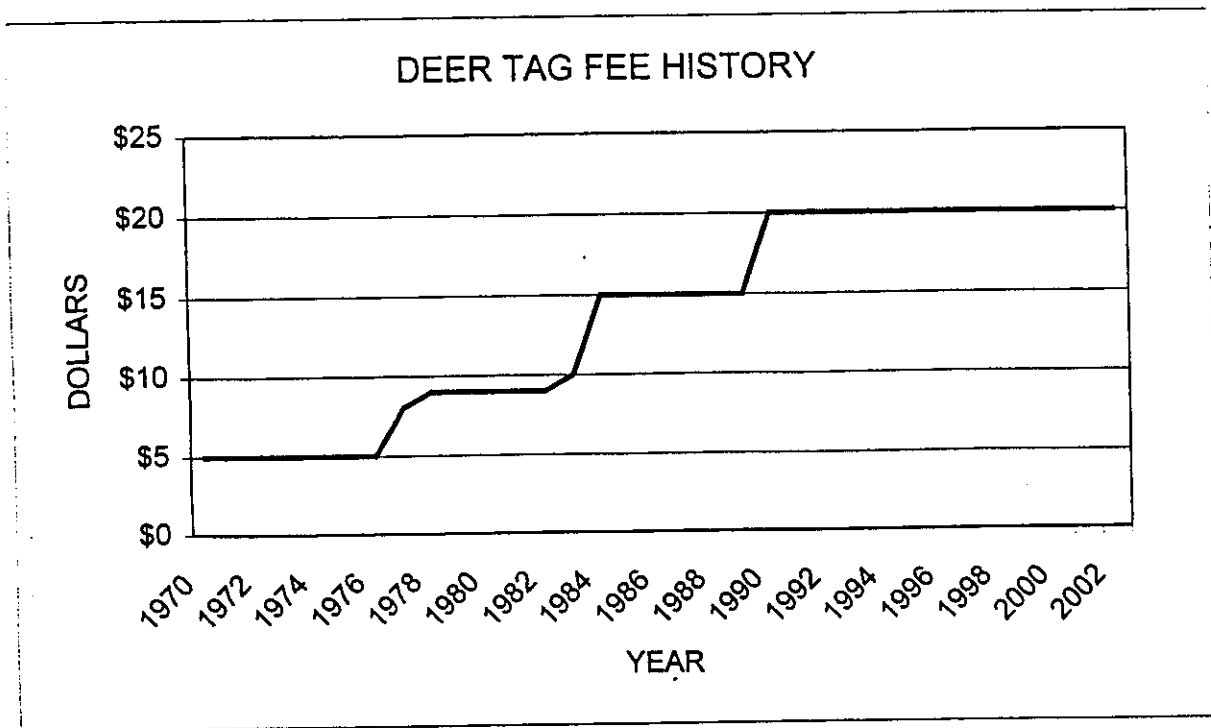
attachment

Estimated Shortfalls by 2007 under existing funding, with no growth, no salary increases

Nevada Division of Wildlife Estimated Revenues, Expenditures and Reserve
Amounts for FY-02 through FY-07 (millions of dollars)



DEER TAG FEE HISTORY 1970-2002



YEAR	FEE
1970 - 1976	\$5.00
1977	\$8.00
1978-1982	\$9.00
1983	\$10.00
1984-1989	\$15.00
1990-2002	\$20.00

Based on 2001 resident deer quotas (21, 921), a \$5 increase would generate an additional \$109,605

Division of Wildlife Annual Report

2000-2001



Dear licensed anglers/hunters:

In keeping with the agency Strategic Plan, the Division of Wildlife is committed to being customer friendly, providing good science, and investing in our employees. Informing and educating customers about wildlife in Nevada, involving the public more directly in wildlife programs, and educating them about the agency's mission are primary objectives at the Division of Wildlife.

One of the ways to reach these objectives is the development and distribution of a yearly annual report. I believe it is vitally important that you, the agency's customers, know as much as possible about the Division of Wildlife, including an accounting of the agency's financial status, accomplishments, and plans for the future.

