



# Montauk Union Free School District Financial Condition

## Report of Examination

Period Covered:

July 1, 2012 – December 31, 2015

2016M-168



Thomas P. DiNapoli

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# State of New York Office of the State Comptroller

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## **Division of Local Government and School Accountability**

July 2016

Dear School District Officials:

A top priority of the Office of the State Comptroller is to help school district officials manage their districts 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 districts' 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 district operations and Board of Education governance. Audits also can identify strategies to reduce district costs and to strengthen controls intended to safeguard district assets.

Following is a report of our audit of the Montauk Union Free 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 New York State 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 Montauk Union Free School District (District) is located in the Town of East Hampton in Suffolk County. The District is governed by the Board of Education (Board), which is composed of five elected members. The Board is responsible for the general management and control of the District's financial and educational affairs. The Superintendent of Schools is the chief executive officer and is responsible, along with other administrative staff, for the District's day-to-day management under the Board's direction.

The District operates one school (prekindergarten through eighth grade) with approximately 475 students and 90 employees. The District's 2014-15 general fund expenditures totaled approximately \$18 million and were funded primarily with State aid, real property taxes and grants. Budgeted appropriations for the 2015-16 fiscal year were approximately \$19 million.

## Objective

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

- Did the Board and District officials ensure that budget estimates were reasonable and appropriately maintain restricted funds?

## Scope and Methodology

We examined the District's financial condition for the period July 1, 2012 through December 31, 2015.

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 are included in Appendix B of this report. 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 relevant population size and the sample selected for examination.

## 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. District officials generally agreed with our recommendations and indicated they planned to initiate corrective action.

The Board has the responsibility to initiate corrective action. Pursuant to Section 35 of General Municipal Law, Section 2116-a

(3)(c) of New York State 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 its programs and operations. An important tool for managing the District's finances is the budget process. Developing accurate budget estimates and monitoring and controlling revenues and expenditures helps ensure the District has available resources to benefit District residents. Prudent fiscal management also includes maintaining sufficient and appropriate amounts of fund balance to address long-term obligations or planned future expenditures. Once the Board has addressed those issues, any remaining fund balance, exclusive of amounts allowed by law to be retained to address cash flow and unexpected occurrences, should be used to fund District operations.

New York State Real Property Tax Law limits the amount of unrestricted fund balance to no more than 4 percent of the subsequent year's budget. Additionally, school districts are legally allowed to establish reserve funds and accumulate funds for certain future purposes (e.g., capital projects, retirement expenditures). However, reserve balances must be reasonable. Multiyear planning can be a vital tool for school districts, which allows decision-makers to set long-term priorities and work toward specific goals. Multiyear planning also allows District officials to assess the effects and merits of alternative approaches to financial issues, such as the accumulation of money in reserve funds.

The Board needs to improve its budget process and ensure it adopts reasonable budgets and appropriately maintains restricted funds to effectively manage the District's financial condition. From 2012-13 through 2014-15, District officials overestimated appropriations in the adopted budgets each year. This budget practice generated approximately \$1 million in cumulative operating surpluses for these years. Over these years, officials also appropriated nearly \$2.8 million of fund balance as a financing source in the annual budgets. However, approximately 94 percent of this amount was not needed due to the operating surpluses. As a result, the District's unassigned fund balance exceeded the statutory limit each year, ranging from 4.3 to 6.8 percent of the ensuing year's budget.

When unused appropriate fund balance is added back, the District's recalculated unassigned fund balance ranged from 9 to 11 percent of the ensuing year's appropriations, further exceeding the statutory limit each year. During 2014-15, the District appropriated \$830,000 for the

2015-16 budget, but the District projects that it will not be needed. As such, we expect the District's unassigned fund balance will continue to exceed the statutory limit. District officials also overfunded the workers' compensation reserve and retained almost \$1 million of excess funds in the capital projects fund. Finally, District officials have not adopted long-term financial and capital plans, as required by Board policy.

## Fund Balance and Budgeting

The Board is responsible for preparing and presenting the District's budget for voter approval. In preparing the budget, the Board must estimate revenues (e.g., State aid), expenditures and the amount of unassigned funds that will be available at the end of the fiscal year, some or all of which may be used to fund the ensuing year's budget. Revenue and expenditure estimates should be developed based on prior years' operating results, past expenditure trends, anticipated future needs and available information related to projected changes in significant revenues and expenditures. After taking these factors into account, the Board should determine the expected tax levy that is necessary to fund operations. Accurate estimates help ensure that the tax levy is sufficient to fund operations.

