

January 5, 2023

To: MERSD School Committee (SC)

From: Avi Urbas, Director of Finance & Operations

Copy: Pam Beaudoin, Superintendent of Schools

Re: Financial Package for 1/10/23 School Committee Meeting

Hello, MERSD School Committee.

Attached please find:

- Accounts Payable (AP) vouchers, V1031-V1033
- Payroll warrants for bi-weekly payroll in December (12/8 and 12/22)

AP Vouchers

V1031 & V1032: \$2,316.24 (V1031) and \$2,050.00 (V1032) transfer requests to replenish the Middle School Student Activity Checking Account from the MS Student Activity Savings account for checks written in October through December. A list of checks written is included in the excel documentation that accompanies this report.

V1033: main AP voucher totaling \$322.9K, which is smaller than usual, reflecting frequent vouchers in December. Of this amount, \$239.6K is from the General Fund budget. Of note:

- Curriculum & Instructional Technology:
 - \$11.2K to Culture7 (Michael Eatman) for professional development services related to Diversity, Equity & Inclusion, based on MERSD's strategic plan. This represents 3 months of service, funded by MERSD's FY24 federal Title IV grant and a new grant from the Commonwealth for Safe & Supportive Schools. No impact to the budget.
 - \$14K to Vivido for staffing training and materials in "Brain Frames," which are visual tools that help students to organize language. This payment funded by federal entitlement grants (leftover FY22 IDEA funds, FY23 IDEA funds and FY23 American Rescue Plan IDEA funds). No impact to the budget.
- Facilities & Administration
 - \$11.9K to Habeeb & Associates Architects for progress payment on the EES/MSHS Facility Condition Assessment. We are in the process of finalizing the report for publication, hopefully by the end of this month. Funded by stabilization so no impact to the budget.
- Student Services & Special Education:
 - \$6.5K to Rebecca Goldberg who is providing Speech Language Pathology (SLP) services as a contractor on a temporary, short-term basis for an employee leave. SLP services, similar to Occupational Therapy (OT), Physical Therapy (PT) and Audiology, are frequently contracted by school districts for temporary or part-time needs given fluctuating demand based on changes in student needs, but the outsourced rates can be quite high, in this case \$130/hr. Contracted services, however, save on fringe costs that would be paid to on-staff, permanent employee hires (e.g. benefits, pension,

unemployment, etc.). We are monitoring to see if this budget category (Special Ed Contracted Services) will require additional funding (i.e. a budget transfer in) by year end.

- \$2.7K to Lisa Searle for contracted PT. MERSD has never had sufficient volume of need in PT to warrant a full-time hire and has been working with this provider for many years. Hourly rate is \$65. Same budget category as SLP services.
- Student Activities:
 - \$7K to American Red Cross, charged to the MS Student Activity savings account. Funds were raised by students to aid victims of Hurricane Ian. Typically Student Activity payments are made by way of checks written from a school's Student Activity checking account, but school committee policy limits principal's check writing authority to the lesser of 50% of the school's maximum checking account balance or \$10K. For the Middle School, the School Committee policy sets the maximum checking account balance at \$10K, so checks larger than 50% of this amount (\$5K) cannot be written by the principal and instead are paid through the School Committee Accounts Payable voucher process. Student Activity Funds are separate and distinct from MERSD's budget.

Payroll Vouchers for December

A summary of bi-weekly payroll (12/8 and 12/22) paid in December is attached. All stipend payments under the Manchester Essex Teachers' Association (META) contract are paid in 2 semi-annual installments, with the first payment made on the first paycheck in December, and the 2nd payment occurring in early May. This explains why the 12/8 payroll is higher than typical at \$866K. By comparison, the 12/22 payroll without stipends totals \$731K, which is similar to the typical bi-weekly level observed in November (\$735K on 11/10 and \$768K on 11/24). Our 1/24 budget-to-actual report will include an update on payroll expenses vs budget. Typically mid-year budget adjustments are not as large as the fall budget adjustment that we processed on 11/1, since the fall adjustment accounts for many more transitions in staff (i.e. unexpected departures after the school year ends in June, and retirements after the budget was finalized in the preceding late winter/early spring).

Best regards,

Avi Urbas