



**WEST WINDSOR-PLAINSBORO REGIONAL SCHOOL DISTRICT
BOARD FINANCE COMMITTEE**

Notes to Finance Committee July 24, 2019

<u>BOE Committee:</u> Louisa Ho (Chair) Yu “Taylor” Zhong Rachel Juliana	<u>Administration Liaison:</u> David Aderhold Christopher Russo Derek Mead	<u>Guests/Public:</u>
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Dear Committee:

In lieu of meeting on July 16, I am sending the following update on finance department matters:

1. Review Agenda Items – Monthly reports are attached. The year tracked similarly as to recent years. The bill list included the 6/30 supplemental bills for the closeout of the 18-19 fiscal year. Additional ROD grant applications were completed in the amount of \$143,387.20. There is a motion for the use of State Contract above the bid threshold for furniture for the Maurice Hawk expansion and renovation project on the July 30th agenda. There are change orders for the HSS natatorium project as well as several for the Maurice Hawk expansion and renovation project. There are motions for disposal of equipment and transportation route bid awards and rejections. There are also several motions for staff summer and fall travel.
2. Solar Renewable Energy Credit/Sale – 91 SRECS were sold on 7/10/19 for \$225.55 each totaling \$20,525.05.
3. The District received ASBO International’s Certificate of Excellence in Financial Reporting for its Comprehensive Financial Report for the Fiscal Year Ended June 30, 2018. This is the 12th straight year.
4. Updates
 - 2017-2018 Year End- the 18-19 FY was rolled on 7/22
 - Audit Status – the auditors started their FY18-19 audit on 7/22
 - Capital Projects – capital projects continue with new construction as well as renovation to existing areas in both schools. The renovation portion of the projects have started in earnest. The renovations must be complete for the beginning of school in September.
 - Summer Projects – projects are progressing as per the list provided
5. ESIP – 2 addenda were sent out. The first, answering questions that have been received and clarifying scope of work such as removing Grover due to the inability to complete the anticipated roofing work this summer. The second, changing the RFP due date from 7/23 to 7/26. Interviews of respondents will be Friday 8/2.

6. Referendum – 2nd bond sale should occur this fall as scheduled. The amount of the second sale will need to be discussed. Markets are favorable to sell the remaining \$80,000,000. However, this will need to be reviewed with respect to drawdown schedule and district capital reserve funds. Original estimates included higher interest rates and recommended two additional bond sales in conjunction with the drawdown schedule.
7. Communication/emergency notification system – the system is being tested during the summer for a beginning of school implementation
8. Merit Goals – The assistant superintendent for finance has submitted a merit goal application to the executive county superintendent for the successful attainment of ASBO International’s Meritorious Budget Award and its Certificate of Excellence in Financial Reporting awards in the amount of 3% of salary.

I will be on vacation the week of July 22 – 26, however, you may email me or Bonnie with any questions.

Sincerely,

Christopher J. Russo, Ed.D.

NEXT MEETING: Tuesday, August 13, 2019 at 7:00 P.M. @ Central Office

Topic for Next Meeting
Review Agenda Items
Audit Status

Future Topics:
Impact of Recent Legislation
Policies



**WEST WINDSOR-PLAINSBORO REGIONAL SCHOOL DISTRICT
BOARD FINANCE COMMITTEE
AGENDA**

**August 13, 2019
Central Office
7:00 PM**

<u>BOE Committee:</u> Louisa Ho (Chair) Yu “Taylor” Zhong Rachel Juliana	<u>Administration Liaison:</u> David Aderhold Christopher Russo Derek Mead	<u>Guests/Public:</u>
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1. Review Agenda Items. The committee reviewed the financial reports for presentation at the August 27 Board meeting. There is a bid opening for sidewalks leading to Town Center, including the widening of an existing portion of sidewalk required by Middlesex County officials to be included in the construction project. There is a change order on the agenda for Unitemp, Inc. to decrease the amount of a previous change order. This was for work on HSS natatorium. Other agenda items included equipment disposal and travel related expenses. There are motions on the agenda to continue work on the ESIP and to award a winner of the PPA competitive contract process.
2. Receipt of Meritorious Budget Award from ASBO International. ASBO International notified the District that it has earned its sixth consecutive award for excellence in budgeting.
3. Power Purchase Agreement (PPA). Staff received PPA proposals and interviewed personnel from the firms that submitted. Six firms submitted, two of which did not supply the proper paperwork and were therefore not interviewed. Four firms interviewed with two rising to the top. Additional clarifying questions were sent to these firms and after review of the responses, it was agreed to recommend the Board award the RFP to Pfister Energy/Greenskies.
4. ESIP. Schneider Electric is finalizing their ESIP plan. It will be complete in the coming weeks. The areas of concentration for environmental improvements include HSS and Dutch Neck. A program would include lighting in the district schools, building automation systems at five schools, a Solar Power Purchase Agreement, envelope sealing, and water conservation. The District has to put out a RFP for a third-party review of this plan as required per the State’s ESIP process. The committee agreed to continue the process to the completion of the Investment Grade Audit.
5. Referendum. Phoenix Advisors has provided information and a schedule for discussion regarding the planned second and third bond sales as part of the facilities referendum. Given recent market conditions, the second and third sales may be combined into one sale as doing so would reduce the cost of issuance and interest. The new projections show a lower debt service than originally forecasted and would allow for the bonds to be sold in one issuance and still fit into planned payments through capital reserve.
6. Aramark. District administration continues to analyze Aramark’s leadership and performance.

7. Ed Data. The administration wants to implement the full Ed Data process. Currently we use part of their program for school supply purchasing. They are a bidding service that bulk bids school supplies and offers an electronic ordering system.
8. Construction. See Other Business.
9. Audit. The annual audit is in progress.
10. Student Activity Software. District personnel are currently assessing the use of a student activity accounting and point of sale system. This would make the accounting software for student activities uniform and allow central office oversight as well offering an electronic payment option for parents.
11. Arbiter Pay. The District is implementing Arbiter Pay, a third party accounting and payment system for referees that tracks their time and provides governmental reporting.
12. NJQSAC. NJ Quality Single Accounting Continuum – the district is on the State’s schedule for review this year. All areas of operations are reviewed by the monitors.
13. Other Business.

