



MEETING AGENDA
Special Session
Tuesday, July 23, 2019 @ 6:00 PM
Rye City Hall, 1051 Boston Post Road, Rye, NY

	Page
1. PLEDGE OF ALLEGIANCE	
2. ROLL CALL	
3. ITEMS OF BUSINESS	
3.1. Resolution to Accept Auditor's Report for FY2018 Resolution to Accept Auditor's Report for FY2018 - Pdf Final Auditors Report 2018 Rye Park Power Point Presentation 2018	2 - 41
3.2. Resolution to Approve Concession Agreement Amendment No. 1 Between the Rye Town Park Commission (RTPC) and 94 Dearborn, LLC to establish a Beach Bar for the Purposes of Serving Alcohol to Beach-going and Restaurant Patrons. RESOLUTION: To Approve Concession Agreement Amendment No. 1 to Establish a Beach Bar -. R19-36 - Pdf CONCESSION AGREEMENT AMENDMENT NO. 1. 2019.07.11	42 - 56
3.3. Resolution: To Authorize the Barley Beach House to Have Live Music at its Restaurant Location RESOLUTION: To Authorize the Barley Beach House to Have Live Music at its Restaurant Location - Pdf	57 - 58
3.4. Resolution To Approve a Change Order for the Rye Town Park Bathhouse Roof Replacement RESOLUTION: To Approve a Change Order for the Rye Town Park Bathhouse Roof Replacement - R19-35 - Pdf 07.15.19 MEMO- Review of Change Order for Additional Masonry and Carpentry Scope of Work Easton presentation for July RTPC Meetings 2019.07.15 2019.07.15 EA CO Review L&M Revised Rafter Detail Steel Revised Rafter End Repair-Gedeon GRC Rye Town Park carpentry Change proposal 6-24 19 Rye Town Park Change order proposal.doc 6-12-19.doc Rye Town Park carpentry Change proposal 7.9.19 Rye Town Park - Roof Restoration Consulting Services	59 - 104
4. Adjourn	

UPCOMING MEETINGS

MONTHLY MEETING: August 20, 2019 at Port Chester Court House

MONTHLY MEETING: September 17, 2019. Rye Brook Village Hall



Resolution R19-32

Date: July 16, 2019

Resolution to Accept Auditor's Report for FY2018

WHEREAS, the Rye Town Park Commission (RTPC) is required to retain professional services annually for the auditing of the financial statements for the respective financial position of the governmental activities and each major fund of the RTPC, and

WHEREAS, O'Connor Davies, LLP, 500 Mamaroneck Avenue, Harrison, New York 10528, auditors for the RTPC, has conducted financial statements for the RTPC for the year ended December 31, 2018 in accordance with auditing standards and accounting practices generally accepted in the United States of America;

NOW, THEREFORE, BE IT RESOLVED, that RTPC acknowledges that the required audit for the RTPC for the year ended December 31, 2018 has been completed and submitted by said O'Connor Davies, LLP, and

BE IT FURTHER RESOLVED, that the Rye Town Park Commission accepts the audit by said O'Connor Davies, LLP.

ROLL CALL

AYES

NOES

ABSENT

ABSTAIN

DATED:

Rye Town Park Commission, New York

Financial Statements and
Supplementary Information

Year Ended December 31, 2018

Rye Town Park Commission, New York

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Independent Auditors' Report

**The Board of Commissioners of the
Rye Town Park Commission, New York**

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of the Rye Town Park Commission, New York ("Commission") as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Commission's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Commission, as of December 31, 2018, and the respective changes in financial position, thereof and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis and the schedules included under Required Supplementary Information in the accompanying table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who consider it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary and Other Information

Our audit for the year ended December 31, 2018 was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Commission's basic financial statements. The individual fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The individual fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements for the year ended December 31, 2018 and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole for the year ended December 31, 2018 .

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of the Commission as of and for the year ended December 31, 2017 (not presented herein), and have issued our report thereon dated August 13, 2018, which contained unmodified opinions on the respective financial statements of the governmental activities and each major fund. The individual fund financial statements and schedules for the year ended December 31, 2017 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the 2017 financial statements. The individual fund financial statements and schedules have been subjected to the auditing procedures applied in the audit of the 2017 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare those financial statements or to those financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole for the year ended December 31, 2017.

PKF O'Connor Davies, LLP

PKF O'Connor Davies, LLP

Harrison, New York

July 11, 2019

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Rye Town Park Commission, New YorkStatement of Net Position
December 31, 2018

	<u>Governmental Activities</u>
ASSETS	
Cash and equivalents	\$ 233,144
Receivables	
Accounts	71,172
Due from other governments	325,240
Capital assets	
Not being depreciated	168,951
Being depreciated, net	<u>3,073,411</u>
 Total Assets	 <u>3,871,918</u>
 DEFERRED OUTFLOWS OF RESOURCES	 <u>36,557</u>
 LIABILITIES	
Accounts payable	34,650
Due to other governments	465,390
Security deposits	35,000
Unearned revenues	300
Noncurrent liabilities	
Due in more than one year	<u>6,817</u>
 Total Liabilities	 <u>542,157</u>
 DEFERRED INFLOWS OF RESOURCES	 <u>21,774</u>
 NET POSITION	
Net investment in capital assets	3,242,362
Unrestricted	<u>102,182</u>
 Total Net Position	 <u><u>\$ 3,344,544</u></u>

The notes to the financial statements are an integral part of this statement.

Rye Town Park Commission, New York

Statement of Activities Year Ended December 31, 2018

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>	<u>Net (Expense)</u>
		<u>Charges for Services</u>	<u>Revenue and Changes in Net Position</u>
Culture and Recreation	<u>\$ 1,372,170</u>	<u>\$ 1,079,676</u>	<u>\$ (292,494)</u>
	General revenues		
	Other		64,897
	Sponsor funding		<u>242,982</u>
	Total General Revenues		<u>307,879</u>
	Change in Net Position		15,385
	NET POSITION		
	Beginning		<u>3,329,159</u>
	Ending		<u>\$ 3,344,544</u>

The notes to the financial statements are an integral part of this statement.

Rye Town Park Commission, New York

Balance Sheet
Governmental Funds
December 31, 2018

	General	Capital Projects	Total Governmental Funds
ASSETS			
Cash and equivalents	\$ 196,372	\$ 36,772	\$ 233,144
Receivables			
Accounts	71,172	-	71,172
Due from other funds	328,216	-	328,216
Due from other governments	-	325,240	325,240
	399,388	325,240	724,628
Total Assets	<u>\$ 595,760</u>	<u>\$ 362,012</u>	<u>\$ 957,772</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	\$ 34,650	\$ -	\$ 34,650
Due to other governments	431,594	33,796	465,390
Due to other funds	-	328,216	328,216
Security deposits	35,000	-	35,000
Unearned revenues	300	-	300
Total Liabilities	501,544	362,012	863,556
Fund balances			
Unassigned	94,216	-	94,216
Total Liabilities and Fund Balances	<u>\$ 595,760</u>	<u>\$ 362,012</u>	<u>\$ 957,772</u>

The notes to the financial statements are an integral part of this statement.

Rye Town Park Commission, New York

Reconciliation of Governmental Funds Balance Sheet to
the Government - Wide Statement of Net Position
December 31, 2018

Fund Balances - Total Governmental Funds	\$ 94,216
Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	3,242,362
Governmental funds do not report the effect of assets or liabilities related to net pension assets (liabilities) whereas these amounts are deferred and amortized in the statement of activities. Deferred amounts on net pension liabilities	14,783
Long-term liabilities and other liabilities that are not due and payable in the current period are not reported in the funds. Net pension liability	(6,817)
Net Position of Governmental Activities	\$ 3,344,544

The notes to the financial statements are an integral part of this statement.

Rye Town Park Commission, New York

Statement of Revenues, Expenditures and
Changes in Fund Balances
Governmental Funds
Year Ended December 31, 2018

	General	Capital Projects	Total Governmental Funds
REVENUES			
Sales of permits	\$ 182,053	\$ -	\$ 182,053
Parking	348,354	-	348,354
Beach Admissions	436,007	-	436,007
Rent - Concessions	113,262	-	113,262
Other	64,897	-	64,897
Total Revenues	1,144,573	-	1,144,573
EXPENDITURES			
Current			
Culture and recreation			
Personal services	569,245	-	569,245
Employee benefits	83,886	-	83,886
Equipment	8,735	-	8,735
Supplies and printing	59,618	-	59,618
Utilities, telephone and refuse	58,904	-	58,904
Building and grounds repairs	147,517	-	147,517
Insurance	44,063	-	44,063
Office	13,364	-	13,364
Property taxes, sewer taxes, interest and penalties	211,161	-	211,161
Uniforms	3,564	-	3,564
Professional fees	54,071	-	54,071
Equipment repairs and maintenance	9,397	-	9,397
Secretary fees	20,077	-	20,077
Concerts	14,527	-	14,527
Miscellaneous	38,428	-	38,428
Capital outlay	-	242,982	242,982
Total Expenditures	1,336,557	242,982	1,579,539
Deficiency of Revenues Over Expenditures	(191,984)	(242,982)	(434,966)
OTHER FINANCING SOURCES			
Sponsor funding - Town	-	147,544	147,544
Sponsor funding - City	-	95,438	95,438
Total Other Financing Sources	-	242,982	242,982
Net Change in Fund Balances	(191,984)	-	(191,984)
FUND BALANCES			
Beginning of Year	286,200	-	286,200
End of Year	\$ 94,216	\$ -	\$ 94,216

The notes to the financial statements are an integral part of the this statement.

Rye Town Park Commission, New York

Reconciliation of the Statement of Revenues,
Expenditures and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
Year Ended December 31, 2018

Amounts Reported in the Statement of Activities are Different Because

Net Change in Fund Balances - Total Governmental Funds	<u>\$ (191,984)</u>
The fund financial statements report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Capital outlay expenditures	242,953
Depreciation expense	<u>(214,592)</u>
	<u>28,361</u>
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	
Property taxes, interest and penalties	174,010
Pension obligations	<u>4,998</u>
	<u>179,008</u>
Change in Net Position of Government Activities	<u><u>\$ 15,385</u></u>

The notes to the financial statements are an integral part of this statement.

Rye Town Park Commission, New York

Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual
General Fund
Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Sales of permits	\$ 169,438	\$ 169,438	\$ 182,053	\$ 12,615
Parking	406,939	406,939	348,354	(58,585)
Beach Admissions	438,766	438,766	436,007	(2,759)
Rent - Concessions	58,000	58,000	113,262	55,262
Other	54,596	54,596	64,897	10,301
Total Revenues	1,127,739	1,127,739	1,144,573	16,834
EXPENDITURES				
Current				
Culture and recreation				
Personal services	624,007	624,007	569,245	54,762
Employee benefits	92,236	92,236	83,886	8,350
Equipment	-	-	8,735	(8,735)
Supplies and printing	62,500	62,500	59,618	2,882
Utilities, telephone and refuse	68,391	68,391	58,904	9,487
Building and grounds repairs	148,779	148,779	147,517	1,262
Insurance	50,000	50,000	44,063	5,937
Office	17,000	17,000	13,364	3,636
Property taxes, sewer taxes, interest and penalties	165,865	165,865	211,161	(45,296)
Uniforms	6,500	6,500	3,564	2,936
Professional fees	88,780	88,780	54,071	34,709
Equipment repairs and maintenance	11,000	11,000	9,397	1,603
Secretary fees	-	-	20,077	(20,077)
Concerts	10,212	10,212	14,527	(4,315)
Miscellaneous	50,000	50,000	38,428	11,572
Contingency	10,000	10,000	-	10,000
Total Expenditures	1,405,270	1,405,270	1,336,557	68,713
Deficiency of Revenues Over Expenditures	(277,531)	(277,531)	(191,984)	85,547
OTHER FINANCING SOURCES				
Sponsor funding - Town	125,873	125,873	-	(125,873)
Sponsor funding - City	151,658	151,658	-	(151,658)
Total Other Financing Sources	277,531	277,531	-	(277,531)
Net Change in Fund Balance	-	-	(191,984)	(191,984)
FUND BALANCE				
Beginning of Year	-	-	286,200	286,200
End of Year	\$ -	\$ -	\$ 94,216	\$ 94,216

The notes to the financial statements are an integral part of this statement.

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Rye Town Park Commission, New York

Notes to Financial Statements
December 31, 2018

Note 1 - Summary of Significant Accounting Policies

The Rye Town Park Commission, New York ("Commission") was established in 1907 and operates in accordance with the laws of the State of New York. The Board of Commissioners is the legislative body responsible for overall operation of the Commission. The president of the Commission serves as the chief executive officer and the treasurer serves as the chief financial officer. The Commission provides recreation services to the residents of the area.

The accounting policies of the Commission conform to generally accepted accounting principles as applicable to governmental units and the Uniform System of Accounts as prescribed by the State of New York. The Governmental Accounting Standards Board ("GASB") is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the Commission's more significant accounting policies:

A. Financial Reporting Entity

The financial reporting entity consists of a) the primary government, which is the Commission, b) organizations for which the Commission is financially accountable and c) other organizations for which the nature and significance of their relationship with the Commission are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete as set forth by GASB.

In evaluating how to define the Commission, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the Commission's reporting entity was made by applying the criteria set forth by GASB, including legal standing, fiscal dependency and financial accountability. Based upon the application of these criteria, there are no other entities which would be included in the financial statements.

B. Government-Wide Financial Statements

The government-wide financial statements (i.e. the Statement of Net Position and the Statement of Activities) report information on all non-fiduciary activities of the primary government as a whole. For the most part, the effect of interfund activity has been removed from these statements, except for interfund services provided and used. Governmental activities are supported by charges for services and intergovernmental revenues.

The Statement of Net Position presents the financial position of the Commission at the end of its fiscal year. The Statement of Activities demonstrates the degree to which direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use or directly benefit from goods or services, or privileges provided by a given function or segment, (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment and (3) interest earned on grants that is required to be used to support a particular program. Other items not identified as program revenues are reported as general revenues. The Commission does not allocate indirect expenses to functions in the Statement of Activities.

