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Webinar ID: 899 9319 3699

The following items will be discussed at a virtual and/or in person meeting of the Standing Committee on Finance and Operations on Wednesday, October 12, 2022 at 5:00 p.m. in Room 410 at the Durkin Administration Building:

gb 1-302 - Administration (October 25, 2021)

To review the annual audit and agreed-upon procedures report on compliance and internal controls for the City of Worcester, including the Worcester Public Schools, which includes the Government Accountability Office (GAO) and the Office of Management and Budget (OMB) A-133 Reports and the Management Letter.

gb 1-304 - Administration (October 25, 2021)

To review the Independent Accountant's Report on Applying Agreed Upon Procedures for Student Activity Fund Testing.

gb 2-23 - Novick/Clancey/Johnson/Kamara/Mailman (January 12, 2022)

To consider a pilot of provision of menstrual supplies at all secondary schools.

gb 2-92 - Clancey/McCullough/Johnson/Kamara/Mailman (March 8, 2022)

Request that the Administration provide quarterly reports regarding building maintenance to include timeframes on when work will begin and be concluded.

gb 2-239 - Administration (August 15, 2022)

To review the status of the FY23 Budget and make appropriate transfers as required.

gb 2-241 - Novick (August 23, 2022)

To consider monthly updates on the implementation of district-operated transportation during the 2022-23 school year.

(motion) gb 1-237 - Miss Biancheria (September 23, 2021)

Request that the Grant expenditures be sent to the Standing Committee on Finance and Operations for further discussion.

(motion) gb 1-285 - Ms. Novick, (December 2, 2021)

Request that the question of sustainable funding be forwarded to the Standing Committee on Finance and Operations to research other available sources.

(motion) gb #2-6 - Administration/Mayor Petty (January 4, 2022)

Request that the COVID and Transportation portions of the survey be referred to the Standing Committee on Finance and Operations.

COVID

Enforce social distancing, mask wearing and provide more sanitation areas along with make-up work guidelines.

Transportation

Expand the bus routes within the current two-mile radius.

Committee Members

Tracy Novick, Chair
Jermoh Kamara, Vice-Chair
Susan Mailman

Administrative
Representatives
Brian Allen

OFFICE OF THE
CLERK OF THE SCHOOL COMMITTEE
WORCESTER PUBLIC SCHOOLS
20 IRVING STREET
WORCESTER, MA 01609

AGENDA #9

The Standing Committee on FINANCE AND OPERATIONS will hold a virtual and/or in-person meeting:

on: Wednesday, October 12, 2022
at: 5:00 p.m.
in: Room 410, Durkin Administration Building

ORDER OF BUSINESS

- I. CALL TO ORDER
- II. ROLL CALL
- III. GENERAL BUSINESS

gb 1-44 - Ms. Novick/Mrs. Clancey/Mr. Foley/Ms. McCullough/Mr. Monfredo
(January 26, 2021)

Request administration propose for Committee consideration a priority list of facilities projects to improve the health and safety of school buildings using the new Elementary and Secondary School Emergency Relief Fund.

gb 2-25 - Novick/Clancey/Kamara (January 12, 2022)

To make provision within all WPS secondary schools of space for prayer during the day for those whose religious observance requires it; relatedly; to add to the student handbook notification to students and families that such provision will be made as needed.

gb 2-61 - Mailman/Clancey/Johnson/Kamara/McCullough/Novick (February 7,2022)

Request that the Administration, before further expansion of pre k programming in WPS, include local non-profit early education and care partners in order to incorporate lessons learned and to avoid pitfalls of 20 years ago.

gb 2-117 - Novick (March 31, 2022)

To look at enrollment trends in individual schools in light of building capacity.

gb 2-122 - Mayor Petty (April 4, 2022)

To request an update on the Office of the Inspector General's findings on the January 24, 2022 Audit "Massachusetts Department of Elementary and Secondary Education's Administration of the Temporary Emergency Aid for Displaced Students Program."

gb 2-193 Mayor Petty (June 7, 2022)

To consider proposed improvements to the Foley Stadium complex.

gb 2-194 Novick June 8, 2022)

To review and update district transportation policies (EEA, EEAE, EEAEA, EEAE, EEAJ) to align with the Worcester Public Schools' method of providing transportation beginning in July 2022.

gb 2-202 - Mailman (July 11, 2022)

To facilitate with the city the removal of the city IT department from Worcester Tech to allow for expansion of Worcester Tech programming.

gb 2-249 - Novick (September 7, 2022)

To collaborate with state and national school organizations to advocate for a change in federal Department of Transportation policies barring Commercial Driver License testing in any language other than English.

(motion) gb 2-165 - Novick (June 2, 2022)

Request that the Harvard Graduate School of Education's report on the technology replacement cycle be referred to the Standing Committee on Finance Operations.

(motion) gb 2-165 - Novick (June 2, 2022)

Request that the Administration provide a report explaining how the solar panels benefit the Worcester Public Schools.

IV. ADJOURNMENT

Helen A. Friel, Ed.D.
Clerk of the School Committee

STANDING COMMITTEE: **FINANCE AND OPERATIONS**

DATE OF MEETING: Wednesday, October 12, 2022

ITEM: Administration (October 25, 2021)

To review the annual audit and agreed-upon procedures report on compliance and internal controls for the City of Worcester, including the Worcester Public Schools, which includes the Government Accountability Office (GAO) and the Office of Management and Budget (OMB) A-133 Reports and the Management Letter.

PRIOR ACTION:

11-18-21 - It was moved and voice voted to refer the item to the Standing Committee on Finance and Operations.

BACKUP: Annex A (13 pages) contains a copy of the GAO and Uniform Guidance Reports Year Ended June 30, 2021.

**CITY OF WORCESTER, MASSACHUSETTS
GAO AND UNIFORM GUIDANCE REPORTS
YEAR ENDED JUNE 30, 2021**



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**CITY OF WORCESTER, MASSACHUSETTS
GAO AND UNIFORM GUIDANCE REPORTS
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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable Mayor and City Council
City of Worcester, Massachusetts

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the City of Worcester, Massachusetts, as of and for the year ended June 30, 2021 (except for the Worcester Retirement System, which is as of and for the year ended December 31, 2020), and the related notes to the financial statements, which collectively comprise the City of Worcester, Massachusetts' basic financial statements, and have issued our report thereon dated January 21, 2022. The City of Worcester, Massachusetts' financial statements include the operations of the Worcester Retirement System (as of and for the year ended December 31, 2020) and the Worcester Redevelopment Authority and Upper Blackstone Water Pollution Abatement District (as of and for the year ended June 30, 2021). Our report includes a reference to other auditors who audited the financial statements of the Upper Blackstone Water Pollution Abatement District, as described in our report on the City of Worcester's financial statements. This report does not include the results of the testing of internal control over financial reporting or compliance for the Worcester Retirement System, because this entity engaged for its own separate audit in accordance with *Government Auditing Standards*. The financial statements of Upper Blackstone Water Pollution Abatement District were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or compliance and other matters associated with Upper Blackstone Water Pollution Abatement District or that are reported on separately by those auditors who audited the financial statements of Upper Blackstone Water Pollution Abatement District.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Worcester, Massachusetts' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Worcester, Massachusetts' internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Worcester, Massachusetts' internal control.

Honorable Mayor and City Council
City of Worcester, Massachusetts

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Worcester, Massachusetts' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Boston, Massachusetts
January 21, 2022



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND
REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY THE UNIFORM GUIDANCE**

Honorable Mayor and City Council
City of Worcester, Massachusetts

Report on Compliance for Each Major Federal Program

We have audited the City of Worcester, Massachusetts' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City of Worcester, Massachusetts' major federal programs for the year ended June 30, 2021. The City of Worcester, Massachusetts' major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

The City of Worcester, Massachusetts' financial statements include the operations of the Worcester Redevelopment Authority, which received \$886,031 in federal awards, which is not included in the accompanying schedule of expenditures of federal awards during the year ended June 30, 2021. Our audit, described below, did not include the operations of the Worcester Redevelopment Authority because they engaged for a separate audit.

