

**BRISTOL WARREN REGIONAL SCHOOL COMMITTEE
BUDGET/FACILITIES SUBCOMMITTEE VIRTUAL MEETING MINUTES**

Tuesday, March 16, 2021

A meeting of the Bristol Warren Regional School Budget & Facilities Subcommittee was held virtually on Tuesday, March 16, 2021, via Zoom Conferencing. Subcommittee Chairperson, Sheila Ellsworth, called the meeting to order at 5:00 p.m.

Present:

Subcommittee: Sheila Ellsworth, Chairperson; Tara Thibaudeau, and Nicky Piper
School Committee and Administration: Marjorie McBride, Erin Schofield, Carly Reich, Sarah Bullard, Victor Cabral, Karen Cabral; Jonathan Brice, Ed. D., Superintendent; Diane Sanna, Ph.D., Assistant Superintendent; Joel Harrington, Interim Business Manager; Thomas Wood, Director of Facilities; Rose Muller, Technology Director; Mary Ann Carroll, District Attorney; Diana Campbell, Recording Secretary;

I. Approval of Minutes

A. February 11, 2021

MOTION: Ms. Piper made a motion to approve the minutes of the January 20, 2020 meeting; seconded by Ms. Thibaudeau.

The motion passed unanimously

B. February 22, 2021

MOTION: Ms. Piper made a motion to approve the minutes of the January 20, 2020 meeting; seconded by Ms. Thibaudeau.

The motion passed unanimously.

II. Discussion/Action

A. Consultant Update

The Consultant provided updates through email to Chairperson Ellsworth who relayed them to the Subcommittee: The Consultant will send an Operational Review, which will be shared with everyone, this evening. The Consultant will be unavailable until April 1. At that time, she will reach out to the Superintendent and the Assistant Superintendent re: preliminary interviews if there are any for the new CFO. For the FY22 Budget, there were no updates and no questions were asked of her at the Joint Finance Committee (JFC) meeting. She will be unable to attend the March 25, JFC meeting.

Re: RFPs: The Consultant has provided RFP templates to the Facilities Director for him to use.

Re: Facilities & Capital: Mr. Wood and Ms. King met with RIDE. They are working on an update to the Capital Projects list, which Mr. Wood will provide the Budget Facilities Subcommittee. She noted that the Building Committee members need to be updated per RIDE, and they need to convene as soon as possible.

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Re: School Committee Policies that are relevant to financial management need to be updated. They will be reviewed at a Budget & Facilities Subcommittee meeting. Updates will then be brought to the Policy & Curriculum Subcommittee.

B. Monthly Reports

Chairperson noted that Ms. King is helping to standardize the monthly reports that all members of the School Committee will receive. These reports will be posted on the District website as public documents.

Superintendent Brice walked the Subcommittee through a review of the Reports, some of which have been updated to the new standardized format.

High Level Report for February: The General Ledger budget balance as of February 25, 2021, a deficit of (\$253K), which will be updated as Mr. Harrington adds additional encumbrances that he finds in his reviews.

Discussion: Chairperson Ellsworth noted that when looking at the Vendor Account Summary, there seems to be some vendors that are being paid out of the wrong accounts. Superintendent Brice noted that she is correct, and that the Budget office is working to seek and update encumbrances as they become known when reviewing the account balances for over/under amounts. Chairperson Ellsworth would like to see the Voucher Account Summary report run by Account, with the Vendors listed below, so that the Subcommittee can see what is being paid in each account. She feels that this will help the School Committee to understand who the Vendors are and what the District is paying for.

Superintendent Brice stated that a new file will be run from July 1, 2020 to the end of February 2021, and sent to everyone. Ms. Thibaudeau wanted to know more about professional services and property services, which seem to be in debt at this point. Brice explained that when quotes come in, they are noted as an encumbrance. If the actual cost comes in lower, the balance is released to the available account balance. Chairperson Ellsworth further explained to Ms. Thibaudeau how to read all the reports as a whole.

Chairperson Ellsworth stated that it's not worth the time to review the Object Code variances because not all the encumbrances have been adjusted and recorded and so the report is not accurate as it is presented.

Federal Grants High Level Report: Chairperson Ellsworth felt that she'd like to see a report on ALL the grants that the District has, not just the Federal grants.

Ms. Thibaudeau wanted to know if the report is accurate, because she noted that one line is in the negative. Superintendent Brice explained that the process is still active and changes often. Ms. Thibaudeau asked if it's possible to see who is being paid out of each

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of these grants. Superintendent Brice stated that it can be done. Assistant Superintendent Sanna noted that she and Mr. Harrington meet regularly to make the necessary adjustments based on grant amendments and actual salary numbers. Federal funds are used before Operating funds.

Ms. Piper noted that it appears that the SBA COVID-19 allocation doesn't appear to have been allocated to any expenses. Superintendent Brice explained that the State requires that all school committee members sign off on it, which has been done. He noted that the funds will be used for HVAC Air Purifiers that have already been purchased. The adjustment will be updated for the mid-April meeting.

Chairperson Ellsworth is looking for a clean report, with every line reviewed and adjusted, so that the District's public reports are accurate. Superintendent Brice agreed, but noted that the process takes time with the limited staff in the Finance Department. Assistant Superintendent Sanna noted that the Administration will be meeting monthly with Departments to ensure that the expenses are allocated to the correct accounts, eliminating some of the time it takes to review and correct the individual accounts.