Note 1 - Summary of Significant Accounting Policies (Continued)

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. Fund Financial Statements

The accounts of the Commission are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts which comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balances, revenues and expenditures. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The Commission maintains the minimum number of funds consistent with legal and managerial requirements. The focus of governmental fund financial statements is on major funds as that term is defined in professional pronouncements. Each major fund is to be presented in a separate column, with non-major funds, if any, aggregated and presented in a single column. Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the government-wide statements' governmental activities column, a reconciliation is presented on the pages following, which briefly explain the adjustments necessary to transform the fund based financial statements into the governmental activities column of the government-wide presentation. The Commission's resources are reflected in the fund financial statements in one broad fund category, in accordance with generally accepted accounting principles as follows:

Fund Categories

- a. Governmental Funds - Governmental Funds are those through which most general government functions are financed. The acquisition, use and balances of expendable financial resources and the related liabilities are accounted for through governmental funds. The following are the Commission's major governmental funds:

General Fund - The General Fund constitutes the primary operating fund of the Commission and is used to account for and report all financial resources not accounted for and reported in another fund.

Capital Projects Fund - The Capital Projects Fund is used to account for and report financial resources that are restricted, committed or assigned to expenditures for capital outlays, including the acquisition or construction of major capital facilities and other capital assets.

D. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources (current assets less current liabilities) or economic resources (all assets and liabilities). The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

Note 1 - Summary of Significant Accounting Policies (Continued)

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. If expenditures are the prime factor for determining eligibility, revenues from Federal and State grants are recognized as revenues when the expenditure is made. A ninety day availability period is generally used for revenue recognition for most other governmental fund revenues. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, net pension liability is recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position or Fund Balances

Cash and Equivalents, Investments and Risk Disclosure

Cash and Equivalents - Cash and equivalents consist of funds deposited in demand deposit accounts, time deposit accounts and short-term investments with original maturities of less than three months from the date of acquisition.

The Commission's deposits and investment policies are governed by State statutes. The Commission has adopted its own informal investment policy which provides for the deposit of funds in FDIC insured commercial banks or trust companies located within the State. The Commission is authorized to use demand deposit accounts, time deposit accounts and certificates of deposit.

Collateral is required for demand deposit accounts, time deposit accounts and certificates of deposit at 100% of all deposits not covered by Federal deposit insurance. The Commission has entered into custodial agreements with the various banks which hold their deposits. These agreements authorize the obligations that may be pledged as collateral. Such obligations include, among other instruments, obligations of the United States and its agencies and obligations of the State and its municipal and school district subdivisions.

Investments - Permissible investments include obligations of the U.S. Treasury, U.S. Agencies, repurchase agreements and obligations of New York State or its political subdivisions.

The Commission follows the provisions of GASB Statement No. 72, "*Fair Value Measurements and Application*", which defines fair value and establishes a fair value hierarchy organized into three levels based upon the input assumptions used in pricing assets. Level 1 inputs have the highest reliability and are related to assets with

Note 1 - Summary of Significant Accounting Policies (Continued)

unadjusted quoted prices in active markets. Level 2 inputs relate to assets with other than quoted prices in active markets which may include quoted prices for similar assets or liabilities or other inputs which can be corroborated by observable market data. Level 3 inputs are unobservable inputs and are used to the extent that observable inputs do not exist.

Risk Disclosure

Interest Rate Risk - Interest rate risk is the risk that the government will incur losses in fair value caused by changing interest rates. The Commission does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from changing interest rates. Generally, the Commission does not invest in any long-term investment obligations.

Custodial Credit Risk - Custodial credit risk is the risk that in the event of a bank failure, the Commission's deposits may not be returned to it. GASB Statement No. 40 directs that deposits be disclosed as exposed to custodial credit risk if they are not covered by depository insurance and the deposits are either uncollateralized, collateralized by securities held by the pledging financial institution or collateralized by securities held by the pledging financial institution's trust department but not in the Commission's name. The Commission's aggregate bank balances that were not covered by depository insurance were not exposed to custodial credit risk at December 31, 2018.

Credit Risk - Credit risk is the risk that an issuer or other counterparty will not fulfill its specific obligation even without the entity's complete failure. The Commission does not have a formal credit risk policy other than restrictions to obligations allowable under General Municipal Law of the State of New York.

Concentration of Credit Risk - Concentration of credit risk is the risk attributed to the magnitude of a government's investments in a single issuer. The Commission's investment policy limits the amount on deposit at each of its banking institutions.

Other Receivables - Other receivables include amounts due from other governments and individuals for services provided by the Commission. Receivables are recorded and revenues recognized as earned or as specific program expenditures/expenses are incurred. Allowances are recorded when appropriate.

Due From/To Other Funds - During the course of its operations, the Commission has numerous transactions between funds to finance operations, provide services and construct assets. To the extent that certain transactions between funds had not been paid or received as of December 31, 2018, balances of interfund amounts receivable or payable have been recorded in the fund financial statements.

Note 1 - Summary of Significant Accounting Policies (Continued)

Inventory - There are no inventory values presented in the balance sheets of the respective funds of the Commission. Purchases of inventoriable items at various locations are recorded as expenditures at the time of purchase and year-end balances at these locations are not material.

Capital Assets - Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, bridges, sidewalks and similar items) are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the Commission as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

In the case of the initial capitalization of general infrastructure assets (i.e., those reported by governmental activities), the Commission chose to include all such items regardless of their acquisition date or amount. The Commission was able to estimate the historical cost for the initial reporting of these assets through backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year).

Major outlays for capital assets and improvements are capitalized as projects are constructed. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives is not capitalized.

Land and construction-in-progress are not depreciated. Property, plant, equipment and infrastructure of the Commission are depreciated using the straight line method over the following estimated useful lives.

<u>Class</u>	<u>Life in Years</u>
Buildings and Improvements	10-40
Infrastructure	10-50
Machinery and Equipment	5-20

The costs associated with the acquisition or construction of capital assets are shown as capital outlay expenditures on the governmental fund financial statements. Capital assets are not shown on the governmental fund balance sheet.

Security Deposits – Security deposits represents amounts received as performance surety from the park concessionaire.

Unearned Revenues - Unearned revenues arise when assets are recognized before revenue recognition criteria have been satisfied. In government-wide financial statements, unearned revenues consist of revenue received in advance or revenue from grants received before the eligibility requirements have been met.

Unearned revenues in the fund financial statements are those where asset recognition criteria have been met, but for which revenue recognition criteria have not been met. The Commission reported unearned revenues of \$300 for miscellaneous revenues received in advance in the

Rye Town Park Commission, New York

Notes to Financial Statements (Continued)
December 31, 2018

Note 1 - Summary of Significant Accounting Policies (Continued)

General Fund. This amount has been deemed to be measureable, but not “available” pursuant to generally accepted accounting principles.

Deferred Outflows/Inflows of Resources - In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

Deferred outflows and inflows of resources have been reported on the government-wide Statement of Net Position for the following:

	Deferred Outflows of Resources	Deferred Inflows of Resources
New York State and Local Employees' Retirement System	\$ 36,557	\$ 21,774

Net Pension Liability (Asset) - The net pension liability represents the Commission's proportionate share of the net pension liability of the New York State and Local Employees' Retirement System. The financial reporting of these amounts are presented in accordance with the provisions of GASB Statement No. 68, “*Accounting and Financial Reporting for Pensions*” and GASB Statement No. 71, “*Pension Transition for Contributions Made Subsequent to the Measurement Date*”.

Net Position - Net position represents the difference between assets, deferred outflows of resources, liabilities and deferred inflows of resources. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation adopted by the Commission or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net position on the Statement of Net Position includes net investment in capital assets. The balance is classified as unrestricted.

Fund Balance - Generally, fund balance represents the difference between current assets and deferred outflows of resources and current liabilities and deferred inflows of resources. In the fund financial statements, governmental funds report fund classifications that comprise a hierarchy based primarily on the extent to which the Commission is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Under this standard the fund balance classifications are as follows:

Nonspendable fund balance includes amounts that cannot be spent because they are either not in spendable form (inventories, prepaid amounts, long-term receivables,

Note 1 - Summary of Significant Accounting Policies (Continued)

advances) or they are legally or contractually required to be maintained intact (the corpus of a permanent fund).

Restricted fund balance is reported when constraints placed on the use of the resources are imposed by grantors, contributors, laws or regulations of other governments or imposed by law through enabling legislation. Enabling legislation includes a legally enforceable requirement that these resources be used only for the specific purposes as provided in the legislation. This fund balance classification is used to report funds that are restricted for debt service obligations and for other items contained in the General Municipal Law of the State of New York.

Committed fund balance is reported for amounts that can only be used for specific purposes pursuant to formal action of the entity's highest level of decision making authority. The Board of Commissioners is the highest level of decision making authority for the Commission that can, by the adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, these funds may only be used for the purpose specified unless the Commission removes or changes the purpose by taking the same action that was used to establish the commitment. This classification includes certain amounts established and approved by the Commission Board.

Assigned fund balance, in the General Fund, will represent amounts constrained either by the policies of the Commission Board for amounts assigned for balancing the subsequent year's budget or the Treasurer for amounts assigned for encumbrances. Unlike commitments, assignments generally only exist temporarily, in that additional action does not normally have to be taken for the removal of an assignment. An assignment cannot result in a deficit in the unassigned fund balance in the General Fund. Assigned fund balance in all funds except the General Fund includes all remaining amounts, except for negative balances, that are not classified as nonspendable and are neither restricted nor committed.

Unassigned fund balance, in the General Fund, represents amounts not classified as nonspendable, restricted, committed or assigned. The General Fund is the only fund that would report a positive amount in unassigned fund balance. For all governmental funds other than the General Fund, unassigned fund balance would necessarily be negative, since the fund's liabilities and deferred inflows of resources, together with amounts already classified as nonspendable, restricted and committed would exceed the fund's assets and deferred outflows of resources.

In order to calculate the amounts to report as restricted and unrestricted fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. When both restricted and unrestricted amounts of fund balance are available for use for expenditures incurred, it is the Commission's policy to use restricted amounts first and then unrestricted amounts as they are needed. For unrestricted amounts of fund balance, it is the Commission's policy to use fund balance in the following order: committed, assigned, and unassigned.

Rye Town Park Commission, New York

Notes to Financial Statements (Continued)
December 31, 2018

Note 1 - Summary of Significant Accounting Policies (Continued)

F. Use of Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities and deferred inflows of resources and disclosures of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

G. Subsequent Events Evaluation by Management

Management has evaluated subsequent events for disclosure and/or recognition in the financial statements through the date that the financial statements were available to be issued, which date is July 11, 2019.

Note 2 - Stewardship, Compliance and Accountability

A. Budgetary Data

The Commission does not follow specific guidelines nor are there any legal requirements in establishing the budgetary data reflected in the financial statements. Each year, the Board of Commissioners adopts an annual budget. This budget is adopted on a basis consistent with generally accepted accounting principles. The Commissioners have established legal control of the budget at the object level of expenditures. Transfers between appropriation accounts, at the object level, require approval by the Board. Any modification to appropriations resulting from increases in revenue estimates or supplemental reserve appropriations also require a majority vote by the Board.

Budgeted amounts are as originally adopted or as amended by the Board of Commissioners.

B. Compliance with Statute

The Commission has not adopted an investment policy as required by New York State Law.

C. Sponsoring Agencies

The Rye Town Park Commission was created pursuant to an act of the New York State Legislature in March 1907. The act specified that the governing body of the Commission would consist of the Supervisor of the Town of Rye; the Mayor of the Village of Port Chester; the Mayor of the City of Rye (formally the Village of Rye); together with two commissioners, one appointed from the Town of Rye and one appointed from the City of Rye (effective May 15, 1987, the Mayor of the Village of Rye Brook was also appointed to the Rye Town Park Commission). The Commissioners of the Rye Town Park shall have exclusive charge of the acquisition of lands, and shall have full supervision of the construction, improvement and management of the park.

The agreement also provided that any and all outstanding debts or other obligations or interest thereon of the Rye Town Park, shall be born and paid in the proportions of 54.645% by the City of Rye and 45.355% by the Town of Rye. In the event that any debts, obligations or interest thereon of the Rye Town Park are hereafter incurred or if any profits from the operation of the Rye Town

Rye Town Park Commission, New York

Notes to Financial Statements (Continued)
December 31, 2018

Note 2 - Stewardship, Compliance and Accountability (Continued)

Park are distributed by its Park Commission, the respective total assessed valuations of the property within the City and the remaining property within the Town shall be equalized in each year and such amounts shall be apportioned and charged or paid to the Town and the City, in the above ratios. For capital projects related expenditures, the sponsoring agencies share the expenditures in the proportions of 39.278% by the City and 60.722% by the Town.

D. Excess of Actual Expenditures Over Budget

The following expenditure categories of the General Fund exceeded their budgetary authorization by the amounts indicated:

Culture and Recreation	
Equipment	\$ 8,735
Property taxes, sewer taxes, interest and penalties	45,296
Secretary Fees	20,077

Note 3 - Detailed Notes on All Funds**A. Due From/To Other Funds**

The balances reflected as due from/to other funds at December 31, 2018 were as follows:

<u>Fund</u>	<u>Due From</u>	<u>Due To</u>
General	\$ 328,216	\$ -
Capital Projects	-	328,216
	<u>\$ 328,216</u>	<u>\$ 328,216</u>

The outstanding balances between funds results mainly from the time lag between the dates that 1) interfund goods and services are provided or reimbursable expenditures occur, 2) transactions are recorded in the accounting system and 3) payments between funds are made.