~~With a budget of more than \$24 million and a healthy reserve,~~
we are in good financial shape. The agency continues to implement a Comprehensive Management System and has maintained excellent progress in meeting the goals established in our Strategic Plan.

I hope that you find this report informative and useful. Please consider this only one of many such efforts to better communicate with you, and feel free to call with any questions or comments.

**Terry Crawford, Administrator,
Nevada Division of Wildlife**

Agency Organization

The 9-member, governor-appointed Nevada Board of Wildlife Commissioners is responsible for establishing broad policy, setting annual and permanent regulations, reviewing budgets, and receiving input on wildlife and boating matters from entities such as the 17 county advisory boards to manage wildlife.

Wildlife is one of seven divisions within the state Department of Conservation and Natural Resources. Our mission is to protect, preserve, manage and restore wildlife and its habitat, and to promote the safety of persons using vessels on Nevada waters. The Division employs 213 permanent employees and is organized into six bureaus that develop programs and projects, and three regions that implement these programs. In addition, the Division has placed emphasis on agency planning activities, wildlife diversity and support operations (engineering, air operations, communications) by assigning senior management level personnel to coordinate these efforts.

Administrative Services

The Administrative Services Bureau is responsible for a wide variety of

from 60,000 last year). Of the total number of registered boats, 57 percent are located in Clark County.

The agency completed a biennial budget for FY 2002-2003 that is responsive to the agency planning process.

The agency examined the cost/benefits of a new licensing system that could eventually make licenses and boat registrations available through the Internet. The agency has contracted BEST Consulting to assist the agency in reviewing business processes and defining the functional requirements for a new automated licensing system. The current system has been in place since 1989 and allows only for the manual issuance of licenses through either Division offices or license agents. Over 234,000 hunting, fishing and trapping licenses were sold during the Division's license issuance year, which extends from March 1 through the last day of February of the following year. The Division is interested in providing the customer with more options for purchasing licenses in a more efficient and timely manner.

Conservation Education

The Conservation Education Bureau is staffed by a total of 14 full-time employees throughout the state and is responsible for four major program areas: Public Affairs, Publications, Volunteer Service and Outdoor Education.

Public Affairs disseminates information about Division projects, programs and other activities to the public through the media, via the agency web site, and in agency publications such as the *Nevada Sporter* and the *Nevada Wildlife Almanac*. Publications produces the annual fishing regulations booklet, big game application brochure, the *Nevada Hunt Book*, various season and bag limit pamphlets, and coordinates the ongoing development of the Division's web site. The Volunteer Service Program is designed to provide the public with opportunities for direct involvement in wildlife management, while the agency accrues both service time and state in-kind match for some federal grants. Outdoor Education consists of three distinct projects: Wildlife Education, Hunter Education and Aquatic Education, with the mission to "Connect People With Wildlife." This is accomplished by teaching people the basic skills of hunting, fishing and other wildlife related recreation.

The major accomplishments of the Conservation Education Bureau this year include:

In the area of Public Affairs, the bureau prepared and disseminated more than 260 individual radio programs, 106 news releases (resulting in more than 1,100 Division newspaper print articles) and 260 minutes of free television air time (estimated value of \$41,000). In a national competition conducted by the Association for Conservation Information, the Division's pre-hunting season news release package garnered second place.

In the Publications arena, all of the hunting and fishing regulation brochures

By Ronnie Lynn
RENO GAZETTE-JOURNAL

Facing an estimated \$8 million budget shortfall in 2002-2003, Washoe County school trustees are expected to decide tonight on criteria that will dictate what is protected and what gets cut.

Preliminary projections indicate expenses will increase by \$22 million for fiscal year 2002-2003, while

MEETING

What: Washoe County School Board meeting
When: 5 p.m.
Where: 425 E. Ninth St., boardroom
SNCA broadcast: 8 p.m. Saturday, 9 p.m. Monday, 7 a.m. Tuesday

revenues grow by only \$14.6 million. District officials say most of the additional

tional expenses come from 2.5 percent cost-of-living raise district-wide, higher health care costs, utility increases and operational costs for new schools.

Trustees hope to offset those costs by defining budgetary priorities and cutting items that don't support them. The district's budget team of department heads and school administrators will develop a list of potential cuts by measuring the

budget of every division against the criteria that come out of tonight's meeting, Superintendent Jim Hager said.