Bank Reconciliation Report: Mr. Harrington explained that reconciliation gets done monthly. With over a dozen accounts, the process takes time. The reconciliation matches what's been deposited and what's been spent to the amount in the specific bank accounts. Chairperson Ellsworth noted that the Grants account seems to have a deficit. Mr. Harrington noted that this is a known issue from a roll-over from last year that has not been corrected. When it's corrected, the reconciliation reports will be rectified.

Ms. McBride asked about the Investment account, which seems to have a lower than expected interest income. Mr. Harrington noted that he and the consultants are investigating. Chairperson Ellsworth will make a note to ask the Consultant about it.

Capital Revenue: The amended Capital Project budget is \$2.127M, consisting of Housing Aid Reimbursement from RIDE, that is received twice annually (50% each time). At a meeting with the Construction folks from RIDE, which are supportive of our dedicated assignment of housing aid funds for approved construction projects, to be used for more capital projects and to get reimbursed, maintaining a cycle of spending and reimbursements. There are additional Capital Funds available in Fund Balance. The School Committee normally votes to move surplus funds to the Capital Fund, but that was not done after the earlier vote by the School Committee. The surplus is still sitting in Fund Balance. It was reserved last year to cover any unexpected expenses due to the current emergency. The funds will stay in Fund Balance until a CFO is in place and the School Committee votes again. Chairperson Ellsworth noted that Fund Balance is a restricted account and that the funds have not been spent. The recommendation of the consultants and Ms. Brennan is to wait until a new CFO is in place and a new recommendation is brought to the School Committee for a vote.

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Capital Expenses: Superintendent Brice noted that the report provides the details of the expenditures made to date. He reviewed the amounts in each category. Chairperson asked if there is a way to consolidate into a single report that shows the Capital Reviews & Expenditures together. Mr. Harrington explained that he can do that, but he thinks that such a report will be missing the details. He will look into how to get the report requested.

Reprint Checks report: Chairperson Ellsworth explained that this report can be replaced by the Voucher Supplement Account summary.

Ms. Thibaudeau asked about specific checks included in the report, which were explained. Mr. Wood will provide the contract with Direct Energy Business for the District's energy purchase, which is negotiated by the School Committee consortium.

Chairperson Ellsworth summarized the standard reports that will be reviewed by the Subcommittee each month and distributed to the School Committee each month:

- Variance Analysis for financials, revenue and capital
- Object Code with variance
- School Committee High Level Reports, inception to date
- School Committee Object Code, inception to date
- Grant Funding Report, inception to date for all grants
- Bank Reconciliation Report
- Voucher Supplement Account Summary by account, by Vendor, with cost
- Capital Revenue and Expenditures Report

C. FY22 Budget

There is nothing new to report on the FY22 Budget. The District is waiting on the final Joint Finance Committee decision. The FY22 Budget will be discussed at the April meeting.

D. Vendor List/RFPs

Superintendent Brice reported that the Vendor List has not been updated since February. Chairperson Ellsworth explained the format for the Vendor list that she had been working on with Assistant Superintendent Sanna. Chairperson Ellsworth expects to use the list to see the Vendor contracts and the bidding process. Superintendent Brice wanted to clarify that the District will use an RFP process and not the State MPA process. Chairperson Ellsworth agreed that, based on the consultant's recommendation, she believes that this will help the district to get the District the best price.

Ms. Thibaudeau asked if there are agreements with out-of-district educational facilities. Superintendent Brice briefly explained the process for finding the right placement for students who need out-of-district placement. Superintendent Brice stated that it would be good to have a presentation on the process brought to the full School Committee. Ms.

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Thibaudeau asked that these contracts be included on the Vendor List. Attorney Carroll cautioned that the contracts should be general and not related to specific students. Chairperson Ellsworth would like to get started on RFPs going forward. She specified the Warren Landscaping and garbage contract RFPs as a place to get started.

E. Technology

Superintendent Brice explained that he is tying what was included in the Technology presentation with line items on the Budget. His report includes the type of technology with the vendor information and their associated costs, including all the software and other technology. Chairperson Ellsworth noted that there is a discrepancy between the current report and what is projected in the FY22 Budget. The Assistant Superintendent explained that the State is picking up a portion of the cost, that some software has been dropped because it is no longer needed due to reduced need for Distance Learning, and the District is asking teachers to take advantage of software available for no cost, provided it adheres to the Educational Plan.

Chairperson Ellsworth noted that there are some consultants on the list. She would like to see the Contracts for those consultants. Assistant Superintendent Sanna agreed to place the Consultants on the Vendor List to ensure that their contracts tracked.

Chair Ellsworth asked that the report be matched to the Budget to ensure that the costs are in line with what was budgeted. She noted that currently the discrepancy is approximately \$91K.

F. Facilities/Capital

This item was put on hold pending an update from Ms. King.

G. Budget Policies - Fiscal Management

Ms. King will make recommendations on the School Committee Policies that are relevant to Budget and Finance. Based on her recommendations, the Subcommittee will review the proposed Policies and, once approved, will forward them to the Policy and Curriculum Subcommittee.

III. Adjournment - 7:02p.m.

MOTION: There being no more business to discuss, a motion was made by Ms. Piper to adjourn the meeting at 7:02 p.m.; seconded by Ms. Thibaudeau. The motion passed unanimously.

**Sheila Ellsworth, Chair
Budget/Facilities Subcommittee**

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