C. Capital Assets

Changes in the Commission's capital assets are as follows:

<u>Class</u>	<u>Balance January 1, 2018</u>	<u>Additions</u>	<u>Balance December 31, 2018</u>
Capital Assets, not being depreciated			
Land	\$ 50,000	\$ -	\$ 50,000
Construction in progress	30,790	88,161	118,951
Total Capital Assets, not being Depreciated, net	<u>\$ 80,790</u>	<u>\$ 88,161</u>	<u>\$ 168,951</u>

Rye Town Park Commission, New York

Notes to Financial Statements (Continued)
December 31, 2018

Note 3 - Detailed Notes on All Funds (Continued)

Class	Balance January 1, 2018	Additions	Balance December 31, 2018
Capital Assets, being depreciated			
Buildings and improvements	\$ 3,984,283	\$ 59,792	\$ 4,044,075
Infrastructure	1,267,500	-	1,267,500
Machinery and equipment	748,388	95,000	843,388
Total Capital Assets, being Depreciated	6,000,171	154,792	6,154,963
Less Accumulated Depreciation for			
Buildings and improvements	1,552,639	139,520	1,692,159
Infrastructure	806,078	33,076	839,154
Machinery and equipment	508,243	41,996	550,239
Total Accumulated Depreciation	2,866,960	214,592	3,081,552
Total Capital Assets, being Depreciated, net	\$ 3,133,211	\$ (59,800)	\$ 3,073,411
Governmental Activities Capital Assets, net	\$ 3,214,001	\$ 28,361	\$ 3,242,362

Depreciation expense was charged to the Commission's function and program as follows:

Governmental Activities	
Culture and Recreation	\$ 214,592

D. Pension Plans

New York State and Local Retirement System

The Commission participates in the New York State and Local Employees' Retirement System ("ERS") ("System"). This is a cost-sharing, multiple-employer defined benefit pension plan. The System provides retirement benefits as well as death and disability benefits. The net position of the System is held in the New York State Common Retirement Fund ("Fund"), which was established to hold all net assets and record changes in plan net position. The Comptroller of the State of New York serves as the trustee of the Fund and is the administrative head of the System. The Comptroller is an elected official determined in a direct statewide election and serves a four year term. Obligations of employers and employees to contribute and benefits to employees are governed by the New York State Retirement and Social Security Law ("NYSRSSL"). Once a public employer elects to participate in the System, the election is irrevocable. The New York State Constitution provides that pension membership is a contractual relationship and plan benefits cannot be diminished or impaired. Benefits can be changed for future members only by enactment of a State statute. The System is included in the State's financial report as a pension trust fund.

Rye Town Park Commission, New York

Notes to Financial Statements (Continued)
December 31, 2018

Note 3 - Detailed Notes on All Funds (Continued)

That report, including information with regard to benefits provided may be found at www.osc.state.ny.us/retire/about_us/financial_statements_index.php or obtained by writing to the New York State and Local Retirement System, 110 State Street, Albany, NY 12244.

The System is noncontributory except for employees who joined after July 27, 1976, who contribute 3% of their salary for the first ten years of membership, and employees who joined on or after January 1, 2010, who generally contribute between 3% and 6% of their salary for their entire length of service. Under the authority of the NYSRSSL, the Comptroller annually certifies the actuarially determined rates expressly used in computing the employers' contributions based on salaries paid during the System's fiscal year ending March 31. The employer contribution rates for the plan's year ending in 2018 are as follows:

	<u>Tier/Plan</u>	<u>Rate</u>
ERS	4 A15	15.7 %
	6 A15	9.2

At December 31, 2018, the Commission reported the following for its proportionate share of the net pension liability for ERS and PFRS:

	<u>ERS</u>
Measurement date	March 31, 2018
Net pension liability	\$ 6,817
Commission's proportion of the net pension liability	0.0002112%
Change in proportion since the prior measurement date	0.0001373%

The net pension liability was measured as of March 31, 2018 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Commission's proportion of the net pension liability was based on a computation of the actuarially determined indexed present value of future compensation by employer relative to the total of all participating members.

For the year ended December 31, 2018, the Commission recognized pension expense in the government-wide financial statements of \$6,736. Pension expenditures of \$11,734 were recorded in the fund financial statements in the General Fund.

Rye Town Park Commission, New York

Notes to Financial Statements (Continued)
December 31, 2018

Note 3 - Detailed Notes on All Funds (Continued)

At December 31, 2018, the Commission reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	ERS	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 2,431	\$ 2,009
Changes of assumptions	4,520	-
Net difference between projected and actual earnings on pension plan investments	9,901	19,544
Changes in proportion and differences between Commission contributions and proportionate share of contributions	10,907	221
Commission contributions subsequent to the measurement date	8,798	-
	<u>\$ 36,557</u>	<u>\$ 21,774</u>

The \$8,798 reported as deferred outflows of resources results from the Commission's accrued contributions subsequent to the measurement date and will be recognized as a reduction of the net liability in the plan's year ended March 31, 2019. Other amounts recognized as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year Ended March 31,	ERS
2019	\$ 5,101
2020	4,955
2021	(2,778)
2022	(1,293)

The total pension liability for the ERS and PFRS measurement date was determined by using an actuarial valuation date as noted below, with update procedures used to roll forward the total pension liabilities to that measurement date. Significant actuarial assumptions used in the valuation were as follows:

	ERS
Measurement date	March 31, 2018
Actuarial Valuation date	April 1, 2017
Investment rate of return	7.0% *
Salary scale	3.8%
Inflation rate	2.5%
Cost of living adjustment	1.3%

*Compounded annually, net of pension plan investment expenses, including inflation.

Rye Town Park Commission, New York

Notes to Financial Statements (Continued)
December 31, 2018

Note 3 - Detailed Notes on All Funds (Continued)

Annuitant mortality rates are based on the System's experience with adjustments for mortality improvements based on Society of Actuaries Scale MP-2014.

The actuarial assumptions used in the valuation are based on the results of an actuarial experience study for the period April 1, 2010 - March 31, 2015.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected return, net of investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized below.

Asset Type	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Equity	36 %	4.55 %
International Equity	14	6.35
Private Equity	10	7.50
Real Estate	10	5.55
Absolute Return Strategies	2	3.75
Opportunistic Portfolio	3	5.68
Real Assets	3	5.29
Bonds and Mortgages	17	1.31
Cash	1	(0.25)
Inflation Indexed Bonds	4	1.25
	<u>100 %</u>	

The real rate of return is net of the long-term inflation assumption of 2.5%.

The discount rate used to calculate the total pension liability was 7.0%. The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at the current contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based upon those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The following presents the Commission's proportionate share of the net pension liability calculated using the discount rate of 7.0%, as well as what the Commission's proportionate share

Rye Town Park Commission, New York

Notes to Financial Statements (Continued)
December 31, 2018

Note 3 - Detailed Notes on All Funds (Continued)

of the net pension liability (asset) would be if it were calculated using a discount rate that is 1 percentage point lower (6.0%) or 1 percentage point higher (8.0%) than the current rate:

	1% Decrease (6.0%)	Current Assumption (7.0%)	1% Increase (8.0%)
Commission's proportionate share of the ERS net pension liability (asset)	<u>\$ 51,579</u>	<u>\$ 6,817</u>	<u>\$ (31,050)</u>

The components of the collective net pension liability as of the March 31, 2018 measurement date were as follows:

	ERS
Total pension liability	\$ 183,400,590,000
ERS fiduciary net position	<u>180,173,145,000</u>
Employers' net pension liability	<u>\$ 3,227,445,000</u>
ERS fiduciary net position as a percentage of total pension liability	<u>98.24%</u>

Employer contributions to ERS are paid annually and cover the period through the end of the System's fiscal year, which is March 31st. Retirement contributions as of December 31, 2018 represent the employer contribution for the period of April 1, 2018 through December 31, 2018 based on prior year ERS wages multiplied by the employers' contribution rate, by tier. Retirement contributions to ERS for the nine months ended December 31, 2018 were \$8,798.

Voluntary Defined Contribution Plan

The Commission can offer a defined contribution plan to all employees hired on or after July 1, 2013 and earning at the annual full-time salary rate of \$75,000 or more. The employee contribution is between 3% and 6% depending on salary and the Commission will contribute 8%. Employer contributions vest after 366 days of service. No current employees participated in this program.

E. Compensated Absences

Employees of the Commission are compensated pursuant to the same policies as employees of the Town of Rye, New York. Sick leave is not paid upon separation of service and vacation time is generally taken in the year earned. The Commission, therefore, has no liability at December 31, 2018 for unused sick and vacation leave.

F. Other Post Employment Benefit Obligations Payable

The Commission does not provide for post employment benefits for its employees.

Rye Town Park Commission, New York

Notes to Financial Statements (Continued)
December 31, 2018

Note 3 - Detailed Notes on All Funds (Continued)

G. Net Position

The components of net position is detailed below:

Net investment in capital assets - the component of net position that reports the difference between capital assets less both the accumulated depreciation and the outstanding balance of debt, excluding unexpended proceeds, that is directly attributable to the acquisition, construction or improvement of those assets.

Unrestricted - all other amounts that do not meet the definition of "net investment in capital assets".

H. Fund Balances

	<u>2018</u>	<u>2017</u>
General Fund		
Unassigned	<u>\$ 94,216</u>	<u>\$ 286,200</u>

Certain elements of fund balance are described above. Those additional elements, which are not reflected in the Statement of Net Position but are reported in the governmental funds balances sheet are described below.

Unassigned fund balance in the General Fund represents amounts not classified as nonspendable, restricted, committed or assigned.

Note 4 - Summary Disclosure of Significant Contingencies

A. Litigation

The Commission, in common with other municipalities, receives numerous notices of claims for money damages arising from false arrest, property damage or personal injury. There are numerous tort claims pending against the Commission. However, it is anticipated that insurance coverage will be sufficient to satisfy any resolution of the tort claims pending against the Commission.

B. Risk Management

The Commission purchases various conventional insurance coverages to reduce its exposure to loss. The Commission maintains a commercial package policy with general liability insurance coverage up to \$2 million, umbrella liability insurance coverage with policy limits of \$10 million and public officials insurance coverage with a limit of \$2 million is also purchased. Workers' compensation insurance is secured with statutory coverages. The Commission does not provide health insurance for its employees. Settled claims resulting from these risks have not exceeded commercial coverage in any of the past three fiscal years.

Rye Town Park Commission, New York

Notes to Financial Statements (Concluded)
December 31, 2018

Note 4 - Summary Disclosure of Significant Contingencies (Continued)

C. Contingencies

The Commission participates in various Federal grant programs. These programs may be subject to program compliance audits pursuant to the Uniform Guidance. The amount of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the Commission anticipates such amounts, if any, to be immaterial.

Rye Town Park Commission, New York

Required Supplementary Information - Schedule of the
Commission's Proportionate Share of the Net Pension Liability
New York State and Local Employees' Retirement System
Last Ten Fiscal Years (1)

	2018	2017	2016 (2)	2015
Commission's proportion of the net pension liability	<u>0.0002112%</u>	<u>0.0000739%</u>	<u>0.0000684%</u>	<u>0.0000326%</u>
Commission's proportionate share of the net pension liability	<u>\$ 6,817</u>	<u>\$ 6,941</u>	<u>\$ 10,630</u>	<u>\$ 1,100</u>
Commission's covered payroll	<u>\$ 82,757</u>	<u>\$ 31,366</u>	<u>\$ 28,857</u>	<u>\$ 14,128</u>
Commission's proportionate share of the net pension liability as a percentage of its covered payroll	<u>8.24%</u>	<u>22.13%</u>	<u>36.84%</u>	<u>7.79%</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>98.24%</u>	<u>94.70%</u>	<u>90.70%</u>	<u>97.90%</u>

Note - The amounts presented for each fiscal year were determined as of the March 31st measurement date within the current fiscal year.

(1) Data not available prior to fiscal year 2015 implementation of Governmental Accounting Standards Board Statement No. 68, *Accounting and Financial Reporting for Pensions*.

(2) The discount rate used to calculate the total pension liability was decreased from 7.5% to 7.0% effective with the March 31, 2016 measurement date.

Rye Town Park Commission, New York

Required Supplementary Information - Schedule of Contributions New York State and Local Employees' Retirement System Last Ten Fiscal Years (1)

	2018	2017	2016	2015
Contractually required contribution	\$ 11,680	\$ 4,753	\$ 4,649	\$ 2,697
Contributions in relation to the contractually required contribution	(11,680)	(4,753)	(4,649)	(2,697)
Contribution excess	\$ -	\$ -	\$ -	\$ -
Commission's covered payroll	\$ 88,755	\$ 36,730	\$ 35,821	\$ 33,137
Contributions as a percentage of covered payroll	13.16%	12.94%	12.98%	8.14%

(1) Data not available prior to fiscal year 2015 implementation of Governmental Accounting Standards Board Statement No. 68, *Accounting and Financial Reporting for Pensions*.

