

## **Rhinebeck BOE Goals for 2016-17**

- 1. Comprehensive District Enrollment Planning:** The Board will initiate a study of District enrollment trends and the potential impact on class size, programs and services, and staffing. Honoring its commitment to providing a diversity of opportunities for our students, the Board will identify key issues and develop potential models in response to such trends. The Board also will begin a process of community engagement to support the ongoing work of building a strong future that sustains dynamic schools.
- 2. Social and Emotional Wellness of Our Students:** The District will work with the school community to raise awareness about the importance of our students' social-emotional health and well-being. Consulting broadly with teachers, administrators, staff, parents, and, most importantly, students the Board will assess the impact of the new school start time pilot, make a recommendation continuing the later secondary start time, and communicate throughout the year about supporting the development of our students' emotional and physical well-being.
- 3. Technology Integration Across the K-12 Curriculum:** The Board will study the progress made within the District towards its goal of technology integration across the K-12 curriculum, with a focus on assessing skill sets at each grade level. Since the implementation of the CELT Audit recommendations in 2013-14, which laid out a direction for a Districtwide technology plan, the Board will examine how effectively technology education standards are being met and make recommendations on how to respond to gaps in integration.
- 4. Contract Negotiations:** The District will initiate contract negotiations with the Rhinebeck Teachers Association, affirming the value of a timely, collegial and collaborative process.
- 5. Facilities Capital Project:** The Board will continue the process of developing a capital project referendum allowing for responsible stewardship of Rhinebeck's two school campuses. With a focus exclusively on facilities maintenance, the Board will provide opportunities to engage community members in defining the scope of the project, with a potential referendum vote to be held in the future.

## Long Range Planning Committee Meeting Minutes

June 15, 2017

**Attendees:** Deirdre d'Albertis, Diane Lyons, Laura Schulkind, Joe Phelan, Tom Burnell

### NYSASBO

The committee began by reviewing the "Financial Planning to Support Instruction" slide deck from the session Tom attended at the NYSASBO conference. New legislation was attached to this year's state budget mandating long-range planning for all school districts (Chapter 514). It requires that Districts include a schedule of all reserve funds, their purpose, balance and plans for their future use in our Annual Budget Brochure. Tom will compile this information and share it with the committee (note: The **Finance Committee** should review this information as well). In the future, not only will Districts be required to post their external audit report along with its corrective action plan, but a copy of the multi-year financial plan adopted by the Board of Education.

While it is Rhinebeck's practice to require BoE approval for adding any monies to our reserve funds, now it will be mandated by the state. Tom noted that, as our reserves are depleted, the only way to re-build them will be through the budget. Of particular concern are our Tax Certiorari and Employee Benefit Liability reserves.

### Forecasting

NYSASBO recommends gaining perspective on forecasting through a 5 year historical review of fund balance/reserves, debt service, expenditures and revenues. Based on the backward look, the forecast model should include the assumptions used so that as the plan is updated, those assumptions can be reviewed and amended as necessary. The Instructional plan will gain the most scrutiny both internally and in the community, so it is imperative that the **CDEP** team be part of the discussion of this long range plan and that the District's **Communication Committee** work with the LRP to create a completely transparent communications plan.

To collect input from the community, the committee discussed the development of a survey as well as hosting "listening sessions" with set topics for discussion. It is our hope that the faculty will be engaged in helping the District to innovate our thinking. How do we apply faculty ingenuity to address the issues facing the District? The group would like to host "listening sessions" with the faculty and PPS staff as well.

### Forecast5

As part of the NYSASBO presentation, a tool was presented that assists in developing forecast models, tracks assumptions on revenues and expenses and compares "what if" scenarios to determine impact. It generates reports to assist in communicating various financial situations. Tom is not sure it is exactly the right tool, and he is concerned by the \$8,000 annual expense. He has requested information on 2 other programs that provide similar services, but the committee discussed the importance of using the appropriate tool to generate information rather than having Tom develop an internal spreadsheet that would not necessarily generate reports and variables in the same way. He will report back on the alternate programs.

Throughout our discussions, we will continue to focus on what our needs and challenges are. We will think creatively about how to meet those needs and how to address the challenges. How will we re-allocate funds? How will we assess the success/failure of new initiatives so that corrections can be made on the fly? NYSASBO will be hosting Long Range Planning Learning Labs in the future. Those labs are being created currently so may not be useful to us in the near-term.

**Statistical Neighbors**

Tom shared the spreadsheet generated of every NY school district and their financial/enrollment variables. The committee will work to define which schools are similar to Rhinebeck in terms of enrollment and combined wealth ratio, but there are a variety of alternate comparisons that can be made. Once we have determined the "top 10," we may have the opportunity for discussions and/or "field trips" to these Districts to brainstorm ideas.

**Next Meeting: June 28**

Brett King will join the committee to review the current structure at CLS and share his ideas about the future.