Management's Responsibility

Management is responsible for compliance with the federal statutes, regulations, contracts, and the terms and conditions of its federal awards.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the City of Worcester, Massachusetts' major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City of Worcester, Massachusetts' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

Honorable Mayor and City Council
City of Worcester, Massachusetts

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City of Worcester, Massachusetts' compliance.

Opinion on Each Major Federal Program

In our opinion, the City of Worcester, Massachusetts complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Other Matters

The results of our auditing procedures disclosed one instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2021-001. Our opinion on the major federal programs is not modified with respect to this matter.

The City of Worcester, Massachusetts' response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The City of Worcester, Massachusetts' response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of the City of Worcester, Massachusetts is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City of Worcester, Massachusetts' internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City of Worcester, Massachusetts' internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Honorable Mayor and City Council
City of Worcester, Massachusetts

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify a certain deficiency in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2021-001, that we consider to be a significant deficiency in internal control over compliance.

City of Worcester, Massachusetts' response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questions costs. The City of Worcester, Massachusetts' response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Worcester, Massachusetts, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the basic financial statements of the City of Worcester, Massachusetts. We issued our report thereon dated January 21, 2022, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The City of Worcester, Massachusetts' financial statements include the operations of the Worcester Retirement System (as of and for the year ended December 31, 2020) and the Worcester Redevelopment Authority and Upper Blackstone Water Pollution Abatement District (as of and for the year ended June 30, 2021). The federal expenditures, where applicable, for these entities are not included in the schedule of expenditures of federal awards. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



CliftonLarsonAllen LLP

Boston, Massachusetts
September 8, 2022

**CITY OF WORCESTER, MASSACHUSETTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2021**

<u>Federal Grantor/ Pass-Through Grantor/ Program Name</u>	<u>Federal ALN Number</u>	<u>Pass-Through Identifying Number</u>	<u>Federal Expenditures</u>	<u>Awards to Subrecipients</u>
U.S. Department of Agriculture				
<u>Passed through the State Department of Elementary & Secondary Education:</u>				
<u>Child Nutrition Cluster</u>				
National School Lunch Program - Cash Assistance	10.555	14-348	\$ 1,393	\$ -
National School Lunch Program - Non-Cash Assistance (Commodities)	10.555	14-348	386,056	-
Subtotal ALN 10.555 and Child Nutrition Cluster			<u>387,449</u>	<u>-</u>
Child Nutrition Discretionary Grants Limited Availability	10.579	14-348	59,032	-
Fruit and Vegetable Program	10.582	14-348	28,213	-
Total U.S. Department of Agriculture			<u>474,694</u>	<u>-</u>
U.S. Department of Defense				
<u>Direct programs:</u>				
Research in Science and Engineering	12.630	Not Applicable	27,489	-
U.S. Department of Housing and Urban Development				
<u>Direct programs:</u>				
COVID-19 - Community Development Block Grant (CDBG)	14.218	Not Applicable	902,160	424,501
Community Development Block Grant	14.218	Not Applicable	2,536,698	866,908
Subtotal ALN 14.218			<u>3,438,858</u>	<u>1,291,409</u>
COVID-19 - Emergency Shelter Grants Program	14.231	Not Applicable	699,708	577,675
Emergency Shelter Grants Program	14.231	Not Applicable	135,892	104,797
Subtotal ALN 14.231			<u>835,600</u>	<u>682,472</u>
HOME Investment Partnerships Program	14.239	Not Applicable	1,099,611	861,860
Housing Opportunities for Persons with AIDS	14.241	Not Applicable	274,106	264,054
Moving to Work Demonstration Program	14.881	Not Applicable	57,997	-
Total U.S. Department of Housing and Urban Development			<u>5,706,172</u>	<u>3,099,795</u>
U.S. Department of Justice				
<u>Direct programs:</u>				
Youth Victims of Opioids	16.582	Not Applicable	201,172	-
Office of Violence Against Women Improving Criminal Justice Responses	16.590	Not Applicable	73,547	72,188
Edward Byrne Memorial Justice Assistance Grant	16.738	Not Applicable	76,875	-
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	Not Applicable	59,682	-
<u>Passed through the Executive Office of Public Safety and Security</u>				
Violence Against Women Formula Grants	16.588	SCEPS3001VAWA019WORCE SCEPSVAWA019WORCESTER	49,551	48,508
Total U.S. Department of Justice			<u>460,827</u>	<u>120,696</u>
U.S. Department of Labor				
<u>Passed through the State Department of Career Services:</u>				
Employment Service/Wagner-Peyser Funded Activities	17.207	CT EOL 21CCWORCWP CT EOL 19CCWORCWP CT EOL 20CCWORCWP CT EOL 18CCWORCWP	217,449	-
Unemployment Insurance	17.225	CT EOL 19CCWORCNEGREA CT EOL 20CCWORCVETSUI CT EOL 19CCWORCVETSUI CT EOL 21CCWORCVETSUI	148,289	-
Trade Adjustment Assistance	17.245	CT EOL 19CCWORCNEGREA CT EOL 19CCWORCTRADE	107,401	-
Trade Adjustment Assistance	17.268	CT EOL 20CCWORCTrade CT EOL 21CCWORCTrade	17,609	-
Trade Adjustment Assistance	17.277	HG-33043-19-60-A-25 MB-2021-002	76,631	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**CITY OF WORCESTER, MASSACHUSETTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2021**

<i>WIOA Cluster:</i>				
		CT EOL 21CCWORCWIA		
WIOA Adult Program	17.258	CT EOL 20CCWORCWIA		
		CT EOL 19CCWORCWIA	429,442	-
		CT EOL 21CCWORCWIA		
WIOA Youth Activities	17.259	CT EOL 20CCWORCWIA		
		CT EOL 19CCWORCWIA	697,756	468,909
		CT EOL 21CCWORCWIA		
		CT EOL 20CCWORCWIA		
WIOA Dislocated Workers	17.278	CT EOL 19CCWORCWIA		
Subtotal WIOA Cluster		CT EOL 18CCWORCWIA	559,014	-
			<u>1,686,212</u>	<u>468,909</u>
		CT EOL 21CCWORCVETSUI		
Disabled Veterans' Outreach Program	17.801	CT EOL 20CCWORCVETSUI	36,834	-
Total U.S. Department of Labor			<u>2,290,425</u>	<u>468,909</u>
U.S. Department of Transportation				
<u>Passed through the State Office of Emergency Management:</u>				
		2018-2019 HMEP		
Interagency Hazardous Materials Training and Planning	20.703	2017 2018 HMEP	1,844	-
U.S. Department of Treasury				
<u>Passed through the State Department of Elementary & Secondary Education:</u>				
COVID-19 - Coronavirus Relief Fund (School Reopening)	21.019	102-393214-2021-0348	5,677,495	-
COVID-19 - Coronavirus Relief Fund (School Lunch)	21.019	14-348	134,641	-
<u>Passed through the State Executive Office for Administration and Finance:</u>				
		SLT0023		
		SLT0219		
COVID-19 - Coronavirus Relief Fund (CARES Act)	21.019	SLT0470	13,032,295	-
Subtotal ALN 21.019			<u>18,844,431</u>	<u>-</u>
Total U.S. Department of Treasury			<u>18,844,431</u>	<u>-</u>
Environmental Protection Agency				
<u>Direct Programs:</u>				
Environmental Policy and Innovation Grants	66.811	Not Applicable	854,820	854,820
ARRA - Brownfields Cleanup and Assessment Cooperative Agreements	66.818	Not Applicable	248,869	-
Total Environmental Protection Agency			<u>1,103,689</u>	<u>854,820</u>
U.S. Department of Education				
<u>Passed through the State Department of Early Education and Care:</u>				
		359-288572-2020-0348-1.0		
Adult Education	84.002	359-209326-2019-0348	715,108	-
<u>Passed through the State Department of Elementary & Secondary Education:</u>				
Title I Distribution (fiscal year 2021)	84.010	305-400821-2021-0348	7,937,758	-
Title I Distribution (fiscal year 2020)	84.010	305-291850-2020-0348	2,094,590	-
Title I Distribution (fiscal year 2019)	84.010	305-209354-2019-0348	159,180	-
Subtotal Title I and ALN 84.010			<u>10,191,528</u>	<u>-</u>
<i>Special Education Cluster</i>				
SPED 94-142 Allocation (fiscal year 2021)	84.027	240-391747-2021-0348	6,929,878	-
SPED 94-142 Allocation (fiscal year 2020)	84.027	240-291856-2020-0348	652,860	-
SPED 94-142 Allocation (fiscal year 2019)	84.027	240-095231-2019-0348	195,874	-
Subtotal ALN 84.027			<u>7,778,612</u>	<u>-</u>
<u>Passed through the State Department of Early Education and Care:</u>				
<i>Special Education Cluster (continued)</i>				
SPED Early Childhood Program Improvement (fiscal year 2021)	84.173	274-482192-2021-0348	1,831	-
SPED Early Childhood Allocation (fiscal year 2021)	84.173	262-400824-2021-0348	270,692	-
SPED Early Childhood Allocation (fiscal year 2020)	84.173	262-291857-2020-0348	2,866	-
Subtotal ALN 84.173			<u>275,389</u>	<u>-</u>
Subtotal Special Education Cluster			<u>8,054,001</u>	<u>-</u>
<u>Passed through the State Department of Elementary & Secondary Education:</u>				
College, Career and Tech Education	84.048	405-372-082-2020-0348	52	-
Perkins Secondary (fiscal year 2021)	84.048	400-400815-2021-0348	168,986	-
Perkins Secondary (fiscal year 2020)	84.048	400-291855-2020-0348	214,401	-
Subtotal ALN 84.048			<u>383,439</u>	<u>-</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**CITY OF WORCESTER, MASSACHUSETTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2021**

