

# Wainscott Common School District

## Financial Condition

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MARCH 2019

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OFFICE OF THE NEW YORK STATE COMPTROLLER  
Thomas P. DiNapoli, State Comptroller

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# Report Highlights

## Wainscott Common School District

### Audit Objective

Determine whether the Board and District officials effectively managed general fund balances.

### Key Findings

- Unrestricted fund balance totaled approximately \$2 million on June 30, 2018, or 58.6 percent of the ensuing year's budgeted appropriations and exceeded the statutory limit by 54.6 to 73.4 percentage points from 2015-16 through 2017-18.
- The District's budgeting practices included appropriating fund balance not needed to fund operations and adopting budgets that overestimated appropriations by a total of more than \$911,000 (11 percent) from 2015-16 through 2017-18.
- District officials failed to take corrective action to our prior report that pointed out the excess accumulation of fund balance.

### Key Recommendations

- Develop a plan to reduce the amount of unrestricted fund balance to the legal limit.
- Adopt realistic annual budgets based on historical or other known trends.

District officials disagreed with certain aspects of our findings and recommendations. Appendix B includes our comments on issues raised in the District's response letter.

### Background

The Wainscott Common School District (District) serves the Towns of East Hampton and Southampton in Suffolk County.

The three-member Board of Education (Board) is responsible for managing the District's financial and educational affairs, including developing the budget. The School Superintendent (Superintendent) is responsible, along with the part-time Business Official/Treasurer, for the District's day-to-day management and developing and administering the budget.

#### Quick Facts

2017-18 Actual Expenditures	\$2,864,463
Enrollment	79
2017-18 Year-End Unrestricted Fund Balance	\$2,554,391

### Audit Period

July 1, 2015 – June 30, 2018

# Financial Condition Management

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## What Are Effective Budgeting Practices?

To effectively manage financial condition, the board should adopt realistic and structurally balanced budgets based on historical or known trends, in which recurring revenues finance recurring expenditures. The board must estimate what the district will spend and the amounts it will receive in revenue (e.g., State aid), how much fund balance will be available at year-end, and the expected tax levy needed to balance the budget. Accurate estimates help ensure that the real property tax levy is not greater than necessary.

The board must also maintain reasonable levels of fund balance, which is the difference between revenues and expenditures accumulated over time. New York State Real Property Tax Law<sup>1</sup> limits the amount of unrestricted fund balance that a school district can retain to no more than 4 percent of the next fiscal year's budget. Additionally, school districts are allowed to legally set aside, or reserve, portions of fund balance to finance future costs for specific purposes (e.g., capital projects or retirement expenditures) and may also appropriate a portion of fund balance to help finance the next year's budget. The board should adopt a formal written plan that indicates how reserves will be funded, how much should be accumulated and when the money will be used to finance related costs. While school districts are generally not limited as to how much money can be held in reserves, the balances should be reasonable. The board should consider the accumulation of fund balance for future needs against their obligation to ensure that the District's real property tax levy is not greater than necessary.

Multiyear financial planning is a tool school districts can use to improve the budget development process. It enables district officials to identify revenue and expenditure trends, establish long-term priorities and goals, consider the impact of near-term budgeting decisions on future fiscal years and assess the merits of alternative approaches (such as using surplus funds or establishing and using reserves) to finance operations. Multiyear financial planning can also help district officials project the future costs of employee salaries and benefits provided for in collective bargaining agreements. Any long-term financial plan should be continually monitored and updated to provide a reliable framework for preparing budgets and ensure that information used to guide decisions is current and accurate.

