

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

Administrative Representative
Brian Allen

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

AGENDA #7

The Standing Committee on FINANCE AND OPERATIONS will hold an in-person meeting:

on: September 18, 2023

at: 5:30 p.m.

in: Room 410, Durkin Administration Building, 20 Irving St. Worcester

**This meeting will be in person only. It will be streamed, but not hybrid. If you would like to speak to any item at this meeting, please plan to attend in person.*

ORDER OF BUSINESS

I. CALL TO ORDER

II. ROLL CALL

III. GENERAL BUSINESS

gb 2-92.12 Clancey

(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 3-153.1 Administration

(June 2, 2023)

To review the Independent Accountants' Report on Applying Agreed-Upon Procedures for the DESE End of Year Financial Report for Fiscal Year 2022.

gb 3-159.1 Mailman

(June 5, 2023)

To create a finance and operations focus on building repairs and maintenance for the coming year similar to our focus this year on transportation.

V. ADJOURNMENT

STANDING COMMITTEE: **FINANCE AND OPERATIONS**

DATE OF MEETING: Monday, September 18, 2023

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 (9 pages) Maintenance Update 2022-2023 (Q3)

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.
- 10-12-22 - STANDING COMMITTEE ON FINANCE AND OPERATIONS
Mr. Bedard presented the quarterly maintenance report which included custodial and maintenance services and an update on environmental work. He also provided updates on all capital projects at all WPS schools.
Mr. Allen stated that the priorities are heating systems, boilers and fire alarms and that the safety of all students and faculty takes precedence over any other capital project.
Mr. Allen stated that the ionization equipment and the MERV-13 updates that were installed during COVID were intended to be permanent fixtures in the schools.

(continued on Page 4)

PRIOR ACTION (continued)

- 10-12-22 - Mr. Bedard stated that there have been some delays with Honeywell and Nault Siemens. An architect was engaged to look at some of the yellow mid-range equipment and identified a series of schools where work needs to be done. Honeywell is now ready to get started doing their final field work and go through the schools to look at some of the fine tuning thing that needs to be done to install some of the equipment, potential asbestos and hazardous materials testing. Once they complete that last round, which usually takes about 3 weeks to a month to do that exploratory, then they'll be in a position to put that work out for a bid and then to start. Mr. Allen stated that DESE has given preliminary approval for ESSER funding. The work has always been aligned to ESSER III spending which extends through September 2024. Due to the amount of work and the fact that all schools are getting some level of HVAC improvements other than not brand new schools, it will take additional time to provide that report.. Chair O'Connell Novick asked if a letter should be sent on behalf of the School Committee advocating for an extension on ESSER III spending. Mr. Allen responded that the ESSER III timeframe may need to be extended based on the amount of work that is going into HVACs in the buildings and also potential supply chain issues. The concern is being able to complete all of the work by the September 2024 deadline. Any advocacy about extending ESSER III, even if contractual commitments are in before that date, is something that Mr. Allen would recommend. He stated that there has been language regarding this topic that he can look at to see if its applicable to what is being suggested and then possibly replicate that same language. On a roll call of 2-1 (absent Kamara), the item was held for the next quarterly update.
- 10-20-22 - SCHOOL COMMITTEE MEETING
On a voice vote, the action was approved as stated.
- 2-13-23 - Request that the Administration provide quarterly reports regarding building maintenance to include timeframes on when work will begin and be concluded.

Mr. Allen provided updates on the capital projects throughout the district. Discussion centered around the HVAC projects timeline, matching funding sources to priorities, and window/blind replacements.
On a voice vote, the motion to hold was approved.

BACKUP:

- Annex A (7 pages) contains the FY24 Quarter 1 Facilities Update.
Annex B (18 pages) contains the FY24 Quarter 1 District Capital Projects Update.
Annex C (10 pages) contains the FY23 Quarter 4 Facilities Update.

Department of Facilities Management

School Committee – Quarterly Update (FY24 – Q1)

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

CUSTODIAL SERVICES:

- As of the start of the school year, August 28, 2023; there were 147 custodians in their respective buildings and 7 grounds crew throughout the district.
- There has been little attrition, with the departure of 1 custodian.
- Currently there are 8 open custodial positions with 18 applicants. In the past two weeks, interviews have been conducted and seven offers have been extended to candidates.
- There has been extensive discussion around the creation of a training program for new custodians. Plans to have a working draft by mid-Q2.

MAINTENANCE/TRADE SERVICES:

- The Facilities Department is in the process of procuring a new computerized maintenance management system (CMMS). Presently, we are investigating if a system can be procured through a state-approved buying group or “contract”. If this does not come to fruition, a “Request for Proposal” has been written and will be posted once it is determined the system cannot be procured through other means. We continue to use SchoolDude for work orders, preventative maintenance and permits.
- The WPS trades-staff continue to address work orders, both emergent and requested.
- The staffing remains a concern. It is our intention to double the staff by the end of the fiscal year.

ENVIRONMENTAL HEALTH & SAFETY:

- A third of district schools were sampled for lead and copper in drinking water (sampling is required every 3-years). Any problematic fixtures have been turned off and updated signage placed, accordingly.
- The SWIG (School Water Improvement Grant) project is in progress and has an anticipated completion target of November. Once all the installations are complete, each unit will be tested to ensure the equipment meets the accepted lead levels.
- Claude Jean Philippe, our new Assistant Environmental Health & Safety Coordinator position joined the department in July. He has been a great addition to the team and has been working closely with Kristen Tran, Environmental Health & Safety Coordinator, to assist with all the summer projects.

SUMMER 2023 PROJECTS:

The summer projects commenced once school ended. In addition to the large-scale capital projects in progress for the summer of 2023, there were numerous smaller, non-capital, needs that were completed over the nine week summer break. These projects were completed through a compliment of in-house trades staff and contracted vendors.

District-Wide:

- **Painting** – Rooms – 75 rooms were completed in 14 different buildings.
Halls – 15 hallways were completed in 4 different buildings.
Staircases – 3 staircases were completed in 1 building.
Graffiti – there were 5 areas at 2 buildings were either removed or painted over.
- **Playgrounds** – There was 400 yards of new mulch spread at ## playgrounds and there still five additional playgrounds to spread mulch (approximately 300 yards) at.
- **School Relocations** – La Familia Dual Language was moved to Chandler Magnet and Alternative School (St. Casimir's) to 11 McKeon Road. Subsequently, both buildings were cleaned and turned back to the owners on/or by July 1.

Individual Schools:

- **Belmont** – A wall was installed in a “pod”, creating two physical classrooms, allowing for a better learning environment. The wall was painted, and cove base was installed. The library walls were painted.
- **Burncoat High** – The main office had the carpeting replaced and walls painted. The conference room's walls were painted. The bathrooms near main office had their walls painted. The offices near the main office had the walls painted. Door hardware replaced/ repaired. A roof leak in the hallway outside the gym was repaired.
- **Burncoat Middle** – The front hallway was painted. A new walkway was installed from Burncoat Street to the entry area. The rooms in the Guidance suite were painted.
- **Chandler Magnet** (*outside the scope of work for the renovation of rooms*) – A wall was installed in room 204; it was painted and cove base installed. Several areas throughout the school had damaged floor tiles replaced. The mechanical room located below the gymnasium had significant abatement and cleaning done to address the odor issues in the building. In addition, sump pump was replaced, the tunnels for the old heating system were blocked off and dehumidifiers were installed to mitigate any additional moisture. The lockers were secured and painted, and coat and backpack hooks were installed. The overgrowth along the pathway running from the parking lot to the play area was cut back.
- **City View** – There was a considerable amount of poison ivy was removed. The vegetation was spreading into areas used by the students. It was deemed a safety issue.
- **Clark Street** – A fence enclosure was installed at the request of the principal. There were two classrooms and a hallway painted.

- **Columbus Park** – The 1st floor hallway, three offices and classroom in the basement were painted. The utility crew addressed the grounds, doing a complete cleanup of the areas around the building.
- **North High** – The State Championship Boys Basketball banners were hung in the gymnasium.
- **Durkin Administration Building** – A repair to the parking lot was done which was due to water erosion. Several new offices were painted. Facilities has been assisting with the ongoing personnel/staff moves.
- **Elm Park** – Addressed issues with bathrooms; replaced stalls and replace 5 bathrooms fixtures.
- **Fanning** – Installation of handicap hardware in the 1st floor bathroom. Extensive repairs were done to the 2nd floor boys’ bathroom: including repairing sinks, toilets, urinals and scraping and painting stalls.
- **Flagg St.** – There were 4 classrooms painted.
- **Forest Grove** – The leak above the library was addressed; roof repairs were conducted.
- **Gates Lane** – Installed an air conditioning unit in a classroom and moved an “inclusion” room to another space.
- **Gerald Creamer Center** – A wall was removed a wall in a classroom and another was installed in a separate classroom. The new wall was painted and cove base was installed. The roof was inspected and repairs were made to address a leak in room 210. There were 3 classrooms painted.
- **Jacob Hiatt** – There were 2 classrooms painted. A defunct generator was removed from the side of the building. The feed line for water that ran from the 1st floor to the 3rd floor was repaired.
- **Lakeview** – A whiteboard was installed in a classroom.
- **Lincoln St** – Two walls, in the basement classrooms, were removed to provide more educational space and the resulting rooms were painted. Also there were several bathrooms painted and new exhaust fans installed.
- **Midland** – Three new offices (2nd & 3rd Floor) were created out of storage areas; the walls prepped and painted. The Teacher’s Lounge was converted into a classroom; the carpet was removed, a new floor installed, and walls were painted and new cove base installed.
- **Millbury Head Start** – Floor tiles and mastic were abated, removed and replaced with new tiles.
- **Norrback Avenue** – The wall in the *Norrback Room* was repaired; new drywall/cement board was installed, painted wall, and new cove base installed.