"At the end of this extensive assessment period, we will take the board's criteria on what are or are not priorities, and given all of that, figure out some ways to realign \$7 million or \$8 million," he said.

See BUDGET on 5C

Washoe costs expected to outpace revenues

Washoe County school officials project expenses to grow by \$22 million, while revenues rise by \$14 million, creating a potential \$8 million shortfall for the 2002-2003 school year. The following budget items account for the bulk of additional expenses:

Salary additions for district growth - new positions	\$5,901,793
Operational costs for two new elementary schools	\$1,049,914
Health insurance increase	\$3,585,013
2.5 percent cost-of-living increase	\$6,135,393
Utility increases	\$1,256,797

Source: Washoe County School District
S. Reich/Reno Gazette-Journal

Budget/District must cut \$8 million

From 1C

The district's staff is recommending the following priorities:

- Basic health and safety for students and employees.
- Strong instruction of core subjects.
- Board goal of improved academic achievement.
- Protection of district assets.
- Programs that impact instruction of core subjects, such as professional development in literacy.
- Support services, such as the transportation and information technology departments.
- Extra-curricular activities.

In coming weeks, the district also will host town hall-style meetings to explain the budget process and gather input from students, parents, staff, employee organizations and community members.

"We want to hear from them about what we can live without, what we absolutely need to keep and whether there's stuff we need to add and enhance," district spokesman Steve Mulvenon said. "Also, where can we economize, and who's got any bright ideas for enhancing revenue?"

About 76 percent of the district's revenue comes from the local sources, such as sales and

property taxes. State funding accounts for 24 percent of the district's budget. Less than 1 percent of the budget comes from federal sources and the general fund's opening balance.

District officials project local sources to produce \$210.3 million in revenue during fiscal year 2002-2003, a 3.8 percent increase over the current fiscal year.

State funding is expected to jump by 11.9 percent to \$78.4 million. Much of that increase is due to projected 3.5 percent growth in student enrollment, combined with an \$87 increase in per-pupil funding.

The budget review process will produce a series of potential cost-saving measures that could also be implemented in the event state revenues fall short of expectations due to the Sept. 11 terrorist attacks.

District officials still hope to receive about \$1.4 million in additional state appropriations that the Legislature allocated to help offset rising health care and utility costs.

It's still unclear whether those appropriations will be in jeopardy, Hager said.

"If the governor has to take some of the special allocations, it could be more than \$8 million that we have to realign," he said.

Planning

Washoe takes more steps to reduce budget shortfall

By Susan Voyles
RENO GAZETTE-JOURNAL

Washoe County financial officials ordered new cost-cutting measures Friday to take a \$3 million bite out of a projected \$18 million budget shortfall next year.

In a memo, Finance Director John Sherman told department heads they must wait nine months rather than six months to fill vacancies — saving an estimated \$1.5 million.

And spending for contractual wages, overtime, furniture/equipment purchases, travel, seminars and meetings will be frozen, unless approved by the finance department. Sherman said that should save another \$1.5 million.

"Our revenues are not growing fast enough to take care of our cost structure," Sherman said.

In spreading the burden to all departments, Sherman said priorities will be maintained, including parks and libraries as well as the sheriff's office and the health department.

Citing the referendum in 2000 on the parks and libraries

■ 'Our revenues are not growing fast enough to take care of our cost structure.'

John Sherman
Finance director

bond issue for \$38 million, Sherman said the county has a mandate to uphold that priority. "We're balancing all the competing needs with the limited resources."

In keeping vacancies open for nine months, a number of public safety positions no longer will be off-limits, Sherman said. But to fill these positions earlier, department heads can still appeal to the finance department and a county administrative committee, including county manager Katy Singlaub.

The formerly exempt positions include: deputies for the jail and some support positions for the sheriff's office, social worker and investigators for abused and neglected children

cases, district attorney and public defender staff and youth advisors for juvenile services.

Countywide, the county has 167 vacancies among 2,727 authorized staff positions. The county is recruiting for eight positions now vacant, including office assistants.