Fund balance represents resources remaining from prior fiscal years. A school district may retain a portion of fund balance for year-end cash flow needs or unexpected expenditures. Districts may also establish reserve funds to restrict reasonable portions of fund balance for specified purposes that comply with statutory directives. However, District officials should not appropriate fund balance or establish reserves mainly to remove fund balance amounts from the statutory limit calculation.

We compared the District's appropriations with actual results of operations for fiscal years 2012-13 through 2014-15 and found that the District overestimated appropriations by an average of more than \$1.1 million (6.5 percent) in each of these years, as shown in Figure 1.

**Figure 1: Overestimated Expenditures**

| Fiscal Year | Budgeted Appropriations <sup>a</sup> | Actual Expenditures <sup>b</sup> | Overestimated Expenditures | Percentage |
|-------------|--------------------------------------|----------------------------------|----------------------------|------------|
| 2012-13     | \$18,530,228                         | \$17,027,714                     | \$1,502,514                | 8.8%       |
| 2013-14     | \$18,835,136                         | \$17,751,099                     | \$1,084,037                | 6.1%       |
| 2014-15     | \$18,854,944                         | \$18,026,068                     | \$828,876                  | 4.6%       |

<sup>a</sup> Includes year-end encumbrances from the prior fiscal year  
<sup>b</sup> Includes year-end encumbrances

During the same period, actual revenues were generally consistent with budgeted estimates and, on average, exceeded budgeted estimates by less than 1 percent each year. However, the appropriations were overestimated each year. Appropriations that were significantly



overestimated each year included special education programs by as much as \$942,315 (36.5 percent), teaching – regular school<sup>1</sup> by as much as \$935,674 (11.3 percent), employee benefits by as much as \$382,792 (10.5 percent) and debt service interest by as much as \$121,064 (70 percent).

District officials indicated that they budget conservatively to ensure appropriations will be available for unanticipated expenditures. While we recognize that the appropriations for special education programs can fluctuate based on student enrollment, the employee salaries contained in special education programs and teaching – regular school and the associated benefits costs are governed by contractual agreements, which should be reasonably predictable.

During the 2012-13 through 2014-15 fiscal years, the Board adopted budgets that included the use of unassigned fund balance to finance operations. When fund balance is appropriated to finance operations, the District is expected to have a planned operating deficit. However, due to the District's practice of overestimating appropriations, it experienced operating surpluses in two of the last three years (Figure 2). District officials also used a portion of these surpluses to fund the retirement contribution reserve with \$648,604 (when it was established in 2012-13), the workers' compensation reserve with \$225,275 (from 2012-13 through 2014-15) and the employee benefit accrued liability reserve (EBALR) with \$103,853 (from 2013-14 through 2014-15).

While it is prudent to have some provision for unanticipated expenditures, it can be done with maintaining ample fund balance, using reserves or adopting a conservative budget. Budgeting practices that overestimate expenditures each year and result in the accumulation and retention of excess funds can result in tax levies that are greater than necessary.

**Figure 2: Unassigned Fund Balance at Year-End**

|  | 2012-13      | 2013-14      | 2014-15      |
|--|--------------|--------------|--------------|
| Total Beginning Fund Balance                                     | \$2,958,404  | \$3,873,305  | \$4,124,864  |
| Add: Operating Surplus/(Deficit)                                 | \$914,901    | \$251,559    | (\$165,770)  |
| Total Ending Fund Balance  | \$3,873,305  | \$4,124,864  | \$3,959,094  |
| Less: Restricted and Nonspendable Fund Balance                   | \$1,753,848  | \$1,756,718  | \$2,218,396  |
| Less: Appropriated Fund Balance for the Ensuing Year             | \$1,059,875  | \$872,640    | \$830,040    |
| Less: Encumbrances   | \$124,026    | \$229,478    | \$94,832     |
| Unassigned Fund Balance at Year-End                              | \$935,556    | \$1,266,028  | \$815,826    |
| Ensuing Year's Budget  | \$18,711,110 | \$18,625,466 | \$18,993,248 |
| Unassigned Fund Balance as a Percentage of Ensuing Year's Budget | 5.0%         | 6.8%         | 4.3%         |

<sup>1</sup> Teaching – regular school was composed of 65 budget lines including textbooks, supplies and non-instructional salaries. The two highest overestimated regular school budget lines were for tuition charges and teacher salaries for grades K-6.