Respectfully submitted by Laura Schulkind

## Finance Committee Meeting

June 15th, 2017

Attendees: Joe Phelan, Tom Burnell, Diane Lyons, by Phone: Mark Fleischhauer

### **Cafeteria profit and loss**

The cafeteria is at a loss of about \$25,867.19 compared to \$11,607.16 from May of last year. The difference is a combination of a replacement freezer (\$5,150), an increase in food prices (\$4,000) and a salary payment for June that was made in May this year (\$4,000). The reimbursement from the federal government is down and Tom will be looking at this closer to figure out why, his guess at this time is less participation. Tom and Larry discussed raising prices; they feel that we are already at the top of the scale for lunch prices in the area so they would rather not increase those. They would like to increase the ala-carte items which have not seen an increase in a long time. The committee was in favor of this increase. We looked at the participation numbers from the last four years and participation is down. This is most likely due to declining enrollment. There are smaller numbers for breakfast in the HS which could be attributed in small part to the change in start time. Students going to CTI have less time for breakfast. Overall there seems to be no other change that could be attributed to the change in start time either positive or negative. It was noted that the cafeteria will need to be part of the long range planning. With enrollment declining it is possible even likely that the cafeteria will have more and more losses. Tom and Larry continue to look for ways to grow the program.

### **Request for proposals**

Tom went over a few of these requests with the committee.

OT/PT will probably stay the same. We currently use a 3/1 model, 3 weeks hands on with a therapist and 1 week working in the classroom. A 9/1 is favored.

The bus contract could rebid in 2 years time if we were looking to make changes it can also just roll over if no changes are needed.

### **Budget transfers**

More money was spent then originally budget for long term subs, tutors and class coverage by teachers when subs are not available.

Coaching also appears to have gone over but Tom would like to double check to make sure co-curricular numbers were not put into athletics.

Busing – a handicap bus was added.

Tom informed us that a new expense for next year in special education could take our two placeholders up. There may also be a need for two additional aids for two new students.

## **Audit**

The comptroller finished their audit and it seems to have gone well. The report will not be available until sometime in the fall. The auditors were very impressed with the cyber security plan by Steve Jensen. A few improvements were noted about procedures in our extracurricular accounts and having more student involvement by the treasurer and minutes from meetings. The use of triplicate forms could also be beneficial. We should add at our organizational meeting all the various bus companies we use even occasionally.

Respectfully submitted by Diane Lyons

## FINANCE COMMITTEE MEETING

### AGENDA

June 15, 2017

#### New Business

1. Cafeteria Profit and Loss
2. Cafeteria Participation
3. Request for Proposals
4. Budget Transfers
5. 2017-18 New Potential Expenditures
6. Comptroller's Recommendation

Next Meetings:           TBD

# 2013-14 School Lunch Participation

	CLES		RHS		BMS		Total
Students	Meals	DOS	ADP	Meals	DOS	ADP	
	443			370			1,096
September	1,892	17	111	939	17	55	3,968
October	2,798	21	133	970	21	46	5,188
November	2,263	16	141	804	16	50	4,253
December	1,719	12	143	644	12	54	3,253
January	2,622	18	146	938	18	52	4,838
February	2,070	15	138	762	15	51	3,955
March	2,879	21	137	1,022	20	51	5,470
April	2,277	16	142	922	16	58	4,493
May	2,727	20	136	1,196	21	57	5,546
June	2,184	16	137	597	11	54	3,867
	23,431	172	136	8,794	167	53	44,831
Average Daily Participation			30.8%			14.2%	24.11%
Number of Free Students	52		11.7%	29		7.8%	116
Number of Reduced Students	16		3.6%	10		2.7%	42
% of Students Free/Reduced							14.4%

# 2014-15 School Lunch Participation

	CLES		RHS		BMS		Total
Students	Meals	DOS	ADP	Meals	DOS	ADP	
	438			390			1,102
September	2,166	18	120	897	18	50	4,181
October	3,133	22	142	919	21	44	5,406
November	2,296	16	144	798	16	50	4,173
December	1,980	14	141	780	14	56	3,728
January	2,101	15	140	878	15	59	3,921
February	2,198	15	147	862	15	57	4,054
March	2,464	19	130	1,073	19	56	4,768
April	2,507	19	132	1,140	19	60	4,915
May	2,638	19	139	1,135	20	57	5,132
June	2,086	17	123	630	11	57	3,732
	23,569	174	135	9,112	168	54	44,010
Average Daily Participation			30.9%			13.9%	23.35%
Number of Free Students	54		12.3%	44		11.3%	137
Number of Reduced Students	17		3.9%	9		2.3%	34
% of Students Free/Reduced							15.5%

# 2015-16 School Lunch Participation

	CLES		RHS		BMS		Total
	Meals	DOS	Meals	DOS	Meals	DOS	
Students	442		401		246		1,089
September	1,596	14	769	14	784	14	3,149
October	3,120	21	1,184	21	1,271	21	5,575
November	2,569	18	1,135	18	1,110	18	4,814
December	2,170	15	1,027	15	883	15	4,080
January	2,646	19	1,194	19	977	19	4,817
February	2,474	18	1,182	18	983	18	4,639
March	2,040	16	901	16	841	16	3,782
April	2,667	19	1,299	19	1,090	19	5,056
May	2,884	20	1,581	21	1,111	21	5,576
June	2,106	14	557	9	737	12	3,400
	24,272	174	10,829	170	9,787	173	44,888
Average Daily Participation		31.6%		15.9%		23.0%	23.92%
Number of Free Students	76	17.2%	52	13.0%	38	15.4%	166
Number of Reduced Students	13	2.9%	6	1.5%	2	0.8%	21
% of Students Free/Reduced							17.2%