All the measures are aimed at reducing the \$18 million that must be cut in balancing the new budget in July.

The county's entire general operating budget would total \$276 million with "rolled up" or known increases such as contracted wage hikes, higher pension contributions and increases in long-term leases.

But revenues are expected to total only \$258 million.

To make up the shortfall, Singlaub is asking all departments to cut their budgets by 7 percent for the new budget. But cutting more now would reduce the size of next year's cuts.

For the health department, for instance, a 7 percent cut would mean eliminating 30 of 200 authorized positions and transferring several programs to other agencies.

what has
it DO W
done?
(Specifically!!)

*

WEDNESDAY, NOVEMBER 28, 2001

Washoe school trustees set budget priorities

\$8 million shortfall: Officials agree to protect funding for core subjects.

By Ronnie Lynn
RENO GAZETTE-JOURNAL

Washoe County school trustees agreed Tuesday that funding for core subjects should be protected as the district copes with a potential \$8 million budget shortfall next year.

The board set priorities and criteria that will determine whether programs and services get cut, modified or enhanced as the district sets

its 2002-2003 budget during the next seven months.

Trustees and Superintendent Jim Hager have wanted to scrutinize the budget by program and department for the past two years, but changes in business office staff precluded such detailed analysis until this year.

Analyses of individual programs will begin today when each department head meets with the budget review team to outline their expenditures, personnel costs and nonpersonnel

costs. Department heads also will discuss the consequences of eliminating or reducing their program and which elements of their program are state- or district-mandated. They will address how the program aligns with the district's goals and priorities and whether it includes a contractual obligation.

These meetings will help the budget review team identify and verify the costs and obligations of each program, a strategy that will be crucial to maximizing dollars and earning public con-

fidence, Hager said. "I want this to be so accurate that people trust us," he said. "The correlation of what we have on paper and what in the field is not meshing."

The budget review team will take those numbers to upcoming town hall-style meetings designed to explain the budget process and gather input from students, parents, staff, employee organizations and community members.

The meetings originally were scheduled for next week, but analyses of de-

partment budgets are expected to last until mid-December. They'll likely be rescheduled for late December or early January.

PTA President Barbara Clark challenged parents' lack of representation on the budget review team, which consists of district staff and union representatives.

"Parent involvement means involvement in the process," she said. "We have no other vested interest other than the interest of our children."

See PRIORITIES on 7C

R RENO GAZETTE-JOURNAL RGTJ.COM WEDNESDAY, NOVEMBER 28, 2001 7C

Priorities/Washoe school trustees review budget funding

From 1C

Hager said there would be plenty of time for parent input at the town hall meetings and during an upcoming telephone survey.

Final budget decisions will be based on the criteria adopted by the board Tuesday. In order of priority, they are as follows:

■ Does the program directly impact core learning areas, such as reading, math and special education?

■ Does the program align with state-mandated academic standards?

■ To what extent does the pro-

gram provide for the basic health and safety of students, employees and the public?

■ Does the program provide basic organizational support services essential to the district's operation?

■ Does the program provide for preservation and maintenance of capital assets such as buildings, facilities and major equipment?

■ Is the program required by contract with a union?

■ How essential does the community think the program is?

■ To what extent does this program foster political support and outreach?

WHAT'S NEXT

■ Public opinion poll, Dec. 1-14

■ Town hall meetings, late December-early January (times, dates and locations to be determined)

■ Budget project team meetings, Jan. 7-10

■ Preliminary recommendations to superintendent, Jan. 11

■ Reconvene budget project team as necessary, Jan. 14-15

■ Present recommendations to

board of trustees, Jan. 22

■ Present recommendations during town hall meetings, Feb. 4-8

■ Trustees adopt final recommendations, Feb. 26

■ Tentative 2002-2003 budget prepared, March

■ Tentative budget filed, April 15

■ Public hearing on tentative budget, May 15

■ Final budget filed with state, June 10

program and what are the funding sources?

■ Is there a more cost-effective way to run the program?

Washoe officials eye cutting raises

By Susan Voyles
RENO GAZETTE-JOURNAL

Washoe County Commissioners will hold a closed-door session on March 24 to decide whether to ask county employee unions to consider cutting raises to avoid laying off 86 employees in July.