The Board adopted budgets that included the appropriation of fund balance totaling, on average, approximately \$921,000 per year. However, because the District experienced surpluses in 2012-13 and 2013-14, it only needed \$165,770, or 19 percent of the appropriation to finance operations in 2014-15. As a result, the District's unassigned fund balance was between 4.3 percent and 6.8 percent of the ensuing year's appropriations, or in excess of the statutory limit each year.

When unused appropriated fund balance was added back, the District's recalculated unassigned fund balance was 11 percent of the ensuing year's appropriations for 2012-13 and 2013-14 and further exceeded the statutory limit (Figure 3). During 2014-15, the District appropriated \$830,040 for the 2015-16 budget. However, District officials project that it will not be needed. As such, we expect the District's unassigned fund balance will continue to exceed the statutory limit.

| Figure 3: Unused Fund Balance   |             |             |             |
|---|-------------|-------------|-------------|
|   | 2012-13     | 2013-14     | 2014-15     |
| Unassigned Fund Balance at Year-End   | \$935,556   | \$1,266,028 | \$815,826   |
| Add: Appropriated Fund Balance Not Used to Fund Ensuing Year's Budget               | \$1,059,875 | \$706,870   | \$830,040   |
| Recalculated Unassigned Fund Balance  | \$1,995,431 | \$1,972,898 | \$1,645,866 |
| Recalculated Unassigned Fund Balance as Percentage of Ensuing Year's Appropriations | 11%         | 11%         | 9%          |

As a result of these budgeting practices, the District appropriated fund balance that was not used to finance operations, unassigned fund balance exceeded the statutory limit each year and the property tax levy was higher than necessary.

## Restricted Funds

Restricted funds may be established by Board action, pursuant to various laws, to provide financing for future projects, acquisitions and other allowable purposes. Generally, school districts are not limited as to how much money can be held in restricted funds, but should maintain balances that are reasonable. The Board should adopt a formal plan for using these funds that includes how and when disbursements should be made, optimal targeted funding levels and procedures for maintaining appropriate documentation to account for and monitor reserve activity and balances.

Restricted funds can reduce reliance on indebtedness to finance capital projects and acquisitions and provide a budgetary option that can reduce the need to cut services or raise taxes. Money not needed for current purposes can often be set aside for future use. For example, the District may set aside money in a capital project fund to restrict financial resources for expenditures for the acquisition or construction of capital facilities and other capital assets, such as equipment. Planning ahead and systematically saving for capital acquisitions and

other contingencies is considered prudent management that can reduce or eliminate interest and other costs associated with debt issuances. Similarly, certain restricted funds can protect against unforeseen circumstances.

As of June 30, 2015, the District's EBALR, retirement contribution reserve and workers' compensation reserve totaled nearly \$2.1 million, or approximately 11 percent of budgeted appropriations. District officials have not established a formal plan including the rationale for establishing and maintaining these funds, how much would be set aside in each reserve, how each reserve would be funded, when the reserve funds would be used and under what circumstances a reserve should be discontinued.

We reviewed the District's reserves and the capital projects fund to determine if the balances retained were reasonable. The balances retained in the EBALR and retirement contribution reserves were reasonable, based on supporting documentation. However, amounts retained in the workers' compensation reserve and capital projects fund were excessive.

Workers' Compensation Reserve – General Municipal Law (GML) authorizes school districts to create this reserve to pay for workers' compensation benefits, such as medical, hospital or other expenditures authorized by the New York State Workers' Compensation Law and expenditures incurred to administer a self-insurance program for such benefits. According to GML, within 60 days of the close of the fiscal year, the District should transfer any excess in the reserve to another authorized reserve or use the excess to fund the workers' compensation appropriation in the succeeding year's budget.

District officials did not use this reserve during the last three fiscal years. As of June 30, 2015, the reserve balance was \$331,957. Based on the District's three-year expenditure average of \$9,560, the reserve balance could fund nearly 35 years of workers' compensation expenses. District officials indicated that \$225,000 of the reserve's balance is intended to fund the District's potential withdrawal from participation in its current health insurance consortium. However, this use of funds would not be consistent with the legally authorized purpose for this reserve.