## Unrestricted Fund Balance Exceeded the Statutory Limit

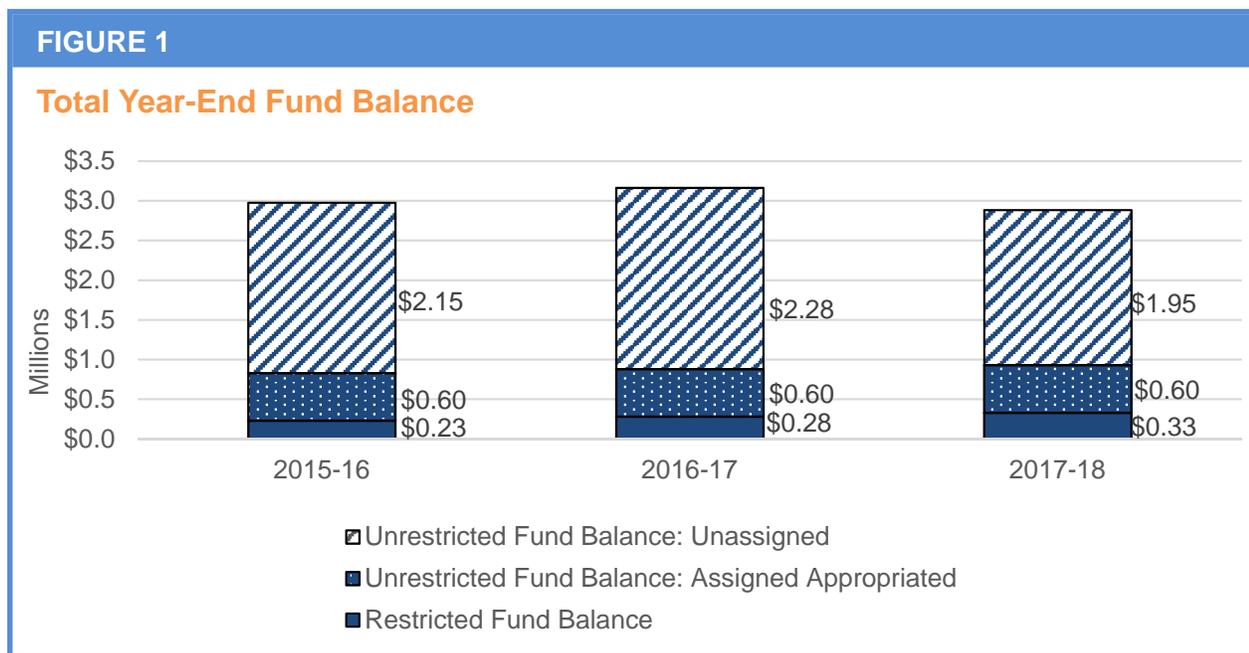
District officials need to improve budgeting practices to effectively manage the District's financial condition. Further, the Board and District officials have not implemented corrective action on our last report,<sup>2</sup> in which we found that the

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<sup>1</sup> New York State Real Property Tax Law Section 1318

<sup>2</sup> Report 2013M-268, Financial Condition, December 2013

District had accumulated unrestricted fund balance that exceeded the statutory limit by 64 percentage points over the five years ended June 30, 2012. Even after our last audit brought the issue to the attention of District officials, the Board continued to adopt budgets that resulted in further accumulation of fund balance. During the audit period, the District's unrestricted fund balance exceeded the statutory limit by as much as \$2.2 million, or 73.4 percentage points. Although, the District has experienced operating deficits in two of the last three years, resulting in total fund balance decreasing by 9 percent,<sup>3</sup> the District's unrestricted fund balance at fiscal year-end 2017-18 was still approximately \$2 million, or 54.6 percentage points over the statutory limit.



The Board appropriated \$600,000 of fund balance in each of the adopted budgets for the years 2015-16 through 2017-18. However, in 2016-17, none of the appropriated fund balance was used, and for the fiscal years 2015-16 and 2017-18, only \$516,193 of the \$1.2 million appropriated was used. With unused appropriated fund balance added back, the District's recalculated unrestricted fund balance ranged from 58.6 to 90.5 percent of the subsequent year's budget.

<sup>3</sup> From \$3.2 million at June 30, 2017 to \$2.9 million at June 30, 2018

**Figure 2: Unused Appropriated Fund Balance**

	2015-16	2016-17	2017-18
<b>Reported Unrestricted Fund Balance</b>	\$2,147,225	\$2,283,582	\$1,954,391
<b>Ensuing Year's Budgeted Appropriations</b>	\$3,036,916	\$2,949,339	\$3,333,277
<b>Reported Fund Balance as a Percentage of Ensuing Year's Appropriations</b>	70.7%	77.4%	58.6%
<b>Add: Appropriated Fund Balance Not Used to Fund Ensuing Year's Budget</b>	\$600,000	\$290,619	\$0 <sup>a</sup>
<b>Recalculated Unrestricted Fund Balance</b>	\$2,747,225	\$2,574,201	\$1,954,391
<b>Recalculated Unrestricted Fund Balance as Percentage of Ensuing Year's Appropriations</b>	90.5%	87.3%	58.6%

<sup>a</sup> Assuming the District uses all of the \$985,000 appropriated to the 2018-19 budget.