- **Quinsigamond Elementary** – There was a considerable amount of poison ivy was removed. The vegetation was spreading into areas used by the students. It was deemed a safety issue The staff removed of graffiti from the building on multiple occasions.
- **Roosevelt** – The inclusion areas in 4 classrooms were replaced. The utility crew cut back vegetation that had overgrown along Sunderland Road and Grafton Street.
- **South High** – Dividers were installed in several bathrooms. A broken window was replaced in the back staircase.
- **Sullivan Middle School** – Repair of valve of a subterranean pipe which caused a sinkhole in drive and the asphalt was patched. The elevator was repaired. Approximately 20 pieces of door hardware were replaced or repaired. Two classrooms were painted.
- **Tatnuck Magnet** – Repairs were made to bathroom hardware that had been falling off the wall. The outside hose bib was moved to a more appropriate place, so the community gardens could be watered. A damaged basketball pole was removed and the hole was filled in with concrete.
- **University Park Community School** – Assisted with removal of surplus furniture, boxes and trash from two storage areas in the basement.
- **Wawecus** – A portable divider was put in the cafeteria, providing a separate area for the teachers to have lunch. A portable divider was put in a classroom. Damaged/missing floor tiles in the café were removed and replaced. A monitor was installed in the Principal's office. TV mounts were installed in the lobby. All hallways and eight classrooms were painted. Nine whiteboards were installed in classrooms. The storage area (old locker rooms and bathrooms) were cleaned and trash removed providing usable space for storage. The rotted wood on the picnic tables were replaced. A tree with significant damage to its trunk was removed, it was a safety issue and had the potential to fall without notice.
- **West Tatnuck** – There was a considerable amount of poison ivy was removed. The vegetation was spreading into areas used by the students. A hallway and 3 classrooms were painted.
- **Worcester East Middle** – There was a significant amount of painting done, all hallways, and staircases and 10 classrooms were painted.
- **Worcester Tech** – It became apparent that the air compressors needed to be repaired rather than (at this time) replaced. This was due to the inability to procure new compressors and install the replacements over the summer break. A vendor has been able to completely repair one compressor and the second is needs a motor repaired. This is an improvement of a compressor with one (of two) motors working, which did not provide the amount of air for all the shops. Work will continue until the air compressors and other accessories are working as designed and can be used appropriately.

DISTRICT CAPITAL PROJECTS:

District Capital Projects continue to progress alongside the ongoing smaller upgrades and repairs. WPS Facilities has begun enhanced tracking of projects, working with Finance and Procurement to make internal process improvements. Below is a summary, and additional slides provide visuals on key projects and initiatives.

- **ADA District-wide Study** - Deborah Ryan Associates studies nearly complete for the following schools: Thorndyke, Gerald Creamer Center, Harlow Challenge & Reach, Columbus Park, and Lincoln Street. Draft reports have been provided for comment, with final reports anticipated Summer 2023.
- **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. These studies are now complete.
- **Burncoat High Gym Bleacher Replacement** – The main part of the project is complete. The contractor is working on scheduling a training session for the staff that will be utilizing them.
- **Burncoat High Gym Floor Refinishing** – Project is complete.
- **Chandler Magnet Classroom Renovations** – The main part of the project is complete; working through “punch list” items. Anticipated completion is the week of September 18th.
- **Doherty Memorial High School Construction** – The project is ongoing, and the building is now weather-tight. Mechanical and interior framing installation work continues, and MEP system installs are progressing on schedule. Exterior site work is advancing. Move meetings scheduled and RFP for move being assembled by the OPM. FFE items review taking place currently, with WPS Facilities working with CoW Dept. of Public Facilities to descoped outstanding items. Existing school to be demolished after the close of the 2023-24 school year. Project tracking on schedule for a Fall 2024 opening of the new facility.
- **Elm Park Community Gym Floor Replacement** – There was additional work that needed to be done before the floor could be finished; this work included staining the floor around the perimeter, in the “lane” (box located under the basket) and at center court. “Elm Park School” was painted at center court and along the baseline. The roof drain, above the floor, failed which caused damage to the wood floor. The floor needs to be repaired before the floor can be finished. Anticipated completion by end of September.
- **Harlow Challenge & Reach Fire Protection Install** – The main part of the project is complete; working through “punch list” items.
- **“Honeywell Project” District-wide HVAC Upgrades** - \$22 million investment, across majority of schools in the district. Scope includes automated controls upgrades, exhaust fan replacements, rooftop units, heating systems. Project will be completed in phases, with on-going work though the Fall of 2024.

- **South High Construction** – Fields are now complete and in use by the district. WPS Facilities is working with general contractor to ensure punch list items and MEP systems are functional. Some retro-commissioning may be required, especially on HVAC systems.
- **West Tatnuck Fire Alarm Replacement** – This project is now complete.
- **Worcester Arts Magnet ADA Improvements** – The project is substantially complete; working through “punch list” items and project closeout.

PROJECTS IN PIPELINE:

- **Burncoat Middle & High Traffic Pattern Analysis** - Conceptual design for traffic and pedestrian improvements have been completed by Mount Vernon Group Architects at the same time as the Roosevelt study. A conceptual estimate was provided to the School Committee for review. At this time, there is insufficient funding to execute the entire project as designed.
- **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. These studies are now complete.
- **Forest Grove Chiller Replacement** - Project in design and engineering phase. Project targeted for bid in calendar year 2023. Schedule to be determined based on equipment lead times.
- **Lincoln Street Bathrooms** - Project construction drawings and specifications are complete. Project will be out to bid in Q3 FY24, with anticipated completion Summer of 2024.
- **McGrath Cafeteria/Gym Floor Replacement** – Project construction drawings and specifications are complete. Mercury testing completed in FY23. Project will be out to bid in Q2/Q3 FY24, with anticipated completion Summer of 2024.
- **North High Chiller Replacement** - Project in design and engineering phase. Project targeted for bid in calendar year 2023. Schedule to be determined based on equipment lead times.
- **Norrback Fire Pump Replacement** – Project construction drawings and specifications complete. Project will be out to bid in fall of 2023. Schedule to be determined based on equipment lead times.
- **Norrback Walk-In Cooler Replacement** – Project construction drawings and specifications are in progress. Project will be out to bid in Q2 of FY24, with anticipated completion summer of 2024. Temporary provisions will be put in place for the start of the 2023-24 school year.
- **Roosevelt Traffic Pattern Analysis** – Conceptual design for traffic and pedestrian improvements have been completed by Mount Vernon Group Architects. A conceptual estimate was provided to the School Committee for review. At this time, there is insufficient funding to execute the entire project as designed, but Facilities leadership is exploring alternative schemes and lower cost alternatives to alleviate traffic issues experienced at drop-off and pick up.

- **Norrback Domestic Water Pump Replacement** – Project construction drawings and specifications complete. Project will be out to bid in fall of 2023. Schedule to be determined based on equipment lead times.
- **West Tatnuck Cafeteria Floor Replacement** – Project construction drawings and specifications are complete. Project will be out to bid in Q2 FY24, with anticipated completion Summer of 2024.
- **WTHS Advanced Manufacturing Relocation** - Grant opportunity by HAAS to relocate the WTHS Advanced Manufacturing program to a renovated space within the School. WPS Facilities will provide oversight and project management services, while major funding will be covered under the grant opportunity (\$350,000).
- **WTHS Air Compressor Replacement** - Project construction drawings and specifications complete, calling for full replacement of two air compressors. Facilities is looking at an option to rebuild the existing compressor units as the lead time on new equipment will not allow for completion ahead of the 2023-24 school year. Full replacement with new equipment is targeted for Summer 2024.
- **WTHS Parking Garage Repairs** – Project construction drawings and specifications complete. Project is bid and contract signatures in process. Anticipated to be complete ahead of the new school year.
- **Worcester East Middle Window Replacement & ADA Upgrades** - WPS is exploring options for replacement of all exterior windows at Worcester East Middle School. Feasibility studies have been completed, and Facilities is reviewing cost and scope data. DESE grant funding will be sought out to cover window replacement costs.

District Capital Projects - Q1 FY24 Update



Capital Projects - Tracking

WPS Capital ID	Project ID	Project Name	Project Type	Location	PO #	Project Status	Vendor	Budget	Expenditures	Remaining Balance	% Complete
WPSCAP-1	PRJ-1	ALL SCHOOL - DHW Tank Replacements	Design	ALL School	638505	Completed	EDM	\$25,300	\$25,300	\$0.00	100%
WPSCAP-1	PRJ-2	ALL SCHOOL - DHW Tank Replacements	Construction	ALL School	653167	Completed	AALANCO	\$155,040	\$155,040	\$0.00	100%
WPSCAP-2	PRJ-3	Alternative School- St Casimir's Facilities Assessment	Pre-Design	Alternative	657502	Completed	Habeeb & Associates	\$25,000	\$25,000	\$0.00	100%
WPSCAP-3	PRJ-4	North and Gates Lanes Projects- Advertisements	Pre-Design	Various	643996	In Progress	Worcester Telegram	\$500	\$0	\$0.00	0%
WPSCAP-4	PRJ-5	Belmont - Boiler Replacement	Design	Belmont	644186	Completed	EDM	\$32,550	\$32,550	\$0.00	100%
WPSCAP-4	PRJ-6	Belmont - Boiler Replacement	Construction	Belmont	663982	In Progress	AALANCO	\$240,183	\$230,221	\$9,962.44	96%
WPSCAP-5	PRJ-7	BHS & BMS- Water Heater & Boiler Replacement	Design	BHS & BMS	655221	In Progress	EDM	\$59,900	\$58,020	\$1,880.00	97%
WPSCAP-5	PRJ-8	BHS & BMS- Water Heater & Boiler Replacement	Construction	BHS & BMS	670794	In Progress	AALANCO	\$755,150	\$703,043	\$52,107.25	93%
WPSCAP-6	PRJ-9	BHS & BMS- Traffic Circulation	Design	BHS & BMS	666237	In Progress	MVG Architects	\$22,000	\$22,000	\$0.00	100%
WPSCAP-6	PRJ-10	BHS & BMS- Traffic Circulation	Construction	BHS & BMS		Not Started		\$4,271,561		\$4,271,561.00	
WPSCAP-7	PRJ-11	Burncoat- Condition Assessment	Design	BHS	664732	Completed	Fitzmeyer	\$27,000	\$27,000	\$0.00	100%
WPSCAP-7	PRJ-12	Burncoat- Condition Assessment (Fire, HVAC, MEP/FP)	Construction	BHS		Not Started		\$1,776,000		\$1,776,000.00	
WPSCAP-8	PRJ-13	Burncoat High School- ADA upgrades phase 1	Design	BHS	643759	In Progress	Nault Architects	\$13,300	\$8,500	\$4,800.00	64%
WPSCAP-8	PRJ-14	Burncoat High School- ADA upgrades phase 1	Construction	BHS	653637	Completed	Cornerstone	\$97,752	\$97,752	\$0.00	100%
WPSCAP-9	PRJ-15	Burncoat High School- Bleacher Assessment	Design	BHS	664733	In Progress	Habeeb & Associates	\$30,175	\$19,281	\$10,893.75	64%
WPSCAP-9	PRJ-16	Burncoat High School- Bleacher Assessment- Ad	Pre-Design	BHS	670136	In Progress	Worcester Telegram	\$500	\$0	\$500.00	0%
WPSCAP-9	PRJ-17	Burncoat High School- Replace Bleachers	Construction	BHS	PO-10007293	In Progress	Stutman Contracting	\$245,300	\$0	\$245,300.00	

“Honeywell” Project – Completed

- Belmont Street: Boiler Replacement
- Burncoat Middle & High: DHW Tanks Replacement
- Burncoat High: Window Blind Replacement
- Canterbury: Boiler Plant Improvements
- Chandler Magnet: Boiler Replacement
- City View: Boiler Replacement
- Forest Grove: Boiler Replacement
- Goddard: Boiler Replacement
- Jacob Hiatt: Boiler Replacement



