OFFICE OF THE NEW YORK STATE COMPTROLLER

DIVISION OF LOCAL GOVERNMENT
& SCHOOL ACCOUNTABILITY

Wainscott Common School District

Financial Condition

Report of Examination

Period Covered:

June 1, 2011 — April 30, 2013

2013M-268

Thomas P. DiNapoli

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State of New York
Office of the State Comptroller

Division of Local Government
and School Accountability

December 2013

Dear School District Officials:

A top priority of the Office of the State Comptroller is to help school district officials manage district resources efficiently and effectively and, by so doing, provide accountability for tax dollars spent to support district operations. The Comptroller oversees the fiscal affairs of districts statewide, as well as compliance with relevant statutes and observance of good business practices. This fiscal oversight is accomplished, in part, through our audits, which identify opportunities for improving operations and Board of Education governance. Audits also can identify strategies to reduce costs and to strengthen controls intended to safeguard district assets.

Following is a report of our audit of the Wainscott Common School District, entitled Financial Condition. This audit was conducted pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the General Municipal Law.

This audit's results and recommendations are resources for district officials to use in effectively managing operations and in meeting the expectations of their constituents. If you have questions about this report, please feel free to contact the local regional office for your county, as listed at the end of this report.

Respectfully submitted,

Office of the State Comptroller
Division of Local Government
and School Accountability

Introduction

Background

The Wainscott Common School District (District) is located in the Towns of East Hampton and Southampton in Suffolk County. The District is governed by the Board of Education (Board), which comprises three elected members. The Board is responsible for the general management and control of the District's financial and educational affairs, including budget development. The Superintendent of Schools (Superintendent) is the District's chief executive officer and is responsible, along with other administrative staff, for day-to-day District management under the Board's direction.

The District operates one school, kindergarten through third grade, with approximately 15 students and four full-time and nine part-time employees. The District's budgeted expenditures for the 2012-13 fiscal year were approximately $3.5 million, funded primarily with real property taxes.

The District's fiscal responsibilities rest primarily with the part-time Business Official/Treasurer. The Business Official/Treasurer processes all of the District's financial transactions and is responsible for preparing the District's financial reports. He also plays a key role in the budget development process.

Objective

The objective of our audit was to evaluate the District's financial condition. Our audit addressed the following related question:

- Did the Board provide adequate oversight and management of the District's budget and financial condition?

Scope and Methodology

We examined the District's financial condition and budgeting practices for the period July 1, 2011 through April 30, 2013. We extended our scope period back to July 1, 2007 to examine the District's financial condition and to provide additional information for perspective.

We conducted our audit in accordance with generally accepted government auditing standards (GAGAS). More information on such standards and the methodology used in performing this audit is included in Appendix C of this report.

Comments of District Officials and Corrective Action

The results of our audit and recommendations have been discussed with District officials and their comments, which appear in Appendix A, have been considered in preparing this report. Except as specified in Appendix A, District officials generally agreed with our recommendations and indicated they planned to take corrective action. Appendix B includes our comments on the issues raised in the District's response letter.

The Board has the responsibility to initiate corrective action. Pursuant to Section 35 of the General Municipal Law, Section 2116-a (3)(c) of the Education Law and Section 170.12 of the Regulations of the Commissioner of Education, a written corrective action plan (CAP) that addresses the findings and recommendations in this report must be prepared and provided to our office within 90 days, with a copy forwarded to the Commissioner of Education. To the extent practicable, implementation of the CAP must begin by the end of the next fiscal year. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. The Board should make the CAP available for public review in the District Clerk's office.

Financial Condition

The Board is responsible for making sound financial decisions that are in the best interests of the District, the students it serves and the taxpayers who fund the District's programs and operations. Sound budgeting practices based on accurate estimates, coupled with prudent fund balance management, ensure that sufficient funding will be available to sustain operations, address unexpected occurrences and satisfy long-term obligations or future expenditures. Accurate budget estimates also help ensure that the levy of real property taxes is not greater than necessary. Further, the Board should prepare a multiyear financial plan based on reasonable estimates that projects future revenues and expenditures and prepares for the fiscal challenges of future years.