McKinney-Vento Homeless Education (fiscal year 2021)	84.196	310-385157-2021-0348	98,888	-
McKinney-Vento Homeless Education (fiscal year 2020)	84.196	310-229197-2020-0348	32,785	-
Subtotal ALN 84.196			131,673	-
Massachusetts 21st Century Community Learning Centers (CLC) - fiscal year 2020	84.287	645-304256-2020-0348	44,661	-
21st Century Exemplary (fiscal year 2020)	84.287	646-316039-2020-0348	14,898	-
21st Century CLC (fiscal year 2020)	84.287	647-314568-2020-0348	35,928	-
Subtotal ALN 84.287			95,487	-
Title III - English Language Acquisition (ELA) (fiscal year 2021)	84.365	180-400825-2021-0348	558,243	-
Title III - English Language Acquisition (ELA) (fiscal year 2020)	84.365	180-291841-2020-0348	313,438	-
Title III - English Language Acquisition (ELA) (fiscal year 2019)	84.365	180-209351-2019-0348	164,477	-
Subtotal ALN 84.365			1,036,158	-
Title IIA - Improving Teacher Quality (fiscal year 2021)	84.367	0140-400827-2021-0348	889,226	-
Title IIA - Improving Teacher Quality (fiscal year 2020)	84.367	0140-291840-2020-0348	171,313	-
Title IIA - Improving Teacher Quality (fiscal year 2019)	84.367	0140-209349-2019-0348	53,792	-
Subtotal ALN 84.367			1,114,331	-
Comprehensive Literacy	84.371	507-497897-2021-0348	52	-
Title IV	84.424	309-400817-2021-0348	1,042,267	-
		113-378380-2021-0348		
		432-496521-2021-0348		
		333-397297-2021-0348		
		118-400813-2021-0348		
COVID-19 - Education Stabilization Fund	84.425D	423-483246-2021-0348	5,310,671	-
Emergency Impact Aid for Homeless Children and Youth	84.938	314-281917-2019-0348	25,077	-
Total U.S. Department of Education			28,099,792	-
U.S. Department of Health and Human Services				
<u>Direct Programs:</u>				
Head Start Program	93.600	Not Applicable	7,232,203	-
Racial and Ethnic Approaches to Community Health Program	93.738	Not Applicable	738,610	-
<u>Passed through the State Department of Public Health:</u>				
		4510-0404/4516-1021		
Public Health Emergency Preparedness	93.069	4512-9069	281,068	-
Partnership for the Enhancement of the Regional Preparedness	93.074	4510-0404/4516-1021	547,288	-
Childhood Lead Poisoning Prevention Program	93.197	180627	42,105	-
Substance Abuse and Mental Health Services	93.243	4964	31,265	-
Mass in Motion	93.758	502925	30,895	-
National Bioterrorism Hospital Preparedness	93.889	45100404/45161024	25,767	-
		190128		
Block Grants for Prevention and Treatment of Substance Abuse	93.959	4512-9069	174,047	-
<u>Passed through the State Department of Health and Human Services:</u>				
School-Based Medicaid Reimbursement Program	93.778	1950622	319,776	-
Total U.S. Department of Health and Human Services			9,423,024	-
Executive Office of the President				
<u>Direct Programs:</u>				
High Intensity Drug Trafficking Areas Program	95.001	Not Applicable	39,782	-
U.S. Department of Homeland Security				
<u>Direct Programs:</u>				
Lead Hazard Grant	97.044	Not Applicable	760,865	140,194
<u>Passed through the State Office of Emergency Management:</u>				
Emergency Management Performance Grants	97.042	FY21EMPG1000000WORCE	33,918	-
Total U. S. Department of Homeland Security			794,783	140,194
Total			\$ 67,266,952	\$ 4,684,414

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**CITY OF WORCESTER, MASSACHUSETTS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2021**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified cash basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance with the exception of Assistance Listing 21.019, which follows criteria determined by the Department of Treasury for allowability of costs. Under these principles, certain types of expenditures are not allowable or are limited as to reimbursement.

The City of Worcester, Massachusetts did not elect to use the 10% de minimis indirect cost rate identified in §200.414 of the Uniform Guidance.

NOTE 2 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the City of Worcester, Massachusetts under programs of the federal government for the year ended June 30, 2021. The information in this Schedule is presented in accordance with the requirements of 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City of Worcester, Massachusetts, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City of Worcester, Massachusetts.

NOTE 3 U.S. DEPARTMENT OF AGRICULTURE

The amount reported for the National School Lunch Program – Noncash Assistance (Commodities) represents nonmonetary assistance and is reported in the Schedule at the fair market value of the commodities received. The amounts reported for National School Lunch – Cash Assistance represent cash receipts from federal reimbursements.

NOTE 4 U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

The amount reported for the School-Based Medicaid Reimbursement Program represents federal reimbursements for the Administrative Activity Claims.

NOTE 5 U.S. DEPARTMENT OF HOMELAND SECURITY

The amounts reported for the Emergency Management Performance Grants programs represent federal cash receipts.

**CITY OF WORCESTER, MASSACHUSETTS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2021**

Section I – Summary of Auditors’ Results

Financial Statements

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified that are not considered to be material weakness(es)? _____ yes x none reported
3. Noncompliance material to financial statements noted? _____ yes x no

Federal Awards

1. Internal control over major federal programs:
- Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified that are not considered to be material weakness(es)? x yes _____ none reported
2. Type of auditors’ report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? x yes _____ no

Identification of Major Federal Programs

Assistance Listing Number	Name of Federal Program or Cluster
14.218	CDBG
21.019	CARES Act
84.027, 84.173	Special Education Cluster
84.425D	Education Stabilization Fund

Dollar threshold used to distinguish between Type A and Type B programs: \$ 2,018,009

Auditee qualified as low-risk auditee pursuant to Uniform Guidance? x yes _____ no

**CITY OF WORCESTER, MASSACHUSETTS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2021**

Section II – Financial Statement Findings

Our audit did not disclose any matter required to be reported in accordance with *Government Auditing Standards*.

Section III – Findings and Questioned Costs – Major Federal Programs

UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Other Matters and Significant Deficiency in Internal Control over Compliance

2021-001 Community Development Block Grants, Assistance Listing No. 14.218

Federal Agency: U.S. Department of Housing and Urban Development
Award Period: July 1, 2020 – June 30, 2021

Compliance Requirement: Reporting

Criteria or Specific Requirement: Per the Federal Funding Accountability and Transparency Act (FFATA), prime (direct) recipients of grants or cooperative agreements are required to report first-tier subawards of \$30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS). Reports must be filed in FSRS by the end of the month following the month in which the prime recipient awards any sub-grant greater than or equal to \$30,000.