Rye Town Park Commission, New York

General Fund
Comparative Balance Sheet
December 31,

	<u>2018</u>	<u>2017</u>
ASSETS		
Cash and equivalents	<u>\$ 196,372</u>	<u>\$ 180,042</u>
Receivables		
Accounts	71,172	-
Due from other funds	<u>328,216</u>	<u>254,551</u>
	<u>399,388</u>	<u>254,551</u>
Total Assets	<u><u>\$ 595,760</u></u>	<u><u>\$ 434,593</u></u>
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	\$ 34,650	\$ 20,279
Due to other governments	431,594	127,364
Security deposits	35,000	-
Unearned revenues	<u>300</u>	<u>750</u>
Total Liabilities	501,544	148,393
FUND BALANCE		
Unassigned	<u>94,216</u>	<u>286,200</u>
Total Liabilities and Fund Balance	<u><u>\$ 595,760</u></u>	<u><u>\$ 434,593</u></u>

Rye Town Park Commission, New York

General Fund
Comparative Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual
Years Ended December 31,

	2018			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
REVENUES				
Sales of permits	\$ 169,438	\$ 169,438	\$ 182,053	\$ 12,615
Parking	406,939	406,939	348,354	(58,585)
Beach Admissions	438,766	438,766	436,007	(2,759)
Rent - Concessions	58,000	58,000	113,262	55,262
Other	54,596	54,596	64,897	10,301
Total Revenues	1,127,739	1,127,739	1,144,573	16,834
EXPENDITURES				
Current				
Culture and recreation				
Personal services	624,007	624,007	569,245	54,762
Employee benefits	92,236	92,236	83,886	8,350
Equipment	-	-	8,735	(8,735)
Supplies and printing	62,500	62,500	59,618	2,882
Utilities, telephone and refuse	68,391	68,391	58,904	9,487
Building and grounds repairs	148,779	148,779	147,517	1,262
Insurance	50,000	50,000	44,063	5,937
Office	17,000	17,000	13,364	3,636
Property taxes, sewer taxes, interest and penalties	165,865	165,865	211,161	(45,296)
Uniforms	6,500	6,500	3,564	2,936
Professional fees	88,780	88,780	54,071	34,709
Equipment repairs and maintenance	11,000	11,000	9,397	1,603
Secretary fees	-	-	20,077	(20,077)
Concerts	10,212	10,212	14,527	(4,315)
Miscellaneous	50,000	50,000	38,428	11,572
Contingency	10,000	10,000	-	10,000
Total Expenditures	1,405,270	1,405,270	1,336,557	68,713
Excess (Deficiency) of Revenues Over Expenditures	(277,531)	(277,531)	(191,984)	85,547
OTHER FINANCING SOURCES (USES)				
Sponsor funding - Town	125,873	125,873	-	(125,873)
Sponsor funding - City	151,658	151,658	-	(151,658)
Total Other Financing Sources (Uses)	277,531	277,531	-	(277,531)
Net Change in Fund Balance	-	-	(191,984)	(191,984)
FUND BALANCE				
Beginning of Year	-	-	286,200	286,200
End of Year	\$ -	\$ -	\$ 94,216	\$ 94,216

See independent auditors' report.

2017			
Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
\$ 144,000	\$ 144,000	\$ 158,875	\$ 14,875
373,237	373,237	396,876	23,639
480,766	480,766	427,531	(53,235)
100,000	100,000	106,476	6,476
70,000	70,000	36,773	(33,227)
1,168,003	1,168,003	1,126,531	(41,472)
540,703	540,703	601,366	(60,663)
82,890	82,890	85,745	(2,855)
7,000	7,000	2,007	4,993
32,000	32,000	25,949	6,051
61,000	61,000	73,869	(12,869)
112,000	112,000	155,255	(43,255)
48,084	48,084	49,616	(1,532)
14,000	14,000	19,105	(5,105)
16,550	16,550	13,949	2,601
8,500	8,500	6,210	2,290
84,800	84,800	65,703	19,097
12,500	12,500	11,194	1,306
-	-	22,857	(22,857)
10,000	10,000	8,423	1,577
24,028	24,028	38,943	(14,915)
10,000	10,000	-	10,000
1,064,055	1,064,055	1,180,191	(116,136)
103,948	103,948	(53,660)	(157,608)
(47,689)	(47,689)	-	47,689
(56,259)	(56,259)	-	56,259
(103,948)	(103,948)	-	103,948
-	-	(53,660)	(53,660)
-	-	339,860	339,860
\$ -	\$ -	\$ 286,200	\$ 286,200

Rye Town Park Commission, New York

Capital Projects Fund
Comparative Balance Sheet
December 31,

	<u>2018</u>	<u>2017</u>
ASSETS		
Cash and equivalents	\$ 36,772	\$ 61,800
Due from other governments	<u>325,240</u>	<u>226,547</u>
Total Assets	<u>\$ 362,012</u>	<u>\$ 288,347</u>
LIABILITIES		
Due to other governments	\$ 33,796	\$ 33,796
Due to other funds	<u>328,216</u>	<u>254,551</u>
Total Liabilities	<u>\$ 362,012</u>	<u>\$ 288,347</u>

Rye Town Park Commission, New York

Capital Projects Fund
Comparative Statement of Revenues, Expenditures and Changes
in Fund Balance
Years Ended December 31,

	<u>2018</u>	<u>2017</u>
REVENUES	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES		
Capital outlay	<u>242,982</u>	<u>209,425</u>
Deficiency of Revenues Over Expenditures	<u>(242,982)</u>	<u>(209,425)</u>
OTHER FINANCING SOURCES		
Sponsor funding - Town	147,544	127,167
Sponsor funding - City	<u>95,438</u>	<u>82,258</u>
Total Other Financing Sources	<u>242,982</u>	<u>209,425</u>
Net Change in Fund Balance	-	-
FUND BALANCE		
Beginning of Year	<u>-</u>	<u>-</u>
End of Year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>



Resolution R19-36

Date: July 23, 2019

Resolution to Approve Concession Agreement Amendment No. 1 Between the Rye Town Park Commission (RTPC) and 94 Dearborn, LLC to establish a Beach Bar for the Purposes of Serving Alcohol to Beach-going and Restaurant Patrons.

WHEREAS, the Rye Town Park Commission (RTPC) and the Concessionaire (94 Dearborn, LLC) entered into a master Concession Agreement on April 20, 2018; and

WHEREAS, the Concessionaire has proposed and the RTPC has agreed to expand the Concession space to include a defined portion of the beach area directly in front of the snack bar for the controlled services of alcoholic beverages; and

WHEREAS, the specific terms and conditions for said concession expansion are contained within the attached "Concession Agreement Amendment No. 1" which has been negotiated and reviewed by counsel for both the RTPC and the concessionaire; now therefore be it

RESOLVED, that the RTPC hereby authorizes the execution of the above-referenced concession agreement and upon full execution by representatives of both the RTPC and the concessionaire, said amendment to the master concession agreement shall become effective for the term of the current beach season with an annual renewal the next beach season unless terminated by the Commission in accordance with said amendment.

ROLL CALL

AYES

NOES

ABSENT

ABSTAIN

DATED:

**CONCESSION AGREEMENT
AMENDMENT No. 1
by and between
RYE TOWN PARK COMMISSION
and
94 DEARBORN LLC**

Date: _____

Table of Exhibits

A – Beach Area Space Plan

DRAFT

**CONCESSION AGREEMENT
AMENDMENT No. 1**

THIS CONCESSION AGREEMENT AMENDMENT NO. 1 (“Amendment No. 1”) is made and entered into as of the date stated on the signature page (“Effective Date”), by and between the RYE TOWN PARK COMMISSION, a municipal corporation created and existing under the laws of the State of New York (the “Commission”), and 94 DEARBORN LLC (“Concessionaire”).

WITNESSETH:

WHEREAS, the Concessionaire and the Commission entered into that certain Concession Agreement dated as of April 20, 2018 (the “Concession Agreement”); and

WHEREAS, the Concessionaire has proposed to expand the Concession Space to include a portion of the beach area directly in front of Snack Bar for the controlled service of alcoholic beverages in accordance with the terms, conditions and requirements of the Concession Agreement as amended by this Amendment No. 1.

NOW THEREFORE, for good and valuable consideration the sufficiency of which hereby is acknowledged, the Commission and Concessionaire (collectively, the “Parties”) intending to be legally bound by the terms and conditions of this Agreement, agree as follows:

SECTION 1 – GENERAL

1.01 INCORPORATION OF ATTACHED EXHIBITS

The Exhibits attached to and referred to in this Amendment No. 1 are intended to be, and hereby are, deemed incorporated into this Amendment No. 1 by this reference.

SECTION 2 – DEFINITIONS

2.01 All terms not defined in this Amendment No. 1 shall have the meanings set forth in the Concession Agreement.

2.02 “Amendment Effective Date” shall mean shall mean the date this Amendment No. 1 commences and becomes fully effective and binding upon the Parties, which is the date this Amendment No. 1 is executed by the Commission.

2.02 “Beach Area” shall mean the area shown and delineated on the Beach Area Space Plan attached hereto as *Exhibit A* and located directly in front of Snack Bar. The Beach Area shall be deemed to be part of the Concession Space.

2.03 “Beach Season” shall mean that annual season commencing May 1 and concluding September 30.

2.04 “Improvements,” or “Tenant Improvements,” shall include any new construction, equipment, finishes, fixtures, systems, furnishings and furniture installed by Concessionaire to the Beach Area.

SECTION 3 – USE AND OPERATION OF BEACH AREA

3.01 *Permitted Use.* Concessionaire is granted the exclusive licensed use of the Beach Area only for the Permitted Uses described in the Concession Agreement as limited and restricted this Amendment No. 1.

3.02 *Licenses and Permits.* Concessionaire, at all times and at its sole cost and expense, shall obtain and maintain federal, state, and local licenses, certificates, permits and any other such documents necessary or required by law for use of the Beach Area including where applicable those documents governing restaurants, food and beverage enterprises, and the sale of alcoholic beverages. Concessionaire shall comply with all applicable health, safety, sanitary and liquor laws, regulations and inspections concerning the same. Concessionaire shall keep such licenses and permits displayed on the premises.

3.03 *Condition.* Concessionaire represents that it has inspected the Beach Area and accepts it in “as is” and “where is” condition with absolutely no warranties as to condition or suitability for the Permitted Uses being granted by the Commission. All Improvements made to the Beach Area shall be made and maintained by Concessionaire at its sole cost and expense. The Commission shall not be required to furnish any services to the Concessionaire of any kind, nature, or description for use of the Beach Area. Concessionaire, at its own cost and expense, shall at all times keep the Beach Area in a clean and orderly condition and appearance and shall not permit rubbish, debris, waste materials or anything unsightly or detrimental to health or the environment, or likely to create a fire hazard, to remain on any part of the Beach Area or to be disposed of improperly.

3.04 *Operation.* The following shall apply to the licensed use of the Beach Area by the Concessionaire:

- a. No food shall be prepared outside.
- b. The Beach Area shall not be used for any purpose other than the service of food and beverages (including alcohol) for consumption at tables and chairs in the outdoor dining area.
- c. No trash or refuse shall be stored or collected in the outdoor dining area; such area shall be maintained free of litter.
- d. During the Beach Season, all equipment, furniture and furnishings associated with the seasonal outdoor dining use shall be temporary in nature and shall be stored indoors or off-site at the conclusion of the Beach Season.

- e. The providing of music or live entertainment via amplified device shall be permitted in the Beach Area subject to the requirements set forth in Chapter 133 of the City of Rye Code.
- f. Concessionaire shall comply with any and all state and local health, fire, building, sanitation and maintenance codes applicable to eating and drinking establishments.
- g. A dedicated manager that reports to the General Manager of the Concessionaire shall be present at all times during operation.
- h. The Beach area will be limited to use by patrons over the age of 21 years. Concessionaire shall utilize an ID verification device for entrance into the Beach Area. Patrons will be required to wear wrist bands to purchase alcoholic beverages.
- i. No glassware or breakable containers or plates of any kind will be used.
- j. Concessionaire shall use easily identifiable beverage containers for all alcoholic beverages served in the Beach Area.
- k. No smoking shall be permitted in the Beach Area.
- l. The Beach Area shall be fenced-in and separated from the remainder of the beach.
- m. The bar shall be located at open windows not being utilized for general beach food concession.

3.05 *Hours of Operation.* The Beach Area shall close when the beach closes. Last call for alcoholic beverages shall be one (1) hour before beach closing.

3.06 *Security.* At all times during operation of the Beach Area, the Concessionaire shall have an identifiable licensed and insured security guard present. The security guard shall be responsible for:

- a. Checking customer I.D.'s to ensure that patrons to the Beach Area are of legal drinking age.
- b. Ensuring that no alcoholic beverages are removed from the Beach Area.
- c. Ensuring that patrons within the Beach Area remain within that area while consuming alcoholic beverages.
- d. Maintaining order and controlling noise within the Beach Area.

3.07 *CCTV.* Concessionaire shall install and maintain closed circuit security cameras in and around the Beach Area.

3.08 *Insurance Increases.* Concessionaire shall be responsible for and shall reimburse the Commission for any increase in Commission's insurance premiums as a result of Concessionaire's use and activities in the Beach Area.

SECTION 4 – TERM

4.01 *Term.* Unless terminated sooner as set forth in section 4.02, the term of this Amendment No. 1 for use by the Concessionaire of the Beach Area shall commence and become fully effective and binding upon the Parties as of the Amendment Effective Date and it shall expire on the Expiration Date as set forth and defined in the Concession Agreement, as may be extended by the terms therein.

4.02 *Renewable Term.* Notwithstanding anything to the contrary contained in the Concession Agreement and section 4.01, the Concessionaire's licensed use of the Beach Area shall conclude at the end of each Beach Season. Thereafter, provided that the Concessionaire is not in default under the Concession Agreement, this Amendment No. 1 shall renew annually for the next Beach Season upon the same terms and conditions set forth herein unless terminated by the Commission by serving the Concessionaire with a thirty (30) day written notice of termination no later than April 1 of each year of the Term.

SECTION 5 – MISCELLANEOUS

5.01 Except as specifically amended above, all other terms of the Concession Agreement, and all exhibits thereto, shall remain the same and in full force and effect. After the effective date of this Amendment No. 1, the term Concession Agreement shall mean the Concession Agreement as amended by this Amendment No. 1.

[SIGNATURE PAGES FOLLOW]

IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be duly executed and delivered as of the Effective Date.

RYE TOWN PARK COMMISSION

By: _____
Name: Gary Zuckerman
Title: President

94 DEARBORN LLC, Concessionaire

By: _____
Name: _____
Title: _____

**CONCESSION AGREEMENT
AMENDMENT No. 1
by and between
RYE TOWN PARK COMMISSION
and
94 DEARBORN LLC**

Date: _____

Table of Exhibits

A – Beach Area Space Plan

DRAFT

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WITNESSETH:

WHEREAS, the Concessionaire and the Commission entered into that certain Concession Agreement dated as of April 20, 2018 (the “Concession Agreement”); and

WHEREAS, the Concessionaire has proposed to expand the Concession Space to include a portion of the beach area directly in front of Snack Bar for the controlled service of alcoholic beverages in accordance with the terms, conditions and requirements of the Concession Agreement as amended by this Amendment No. 1.

NOW THEREFORE, for good and valuable consideration the sufficiency of which hereby is acknowledged, the Commission and Concessionaire (collectively, the “Parties”) intending to be legally bound by the terms and conditions of this Agreement, agree as follows:

SECTION 1 – GENERAL

1.01 INCORPORATION OF ATTACHED EXHIBITS

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2.03 “Beach Season” shall mean that annual season commencing May 1 and concluding September 30.