Adopting budgets that include appropriated fund balance that will not be used causes the District to retain more fund balance and levy more real property taxes than needed. As a result, the District continued to accumulate unrestricted fund balance in excess of the statutory limit during our audit period.

We reviewed the District's budgets for the years 2015-16 through 2017-18 fiscal years (Figure 3) and found that District officials underestimated the revenues by more than \$850,000 during this three-year period, while they also overestimated appropriations, spending approximately \$911,000 less than planned. The overall budget variances each year contributed to a decrease of 9 percent (\$279,118) in total fund balance from 2015-16 through 2017-18. Due to an increase in enrollment and an overpopulated school, the Board increased its 2018-19 budget to \$3,333,277, while still slightly decreasing the tax levy to \$2,248,277 and increasing the amount of fund balance it plans to use to \$985,000. However, even with the decrease in the tax levy and the increase in the planned use of fund balance, if the Board continues its current budgeting practices, fund balance in the general fund will continue to exceed the statutory limit.

**Figure 3: General Fund Budget-to-Actual Comparison**

	2015-16	2016-17	2017-18
<b>Appropriations</b>	\$3,064,360	\$3,036,916	\$2,949,339
<b>Actual Expenditures</b>	\$2,726,096	\$2,548,822	\$2,864,463
<b>Variance</b>	\$338,264	\$488,094	\$84,876
<b>Percentage Variance</b>	12.4%	19.2%	3.0%
<b>Estimated Revenues</b>	\$2,364,360	\$2,336,916	\$2,249,339
<b>Actual Revenues</b>	\$2,519,284	\$2,727,437	\$2,555,082
<b>Variance</b>	\$154,924	\$390,521	\$305,743
<b>Percentage Variance</b>	6.2%	14.3%	12.0%
<b>Operating Surplus/(Deficit)</b>	(\$206,812)	\$178,615	(\$309,381)

The District expended less than budgeted, in part, because the Board adopted budgets with overly conservative estimates for certain appropriations. Over the period, the annual average of overestimated appropriations for Instruction – Regular School was \$154,414 (9.9 percent), for Transportation and Debt Service was \$79,212 (12.1 percent) and for Operation and Maintenance was \$21,994 (17.6 percent).

The Board has approved inaccurate budgets with underestimated revenues and overestimated appropriations. In addition, the District has not implemented a five-year financial plan to better manage fund balance and gradually reduce unrestricted fund balance to the statutory limit. Furthermore, although the District's tax levy decreased by more than \$115,000 over the three-year period, the District could have more aggressively reduced the tax levy to reduce the burden on taxpayers.

### **What Do We Recommend?**

The Board should:

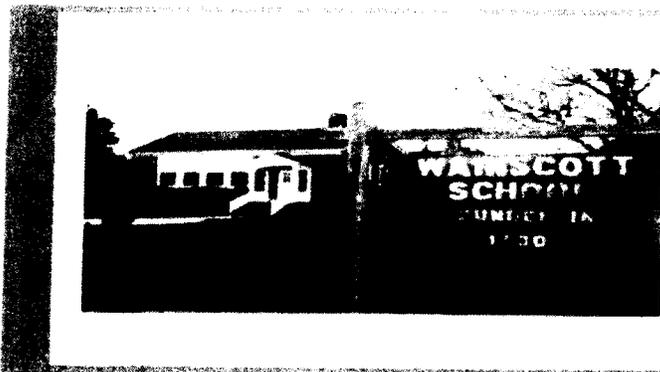
1. Develop and adopt budgets that include realistic estimates for revenues, appropriations and unrestricted fund balance.
2. Discontinue the practice of adopting budgets that include appropriated fund balance that will not be used to sustain District operations.
3. Develop a corrective action plan in response to this audit and monitor progress implementing corrective action.

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The Board and District officials should:

4. Develop a plan to reduce the amount of unrestricted fund balance to comply with the statutory limit. Surplus funds can be used as a financing source for:
  - Funding one-time expenditures,
  - Funding needed reserves,
  - Paying off debt, and
  - Reducing District property taxes.
5. Develop a comprehensive multiyear financial plan to provide a framework for future budgets and guide the District's management of financial condition. These plans should be periodically reviewed and updated as appropriate.

# Appendix A: Response From District Officials



## Wainscott School

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Wainscott, NY 11975  
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Web: [www.wainscottschool.org](http://www.wainscottschool.org)

January 25, 2019

Mr. Ira McCracken, Chief Examiner  
Division of Local Government & School Accountability  
Office of the State Comptroller  
NYS Office Building- Room 3A10  
250 Veterans Memorial Highway  
Hauppauge, New York 11788-5533

Dear Mr. McCracken:

The Wainscott Common School District acknowledges receipt of the Draft Report of Examination (2018M-237) – Financial Condition for the period 2015-16 through 2017-18 (the “2018 Report”).