That's one of the strategies being weighed as the county commission considers cutting \$18 million in expenses to balance a new budget starting July 1.

County Commissioners want a report on the pros and cons of selling the county's two golf courses, consider charging resi-

dents for mosquito control in specific areas and schedule a formal vote on a current finance policy to freeze all vacant positions for nine months.

And to get the public involved, county officials will conduct a live talk show at 6 p.m. on April 10 on cable access channel 17 and intend to conduct a survey of residents on budget issues.

With a total of 2,727 authorized employees, the finance department has proposed eliminating 127 of them as one way to reduce costs for the \$258 million

See COUNTY on 3C

Now have any strategies?

County/Officials examine ways to trim budget

From 1C

budget for next year.

Next year's budget would still be \$1 million larger than this year's budget. Projected revenues, however, are not enough to cover higher expenses next year, including wages, utilities and leases.

Of the 127 positions, 41 positions are currently vacant while 86 positions are not.

Dedrea Munson, 39, a county custodian, worries that she and other custodians will be laid off. She said her \$15-an-hour wage — while considerable — is still a pittance to what top county administrators make.

"I've got 10 years in. I have a little boy to feed," said the single mom. "My dream was to send my son to college some day."

To avoid layoffs, county officials want to discuss reducing cost-of-living raises and merit

increases at the closed-door session that will be part of a budget workshop.

Robert Burdick, president of the Washoe County Employees Association, said Friday he is aware of the closed-door meeting. But he had no comment.

The association represents 1,150 employees. Under its contract, the group is to receive a 3½ percent cost-of-living raise in July.

Under existing contracts, most county employees are slated to have received a 3½ percent raise in January or will get one in July.

The raises cost the county about \$5 million a year. Wages and benefits make up 61 percent of the current budget.

The county commission also has asked for a formal vote on a finance department order for extending job vacancies from six months to nine months.

The effect of that policy has

begun to affect some of the county's most needy residents. Because of a lack of staff, the Washoe District Health Department will close its Sun Valley office on March 26 to distribute food to low-income women, infants and children for three to six months. The office serves 1,200 people a month. They'll now have to go to other offices.

And because of the lack of staffing, a waiting list has begun for some new applicants, delaying food to 2,000 people for three to six months. Children three to five years old and new mothers who are not breast feeding are being put on the list.

County Manager Katy Singlaub said a survey in April will attempt to get at what services people think are most important and worth keeping. And residents also will be asked which services they'd be willing to support with more taxes. *

Audit: A lot of questions to answer

University, community college system: An unbelievable amount of sloppy record keeping

Assembly leaders Joe Dini and John Marvel say that Nevada university system officials will be asked some sharp questions about finances next year, and indeed they should be asked, following the flaying that the system got from auditors. If the system's record-keeping is as bad as the Legislative Counsel Bureau says it is, the system's officials have very little idea where money goes and no way of tracking a lot of it. That is simply not acceptable.

Wednesday's report again raises the question as to why government agencies have such a difficult time instituting the most basic principles of accounting. This report on the university system is more scathing than some other recent critical reports, but it follows the same dismal trend of sloppiness. Why is it so impossible for some agencies to track where money comes in and where it goes? There is nothing complex about this philosophy, and certainly nothing unheard of. People do it in their homes, professionals do it, corporations do it. There is no mystery here — except, it seems, to a distressingly large number of bureaucrats.

It is absolutely incredible that only four of the system's seven university and community college institutions have developed policies and procedures for budgeting and expenditures. That is accounting 101. And what about these other problems cited by the auditors:

- An accounting system so weak at the University of Nevada, Las Vegas, that unreconciled accounts totaled \$7.6 million, and that the problem went undetected for two full years. *What, me worry?*

- An automated accounting system designed to reject transactions that exceed budgeted levels or available funding is routinely overridden by staff members. *Rules are for nerds.*

- Much of the information needed to oversee financial operations is unreliable or not readily available. Information provided for the audit was often incomplete or inaccurate and in other cases unavailable. *Let's play it by ear and see what happens.*