Condition and Context: The FFATA reports for the two (2) subawards selected for testing in our statistically valid sample were submitted greater than one month after the subaward obligation date.

The following is a summary of the testing performed and the results:

Transactions Tested	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
2	0	2	0	0
Dollar Amount of Tested Transactions	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
\$110,780	\$0	\$110,780	\$0	\$0

Questioned Costs: None

Cause: Procedures were not adhered to for complying with FFATA reporting requirements.

Effect: Noncompliance with the federal grant program occurred.

Repeat Finding: No.

Recommendation: We recommend procedures be strengthened to comply with reporting requirements.

Views of Responsible Officials: Management agrees with the finding.

ITEM: gb #1-304

STANDING COMMITTEE: **FINANCE AND OPERATIONS**

DATE OF MEETING: Wednesday, October 12, 2022

ITEM: Administration (October 25, 2021)

To review the Independent Accountant's Report on Applying Agreed Upon Procedures for Student Activity Fund Testing.

PRIOR ACTION:

11-18-21 - It was moved and voice voted to refer the item to the Standing Committee on Finance and Operations.

BACKUP: The Administration recommends that the item be filed.

STANDING COMMITTEE: **FINANCE AND OPERATIONS**

DATE OF MEETING: Wednesday, October 12, 2022

ITEM: Novick/Clancey/Johnson/Kamara/Mailman (January 12, 2022)

To consider a pilot of provision of menstrual supplies at all secondary schools.

PRIOR ACTION:

1-20-22 - Superintendent Binienda stated that secondary schools are equipped with the necessary supplies and suggested that elementary schools be included. It was moved and voice voted to refer the item to the Standing Committee on Finance and Operations.

BACKUP: The District supplies menstrual products in all of Middle and High Schools. Dr. McGovern will speak to the item.

STANDING COMMITTEE: **FINANCE AND OPERATIONS**

DATE OF MEETING: Wednesday, October 12, 2022

ITEM: Clancey (March 8, 2022)

Request that the Administration provide monthly reports regarding building maintenance to include timeframes on when work will begin and be concluded.

PRIOR ACTION:

- 3-17-22 - Member Clancey amended the item to read "quarterly" instead of "monthly".
It was moved and voice voted to refer the item to the Standing Committee on Finance and Operations as amended.
- 5-11-22 - STANDING COMMITTEE ON FINANCE AND OPERATIONS
Member Kamara asked for an update on the maintenance issues at Worcester East Middle School. Mr. Allen stated that MSBA rejected the request to repair the windows at WEMS.
On a roll call of 3-0, the item was held for the next quarterly report.
- 6-2-22 - SCHOOL COMMITTEE MEETING
The School Committee approved the action of the Standing Committee as stated.
- 8-15-22 - STANDING COMMITTEE ON FINANCE AND OPERATIONS
Mr. Bedard stated that there were 28 custodial vacancies and the custodial staff has been working diligently to get the school buildings ready for the first day of school. He also indicated that the athletic field preparations have begun and the lead time on supplies like electrical equipment, mechanical equipment and plumbing supplies continue to delay projects.
Mr. Bedard stated that the drinking water sampling for Lead and Copper was completed in May and the process of turning on or off fixtures and placing signage will be completed during the week of August 14th. Letters will be forwarded to principals to notify them of what the reading of the sampling was in their school and the information will be put on the WPS website. The quarterly PCB inspections are scheduled for Burncoat High and Doherty Memorial High schools and the asbestos activities three-year inspections are ongoing.
Mr. Allen stated that the \$150,000 SWIG School Water Improvement Grant from Mass. Clean Water Trust will provide funding for 15 water bottle filling stations in various schools. This will help alleviate the worry about the lead and copper in the drinking water.

(continued on Page 2)

BACKUP: Annex A (11 pages) contains a copy of the Quarterly Maintenance Update.

PRIOR ACTION (continued)

8-15-22 - Mr. Bedard stated that the:

- boiler replacements projects have begun at Belmont Community School, Chandler Magnet School, City View School and Goddard School of Science and Technology.
- boiler replacement at Vernon Hill School is in the designing stage.
- largest MSBA funded project will take place at Worcester Arts Magnet School over the next few years. This year, the roof will be completed by August 22, 2022.
- replacement of the hot water systems are being put in at Burncoat High and Burncoat Middle schools.
- bleachers at Burncoat High School are under design.
- general locker repairs will take place at Claremont Academy
- gym floor at Elm Park Community School is in the demolition stage and the bleachers will be installed during the second shift
- walk-in refrigerator will be replaced at Norrback Avenue School
- fire alarms are being replaced at West Tatnuck School

Mr. Bedard stated that once the fixed set of projects are laid out in the Capital Funding, it does not always mean that those projects will take place due to the fact that if a boiler breaks down or an emergency happens, the monies will need to be reallocated for those purposes.

Member Kamara asked if the elevator at Vernon Hill School and the roof in the lunch room at Grafton Street School are being fixed.

Mr. Bedard stated that the freight elevator at Vernon Hill School has significant issues and is beyond having parts replaced. There is no timeline on the repairs and discussions will take place regarding installing a new one. The cafeteria ceiling at Grafton Street school has begun and will be completed before the beginning of the school year.

Member Mailman asked if the system has ever outsourced for custodians.

Mr. Allen stated that outsourcing has not been used for custodial help but that is a conversation that could occur in the future.

Chair Novick asked if the Administration has a timeline for the installation of the bottle filling stations.

Mr. Bedard stated that there is one year to complete the grant and once the materials and fixtures come in, there will be a better understanding of the timeline.

Chair Novick asked if five boilers are a typical number to have work being done on during the year. **(continued on Page 3)**

PRIOR ACTION (continued)

- 8-15-22 - Mr. Allen stated that most MSBA funding is used for boiler replacements and there are times when some boilers fail and need to be worked on immediately.
- Mr. Bedard stated that there are at least 2 to 4 boilers in a school and it is not uncommon to have five boilers in the system to be down. When an MSBA boiler project begins in a school, all of the boilers, pumps, wiring, controls, pads, lights are replaced and the room is repainted.
- Chair Novick asked what the plans are going to look like for responding to the NEASC report for Burncoat High School and for an update on the work that Honeywell had done and is doing in the school regarding air quality and the HVAC systems.
- Mr. Allen stated that the Administration received a proposal from Honeywell which will be submitted to DESE for ESSER Capital approval. Once approved, most schools will be getting some level of Honeywell improvements. Nault Siemens will be addressing the upgrades for schools with air filtrations systems to MERV 13. What has been done through the summer was the planning process for the work to continue and the proposal to be sent to DESE for its approval. The work is scheduled to be completed in 2024.
- Chair Novick asked if there will be an update on the ESSER Funds regarding HVAC and ventilations systems.
- Mr. Allen stated that the Administration would provide a quarterly report once the approval is obtained from DESE for the HVAC work. Member Mailman requested that a copy of the two PowerPoints presented be forwarded to the School Committee.
- On a roll call of 3-0, the item was held.
- 8-18-22 - SCHOOL COMMITTEE MEETING
- On a voice vote, the action was approved as stated.

Facilities Management Department

School Committee – Quarterly Maintenance Update (2022-2023 – Q2)

gb 2-92 - Request that the Administration provide monthly reports regarding building maintenance to include timeframes on when work will begin and be concluded.

Member Clancey amended the item to read “quarterly” instead of “monthly.”

It was moved and voice voted to refer the item to the Standing Committee on Finance and Operations as amended.

CUSTODIAL SERVICES

- The Custodial Services team had a successful opening and continues to clean and maintain the buildings.
- Supervisors are working with the team to provide the needed support during this time of staffing shortage. We are working daily on custodial coverage and ensuring that our buildings are open and clean. Coverage at the schools is an ongoing challenge, and the department continues to interview & hire applicants as they become available.
- The grounds crew is now preparing all the equipment for upcoming snow removal operations while continuing to maintain the fields for the athletic department & youth sports.