Construction Update. Mr. George Duthie attended the meeting and provided a handout regarding progress of the Maurice Hawk project and Town Center projects. It is anticipated that the renovation portions of the project will be complete for the beginning of the school year. The expansion project at Hawk continues with anticipated completion by December. He also shared information regarding summer paving projects and referendum projects. Mr. Duthie updated the committee members on the fire alarm replacement, new emergency generator systems, design of the Thomas Grover expansion, HSN/Millstone River HVAC replacement and the Community Middle School expansion and renovation. Design work continues on the other referendum projects including High School South, media center improvements, secure vestibules, and the High School North and Wicoff additions and renovations. There was a discussion about installing a dishwashing machine in the CMS expansion.

Donation from Mercer County Prosecutors Office. Digital Mapping. The Prosecutor’s office of Mercer County is donating a digital mapping service for emergency response for four of the District’s schools including the two middle schools and two high schools. The value is \$10,000.

Federal Audit. The District received the results of the recent Federal grants audit. There are 19 audit findings; however, many are linked together. One finding may lead to several other findings, which is what occurred in this audit.

Niche Ratings. The District’s 2020 Niche ratings have dropped slightly from last year. One reason is the District’s diversity is decreasing as the population of the community changes. Niche.com ranked the District as #11 in the state. High School South and High School North rank high for Best College Prep, Best STEM, and Best Public High Schools in New Jersey.

NEXT MEETING: Tuesday, September 10, 2019, 7:00 P.M. @ Central Office

Topic for Next Meeting
 Review Agenda Items
 Audit Status
 Health Insurance Renewal
 Power Purchasing Agreement

Future Topics:
 NJQSAC
 Construction



**WEST WINDSOR-PLAINSBORO REGIONAL SCHOOL DISTRICT
BOARD FINANCE COMMITTEE SUMMARY NOTES**

**September 10, 2019
Central Office
7:00 PM**

<u>BOE Committee:</u> Louisa Ho (Chair) Rachel Juliana Yu “Taylor” Zhong	<u>Administration Liaison:</u> David Aderhold Christopher Russo Derek Mead	<u>Guests/Public:</u> Mr. George R. Duthie, AIA, FVHD Mr. Herb Seeburger, PE, VCEA John McCormack, PE, Dynamic Traffic
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Review Agenda Items. The Committee reviewed the monthly financial reports. The Committee discussed the donation from the Princeton Theological Seminary in lieu of property taxes. Other items that were reviewed included: The disposal of obsolete items, change orders for the Maurice Hawk project including work on the new fire alarm system, new conduit for fiber optic lines, and additional electrical service installation. Also discussed was a change order for the generator work at several schools along with an increase in size of generators at the Village School and the Millstone River School. There was discussion regarding the wording of the motion to approve board member’s attendance at the upcoming School Boards Workshop in October. Transportation bid results were discussed as well.

Corrective Action Plan (CAP) for Collaborative Monitoring Report. The CAP was reviewed by the Committee and there was agreement on the actions prescribed in the plan.

2018-2019 Audit. The audit it is being completed currently; no results have been shared.

Referendum & Construction. The District’s architect and engineer, along with a transportation specialist, presented a referendum update including the results of the recent traffic study in front of Community Middle School. The study recommends the design of a much longer driveway running in front of the school for the “stacking” of cars at drop-off and pick-up. In the plan, the parking lot on the side of the school would be expanded out into the playing field. The ground behind the school would be graded for up to four athletic fields behind the school and an additional one behind the Millstone River School. The parking lot expansion and additional athletic fields would be added to the original scope of the project, however, it will allow for better staging of the job as well as solve the need of additional parking and athletic fields. This also allows for the dirt excavated from the construction to remain on-site. The Grover project will go out to bid by the end of September and Community will be out to bid by the middle of October.

ESIP/PPA Progress. The contract for the Power Purchase Agreement (PPA) has been sent to the attorney for review and negotiation with the PPA provider. Work on the investment grade audit for the Energy Savings Improvement Plan (ESIP) continues. On September 24 the preliminary report will be presented to administration. A third party reviewer of the plan needs to be procured to continue the process once the plan is delivered.

Cafeteria. The Committee discuss the cafeteria operations. Staff provided handouts giving an overview of the opening of the school and sample menus. There are several recipes provided by students that are being served this year after they were evaluated for compliance with the National School Lunch Program's guidelines. Sodexo has been experiencing some staff turnover. There have been changes to the serving lines in the high schools and the intent is to have better communication with the students regarding the cafeteria operation. Committee members discussed sustainability measures in the cafeteria operation.

Transportation. There was discussion regarding the first few opening days of school. Busing overall went well. Of course, there were some issues. There have been requests for buses to go to locations that are not allowed by policy. The policies of the District must be followed.

Other Business. None.

NEXT MEETING: Tuesday, October 15, 2019, 7:00 P.M. @ Central Office

Topic for Next Meeting

Review Agenda Items
Budget
Construction Projects

Future Topics:

Impact of Recent Legislation
Policies
Healthcare Renewal



**WEST WINDSOR-PLAINSBORO REGIONAL SCHOOL DISTRICT
BOARD FINANCE COMMITTEE SUMMARY NOTES**

**October 15, 2019
Central Office
7:00 PM**

<u>BOE Committee:</u> Louisa Ho (Chair) Rachel Juliana Yu "Taylor" Zhong	<u>Administration Liaison:</u> David Aderhold Christopher Russo Derek Mead	<u>Guests/Public:</u>
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Audit Discussion. Scott Clelland from Wiss and Co. will attend the November committee meeting. The timing of the presentation of the audit to the entire board is in question because the State of New Jersey may not supply the required information in a timely manner.

Review Agenda Items. The M-1 and Comprehensive Maintenance Plan are on the agenda for review. The monthly financial reports were reviewed. The fiscal year is running similarly to previous years. The healthcare, dental and prescription increase will be 6.5% starting January 2020. There is a motion to approve DLB Associates as the third party reviewer for the energy savings improvement project (ESIP) in the amount of \$14,500 for the investment grade audit and post standards and verification portion of the ESIP. There is a motion to approve Edvocate, Inc., for consulting services in the amount of \$9,346 for the request for proposal for the District's custodial, maintenance and grounds management contract. There are two change orders for the Town Center construction project; one to decrease the contract by \$6,100.00 for custodial staff removing shelving, and the other one to increase the contract by \$6,995.27 to install and upgraded flooring in the corridor. There is a motion to accept a safety grant for \$18,996.72 for safety related improvements or purchases. Travel items were also discussed.

