

East Quogue Union Free School District
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September 19, 2017

New York State Education Department
Office of Audit Services, Room 524 EB
Ms. Christina Coughlin
Coordinator of Educational Management Services
89 Washington Avenue
Albany, New York, 12234

Dear Ms. Coughlin:

RE: East Quogue Union Free School District
Management Letter Response – June 30, 2017

We are in receipt of the June 30, 2017 Financial Audit as prepared by EFPR Auditors. Following are the auditors' findings on issues regarding New York State Real Property Law 1318 limits:

Finding:

The District's unassigned fund balance at June 30, 2017 after excluding amounts assigned for the subsequent Year-end encumbrance was in excess of the New York State Real Property Tax Law 1318 limit. For the fiscal Year ended June 30, 2017, this portion of the District's unassigned fund balance is \$2,013,529, which is 8.69% of the 2017-2018 voter approved General Fund budget.

District's Response:

We understand that the unassigned fund balance at June 30, 2017 was above the 4% limit. The 2016-2017 tuition expenditures were substantially under budget. The final reconciled tuition for 2016-2017 has yet been received. The Seneca Falls formula is used for the tuition calculation, has not yet been finalized. In certain years past, additional money was due. In the future, we will maintain the 4% limit as set forth under New York State Real Property Tax Law 1318.

If I can be of further assistance, please do not hesitate to contact me.

Thank you

Bruce Singer
Business Manager