The Board needs to improve its oversight and management of the District's budget. Over the last five years, District officials consistently underestimated revenues and overestimated expenditures in the Board-adopted budgets by a total of more than $1.7 million. Although the Board appropriated unexpended surplus funds[1] each year, for a five-year total exceeding $3.1 million, to help finance the ensuing year's operations, the District actually used less than $1.9 million of the appropriated fund balance during this period. As a result, by the 2011-12 fiscal year, the District accumulated unexpended surplus fund balance equivalent to 68 percent of the ensuing year's budget, or 17 times the amount allowed by statute. For the same time period, the District also increased the real property tax levy by more than $325,000. In addition, the District has not developed a multiyear financial plan that addresses the District's long-term operational needs or the use of unexpended surplus fund balance in a manner that benefits the District taxpayers.

Budgeting Practices

The Board is responsible for preparing the District budget and presenting it to the public for its approval. In preparing the budget, the Board is responsible for estimating revenues, expenditures and

[1] The Governmental Accounting Standards Board (GASB) issued Statement 54, which replaces the fund balance classifications of reserved and unreserved with new classifications: nonspendable, restricted and unrestricted (comprising committed, assigned and unassigned funds). The requirements of Statement 54 are effective for fiscal years ending June 30, 2011 and beyond. To ease comparability between fiscal years ending before and after the implementation of Statement 54, we will use the term "unexpended surplus funds" to refer to that portion of fund balance that was classified as unreserved, unappropriated (prior to Statement 54), and is now classified as unrestricted, minus appropriated fund balance, amounts reserved for insurance recovery and tax reduction, and encumbrances included in committed and assigned fund balance (post-Statement 54).

how much fund balance will be available at fiscal year-end and determining what the expected tax levy will be. Accurate estimates help ensure that the real property tax levy is not greater than necessary. Revenue and expenditure estimates should be developed based on prior years' operating results, past expenditure trends, anticipated future needs and available information from outside sources related to significant projected revenue and expenditure changes. Unrealistic budget estimates are misleading to District voters and taxpayers, and can significantly impact the District's year end fund balance and financial condition.

District officials consistently presented, and the Board approved, budgets that included underestimated revenues and overestimated appropriations. We compared the District's general fund budgeted revenues and expenditures with actual results of operations for the last five fiscal years. For the fiscal years 2007-08 through 2011-12, District officials underestimated revenues by a total of about $450,000 and overestimated expenditures by a total of more than $1.2 million. As a result, over five years, these budgetary surpluses totaled more than $1.7 million.

Table 1: Budget vs. Actual Revenues and Expenditures

	FY 2007-08	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	Five-Year Totals
Estimated Revenues	$2,450,527	$2,521,891	$2,652,383	$2,712,175	$2,760,870	$13,097,846
Actual Revenues	$2,466,092	$2,588,508	$2,752,567	$2,777,717	$2,971,304	$13,556,188
Revenue Variance	$15,565	$66,617	$100,184	$65,542	$210,434	$458,342
Appropriations[a]	$2,660,527	$3,091,891	$3,322,383	$3,557,175	$3,579,870	$16,211,846
Actual Expenditures[b]	$3,978,410	$2,543,661	$2,691,019	$3,132,361	$2,600,926	$14,946,377
Expenditure Variance	($1,317,883)	$548,230	$631,364	$424,814	$978,944	$1,265,469
Total Variance	($1,302,318)	$614,847	$731,548	$490,356	$1,189,378	$1,723,811

[a] The final budget for appropriations, including prior year open encumbrances as of fiscal year end.
[b] Actual expenditures as of fiscal year end, plus encumbrances.

The underestimated revenues and overestimated expenditures were generally spread throughout the budget line items; however, the largest variances were found in transportation and tuition expenditures, which were overestimated in the aggregate by more than $477,000 and $1.9 million, respectively. Furthermore, failure to budget for capital expenditures in fiscal year 2007-08 accounted for most of the expenditure variance.

Because the Board consistently adopted unrealistic budgets that produced surpluses, the District's unexpended surplus fund balance continued to increase unnecessarily. As a result, District taxpayers may have paid more than necessary to fund District operations.