2.04 “Improvements,” or “Tenant Improvements,” shall include any new construction, equipment, finishes, fixtures, systems, furnishings and furniture installed by Concessionaire to the Beach Area.

SECTION 3 – USE AND OPERATION OF BEACH AREA

3.01 *Permitted Use.* Concessionaire is granted the exclusive licensed use of the Beach Area only for the Permitted Uses described in the Concession Agreement as limited and restricted this Amendment No. 1.

3.02 *Licenses and Permits.* Concessionaire, at all times and at its sole cost and expense, shall obtain and maintain federal, state, and local licenses, certificates, permits and any other such documents necessary or required by law for use of the Beach Area including where applicable those documents governing restaurants, food and beverage enterprises, and the sale of alcoholic beverages. Concessionaire shall comply with all applicable health, safety, sanitary and liquor laws, regulations and inspections concerning the same. Concessionaire shall keep such licenses and permits displayed on the premises.

3.03 *Condition.* Concessionaire represents that it has inspected the Beach Area and accepts it in “as is” and “where is” condition with absolutely no warranties as to condition or suitability for the Permitted Uses being granted by the Commission. All Improvements made to the Beach Area shall be made and maintained by Concessionaire at its sole cost and expense. The Commission shall not be required to furnish any services to the Concessionaire of any kind, nature, or description for use of the Beach Area. Concessionaire, at its own cost and expense, shall at all times keep the Beach Area in a clean and orderly condition and appearance and shall not permit rubbish, debris, waste materials or anything unsightly or detrimental to health or the environment, or likely to create a fire hazard, to remain on any part of the Beach Area or to be disposed of improperly.

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- a. No food shall be prepared outside.
- b. The Beach Area shall not be used for any purpose other than the service of food and beverages (including alcohol) for consumption at tables and chairs in the outdoor dining area.
- c. No trash or refuse shall be stored or collected in the outdoor dining area; such area shall be maintained free of litter.
- d. During the Beach Season, all equipment, furniture and furnishings associated with the seasonal outdoor dining use shall be temporary in nature and shall be stored indoors or off-site at the conclusion of the Beach Season.

e. The providing of music or live entertainment via amplified device shall be permitted in the Beach Area subject to the requirements set forth in Chapter 133 of the City of Rye Code.

f. Concessionaire shall comply with any and all state and local health, fire, building, sanitation and maintenance codes applicable to eating and drinking establishments.

g. A dedicated manager that reports to the General Manager of the Concessionaire shall be present at all times during operation.

h. The Beach area will be limited to use by patrons over the age of 21 years. Concessionaire shall utilize an ID verification device for entrance into the Beach Area. Patrons will be required to wear wrist bands to purchase alcoholic beverages.

i. No glassware or breakable containers or plates of any kind will be used.

j. Concessionaire shall use easily identifiable beverage containers for all alcoholic beverages served in the Beach Area.

k. No smoking shall be permitted in the Beach Area.

l. The Beach Area shall be fenced-in and separated from the remainder of the beach.

m. The bar shall be located at open windows not being utilized for general beach food concession.

3.05 *Hours of Operation.* The Beach Area shall close when the beach closes. Last call for alcoholic beverages shall be one (1) hour before beach closing.

3.06 *Security.* At all times during operation of the Beach Area, the Concessionaire shall have an identifiable licensed and insured security guard present. The security guard shall be responsible for:

- a. Checking customer I.D.'s to ensure that patrons to the Beach Area are of legal drinking age.
- b. Ensuring that no alcoholic beverages are removed from the Beach Area.
- c. Ensuring that patrons within the Beach Area remain within that area while consuming alcoholic beverages.
- d. Maintaining order and controlling noise within the Beach Area.

3.07 *CCTV.* Concessionaire shall install and maintain closed circuit security cameras in and around the Beach Area.

3.08 *Insurance Increases.* Concessionaire shall be responsible for and shall reimburse the Commission for any increase in Commission's insurance premiums as a result of Concessionaire's use and activities in the Beach Area.

SECTION 4 – TERM

4.01 *Term.* Unless terminated sooner as set forth in section 4.02, the term of this Amendment No. 1 for use by the Concessionaire of the Beach Area shall commence and become fully effective and binding upon the Parties as of the Amendment Effective Date and it shall expire on the Expiration Date as set forth and defined in the Concession Agreement, as may be extended by the terms therein.

4.02 *Renewable Term.* Notwithstanding anything to the contrary contained in the Concession Agreement and section 4.01, the Concessionaire's licensed use of the Beach Area shall conclude at the end of each Beach Season. Thereafter, provided that the Concessionaire is not in default under the Concession Agreement, this Amendment No. 1 shall renew annually for the next Beach Season upon the same terms and conditions set forth herein unless terminated by the Commission by serving the Concessionaire with a thirty (30) day written notice of termination no later than April 1 of each year of the Term.

SECTION 5 – MISCELLANEOUS

5.01 Except as specifically amended above, all other terms of the Concession Agreement, and all exhibits thereto, shall remain the same and in full force and effect. After the effective date of this Amendment No. 1, the term Concession Agreement shall mean the Concession Agreement as amended by this Amendment No. 1.

[SIGNATURE PAGES FOLLOW]

IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be duly executed and delivered as of the Effective Date.

RYE TOWN PARK COMMISSION

By: _____
Name: Gary Zuckerman
Title: President

94 DEARBORN LLC, Concessionaire

By: _____
Name: _____
Title: _____



Resolution R19-37

Date: July 23, 2019

Resolution: To Authorize the Barley Beach House to Have Live Music at its Restaurant Location

WHEREAS, the management of the Barley Beach House restaurant has requested that the Rye Town Park Commission (RTPC) authorize its ability to allow for live music at its location during the summer beach-going season and has been allowing same based on temporary authorization from the Park's administrative staff since late June, 2019; and

WHEREAS, the restaurant has asked the RTPC for formal approval to permit the following:

1. Live musical entertainment set at a discreet sound level and said sound level shall be adjusted or turned off entirely at the request of the Rye Town Park Commission President or his designee;
2. Live music shall be permitted in the restaurant and on the outdoor patio only;
3. No live music after 10 PM on any given evening with later hours requiring the approval of the RTPC;
4. Management shall lower the volume of any live (or recorded) amplification subsequent to the restaurant or the Rye Town Park Commission receiving a complaint from any resident living within proximity to the park;
5. Persistent complaints from nearby residents shall result in the cessation of all amplified music pending a further review by the RTPC
Management of the restaurant shall make verifiable efforts to communicate with area residents informing them of the live music and a telephone number to call with any complaints;
6. Complaints from park-goers unaccustomed to hearing live, amplified music shall be logged but not trigger the above-described cessation or review until after the summer park-going season; Now Therefore

Be It RESOLVED, that the RTPC hereby authorizes the management of the Barley Beach House to offer live music performances, subject to the above-described strictures, at the restaurant's patio and interior location.

ROLL CALL

AYES

NOES

ABSENT

ABSTAIN

DATED:



Resolution R19-35

Date: July 23, 2019

Resolution Approving a Change Order for the Rye Town Park Bathhouse Roof Replacement

WHEREAS, during the course of demolition, the structure of the roof framing and select areas of the masonry walls were found to be extensively deteriorated and unstable resulting in additional scope of work; and

WHEREAS, the Rye Town Park Commission's architect, Lisa Easton, has recommended the following repairs and suggests they are reasonable, the costs associated with same include:

Additional carpentry work	\$ 94,030
Additional masonry work	213,836
Credit	50,162
Discount	40,000
Total	\$217,696

NOW THEREFORE BE IT RESOLVED, that the RTPC hereby authorizes its President, Gary Zuckerman to approve the above-described change order not to exceed \$217,696, or such lesser amount as may be agreed upon pursuant to the terms above and scope of work more fully described in the memo of Lisa Easton dated July 15, 2019.

ROLL CALL

AYES

NOES

ABSENT

ABSTAIN

DATED:

Memorandum

To:	Rye Town Park Commission
From:	Lisa Easton
Project:	Rye Town Park c. 1925 Bath House Roof Restoration
Date:	July 15, 2019
RE:	Review of Change order for Wood and Masonry Repairs-Additional Scope of Work

Review of L & M CO for RTP Bath House Roof Restoration

Summary	W/O GC	W/ GC
Additional Masonry Work	\$187,512	\$231,726
Additional Carpentry Work	\$101,306	\$101,306
Total	\$288,818	\$333,032
Carpentry Credit	-\$50,162	-\$50,162
L&M Discount Offered	-\$40,000	-\$40,000
Total	\$198,656	\$242,870

EA Comments on the pricing as provided where the numbers seem exceptionally high include the following:

- The cost for the vertical epoxy coated repair is high for 40 locations

L&M	Actual
N: 8,412.00 (16)	2,400
E: 1,130.00 (2)	300
S: 7,809.00 (20)	3,000
W: 1,130.00 (2)	300
T: 18,481.00 (40 locations)	\$6,000

= \$462.03 per rebar should be \$150 x 40 = **\$6,000.**
- Remove shoring number since none exists on the job and the building was left open for 8 weeks to the weather resulting in the current interior wall and ceiling deterioration and partial collapse resulting in the bathrooms being shut to the public. **-\$30,501.00**
- Remove temporary protection since it is included in the project's general conditions and the state of the temporary protection was ineffective allowing for excessive water infiltration into the roof, walls and interior of the building requiring additional repairs to newly damaged areas caused by the contractors negligence in leaving the building vulnerable during their self-imposed 10+ week shut down of the project. **-\$13,713.00**
- There is 129.5 LF of sill plate, the cost proposed is extraordinary totaling \$296.64/LF = \$38,415.00 main roof + \$16,041.00 flat roof (54 LF) this number should realistically be \$150-\$175/LF= **\$19,425-\$22,662.50 main roof + \$8,100 - \$9,450 (\$27,525-\$32,112 total)**
 Reduce sill plate cost by **\$22,344-\$26,931**
- Credit for unused carpentry work = **\$50,162.**

6. I will leave the GC, OHP, etc. in place and not ask for that to be credited back noting that it will carry over to the additional work.
7. Additional carpentry work for installing the collar ties and repairs to the flat roof total:

Collar Ties	\$7,276.00
Flat Roof	\$5,308.00



RYE TOWN PARK c. 1925 BATH HOUSE
95 DEARBORN AVENUE, RYE, NY 10580

ROOF RESTORATION – Progress Report

PREPARED BY: EASTON ARCHITECTS LLP

PREPARED FOR: RYE TOWN PARK COMMISSION

JULY 16, 2019



Existing Condition, Masonry Wall

Rafter tail overhangs were exposed, confirming the connection back to the roof rafter has an offset and the tails were originally designed as a separate and decorative element.



Existing Condition, Main Roof Structure

The full expanse of the roof structure was made accessible from inside and the rafters and ridge were observed to be in fair to good condition. L & M was directed to create a record drawing indicating where the existing wood rafters were deteriorated so a decision could be made on how many rafters are to be sistered or replaced.



Existing Condition, Flat Roof Structure

The flat roof above the toilet room entrances was exposed and the interior face of the masonry parapet walls was revealed and in severely deteriorated condition. The walls are a combination of cinder block and clay brick construction. The cinder block portions are disintegrated.



Note 1 x Wood Header



Note "Tunnel" Through Rafter

Existing Condition, Wood Dormer Framing

The dormers in 4 locations (2 on the North and 2 on the South elevations) were completely opened for observation of the underlying conditions of the wood roof framing, wood dormer roof construction and the masonry wall surrounds of the dormers.

The conditions revealed there are no steel headers but rather 1x wood header with stucco/mortar infill and wood fascia boards. The shallow barrel vaulted roofs of the dormers consists of tongue and groove decking which ranged from fair to poor condition. In one location when the decking was removed to access the roof rafters supporting the dormer roof, a series of tunnels were revealed, created by animals. These tunnels were areas where the animals had chewed through the rafters in a semicircular fashion allowing passage into a safe area to build a nest.



Note Disintegrating Cinder Block Backup



Note Section of Masonry Splaying Outward

Existing Condition, Cinder Block Backup

The masonry backup of the walls is cinder block and the condition of the window wall is severely deteriorated, the cinder block construction suffered extensive water infiltration compromising the integrity of the cinder blocks, turning them to sand and pebbles. The extent of the deterioration to the masonry backup is significant and more extensive than forecast. The dormers require additional masonry stabilization on the side returns (both sides of the window) extending down beyond the level of the wood sill plate.



Note Deteriorated Masonry below Rafters



Note Deteriorated Double Rafter along Dormer Edge

Existing Condition, Wood Rafter

The roof overhangs between the 4 front dormers were removed entirely to expose the full condition of the double rafters that flank both sides of the dormers. The masonry sections of wall left between the rafter tails was found in several locations to be unstable and could be removed by hand, the exposed wood sill plate beyond was found to be disintegrated and in need of select area replacement.

Looking at the remaining 3 dormers along the Northwest portion of building wall, the double rafters were all in a similar state of deterioration and the masonry wall sections ranged from poor to fair. A stringer line was established at approximately 26" from top of masonry wall to where the masonry appeared stable. The idea was to remove the sections of stucco in this location to sound the masonry and determine the extent of masonry rebuilding and reinforcing.



Note Deteriorated Sill Plate in Both Photos

Existing Condition, Wood Sill Plate

Additional removals were completed for inspection to understand the levels of intervention and repair needed to stabilize the masonry walls, between the dormer locations in order to secure the roof framing. The additional areas opened included the Northwest section of roof and the South section of the roof and in all locations exposed, the wood sill plate was significantly deteriorated and areas of masonry were found to be moving and unstable.