MAINTENANCE SERVICES

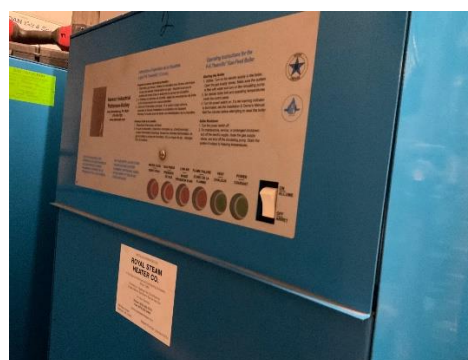
- Maintenance Services continues to work on the work orders at the various schools.
- Lead time on certain parts and materials continues to be a challenge.
- Service contractors continue to be engaged to augment the work of the in-house trades group.

ENVIRONMENTAL

- Based on the lead and copper in drinking water test results, all drinking water fixtures were turned on or off, respectively, and signage was placed prior to the start of school. Notifications of exceedances were sent to each school and posted on the district website.
- All drinking water fixtures with filters were inventoried and we will begin the preventive maintenance schedule for routine filter changes.
- The SWIG (School Water Improvement Grant) planning process has started. Principals were notified & engaged, and the locations of new fixtures assessed. Drafting of bid specification for procuring & installing fixtures is in progress.
- Quarterly PCB inspections are ongoing at Burncoat & Doherty.
- Continued AHERA activities (3-year inspections to be conducted October/November) are ongoing.

CAPITAL PROJECTS

- **Belmont Street Boiler Replacement** – The project has been designed, bid, and awarded. The contractor is on board, demolition of the old equipment is complete, and installation of the new equipment is underway.



- **Burncoat High DESE Report Improvements** – This construction work is 90% done and should be complete over the next few weeks.
- **Burncoat High NEASC Reports Studies** – Four firms have been engaged to prepare baseline reports and potential courses of action based on the findings of the NEASC report. These studies include building envelope, accessibility, mechanical systems, and traffic analysis improvements.
- **Burncoat High/Middle DHW Tank(s) Replacement** – The mechanical engineer has been engaged and has finalized the drawings & specifications for bidding. We are working with the purchasing department on the bidding process.
- **Burncoat High Gym Bleacher Replacement** – Specification development is underway and will be bid upon completion.

- **Burncoat High Window Blind Installation** – Window blinds are 95% installed. There were a small number of blinds that arrived damaged and the project will be completed when the replacement blinds arrive.



- **Chandler Magnet Boiler Replacement** – The project has been designed, bid, and awarded. The contractor is on board, demolition of the old equipment is complete, and the installation of the new equipment is underway.



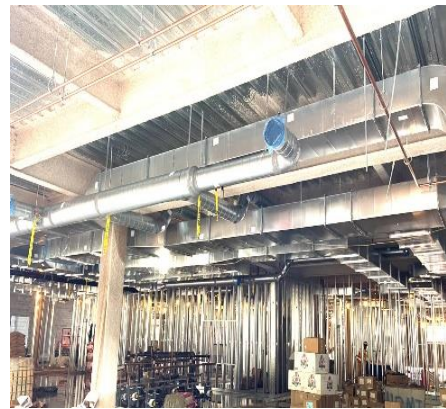


- **City View Boiler Replacement** – The project has been designed, bid, and awarded. The contractor is on board, demolition of the old equipment is complete, and the installation of the new equipment is underway.

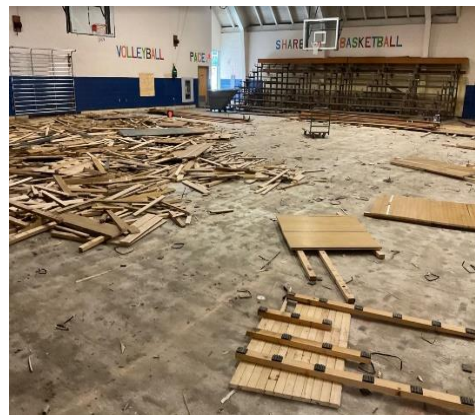


- **Doherty High School Construction** – The project is ongoing, as are measures to get the building weather-tight. Mechanical and interior framing installation work continues. Clean-up and mitigation from a recent fire is ongoing.





- **Elm Park Gym Floor Replacement** – The project has been designed, bid, and awarded. Demolition is nearly complete and moisture mitigation is underway. New floor will be installed upon arrival (expected in approx. 4-6 weeks).





- **Goddard Boiler Replacement** – The project has been designed, bid, and awarded. The contractor is on board, demolition of the old equipment is complete, and the installation of the new equipment is underway.





- **Greendale Parking Lot Repaving – Complete**



- **McGrath Cafeteria/Gym Floor Replacement** – An architectural firm is on board and the floor replacement is currently under design.
- **Norrback Domestic Water Pump Replacement** – An engineering firm is on board and working on the construction drawings & specifications. Schedule to be determined.
- **Norrback Fire Pump Replacement** – An engineering firm is on board and working on the construction drawings & specifications. Schedule to be determined.
- **Norrback Walk-In Cooler Replacement** – An architectural firm is on board and working on the construction drawings & specifications. Schedule to be determined.
- **Roosevelt Traffic Pattern Analysis** – An architectural firm is on board and working on the construction drawings & specifications. Schedule to be determined.
- **South High Construction** – Fields are now complete and in use by the district.



- **Vernon Hill Boiler Replacement** – An engineering firm is on board and working on the construction drawings & specifications. Schedule and cost estimate to be determined.
- **West Tatnuck Fire Alarm Replacement** – This project is 95% complete and should be finalized in the next few weeks.

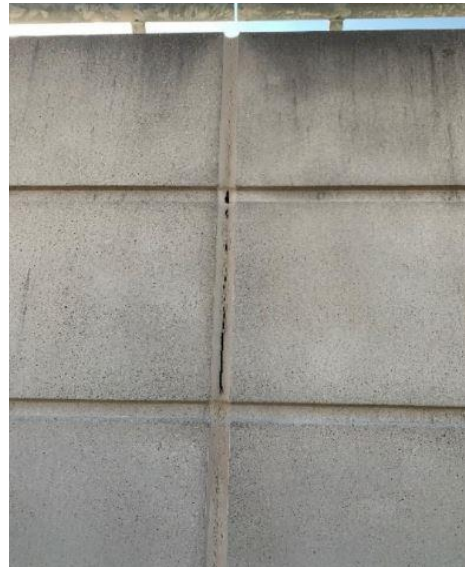
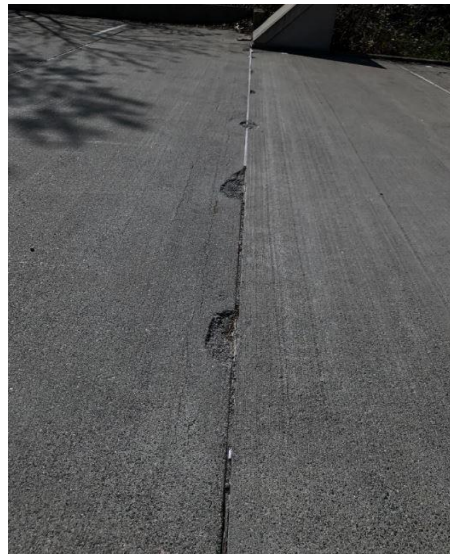




- **West Tatnuck Cafeteria Floor Replacement** – An architectural firm is on board and the floor replacement is currently under design.
- **Worcester Arts Magnet Roof Replacement** – This MSBA project is complete.



- **Worcester Arts Magnet ADA Improvements** – This MSBA project has been designed and is currently out to bid. The construction is expected to be done next summer. This is phase 2 of the ARP 2020 roofing project.
- **WTHS Parking Garage Repairs** – An Architectural firm was engaged to study the needed garage repairs and the report is currently under review.



STANDING COMMITTEE: **FINANCE AND OPERATIONS**

DATE OF MEETING: Wednesday, October 12, 2022

ITEM: Administration (August 15, 2022)

To review the status of the FY23 Budget and make appropriate transfers as required.