Fund Balance

The estimation of fund balance is an integral part of the District's budget process. Fund balance represents resources remaining from prior fiscal years that can be assigned as a funding source in the budget or retained as unassigned. Any fund balance in excess of 4 percent[2] of the ensuing year's budget must be used to lower property taxes or transferred to reserve funds that are reasonable and in compliance with statutory directives. When fund balance is assigned as a funding source, the expectation is that there will be a planned operating deficit in the ensuing fiscal year, financed by the amount of the assigned fund balance. It is important that District officials do not assign fund balance that will not be used, in an effort to circumvent the statutory limit.

As shown in Table 2, during this five-year period, the District appropriated $3.1 million of unexpended surplus funds to fund the subsequent years' operations, which should have resulted in annual operating deficits equal to the amounts of surplus funds appropriated. In reality, because of large variances between budgeted and actual expenditures, the District realized operating surpluses in three of the five years. However, the District's failure to budget for capital expenditures in fiscal year 2007-08 led to a larger than expected operating deficit and it realized a much smaller than expected operating deficit in the 2010-11 year. As a result, only a limited amount of the appropriated fund balance, totaling $1,866,962, was actually used to finance operations.

Table 2: Results of Operations / Use of Surplus Funds

	FY 2007-08	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	Five-Year Total
Actual Revenues	$2,466,092	$2,588,508	$2,752,567	$2,777,717	$2,971,304	$13,556,188
Actual Expenditures[a]	$3,978,410	$2,543,661	$2,691,019	$3,132,361	$2,600,926	$14,946,377
Operating Surplus/(Deficit)	($1,512,318)	$44,847	$61,548	($354,644)	$370,378	($1,390,189)
Assigned Appropriated Fund Balance	$210,000	$570,000	$670,000	$845,000	$819,000	$3,114,000
Appropriated Surplus Funds Actually Used	$1,512,318	$0	$0	$354,644	$0	$1,866,962

[a] Encumbrances not included.

Because the Board consistently underestimated revenues, overestimated expenditures and appropriated significant unexpended surplus funds that were not used, the District's unexpended surplus

[2] The Real Property Tax Law statutory limit of unappropriated, unreserved fund balance (called "unexpended surplus funds" for fiscal years ending June 30, 2011 and beyond) increased from 3 percent of the 2007-08 fiscal year's budget to 4 percent of the 2008-09 fiscal year's budget and years thereafter.

fund balance exceeded the statutorily allowed limit of 4 percent every year during the audit period. Based on the unexpended surplus funds the District appropriated in the budgets for fiscal years 2007-08 through 2011-12, the excessive unexpended surplus fund balances ranged from 54 percent of the ensuing year's appropriations in fiscal year 2007-08 to 68 percent in fiscal year 2011-12, the highest of the five-year period, as shown in Table 3. The June 30, 2012 unexpended surplus fund balance, as a percentage of the ensuing year's budgeted appropriations, was 17 times more than the allowed 4 percent maximum.

Table 3: Unexpended Surplus Funds

	FY 2007-08	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12
Unexpended Surplus Funds (Unassigned Fund Balance)	$1,675,483	$1,620,330	$1,506,878	$1,336,234	$2,367,612
Ensuing Year's Budgeted Appropriations	$3,091,891	$3,322,383	$3,557,175	$3,579,870	$3,504,460
Unexpended Surplus Funds as a Percentage of Ensuing Year's Budgeted Appropriations[a]	54%	49%	42%	37%	68%

[a] The unexpended surplus fund balance percentages were calculated by dividing the end of the year's unexpended surplus funds less encumbrances by the next year's adopted budgeted appropriations.

At the same time that the general fund's balance was increasing, the District was also increasing the real property tax levy. For example, the tax levy totaled $2,350,527 in fiscal year 2007-08 and in fiscal year 2011-12 it totaled $2,677,870. The real property tax levy increased each year in the same five year period, an increase totaling $327,343. As a result, the District levied and collected more taxes than necessary in each of these years.

Multiyear Financial Plan

Multiyear financial planning is a tool school districts can use to improve the budget development process. Planning on a multiyear basis will enable District officials to identify developing revenue and expenditure trends, establish long-term priorities and goals and consider the impact of current budgeting decisions on future fiscal years. It also allows District officials to assess the merits of alternative approaches (such as using unexpended surplus funds or establishing and using reserves) to finance its operations. Any long-term financial plan should be monitored and updated on a continuing basis to provide a reliable framework for preparing budgets and to ensure that information used to guide decisions is current and accurate.