2020-2021 Budget. The 2020-21 Budget Calendar has been created; there will be additions to the calendar as additional meetings are scheduled. Preliminary budget discussions have started. General Fund Trends were reviewed. Health benefits will increase by 6.5% for 2020-2021. The Aramark contract will go out to bid in November. There will be an increase due to the minimum wage increase and a natural salary adjustment due to the current job market conditions. The District facilities growth will require additional staff in the contract.

New Jersey Quality Single Accountability Continuum (NJQSAC). Annual Required Maintenance Budget Amount Worksheet (Form M-1) – the committee discussed the handout at the meeting. This form is required by the Department of Education and calculates the minimum amount to be spent on facilities maintenance for FY 20-21 and establishes the minimum and maximum maintenance reserve amounts. The committee discussed the Comprehensive Maintenance Plan (CMP). This form is required by the Department of Education and is a general overview of the maintenance budget for 3 years for each of the District's school buildings. The Committee discussed the District Performance Review (DPR) handout. This document is part of the NJQSAC (New Jersey Quality Single Accountability Continuum). The Finance DPR reviews all areas of finance and includes the annually required facilities checklists. Department of Education officials will be in District on February 27, 2020, to review the District's operations. The District's financial documents required for review will be submitted to the Department of Education by November 15.

Energy Savings Improvement Plan (ESIP). Representatives from Schneider Electric presented the draft copy of the Investment Grade Audit (the plan). The plan includes new lighting in all buildings and controls in most. There are many other Energy Conservation Measures (ECMs) district wide. There are new HVAC components in HSS, Grover and Community middle schools. This plan also includes combined heat and power generation in HSS. Once this plan is final, it will be the basis for financing capital improvements through the energy savings created. The plan will be sent to a third party reviewer for approval before being sent to the NJ Department of Clean Energy for their review. A motion to approve this third party reviewer will be on the 10/29 agenda. Funding for the project will be based on this document. We are trying to close on financing prior to the end of the calendar year, pending successful review, in order to take advantage of current favorable market conditions. There will be a resolution to authorize this financing for the board to approve. A quick schedule of events will be:

10/29 full-board presentation on anticipated projects, motion to approve a third party reviewer

11/19 board vote on the ESIP projects, motion to approve the lease-purchase financing. The proceeds to pay for the financing will come from the savings in utilities.

All steps in this process are required by the Department of Clean Energy.

Sustainable Jersey – Eight of ten schools are at least bronze certified. The first green team meeting of the year will be 10/17/19. A Girl Scout troop will be attending the meeting to discuss sustainability ideas. The District has been notified that it is in the running for a \$220,000 grant for an industrial composter. The grant would be through an application by Princeton University for a grant through the NJ Department of Environmental Protection. Our District would be one of three K-12 districts participating in the grant. The District's investment is anticipated to be between \$50,000-\$100,000 for a small metal building with heat plus operating costs.

Food Service. The school year has gotten off to a good start regarding student lunches. There have been concerns regarding the catering costs guide for “other than student lunch events.” There is concern in at least two schools regarding teacher lunch offerings. Administration has visited each school to discuss the food service operation. The discussion has mostly been about the reduction of the teacher's salad bar to pre-made salads and other pre-made lunch offerings. Improved communications between food service and teachers should remedy the situation. Overall, the opening of school food services went well.

Transportation Discussion – There is discussion with a parent regarding paying the parent to transport her son to an out of district placement due to the safety of the child, bus driver and aide. The opening of school went well with respect to transportation.

Construction update – Both the Hawk project and the Town Center project are progressing. Regarding the referendum projects: new fire alarm systems are installed in two schools. Village work will start soon. Emergency generator work is mostly complete with concrete pads and electrical connections installed. We are waiting on the generators to be delivered, which will be early in 2020.

Dr. Aderhold gave a quick update on community growth when asked. Some projects are moving very quickly, some are not moving as quickly as expected. There are new developments that increased in their scope and there are new developments that were not part of the original projections.

NEXT MEETING: Tuesday, November 12, 2019 7:00 P.M. @ Central Office

Topic for Next Meeting
Review Agenda Items
2020-2021 Budget
CAFR

Future Topics:
Impact of Recent Legislation
Policies



**WEST WINDSOR-PLAINSBORO REGIONAL SCHOOL DISTRICT
BOARD FINANCE COMMITTEE SUMMARY NOTES**

**November 12, 2019
Central Office
7:00 PM**

<u>BOE Committee:</u> Louisa Ho (Chair) Rachel Juliana (absent) Yu "Taylor" Zhong	<u>Administration Liaison:</u> David Aderhold Christopher Russo Derek Mead	<u>Guests/Public:</u> Scott Clelland, Wiss & Co. Wendy Pinos-Patino, Wiss & Co.
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2018-2019 Audit. Scott Clelland from Wiss and Co. presented information regarding the June 30, 2019 Comprehensive Annual Financial Report (CAFR). He stated that the District's financial position is very stable and that the District's record keeping is excellent. He reviewed various financial statements with the Committee members. At the November 19 Board meeting, Mr. Clelland will present the final CAFR to the entire board and there will be a motion to approve the report.

Review Agenda Items. The Committee reviewed the monthly financial reports, which are tracking very similarly to the prior year. Staff shared the results of the November 7 bid opening for the Grover Middle School project; Shorelands Construction, Inc. was the lowest responsible bidder in the amount of \$8,406,260, including alternate bids for security glazing and a storage room. There will be motions on future Board agendas for the approval of the Energy Savings Plan and a motion to seek an RFP for financing. The Committee reviewed other items on the agenda for approval, including a shared services agreement for printing with the Mercer County Community College. the disposal of some obsolete equipment, bus evacuation drills, bus routes, and travel items, and recommends them for approval.

Construction update. Administration updated the Committee on the status of ongoing construction. Both the Hawk project and the Town Center project are progressing. Regarding the referendum projects: High School North and Millstone River School HVAC plans have been submitted to the State Office of the Comptroller for review prior to going out to bid. Plans for the Community Middle School Expansion have also been submitted to the State Comptroller's office.

2020-2021 Budget Discussion. The Committee reviewed the 2020-21 Budget Calendar. Budget discussions will occur in the coming weeks with the Architect and Buildings and Grounds regarding capital projects for next year. The maintenance contract bid will be a factor in overall budgeting. There has been interest in the bid documents for the maintenance and custodial contract.