We note that this is the second time your Office has conducted an Audit of the Wainscott Common School District (the “Wainscott District”) in the last five years. Your first Audit covered the period of June 1, 2011 through April 30, 2013 (the “2013 Report”) <sup>1</sup>. The Wainscott District is gratified that your two Audits have not resulted in any key findings or deficiencies other than your office’s concern regarding the amount of the Wainscott District’s unrestricted fund balance.

The Wainscott District acknowledges your office’s concern regarding the amount of our unrestricted fund balance and that we are not in compliance with the so-called “4% Rule” set forth in New York State Real Property Tax Law Section 1318. Respectfully, however, your 2018 Report and its conclusions and recommendations fail to recognize the unique facts and circumstances under which the Wainscott District operates.

See  
Note 1  
Page 11

### **THE WAINSCOTT DISTRICT**

It is an unassailable fact that the Wainscott School District is truly unique based upon its size and long held mission. Since 1730, the Wainscott School has continuously operated a “one room school house” on the Hamlet’s most historic setting. Our current Schoolhouse hosts our highly acclaimed K-3 program in an open class format that promotes a highly collaborative and caring learning environment. The Wainscott District has long been committed to providing

<sup>1</sup> Report 2013M-269, Financial Condition, December 2013.

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quality educational programs to all of its resident students while, at the same time, remaining responsive and responsible to the Wainscott taxpayers. As one of only ten common school districts in the State, we receive virtually no State Aid and therefore are forced to rely almost entirely upon real estate taxes to fund our annual budget.

The Wainscott District has never incurred debt to fund its operations. We are, however, currently amortizing a small 2007 20-yr. bond issue used to fund the construction of our existing Schoolhouse opened in January 2008.

The Wainscott District does not have any unnecessary or overfunded restricted reserves. We only have a capital reserve created a few years ago to prefund future capital projects.

The Wainscott District enjoys unprecedented support of our taxpayers. Our proposed budgets have always been overwhelmingly approved by our voters. Our last two annual budgets were unanimously approved.

Additionally, as District of Location of the Ross Upper and Lower Schools, we have to budget for special education services provided to classified students at Ross' grammar and high schools regardless of their District of Residence. Each year, the number of such students and their required services vary greatly.

### **OUR RECENT HISTORY OF REDUCED BUDGETS, TAX RATES AND TAX LEVIES**

Our taxpayers unanimously approved our proposed 2018-2019 budget of \$3,333,277, representing a \$383,938 (or 13.2%) increase from the prior year's budget. This was the first budget increase proposed by the Board of Trustees after reducing our overall budget in each of the six prior years (2011-2012 through 2017-2018) in an aggregate amount of 17.6%. Despite this year's increase in the overall budget, the Wainscott District has reduced its tax rate in each of the past seven years (2011-2012 through 2018-2019) and has reduced the amount of its tax levy in each of the past six years (2012-2013 through 2018-2019). No other school district on Long Island can make this claim.

See Note 2 Page 11
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### **OUR VOLATILE AND INCREASED STUDENT POPULATION**

The Wainscott School educates students from Kindergarten through the 3<sup>rd</sup> grade and pays tuition to either East Hampton or the Sag Harbor School District for its 4-12 students. Presently, students in grades 4 through 12 account for 72% of our total student population<sup>2</sup>. The cost to educate those students ranges from over \$25,000 per regular student to over \$60,000 for a special education student and collectively represents over one-third of our annual budget. We

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<sup>2</sup> Currently, the Wainscott District has 107 K-12 students. Twenty-six (26) are attending our K-3 program in our Schoolhouse which is operating at over 120% of its capacity. Seventy-two (72) 4-12 students are sent either to East Hampton or Sag Harbor Schools on a tuition basis. Ten (10) additional students living in our district attend private schools and one student is home schooled. We also have 10 Pre-K students currently residing in our District for which we pay tuition to attend either full day Pre-K at the Eleanor Whitmore Early Childhood Center or ½ day Pre-K at the Sag Harbor District (one Pre-K student attends a private Pre-K program). To put these numbers in context, the Hamlet of Wainscott has only 269 full time residents according to the last U.S. Census.