The Board and District officials did not develop a multiyear financial plan that addressed the use of unexpended surplus fund balance in a manner that benefited the District taxpayers. As a result, the District cannot be assured that its excessive unexpended surplus fund balance will be sufficiently reduced in a reasonable period of time, and District taxpayers may continue to be taxed at a rate higher than is necessary.

The failure to use a financial plan inhibits the District's ability to effectively manage its finances.

Recommendations

1. The Board should develop and adopt budgets that include realistic estimates for revenues and expenditures based on all information available at the time the budget is developed.

2. The Board should discontinue the practice of adopting budgets that result in the appropriation of unexpended surplus funds that will not be used.

3. The Board should ensure that the amount of the District's unexpended surplus fund balance is in compliance with Real Property Tax Law statutory limits.

4. The Board and District officials should develop a multiyear plan that addresses the use of unexpended surplus funds in a manner that benefits District taxpayers. Such uses could include, but are not limited to:

    - Increasing necessary reserves,
    - Paying off debt,
    - Financing one-time expenditures, and
    - Reducing property taxes.

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

The District officials' response to this audit can be found on the following pages.

Wainscott School

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November 20, 2013

Mr. Ira McCracken, Chief Examiner
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The Wainscott Common School District acknowledges receipt of the *Report of Examination (2013M-268) – Financial Condition* for the period June 1, 2011 – April 30, 2013. We appreciate the suggestions that were made by the auditors during the pre-report process and, as a result, have made several changes to our fiscal oversight (e.g. review and formal review of warrants). However, based upon our unique circumstances, we cannot ascribe to the one-size-fits-all approach that is reflected in the *Report*, and we fundamentally disagree with the Report's characterization of our budget estimates as being "unrealistic" and "misleading"; frankly, nothing could be farther from the truth, based on our history and purpose.

See Note 1 Page 14

See Note 2 Page 14

First and foremost, the Wainscott Common School District – established in 1730 – has always been committed to providing quality educational programs to all of its resident students and, at the same time, has been responsive and responsible to the taxpayers of this community. As one of only ten common school districts in the State, we receive virtually no State Aid and therefore we are forced to rely almost entirely upon real estate taxes.

The Wainscott School educates students from Kindergarten through the 3rd grade and pays tuition to a receiving district for grades 4 through 12. Students in grades 4 through 12 account for approximately 75% of our total student population. The cost to educate these students ranges from over $25,000 per regular education student to over $60,000 for a special education student. At least half of Wainscott CSD's students reside in rental properties that change over twice a year and are "transient", rendering precise census predictions impossible to obtain. In 2012-13, we had no students attend the East Hampton Day Care Center (site of our pre-K program), while 2013-14 had four (4) students attending that program. This serves as an example of the variations in projected vs. actual enrollments that impact the actual expenditures.

Transportation costs for Wainscott resident students – to East Hampton UFSD schools and private/charter schools – amount to approximately 12% of Wainscott's budget.

Our student population varies greatly from year to year with no historical pattern. Thus, each year, the district is faced with the budgeting dilemma of attempting to forecast both total enrollment and specific program requirements (i.e. special education placements and related services) for the subsequent school year. To protect against the possible scenario of deficit spending, the district builds into the budget monies to be available in the case of additional families entering into the district after the budget process has been completed. Keep in mind, one family with four students, two of whom are special education students, would represent approximately 5% of our total budget.

While larger districts can easily absorb these added costs, the effect on the Wainscott School is greatly different: Wainscott does not have extensive administrative and professional staff and curricula that can be eliminated in order to absorb unbudgeted costs. The Wainscott School would be close to financial collapse if just a few new (unanticipated) students moved into the district. Budgeting or not budgeting for these potential students poses risks: if we do not budget for these students and additional students move into the district, we run the risk of deficit spending which is not permissible and, if additional students are budgeted for, and these students do not enroll, we run the risk of creating an excess fund balance - the very situation for which the Comptroller is criticizing the district.