PRIOR ACTION:

9-11-22 - Member Novick asked what the final state budget is regarding offsetting the reduction due to ESSER funds, if necessary.
Mr. Allen stated that procedurally, a City Manager has to recommend appropriate free cash to the City Council and until that is approved, the funding isn't secure. The Administration is informing the School Committee that if the City Council were not to cover the free cash, it would use ESSER funds this year. It would not be making any reductions in programs or services.
On a roll call of 7-0, the item was filed.
It was moved to suspend the rules to reconsider the vote to file the item.
On a roll call of 7-0, it was moved to suspend the rules to reconsider the vote to file the item.
On a roll call of 7-0, it was moved to refer the item to the Standing Committee on Finance and Operations.

BACKUP: Annex A (3 pages) contains a copy of the FY23 Budget First Quarter Status Report.
Annex B (1 page) contains a copy of the 2022-23 Budget Account Summary First Quarter Report.

**WORCESTER PUBLIC SCHOOLS
 FY23 BUDGET
 FIRST QUARTER BUDGET STATUS REPORT**

The status of all Salary and Ordinary Maintenance accounts as of September 30, 2022 are shown in Annex B. Presented for each account is the amount budgeted for the current fiscal year, the amount expended or committed as of September 30th, and the projected balance at the closing on June 30, 2023. Salary and Ordinary Maintenance Account totals are:

<u>Budget Title</u>	<u>Budget Amount</u>	<u>Expended or Encumbered 09/30/22</u>	<u>Projected Balance 06/30/23</u>
Salaries	\$282,798,569	\$30,005,989	\$1,921,140
Ordinary Maintenance	<u>\$135,003,583</u>	<u>\$61,203,427</u>	<u>-\$1,925,419</u>
Total General Fund	\$417,802,152	\$91,209,417	-\$4,279

At this starting point in the fiscal year, a total of \$91,209,417 (22%) has been expended or committed. A description of the projected balances is as follows:

On July 28, 2022, Governor Baker signed the FY23 state budget resulting in final Chapter 70 State Aid, along with school choice and charter school tuition assessments and reimbursements. Overall, the final state budget provides the Worcester Public Schools \$945,067 less than the adopted budget amount. The Acting City Manager is working with the Worcester Public Schools to provide additional funding to fully offset this change in the state budget, thus resulting in no change for the Worcester Public Schools FY23 Budget. Absent that action by the city, the Worcester Public Schools will use carry-forward ESSER funding in order to not impact programs and services this fiscal year.

The following accounts have budget changes based on current operating conditions for the current school year:

Accounts with Budget Impacts:

Miscellaneous Educational OM 500136-92000 (-\$779,358): This account includes the addition of school bus insurance for the new fleet of vehicles. This item was included in the FY23 budget for Transportation 540103-92000. After DESE review, this cost should not be applied to the non-net school spending calculation, therefore transferring to 500136-92000. This line item also includes the district’s anticipated school safety, security risk and vulnerability assessment for all schools, as well as the administration building.

Transportation 540103-92000 (-\$589,226): The projected deficit in this account reflects the estimated projection for the lease of vehicles due to the supply-chain challenges the district faced since the start of the school year. This line also includes the increase of gasoline per gallon costs that were higher than budgeted. The expanded fleet is being serviced outside of the City’s DPW central garage.

Building Utilities Account 500146-92000 (-\$1,080,719): The projected deficit in this account anticipates the increase of natural gas supply and delivery charges at approximately 20% of the FY23 budget amount. The City is utilizing the Eversource default rate and will continue to reassess the market conditions to determine when to enter into a new contract for all City accounts, including the schools. The electricity line item is increase by 4% based on an increase of average usage through the end of FY22. This line item also includes an additional Cybersecurity firewall that is required to provide secure technology usage for students and staff.

Transportation Overtime Salaries 540-97201 (-\$669,048): The account reflects the necessary coverage that was required for the startup of the school year as well as projected costs to provide additional coverage as new drivers and monitors are continued to be on boarded. This account includes estimated projections as new staff is identified and supported through training.

Administration Salaries Account 500-91110 (-\$466,381): This account represents the new positions referenced in the chart below, as well as estimated projections for several positions that remain vacant including the Assistant Director of Informational Technology and Assistant Director of Athletics. This line item includes the estimated projections of new staff in the chart below as being hired during January 2023.

Custodial Overtime Salaries 540-97203 (-\$327,530): The account reflects additional coverage required to provide schools custodial services due to the count of vacant positions through the first quarter. This account includes estimated projections through the end of the year.

Support Overtime Salaries 540-97205 (-\$178,906): This account reflects the necessary coverage that was required to support the Student Information System implementation districtwide to include schools, as well as parent support. This line item also includes additional coverage required for the payroll department due to a vacant position.

Personal Services 500130-92000 (-\$113,096): The projected deficit in this account includes the contractual rates of the security services for the school locations, as well as the additional coverage for Chandler Elementary Community School. This line also includes the anticipated increase of special education services.

Accounts with Projected Balances to Offset Deficit Accounts:

Transportation Salaries 540-91117 (\$1,015,834): The account reflects vacant positions through the start of the school year and includes estimated projections as new drivers and monitors are continued to be onboarded. We are continuously monitoring as new staff are identified and supported through training. The estimated projections include the hiring of staff through the end of the school year. Additional costs and savings within this account resulting from the transition from contracted services to full district-operated transportation will be evaluated through the next two quarterly budget status reports.

Custodial Salaries Account 500-91120 (\$576,054): The projected balance in this account represents approximately seventeen vacant positions through the end of September. This account includes estimated projections of hiring custodial staff through the end of the year.

Maintenance Salaries Account 500-91120 (\$433,810): The projected balance in this account represents approximately eleven vacant positions through the end of September. These positions include Assistant Environmental Health & Safety Coordinator, Assistant Coordinator of Building & Grounds, Facilities Supervisor, Shop Foreman, and several HVAC and Carpenter positions. The projection includes the cost of replacement positions through the end of the school year, however, while these positions remain vacant, some district maintenance may be provided by vendor services as needed.

Health Insurance 500123-96000 (\$659,863): The projected balance in this account represents the corresponding vacant positions through the first quarter. This estimated projection includes new staff being hired through the end of the year.

Non-Instructional Salaries Account 500-91123 (\$169,192): The projected balance in this account represents several vacant positions of the new staff added for the FY23 budget. These positions have been continually on boarded, however, there are still approximately six positions (4 technology, 1 procurement coordinator & 1 contract coordinator position just approved by the School Committee) that are estimated to be appointed during the second quarter. This line item also includes five new positions, School Culture & Climate Assistants that are referenced in the chart below. These are anticipated to be hired during January 2023.

Based on the First Quarter Budget Status Report, the Administration recommends the following actions:

Amount	From Account	Account Title	To Account	Account Title
\$500,000	500-91119	Custodial Salaries	500146-92000	Building Utilities
\$400,000	500-91123	Maintenance Service Salaries	500146-92000	Building Utilities
\$500,000	540-91117	Transportation Salaries	540103-92000	Transportation
\$500,000	540-91117	Transportation Salaries	540-97201	Transportation Overtime Salaries
\$650,000	500123-96000	Health Insurance	500136-92000	Miscellaneous Educational OM

The first quarter report reflects the following new positions included in the general fund approved by the Superintendent.