Capital Projects Fund – District officials used this fund to account for and report restricted funds used to pay for capital building improvement expenditures. However, the Board did not formally establish a capital reserve to accumulate funds to finance the cost of capital improvements in accordance with Education Law.<sup>2</sup>

<sup>2</sup> For more information, refer to our *Local Government Management Guide: Reserve Funds* at <http://www.osc.state.ny.us/localgov/pubs/lgmng/reservefunds.pdf>

Currently, the District has more than \$1.5 million in its capital projects fund. However, the results of the District's November 2014 building condition survey identified and recommended capital improvements estimated to cost approximately \$569,000. District officials have not adopted a capital plan to identify the need for the excess money in this fund. Consequently, the District may be better served by seeking voter approval to establish and fund a capital reserve to finance the local share of capital projects and fund it with the excessive amounts in the capital projects fund and the District's other reserve funds.

Because District officials have not developed any formal, specific reserve or capital plans, the allocation of funds in the workers' compensation reserve and capital project fund may be inappropriate for the District's needs. By planning today and saving incrementally for future events, the District can reduce the financial impact of major, nonrecurring or unforeseen expenditures on the annual budget and reduce its reliance on issuing debt for capital improvement projects and purchases.

## **Multiyear Plan**

It is important for District officials to develop comprehensive long-term financial and capital plans to estimate the future costs of ongoing services and capital needs. Effective multiyear plans project operating and capital needs and financing sources over a three- to five-year period and allow District officials to identify revenue and expenditure trends, set long-term priorities and goals and avoid large fluctuations in tax rates.

Such plans also allow District officials to assess the merits of alternative approaches such as using fund balance or establishing and using reserves to finance operations or capital improvements. These plans work in conjunction with Board-adopted policies and procedures to provide guidance on the financial priorities and goals set by District officials. District officials must monitor and update these plans on an ongoing basis to ensure that decisions are guided by the most accurate information available.

While the Board adopted a financial accountability policy in 2009 requiring the adoption of a long-term financial plan for both capital projects and operating expenses, the District has not developed and adopted such a plan. A multiyear financial plan could have been a valuable resource for officials that would have allowed them to make more informed financial decisions during the budget process, which may have prevented:

- The District's accumulation of unassigned fund balance that exceeded the statutory limit and

- The District's unanticipated transfer of nearly \$1.2 million to its capital projects fund in 2014-15 when the voter-approved budget contained a transfer of \$250,000.

Developing a multiyear plan would be a useful tool District officials could use to address reducing the District's unassigned fund balance to within the statutory limit. Furthermore, multiyear plans are increasingly important due to legislative changes that limit the District's ability to finance operations through tax increases. When developing a multiyear plan, District officials should remain aware of the potential for unanticipated reductions in State aid. Officials should also be sure to consider future needs and available revenue streams when developing this strategic plan.

## Recommendations

The Board and District officials should:

1. Use surplus funds as a financing source for:
  - Funding one-time expenditures;
  - Funding needed reserves; and
  - Reducing District property taxes.
2. Ensure that year-end unassigned fund balance complies with the statutory limit.
3. Discontinue the practice of adopting budgets that result in the appropriation of unrestricted fund balance that will not be used to fund District operations.
4. Review reserve funds at least annually to determine if the amounts reserved are necessary and reasonable.
5. Create and adopt a formal plan that defines objectives for each reserve established, optimal or targeted funding levels and conditions under which each fund's assets will be used, replenished and discontinued.
6. Follow District policy by developing and adopting comprehensive multiyear financial and capital plans that address the prudent use of capital project funds and better manage the District's unassigned fund balance and reserve funds. These plans should be updated regularly.

## **APPENDIX A**

### **RESPONSE FROM DISTRICT OFFICIALS**

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

The District's response letter refers to an attachment that supports the response letter. Because the District's response letter provides sufficient detail, we did not include the attachment in Appendix A.



"The Lighthouse School District"

# MONTAUK UNION FREE SCHOOL DISTRICT

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J. PHILIP PERNA, Superintendent  
BRIGID COLLINS, Asst. Principal  
P. GRACE LIGHTCAP, District Clerk  
MAURA A. MIRRAS, District Treasurer

June 28, 2016

Mr. Ira McCracken, Chief Examiner  
Division of Local Government and  
School Accountability  
Office of the State Comptroller  
110 State Street  
Albany, NY 12236

Dear Mr. McCracken:

Please accept this letter as our response to the audit report # 2016M-168 covering July 1, 2012 through December 31, 2015. This letter will also serve as our Corrective Action Plan.