New DMHS – Ongoing Progress



Boiler room - under construction



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Common areas/entry seating

Burncoat High Gym – Summer 2023



New bleachers & refinished floor



Agenda Page 17

ADA compliant seating @ new bleachers

Chandler Magnet – Summer 2023



Room 204 Wall Division



Painted lockers & new coat/backpack hangers

Chandler Magnet – Summer 2023

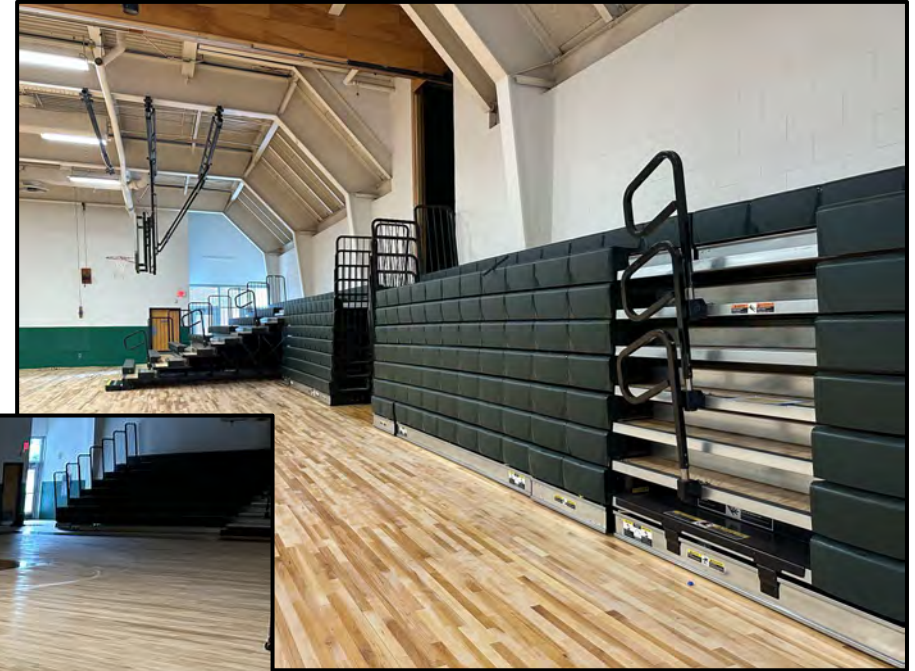
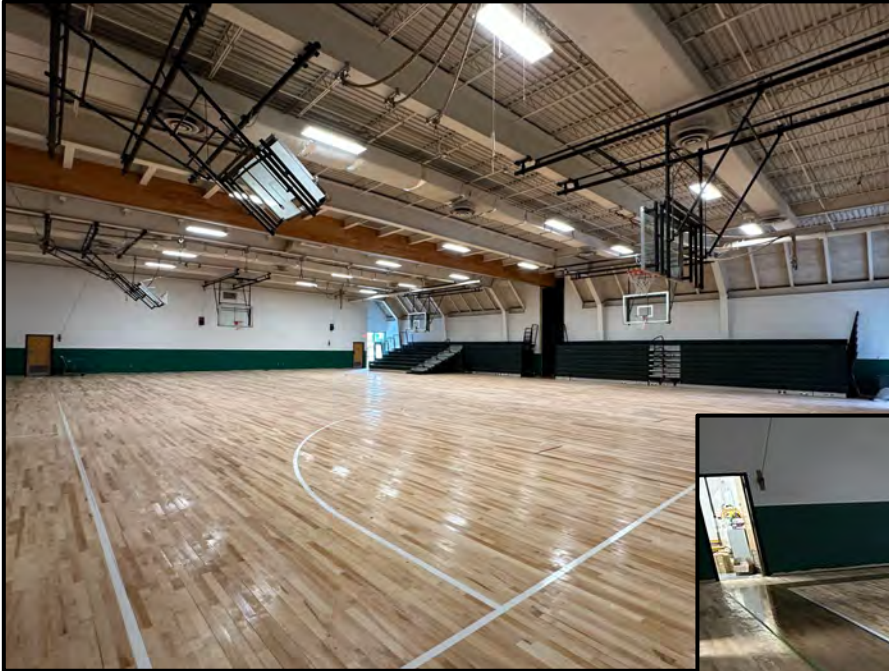


Renovated Classroom 122B



Renovated Classroom 118

Elm Park Gym – Summer 2023

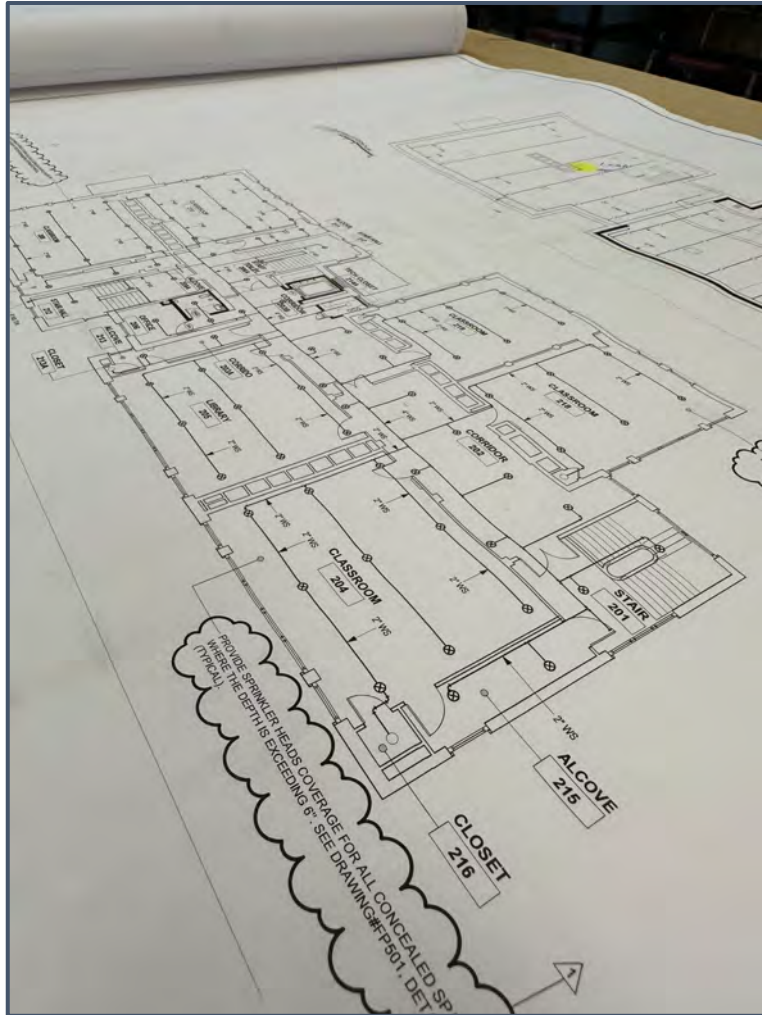


New flooring and markings



New bleachers, and entire space repainted

Harlow Challenge & Reach – Summer 2023



Engineering plans



New fire sprinkler PIV



New fire sprinkler PIV (detail)

Harlow Challenge & Reach – Summer 2023



New ceilings, lighting, and sprinklers in all classrooms/interior spaces

Worcester Arts Magnet ADA Improvements – Summer 2023

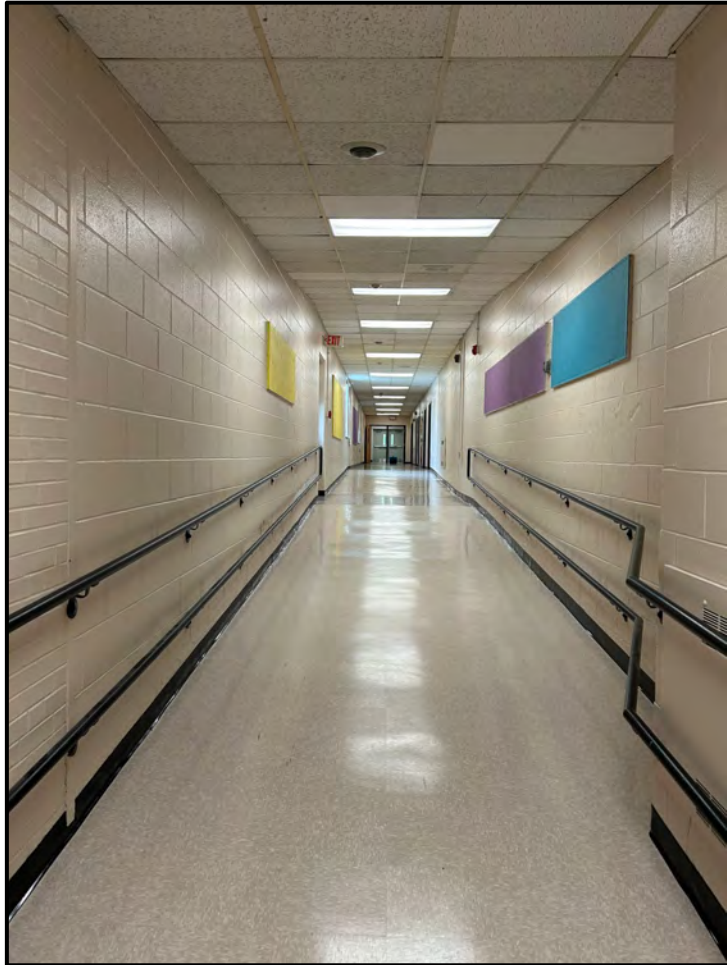


New bathrooms (typical)



New doors & ADA hardware

Worcester Arts Magnet ADA Improvements – Summer 2023



ADA compliant interior ramp



Renovated dance studio

Worcester Arts Magnet ADA Improvements – Summer 2023

Annex B



New casework & ADA sinks



New exterior ramps & stairs

Burncoat Middle Paving – Summer 2023



New curbs at drop-off



New sidewalk from Burncoat Street

Other Projects Completed – Summer 2023

- **Roosevelt Isolation Spaces:** Four new dedicated isolation/calming spaces were built on the 1st and 2nd floors at Roosevelt Elementary for the SAIL (Specialized Approaches to Individual Learning) program.
- **Belmont Street Classroom Division:** A new wall was erected at Belmont Elementary to divide an existing “open concept” classroom into two separate spaces to accommodate isolated instruction space.
- **Lincoln Street Classroom Wall Removal:** Two existing walls were removed at Lincoln Elementary to create two larger classrooms, as a result of increased class sizes at this location.
- **WTHS Air Compressor Repairs:** Facilities has rebuilt the existing air compressor units as the lead time on new equipment would not have allowed for completion ahead of the 2023-24 school year. Full replacement or refurbishment is targeted for Summer 2024.