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operate in a seasonal community. At least half of our students reside in rental properties that change over twice a year and are “transient”; rendering precise census predictions impossible to obtain.

The Wainscott District has experienced a dramatic increase in the number of students residing in its District over the last five-year period. In 2012-13 there was an average of 46 aggregate students in our Schoolhouse or attending East Hampton Schools on a tuition basis. Currently the number of our in-house and tuition students has increased to an aggregate of 98 students, representing a 213% increase.

Our student population also varies from year to year. 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 by necessity builds into the budget monies for additional families entering into the District after the budget has been completed. Please keep in mind, one family with four students, two of whom are special education students, would represent approximately 5% of our total annual budget.

While larger districts can easily absorb these added costs, the effect on the Wainscott District is greatly different. Wainscott does not have extensive administrative or professional staff and curricula that can be eliminated in order to absorb unbudgeted costs. The Wainscott District 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 the students and additional students move into our District, we run the unacceptable 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 for creating an excess fund balance – the very situation for which the Comptroller’s Office is criticizing the District.

See  
Note 3  
Page 11

### **THE “4% RULE” APPLIED TO OUR 2017-2018 SCHOOL YEAR**

The “4% Rule” limits the amount of unrestricted fund balance that a school district can retain to no more than 4 percent of the next fiscal year’s budget. If the Wainscott District had adhered to this restriction during the 2017-2018 fiscal year, we would have incurred significant deficit spending due to an unusually large number of tuition students moving into our District during that fiscal year. Under the strict application of the “4% Rule”, the Wainscott School District’s unrestricted fund balance in 2017-2018 should have been limited to no more than 4 percent of our current fiscal year’s budget; an amount equal to \$133,331. That \$133,331 statutory limit would have been significantly surpassed by our unanticipated tuition costs aggregating \$371,000 incurred with respect to 14 tuition students moving into our district during that fiscal period. In short, but for our available unrestricted fund balance the Wainscott District would have incurred a catastrophic financial collapse caused by significant and unlawful deficit spending.

See  
Note 4  
Page 11

For this reason, the Wainscott District respectfully believes that your criticism of our budget practices and amount of our unrestricted fund balance are overstated and therefore unfair.

See  
Note 5  
Page 11

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## CONCLUSION

The Board of Trustees has reduced both the aggregate amount of its overall budget and decreased the tax burden (both tax rate and tax levy) on Wainscott taxpayers over the past seven years, a period that overlaps both your Audits. These reductions are significant in amount and unprecedented among Long Island's school districts. We have also reduced the amount of our unrestricted reserves over that same period by \$413,000.

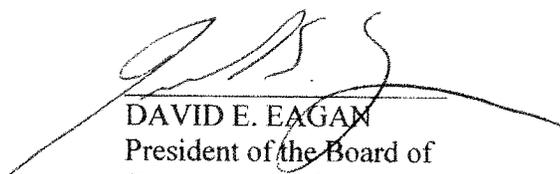
We accomplished these stated goals while absorbing an over 200 percent increase in the number of students residing in our small and unique school district. We acknowledge we have more work to do with respect to the amount of our unrestricted fund balance. We will continue to take the necessary budgetary actions to further reduce our unrestricted reserves to a more reasonable amount. For example, the Board opted to fund the \$383,938 (or 13.2%) increase in its 2018-2019 budget with increased fund balance in the amount of \$985,000 while slightly decreasing the amount of tax levy. We also note that we ended the 2017- 2018 with only \$52,000 of unexpended budgeted funds, a significant reduction over prior years.

We will continue to do so in a manner that ensures that the adverse impacts on our highly acclaimed educational program and uneven tax levies are minimized. We trust that your office will recognize the unique nature of the Wainscott School District simply does not lend itself to the strict application of the one size fits all "4 % Rule".

See Note 1 Page 11
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Thank you for your consideration.

Sincerely yours,



DAVID E. EAGAN  
President of the Board of  
Trustees of the Wainscott  
Common School District

## Appendix B: OSC Comments to District's Response

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### Note 1

Real Property Tax Law Section 1318 does not identify or allow for any exceptions to the statutory fund balance limitation.

### Note 2

Despite reducing its tax levy by more than \$115,000 from 2015-16 to 2017-18, the District could have more aggressively reduced the levy. For example, the 2017-18 levy was \$2,249,339 while the unrestricted fund balance at June 30, 2017 was \$2,574,201 (see Recalculated Unrestricted Fund Balance in Figure 2), nearly \$325,000 more than the 2017-18 levy. Therefore, the District could have used fund balance in place of the entire 2017-18 levy and still retained unrestricted fund balance equal to 14 percent of the 2017-18 budget, or more than triple the statutory limit.