Page 71 of 104

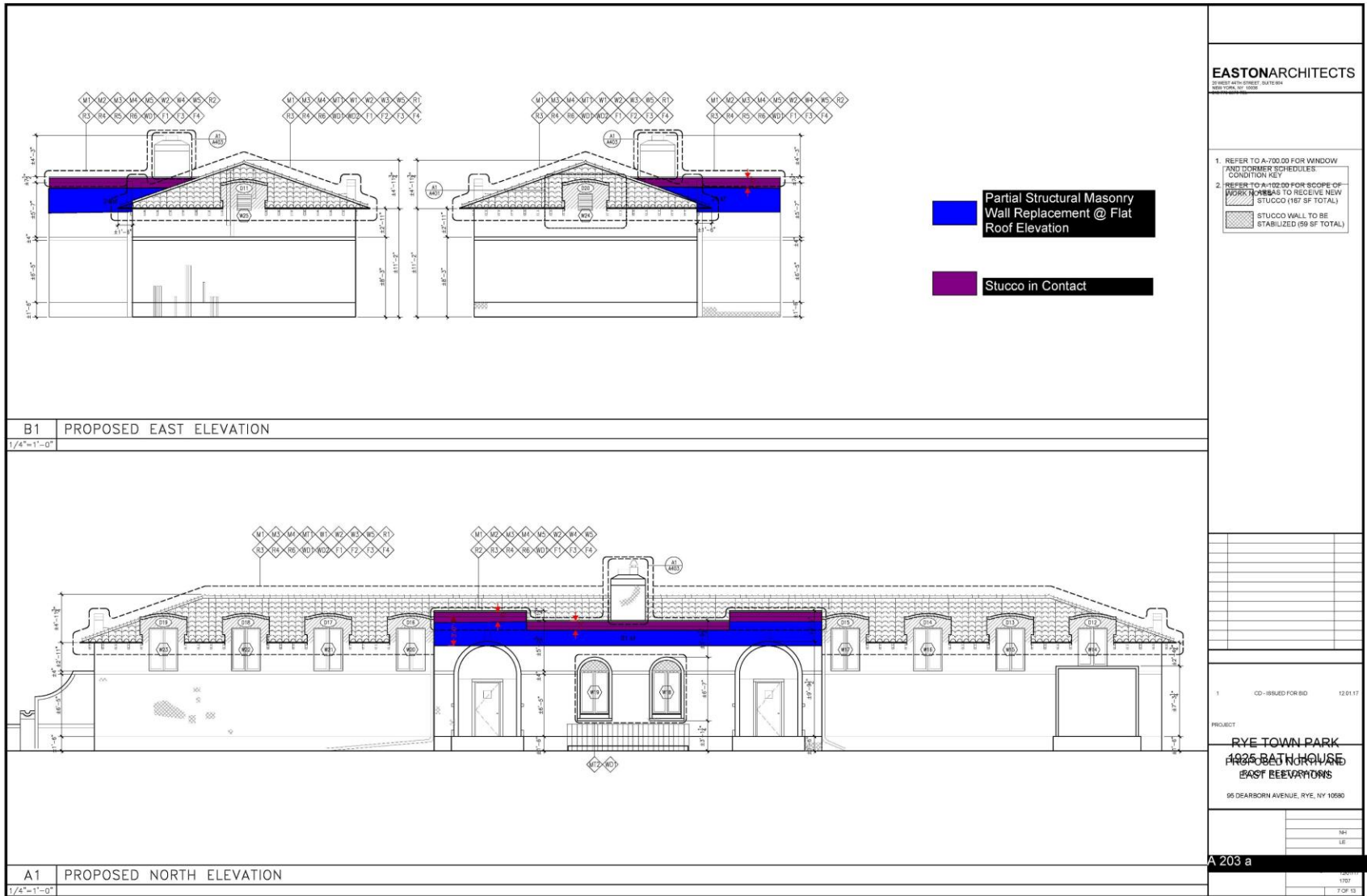
~~Wood Roof Structure~~

The following sketches illustrate the current state of deterioration for the wood roof structure and framing members and identified the areas of deterioration and repairs prescribed. These repairs were calculated into the base bid work. (Sheet A-102.00)



The additional areas of masonry that require stabilization are identified shaded in green on the sheets labeled A203, A204 and blue on A203A. The top 24" were included in the base contract for receiving new stucco. The scope now requires the masonry backup be stabilized in the area plus an additional 2".

ROOF RESTORATION – MASONRY PERIMETER WALLS FRONT PROJECTION BATH HOUSE







Existing Condition, Wood Dormer Framing

The original construction of the dormer was a combination of brick and cinder block side returns with wood framing for the arched pediment. No steel reinforcing was found.



Existing Condition, CMU Wall Rebuild

The contractor has prematurely installed CMU block in place of the original masonry and wood framing for the dormers and the concerns are that there will be differential shrinkage between the much stronger CMU and the weaker, original cinder block, causing the stucco to crack. Additionally the rate of water vapor transmission and the compressive strength of the materials needs to be evaluated for compatibility.

**Rye Town Park Bath House
Roof Restoration**

July 15,2019

**Review of Change Order for Additional
Masonry Carpentry Work**

**Rye Town Park Roof Restoration-
CO Breakdown CO's 6.12.19,
6.24.19, 7.09.19**

15-Jul-19

Masonry-Additional Scope

North Elevation

		QTY	UNIT	UNIT COST	TOTAL
Shoring	\$	8,025.00			
Temp Protection	\$	3,614.00			
Rebuild Masonry	\$	18,360.00	270 SF	\$ 68.00	\$ 18,360.00
Horizontal Reinforcing	\$	1,241.00			
Vertical Reinforcing	\$	8,412.00			
New Sill Plate	\$	16,987.00			
Rebuild Stucco	\$	4,320.00	90 SF	\$ 48.00	\$ 4,320.00
	\$	60,959.00			

East Elevation

Shoring	\$	892.00	1 unit	\$ 892.00	\$ 892.00
Temp Protection	\$	401.00			
Rebuild Masonry	\$	2,244.00	33 SF	\$ 68.00	\$ 2,244.00
Horizontal Reinforcing	\$	138.00			
Vertical Reinforcing	\$	1,130.00			
New Sill Plate	\$	1,966.00			
Rebuild Stucco	\$	528.00	11 SF	\$ 48.00	\$ 528.00
	\$	7,299.00			

South Elevation

Shoring	\$	10,704.00	12 unit	\$ 892.00	\$ 10,704.00
Temporary Protection	\$	4,812.00			
Rebuild Masonry	\$	28,152.00	414 SF	\$ 68.00	\$ 28,152.00
Horizontal Reinforcing	\$	1,656.00			
Vertical Reinforcing	\$	7,809.00			
New Sill Plate	\$	17,496.00			
Rebuild Stucco	\$	6,624.00	138 SF	\$ 48.00	\$ 6,624.00
	\$	77,253.00			

**Rye Town Park Bath House
Roof Restoration**

July 15,2019

**Review of Change Order for Additional
Masonry Carpentry Work**

West Elevation

Shoring	\$ 892.00	1 unit	\$ 892.00	\$ 892.00
Temp Protection	\$ 401.00			
Rebuild Masonry	\$ 2,244.00	33 SF	\$ 68.00	\$ 2,244.00
Horizontal Reinforcing	\$ 138.00			
Vertical Reinforcing	\$ 1,130.00			
New Sill Plate	\$ 1,966.00			
Rebuild Stucco	\$ 528.00	11 SF	\$ 48.00	\$ 528.00
	\$ 7,299.00			

Flat Roof Rebuild

Shoring	\$ 9,988.00			
Temporary Protection	\$ 4,485.00			
Rebuild Masonry	\$ 22,848.00	336 SF	\$68	\$ 22,848.00
Rebuild Soldier Course	\$ 11,560.00	85 SF	\$170	\$ 14,450.00
Horizontal Reinforcing	\$ 1,542.00			\$ 1,542.00
Vertical Reinforcing	\$ 7,186.00			\$ 7,186.00
New Sill Plate	\$ 16,041.00			\$ 16,041.00
Rebuild Stucco	\$ 5,376.00	112 SF	\$48	\$ 5,376.00
	\$ 79,026.00			

Masonry Subtotal	\$ 133,056.00	\$ 133,056.00
Carpentry Subtotal	\$ 54,456.00	\$ 54,456.00
GC Shoring & Protection	\$ 44,214.00	
TOTAL	\$ 231,726.00	\$ 187,512.00

NOTES

	North	East	South	West	Flat Roof	
Stucco (subtotal)	\$ 4,320.00	\$ 528.00	\$ 6,624.00	\$ 528.00	\$ 5,376.00	\$ 17,376.00
Shoring (subtotal)	\$ 8,025.00	\$ 892.00	\$ 10,704.00	\$ 892.00	\$ 9,988.00	\$ 30,501.00
Temp Protect. (subtotal)	\$ 3,614.00	\$ 401.00	\$ 4,812.00	\$ 401.00	\$ 4,485.00	\$ 13,713.00
						\$ 44,214.00

Rye Town Park Bath House
Roof Restoration

July 15,2019

Review of Change Order for Additional
Masonry Carpentry Work

CO 2: 6.24.19

Carpentry Unit Costs

Ridge Beam	3,696
Hip Rafters (4)	2,856
Rafters (53 Main)	13,780
Rafters (5 Flat)	0

49 used credit

Bolt Plates (314@1/4" x 5" x 1'3" for 265	29,830
CREDIT	50,162

Add'c cost Flat Roof Repairs	\$ 5,308.00	\$ 5,308.00	\$ 5,308.00	\$ 5,308.00
Add'l cost Main Roof Repairs per EA detail 05.24.19	5200 per \$ 104,000.00 dormer	\$104,000.00		
add'l cost Main Roof Repairs per LM detail 06.27.19	3,420 per \$ 68,400.00 dormer		\$ 68,400.00	
add'l cost Main Roof Repairs per Gedeon Detail 07.02.19				\$ 88,722.00
Add 34 collar ties	\$ 7,276.00	\$ 7,276.00	\$ 7,276.00	\$ 7,276.00
		\$116,584.00	\$ 80,984.00	\$ 101,306.00

SUMMARY

Additional Masonry Work
aAdditional Carpentry Work

Carpentry Credit

L&M Discount

L&M Final Offer if CMU rmain

EA Details w/o GC	L&M Details w/o GC	Gedeon Details w/o GC
\$187,512.00	\$187,512.00	\$ 187,512.00
\$116,584.00	\$ 80,984.00	\$ 101,306.00
\$304,096.00	#####	\$ 288,818.00
\$ 50,162.00	\$ 50,162.00	\$ 50,162.00
\$253,934.00	#####	\$ 238,656.00
\$40,000	\$ 40,000.00	\$ 40,000.00
\$213,934.00	#####	\$ 198,656.00

Masonry Add'l Work	Carpentry Add'l Work	General Conditions	
		\$ 8,025.00	
		\$ 3,614.00	
\$ 18,360.00			\$ 15,606.00
\$ 1,241.00			
\$ 8,412.00			
	\$ 16,987.00		
\$ 4,320.00			
\$ 32,333.00	\$ 16,987.00	\$ 11,639.00	
		\$ 892.00	
		\$ 401.00	
\$ 2,244.00			
\$ 138.00			
\$ 1,130.00			
	\$ 1,966.00		
\$ 528.00			
\$ 4,040.00	\$ 1,966.00	\$ 1,293.00	
		\$ 10,704.00	
		\$ 4,812.00	
\$ 28,152.00			
\$ 1,656.00			
\$ 7,809.00			
	\$ 17,496.00		
\$ 6,624.00			
\$ 44,241.00	\$ 17,496.00	\$ 15,516.00	

Rye Town Park Bath House
Roof Restoration

July 15,2019

Review of Change Order for Additional
Masonry Carpentry Work

			\$	892.00	
			\$	401.00	
\$	2,244.00				
\$	138.00				
\$	1,130.00				
	\$	1,966.00			
\$	528.00				
\$	4,040.00	\$	1,966.00	\$	1,293.00
			\$	9,988.00	
			\$	4,485.00	
\$	22,848.00				
\$	11,450.00				
\$	1,542.00				
\$	7,186.00				
	\$	16,041.00			
\$	5,376.00				
\$	48,402.00	\$	16,041.00	\$	14,473.00
\$	133,056.00				
	\$	54,456.00			
			\$	44,214.00	