District Capital Projects – Planned for FY24

Annex B

- **Lincoln Street Bathrooms:** Project construction drawings and specifications are complete. Project will be out to bid during FY24, with anticipated completion Summer of 2024
- **McGrath Cafeteria/Gym Floor Replacement:** Project construction drawings and specifications are complete. Mercury testing completed in FY23. Project will be out to bid during FY24, with anticipated completion Summer of 2024.
- **West Tatnuck Cafeteria Floor Replacement:** Project construction drawings and specifications are complete. Project will be out to bid during FY24, with anticipated completion Summer of 2024.
- **Norrback Walk-In Cooler Replacement:** Project construction drawings and specifications are in progress. Project will be out to bid in FY24, with anticipated completion Summer of 2024. Temporary provisions are being put in place for the 2023-24 school year.
- **Honeywell HVAC Project:** Work will continue into Summer 2024 on the Honeywell district-wide HVAC upgrades project. This is part of a \$22 million investment into major infrastructure items including boilers and building controls.

District Capital Projects – Planned for FY24

- **Norrback Domestic Water Pump Replacement:** Project construction drawings and specifications complete. Project targeted for bid in calendar year 2023. Schedule to be determined based on equipment lead times.
- **Norrback Fire Pump Replacement:** Project construction drawings and specifications complete. Project targeted for bid in calendar year 2023. Schedule to be determined based on equipment lead times.
- **North High Chiller Replacement:** Project in design and engineering phase. Project targeted for bid in calendar year 2023. Schedule to be determined based on equipment lead times.
- **Forest Grove Chiller Replacement:** Project in design and engineering phase. Project targeted for bid in calendar year 2023. Schedule to be determined based on equipment lead times.
- **District-wide Drinking Fountain Replacement:** 200+ drinking fountains around the district to be replaced with new water bottle filling stations. This will be Phase II of the current 50 unit replacement SWIG (School Water Improvement Grant) project.

Other Projects – Long-term & Planning Phase

- **Worcester East Middle Window Replacement & ADA Upgrades:** WPS is exploring options for replacement of all exterior windows at Worcester East Middle School. Feasibility studies have been completed, and Facilities has reviewed cost and scope data. DESE grant opportunities may exist to cover the cost of new windows, and WPS Facilities & Grants Office is prepared to apply as soon as the grant opens for submissions.
- **ADA District-wide Study:** Deborah Ryan Associates studies complete for the following schools: Thorndyke, Gerald Creamer Center, Harlow Challenge & Reach, Columbus Park, and Lincoln Street. Draft reports have been provided for comment, with final scope summaries delivered. Action items to be determined based on results of these reports.
- **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. These studies are now complete.
- **District-wide Playground Assessments:** Playground deficiencies are being studied and addressed by the new Asst. Coordinator of Buildings & Grounds. Minor/make-safe improvements (new mulch, minor structure repairs, etc.) will be completed ahead of and at the start of the 2023-24 school year. A larger District-wide RFP will be issued to address major issues for work to occur during Summer 2024.

School Committee – Quarterly Update (FY23 – Q4)

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

DEPARTMENT LEADERSHIP:

- A new Director of Facilities was hired in April. Richard Ikonen started with the district on May 1, 2023. Over the past month, Mr. Ikonen has been touring all school-owned facilities, meeting with Quadrant Exec. Directors, senior administration and principals,, and is being brought up to speed regarding the general operations of the Facilities Department. Mr. Ikonen has met with the custodial union leadership as well.
- A new Asst. Director of Facilities & Manager of Capital Projects was hired in April. Ryan Hacker started with the district on May 1, 2023. Over the past month, Mr. Hacker has been touring the schools with the new Director, and getting up to speed on the operations of the Dept., and the numerous capital and renovation projects that are ongoing in the District.
- A new Coordinator of Buildings & Grounds has been hired, and started in in June 2023, along with an Asst. Coordinator of Buildings & Grounds. These two positions will be assisting in the management of custodial staff, trades, and oversight of contracted building services.
- Director Ikonen and Asst. Director Hacker have been touring all district properties, and will be assembling a list/report of top identified priorities and deficiencies before the start of the new school year. These will included general deferred maintenance items (interior and exterior to the buildings), and ongoing requests from individual school administration.

CUSTODIAL SERVICES:

- The Custodial Services Team is working to ensure buildings are prepared for the start of the school.
- 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.

- 15 current vacancies out of 164 positions, two custodians started work this week, with two additional interviews scheduled. An additional six are in the hiring process currently.
- With the new custodial contract in place for FY24, increased base wages will help to attract and retain employees.

MAINTENANCE/TRADE SERVICES:

- Facilities Department leadership is accessing/evaluating school work order and computerized maintenance management systems (CMMS). The new systems are superior to the existing platform, bringing modern features and a more user-friendly interface. SchoolDude will be phased out over the next few months, and a new system will be implemented. This will allow for increased efficiency, transparency, and accountability.
- Lead time on parts and materials continues to be a challenge, but have been improving for certain industries over past few months.
- Maintenance Services continues to work on the backlog of SchoolDude work orders at the various schools. A number of Shops have staff vacancies, which impact the amount of work that can be completed in-house.
- External contractors and vendors continue to be engaged to augment the work of the in-house trades group. Purchasing shutdown limits availability to implement new purchase orders until non-emergency purchasing open back up in July/the start FY24.

ENVIRONMENTAL HEALTH & SAFETY:

- A third of district schools were sampled for lead and copper in drinking water (sampling is required every 3-years). Any problematic fixtures have been turned off and updated signage placed, accordingly. Notifications of results to be sent to each school and posted on the district website.
- Began the preventive maintenance schedule for routine filter changes for the existing water bottle fillers and completed one changeout to date. Have a quote to retrofit existing water bottle filling fixtures that do not have filters (8 fixtures total).
- The SWIG (School Water Improvement Grant) project has started with initial demo of existing fixtures. A 3-month grant extension has been approved through the end of September. Installation of new water bottle filling stations fixtures to take place over the summer, followed by required sampling.
- Quarterly PCB inspections are ongoing at Burncoat & Doherty High Schools. Annual air monitoring is scheduled for later this month.

- Continued AHERA activities: 3-year re-inspections completed in January, and 6 month surveillance inspections are to be wrapped up this month.
- Offer of employment has been extended for the Assistant Environmental Health & Safety Coordinator position; candidate has accepted the offer. Onboarding expected for July 2023; HR paperwork in progress.

DISTRICT CAPITAL PROJECTS:

As of July 1st, 2023 (FY24), major “Capital Projects” - projects with a value of \$100,000 or greater - will be assigned an WPS internal Capital Project Number (“CP#”) for enhanced tracking. Project metrics such as percent complete, total project cost (budget), total project spend to date, vendors used, planned/anticipated schedule and overall project status (pre-planning, design, bidding & permitting, construction, substantial completion, closeout) will be included.

Projects with anticipated values between \$10,000 - \$100,000 will also be tracked in a smilier fashion.

These projects may be funded from a variety of sources, including MSBA funds and City of Worcester contributions.

PROJECT UPDATES:

- **ADA District-wide Study:** Deborah Ryan Associates studies nearly complete for the following schools: Thorndyke, Gerald Creamer Center, Harlow Challenge & Reach, Columbus Park, and Lincoln Street. Draft reports have been provided for comment, with final reports anticipated Summer 2023.
- **Belmont Street Boiler Replacement:** This project is now complete.
- **Burncoat Middle & High Traffic Pattern Analysis:** Conceptual design for traffic and pedestrian improvements have been completed by Mount Vernon Group Architects at the same time as the Roosevelt study. A conceptual estimate was provided to the School Committee for review. At this time, there is insufficient funding to execute the entire project as designed.
- **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. These studies are now complete.
- **Burncoat Middle & High DHW Tank(s) Replacement:** This project is now complete.

- **Burncoat High Gym Bleacher Replacement:** Project drawings have been finalized and project has been awarded to a general contractor. Anticipated completion before start of new school year.
- **Burncoat High Gym Floor Refinishing:** Project out to bid, with anticipated completion before start of new school year, in line with the bleacher replacement project.
- **Burncoat High Window Blind Replacement:** This project is now complete.
- **Chandler Magnet Boiler Replacement:** This project is now complete.
- **Chandler Magnet Classroom Renovations:** Renovations to select classroom floors, including minor casework and electrical upgrades. Project out to bid, with anticipated completion before start of new school year.
- **City View Boiler Replacement:** This project is now complete.
- **Doherty Memorial High School Construction:** The project is ongoing, and the building is now weather-tight. Mechanical and interior framing installation work continues, and MEP system installs are progressing on schedule. Exterior site work is advancing. Move meetings scheduled and RFP for move being assembled by the OPM. FFE items review taking place currently, with WPS Facilities working with CoW Dept. of Public Facilities to descope outstanding items. Existing school to be demolished after the close of the 2023-24 school year. Project tracking on schedule for a Fall 2024 opening of the new facility.
- **Elm Park Community Gym Floor Replacement:** New wooden flooring is installed, and one coat of varnish has been applied. Roof repairs were undertaken to ensure new flooring system would not be damaged. New doors were installed at South entrance to minimize water infiltration at that location. Vendor is expected to be applying final polyurethane and markings over the next month. The gymnasium walls have also been painted, and new bleacher system installed. Anticipated completion by August 2023, ahead of the start of new school year.
- **Forest Grove Chiller Replacement:** Chiller replacement of two outdoor units. Contract has been awarded and major construction will begin immediately after last day of school. Anticipated completion will be ahead of the new school year.
- **Goddard Boiler Replacement:** This project is now complete.
- **Harlow Challenge & Reach Fire Protection Install:** Install of full fire suppression system. Contract has been awarded and major construction will begin immediately after last day of school. Anticipated completion will be ahead of the new school year.

- **“Honeywell Project” District-wide HVAC Upgrades:** \$22 million investment, across majority of schools in the district. Scope includes automated controls upgrades, exhaust fan replacements, rooftop units, heating systems. Project will be completed in phases, with on-going work through the Fall of 2024.
- **Lincoln Street Bathrooms:** Project construction drawings and specifications are complete. Project will be out to bid in Q3 FY24, with anticipated completion Summer of 2024.
- **McGrath Cafeteria/Gym Floor Replacement:** Project construction drawings and specifications are complete. Mercury testing completed in FY23. Project will be out to bid in Q3 FY24, with anticipated completion Summer of 2024.
- **North High Chiller Replacement:** Chiller replacement of one indoor units Contract has been awarded and major construction will begin immediately after last day of school. Anticipated completion will be ahead of the new school year.
- **Norrback Domestic Water Pump Replacement:** Project construction drawings and specifications complete. Project will be out to bid in June 2023. Schedule to be determined based on equipment lead times.
- **Norrback Fire Pump Replacement:** Project construction drawings and specifications complete. Project will be out to bid in June 2023. Schedule to be determined based on equipment lead times.
- **Norrback Walk-In Cooler Replacement:** Project construction drawings and specifications are in progress. Project will be out to bid in Q3 FY24, with anticipated completion Summer of 2024. Temporary provisions will be put in place for the start of the 2023-24 school year.
- **Roosevelt Traffic Pattern Analysis:** Conceptual design for traffic and pedestrian improvements have been completed by Mount Vernon Group Architects. A conceptual estimate was provided to the School Committee for review. At this time, there is insufficient funding to execute the entire project as designed, but Facilities leadership is exploring alternative schemes and lower cost alternatives to alleviate traffic issues experienced at drop-off and pick up.
- **South High Construction:** Fields are now complete and in use by the district. WPS Facilities is working with general contractor to ensure punch list items and MEP systems are functional. Some retro-commissioning may be required, especially on HVAC systems.