# 2016-17 School Lunch Participation

	CLES		RHS		BMS		Total
	Meals	DOS	Meals	DOS	Meals	DOS	
Students	425		383		237		1,045
September	1,960	18	996	18	823	18	3,779
October	2,016	16	954	16	776	16	3,746
November	1,974	19	1,281	19	999	19	4,254
December	2,185	16	943	16	737	16	3,865
January	2,306	18	1,149	18	935	18	4,390
February	2,239	17	1,132	17	1,023	17	4,394
March	2,727	20	1,319	20	1,132	20	5,178
April	2,109	15	972	15	782	15	3,863
May	2,790	22	1,460	22	1,166	22	5,416
June	0	###	0	#DIV/0!	0	#DIV/0!	0
	20,306	161	10,206	161	8,373	161	38,885
Average Daily Participation		29.7%		16.6%		21.9%	23.11%
Number of Free Students	74	17.4%	53	13.8%	39	16.5%	166
Number of Reduced Students	9	2.1%	4	1.0%	5	2.1%	18
% of Students Free/Reduced							17.6%



# 2013-14 Breakfast Participation

	CLES	RHS	BMS	Total
Meals	DOS	Meals	DOS	
Students	443	370	283	1,096
September	38	42	4	84
October	127	85	49	261
November	110	78	40	228
December	83	64	37	184
January	84	95	54	233
February	110	74	63	247
March	263	105	105	473
April	225	100	58	383
May	271	153	85	509
June	182	68	62	312
	1,493	864	557	2,914
Average Daily Participation	2.0%	1.4%	1.2%	1.56%
Number of Free Students	52	29	35	116
Number of Reduced Students	16	10	16	42
% of Students Free/Reduced				14.4%

# 2014-15 Breakfast Participation

	CLES	RHS	BMS	Total
Meals	DOS	Meals	DOS	
Students	438	390	274	1,102
September	142	179	40	361
October	265	420	88	773
November	312	405	80	797
December	235	371	56	662
January	167	341	72	580
February	106	288	66	460
March	233	436	86	755
April	291	456	110	857
May	297	396	118	811
June	257	241	75	573
	2,305	3,533	791	6,629
Average Daily Participation	3.0%	5.3%	1.6%	3.44%
Number of Free Students	54	44	39	137
Number of Reduced Students	17	9	8	34
% of Students Free/Reduced				15.5%

## 2015-16 Breakfast Participation

	CLES			RHS			BMS			Total
	Meals	DOS	ADP	Meals	DOS	ADP	Meals	DOS	ADP	
Students	442			401			246			1,089
September	103	14	7	124	14	9	49	14	4	276
October	488	21	23	269	21	13	249	21	12	1,006
November	596	18	33	289	18	16	232	18	13	1,117
December	572	17	34	541	17	32	193	17	11	1,306
January	699	19	37	543	19	29	238	19	13	1,480
February	600	18	33	527	18	29	260	18	14	1,387
March	584	16	37	492	16	31	182	16	11	1,258
April	585	19	31	648	19	34	266	19	14	1,499
May	742	21	35	711	21	34	364	21	17	1,817
June	487	17	29	262	9	29	163	13	13	912
	<u>5,456</u>	<u>180</u>	<u>30</u>	<u>4,406</u>	<u>172</u>	<u>26</u>	<u>2,196</u>	<u>176</u>	<u>12</u>	<u>12,058</u>
Average Daily Participation			6.9%			6.4%			5.1%	6.29%
Number of Free Students	76		17.2%	52		13.0%		38		166
Number of Reduced Students	13		2.9%	6		1.5%		2		21
% of Students Free/Reduced										17.2%

## 2016-17 Breakfast Participation

	CLES			RHS			BMS			Total
	Meals	DOS	ADP	Meals	DOS	ADP	Meals	DOS	ADP	
Students	425			383			237			1,045
September	261	18	15	327	18	18	22	18	1	610
October	330	16	21	386	16	24	51	16	3	767
November	458	19	24	496	19	26	140	19	7	1,094
December	357	15	24	461	15	31	186	15	12	1,004
January	387	16	24	491	16	31	152	16	10	1,030
February	279	17	16	397	17	23	161	17	9	837
March	363	20	18	484	20	24	147	20	7	994
April	339	15	23	340	15	23	161	15	11	840
May	547	22	25	557	22	25	300	22	14	1,404
June	0	0	####	0	0	#DIV/0!	0	0	#DIV/0!	0
	3,321	158	21	3,339	158	25	1,320	158	8	8,580
Average Daily Participation			4.9%			6.5%			3.5%	5.20%
Number of Free Students	74		17.4%	53		13.8%		39	16.5%	166
Number of Reduced Students	9		2.1%	4		1.0%		5	2.1%	18
% of Students Free/Reduced										17.6%