Account	Account Title	Position Title
500-91110	Administration Salaries	Chief Academic Support Officer
500-91110	Administration Salaries	Positive Youth Development Director
500-91110	Administration Salaries	College & Career Director
500-91110	Administration Salaries	Family & Community Engagement Director
500-91110	Administration Salaries	Dean of Students - North High
500-91121	Administrative Clerical Salaries	Strategic Administrative Support
500-91123	Non-Instructional Salaries	School Culture & Climate Assistants (5 FTE)

**WORCESTER PUBLIC SCHOOLS
 2022-2023 BUDGET ACCOUNT SUMMARY
 FIRST QUARTER REPORT**

<u>Account</u>	<u>Account Title</u>	<u>Adopted</u>	<u>Expended or Encumbered</u>	<u>Balance</u>
500-91110	Administration Salaries	\$16,173,280	\$3,736,353	-\$466,381
500-91111	Teacher Salaries	\$203,401,816	\$15,633,201	\$171,581
500-91112	School Committee Salaries	\$101,880	\$25,470	\$0
500-91114	Teacher Substitutes Salaries	\$1,894,737	\$385,071	\$184,626
500-91115	Instructional Assistants Salaries	\$12,031,054	\$1,372,608	\$117,957
500-91116	Coach Salaries	\$776,243	\$7,177	\$71,100
540-91117	Transportation Salaries	\$14,700,483	\$1,914,023	\$1,015,834
500-91118	Supplemental Program Salaries	\$1,239,530	\$563,593	\$146,599
500-91119	Custodial Salaries	\$8,051,779	\$1,696,637	\$576,054
500-91120	Maintenance Service Salaries	\$2,194,745	\$341,460	\$433,810
500-91121	Administrative Clerical Salaries	\$3,937,942	\$891,427	\$144,458
500-91122	School Clerical Salaries	\$2,629,038	\$491,639	\$209,975
500-91123	Non Instructional Salaries	\$3,736,366	\$943,316	\$169,192
540-91124	Crossing Guard Salaries	\$472,626	\$48,260	\$58,092
500-91133	School Nurse Salaries	\$6,901,216	\$552,798	\$114,061
500-91134	Educational Support Salaries	\$2,048,487	\$633,296	\$83,404
540-97201	Transportation Overtime Salaries	\$907,348	\$222,681	-\$669,048
500-97203	Custodial Overtime Salaries	\$1,300,000	\$429,543	-\$327,530
500-97204	Maintenance Overtime Salaries	\$100,000	\$3,589	\$66,261
500-97205	Support Overtime Salaries	<u>\$200,000</u>	<u>\$113,846</u>	<u>-\$178,906</u>
	Salary Total	\$282,798,569	\$30,005,989	\$1,921,140
500101-96000	Retirement	\$21,595,715	\$22,074,059	\$25,400
540103-92000	Transportation	\$5,938,697	\$3,437,422	-\$589,226
500122-92000	Athletic Ordinary Maintenance	\$476,346	\$106,688	\$0
500123-96000	Health Insurance	\$57,513,385	\$10,402,837	\$659,863
500129-96000	Workers Compensation	\$2,238,447	\$404,869	\$0
500130-92000	Personal Services	\$1,919,679	\$1,326,882	-\$113,096
500132-92000	Tuition	\$20,622,330	\$12,010,437	\$0
500-92204	Instructional Materials	\$3,666,774	\$1,185,983	\$0
500136-92000	Miscellaneous Educational OM	\$5,876,124	\$3,803,372	-\$779,358
500137-96000	Unemployment Compensation	\$371,247	\$242,269	-\$41,021
500146-92000	Building Utilities	\$7,163,652	\$3,456,544	-\$1,080,719
500152-92000	Facilities Ordinary Maintenance	<u>\$7,621,187</u>	<u>\$2,752,064</u>	<u>-\$7,262</u>
	Non Salary Total	\$135,003,583	\$61,203,427	-\$1,925,419
	Total General Fund Budget	\$417,802,152	\$91,209,417	-\$4,279

STANDING COMMITTEE: **FINANCE AND OPERATIONS**

DATE OF MEETING: Wednesday, October 12, 2022

ITEM:

To consider monthly updates on the implementation of district-operated transportation during the 2022-23 school year.

PRIOR ACTION:

9-1-22 - On a roll call of 7-0, the item was referred to the Standing Committee on Finance and Operations.

9-8-22 - STANDING COMMITTEE ON FINANCE AND OPERATIONS

Mr. Allen presented the September Student Transportation update which included:

- 74 Full-Size Bus Drivers (full size): 17 WPS buses
- 95 Mid-Size Bus Drivers and 12 new buses
- 109 Bus Monitors 42 leased
- 35 Drivers in Training

Additionally, 32 new buses were awaiting registration and inspections. The number of drivers currently in training are projected to bring the Transportation Department to full budgeted strength. He stated that the district began this school year using the new Versatrans My Stop app and that a few technical issues occurred in particular, double trips do not show on the app, and some adjustments were made.

If there are any questions regarding accessing the app, caregivers can call the Transportation Department at (508) 799-3241.

Mr. Allen also stated that any School Committee policy change including changing start times or changing walk zones for the 2023-24 school year impacting the number of buses needed would have to be voted on as soon as possible in order to place orders for additional buses for next year.

There are 13 buses coming off of lease at the end of this school year, and Mr. Allen provided information of various alternative fuels for those buses that have been explored by the administration; a decision on that would also be needed as soon as possible. Administration recommends that the district plan to use propane for this set of buses, and pilot an electric bus.

The district plans on implementing a transportation registration portal for secondary students to pre-register in order to allow for better load management and planning for 2023-24.

He thanked the whole transportation team including drivers and liaisons for their work during the first two weeks of the school year.

(continued on Page 2)

BACKUP: Annex A (4 pages) contains a copy of the October Student Transportation Update.

PRIOR ACTION (continued)

9-8-22 - Member Mailman asked if there was any data available from other districts that currently use electric buses. Mr. Allen stated that he and Mr. Hennessey have been attending transportation conferences pertaining to the use of alternative fuel, but due to the fact that electric buses are three times the cost of a regular school bus, and that there are concerns about such buses' with the cold climate, with hills, as well as with the infrastructure needed for their support, the district would prefer to use propane as the alternative fuel choice at this time, piloting an electric bus.

Mr. Hennessey provided the following advantages of using propane in the buses rather than gasoline:

- price per gallon is significantly less
- maintenance is significantly lower
- no engine warmup needed for heating
- less oil changes needed
- no hazardous waste

Chair Novick asked if there are plans to provide My Stop access for private and parochial school families and Mr. Freeman stated that it is possible, but will take further data sharing.

Member Mailman asked for more information on the out-of-school providers and Mr. Allen stated that the Administration met with them again in August and provided the current practice which is if a bus is heading in a certain direction and if there is capacity to take on the students. The process has not changed, but it's the number of buses heading in that direction that has changed. Once there are more buses and drivers, there will be greater flexibility. Mr. Hennessey stated that the district started with the same locations that it ended with last year. Mr. Freeman stated that there were other providers such as Ride Rite that were providing transportation but they are also experiencing capacity issues.

Chair Novick stated that the Student Handbook clearly states that the transportation provided is from a student's home to school and school back home. She questioned if the Committee should consider clarifying the language. She also asked if a parent inquired about out of school transportation, they should call the Transportation Department for information. Mr. Allen suggested they could call the provider.

On a roll call of 3-0, gb 9-355, gb 1-101, gb 2-44, gb2-109 and gb 2-205 were filed and gb 2-241 will be the current transportation item and will be held for the next meeting.

9-15 22 - SCHOOL COMMITTEE MEETING

The School Committee approved the action of the Standing Committee as stated.

WORCESTER PUBLIC SCHOOLS
 STUDENT TRANSPORTATION MONTHLY UPDATE
 OCTOBER 2022

Bus Driver Hiring and Recruitment

As of October 5, 2022, the staffing plans for the next school year:

	Full Size Bus Driver	Mid Size Bus Driver	Bus Monitors
Total Employees (or in Process)	73	97	110
Current Routes	<u>74</u>	<u>89</u>	<u>89</u>
Difference between Planned Routes	-1	8	21
Total Planned Routes	<u>101</u>	<u>95</u>	<u>95</u>
Difference between Planned Routes	-28	2	15
Budgeted Positions	<u>118</u>	<u>112</u>	<u>112</u>
Difference between Budgeted Positions	-45	-15	-2

Drivers in Training

Permitted Drivers	15
Trainees working on Permits	<u>14</u>
	29

In addition, there 40 additional people in the evening training program.

School Bus Vehicle Procurement

Current Vehicle Fleet	Full-Size Bus	Mid Size Bus
WPS Buses	16	63
New Buses	48	0
Leased Buses	<u>49</u>	<u>44</u>
Total Vehicles as of 8/31/22	113	107

Versatrans My Stop

The district began using Versatrans My Stop to start the school year to allow students and caregivers to see where their bus is in relation to their bus stop with an estimated time of arrival. Generally, the app is working well, but with any new software use, there have been some adjustments to implementation.