### Note 3

We raised concerns that the District retains unrestricted fund balance over and above the statutory limit. Should the District end a given year with an operating surplus, any amounts in excess of 4 percent of the next year's budget should be used to fund that budget (i.e., reduce the tax levy required), fund one-time expenditures or needed reserves, or to pay off debt.

### Note 4

The District appropriated \$600,000 of unrestricted fund balance to fund its 2017-18 budget. Even with this unanticipated cost of \$371,000, the District only used \$309,381 of the appropriated fund balance, leaving \$290,619 to be added back to the unrestricted fund balance subject to the 4 percent limitation.

### Note 5

Our concerns regarding the District's unrestricted fund balance are based on a comparison of the District's actual fund balance to the amount allowed by Real Property Tax Law Section 1318.

## Appendix C: Audit Methodology and Standards

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We conducted this audit pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the New York State General Municipal Law. To achieve the audit objective and obtain valid audit evidence, our audit procedures included the following:

- We interviewed District officials and employees to gain an understanding of District operations.
- We obtained an understanding of the District's internal control environment and specific controls that are significant to the District's budget process.
- We reviewed the District's profit and loss statement against reports of actual expenditures, balance sheets, check warrants, bank statements, bank reconciliations and the annual budgets to verify reliability.
- We analyzed revenue and expenditure trends and budget-to-actual comparisons for the operating funds at the 2016 to 2018 fiscal year-ends. We calculated the percentage of unrestricted fund balance compared with budget appropriations.
- We analyzed the trend in the total fund balance in the general fund at the 2016 to 2018 fiscal year-ends. We compared unrestricted fund balance with the next years' budgeted appropriations to determine whether the District was within the statutory limit.

We conducted this performance audit in accordance with GAGAS (generally accepted government auditing standards). 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.

Unless otherwise indicated in this report, samples for testing were selected based on professional judgment, as it was not the intent to project the results onto the entire population. Where applicable, information is presented concerning the value and/or size of the relevant population and the sample selected for examination.

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, pursuant to Section 35 of General Municipal Law, Section 2116-1(3)(c) of New York State Education Law and Section 170.12 of the Regulations of the Commissioner of Education. To the extent practicable, implementation of the CAP must begin by the end of the fiscal year. For more information on preparing and

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filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. We encourage the Board to make the CAP available for public review in the Clerk's office.

# Appendix D: Resources and Services

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## **Regional Office Directory**

[www.osc.state.ny.us/localgov/regional\\_directory.pdf](http://www.osc.state.ny.us/localgov/regional_directory.pdf)

## **Cost-Saving Ideas** – Resources, advice and assistance on cost-saving ideas

[www.osc.state.ny.us/localgov/costsavings/index.htm](http://www.osc.state.ny.us/localgov/costsavings/index.htm)

## **Fiscal Stress Monitoring** – Resources for local government officials experiencing fiscal problems

[www.osc.state.ny.us/localgov/fiscalmonitoring/index.htm](http://www.osc.state.ny.us/localgov/fiscalmonitoring/index.htm)

## **Local Government Management Guides** – Series of publications that include technical information and suggested practices for local government management

[www.osc.state.ny.us/localgov/pubs/listacctg.htm#lmgm](http://www.osc.state.ny.us/localgov/pubs/listacctg.htm#lmgm)

## **Planning and Budgeting Guides** – Resources for developing multiyear financial, capital, strategic and other plans

[www.osc.state.ny.us/localgov/planbudget/index.htm](http://www.osc.state.ny.us/localgov/planbudget/index.htm)

## **Protecting Sensitive Data and Other Local Government Assets** – A non-technical cybersecurity guide for local government leaders

[www.osc.state.ny.us/localgov/lgli/pdf/cybersecurityguide.pdf](http://www.osc.state.ny.us/localgov/lgli/pdf/cybersecurityguide.pdf)

## **Required Reporting** – Information and resources for reports and forms that are filed with the Office of the State Comptroller

[www.osc.state.ny.us/localgov/finreporting/index.htm](http://www.osc.state.ny.us/localgov/finreporting/index.htm)

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## Contact

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[www.osc.state.ny.us/localgov/index.htm](http://www.osc.state.ny.us/localgov/index.htm)

Local Government and School Accountability Help Line: (866) 321-8503

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