RHINEBECK CENTRAL SCHOOL DISTRICT												
SCHOOL LUNCH FUND												
STATEMENT OF REVENUES AND EXPENDITURES												
FOR THE PERIOD ENDING MAY 31, 2016												
	SEPT 2015	OCT 2015	NOV 2015	DEC 2015	JAN 2016	FEB 2016	MAR 2016	APR 2016	MAY 2016	YTD		
<b>SALES:</b>												
TYPE A BREAKFAST	121.25	491.25	636.00	902.25	1,066.00	955.75	891.50	1,065.00	1,297.50	7,426.50		
TYPE A LUNCH	5,883.50	10,765.00	9,308.25	7,927.00	8,894.25	8,494.00	6,878.75	9,345.75	10,371.75	77,868.25		
OTHER CAFETERIA SALES-A LA CARTE	5,398.33	9,812.59	9,223.94	7,805.57	10,160.86	9,824.36	8,952.73	11,175.02	11,624.00	83,977.40		
OTHER CAFETERIA SALES-VENDING OTC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-		
OTHER CAFETERIA SALES-VENDING MACHINES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-		
OTHER CAFETERIS SALES-CATERING	14.00	969.50	0.00	662.05	127.56	134.00	0.00	612.50	0.00	2,519.61		
<b>TOTAL SALES</b>	<b>11,417.08</b>	<b>22,038.34</b>	<b>19,168.19</b>	<b>17,296.87</b>	<b>20,248.67</b>	<b>19,408.11</b>	<b>16,722.98</b>	<b>22,198.27</b>	<b>23,293.25</b>	<b>171,791.76</b>		
LESS PURCHASED FOOD	14,907.96	15,542.75	15,570.70	11,394.59	12,574.88	13,826.36	10,554.98	13,763.75	11,833.05	119,969.02		
<b>GROSS PROFIT ON SALES</b>	<b>-3,490.88</b>	<b>6,495.59</b>	<b>3,597.49</b>	<b>5,902.28</b>	<b>7,673.79</b>	<b>5,581.75</b>	<b>6,168.00</b>	<b>8,434.52</b>	<b>11,460.20</b>	<b>51,822.74</b>		
<b>OPERATING EXPENDITURES</b>												
SALARY	2,233.32	13,201.45	9,906.59	8,790.37	6,734.37	9,024.81	8,692.87	10,713.97	9,423.21	78,720.96		
EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	31.99	0.00	0.00	31.99		
CONTRACTUAL EXPENSES	0.00	8,212.60	4,068.80	4,068.80	4,413.8	6,467.3	4,068.80	4,068.80	4,068.80	39,437.70		
SUPPLIES AND MATERIALS	1,292.50	1,483.41	1,530.31	943.26	1,227.69	975.48	971.39	1,069.39	3,350.02	12,843.45		
VENDING MACHINE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-		
COMMODITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-		
WAREHOUSING CHARGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-		
EMPLOYEE BENEFITS	325.13	1,912.26	1,474.40	1,301.66	998.82	1,312.25	1,300.52	1,596.21	1,364.79	11,586.02		
<b>TOTAL OPERATING EXPENDITURES</b>	<b>3,850.95</b>	<b>24,809.72</b>	<b>16,980.10</b>	<b>15,104.09</b>	<b>13,374.68</b>	<b>17,779.84</b>	<b>15,065.57</b>	<b>17,448.37</b>	<b>18,206.82</b>	<b>142,620.12</b>		
<b>OTHER REVENUES</b>												
COMMODITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-		
STATE REIMBURSEMENT	239.00	452.00	407.00	358.00	424.00	408.00	337.00	442.00	497.00	3,564.00		
FEDERAL REIMBURSEMENT	5,142.00	9,374.00	8,356.00	7,322.00	9,017.00	8,759.00	7,294.00	9,431.00	10,521.00	75,216.00		
REBATES ON FOOD	86.05	0.00	119.46	0.00	70.83	0.00	0.00	78.91	0.00	355.25		
MISCELLANEOUS	0.00	0.00	0.00	0.00	14.00	0.00	0.00	0.00	0.00	14.00		
INTEREST INCOME	4.76	2.47	2.41	2.44	4.70	5.54	5.95	5.72	6.98	40.97		
<b>TOTAL OTHER REVENUES</b>	<b>5,471.81</b>	<b>9,828.47</b>	<b>8,884.87</b>	<b>7,682.44</b>	<b>9,530.53</b>	<b>9,172.54</b>	<b>7,636.95</b>	<b>9,957.63</b>	<b>11,024.98</b>	<b>79,190.22</b>		
<b>NET PROFIT/(LOSS)</b>	<b>-1,870.02</b>	<b>-8,485.66</b>	<b>-4,497.74</b>	<b>-1,519.37</b>	<b>3,829.64</b>	<b>-3,025.55</b>	<b>-1,260.62</b>	<b>943.78</b>	<b>4,278.36</b>	<b>-11,607.16</b>		
<b>CUMMULATIVE ANNUAL NET PROFIT/LOSS</b>	<b>-1,870.02</b>	<b>-10,355.68</b>	<b>-14,853.41</b>	<b>-16,372.78</b>	<b>-12,543.14</b>	<b>-15,568.69</b>	<b>-16,829.31</b>	<b>-15,885.52</b>	<b>-11,607.16</b>	<b>0.00</b>		
<b>BEGINNING FUND BALANCE JULY 1, 2014</b>	<b>-28,274.11</b>											
<b>ENDING FUND BALANCE</b>	<b>-30,144.13</b>	<b>-38,629.79</b>	<b>-43,127.52</b>	<b>-44,646.89</b>	<b>-40,817.25</b>	<b>-43,842.80</b>	<b>-45,103.42</b>	<b>-44,159.63</b>	<b>-39,881.27</b>	<b>-39,881.27</b>		
		<b>-38,629.79</b>	<b>-43,127.52</b>	<b>-44,646.89</b>	<b>-40,817.25</b>	<b>-43,842.80</b>	<b>-45,103.42</b>	<b>-44,159.63</b>	<b>-39,881.27</b>			
Equals Revenue Status Report	16,888.89	31,866.81	28,053.06	24,979.31	29,779.20	28,550.65	24,359.93	32,155.90	34,318.23	250,981.98		
Equals Budget Status Report	18,433.78									262,589.14		