See Note 3 Page 14

The following table shows the significant changes in actual expenditures, year over year, for the past 10 years:

Year	% Change	Year	% Change
2002-03	+26.28%	2003-04	-23.64%
2004-05	+23.18%	2005-06	+9.02%
2006-07	+3.37%	2007-08	+24.20%
2008-09	+14.03	2009-10	+7.40%
2010-11	+14.86%	2011-12	-17.12%

As is demonstrated by the table above, expenditures vary greatly from year to year. Expenditures have increased by 133.86%, but the tax rate has increased by only 42.29%. By creating fund balance in the good years, and using fund balance in the lean years, the Board of Trustees has stabilized tax rates over this period.

Additionally, as District of Location of the Ross Upper School, the Wainscott Common School District has to budget for special education services provided to classified students at that school–regardless of their District of Residence. Each year, the number of such students and their related students vary greatly.

The district agrees with the Comptroller's Office that managing the fund balance is a priority. Over the past years the Board has utilized fund balance to reduce the tax rate while maintaining all programs and our minimal staffing levels. Moreover, the District's fund balance has permitted it to smooth out the potential adverse effects of the following significant financial events over the prior five year period: (i) the successful construction of its fifth school house since 1730; (ii) the 35% increase in tuition payments unilaterally imposed by our receiving district in 2008; and (iii) the imposition of the 2% tax cap.

Our forward-thinking budget planning demands recognition and acceptance of the following:

- Our tax rate is the lowest of the districts sending its students to East Hampton UFSD
- Tax decrease of the last school year represents the largest cumulative tax decrease on Long Island
- Our five year plan shows continued tax decreases each year
- Our school budgets for the past two school years have decreased, despite increasing costs – as a result of responsible budgeting and planning.
- Representatives of the Wainscott UFSD present the budget to its stakeholders who, overwhelmingly, approve of our planning and overwhelmingly support our school and its programs.

The Board of Trustees has both reduced its budget and decreased the tax burden on Wainscott residents; this philosophy will continue in the future, ensuring that we may provide the quality education of which we are proud – to *all* students – while meeting our fiduciary responsibilities in a responsible manner.

Thank you for your consideration of this important matter.

Sincerely yours,

DAVID E. EAGAN,
President - Board of Trustees

APPENDIX B

OSC COMMENTS ON THE DISTRICT'S RESPONSE

Note 1

While the District may face different challenges than other school districts, it is not allowed to operate under different rules. We audited the District's financial condition in regard to its compliance with Real Property Tax Law, which is applicable to all school districts.

Note 2

In explaining how budgeting practices should work, our report states that unrealistic budget estimates can be misleading. We did not, however, say that the District's budget estimates were unrealistic and misleading. Our report does point out that the District's budgets consistently included underestimated revenues and overestimated expenditures for the fiscal years 2007-08 through 2011-12.

Note 3

We agree that sound budgeting practices help ensure there is adequate funding to address unexpected occurrences and acknowledge that this can result in operating surpluses. However, Real Property Tax Law requires that the District keep unexpended surplus funds to no more than 4 percent of the next year's budget. Any unexpended surplus above this limit should be used to fund necessary reserves or to reduce real property taxes.

APPENDIX C

AUDIT METHODOLOGY AND STANDARDS

Our overall goal was to examine the District's financial condition. We selected the District's financial condition for audit testing.

To accomplish the objective of this audit, we performed the following steps:

- We interviewed District officials and reviewed the Board meeting minutes and resolutions to gain an understanding of the District's budget development, monitoring procedures and control processes.
- We compared the budgeted revenues and appropriations to the actual revenues and expenditures for the fiscal year period 2007-08 to 2012-13.[3]
- We reviewed and analyzed reported fund balance levels in comparison to amounts appropriated in adopted budgets.
- We projected the District's fund balance up to June 30, 2013 by reviewing current financial information, projecting out the revenues and expenditures and interviewing District officials to determine whether they were aware of any large expenditures or revenues.
- We reviewed the District's tax levy, taxable assessment and tax rate data for the fiscal years 2007-08 to 2012-13 to determine if the tax levy and rates had been increasing.

We conducted this performance audit in accordance with generally accepted government auditing standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

[3] Comparison completed for information available through April 30, 2013

APPENDIX D

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