- **Vernon Hill Boiler Replacement:** This project is now complete.
- **West Tatnuck Fire Alarm Replacement:** This project is 95% complete and pending final punch list and sign off by Worcester Fire Dept.
- **West Tatnuck Cafeteria Floor Replacement:** Project construction drawings and specifications are complete. Project will be out to bid in Q3 FY24, with anticipated completion Summer of 2024.
- **Worcester Arts Magnet ADA Improvements:** This MSBA project has been designed and construction has started. Long lead time items have been ordered. Major construction will start June 21, 2023, with anticipated completion ahead of the 2023-24 school year. This is Phase II of the ARP 2020 roofing project, which is 100% complete.
- **WTHS Parking Garage Repairs:** Project construction drawings and specifications complete. Project is bid and contract signatures in process. Anticipated to be complete ahead of the new school year.
- **WTHS Air Compressor Replacement:** Project construction drawings and specifications complete, calling for full replacement of two air compressors. Facilities is looking at an option to rebuild the existing compressor units as the lead time on new equipment will not allow for completion ahead of the 2023-24 school year. Full replacement with new equipment is targeted for Summer 2024.

OTHER PROJECTS:

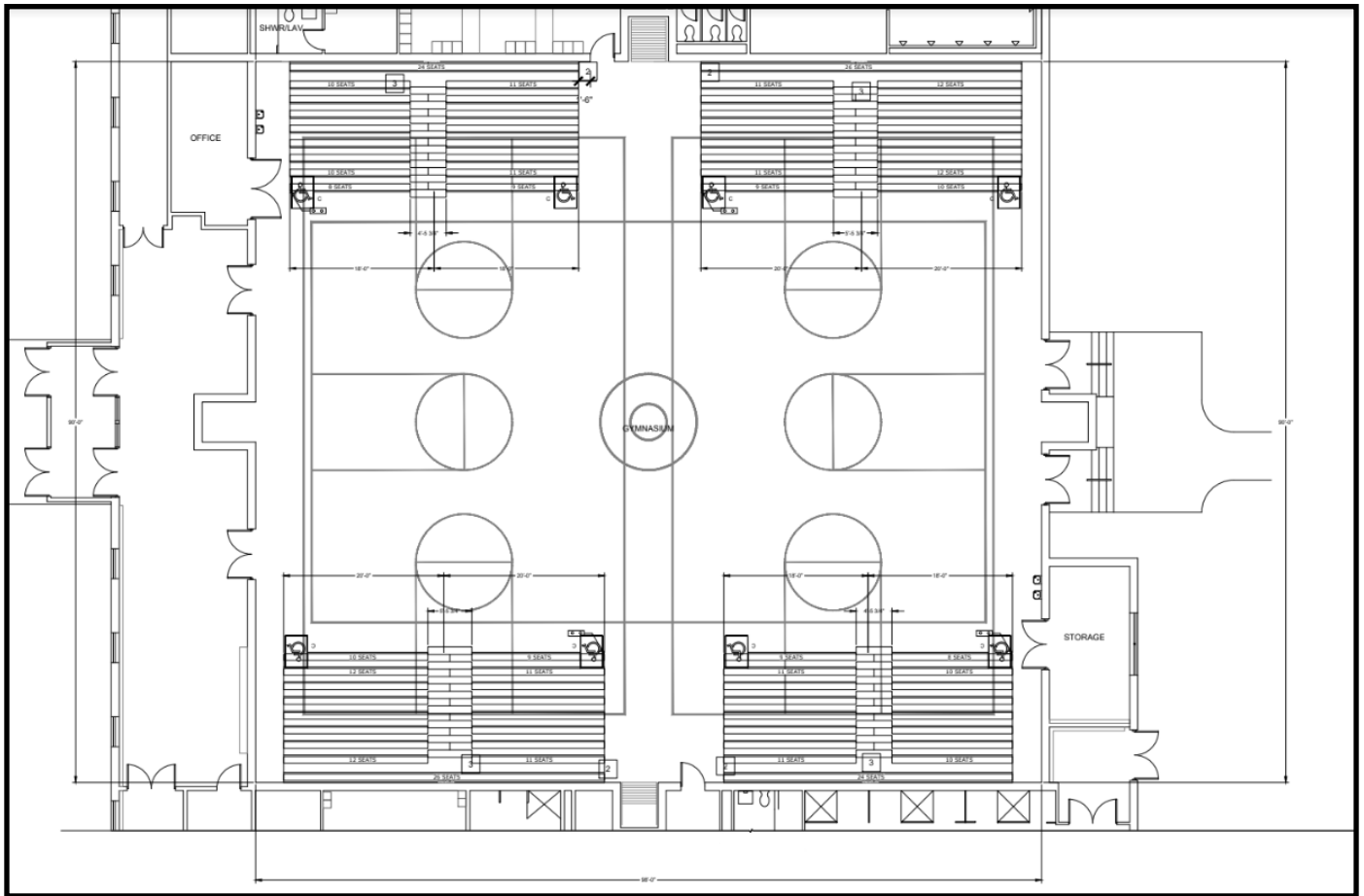
- **Worcester East Middle Window Replacement & ADA Upgrades:** WPS is exploring options for replacement of all exterior windows at Worcester East Middle School. Feasibility studies have been completed, and Facilities is reviewing cost and scope data. Window upgrades would likely trigger ADA required major improvements (code complaint elevator, walkways, door openers, bathrooms, etc.).
- **District-wide Playground Assessments:** Playground deficiencies are being studied and addressed by the new Asst. Coordinator of Buildings & Grounds. Minor/make-safe improvements (new mulch, minor structure repairs, etc.) will be completed ahead of the 2023-24 school year. A larger District-wide RFP will be issued to address major issues for work to occur during Summer 2024.
- **School Relocations:** La Familia Dual Language to Chandler Magnet and Alternative School (St. Casimir's) to 11 McKeon Road (leased location at former Woodard Day School). Separate moving contracts have been awarded for each relocation. Both moves will be started after June 21, and complete by June 30.

SECLECT PROJECT PHOTOS/PLANS:

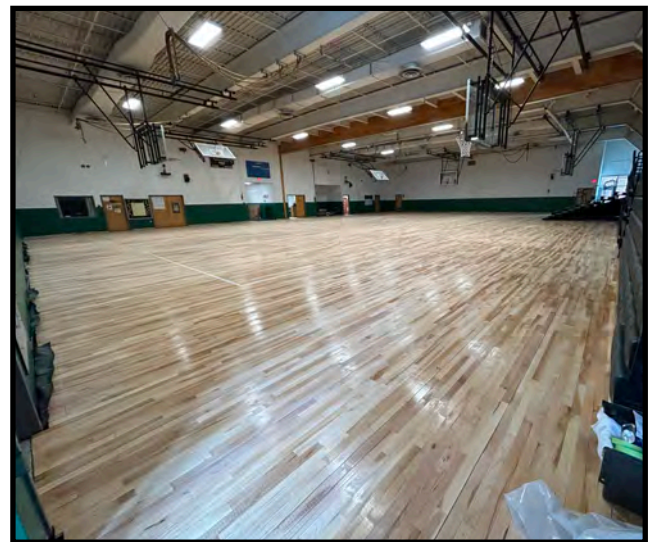
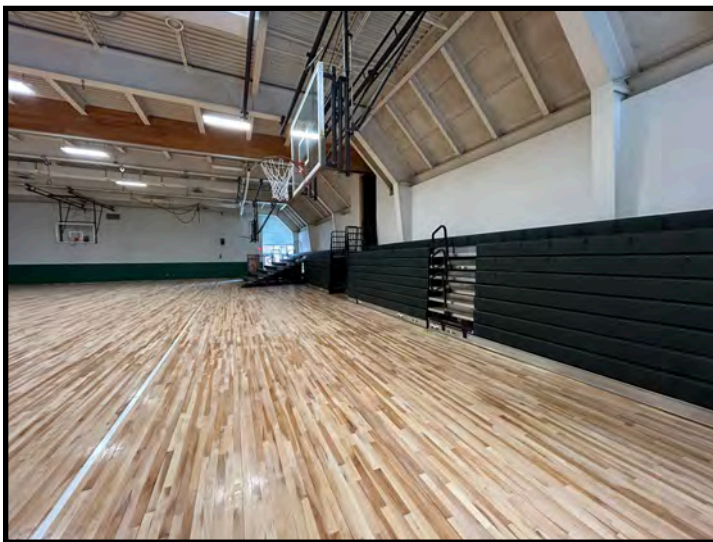
Typical New HE Boiler installed:



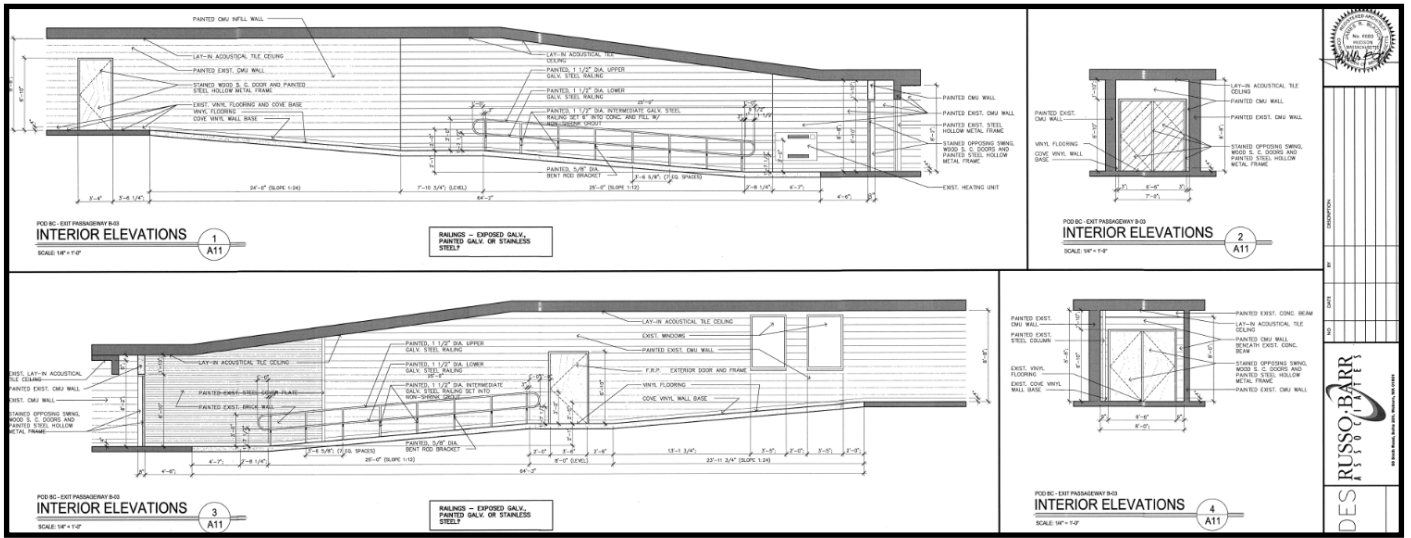
Burncoat High School Bleachers, Replacement Plan:



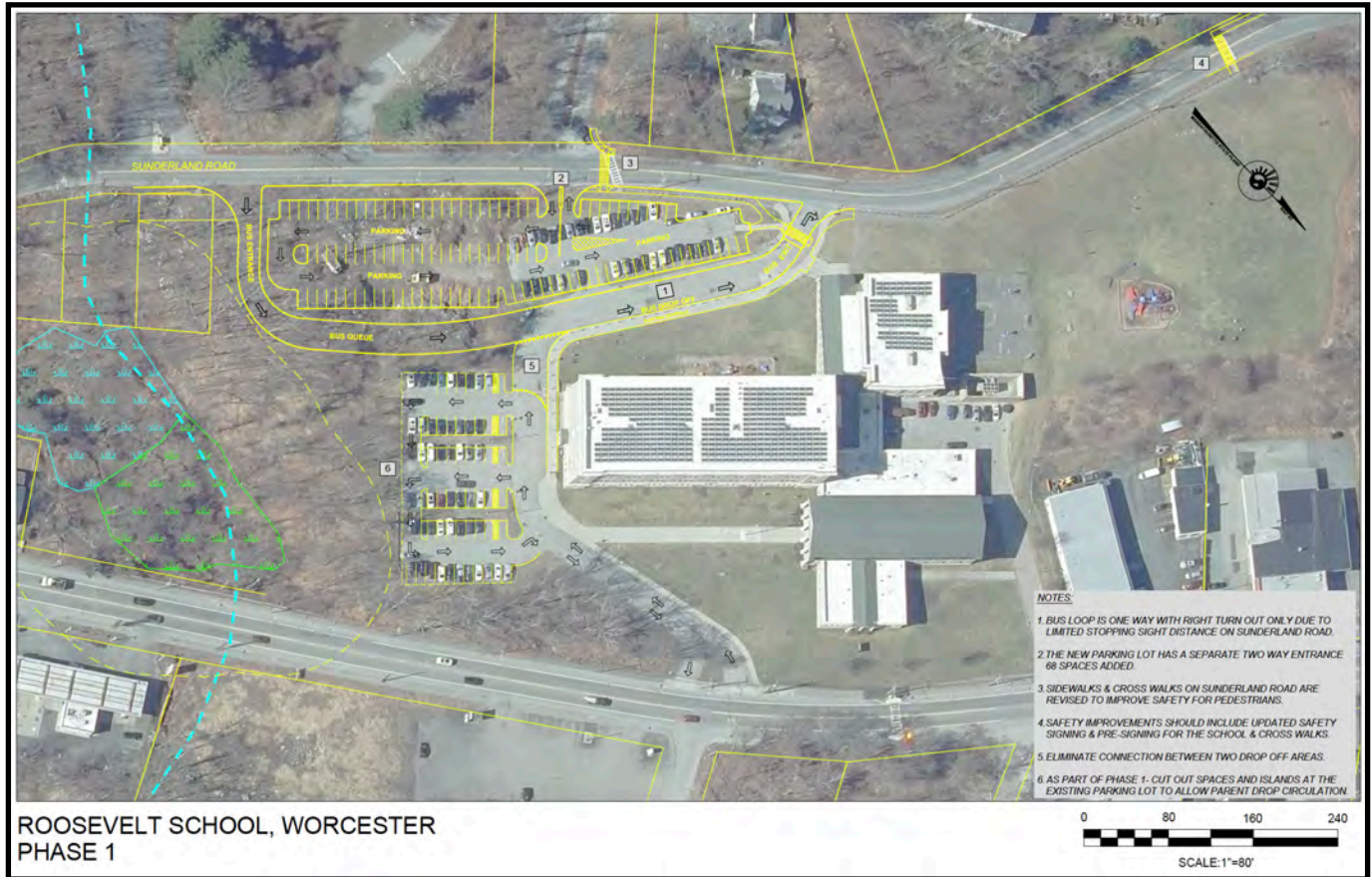
Elm Park Gym Renovations:



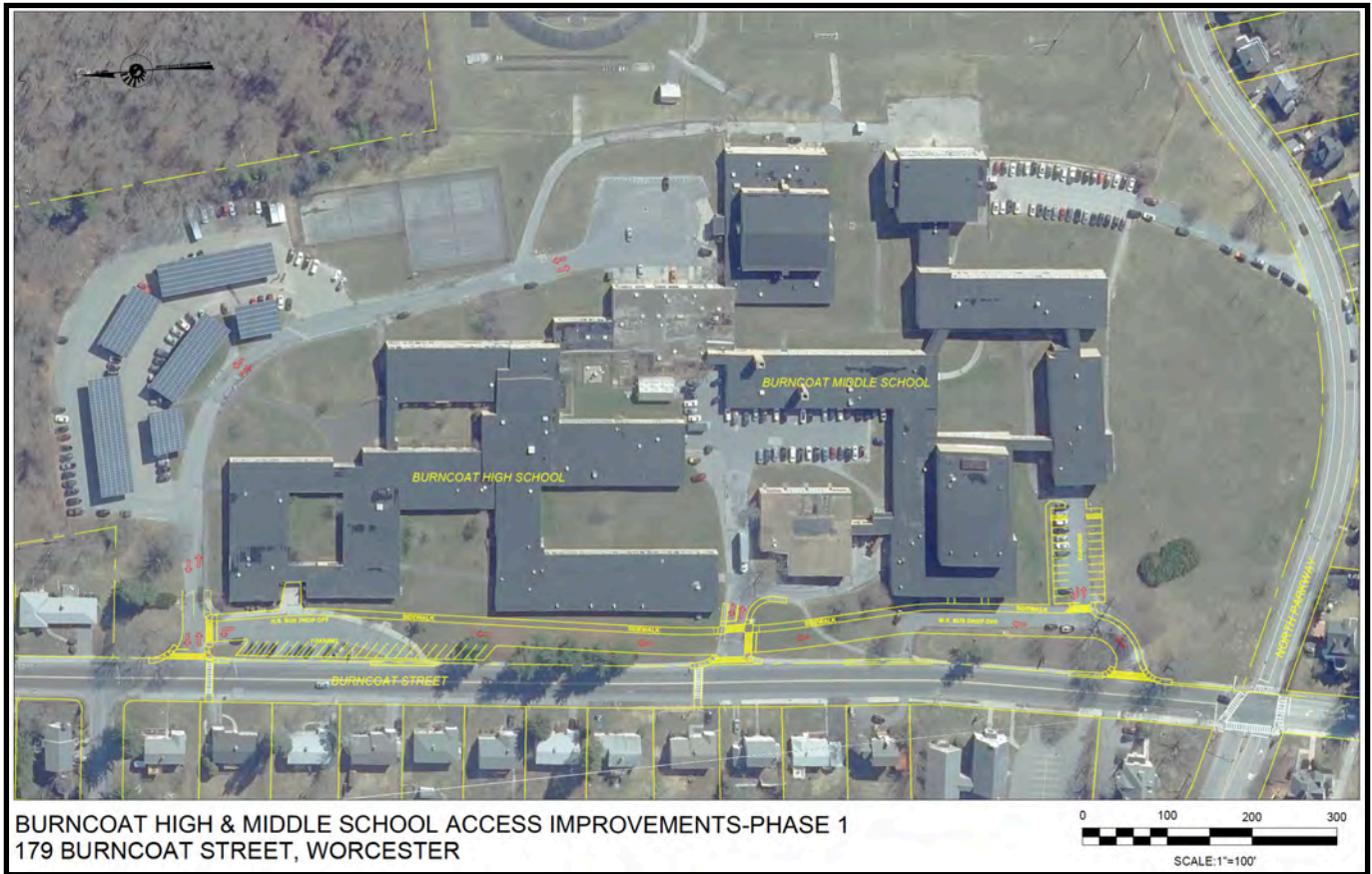
Worcester Arts Magnet, Interior ADA Upgrades:



Roosevelt Traffic Analysis:



Burncoat Middle & High Traffic Analysis:



O. General Business
Administration
(June 2, 2023)

ITEM: gb 3-153.1
S.C. MEETING: 9-18-23

ITEM:

To review the Independent Accountants' Report on Applying Agreed-Upon Procedures for the DESE End of Year Financial Report for Fiscal Year 2022.

PRIOR ACTION:

BACKUP:

Annex A (14 pages) contains the End of Year Report.

RECOMMENDATION OF MAKER:

RECOMMENDATION OF THE ADMINISTRATION:

CITY OF WORCESTER SCHOOL DEPARTMENT
INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES
FOR THE YEAR ENDED JUNE 30, 2022

CITY OF WORCESTER SCHOOL DEPARTMENT**TABLE OF CONTENTS**

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Superintendent of Schools
City of Worcester
Worcester, MA

We have performed the procedures enumerated below and in the accompanying Summary of Procedures and Findings sections of the Special Report that follows for the year ended June 30, 2022. The City of Worcester's (the City) management is responsible for their accounting records.

The City of Worcester School Department (the District) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of evaluating if the District completely and thoroughly prepared and filed the Department of Secondary and Elementary Education Annual End of Year Pupil and Financial Report for the year ended June 30, 2022. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are detailed in the following special report:

- General Compliance Requirement
- Summary of Procedures and Findings for Schedule 1
- Summary of Procedures and Findings for Schedule 3
- Summary of Procedures and Findings for Schedule 4
- Summary of Procedures and Findings for Schedule 7
- Summary of Procedures and Findings for Schedule 19

We were engaged by the City of Worcester School Department to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on any of the account totals included in the District's annual report or any other records of the City that may be referenced in our procedures. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the City of Worcester School Department and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

More than Accountants

Spinelli CPA, PC

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Members of AICPA, MASSCPA and NHSCPA

This report is intended solely for the information and use of the City of Worcester School Department and governmental users of the End of Year Report, and is not intended to be and should not be used by anyone other than these specified parties.