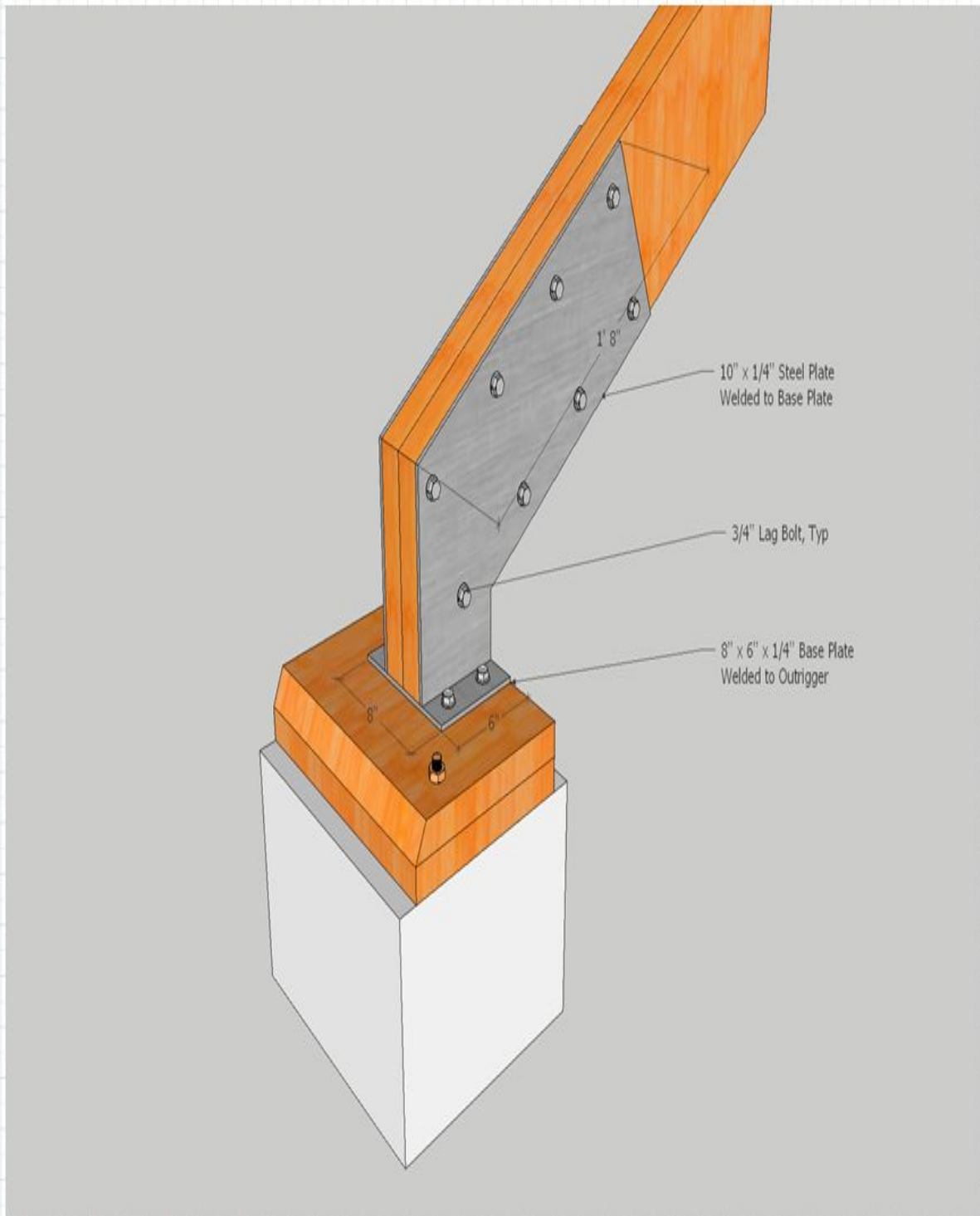
EA Details w/ L&M GC Costs		L&M Details w/ L&M GC Costs		Gedeon Details w/ L&M GC Costs	
\$	231,726.00	\$	231,726.00	\$	231,726.00
\$	116,584.00	\$	80,984.00	\$	101,306.00
\$	348,310.00	\$	312,710.00	\$	333,032.00
\$	50,162.00	\$	50,162.00	\$	50,162.00
\$	298,148.00	\$	262,548.00	\$	282,870.00
\$	40,000.00	\$	40,000.00	\$	40,000.00
\$	258,148.00	\$	222,548.00	\$	242,870.00
				\$	190,000

Disassembled additional 6-8" than necessary on North and South

TOTAL PROJECT LF =129.5 LF

UNIT COST PER LF = \$296.64

-29,741 19.40%



Dormer Damaged Rafter Tails Remedial Work

NEW WOOD SPICE
PIECE TO
EXISTING
RAFTER

$\frac{1}{4}$ " SPICE PLATE WITH
4 - $\frac{1}{2}$ " LAG BOLTS.
(ALTERNATIVELY
CONSIDER SIMPSON
MEND PLATES)

CUT BACK END OF DOUBLE
RAFTER WHERE ROTTED.
SPICE WITH $\frac{1}{4}$ " PLATE
AND BOLT TO NEW WOOD
PIECE

INSTALL NEW WEDGE PIECE
TO SUPPORT RAFTER END
- MATCH SPECIES TYPE

EXISTING MASONRY
SUPPORT

June 12, 2019

Thw date was not
changed to 06.24.19
when it was sent

Lisa A. Easton
Easton Architects, LLP
20 West 44th Street, Suite 604
New York, NY 10003
T 212.779.9570
C. 914-320-9191

Attn.: Lisa A. Easton
leaston@eastonarch.com

Project: 1925 Bath House Roof Restoration
95 Dearborn Avenue
Rye, NY 10580

Re: Carpentry scope change

Pursuant to your request and in accordance with our conversation, we herewith submit the following proposal for roofing services to be performed for you at the above referenced location.

ALL WORK SHALL BE EXECUTED IN THE FOLLOWING MANNER:

Additional Carpentry at Main Building

Front elevation flat roof area

Existing structural roof framing was found damaged at right front corner; sloped deck had been framed over the structural deck to create positive slope.

Slope deck was removed to allow for the structural framing to be removed and repaired.

Sheathing was rotted as well as rafter ends resting close to wet damaged masonry at front elevation.

Flat roof structural framing 8 foot ledger at right front elevation was found rotted. Ledger and (8) eight rafters were partially removed and sistered to allow for the installation of a new ledger.

New plywood sheathing was installed as per specs.

Shoring was installed during the duration of the work with full ceiling planks to also preserve the plaster ceiling.

Additional cost for removal of damaged framing, ledger and taper roof insulation

Supply and install tapered iso board roof insulation to provide ¼ in. slope to scuppers with crickets to slope to new scupper locations.

Scupper location to be moved forward, away from the dormers at both side of the flat roof area to avoid ice and snow accumulating. The original location did not offer great water flow as they interrupted by the dormers.

Labor and materials \$5,308.00

Main Roof Carpentry

Existing roof framing was found in very good shape except for the structural rafter tails along the both sides of the dormers, which were found water damaged, as well as the sill plate.

The recommended framing corrections details will require the removal of the cross bracing and small rafters directly behind each dormer.

Note: Locating a #1 spruce full 2" thick rafter has become a little difficult. Substituting the spruce with a doug fir would be easier.

We have estimated the carpentry labor and materials for the dormers, following your framing details, as cost below.

20 Dormers at \$5,200.00 per dormer \$104,000.00

Collar Ties

Installation of new collar ties, one at every other rafter

34 collar ties at \$214.00... .. \$7,276.00

Alternate Steel Brackets Rafter support

As an alternative we can provide a faster solution using a steel bracket bolted to the existing rafter tails, after trimming the damaged portions of the rafter tails.

The bracket will be secured to the CMU blocks with additional masonry support below each rafter, the cost saving is mostly in fabricating the steel bracket off site without paying the prevailing rates.

Fabrication and installation of the engineered steel brackets:

20 dormers at \$3,420 per dormer installed \$68,400.00

CREDITS

Framing credit will be as follows

1. Ridge beam 88 l/f at \$42.00 dollars per foot (\$3,696.00)
2. Hip Rafters 68 l/f at \$42.00 dollars per foot (\$2,856.00)
3. Replacement of 53 full rafters \$260 each (\$13,780.00)

Galvanized steel plates

1. Two at each rafter tail \$95.00 per location (\$29,830.00)

Total credit (\$50,162.00)

Flat roof rafters no credit available

We can review the masonry cost once you confirm that the CMU detail are approved

This proposal includes prevailing wage rates.

All debris, resulting from the above work, to be removed by L&M Company's own dumpster service. Our goal is to keep the property free of debris and unsightly building materials, throughout the duration of the project, by using a smaller container and removing on a daily basis, unless other arrangements are made prior.

- a) Home Improvement License Numbers: NY: WC-00420-H87 / CT: 554339 / RC: H-10833-20-21-23*
- b) Homeowner or Customer Representative may cancel contract within three (3) business days.*
- c) Price valid for thirty (30) days from date of proposal.*
- d) Increase in material costs shall be re-evaluated upon contract acceptance date.*

Payment to be made as follows: 50% down payment, 25% halfway and balance upon completion of project.

In the event of a default in payment on the part of the customer herein, said customer shall be liable to L & M Company, a Division of Nieto Contractors, Inc. for any and all interest and collection costs, including reasonable attorney's fees, court costs and disbursements. A finance charge of 1.75% per month shall be charged on all late amounts 30 days overdue.

All material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from above specifications involving extra costs will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control. Owner to carry fire, tornado, and other necessary insurances. Our workers are fully covered by Workman's Compensation Insurance.

We thank you for the opportunity afforded to us to submit the enclosed and wish to assure you of our customary high quality of work and my close personal attention to your needs at all times. Should the enclosed meet with your approval, please sign the copy and return to us for our records. I am looking forward to hearing from you. Please feel free to call me with any questions you may have.

Acceptance of Proposal - The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. A facsimile or electronic signature will be legally binding.

Signature_____

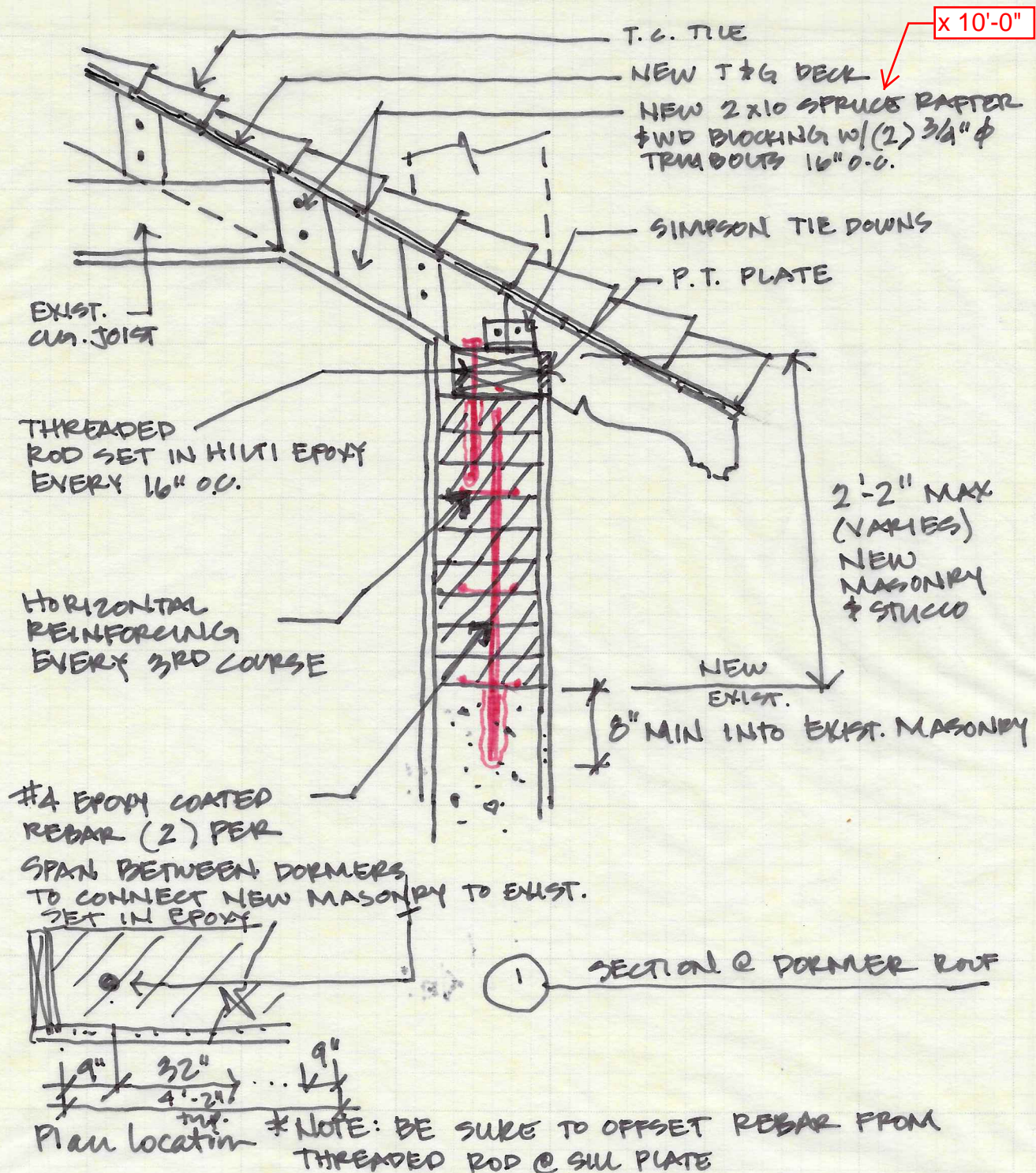
Date of Acceptance: _____

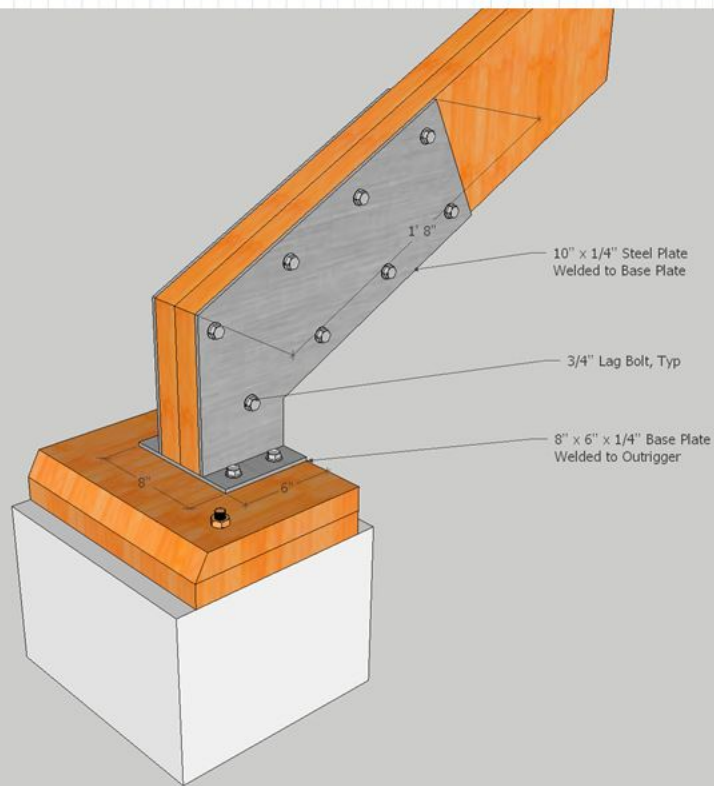
Truly yours,

*Michael Nieto
President*

EASTON ARCHITECTS LLP
20 WEST 44TH STREET, SUITE 604
NEW YORK, NY 10036
212 779 9570 TELEPHONE
INFO@EASTONARCH.COM

JOB RYE TOWN PARK BATH HOUSE
SHEET NO. ROOF RESTORATION OF 2 OF 2
CALCULATED BY C. CUONO DATE _____
CHECKED BY L. EASTON DATE 5.24.19
SCALE NTS





Dormer Damaged Rafter Tails Remedial Work

June 12, 2019

Lisa A. Easton
Easton Architects, LLP
20 West 44th Street, Suite 604
New York, NY 10003
T 212.779.9570
C. 914-320-9191

Attn.: Lisa A. Easton
leaston@eastonarch.com

Project: 1925 Bath House Roof Restoration
95 Dearborn Avenue
Rye, NY 10580

Re: Additional Masonry Cost Proposal

Pursuant to your request and in accordance with our conversation, we herewith submit the following proposal for roofing services to be performed for you at the above referenced location.