**RHINEBECK CENTRAL SCHOOL DISTRICT**  
**SCHOOL LUNCH FUND**

**STATEMENT OF REVENUES AND EXPENDITURES  
FOR THE PERIOD ENDING JUNE 30, 2017**

	SEPT 2016	OCT 2016	NOV 2016	DEC 2016	JAN 2017	FEB 2017	MAR 2017	APR 2017	MAY 2017	JUNE 2017	YTD
SALES:											
TYPE A BREAKFAST	404.00	612.25	916.50	921.75	828.25	662.25	735.25	593.50	1,051.75	0.00	6,725.50
TYPE A LUNCH	7,319.25	7,636.75	8,547.75	7,985.75	8,583.75	8,844.50	10,523.75	7,740.50	10,768.25	0.00	77,950.25
OTHER CAFETERIA SALES-A LA CARTE	9,175.70	9,083.49	11,461.75	8,674.33	10,823.13	10,113.32	13,064.84	9,861.35	14,530.47	0.00	96,788.38
OTHER CAFETERIA SALES-POS ACCT BALANCE	251.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	251.15
OTHER CAFETERIA SALES-VENDING MACHINES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
OTHER CAFETERIS SALES-CATERING	900.70	150.10	0.00	280.10	314.25	25.00	174.27	184.01	0.00	0.00	2,028.43
TOTAL SALES	18,050.80	17,482.59	20,926.00	17,861.93	20,549.38	19,645.07	24,498.11	18,379.36	26,350.47	0.00	183,743.71
LESS PURCHASED FOOD	20,880.32	12,102.25	12,201.18	11,964.74	10,876.64	19,753.82	10,976.55	14,951.16	9,852.08	0.00	123,558.74
GROSS PROFIT ON SALES	-2,829.52	5,380.34	8,724.82	5,897.19	9,672.74	-108.75	13,521.56	3,428.20	16,498.39	0.00	60,184.97
OPERATING EXPENDITURES											
SALARY	7,669.39	9,091.36	10,471.63	8,223.82	7,318.40	8,857.55	13,042.64	7,434.75	10,373.41	0.00	82,482.95
EQUIPMENT	5,150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,150.00
CONTRACTUAL EXPENSES	8,745.00	4,142.50	4,142.50	4,142.50	2,506.43	8,285.00	0.00	4,142.50	8,285.00	0.00	44,391.43
SUPPLIES AND MATERIALS	1,926.90	809.07	1,543.20	2,034.54	863.47	2,983.82	962.34	1,212.00	1,257.96	0.00	13,593.30
VENDING MACHINE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
COMMODITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
WAREHOUSING CHARGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
EMPLOYEE BENEFITS	955.34	1,103.23	1,244.60	961.91	879.51	1,046.57	1,593.31	930.28	1,235.78	0.00	9,950.53
TOTAL OPERATING EXPENDITURES	24,446.63	15,146.16	17,401.93	15,362.77	11,567.81	21,172.94	15,598.29	13,719.53	21,152.15	0.00	155,568.21
OTHER REVENUES											
COMMODITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
STATE REIMBURSEMENT	295.00	301.00	353.00	315.00	359.00	347.00	403.00	312.00	447.00	0.00	3,132.00
FEDERAL REIMBURSEMENT	6,447.00	6,152.00	7,307.00	6,397.00	7,688.00	7,280.00	8,548.00	6,608.00	9,559.00	0.00	65,986.00
REBATES ON FOOD	131.78	0.00	0.00	86.45	0.00	71.41	0.00	25.90	0.00	0.00	315.54
MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
INTERFUND TRANSFER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
INTEREST INCOME	6.60	2.74	3.34	5.01	6.51	5.90	13.01	17.91	21.49	0.00	82.51
TOTAL OTHER REVENUES	6,880.38	6,455.74	7,663.34	6,803.46	8,053.51	7,704.31	8,964.01	6,963.81	10,027.49	0.00	69,516.05
NET PROFIT/(LOSS)	-20,395.77	-3,310.08	-1,013.77	-2,662.12	6,158.44	-13,577.38	6,887.28	-3,327.52	5,373.73	0.00	-25,867.19
CUMMULATIVE ANNUAL NET PROFIT/LOSS	-20,395.77	-23,705.85	-24,719.61	-27,381.73	-21,223.30	-34,800.68	-27,913.40	-31,240.93	-25,867.19	-25,867.19	0.00
BEGINNING FUND BALANCE JULY 1, 2015	11,204.69										
ENDING FUND BALANCE	-9,191.08	-12,501.16	-13,514.92	-16,177.04	-10,018.61	-23,595.99	-16,708.71	-20,036.24	-14,662.50	-14,662.50	-14,662.50
		-12,501.16	-13,514.92	-16,177.04	-10,018.61	-23,595.99	-16,708.71	-20,036.24	-14,662.50	-14,662.50	
Equals Revenue Status Report	24,931.18	23,938.33	28,589.34	24,665.39	28,602.89	27,349.38	33,462.12	25,343.17	36,377.96	0.00	253,259.76
Equals Budget Status Report	45,326.95										279,126.95

