



# RANDOLPH TOWNSHIP SCHOOLS

*Educating Students - Creating the Future*

## **FINANCE, FACILITIES & TRANSPORTATION (FFT) COMMITTEE**

MEETING: March 6, 2014 @ 7:30pm  
LOCATION: Central Office  
MEMBERS: Mr. Al Matos (Chairperson), Ms. Tammy Mackay, Ms. Anne Standridge, Mr. Sheldon Epstein (not in attendance), Mr. Mike Neves, Dr. Diana Thomas.  
Alternate: Mr. David Rosenblatt (not in attendance)  
David Browne, Ed.D. and Ms. Jennifer Fano may also be in attendance (not in attendance)  
Mrs. Danielle Hamblin, Director of Special Services, will be present for Item 2.

[The public is encouraged to attend. This meeting has been advertised therefore allowing additional BoE members to attend]

### **AGENDA & Meeting Summary Notes**

#### 1. Call to Order & Public Comments

#### 2. 2014-15 Budget Status and Review

- a. Address issues from last meeting
- b. Prepare presentation deck
- c. Calendar & Process Chart
- d. Parking Lot
  - i. Ms. Hamblin provided an excellent response to the committee's inquiries. Key points:
    - a. ~50 students are out of district per IEP
    - b. Anticipating a reduction 7-8 students and return to in district. If 50% occurs, the impact to the budget is \$300k to \$400k.
    - c. Increase in Behavioral Teacher
    - d. May need to bring in district additional SMEs
    - e. Out of district tuition is not controlled by district. These schools may charge what they believe is appropriate (no caps) and may also back bill the district base on their yearend economics. The tuition established is for basic services. Additional service as charged as proscribed.
  - ii. Additional detailed questions on the proposed budget where answered by Mr. Neves to the satisfaction of the committee.
  - iii. Mr. Neves provided the committee with the current summary report by Budget Manager and a report of the summary changes from the initial budget request.
  - iv. The committee reviewed the schedule with the revised submission dates established by the county. Revised process & schedule is attached. Key dates:
    - a. Tentative Budget formal Public Meeting and BoE Approval on Mar 18<sup>th</sup>
    - b. Tentative Budget submitted to County by Mar 20<sup>th</sup>

- c. Final Budget BoE Approval on May 6<sup>th</sup>
- d. Final Budget submitted to State on May 7<sup>th</sup>
- v. The committee had concerns on the various budgets for PD and request for Mr. Neves to provide a consolidated view of all PD for our next meeting.
- vi. The committee also requested for Mr. Neves to provide a projection on the impact of Affordable Care Act affects the district's substitute teachers and budget.
- vii. Mr. Matos will draft the ppt for committee review at its next FFT meeting on Monday, Mar 10<sup>th</sup>.

### 3. Private Use of Facilities

#### a. Baseball Fields this Summer

- i. The committee discussed the sensitivity of allowing the newly place sod not undergo additional stress by having the field used by private events at the new baseball field this summer. The committee agreed to only have the normal HS spring use and any team that is an official team of the rec department to use the field this spring and summer. The committee will review the use of this facility next year to determine appropriate use.

#### b. Booster Club Collection of Door Fees at School Events

- i. The committee discussed an issue concerning Booster Clubs charging a "gate" fee for a school sponsored event. This issue was raised after a recent musical/play was being shown at RMS and the booster club for that area was charging a fee for the public to enter. While we see nothing wrong based on our policies or regulation (the district does not have anything on the books to prevent such behavior), Matos did voice a concern on the optics of a private club charging the public to enter a school sponsored event paid by the district's budget. While the monies collected are said to go back to the discipline, music/arts, other boosters apparently do not do the same. Football for example does charge a gate fee which is collected by District employees and monies collected are deposited into the HS general fund. We do not know if all or parts of those proceeds are returned to football. We not aware of other sports boosters that in fact charge a "gate" fee to enter a sporting event. We of course are aware of boosters running the concession stand as a fund raiser or other engagements during a school sponsored event which we ok with since its boosters managing, funding and executing the fund raiser. And of course we have no issue with boosters sponsoring & funding an event as a fund raiser. The committee agreed that this issue must be undertaken by Policy to establish a consistent practice within the District. In the meantime, administration, though the Superintendent is asked to rule on such this practice of allowing private clubs to charge a fee to the general public for entering a school function until a formal policy is established.