Energy Savings Improvement Program (ESIP). Staff shared with the Committee that the Energy Savings Plan was sent to DLB Associates for the required third party review. DLB recommendations were forwarded to Schneider Electric and the district. District administration will meet with representatives from Schneider Electric to discuss changes to the plan to accommodate the recommendations. The updated plan will be submitted to the Board of Public Utilities and placed on a future Board agenda for approval. On the November 19 Board meeting agenda will be a motion regarding the lease purchase agreement to invest in capital items necessary to achieve the Energy Savings Plan. The proceeds to pay for the financing will come from the savings in utilities. All steps in this process are required by the Department of Clean Energy. Implementation of this plan will not affect local taxes.

Power Purchase Agreement (PPA). Staff updated the Committee on the Power Purchase Agreement. There have been discussions with the PPA provider Pfister/Greenskies regarding the plan to place solar panels on the roofs of our school buildings. The group has just recently received the referendum plans for the new HVAC rooftop units at High School North and the Millstone River School from the architect to determine the final layout. The size of the project will also rely on the District re-roofing the sections of High School North and Grover as it had planned in the summer of 2019 and did not accomplish due to changes in market pricing. The PPA provider may also come back with pricing to perform roof work at Town Center and the Community Middle School. Both roofs have a few years left on their useful life but not enough to put panels on.

Cafeteria Report. The Committee reviewed the cafeteria report presented at the meeting. Information contained in the report included monthly activities and meetings with staff, students, administration and Sodexo food services. The number of meals served was down from the prior year.

Other Business. Staff shared with the Committee that Verizon has reached out to ask if the District is interested in having a “cell” of wireless equipment placed on the roof of High School South. The District would receive an annual payment for the placement of the cell. By having the equipment on district property, the District would also receive the benefit of improved connectivity - the District has been seeking proposals for help in this area. More discussion is needed regarding this request.

Bus Grant. Staff shared information with the Committee regarding a potential grant for electric buses. As part of the Volkswagen settlement for diesel emissions, they are offering grants for conversion to electric buses. The District is reviewing the pros and cons of electric buses. The District has five buses that meet the criteria for an exchange for five electric buses and charging stations, 100% paid for through the grant. The District is considering submitting for the grant, however, since electric buses are relatively new, the District may not have the ability to maintain them.

NEXT MEETING: Tuesday, December 10, 2019 7:00 P.M. @ Central Office

Topic for Next Meeting
Review Agenda Items
2020-2021 Budget

Future Topics:
Impact of Recent Legislation
Policies



**WEST WINDSOR-PLAINSBORO REGIONAL SCHOOL DISTRICT
BOARD FINANCE COMMITTEE SUMMARY NOTES**

**December 10, 2019
Central Office
7:00 PM**

BOE Committee:
Louisa Ho (Chair)
Rachel Juliana
Yu "Taylor" Zhong

Administration Liaison:
David Aderhold
Christopher Russo
Derek Mead

Guests/Public:
Dan Riggle, Schneider Electric
Kirby Slear, Schneider Electric

1. **Review Agenda Items.** The committee reviewed items on the agenda for approval. The budget spend to date is very similar to previous years. Other financial reports were reviewed. Agenda items reviewed included the disposal of items that have reached the end of their useful life, transportation contracts, and professional development travel. Also included was the Annual Health and Safety Checklists Statement of Assurance, confirming that the annual checklist forms were completed that demonstrate all school facilities were reviewed.
2. **Solar Renewable Energy Credits.** We will sell SRECs in January from the production of panels at HSN and HSS.
3. **2020-2021 Budget Progress.** Administration started to have meetings to discuss the creation of next year's budget. There is a budget retreat on 12/18/19.
4. **ESIP.** Representatives from Schneider Electric attended to address any final questions and make a short presentation. They reviewed the projects included in the scope of work. The majority of savings that will finance the infrastructure work comes from the installation of LED lighting throughout the District as well as a Power Purchasing Agreement for solar that will reduce the kilowatt cost per hour below 4 cents. There will be new HVAC installed in a portion HSS as well as the Dutch Neck School. The project also includes an integrated building automation system as well as other energy savings projects. On 12/11/19 proposals for the lease/purchase financing will be received.
5. **Construction.** Work continues at Maurice Hawk. The remaining work is on casework and hallway tile. The Town Center project is nearing completion with work being completed on casework and the "storefront" glass. The generator work is being completed with delivery expected for the ones at Community and Grover Middle Schools. The new generators at Millstone River and Village Schools are up and running. Meetings have started for the expansion at Grover Middle school with work to start over winter break. The State Comptroller's Office is completing their review of the plans for the Community Middle School Expansion and the HVAC work at HSN and Millstone River Schools.

6. **Cafeteria.** The committee reviewed the report provided the Manager of Food Services containing the financials and the cafeteria activities for the month.
7. **Reorganization Meeting.** The committee reviewed a draft of the agenda for the January meeting. This is the meeting where the board reorganizes with the swearing in of new members and appointments of professionals and certain personnel.
8. **Composting Grant.** Princeton University recently requested a commitment from the Board of Education for the local share of the grant if the University is successful in the grant application. A letter was sent stating that it was the intent to budget the needed local share in the 20-21 budget.
9. **Other Business.** No other business was discussed.

NEXT MEETING: Tuesday, January 21, 2020, 7:00 P.M. @ Central Office

Topic for Next Meeting
Review Agenda Items
2020-2021 Budget

Future Topics:
Construction Updates



**WEST WINDSOR-PLAINSBORO REGIONAL SCHOOL DISTRICT
BOARD FINANCE COMMITTEE SUMMAR NOTES**

**January 21, 2020
Central Office
7:00 PM**

<u>BOE Committee:</u>	<u>Administration Liaison:</u>	<u>Guests/Public:</u>
Louisa Ho (Chair)	David Aderhold	
Isaac Cheng	Christopher Russo	
Michele Kaish	Derek Mead	