Audit Committee Meeting  
Minutes  
June 20, 2017

Present: Steve Jenkins, Deirdre Burns, Tom Burnell, and Steve Bangert, Internal Claims Auditor.

1. Steve Bangert suggested that he meet with the Audit Committee twice a year. He feels it is good practice to meet directly with board members. He meets routinely with Ulster BOCES board, who he also works for and that was the practice when he himself was a business official.
2. Claims processing.
  - SB reported that the District has very good people in the business office and he gets very good cooperation as he does his job. Staff in the buildings are good as far as processing payments. He pointed out some concerns during the transition period when the District had an interim Special Ed Director. Steve noticed a contract that was significantly outdated and passed that info along to Tom. Tom reported that an RFP has been put out on that particular contract. Also, the business office is reviewing all contracts with vendors, scanning them and making them accessible electronically so that they will be easier to monitor. SB reports that Special Ed Dept now handling claims process well. The committee noted that the board should be aware of this kind of challenge when departments are in transition.
  - SB also noted that we use many ipads and that Apple does not allow for purchase orders. The process now is that Tom approves the purchase of 5, \$100 gift cards for Steve Jensen. Staff that want to make purchases through the Apple store need to get approval from Steve, who makes the purchases with the gift cards. Not more than \$1000 has been used in this way. Steve B. shared that claims auditors generally do not like to see pre-payments, although they are necessary in some instances, including buses for field trips and health insurance, for example.
3. Capital project. The committee discussed auditing oversight during the capital project. Following the process from bidding through reporting to SED is critical for proper management and building aid is reliant on proper reporting. A chart of accounts is being developed by Christine Natoli this summer. Claims will still go through claims auditor. SB has experience with building projects. Tom giving some consideration to expanding accounting responsibilities for Steve during the project. Currently, Steve comes to the district 1x/month. The committee also discussed that it may be useful to have a board member who sits on both the Facilities and Audit committees during the project to facilitate communication on accounting.
4. Fiscal Stress and planning.
  - Fiscal stress determination of the Comptroller is due to low fund balance. SB concurs with our administrators that we need to build the fund balance and recommends the board have a 3-5 year plan to rebuild it. While underestimating revenues and overestimating expenditures to build fund balance can be difficult for community

members to understand, it is critical to respond to the Comptroller's report and a .5% fund balance is inadequate. The committee agreed that adding to fund balance is fiscally prudent, needs to be factored into long range planning and must be monitored regularly by the Finance Committee.

- Steve Jenkins asked SB his views of zero based budgeting. SB responded that ZBB is very difficult because it is hard to estimate future costs. While it could possibly be done with supplies, most of the budget is in people and those costs, particularly benefits, are highly variable.
5. External auditing. SB shared his view, and Tom concurred, that the last external audit did not involve as many samples as would be expected and thus was less comprehensive than it should have been. This contract ends next year and so an RFP will need to be done this fall for external auditing services starting in 2018-19.

Steve Bangert left the meeting.