#### c. Turf Fields Covered with Snow

- i. The excessive snow fall this current winter is causing a delay in opening the turf fields for use by appropriate spring activities. The maintained department measures in places on the fields 34" of ice and snow. The ice condition makes it not possible to clear the fields with existing district equipment. The Township also is experiencing the same issues and in attempts to remove the icy covering has broken their clearing machine. Mr. Neves visited Roxbury turf field and found the same. The solution is to allow the natural melting occur to a safe point where our machines can be used to force the snow/ice to be removed. We believe this is an abnormal condition this year, this did not happen last year, and the maintenance department is asked for future recommendations on how best to mitigate this situation in future years.

#### d. HS Aux Gym Water Damage

- i. The roof leaked water in sufficient amounts to damage the gym floor. This roof is targeted to be repaired with the ROD grant. The damage is an insurance claim to repair the floor. The insurance company has been notified.

#### **4. Update on Past Audit Recommendations**

- i. In order to clarify potential confusion in understanding the difference between an audit “Finding” and a “Recommendation”, Mr. Matos asked the District’s auditor to clarify. The firm of Nisivoccia LLP who is the BoE approved auditor for the Randolph School District provided the attached. In summary the memo from our auditor says “I was requested to give some perspective to the terminology and sections of the reports. We did not identify any material deficiencies or findings of such a nature that would cause us to alter our opinion on the financial statements of the District. The most serious “Findings” are reported in the Schedule of Findings and Questioned Costs. There were no items for Randolph in this section of your reports.”
- ii. The committee asked Mr. Neves to provide a status update on the auditors recommendations made in November. Mr. Neves provided a status, attached, which show all recommendations have been completed and closed out.

#### **5. Status of Solar Canopy**

- i. The solar canopies in the rear of the HS parking lots were reopened on Mar 3rd after closing on Feb 20th. A timeline chronology is attached. The committee discussed the need for additional education on the Randolph system and will invite the owner, Sun Light General, to attend a BoE meeting.

#### **6. Facilities Study**

##### **a. Release to public**

- i. Based on a review by our legal firm, it was recommended that since the Facilities Study contains detailed building descriptions and photos, that it not be available to the general public. The committee agreed that in keeping with Homeland security issues, the study would be marked confidential and not released to the public for reasons of security and protection of assets and people.