1. Review Agenda Items – the committee reviewed the usual business reports such as the bills list, the budget adjustments list, the Board Secretary’s report and the Treasurer’s report. Also discussed at the meeting were change orders to current construction contracts along with the disposal of obsolete equipment. New transportation routes for approval and staff travel were discussed. The Committee raised concerns about one transportation bid. (That award was subsequently removed from the agenda for further review).
2. Edvocate’s December Inspection – the committee reviewed the last inspection completed by Edvocate, the District’s consultant on the custodial/facilities contract. The Committee discussed concerns about the performance of the custodial/facilities maintenance provider.
3. Maintenance RFP – copies of the proposals will be provided to the team of reviewers along with a scoring rubric. On January 28, the four firms that submitted proposals will be interviewed.
4. Construction Update
 - Maurice Hawk – this project is nearing completion with outstanding items to date including the quality of the installation of floor finishes and a handful of items that need completion.
 - Town Center – this project is essentially complete with final approvals coming. Two classrooms will be used immediately once the CO is obtained which is coming in days due to a last second notice of an additional requirement from the municipality. Some site work will remain uncompleted until spring due to the winter weather.
 - Referendum – emergency generator work has been completed at the four schools in which work was started. The fire alarm projects are moving along with work just starting at Dutch Neck. The Schools that were previously started have been completed. The Grover Middle school project is under way with underground utilities being moved, footings dug and being poured. The District received approvals from the Office of State Comptroller for bid package for the High School North and Millstone River School HVAC projects. We are still waiting on final approval of the bid documents for the Community Middle School expansion project. Review of the designs of the media center projects, bathroom projects, security vestibules and the HSS expansion project continues.

5. ESIP – all approvals are now in place by the regulatory agencies. Schneider Electric is in the design phase with anticipation that bids will go out in February for the first phase of renovation. Final contracts for the Power Purchase Agreement (PPA) are being reviewed. The roofing system for summer work for HSN is being discussed for solar panel suitability.
6. Cafeteria – Meals served are down for December from the previous year, however, due to aggregated purchasing, the bottom line is better than last year. These processes were needed to keep the program in the black. On December 2, the District had to implement the ½ day “express” lunch program due to pending inclement weather. There will be an onsite visit from the Department of Agriculture on February 1.
7. SREC sale – the 155 solar renewable energy credits that were generated from June 2019 to December 2019 were sold at \$223 each for \$34,565.
8. 2020-2021 Budget Progress – the budget calendar was provided as updated.
 - BOE Retreat – February 20, 2020
9. Potential Committee Meeting Dates/Times for 2020 (Tuesdays unless otherwise indicated)

February 25 @ 5pm	June 16	October 13
March 24	July 21	November 10
April 21	August 25	December 8
May 19	September 15	January 19
10. Other Business

NEXT MEETING: Tuesday, February 18, 2020, 7:00 P.M. @ Central Office (Proposed)

Topic for Next Meeting
 Review Agenda Items
 2020-2021 Budget
 Construction Updates

Future Topics:
 Composting Grant
 Bus Grants



**WEST WINDSOR-PLAINSBORO REGIONAL SCHOOL DISTRICT
BOARD FINANCE COMMITTEE SUMMARY NOTES**

**February 25, 2020
Central Office
5:00 PM**

<u>BOE Committee:</u> Louisa Ho (Chair) Isaac Cheng (via telephone) Michele Kaish	<u>Administration Liaison:</u> David Aderhold Christopher Russo Derek Mead	<u>Guests/Public:</u>
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1. Review Agenda Items. The committee reviewed the monthly financial reports including the bills list, expense account adjustments and the report of the Secretary to the Board of Education. Included on the agenda are motions to award Millennium Communications Group the relocation of fiber-optic cable outside Community Middle School due to the planned construction and a change order for Three G's Plumbing for the installation of hot water heat in room 118 at Maurice Hawk. Also on the agenda are motions to dispose of equipment due to the end of life expectancy, acknowledgement of a transportation bid in which nobody submitted bids, cancellation of an activities route, and acknowledgement that bus evacuation drills were performed for student walkers and non-bus riders.
2. 2020-2021 Budget Progress. The Committee reviewed the Budget/Election Calendar. State aid numbers are expected to be released on 2/27. The budget will be submitted to the county office after the 3/10 board meeting. There was a budget retreat on February 20. The administration continues to work on incorporating some significant increases into the 2020-2021 budget including special education, transportation, facilities/custodial contract, and health benefits.
3. Construction Update. Staff provided an update on the Maurice Hawk project. The administration and architect have met with the Board's attorney regarding next steps in the closeout and acceptance process. Issues still requiring resolution are the cracks in the Terrazzo tile in the hallways, transition heights from hallways into the rooms, the failure to complete the job during the original timeline, the extended timeline, and the amount of any liquid damages sought. At Town Center, a temporary certificate of occupancy has been obtained and two of the classrooms are being used. As to the Referendum projects, fire alarm installation continues at Dutch Neck, expansion work continues at the Grover Middle school, and bids were received within budget for the HVAC work at High School North and Millstone River. Design work is completed and ready for bid for the High School South site work as well as the security vestibules and toilet rooms at several schools. Design work is nearing completion on the library renovations at several schools and the High School South expansion.
4. Energy Savings Improvement Plan (ESIP). Staff provided an update on the ESIP status. Design work is nearing completion with documents almost ready for bid. A pre-construction meeting was held to discuss construction timelines and facilities use. The

LED lighting installation should start before the end of the school year. The HS South HVAC work should be completed during the summer of 2020.

5. Building Use. Staff shared the challenges of building use with the Committee. The referendum projects, ESIP projects, and summer repair projects will affect the current locations of the summer programs. Meetings have been held to discuss these changes.
6. Custodial/Maintenance Company Selection process. Staff shared with the Committee that the administration has created several models to review regarding the outsourcing of the custodial and maintenance services. One model being reviewed includes bringing back the maintenance staff, grounds staff and day building heads and leaving the custodial services outsourced. A decision will be made shortly to allow for a July 1, 2020 start up.
7. ASBO Meritorious Budget Award/Certificate of Excellence in Financial Reporting. The Committee was informed that applications have been sent and the District is waiting for notification of award.
8. Cafeteria. Staff shared that Sodexo has reached its financial guarantee to the District as of January. Staffing of food service positions continues to be a challenge. January 22 was Reduce Utensil Waste Day with many hand held food offerings. Middle School students have new lunch options such as a mashed potato bar, Memphis BBQ sandwich and turkey carnitas bowls. High School students can create their own noodle bowls and can create Tamales, Empanadas and Homemade Enchiladas.
9. Transportation. Administration shared with the Committee that through the Volkswagen settlement a \$15,000 grant is available towards the cost of new bus. The District applied for the grant as one of our buses is coming to the end of its useful life. Transportation Coordinator Mary Pierson is visiting East Windsor to see an e-bus demonstration.
10. Insurance Renewals Administration shared that the District intends to go out to RFP for our liability insurance and our health care insurance professionals.
11. NJQSAC. Monitors from the state will be in on February 27 to review the District's instruction and operations.
12. Other Business. Administration shared with the Committee that the District was notified that there is a delay in the award of the composter grant. Staff shared that several weeks ago a meeting was held with the leadership of the "booster clubs" and the administration to start a discussion regarding procedures of operation.