Spinelli CPA, PC

Worcester, MA
April 27, 2023

**CITY OF WORCESTER SCHOOL DEPARTMENT
SPECIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2022**

INTRODUCTION AND BACKGROUND

In accordance with a contract with the City of Worcester School Department (the District), Spinelli, CPA, P.C. has performed the procedures enumerated in the Summary of Procedures and Findings section, which follows, with respect to the District's compliance with the Massachusetts Department of Elementary and Secondary Education (DESE) End of Year Pupil and Financial Report (EOYR). Public school districts in Massachusetts are required to report financial and non-financial data annually to the DESE in the EOYR, in accordance with DESE Regulations on School Finance and Accountability (603 CMR 10.00). We have performed the procedures detailed in DESE's *Compliance Supplement for Massachusetts School Districts Agreed Upon Engagements: (Updated December 2021)*, which was issued in accordance with 603 CMR 10.00, in order to determine fiscal compliance with the DESE and filing of the EOYR. The procedures performed and the associated findings are described in the section which follows.

Our field work was conducted at the District's administrative offices located on Irving Street in Worcester, Massachusetts. Our contacts at the District were Brian E. Allen, Deputy Superintendent, Chief Operating Officer and Chief Financial Officer, Sara Consalvo, Budget Director, and Mohammed Siddiqui, Senior Financial Analyst.

The City of Worcester (the City) has a population of approximately 206,000. During the 2021-2022 school year, the Worcester Public Schools had approximately 23,700 full-time equivalent pupils, including approximately 9,500 elementary, 6,900 middle school and 7,300 senior high. The school department's general fund budget for fiscal 2021-2022 was \$386,215,142. Instructional staff includes approximately 2,565 teachers.

ACCOUNTING SYSTEM SUMMARY

End of Year Report information comes primarily from Excel based worksheets prepared by the budget office of the City of Worcester School Department. These worksheets translate information received from the City's Hera accounting system into the format required for state reporting. Separate worksheets exist for each of the various DESE functions reported on the EOYR. This is needed because of significant differences in the City's chart of accounts and DESE's reporting requirements.

Typically each amount reported on the EOYR for a given function is a combination of accounts from the City's system. In some cases, numerous accounts from the City's system had to be combined to determine the amount reported for a single DESE function.

DESE programs, within each function, were determined either by assignment of directly related costs, allocation of costs, or otherwise distributed costs, depending on the nature of the function, as explained in the detailed procedures that follow. The City's Hera system is maintained by the City Auditor's office. The District submits documentation supporting its expenditures to the City Auditor's office, which in turn reviews the information and posts transactions to the system. District personnel have the ability to query the system to generate basic reports, but do not post transactions.

**CITY OF WORCESTER SCHOOL DEPARTMENT
SPECIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2022**

SCOPE AND OBJECTIVES

The scope of the agreed-upon procedures was to determine whether:

- Financial data reported on all EOYR schedules are traceable to the detail contained in the municipal or district accounting ledgers or records or to a documented methodology.
- Non-financial data reported on all EOYR schedules are traceable to the district's records or to a documented methodology.
- There are documented methodologies supporting the financial and other reported information contained in these schedules, whether these methodologies were followed, and whether the methodologies are reasonable.
- Internal controls exist to provide reasonable assurance that the revenues, expenditures and other data are accounted for consistent with Department regulations and guidelines.

The objective of the agreed-upon procedures was to review the City of Worcester School Department's records to determine whether required reports for Massachusetts school districts include all activity of the reporting period, are supported by applicable accounting records, and are fairly presented in accordance with State requirements.

For all EOYR schedules containing information we:

- Verified that the non-financial data agreed to the supporting records that accumulate and summarize the data.
- Ascertained if the financial information was prepared in accordance with the budgetary basis of accounting.
- Verified that amounts reported to accounting and other records that support the audited financial statements and verified agreement or performed alternative procedures to verify the accuracy and completeness of the reports and that they agree with the accounting records.
- Performed tests of the underlying data to verify that the data was accumulated and summarized in accordance with the required or stated criteria and methodology, including the accuracy and completeness of the schedules. For Schedule 7, tested eligibility criteria for reimbursable riders.
- When intervening computations or calculations were required between the records and the schedules, traced reported data elements to supporting worksheets or other documentation that linked the schedules to the data.
- Determined if the District used an accounting system that provides for the reporting of all instructional costs by school location and is in accordance with 6603 CMR 10.03 (3)(a).

**CITY OF WORCESTER SCHOOL DEPARTMENT
SPECIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2022**

SCOPE AND OBJECTIVES (Continued)

- Determined if the accounting system was supported by up-to-date written policies and procedures and that the policies and procedures were followed on a uniform and consistent basis.
- Determined if the district maintained written policies and procedures related to the classification of salaries and expenses by program, function and object and that the policies and procedures were followed on a uniform and consistent basis.
- Obtained a written representation from management that the reports provided to us were true copies of the EOYR submitted or electronically transmitted to the Department of Elementary and Secondary Education.
- Determine that the district submitted a signed Certification Statement.
- Determine if amendments required from prior year's audit were submitted.

GENERAL COMPLIANCE REQUIREMENTS

Districts must use the standard financial reporting schedules contained in the End of Year Report. These schedules include financial and non-financial data. The financial information must be traceable to the accounting ledgers of the district or of the municipality or to a documented methodology. If a "crosswalk" exists between the municipal and district ledgers, this crosswalk should be documented. The non-financial information must be traceable to records or to a documented methodology that demonstrates the information was compiled from existing records. Each district must report income on the modified accrual basis and expenditures on the modified accrual plus encumbrance basis.

Each district must use an accounting system that provides for the reporting of all instructional costs by school location and is supported by up to date written policies and procedures. The policies and procedures are to be followed on a uniform and consistent basis.

Finding: The City has uniform and consistent procedures in place surrounding their accounting system and program manuals are documented as up-to-date. We obtained written representation from management that the reports provided to us are true copies of the EOYR submitted or electronically transmitted to the Department of Elementary & Secondary Education. A signed Certification Statement for FY 22 EOYR was provided to us.

SUMMARY OF PROCEDURES AND FINDINGS FOR SCHEDULE 1

Procedure 1:

We traced revenue from Local Sources reported on Schedule 1 to the City's and the District's accounting ledgers. We also traced the revenue reported on the District's accounting ledgers to revenues reported on Schedule 1.

**CITY OF WORCESTER SCHOOL DEPARTMENT
SPECIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2022**

SUMMARY OF PROCEDURES AND FINDINGS FOR SCHEDULE 1 (Continued)

Finding 1:

Amounts reported on Schedule 1, block A, appear to be supported by the City's accounting ledgers, Hera reports and the District's records.

Procedure 2:

We traced the revenue from state aid, federal grants, state grants, and revolving and special funds to the detail in the District's records. We also traced the revenue reported on the District's records to revenue reported on Schedule 1.

Finding 2:

Revenue amounts reported for state aid, federal grants, state grants, and revolving and special funds appear to agree to the detail in the District's accounting ledgers and the City's crosswalk reconciliations with the exception of lines 130, 630 and 660.

Exceptions were identified as follows:

Amounts reported on the EOYR Line 130 for Mass School Building Authority Construction Aid do not tie to the Hera district accounting record. Line 130 on the EOYR is pre-populated by the State in the amount of \$8,043,830. That amount represents MSBA progress payments received in FY22. City of Worcester records report \$3,307,612 less revenue than line 130 on the EOYR. The difference was due to prepayments withheld due to a lawsuit regarding the construction of the Doherty High School.

Amounts reported on the EOYR Tuition Receipts – School Choice Line 630 do not tie to the district accounting records. City of Worcester records report \$19,671 more revenue than line 630 on the EOYR. Line 630 on the EOYR is pre-populated by the State.

Amounts reported on the EOYR Private Grants Line 660 do not tie to the district accounting records. City of Worcester records report \$78,095 less revenue than line 630 on the EOYR. That difference represents the amount pre-populated by the State in EOYR Line 660 Column 5.

Procedure 3:

We traced the amounts reported for general fund education expenditures from Schedule 1 line 1850 to the municipal accounting ledgers and to the District accounting ledgers. We also traced the expenditures reported on the District's records to expenditures reported on Schedule 1.

Finding 3:

General fund education expenditure totals as reported on Schedule 1 line 1850 were supported by the District's records.

Procedure 4:

We traced the amounts reported for a sample of DESE functions, Object Codes, and DESE programs in Schedule 1 to the detail in the accounting ledgers, or to the crosswalk, if applicable.

**CITY OF WORCESTER SCHOOL DEPARTMENT
SPECIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2022**

SUMMARY OF PROCEDURES AND FINDINGS FOR SCHEDULE 1 (Continued)

Finding 4:

The amounts reported on the EOYR that were selected for testing were supported by the District's accounting records and the city's accounting ledgers. The DESE functions that were sampled were also traced to The District's account details.

Procedure 5:

We tested Extraordinary Maintenance expenditures and verified that expenditures did not include salaries; verified that the expenditures did include applicable principal portions of a loan or the cost of a lease/purchase agreement; verified that expenditures classified as Extraordinary Maintenance (4300) did not exceed the per project per school dollar limit for extraordinary maintenance (\$150,000); and traced the expenditures to the detail in the accounting ledgers.

Finding 5:

There were no extraordinary maintenance expenses during FY22. Extraordinary maintenance expenditures (4300) as reported by the Worcester Public Schools appears to be in compliance with DESE requirements.

Procedure 6:

We determined how expenditures for fringe benefits were assigned or allocated to Schedule 1 Employee Benefits and Insurance (5100, 5200). We traced the reported cost to the detail in the District's records using the methodology indicated. We determined if expenses were charged to 5150 Employee Separation Costs. We determined if the District reported Insurance for Retired Employees (5250 and 5260) separately and appropriately.

Finding 6:

It appears that the District is properly reporting the fringe benefits and properly segregating those benefits paid to retired employees per the compliance requirements. We determined fringe benefits are allocated on a per person basis by type and cost of benefit.

Procedure 7:

We verified if amounts were reported for Rental Lease of Equipment of Buildings that the required rental lease schedule is maintained locally.

Finding 7:

The EOYR does not include any amounts for lines 1681 Rental Lease Equipment and 1682 Rental Lease Buildings.

Procedure 8:

We verified that expenditures charged to Lines 1683 and 2060 – Short-term Interest (5400) related exclusively to Revenue Anticipation Notes (RAN's).

Finding 8:

The EOYR properly reflects that Line(s) 1683 and 2060 – Short-term Interests (5400) does not include amounts for debt services.

**CITY OF WORCESTER SCHOOL DEPARTMENT
SPECIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2022**

SUMMARY OF PROCEDURES AND FINDINGS FOR SCHEDULE 1 (Continued)

Procedure 9:

We verified that expenditures charged to Lines 1684 and 2065 – Short-term Interest – BAN's (5450) related exclusively to Bond Anticipation Notes (BAN's).

Finding 9:

The EOYR properly reflects that there was no amount reported on lines 1684. There was an amount reported on line 2065 and the amount was confirmed as BAN interest by the debt service letter from the City of Worcester.

Procedure 10:

We identified expenditures reported as long-term School Construction debt for principal (8100) and interest (8200) and verified that bond anticipation notes were not included in these functions. We traced the reported costs to the Treasurer's debt schedule. We traced the reported amount to the detail in the accounting ledgers. Note: If the District received a lump sum wait list or progress payment from Massachusetts School Building Authority, we verified that the revenue was reported on line 130 and that expenses were reported for pay down of principal (8100), or Purchase of Land and Buildings (7100, 7200), if applicable.

Finding 10:

The EOYR expenditures reported as long-term School Construction debt for principal (8100) and interest (8200) were supported by the District's records and appear to be in compliance with DESE requirements. The City Manager's Budget Director states the bond anticipation note interest detail separately and are not a part of the debt function as it is reported in function 5450.

Contract Revenue reported in Line 130 agrees with the amount reported as progress payments received in FY22 in a footnote on the debt memo from the City Manager's Budget Director.

No expenses were reported in FY22 for pay down of principal (8100). Expenses were reported in FY22 for Purchase of Land and Buildings (7100, 7200).

Procedure 11:

We traced the expenditures for tuition payments: to other school districts in state (9100), to out of state schools (9200), to non-public schools (9300), to member collaborative (9400), and assessments to member regional school districts (9500), to the detail in the accounting ledgers. Note: If the district prepaid FY'23 Special Education Tuition, verify prepaid tuition was not included as an FY'22 expense. If the District prepaid FY'22 tuition from FY'21, that amount should be included as an FY'22 expense.

Finding 11:

Tuition payment expenditures appear to be supported by the school department accounting records and the City of Worcester's Hera report. There is no line item for assessments to member regional school districts (9500) in the EOYR Schedule 1 expenditures by school committee. There was no prepaid tuition.

**CITY OF WORCESTER SCHOOL DEPARTMENT
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SUMMARY OF PROCEDURES AND FINDINGS FOR SCHEDULE 1 (Continued)

Procedure 12:

For municipal expenditures that result in services directly related to the school committee we obtained a copy of a written agreement between the School Committee and Municipal officials documenting agreed upon methodologies to be used when allocating, distributing or assigning Municipal expenditures to the District. We tested the amounts reported using the documented methodology.

Finding 12:

The agreed upon methodology was reviewed during the testing of Schedules 1 and 19. It appears that the City has properly allocated municipal expenditures in accordance with the agreement between the School Committee and Municipal officials.

Procedure 13:

We traced the expenditures from Federal Grants, State Grants and Special Funds and determined if the district charged a restricted indirect rate to grants. We traced amounts claimed as Circuit Breaker expenses on line 3080, column 7 to the accounting ledgers or journals.

Finding 13:

The amounts reported on line 3080, column 1 through 6 appear to be supported by the City's accounting records and District records. We noted that indirect costs are charged to grants at a rate of 2% for the grants that allow for indirect charges according to the District's annual budget.

The amount reported for the Circuit Breaker expenses on line 3080, column 7 agreed to the City's accounting ledgers and District records.

SUMMARY OF PROCEDURES AND FINDINGS FOR SCHEDULE 3

Procedure 14:

We verified the District's accounting system includes school location codes and traced the amounts reported by school location on the linked file to the accounting ledgers. We determined if the District maintained a payroll system or spreadsheet to document the assignment of staff salaries by school location. We determined for any allocation used to assign staff salaries to schools, programs, functions, or objects was supported by a documented methodology. We determined for any allocation used for non-salary expenditures that the District maintained a documented methodology for consistency in application and the allocations are acceptable. We ensured amounts reported as district-wide expenditures cannot be assigned to a specific school.

Finding 14:

The expenditures reported on Schedule 3 agree to the DESE functions detailed on Schedule 1 for all items tested. The expenditures agreed to the City's accounting ledgers and were supported by the District's account details. The District maintains a payroll system that breaks items down by pay code and assigns the staff salaries by school location. The methodology used is consistent and the allocations are acceptable.

**CITY OF WORCESTER SCHOOL DEPARTMENT
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FOR THE YEAR ENDED JUNE 30, 2022**

Supervisory Costs:

Supervisory costs are based on the duties performed per position and payroll reports. Other expenditures represent assignment of direct costs for special education consultants. The stated methodologies appeared to be applied appropriately and consistently.

Teaching Costs:

Teaching costs are determined by teachers' individual disciplines within the school, which is most often determined by their area of certification. This information is obtained from bi-weekly payroll reports which have cost center codes for both teaching level and discipline. Other expenditures represent direct costs to teaching as reported by the schools and the City's accounting ledgers.

Guidance and Psychological Costs:

Guidance and psychological costs consist entirely of salary expenditures. The Special Education Director, Manager of Student Support Services and Multilingual Director work out the percentages that form the basis for allocating these costs. For the year under review, the percentages were as follows:

	<u>Guidance</u>	<u>Psychological</u>
Regular	60%	60%
Special Education	40%	40%

Percentages were confirmed by recalculating selected Schedule 1 and Schedule 3 amounts. The stated methodologies appeared to be applied appropriately and consistently.

SUMMARY OF PROCEDURES AND FINDINGS FOR SCHEDULE 4

Procedure 15:

We ascertained the methodology used to allocate, distribute or assign Special Education costs to the placement on Schedule 4 and reviewed the propriety of the methodology. We tested the amounts reported on Schedule 4 using this methodology.

Finding 15:

Instructional services were allocated based on percentages supplied by the Special Education Director. Payments to districts were allocated based on tuition expenditures furnished by the Special Education Director. Based on our tests, it appears that the allocation of Special Education costs to prototypes agreed to the percentages determined by the Special Education Director. We determined that amounts tested agreed to the City's accounting ledgers and were supported by the District records.

**CITY OF WORCESTER SCHOOL DEPARTMENT
SPECIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2022**

SUMMARY OF PROCEDURES AND FINDINGS FOR SCHEDULE 7

Procedure 16:

We traced the transportation expenditures reported on Schedule 7 to the transportation expenditures reported on Schedule 1. We determined the methodology used to allocate transportation expenditures on Schedule 7 and verified the accuracy of the allocations. We verified that reimbursable expenditures have been reduced by transportation revenue received from students transported, if any.

Finding 16:

Schedules 1 & 7 amounts agree. Transportation expenditures were allocated based on pupil headcounts. The methodology used to allocate the transportation expenditures on schedule 7 were confirmed and appear accurate. Amounts tested on Schedule 7 were supported by the District records and agreed to the City's accounting ledgers. There was no transportation revenue reported on Schedule 1, Line 70.

Procedure 17:

We determined if there was adequate detail to support amounts reported (expenses and riders) for special Education Pupils transported outside the district.

Finding 17:

The amounts reported on Schedule 7 for Special Education pupils transported outside the district are supported by accounting records.

Procedure 18:

We traced the pupils reported on Schedule 7 to the detailed transportation records and verified that the amounts reported on Schedule 7 are accurate and consistent with the detailed records.

Finding 18:

The number of pupils and the amounts reported on Schedule 7 agreed to the detailed transportation records and were supported by the City's accounting ledgers and the District's records.

Procedure 19:

We determined that the District's accounting records separate costs in order to facilitate reporting as outlined in Schedule 7 (In or Out of District, Pre-School, Non-Public, School Choice and Charter School). We determined reimbursable expenditures reported on Line 4283 (Homeless to outside the District) and Line 4285 (Homeless from outside the District) were supported by adequate documentation. We verified foster care transportation was not claimed as homeless and is reported appropriately on line 4286. We reviewed the propriety of the cost allocation plan and tested the expenditures reported.

**CITY OF WORCESTER SCHOOL DEPARTMENT
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FOR THE YEAR ENDED JUNE 30, 2022**

SUMMARY OF PROCEDURES AND FINDINGS FOR SCHEDULE 7 (Continued)

Finding 19:

The accounting system separately accounts for each of the school locations. These can be easily separated based on what type of cost it might be. Schedule 7 also shows a breakdown of the accounts for each of the school locations. The amounts for reimbursable expenditures claimed on lines 4283 and 4285 are supported by the municipal accounting records. Foster Care transportation was not claimed as homeless, there was no foster care transportation that needed to be reported for FY22 on Line 4286.

SUMMARY OF PROCEDURES AND FINDINGS FOR SCHEDULE 19

Procedure 20:

We determined if the School District has reported all changes to Schedule 19 Part A.1 – Appropriation by School Committee to the DESE. We compared the final School Committee Appropriation to Schedule 19 Part A.1 as filed and determined if all changes were reported.

Finding 20:

Based on a review of the final School Committee Appropriation and Schedule 19, we determined that the District reported all changes to Schedule 19, Part A.1, and that it reflects the final School Committee Appropriation.

Procedure 21:

We determined the amounts budgeted in Schedule 19 Part A.2 are consistent with methodologies outlined in the agreement noted in MA DESE Compliance Supplement procedure II A.4.a.

SUMMARY OF PROCEDURES AND FINDINGS FOR SCHEDULE 19 (Continued)

Finding 21:

Based on an evaluation of the final School Committee Appropriation and Schedule 19, we determined the amounts budgeted in Schedule 19 Part A.2 are consistent with methodologies outlined in the agreement noted in MA DESE Compliance Supplement procedure II A.4.a.

Procedure 22:

We determined that retiree health insurance (5250) is reported separately.

Finding 22:

The amounts reported for retiree health insurance (5250) is supported by the City and the District accounting records and noted that it is reported separately.

O. General Business
Administration
(June 2, 2023)

ITEM: gb 3-159.1
S.C. MEETING: 9-18-23

ITEM:

To review the Independent Accountants' Report on Applying Agreed-Upon Procedures for the DESE End of Year Financial Report for Fiscal Year 2022.

PRIOR ACTION:

BACKUP:

Annex A (1 page) contains a recommended monthly focus schedule from the Administration.

RECOMMENDATION OF MAKER:

Refer to Finance and Operations

RECOMMENDATION OF THE ADMINISTRATION:

Refer to Finance and Operations



WORCESTER PUBLIC SCHOOLS

The Administration recommends a monthly focus on school facilities for the Standing Committee on Finance and Operations during the 2023-24 school year. Each quarter, the Administration will provide a comprehensive presentation of all ongoing and planned capital projects, staffing updates, and environmental management updates, as applicable, using the proposed schedule below. In the other months, the Administration recommends school facility tours to focus on the modernization of school building needs, high school accreditation issues related to facilities, ADA accessibility, school overcrowding issues, and school boundary zones.

Month	Topic
September 2023	Quarterly Facilities Update
October 2023	Facilities Focused Presentation: HVAC Improvements
November 2023	School Facilities Tour
December 2023	School Facilities Tour
January 2024	Quarterly Facilities Update
February 2024	School Facilities Tour
March 2024	School Facilities Tour
April 2024	School Facilities Tour
May 2024	Quarterly Facilities Update
June 2024	School Facilities Tour