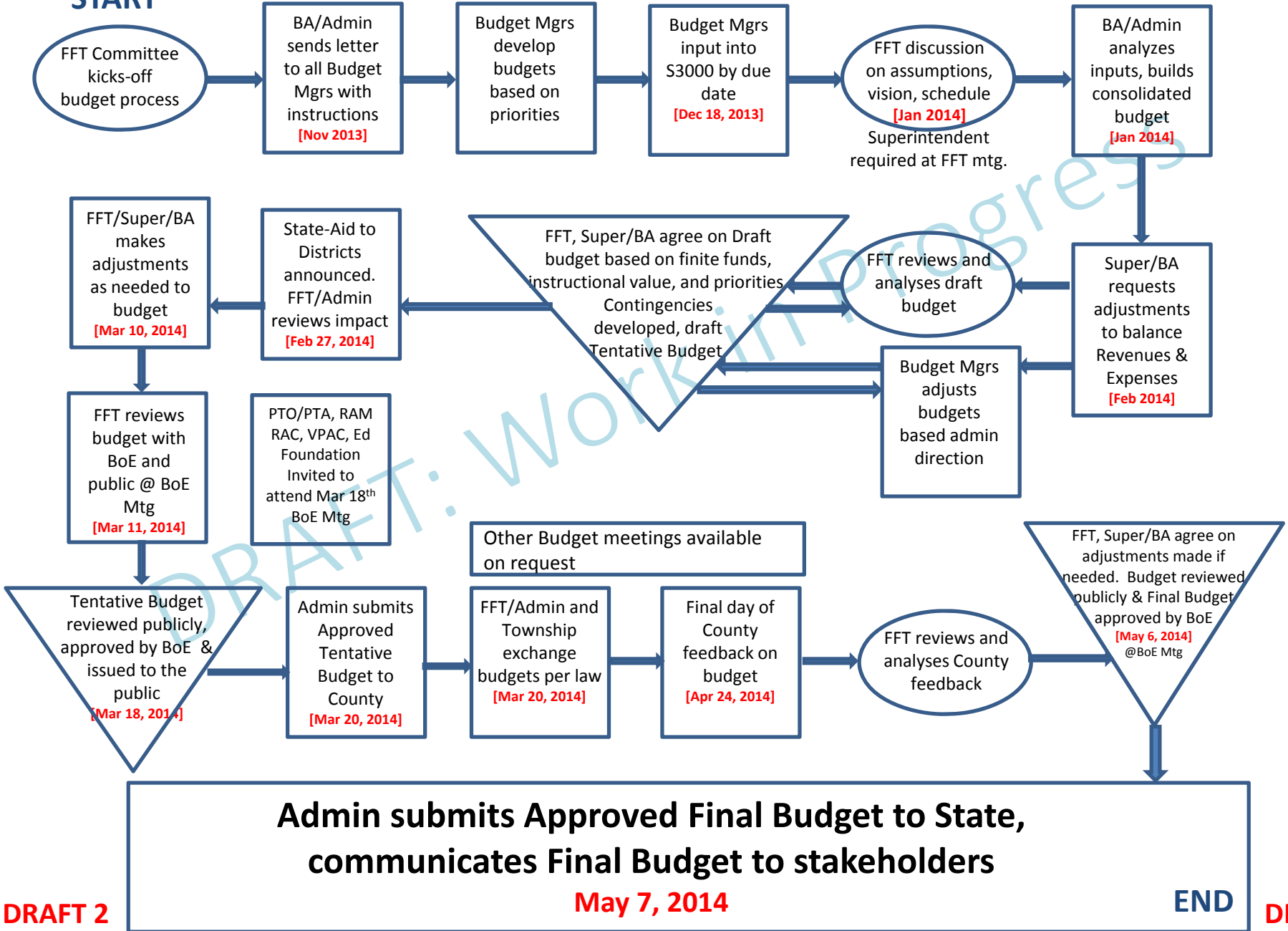
#### **7. Public Comments**

Adjourn

4 attachments included.

# Randolph School District 2014-15 Budget Process & Schedule

**START**



## Alfredo Matos

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**From:** Jones, Bud <[bjones@nisivoccia.com](mailto:bjones@nisivoccia.com)>  
**Sent:** Thursday, March 06, 2014 3:43 PM  
**To:** MNEVES@rtnj.org; amatos@matosfamily.com  
**Subject:** Randolph 6/30/13 audit

I was requested to provide some information relative to the June 30, 2013 audit report. We identified some findings and recommendations, and some management suggestions.

The School District Administration and Board of Education have always taken our suggestions and recommendations seriously. We appreciate the high level involvement of the District's Administration in the audit process and their communication with us and availability to us for information and discussion.

I was requested to give some perspective to the terminology and sections of the reports. We did not identify any material deficiencies or findings of such a nature that would cause us to alter our opinion on the financial statements of the District. The most serious "Findings" are reported in the *Schedule of Findings and Questioned Costs*. There were no items for Randolph in this section of your reports.

The "Findings and Recommendations" identified in the Auditors' Management Report were taken seriously by the Administration and our understanding is that the Administration has undertaken steps to correct and prevent the findings from recurring. The Administration was very forthcoming in helping us identify issues and developing solutions for those issues.

The "Management Suggestions" identified in the Auditors' Management Report are of an even lesser nature and identify items that we feel do not rise to the level of necessitating a recommendation but if not corrected could become a finding and recommendation in the future. We also include informational items in this area to assist the District in avoiding future findings.

I hope this has been information for you and I am available to discuss and answer any questions or provide information to assist the District at any time.

Thank you,  
Bud

Bud Jones, Partner  
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Mt. Arlington, NJ 07856-1320  
Telephone 973-328-1825  
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E-mail [Bjones@nisivoccia.com](mailto:Bjones@nisivoccia.com)

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CORRECTIVE ACTION PLAN

NAME OF DISTRICT: Randolph Township Board of Education      COUNTY: Morris

TYPE OF AUDIT: Year Ending June 30, 2013

DATE OF BOARD MEETING: December 17, 2013

CONTACT PERSON: Michael S. Neves, Business Administrator

TELEPHONE NUMBER: (973) 361-0808, Ext. 8214

<u>RECOMMENDATION NUMBER</u>	<u>CORRECTIVE ACTION APPROVED BY THE BOARD</u>	<u>METHOD OF IMPLEMENTATION</u>	<u>PERSON RESPONSIBLE FOR IMPLEMENTATION</u>	<u>COMPLETION DATE OF IMPLEMENTATION</u>
2	a) The goods or services be received prior to payment of bills.	Review process with Bookkeeping Staff relative to Standard Operating Procedures.	Purchasing Supervisor, School Business Administrator	Completed
	b) District vehicles should be used for school purposes only unless formally approved in advance and with the appropriate reporting of allocated income and withholding of taxes for this benefit.	Provide process and training for Supervisors to properly monitor non-district use of District vehicles.	Director of Transportation, Chief of Facilities, Payroll Supervisors, School Business Administrator	Completed
	c) Internal controls be reviewed to ensure that employees are only being compensated for work performed related to the District and the personal enterprise during the District's work-day will not be permitted.	Review and if required, update of the District's Standard Operating Procedures and Policies. Work Orders and time sheets to be reviewed for appropriateness.	Chief of Facilities, Director of Transportation, Payroll Supervisor	Completed

	d) The annual report be filed with the County Superintendent in a timely manner in accordance with State statute.	Reports to be filed timely	Business Manager and School Business Administrator	Completed
3	The District's policies and procedures to be reviewed to ensure documentation of all relevant and appropriate requirements and the District's compliance with those requirements.	The District's policies and procedures to be reviewed to ensure documentation of all relevant and appropriate requirements and the District's compliance with those requirements	School Business Administrator	Completed

A copy of the certified minutes is attached.