6. NY State Comptroller audit.

- The Comptroller's report will be completed and given to the District in about a month. Tom gave us preliminary info.
- Initially the auditor performed a risk assessment, sampling different areas in the business office. No high risk areas were identified. [Tom noted that the Comptroller provides oversight of ERS, but not TRS, and no problems were noted in our ERS accounting, among other areas]. The auditor decided to focus on the Extra Classroom Fund as it is an area that many districts have trouble with and we make positive efforts in this accounting.
- Nine clubs K-12, with 39 transactions and several advisor reimbursements, were examined. Only one without an invoice identified, six without principal signature. Checks need to be deposited in a more timely fashion. Appropriately collecting sales tax. Profit/loss statements need to be completed, along with record keeping such as keeping of minutes and attendance. Overall, students need to be more involved in the keeping of records.
- The auditor provided some sample policies for the Extra Classroom Fund that will go to the Policy Committee
- Tom noted that a fall meeting of advisors and club officers with the Central Treasurer should be mandatory, so students and advisors are clear on record and ledger keeping. He also noted that not all clubs do fundraising.
- A formal exit conference will be scheduled by the auditor with the Board President. The District will have 30 days to respond and then the report, including our response, will be publicly released.
- The auditor clarified to Tom that the Comptroller's office is in the midst of a seven year cycle auditing all school districts. We have been audited early in this cycle.

Submitted by Deirdre Burns

**FACILITIES COMMITTEE MINUTES  
JUNE 20, 2017**

Attendance: Deirdre d'Albertis, Mark Fleischhauer, Joe Phelan, Tom Burnell, Sheldon Tieder, Rich Michel (Tetra Tech)

**Memorial Review**

The committee was asked to review a request from a group wishing to construct a memorial at CLS in memory of a deceased student. A drawing of the proposed memorial, list of materials, etc. was reviewed. The committee felt that the request seems reasonable, but a more detailed proposal is needed.

**Project Status Review**

Alternate options for the long jump/triple jump were reviewed including refurbishment of the existing jump area, reconstruction of one of the existing jump tracks and removal of the other, and construction of a new jump area at the end of the track near the student parking area. Pricing for the options is needed before any decisions can be made.

A new stack liner is recommended for the chimney. The liner will be priced as an alternate.

Locker design: The middle school lockers will need to be refurbished. There is no way to configure new lockers to meet the 8 foot code requirement. For the high school, to meet the requirement of 125 lockers per grade level, it will be necessary to use half height lockers. These lockers would be wider to accommodate today's backpacks and books. Configuration drawings were reviewed.

A list of 16 proposed alternate items was reviewed. The construction manager is working on pricing for these items. No decisions can be made on these items until the pricing is completed.

The project timeline was reviewed. Drawings and specs should be completed by June 30. We would like to have SED approval by December 2017, and go to bid in January of 2018. The current review time by SED is approximately 28-30 weeks. This would push bidding out to Mid-March. This scenario might cause delays for long duration items such as the windows and doors, athletic fields and lighting/ceiling work.

The committee discussed an alternative 3<sup>rd</sup> party review process which is expected to be approved by the State around July 3. This process would involve having the project reviewed by a 3<sup>rd</sup> party, presumably faster than SED review. There would be a cost for the alternative review, but no details are available yet. The advantage would be that our project would likely be one of the first to be reviewed under this new process, so there would be no backlog of projects to be reviewed.

**Next Meeting**

The architects and construction manager will be at the July 11 BOE meeting to present the project before it is submitted for review.

Respectfully submitted,  
Mark Fleischhauer



**TETRA TECH**  
ARCHITECTS & ENGINEERS

**Rhinebeck Central School District  
Facilities Meeting Agenda  
June 20, 2017**

**Project Status Review:**

1. Long jump/Triple Jump: Alternate options to be priced include:
  - Reconstructing one jump, removing the second.
  - Provide new Long Jump/ Triple Jump at end of Track.
2. Chimney: New stack liner is recommended, new liner to be priced as alternate.
3. Locker Design Progress: decisions:
  - Middle School Lockers: refurbished.
  - High School Lockers: Requirements of 125 lockers per grade. Not enough room to achieve this amount decision was to go to double height lockers throughout as follows:
    - i. First Floor Area B: 67 columns x 2 = 134 lockers (5% ADA=7).
    - ii. First Floor Area E130 Wing: 145 Columns x 2 = 280 (5% ADA=14).
    - iii. First Floor Area E140 Wing: 159 Columns x 2 = 318 (5% ADA= 26)
    - iv. Total HS Locker Amount: 371 Columns 732, (500 required).
4. Proposed Alternates.
5. Timeline:
  - June 30 Drawings and Specs completed. Submitted to SED for review.
  - Milestone Goals:
    - i. SED approval: December 2017.
    - ii. Bid: January 2018.
  - SED review path 1:
    - i. Current review time 28 – 30 weeks.
      - 1) Mid-January 2018 Comments received.
      - 2) Mid-February 2018 Approved, Permit issued.
      - 3) Mid-February to Mid-March: 30 day Bid Period.
    - ii. Long Duration Items which may be most affected:
      - 1) Windows/ Exterior Doors.
      - 2) Athletic Fields
      - 3) Lighting/Ceiling work.
  - Third Party Review Path: Available July 3<sup>rd</sup>?



6. Next Meeting: Board Presentation July 11.
7. CM to complete estimates and update schedule based on completed drawings.