The Administration is aware of a few issues with accessing the student information in the app.

Instructions: **Username:** Students ID number
Password – The default password generated is the Student’s Birth Date. The Birth Date must be entered with two digits for the month, two digits for the day, and four digits for the year. *You will be able to change this if you wish, once the setup is complete.*

The Transportation Department can assist students and caregivers with accessing the My Stop information by calling 508-799-3241.

An issue that has been identified with My Stop for Android users has new guidance posted at the end of this report.

Next Steps & Open Items:

- **Additional Buses and Drivers:** Any School Committee policy change for the 2023-24 school year impacting the number of school buses (change in walk radius, school start times, etc.) will need to be determined by mid-Fall to bid and place orders for any additional buses that would be needed for next school year.
- **Electric Bus Pilot:** The district is eligible to apply for funds that would provide up to \$375,000 per vehicle and \$20,000 in charging stations through federal infrastructure funding. To be eligible, the district must exchange certain eligible combustion engine school buses. Based on the current fleet of vehicles, the district will explore an application for up to 15 electric school buses in the application period that is expected to open within the next month, for delivery in 2023 or 2024 depending on vehicle availability.
- **7D Vans:** The ESSER-approved budget includes the purchase of 40 vans for out-of-district student transportation. Due to supply chain issues and the availability of these types of vehicles (minivans and transit-style vans), the Administration delayed the implementation of this service until the 2023-24 school year. A bid for the purchase of these vans will occur in late September/early October to allow for delivery of vehicles by the next school year.

- **Student Registration for Buses:** The Administration intends to develop and implement a student registration for student transportation in Spring 2023 for the 2023-24 school year, an enhanced version of the transportation registration portal currently used for K-12 students in the city's private and parochial schools. This will allow the district to better manage student load planning in the routing of buses, and it will allow for the identification of student transportation eligibility earlier and allow for better planning.
- **Combined Bus Passes & Student IDs:** As the district now owns all school buses for transportation, the Administration is pursuing a combined student ID that can also be used as a bus pass, and school meals program pass using RFID technology. This integrated technology would enhance student rider safety with instant, online insight into bus ridership. It would track when and where riders get on and off the bus. The technology would help search for missing children by quickly identifying when and where a rider got on or off, quickly and accurately helping parents who are looking for their child's bus, and analyzing historical ridership data by bus to optimize routes and stops.
- **Fueling Location:** The Administration is finalizing plans for a fueling station for buses and other WPS vehicles to be located on Pullman Street in Worcester. This is necessary and planned as part of the district-operated transportation model (and space RFP) due to the capacity limitations at the DPW fueling location on Albany Street due to the increase in the number of vehicles. The fueling location is expected to be completed by February 2023.



Versatrans My Stop App Android User Guidance

Recent software updates in the Android operating platform (version 12 or 13) are causing compatibility issues with the Versatrans My Stop mobile app. This issue may result in the app uninstalling from the Android phone home screen and/or not appearing after attempting to reinstall it from the Google Play store. The app developers are working to resolve this issue.

A workaround is available for users of Android phones running the newer operating systems updates can access the information they need via the web.

Please follow the instructions below to access the web version of My Stop.

1. [https:// busapp.teamonline.org/onscreen/Login.aspx](https://busapp.teamonline.org/onscreen/Login.aspx)
2. Log in with your existing My Stop username and password

To save the page to your home screen:

- Open the browser settings (usually three dots in the corner of the app)
 - For Chrome: "Add to Home Screen"
 - For Samsung Internet: "+ Add page to," then "Home screen"

Please let us know if you have any other questions. Thank you for your patience as we work to resolve the issue with the new Android software versions.

STANDING COMMITTEE: **FINANCE AND OPERATIONS**

DATE OF MEETING: Wednesday, October 12, 2022

ITEM: Miss Biancheria (September 23, 2021)

Request that the Grant expenditures be sent to the Standing Committee on Finance and Operations for further discussion.

PRIOR ACTION:

9-23-21 - Mr. Allen stated that the final FY22 Budget reflects a 2.25 million dollar increase and provided a page from the Budget book detailing how the monies would be dispersed. The City Manager and City Council will be adopting the new budget later this Fall followed by the approval of the School Committee.

Ms. Novick made the following motion:

Request that the Administration provide a report on how the IDEA monies will be allocated.

Miss Biancheria made the following motion:

Request that the Grant expenditures be sent to the Standing Committee on Finance and Operations for further discussion.

On a voice vote, the item was approved and the Grant expenditures sent to Finance and Operations.

BACKUP: The Administration recommends that the item be filed.

STANDING COMMITTEE: **FINANCE AND OPERATIONS**

DATE OF MEETING: Wednesday, October 12, 2022

ITEM: Ms. Novick (December 2, 2021)

Request that the question of sustainable funding be forwarded to the Standing Committee on Finance and Operations to research other available sources.

PRIOR ACTION:

10-21-21 - On a roll call of 6-0-1 (absent Miss Biancheria), the item was referred to the Standing Committee on Governance and Employee Issues.

11-23-21 - STANDING COMMITTEE ON GOVERNANCE AND EMPLOYEE ISSUES

Superintendent Binienda stated that since becoming a 1-1 district, the Administration has been in receipt of broken or missing Chromebooks and chargers. She stated that it has become a financial burden to replace those items. The Administration found that other school districts have an agreement that parents need to sign stating that if there is a missing or damaged Chromebook or accessory that they are responsible financially for those items. The Administration drafted a policy and was looking for guidance from the Committee on formulating a policy.

Mr. Walton stated the WPS IT department is responsible for the upkeep of Chromebooks. Since the return to in-person learning, the number of damaged Chromebooks has increased whether done intentionally or unintentionally.

Mr. Monfredo stated that there should be a policy created to include some responsibility on the students and parents.

Ms. Novick stated that there are already policies in place regarding technical use (Policies IJ, EB and JQ) and feels there is no a need to create an additional policy. She recommended that the item be forwarded to the Standing Committee on Finance and Operations to seek other available resources.

Superintendent Binienda has met with Mr. Allen to discuss ways to fund the replacements and stated that the drafted policy was the result of those meetings.

Mr. Walton spoke to the suggestion of implementing an insurance clause into the policy. He also stated that approximately 500-600 Chromebooks were perhaps intentionally broken. Four thousand chargers have been ordered due to loss.

(continued on Page 2)

BACKUP: The Administration recommends that the item be filed.

PRIOR ACTION (continued)

11-23-21 - (continued)

Ms. Novick made the following motion:

Request that the question of sustainable funding be forwarded to the Standing Committee on Finance and Operations to research other available sources.

On a roll call of 2-1 (nay Mr. Monfredo) the motion was referred to the Standing Committee on Finance and Operations.

12-2-21 - SCHOOL COMMITTEE MEETING – The School Committee approved the action of the Standing Committee as amended.

Mr. Monfredo made the following motion:

Request that the Administration consider a contract for families to sign and research other school districts' policies regarding the proper use of Chromebooks and accountability for them.

Ms. McCullough requested that Mr. Monfredo's motion be amended to update the current policy to include the word Chromebooks.

On a roll call of 7-0, the motion was approved as amended.

Ms. Novick made the following motion:

Request that the Administration distribute the surplus Chromebooks at South High Community School, that were given to the schools from MSBA, to those schools in need of replacement Chromebooks.

On a roll call of 5-2 (nays Miss Biancheria and Mr. Monfredo), the motion was approved.

STANDING COMMITTEE: **FINANCE AND OPERATIONS**

DATE OF MEETING: Wednesday, October 12, 2022

ITEM: Administration (January 7, 2022)

To consider input from the School Committee's student representatives.

PRIOR ACTION:

1-20-22 - The students provided their suggestions on what the School Committee could do to address the issues.

Transportation

Expand the bus routes within the current two-mile radius.

Mayor Petty made the following motion:

Request that the Transportation portion of the survey be referred to the Standing Committee on Finance and Operations

On a roll call of 7-0, the motions were approved.

BACKUP: The Administration recommends that the item be filed.