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Chief School Administrator

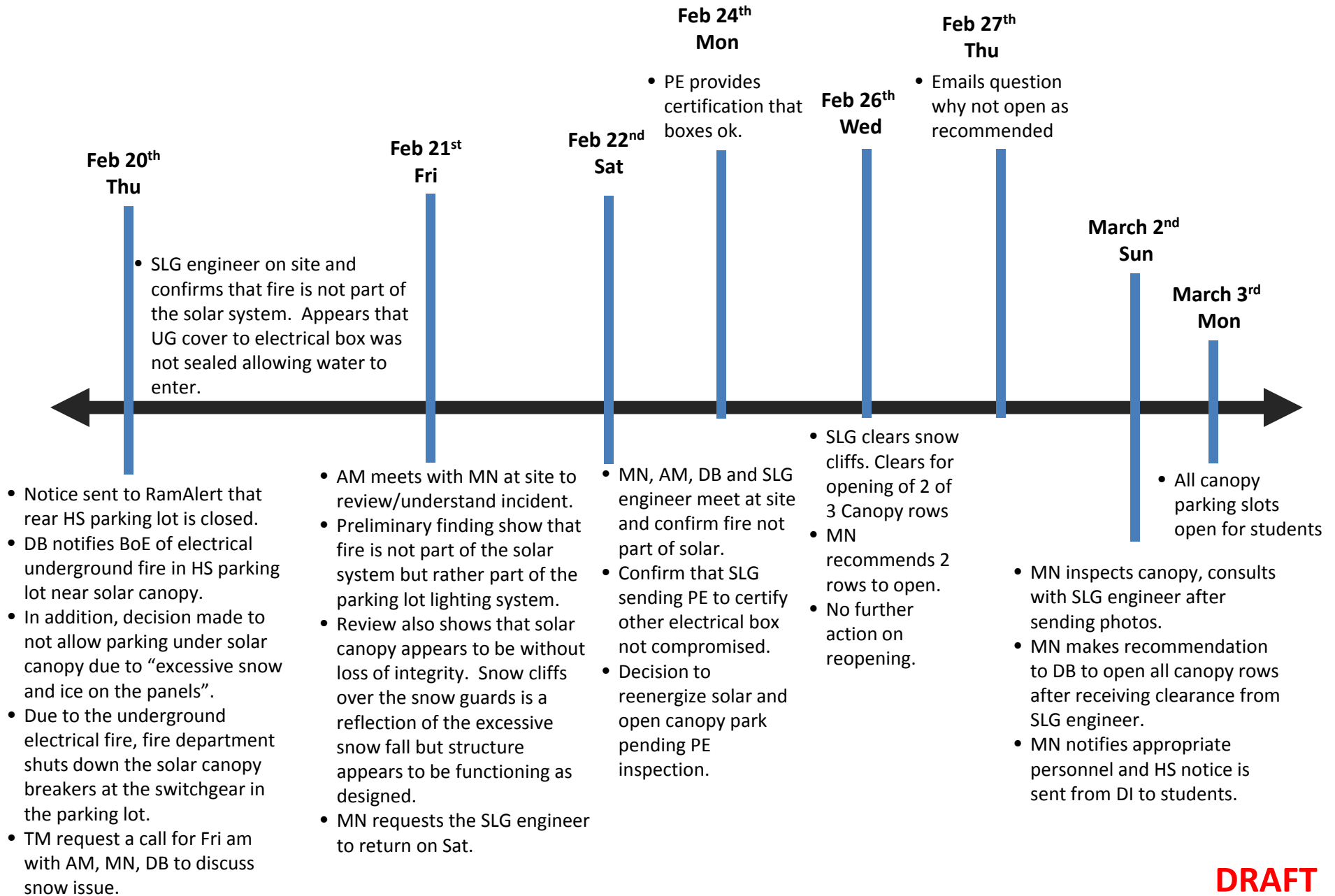
\_\_\_\_\_  
Date

\_\_\_\_\_  
Business Administrator

\_\_\_\_\_  
Date



## Randolph HS Rear Parking Lot Closure: 2/20/14 – 3/2/14



**DRAFT**