## **Rhinebeck Draft List of Alternates 6/20/17**

### **MS/High School:**

- Alternate 1 MS/HS, Paving at Front Entry Loop and Drive:
  - Contract 2 SC: Replace Asphalt paving at front entry loop drive.
- Alternate 2 MS/HS, Provide Granite Curbing in lieu of Concrete Curbing:
  - Contract 2 SC: Provide granite curbing at outside radius at the bus circle.
- Alternate 3 MS/HS, Provide Granite Curbing in lieu of Concrete Curbing:
  - Contract 2 SC: Provide Granite Curbing in lieu of Concrete Curbing at inside radius of the Bus Circle.
- Alternate 4 MS/HS, Reconstruct existing Long Jump(s):
  - Contract 2 SC: Reconstruct existing long jump in lieu of new Long Jump.
- Alternate 5 MS/HS, Interior Door and Hardware replacement :
  - Contract 1 AB: Remove interior wood doors where shown on plans. Mount new hardware provided by Contract 3 GC to doors as scheduled.
  - Contract 3 GC: Remove interior wood doors as scheduled. Mount new hardware as scheduled.
- Alternate 6 MS/HS, Replace Corridor Flooring:
  - Contract 1 AB: remove HS/MS Corridor flooring/mastic.
  - Contract 3 GC: Provide HS/MS Corridor Flooring as scheduled.
- Alternate 7 MS/HS Replace MS Entrance Doors.
  - Contract 3 GC: Replace MS Entrance Doors # V-2 -1, V2-2, V2-3, V2-4 as scheduled.
- Alternate 8 MS/HS: Replace Basement Areaway Windows
  - Contract 1 AB: Remove Basement Areaway Windows and Caulk
  - Contract 2 GC: Provide new Basement Areaway Windows.
- Alternate 9 MS/HS: Replace HS Cafeteria High windows
  - Contract 2 GC: Provide windows as scheduled.
- Alternate 10 MS/HS: Window Treatment Replacement
  - Contract 2 GC: Replace existing window treatments at windows scheduled to be replaced in lieu of storing and re-installing existing window treatments.
- Alternate 11 MS/HS: MS Gym roof replacement.
  - Contract 7, RC: Replace Roof area as indicated on Drawing A401.
- Alternate 12 MS/HS: Provide Boiler chimney flue liner.
  - Contract 5 MC: Provide Boiler Chimney flue liner

### **Chancellor ES:**

- Alternate 13 ES: Replace Parking Lot Paving
  - Contract 2 SC: Replace section of parking lot subbase and paving as shown on Drawing xx.
- Alternate 14 ES: Interior Door and Hardware replacement.
  - Contract 1 AB: Remove interior wood doors where indicated on plans. Mount new hardware provided by Contract 3 GC to doors as scheduled.
  - Contract 3 GC: Replace interior wood doors as scheduled. Install new hardware as scheduled.
- Alternate 15 ES: Exterior Entrance Door Replacement:
  - Contract 1 AB: Abatement at Exterior Doors: 110-1, 148-1.

- Contract 3 GC: Provide new exterior doors: 110-1, 110-2, 146-1, 151-1.

**ES/MS/HS**

- Alternate 16 MS/HS: Provide Best, LCN and VonDuprin Hardware.
  - Contact 2 GC: Provide hardware as manufactured by Best and Von Duprin in lieu of equivalent hardware.

**Others up for consideration:**

- HS Field Hockey field and Baseball Outfield – areas of renovations and sprinklers.
- ES Softball Outfield, remediation (added to soccer field work).

## Joe Phelan

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**From:** Michel, Rich <Rich.Michel@tetrattech.com>  
**Sent:** Thursday, June 22, 2017 1:55 PM  
**To:** Joe Phelan; Tom Burnell; Sheldon Tieder  
**Cc:** Hamlin, Garrett; Luis Rodriguez; Farlow, Thomas; Bouffard, Kristen  
**Subject:** 143-135996- 17001 Rhinebeck Capital Project

I have documented our understanding of the final decision for the long/triple jumps, let me know if OK:

**Base bid:** resurface the two existing long jumps and the surfacing around the pit. The deteriorated plywood take-off boards will be removed, associated base material reconstructed and surfaced/painted. The pit configuration will remain the same. Asphalt paving will not be altered. The District will be replacing the existing sand in the pit with bunker sand. TT's site department will also verify that the existing configuration of the jumps meet standards and provide recommendations for amendments as needed.

**Alternate:** Provide New long jump at the end of the track. Remove the existing long jumps and plant grass.

I think we have come up with a good plan. Please feel free to pass this on to the Facilities Committee if you wish, I will be issuing meeting minutes from Tuesday's Fac meeting which will cover this as well. Thanks.

Richard G. Michel, AIA, LEED AP | Senior Architect  
Main: 518.434.3133 | Cell: 518.522.9471 | Fax: 607.277.1410  
[Rich.Michel@TetraTech.com](mailto:Rich.Michel@TetraTech.com)

**EVALUATION OF SCHOOL BOARD  
OPERATIONAL PROCEDURES**

The Board of Education shall review the effectiveness of its internal operations at least once annually. The Superintendent of Schools shall participate in this review and suggest ways by which the Board can improve its functioning as a deliberative and legislative body.

**1<sup>st</sup> Reading 12/22/98**  
**2<sup>nd</sup> Reading 2/26/02**  
**Adopted**