ALL WORK SHALL BE EXECUTED IN THE FOLLOWING MANNER:

Additional Masonry Restoration at Main Building

North Elevation

- Removal of deteriorated masonry walls within existing dormers at 10 locations.
- Install and remove shoring at 10 locations removal and re-construction. \$8,025.00
- Provide daily temporary protection, partially remove temp roof and re-install daily, during re-construction of masonry structural walls. \$3,614.00

No shoring in place

No shoring in place

- Rebuild wall using common brick three width wide. \$68.00 x 270 s/q feet..... \$18,360.00

Note: final brick replacement price to be determine in the field for wall rebuilding.

??

- Supply and install truss wire at every third brick course. \$1,241.00

- Supply and install epoxy coated rebar as indicated by E/A..... \$8,412.00

how is this
calculated?
Seems high for
16 locations

- Supply double 2x12 and one layer of 3/4 cdx P/T header plate fasten to new masonry with galvanized 3/4 in. threaded rod set in Hilti Epoxy to attach new sill plate, labor to drill masonry set threaded rod fully embedded in Hilti epoxy. \$16,987.00

how many
LF x unit
cost?

- Provide stucco over the new masonry work at \$48.00 per S/q feet@ 90 s/q feet \$4,320.00

North Elevation \$60,959.00

Plus State sales tax where applicable.

East Elevation

- Removal of deteriorated masonry walls within existing dormers at 1 location.
- Install and remove shoring at 1 location removal and re-construction. \$892.00
- Provide daily temporary protection, partially remove temp roof and re-install daily, during re-construction of masonry structural walls..... \$401.00
- Rebuild wall using common brick three width wide. \$68.00 x 33 s/q feet..... \$2,244.00

Note: final brick replacement price to be determine in the field for wall rebuilding.

- Supply and install truss wire at every third brick course. \$138.00

- Supply and install epoxy coated rebar as indicated by E/A..... \$1,130.00

- Supply double 2x12 and one layer of 3/4 cdx P/T header plate fasten to new masonry with galvanized 3/4 in. threaded rod set in Hilti Epoxy to attach new sill plate, labor to drill masonry set threaded rod fully embedded in Hilti epoxy..... \$1,966.00

- Provide stucco over the new masonry work at \$48.00 per S/q feet @ 11 s/q feet \$528.00

East Elevation ... \$7,299.00

Plus State sales tax where applicable.

South Elevation

- Removal of deteriorated masonry walls within existing dormers at 12 location.
- Install and remove shoring at 12 location removal and re-construction..... \$10,704.00
- Provide daily temporary protection, partially remove temp roof and re-install daily, during re-construction of masonry structural walls. \$4,812.00
- Rebuild wall using common brick three width wide. \$68.00 x 414 s/q feet.\$28,152.00

Note: final brick replacement price to be determine in the field for wall rebuilding.

- Supply and install truss wire at every third brick course. \$1,656.00
- Supply and install epoxy coated rebar as indicated by E/A..... \$7,809.00
- Supply double 2x12 and one layer of $\frac{3}{4}$ cdx P/T header plate fasten to new masonry with galvanized $\frac{3}{4}$ in. threaded rod set in Hilti Epoxy to attach new sill plate, labor to drill masonry set threaded rod fully embedded in Hilti epoxy..... \$17,496.00
- Provide stucco over the new masonry work at \$48.00 per S/q feet @ 138 s/q feet \$6,624.00

South Elevation \$77,253.00 <i>Plus State sales tax where applicable.</i>

East Elevation

- Removal of deteriorated masonry walls within existing dormers at 1 location.
- Install and remove shoring at 1 location removal and re-construction..... \$892.00
- Provide daily temporary protection, partially remove temp roof and re-install daily, during re-construction of masonry structural walls. \$401.00
- Rebuild wall using common brick three width wide. \$68.00 x 33 s/q feet. \$2,244.00

Note: final brick replacement price to be determine in the field for wall rebuilding.

- Supply and install truss wire at every third brick course. \$138.00

- Supply and install epoxy coated rebar as indicated by E/A..... \$1,130.00
- Supply double 2x12 and one layer of ¾ cdx P/T header plate fasten to new masonry with galvanized ¾ in. threaded rod set in Hilti Epoxy to attach new sill plate, labor to drill masonry set threaded rod fully embedded in Hilti epoxy..... \$1,966.00
- Provide stucco over the new masonry work at \$48.00 per S/q feet @11 s/q feet\$528.00

East Elevation \$7,299.00 <i>Plus State sales tax where applicable.</i>

Total Additional Masonry Restoration at Main Building \$150,810.00 <i>Plus State sales tax where applicable.</i>

Additional Masonry Restoration at Flat Roof

North, East and West Elevation

- Removal of deteriorated masonry walls within existing dormers at 3 location.
- Install and remove shoring at 3 location removal and re-construction. \$9,988.00
- Provide daily temporary protection, partially remove temp roof and re-install daily, during re-construction of masonry structural walls. \$4,485.00
- Rebuild wall using common brick three width wide. \$68.00 x 336 s/q feet. \$22,848.00
- Rebuild soldier course backup Masonry 85 s/f x 2 = 170 s/f.....\$11,560.00

Note: final brick replacement price to be determine in the field for wall rebuilding.

- Supply and install truss wire at every third brick course. \$1,542.00
- Supply and install epoxy coated rebar as indicated by E/A..... \$7,186.00
- Supply double 2x12 and one layer of ¾ cdx P/T header plate fasten to new masonry with galvanized ¾ in. threaded rod set in Hilti Epoxy to attach new sill plate, labor to drill masonry set threaded rod fully embedded in Hilti epoxy..... \$16,041.00
- Provide stucco over the new masonry work at \$48.00 per S/q feet 112 s/q feet..... \$5,376.00

North, East and West Elevation at Flat Roof... .. \$79,026.00 <i>Plus State sales tax where applicable.</i>

This proposal includes prevailing wage rates.

All debris, resulting from the above work, to be removed by L&M Company's own dumpster service. Our goal is to keep the property free of debris and unsightly building materials, throughout the duration of the project, by using a smaller container and removing on a daily basis, unless other arrangements are made prior.

- a) Home Improvement License Numbers: NY: WC-00420-H87 / CT: 554339 / RC: H-10833-20-21-23*
- b) Homeowner or Customer Representative may cancel contract within three (3) business days.*
- c) Price valid for thirty (30) days from date of proposal.*
- d) Increase in material costs shall be re-evaluated upon contract acceptance date.*

Payment to be made as follows: 50% down payment, 25% halfway and balance upon completion of project.

In the event of a default in payment on the part of the customer herein, said customer shall be liable to L & M Company, a Division of Nieto Contractors, Inc. for any and all interest and collection costs, including reasonable attorney's fees, court costs and disbursements. A finance charge of 1.75% per month shall be charged on all late amounts 30 days overdue.

All material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from above specifications involving extra costs will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control. Owner to carry fire, tornado, and other necessary insurances. Our workers are fully covered by Workman's Compensation Insurance.

We thank you for the opportunity afforded to us to submit the enclosed and wish to assure you of our customary high quality of work and my close personal attention to your needs at all times. Should the enclosed meet with your approval, please sign the copy and return to us for our records. I am looking forward to hearing from you. Please feel free to call me with any questions you may have.

Acceptance of Proposal - The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. A facsimile or electronic signature will be legally binding.

Signature_____

Date of Acceptance: _____

Truly yours,

*Michael Nieto
President*

Revised July 9, 2019

June 12, 2019

*Lisa A. Easton
Easton Architects, LLP
20 West 44th Street, Suite 604
New York, NY 10003
T 212.779.9570
C. 914-320-9191*

*Attn.: Lisa A. Easton
leaston@eastonarch.com*

*Project: 1925 Bath House Roof Restoration
95 Dearborn Avenue
Rye, NY 10580*

Re: Carpentry scope change

Pursuant to your request and in accordance with our conversation, we herewith submit the following proposal for roofing services to be performed for you at the above referenced location.

ALL WORK SHALL BE EXECUTED IN THE FOLLOWING MANNER:

Additional Carpentry at Main Building

Front elevation flat roof area

Existing structural roof framing was found damaged at right front corner; sloped deck had been framed over the structural deck to create positive slope.

Sloped deck was removed to allow for the structural framing to be removed and repaired.

Sheathing was rotted as well as rafter ends resting close to wet damaged masonry at front elevation.

Flat roof structural framing 8 foot ledger at right front elevation was found rotted. Ledger and (8) eight rafters were partially removed and sistered to allow for the installation of a new ledger.

New plywood sheathing was installed as per specs.

Shoring was installed during the duration of the work with full ceiling planks to also preserve the plaster ceiling.

Additional cost for removal of damaged framing, ledger and tapered roof insulation.

Supply and install tapered iso board roof insulation to provide ¼ in. slope to scuppers with crickets to slope to new scupper locations.

Scupper location to be moved forward, away from the dormers at both side of the flat roof area to avoid ice and snow accumulating. The original location did not offer great water flow as they interrupted by the dormers.

Labor and materials \$5,308.00

Main Roof Carpentry Dormer Rafters Splice

Existing roof framing was found in very good shape except for the structural rafter tails along the both sides of the dormers, which were found water damaged, as well as the sill plate.

Gedeon GRC Consulting, damaged rafter tail correction detail dated 7/8/2019

Following Gedeon GCR Consultants Rafter Tails, wood splice detail with a Reinforcing Steel Plate will cause less disturbance to the framing.

Rafter tails already installed will be removed and reinstalled, radius dormer framing and short rafters behind dormers, will be removed as needed to allow the splicing installation.

Existing damaged portion of the rafter tails will be cut off, a new section of 2x10 spruce will be installed as indicated in the drawing. The rafter tail will be extended four inches onto new sill plate or masonry wall. A wedge cut from the same 2"x10" spruce will be cut to fit as shown in the drawings and fastened to new rafter tails. To avoid splitting the wedge, prior to attaching the rafter tail extensions, it will be pre-drilled and screwed in place.

Reinforcing steel plate will be fabricated as per GRC a 6"x10" x ¼" plate will be cut and drilled with a 5/8 bit to allow for the installation of four lag bolts, as indicated in the drawing.

Disturbed structural and radius framing will be re-stored as necessary.

Steel fabrication

Cut, drill and paint plates.....\$3,782.00

Prep dormer to receive new rafter tailsunit cost per dormer. \$1,583.00.....\$31,660.00

Install new rafter tail extension and plate, re-store disturbed framing
.....unit cost \$2,664.00..... \$53,280.00

Total cost for the rafter tails correction... .. \$88,722.00

Collar Ties

Installation of new-collar ties, one at every other rafter

34 collar ties at \$214.00.....\$7,276.00

CREDITS

Framing credit will be as follows

1. Ridge beam 88 l/f at \$42.00 dollars per foot (\$3,696.00)
2. Hip Rafters 68 l/f at \$42.00 dollars per foot (\$2,856.00)
3. Replacement of 53 full rafters \$260 each (\$13,780.00)

Galvanized steel plates

1. Two at each rafter tail \$95.00 per location (\$29,830.00)

Total credit..... (\$50,162.00)

Flat roof rafters no credit available

We can review the masonry cost once you confirm that the CMU detail are approved

This proposal includes prevailing wage rates.

All debris, resulting from the above work, to be removed by L&M Company's own dumpster service. Our goal is to keep the property free of debris and unsightly building materials, throughout the duration of the project, by using a smaller container and removing on a daily basis, unless other arrangements are made prior.

- a) Home Improvement License Numbers: NY: WC-00420-H87 / CT: 554339 / RC:H-10833-20-21-23
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We thank you for the opportunity afforded to us to submit the enclosed and wish to assure you of our customary high quality of work and my close personal attention to your needs at all times. Should the enclosed meet with your approval, please sign the copy and return to us for our records. I am looking forward to hearing from you. Please feel free to call me with any questions you may have.

Acceptance of Proposal - The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. A facsimile or electronic signature will be legally binding.

*Signature*_____

Date of Acceptance: _____

Truly yours,

*Michael Nieto
President*

NEW WOOD SPICE
PIECE TO
EXISTING
RAFTER

$\frac{1}{4}$ " SPICE PLATE WITH
4 - $\frac{1}{2}$ " LAG BOLTS.
(ALTERNATIVELY
CONSIDER SIMPSON
MEND PLATES)

CUT BACK END OF DOUBLE
RAFTER WHERE ROTTED.
SPICE WITH $\frac{1}{4}$ " PLATE
AND BOLT TO NEW WOOD
PIECE

INSTALL NEW WEDGE PIECE
TO SUPPORT RAFTER END
- MATCH SPECIES TYPE

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Debbie Reisner

From: Dominic Calgi
Sent: Monday, July 22, 2019 2:43 PM
To: Debbie Reisner
Subject: Rye Town Park- Roof Restoration - Consulting Services

Debbie,

Following up on our meeting this morning. We understand that the basic services requested are:

- Review of contract plans in relation to remedial scope of work, SK's, etc. proposed by Easton Architects relative to field conditions encountered.
- Review of remedial work performed by L&M (without authorization)
- Review of L&M change order cost estimate.

Our estimate of fees to perform these services is +/- \$7500.00. Overall we believe that the review process inclusive of follow up field visits would be in the range of 60 hours.

I will be away for the rest of the week but feel free to call me on my cell if needed.

Thank you for the opportunity,
Dominic

Dominic Calgi
President



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