- Regents approved using \$3.85 million in UNLV student fees to address budget shortfalls, but the money was not where it was supposed to be, in violation of both common accounting principles and the university's

own action plan. *Wheeee!*

- The system requires budget approval only for certain accounts and "it is difficult to provide full accountability." At least 6,800 such accounts exist. Of these, 2,500 had no activity during fiscal 1996; some had cash balances far in excess of annual expenditures; and others were in deficit. *Play it again, Sam.*

- A UNR official violated regents policy that assets and outside foundation assets be separate; and there is no clear tracking of money coming into the system from outside sources. *What you don't know won't hurt you.*

- Finally, the entire system is so decentralized that the various institutions have widely different accounting systems, and often ineffective cost controls. *Every person for himself.*

Chancellor Richard Jarvis defends the decentralization by saying that university and community college systems do not operate like a state agency, either here or in other states. He says the various campuses have differing missions so it is important that their presidents have wide latitude and that each campus have its own strong accounting system; and a centralized accounting staff would add an expensive layer of bureaucracy.

Beg pardon, but decentralization seems to be the root of the problem, a laissez-faire approach with no guidelines for excellence or even, it seems, ordinary competence. Maybe other university systems permit the same roll-your-own freedom, but the results in Nevada are quite clear. And quite unacceptable.

It would not violate intellectual independence or prevent divergent mission policies to insist on one standard brand of accounting everywhere. Or to check periodically to see that proper procedures were being followed. That is good management, nothing more.

Jarvis thinks that the auditors were overly dramatic in their use of words, saying such things as "inefficient and ineffective," "significant weaknesses" and "weak controls." But when an audit's words ring like that, the university and the state had better take notice. You can be sure that state legislators will when the university officials come before them asking for money.

Newspaper: SF school officials misspent millions in repair funds

Investigation: Money from bond, tax measures funneled to nonteaching salaries.

SAN FRANCISCO (AP) — A newspaper reported Sunday that San Francisco school officials misspent tens of millions during the past 13 years, leaving many schools to wallow in decrepit and unsafe conditions.

A San Francisco Chronicle investigation found that the district raised \$337 million for facility renovations from four voter-approved bond and tax measures. But as much as \$68 million of that has instead been funneled toward nonteaching salaries.

Nearly all the money is now gone and the promised improvements were left unfinished or were never started.

During a six-month investigation, the newspaper uncovered records showing that the San Francisco Unified School District used as much as \$100 million to support a sprawling bureaucracy.

The money also went to finance projects that ran far over budget and were not revealed to voters.

Delaine Eastin, the state's superintendent of public instruction, called the Chronicle's findings "a grave injustice against the children of San Francisco."

The newspaper traced the beginnings of the mismanagement to former schools Superintendent Ramon Cortines, who persuaded voters to pass the first of the four ballot measures in 1988.

He pushed another measure through in 1990, riding on safety concerns following the Loma Prieta earthquake, which had hit six months earlier.

Under former Superintendent Bill Rojas, the mismanagement grew more widespread with bond measures passed in 1994 and 1997.

Evidence of the mismanaged funds came out recently, with the appointment of the new superintendent, Arlene Ackerman, in May 2000.

Auditors hired by Ackerman

have found the district's Facilities Management Department, which oversees school repair and construction, in utter disarray.

"Decisions were made that were clearly outside of what voters had approved," Ackerman said.

Proposition A, for example, called for asbestos abatement, replacement of wiring and lighting, and general repair of ventilation systems.

But a budget memo from June 1988 outlined using \$553,000 of the first \$4.2 million to pay for nonteaching salaries.

By the end of the year, the district had created 11 new admin-

istrative, engineering and architecture positions.

And district payroll expenses eventually consumed \$1 out of every \$5 raised through tax and bond funds.

Following the passing, and subsequent mismanagement of funds arising out of Proposition B, there was a snowballing of projects the district could not afford.

Members of the Board of Education now say they were never told about the deficits.

"I get really upset when I visit schools and see the condition they're in," Ackerman said.

"You can't expect children to learn at optimum levels ... in an environment where paint peels from the walls, restrooms don't work, faucets don't have water. It's unacceptable."