I also feel I must preface our response. We are a relatively small school district, Pre-K – 8. We have been averaging an enrollment of about 330 students for the past few years. We contract with a neighboring school district for our high school students (grades 9-12). Our tuition is approximately \$25,000 per student per year. Some of our students are bussed to the nearest BOCES special education center, which is about 40 miles away. We have also had a Charter School nearby which served some of our students. As you know, we are financially responsible for those students as well. Finally, we are at the end of a full year of teacher negotiations (they worked without a signed contract this year). Budgeting for possible high school students, possible special education students, and union negotiations, with a cap on the tax rate is not an exact process, as you know. Also, the smaller the numbers, the larger percentages those numbers become. We feel we have budgeted responsibly, but we will certainly follow the recommendations provided to us.

The district's unassigned fund balance exceeded the statutory limit ranging from 4.3 percent to 6.8 percent. The report cites an amount of \$830,000 appropriated for the 2015-16 fiscal year and further states that it will not be needed. This amount was budgeted for replacing the portable classrooms that the district purchased in 1973. The project became bigger than simply replacing classrooms. We are still awaiting drawings to be submitted to SED for approval. That money will be needed and we intend to get this project done as soon as possible.

The excess funds in the Worker's Compensation account was specifically placed there in anticipation of the district's financial commitment to the East End Health Plan upon withdrawing from the plan. We have been in negotiations with the teachers' union for a year and switching from that plan to NYSHIP has been delayed. We are close to an agreement; that money will be used to reimburse the East End Health Plan upon our withdrawal as per the agreement between the district and the EEHP.

BOARD OF EDUCATION  
DIANE M. HAUSMAN, PRESIDENT

PATTI LEBER, VICE PRESIDENT  
KELLY WHITE

LEE WHITE  
THOMAS FLIGHT

Regarding the \$935,674 budgeted for teaching-regular school, that budget code is for tuition to the neighboring district for high school tuition and to the Charter School (which is closing as of the end of the 2015-16 school year). We always budget for extra high school students who may move into the district and for students who may choose to attend the Charter School. There are also the funds we needed to have on hand for the eventual agreement between the teachers' union and the district.

The rising cost of health care and the uncertainty of when and if we were going to withdraw from the more expensive East End Health Plan is why an extra 10% was budgeted. We also budget for the possibility of some employees changing from individual plan to family plan. The debt service amount of money shows conservative budgeting in that we are never assured of the interest rates until long after budget preparation is completed. We also follow the recommendation of our financial advisors.

We do have a five year facilities plan and we do repairs and maintenance work annually based upon that plan. Please see attached labeled "Executive Summary" from ECG, Engineering, Inc., which is updated annually.

We will be developing a five year financial plan as per the recommendation by the auditors. We will begin using the template available on the New York State Comptroller's website at <http://www.osc.state.ny.us/localgov/academy/modules/myfp/template.htm>.

**Specific Recommendations:**

We will use this year's surplus funds to fund one-time expenditures or put those funds into where they are needed in reserve funds. When the tax rate is established in the fall we will also use excess funds to further reduce property taxes (our tax rate this year was lower than last year's).

We will certainly be sure to keep within the statutory limit regarding unassigned fund balance in the future.


Our future budgets will not have an unrestricted fund balance which will result in the surpluses far exceeding our needs.

We do and will continue to review our reserve funds annually so that they are in line with what we feel the district will need according to our five year facility and financial plans.

We will be adopting the formal plans as recommended by the auditors and follow the plans as specified in item 6, page 12 of the audit report.

Thank you for your guidance and assistance. The auditors you sent were courteous, respectful and most helpful. They behaved in the most professional manner at all times and were a pleasure to work with.

Sincerely,

  
J. Philip Perna  
Superintendent



## **APPENDIX B**

### **AUDIT METHODOLOGY AND STANDARDS**

To achieve our audit objective and obtain valid evidence, we performed the following procedures:

- We interviewed District officials and staff to obtain an understanding of District operations.
- We reviewed District policies and procedures and Board meeting minutes and resolutions to gain an understanding of the District's budget development, use of fund balance, reserves and multiyear planning.
- We reviewed the District's annual financial statements for fiscal years 2012-13 through 2014-15 and the accompanying management letters prepared by the District's independent public accountant.
- We compared the general fund's budgeted revenues and appropriations to actual revenues and expenditures for 2012-13 through 2014-15.
- We reviewed and analyzed fund balance levels in comparison to amounts appropriated in adopted budgets for 2012-13 through 2014-15.
- We reviewed all restricted fund balances and activity to determine if these funds were adequately funded, the amounts retained were reasonable and the funds complied with applicable laws.

We conducted this performance audit in accordance with 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.

## **APPENDIX C**

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