NEXT MEETING: Tuesday, March 24, 2020, 7:00 P.M. @ Central Office

Topic for Next Meeting
Review Agenda Items
2020-2021 Budget
Construction Updates

Future Topics:
Composting Grant
Bus Grants



**WEST WINDSOR-PLAINSBORO REGIONAL SCHOOL DISTRICT
BOARD FINANCE COMMITTEE**

**March 24, 2020
Virtual Meeting
11:00 a.m.**

<u>BOE Committee:</u> Louisa Ho (Chair) Isaac Cheng Michele Kaish	<u>Administration Liaison:</u> David Aderhold Christopher Russo Derek Mead	<u>Guests/Public:</u>
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1. Virtual School District – Dr. Aderhold shared how the District is operating virtually. The business office is running virtually and in-person. All departments are doing some work from home and some from the office. We are processing payroll and monthly bills. Purchasing has continued and we are opening bids from the multi-purpose room and outside on the patio. Members of the entire business department have been rotating their schedules to be in the office on different days.
2. Review Agenda Items – the committee reviewed the finance section for the upcoming Board meeting. Bill lists, budget adjustments and the Board Secretary and Treasurer’s Report showing the District’s financial position were discussed. The bids for the Community Middle School project were received and are over budget. There were additions to the scope of the project including a larger parking lot and improvement of athletic fields. Additional scope included a raised roof for the music program as well to allow for improved instruction. The next step will be decided by the administration and the District’s professionals with respect to whether or not to rebid the project. Bids for phase 1 site work at High School South and bids for renovations to toilet rooms and security vestibules at various schools are being received later today. Bids also due today for a secure bus parking area at High School North and a partial roof restoration at High School North and Grover Middle School. There is a motion to enter into an agreement over the bid threshold through the Educational Services Commission of NJ for the replacement of the fire alarm system at the Millstone River School as part of the referendum. There is an addendum to reduce the Custodial, Maintenance and Grounds contract to just cleaning services. Maintenance staff, including skilled maintenance personnel and general maintenance personnel, as well as grounds personnel will be removed from the contract and these positions will become Board positions. Also on the agenda are a change order credit for the completed work at Town Center, items to be disposed of that have reached the end of their useful life, transportation routes to be approved that went to bid prior to the recent changes in school attendance, and travel expenses for future professional development.
3. 2020-2021 Budget updates – the budget has been submitted and we are awaiting County office approval.

4. Construction Update
 - Maurice Hawk – repairs are underway to smooth-out the transition into classrooms from the hallway. A method was agreed to and work is being completed. Legal counsel for both sides, the contractor, and administration have met to finalize the project and legal claims.
 - Referendum – work at the Grover Middle School continues and work on the roofs of Millstone River and High School North HVAC projects will commence in the coming weeks. Bids have been received for the Community Middle School and need to be reviewed as they came in over the budgeted amount. Bids are being received as of this date for the HSS Phase 1 site work, toilet room repairs and security vestibule construction in the District's schools.
5. ESIP – Bids that were due on 3/24 have been postponed to 4/9. Schneider Electric is also looking at amending their plans for the High School South HVAC replacement to include after-hours work during the school year instead of during the summer only. The change to the design will require the contractor only taking small portions of the building off line each night for repairs and having it up and running for the school day.
6. Insurance Renewals – RFP's will be ready to go out for a broker of record for health insurance and an RFP for property and casualty insurance.
7. Maintenance/Custodial Services In-house and ABM Industry Groups – there is an addendum on the agenda to reduce the contract to just custodial services. The positions previously covered in the contract such as: HVAC technician, electrician, general maintenance (operations foreman), mail carrier, maintenance secretary and pool operator will become District employees.
8. Cafeteria – we have been providing 495 meals for our free and reduced student population on Mondays. The meals have been packed in bankers boxes, which on the first Monday included 5 breakfasts and 5 lunches for each student in a family that qualify. The second Monday we packed 10 breakfasts and 10 lunches each for a 10-day food supply per child per household that qualifies.
9. Transportation – there was discussion with respect to transportation providers asking to be paid their full contract while school buildings are closed due to COVID-19. We have negotiated with the contractors to reduce the cost of fuel, repair and most salaries. Some salaries may be covered due to the need to have the bus companies operable when school starts up again.
10. EPA DERA School Bus Rebate – The District has a bus that is due for replacement due to environmental reasons. Administration applied for a \$15,000 rebate through the VW settlement and won the rebate toward the purchase of replacement diesel bus.
11. Other Business. – None.

NEXT MEETING: Tuesday, April 21, 2020, Time TBD via Virtual Platform

Topic for Next Meeting
Review Agenda Items
2020-2021 Budget
Construction Updates

Future Topics:
Composting Grant



**WEST WINDSOR-PLAINSBORO REGIONAL SCHOOL DISTRICT
BOARD FINANCE COMMITTEE**

**April 21, 2020
Virtual Meeting
11:00 AM**

BOE Committee:

Louisa Ho (Chair)
Isaac Cheng (absent)
Michele Kaish

Administration Liaison:

David Aderhold
Christopher Russo
Derek Mead

Guests/Public:

1. COVID-19 Impact. New Legislative Action A3904/S2337 requires school districts that are required to close for 3 days or more due to a declared emergency, and who are providing remote instruction that counts toward the 180 requirement, to pay employees as if they were working. This law also requires payments to contractors as if they are still providing services. Contractors are to provide evidence of costs associated with the contract, such as loans, payroll, insurance, etc. A3902/S3902 allows for a delay in tax levy payments to the school district. A prorated payment would be made when due relative to percentage of collection, with full payment by a date established by the Department of Community Affairs and the Commissioner of Education. This bill also allows a school district to take a loan for the prorated shortage in tax levy, which does not make sense, as that number is a moving target. Currently, municipalities take tax anticipation notes, but school districts do not. The bill limits the amount the district can borrow, not allowing the district the opportunity to borrow to fulfill its financial obligations.
2. Review Agenda Items. The Committee reviewed the motion on the agenda to approve the 2020-2021 budget, which includes required language as prescribed by the Department of Education. The Committee reviewed the financial reports for approval, including the bills lists, transfer line items, Treasurer's report and Board Secretary's report. The district financials are tracking as they normally do at this time of year. There are two motions on the agenda to approve the improvement of technology infrastructure during this remote learning experience. This involves replacing equipment that is nearing the end of its useful life, and was scheduled to be replaced in the near future. There are two motions on the agenda for construction change orders to reduce the final contractual amount to the District. Transportation items include routes for next year, renewal of agreements, jointures with other school districts for shared services transportation, and the cancellation of routes that are no longer needed. There is a motion to change the dates for travel for professional development.
3. 2020-2021 Budget Progress. The budget has been submitted to the executive county superintendent. The District responded to questions asked by the county, and is awaiting approval of the budget. The advertised budget will appear in the papers on Wednesday and Thursday. The public hearing on the budget is April 28, 2020 at 7:30 PM, as part of

the April 28 Board meeting. The Board meeting and the public hearing will be conducted remotely to comply with social distancing requirements.

4. Insurance renewals – Liability/Workers Compensation and Health. Request for Proposals (RFPs) for health benefits when out on April 14. It is expected that all who received RFPs will submit proposals. There is not enough time to go out for bid for our liability coverages at this time.
5. Construction Update. Maurice Hawk work continues toward completion of the project; the District has received the Certificate of Occupancy. The referendum project for HVAC work at High School North and Millstone River is proceeding ahead of schedule. The vestibule and toilet room work meetings have begun. Regarding the challenge to the Community Middle School bid opening, the judge ruled in favor of the District and allowed for the second bid to proceed. The second bids are due April 21, 2020. The judge has requested that the results from the second bid be submitted to the court for comparison to the original results. In other Capital Projects, the summer roofing work is being planned and the High School North parking lot work will begin ahead of schedule.
6. Energy Savings Improvement Plan (ESIP). Drone surveys of the rooftops have taken place for the installation of the solar panels. Bids were received for district-wide ESIP projects including: building envelope improvements, LED lighting retrofit, transformers, controls, and mechanical equipment insulation. Bids were also received for the High School South and Dutch Neck HVAC projects. There were no bids received for the district-wide plumbing improvements. Professionals for Schneider Electric have been participating in all construction meetings, so it feels like one big project moving forward.
7. ABM Startup/Aramark Completion. Work continues toward implementation of the new program. ABM is onboarding many former Aramark employees and the District is hiring the required maintenance staff.
8. Composting grant. The District did not receive the composting grant. The District had participated with Princeton University in the application.

NEXT MEETING: Tuesday, May 19, 2020, 7:00 P.M. @ Central Office

Topic for Next Meeting

Review Agenda Items
Bus Purchase (rebate)
Construction Updates

Future Topics:

Health Benefit RFP results



**WEST WINDSOR-PLAINSBORO REGIONAL SCHOOL DISTRICT
BOARD FINANCE COMMITTEE**

**May 19, 2020
Virtual Meeting
4:00 PM**

<u>BOE Committee:</u> Louisa Ho (Chair) Isaac Cheng Michele Kaish	<u>Administration Liaison:</u> David Aderhold Christopher Russo Derek Mead	<u>Guests/Public:</u>
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Review Agenda Items.

May 26 BOE Meeting Agenda: The committee reviewed the normal financial reports including the bill lists, budget transfers, Board Secretary's Report and the certification that no-line item is over-expended and there are funds to complete the year. There is a motion to approve the application to the Department of Education and amend the Long Range Facilities Plan for the High School North Salt Storage Building. The landscaping contract is on the agenda for a one-year renewal. The committee discussed the professional service renewal rates for the 2020-2021 fiscal year - all but one are renewing at current rates. There are motions to approve the annual establishment of petty cash, the annual tax payment schedule, tuition rates for the 2020-2021 school year, and the final 6-months of the current dental insurance plan, which expires at the end of December. The Edvocate Monitoring Contract for the monitoring of the District's facilities is up for renewal, so a new agreement is on the agenda for 2020-2021, which should be the last year for a contract of this size. We needed an "apples to apples" comparison and support for the first year of our new structure. This contract should be reduced considerably next year and future years. The Committee reviewed the procurement list of co-ops, state contracted vendors, shared agreements, and jointures the District uses that are on the agenda for approval for the 2020-2021 school year. There is a motion for on-line professional development. For transportation, there is a renewal of the shared services agreement with East Windsor for bus maintenance and the cancellation of activities and athletic runs due to the pandemic. Staff shared that the district is currently negotiating with bus contractors regarding the completion of their payment schedules. There is a motion for the transfer of capital project interest income, which is to offset the debt service payment.

June 9 BOE Meeting Agenda: On the June Board agenda will be a normal and customary resolution to move remaining funds from the general fund to the capital reserve account for future facility needs. There may also be a resolution for the renewal of liability and worker's compensation insurance, as both coverages are up for a three-year renewal. The Committee discussed both insurances, which are in pools, meaning they are co-operatives that are self-funded to reduce premium cost and share liability. Both funds aggressively price their product to save district's money. The rates are still being determined based on our renewal information. Both funds have the best rates in the industry.

Construction Update.

Referendum Projects: High School North and Millstone River School HVAC work is progressing nicely. Grover Middle School is moving right along. Fire Alarm work is being completed. Negotiations continue for the Community Middle School project as the cost is not acceptable as of today's date. High School South (HSS) phase one, though already bid, is receiving it's final approvals from the required agencies. The HSS expansion project is out to bid. Dutch Neck and Wicoff bathroom renovation work is underway.

Capital Projects: The roof restoration contractors are preparing to begin work on Grover Middle School. High School North will begin once the HVAC rooftop work is completed. The Village and North Salt Sheds are out to bid.

ESIP: Schneider Electric's contractors are preparing to begin at HSS and Dutch Neck with HVAC replacement. Other projects have been bid and are waiting to begin. Solar panel installation should start soon at MRS on the sloped roofs.

Cafeteria.

Staff shared with the Committee that due to the Covid 19 pandemic, the Department of Agriculture's minimum lunch price calculation does not have to be followed. We are well below the minimum required lunch pricing. Lunch Pricing will remain constant for next year.

Other Business.

The Committee discussed the financial forecast due to the pandemic. Possible cuts to operations and staffing were discussed. This is very preliminary since there has been no guidance from the Department of Education. The State has extended its fiscal year to September 30th.

NEXT MEETING: Tuesday, June 16, 2020, Time TBD – Virtual Meeting

Topic for Next Meeting

Review Agenda Items

Construction Updates

Future Topics:



**WEST WINDSOR-PLAINSBORO REGIONAL SCHOOL DISTRICT
BOARD FINANCE COMMITTEE SUMMARY NOTES**

**June 16, 2020
Virtual Meeting
1:30 PM**

<u>BOE Committee:</u>	<u>Administration Liaison:</u>	<u>Guests/Public:</u>
Louisa Ho (Chair)	David Aderhold	
Isaac Cheng	Christopher Russo	
Michele Kaish	Derek Mead	

Review Agenda Items.

The monthly reports were reviewed with respect to the District's financial position. The Board Secretary's Report shows that there are enough funds to complete the fiscal year. Balances have remained constant up to the end of April. There is a motion on the agenda to move \$2,081,725 million into capital reserve from the general fund as it is anticipated that balances will be available at June 30. We realize that there is serious concern over District finances for the 2020-2021 school year, but the balances at 6/30 have to be strategically handled as remaining funds are used in building the 21-22 school year budget. The Department of Community Affairs has increased the bid threshold to \$44,000, up \$4,000 dollars for Qualified Purchasing Agents. The District is applying for a Safety Grant of \$19,474.65 from the New Jersey Schools Insurance Group. The funds will be used to replace the existing AED's that are coming to the end of their useful life. There is a motion to sell SRECs in July from the existing rooftop solar energy system. There is a motion to renew New Roads Construction Managers for the 20-21 school year for the referendum projects as well as other needed projects at no increase. Bus route renewals for the 20-21 school year are on the agenda for approval. There may be a motion for the salt storage buildings. Also on the agenda is a list of all vendors with whom the District entered into agreements over the past 12 months. This list is on the board agenda to address a State administrative requirement.

Construction Updates.

Community MS: The judge heard oral discussions on Friday regarding a bid protest lodged by Parlamas Construction in the negotiated bid award for Community MS. Our attorney shared that the judge was well prepared for her response citing copious prior case law on construction contracting. The judge did not award Parlamas Construction anything in this meeting. The District may proceed with Bennett Construction for the CMS project. There is a memorial tree at CMS that needs to be relocated. The District is discussing the future of the tree with the donating family.

Referendum Projects: Construction at Grover Middle School is progressing nicely. Masonry walls are going up, floors poured and work to tie in the addition to existing building is moving along. Bricks should be onsite within 2 weeks with that work to start upon their arrival. Coordination of tying in the phone system and fire and emergency messaging system is starting along with the choosing of the colors of internal services. Security vestibule work has started at Dutch Neck along with bathroom renovations. Bathroom renovation is well underway at Wicoff as well. Security vestibule work will be starting at Millstone River and Village shortly. The HVAC is well underway

at HSN and is beginning at Millstone River as well. Phase 1 of the High School South project will begin next week. Fire alarm system work is progressing with work being done at Millstone River.

Capital Projects: Summer roof coating work is almost complete at Grover Middle School and will be starting at High School North shortly. Work on the new self-contained HVAC units in the old section of Maurice Hawk will also begin shortly.

Energy Savings Improvement Plan: The new HVAC system at High School South is well underway and progressing nicely. The HVAC at Dutch Neck is moving right along as well. The “envelope” work at the various schools has begun and is progressing. (This is exterior insulation work such as caulking, filling of holes, adding insulation in needy locations, etc.). Solar panel installation will start at Millstone River in a few weeks, weather permitting by the beginning of July. The water conservation measures have begun at Town Center and will progress around the District (at minimum, this is new flush valves installed in all toilets).

2019-2020 Audit.

The 2019-2020 audit is still being discussed with the audit firm. They have requested that we photocopy and forward all required documents. We have asked if they would come onsite and work in the vacant downstairs meeting rooms. The workload involved in copying the requested documentation would be onerous and not be an efficient use of staff’s time as the daily work must continue during the audit.

Cafeteria.

We are still serving students, approximately 350 every other Monday. It is our plan to serve into the summer even though the National School Lunch program ends 6/30 for districts of our demographics. We hosted a meeting with the various food pantries in our community to discuss how to serve members of our community.

Review Committee Dates for 2nd half of year.

The committee decided on the following dates for the remainder of 2020: 7/21, 8/25, 9/15, 10/13, 11/10, and 12/8.

Merit Goals.

The 2019-2020 Merit Goals have been met. The District again successfully received the Certificate of Excellence in Financial Reporting from ASBO International as well as the Meritorious Budget Award for excellence in budgeting.

Board Goals.

The recommendation is to carry forward goals from this year due to the challenges of COVID-19. The Committee also discussed adding a fourth goal for the purpose of equity work.

COVID-19 Update.

The District continues to feed children and their families during this time. The District administration is embarking on a district-wide re-entry plan for September as directed by the State. However, at this time there is no guidance from the Department of Education. The three assistant superintendents will chair three committees that will involve stakeholders district-wide to devise a safe plan to have students re-enter the building in September if required by the NJDOE. The

administration has devised several financial scenarios to deal with the already announced cuts as well as anticipated cuts to State Aid. Building level and department level input had been sought and decisions made. Preservation of the educational program was the main goal. More decisions may need to be made in September as additional information is expected from the State in late August.

Hourly rates.

The minimum wage goes to \$12 per hour in January 2021, so our rates will have to be Board approved to match that increase.

Other Business.

The Community Education program is an enterprise account and is self-sufficient. The program is not generating any revenue at this time. However, we are paying salaries out of this account. This account also funds a percentage of the District's maintenance budget. There is no summer program to generate funds.

NEXT MEETING: Tuesday, July 21, 2020, Virtual Meeting, Time TBD,

Topic for Next Meeting

Review Agenda Items

Construction Updates

Future Topics: