



Chelmsford School Department School Committee

Notice of Public Meeting

Email Posting to townclerk@townofchelmsford.us Thank you.

Filed with Town Clerk:

As required by G.L. c. 30 A, §18-25

DATE: Tuesday April 9, 2024 **TIME:** 6:00 p.m. **ROOM:** Conf. Room 1

PLACE: CPS Central Administration Office **ADDRESS:** 230 North Road

The Chelmsford School Committee (CSC) intends to conduct an in-person meeting on the date and time specified. The meeting will be live-streamed by Chelmsford Telemedia for interested community members to access and watch. Interested community members may e-mail Superintendent of Schools, Dr. Jay Lang, at langj@chelmsford.k12.ma.us prior to 12:00 p.m. on Tuesday April 9, 2024 to be scheduled to provide in-person input under the public participation portion(s) of the agenda.

CALL TO ORDER

PLEDGE OF ALLEGIANCE

CHAIR OPENING STATEMENT

CONSENT AGENDA

1. Approval of the minutes of the regular school committee meeting of March 26, 2024

CHS STUDENT REPRESENTATIVE ANNOUNCEMENTS

GOOD NEWS

PUBLIC COMMENTS:

The School Committee will hear from members of the public on items listed under New Business on the posted agenda. Speakers are asked to limit comments to 3 - 5 minutes to allow others an opportunity to speak. The School Committee will not respond directly to public comments, however will try to address comments when the item is reached on the agenda.

NEW BUSINESS

1. Reorganization of School Committee
 - a. Election of School Committee Chair
 - b. Election of School Committee Vice Chair
 - c. Election of School Committee Secretary

2. Presentation: Spotlight on the Schools – Center Elementary School
3. Reminder: 2024/25 School Year – Kindergarten Registration Dates
4. Acceptance of FY2023 MA DESE End-of-Year Financial Audit Report
5. Acceptance of Financial Audit Report: Chelmsford High School Student Activity Funds

REPORTS

1. Liaison Reports

ACTION/NEW ITEMS

1. Request for Reports & Updates

PUBLIC COMMENTS:

The School Committee will hear from members of the public on general matters of education interest. Speakers are asked to limit comments to 3 - 5 minutes to allow others an opportunity to speak. The School Committee will not respond directly to public comments, however will try to address comments at future meetings.

ADJOURNMENT

**CHELMSFORD SCHOOL COMMITTEE
REGULAR MEETING
March 26, 2024
Meeting Minutes**

Members Present: Ms. Donna Newcomb (Chair), Mr. Dennis King (Vice Chair), Ms. Susan Mackinnon (Secretary), Mr. John Moses and Ms. Maria Santos.

Also present: Dr. Jay Lang (Superintendent) and Dr. Linda Hirsch (Assistant Superintendent) and Ms. Joanna Johnson-Collins (Director of Business & Finance)

Call to Order

Ms. Newcomb called the meeting to order at 6:00

Pledge of Allegiance

Chair Opening Statement

“This meeting is being live-streamed by Chelmsford Telemedia and posted to the CPS website for interested community members to access and watch. In-person public participation will be taking place tonight in accordance with the Chelmsford School Committee Public Participation Guidelines. Anyone speaking tonight during the public input portion of this meeting has notified the superintendent’s office of their desire to speak and has been provided with these guidelines. Upon request written comments received no later than 12:00 p.m. on the day of this meeting will also be read and made part of the record of the meeting during the second public comment session.”

The Chair turned to meeting over to Mr. King who spoke fondly of long-time Chelmsford teacher and coach, Tom Caito, who recently passed away. His praise of Coach Caito included Mr. King’s experiences with him as a student, as a football player and as a member of the athletic department. He was a professional who demonstrated great care and respect for all. Mr. King would like to hold a “moment of silence” for Coach Caito. Mr. Moses spoke of Emily Dilworth who passed away this weekend. He knew her for many years through her career at Byam and appreciated her company and sense of humor. The students, PTO and staff of Byam mourn the loss of someone so young. Mr. Moses requested a “moment of silence” for Ms. Dilworth.

The Chair requested a “moment of silence” for both Coach Caito and Emily Dilworth. This was honored by all in attendance.

Consent Agenda

1. Approval of the minutes of the regular school committee meeting of March 12, 2024

Mr. King motioned to approve the minutes of our meeting on March 12, 2024. Mr. Moses seconded. Motion carries 5-0, with a name spelling to be corrected as requested by Ms. Mackinnon.

CHS Student Representative Announcements

The chair congratulated Keya for being chosen as tennis team captain! Keya shared that the CHS Science Team attended the Massachusetts State Science Olympiad on March 2nd. This is a nation-wide competition. Chelmsford placed 46 over all out of 64 participating schools. "Congratulations to the CHS Science Team!"

Lana shared that the two CHS Acappella Teams placed at the International Championship of High School Acappella and moved on to the semi-finals. The Thursdays placed third which sealed their eligibility for the "Wild Card Round" and The Crescendos placed first and are the Northeast Champions and will move on to the finals. "Congratulations to both groups!" Senior class officers were elected last week.

The Chair thanked both student representatives and appreciated their dedication and excellent reports!

Good News

Dr. Hirsch was pleased to share that several elementary students performed in the Music Educators Association's All State Treble Choir Festival this past weekend in Worcester where they performed well and had a good time! Tomorrow night SEPAC will be meeting at 7:00 p.m. Thursday night the Parker Middle School informational session will be held for the building project at McCarthy Middle School at 7:00 p.m.

Public Comments

None

New Business

1. Presentation: Paving and Sidewalk Master Plan Update – Christine Clancy, DPW Director

Dr. Lang welcomed Christine Clancy to the meeting to provide an update on The Town's sidewalk and paving master plan. The paving plans are done for three years in advance, but the system is updated annually. The roads are rated on the PCI (Pavement Condition Index) and this determines which roads need to be addressed and what type of treatment will be best. The overall rating for Chelmsford this year is 78.3 (fair condition) out of 100 for roads in excellent condition. Last year 13.6 miles of road were paved. This year 9.7 miles for paving are planned. Treatments may be mill and overlay, reclamation or in some case a micro-sealant will be applied similar to that done on driveways.

For sidewalks last year 0.6 miles were replaced including 20 "curb ramps" which are required for ADA compliance. For 2024 2.5 miles of sidewalk are planned. Often sidewalk work is paired with the road pavement scheduled. Part of the cost will be covered by a federal grant. The Town has a total of 46.5 miles of sidewalks. Priority is given to the sidewalks in the vicinity of schools. Road paving will begin soon with the sidewalk work to start in May. Her detailed presentation and costs for the different projects may be viewed on Chelmsford Telemedia You/Tube.

2. Presentation: Chelmsford Demographic (Enrollment) Study - NESDEC

Dr. Lang invited Dr. Karen LeDuc from NESDEC to tonight's meeting via Zoom to offer projections on the long-term student enrollment numbers. They assisted us previously in 2016 and provided updates after each of our enrollment data was sent to them after October 1st of each year. They were tasked this year with doing a complete demographic study which is required by MSBA as part of our application process to build a new middle school. NESDEC has been doing this type of work for over 75 years. To do this study they needed to see: district and municipal records; census data on trends; real estate transactions; HUD

data and work with the Chelmsford Town Planner. A 7.2% reduction is expected from 2022 to 2031 in pre-k through grade 12 enrollments. Chelmsford's population is stable but is aging. Chelmsford, however is experiencing an increase in births which could mean an increase in kindergarten enrollments moving forward. Concerning real estate transactions as homes go on the market they are bringing families with children, with many who were raised here returning to raise their own families. Data shows that people are moving into Chelmsford. New housing under construction and approved for future construction projects an increase in the student population especially for elementary aged students.

Enrollment projections for the first three to four years are the most reliable. Six to ten-year projections are helpful for long range planning. Over the next three years K to grade two enrollments may increase by 236 students (4.7%). K to grade four are expected to increase by 117 students, while grades five to six are expected to increase by 48. The projected increase for grades seven through eight is 36 students and nine through twelve by 35 students. Additionally, recent kindergarten enrollments have exceeded the number of births, which is another good indicator of increasing enrollments. To fully appreciate this detailed presentation, please view tonight's meeting on Chelmsford Telemedia/YouTube.

3. Reminder: 2024/25 School Year – Kindergarten Registration Dates

Ms. Johnson-Collins stated that the next kindergarten registration date will be April 25th from 9:00 a.m. until 6:00 p.m. at Central Office. There will be 15-minute appointments set up for families. Walk ins are also accepted on other days. Early enrollment is strongly encouraged!

4. Vote to Approve Student Opportunity Act (SOA) Submission

Dr. Hirsch included a memorandum in tonight's agenda packet with a draft copy which will need a vote to be reviewed by The Commissioner of Education. The SOA began in 2019 and led to ESSER grants for the District. It is time to submit another three-year plan which is clearly aligned with our Strategic Plan. This helps to minimize disparities between students and MCAS data and internal benchmarks are used to monitor progress. The District continues to promote increased literacy and new math initiatives. Focus is being placed on students who have disabilities. Chapter 70 money this year will be \$52 per student (the minimum is \$30 per student), which is significantly less than was hoped for.

Mr. King motioned to approve the new three-year Student Opportunity Act District Plan as presented. Mr. Moses seconded. Motion carries 5-0.

5. FY2024 Budget Projection

Ms. Johnson-Collins shared the projection of being \$2.866 million under in many DESE categories.

6. FY2024 Recommended One-Time Budget Expenditures

Ms. Johnson-Collins included a memorandum and spread sheets suggesting one-time budget expenditures totaling \$1.611 million. These requests were submitted by the schools and district departments.

7. FY2024 Recommended Budget Transfers

Ms. Johnson-Collins presented recommendations to cover the one-time budget expenditures.

Mr. King motioned to approve these FY2024 local operating budget transfers totaling \$ 1,611,733 for the Chelmsford Public Schools as presented. This budget transfer is shifting from twelve (12) DESE categories that are favorable to ten (10) DESE categories where the items should be purchased. Mr. Moses seconded. A roll call vote was taken. Motion carries 5-0.

8. Personnel Report: February 2024

No action required.

9. Approval of School Committee Policy Updates

The policy has been reviewed by both attorneys serving The District and they recommend its approval.

Mr. King motioned to accept the updated Policy AC Non-discrimination and Harassment as presented. Mr. Moses seconded. A roll call vote was taken. Motion carries 5-0.

10. Approval of Field Trip Requests

Mr. King motioned to approve the CHS DECA trip to the International Career Development Conference in Garden City, California from April 26th through May 1st. 2024. Mr. Moses seconded. Motion carries 5-0.

Mr. King motioned to approve the CHS Crescendos Acappella Group to the ICSA Final in New York, New York from April 26th to April 28, 2024. Mr. Moses seconded. Motion carries 5-0.

Reports

1. Liaison Reports

Ms. Santos attended to PTO meeting at Center School on March 13th was which well attended. She shared that the amount of enrichment provided for students throughout the school year is “incredible”! Recycle Day will be held with McCarthy at the beginning of May.

Ms. Mackinnon represents The Committee on the Town Strategic Plan Steering Committee and has attended several meetings since January. They are looking at RFP proposals from different groups to guide them through the Strategic Plan.

Mr. King added that SEPAC will hold a virtual meeting tomorrow night starting at 7:00.

The Chair attended Byam’s PTO meeting as well as The Council of Schools meeting. She continues to be impressed by the number of activities which take place each year in all the schools. The parent volunteers are “outstanding”!

Action/New Items

Dr. Lang shared that the community is invited to a meeting this Thursday night for an information session to talk about the potential middle school building project. The meeting will be held in the McCarthy Auditorium at 7:00 p.m. The meeting will be recorded by Chelmsford Telemedia.

Public Comments

None

Mr. King shared that this is **Donna Newcomb's last meeting** and he expressed gratitude for all she has done for him and for the Chelmsford Public Schools during the past six years. She made sure everyone's voice was heard and responded to all communications sent to her. Ms. Mackinnon appreciated all of Donna's help and feedback and transparency for the months that she has been on The Committee. Mr. Moses commented on the undercurrent of kindness that is part of who Donna is. Ms. Santos spoke of her deep commitment which began when she decided to run for The School Committee. She thanked her for serving all of the children of Chelmsford and the sacrifices she made to her personal life to be on The Committee.

Ms. Newcomb looked back on her experiences including COVID and other difficult challenges. She has been honored to have served with others who have made decisions "in service of The District" and given so selflessly. She has been honored to work with the families and students of the district. Gifts were presented.

Adjournment 8:05 p.m.

Mr. King motioned to adjourn. Mr. Moses seconded. Motion carries 5-0.

***Respectfully submitted,
Sharon Giglio,
Recording Secretary***

CHELMSFORD PUBLIC SCHOOLS

Jay Lang, Ed.D., Superintendent

Memorandum

To: Members of the School Committee
From: Jay Lang, Ed.D., Superintendent of Schools
Date: April 7, 2024
Re: Spotlight on the Schools: Center Elementary School

Attached please find a PowerPoint presentation provided by Principal Dianna Fulreader in advance of the meeting presentation. I look forward to hearing the presentation and discussing the good work that is occurring at Center Elementary School with the members of the school committee.

CENTER SCHOOL ALL ARE WELCOME

MAKING CULTURAL CONNECTIONS





THE DISTRICT WILL FOCUS ON ENSURING STUDENTS HAVE STRONG RELATIONSHIPS WITH STAFF AND THEIR PEERS SO STUDENTS FEEL WELCOMED, INCLUDED, AND SAFE IN SCHOOL.

Ensure students have a sense of belonging.

A graphic featuring several overlapping speech bubbles in various colors (blue, green, red, orange, purple) on a light yellow background. The word 'Cultural' is written in a large, white, cursive font, and 'CONVERSATIONS' is written in a smaller, white, sans-serif font below it.

Cultural CONVERSATIONS

A space for community connection

SCHOOL COUNCIL GOALS

Center School will ensure students have strong relationships with staff and their peers so students feel welcomed, included and safe in school.

DEI 21-DAY CHALLENGE



This challenge is in alignment with our **District Goals** and is an extension and continuation of our November 2023 Professional Development where we had affinity group panel discussions, talks on culturally responsive practices, and discussions about ELL strategies.

This challenge is designed to increase your capacity to better meet the diverse population of our students by engaging with and reflecting upon diversity, equity and inclusion. It is designed to allow staff to engage with these challenging topics over a series of weeks. Dedicated staff meeting time will be given to reading, listening, watching and discussing new learnings.

**EMBRACING
DIVERSITY: GRADE 2
FAMILY CULTURAL
PROJECT**



**MCKENZIE H - MS.
GREGORY'S CLASS**

Scotland



**Anand P - Ms.
Walker's Class**





Bella B - Ms. McConnell's class



AVYAK R - MS. PIERCE- CLARKE'S CLASS

Nepal



DEI MISSION: THE CHELMSFORD COMMUNITY REPRESENTS A WIDE VARIETY OF IDENTITIES, BACKGROUNDS, LANGUAGES, AND EXPERIENCES. WE WILL FOCUS ON MAKING SURE THAT EACH AND EVERY STUDENT IS GIVEN THE OPPORTUNITY TO SUCCEED, THRIVE, AND BELONG IN CHELMSFORD PUBLIC SCHOOLS. WE BELIEVE THAT OUR INCREASING DIVERSITY IS AND WILL CONTINUE TO BE A STRENGTH OF OUR DISTRICT.



CHELMSFORD PUBLIC SCHOOLS

Memorandum

To: Jay Lang, Ed.D., Superintendent of Schools
Members of the School Committee

From: Joanna Johnson-Collins, Director of Business & Finance

Date: March 22, 2024

Re: 2024/25 School Year - Kindergarten Registration Dates

Kindergarten Registration for the 2024/25 school year began January 30 and January 31, 2024 at the Central Administration Office. Each year we have an additional registration session in the April timeframe and this year the date is April 25, 2024 from 9:00 a.m. to 6:00 p.m. also at the Central Administration Office. Parents and guardians are currently making appointments (in approximately fifteen-minute increments) for their registration meeting. This information is posted on the Chelmsford Public School website and is also being announced through other outlets (i.e. ConnectEd and social media). Attached are the flyers announcing Kindergarten registration as posted on the CPS website.



2024-25 Kindergarten Registration Open

Kindergarten registration for the 2024-25 academic year must be made by appointment.

[RESERVE YOUR APPOINTMENT HERE](#)

WHEN:

- Tuesday, Jan. 30, 2024 from 9:00 a.m.-6:00 p.m.
- Wednesday, Jan. 31, 2024 from 9:00 a.m.-6:00 p.m.
- Thursday, April 25, 2024 from 9:00 a.m.-6:00 p.m.

WHERE:

- Chelmsford Public Schools Central Administration Office, 230 North Road, Chelmsford, MA.

STIPULATIONS:

- Children entering kindergarten must be 5 years of age on or before August 31, 2024.
- Parents/guardians must complete the Google form with contact information and preferred appointment time (appointments take approximately 15 minutes).
- A staff member will follow-up with each parent to confirm date and time of appointment.

WHEN YOU ARRIVE TO REGISTRATION:

A staff member will direct parents to a table representing each elementary school to process their student registration packet. In addition to the completed student registration packet, parents are required to submit the following required documentation:

1. A parent driver's license
2. Proof of residency/home ownership:
 - A copy of your mortgage statement or
 - Recently signed P&S Agreement, which requires follow-up with a home closing document or
 - Signed lease agreement or
 - Notarized Affidavit Supporting Residence document with the homeowner's real estate tax bill and copy of homeowner's driver's license.
3. Utility bill with name and address

4. A copy of the child's birth certificate
5. Certificate of lead poisoning and vision exam with stereopsis documentation
6. A physical examination within one year of entrance to school or within 30 days after school entry and updated immunizations covering the following:
 - diphtheria (5 doses)
 - pertussis (5 doses)
 - tetanus (5 doses; Td booster grade 7)
 - mumps-rubella-measles (2 doses)
 - polio (4 doses)
 - varicella (2 doses or Dr. documentation of chicken pox)
 - Hepatitis B (3 doses)
7. A copy of a current immunization record is required for registration.

If additional immunizations are needed prior to the beginning of school, a copy of the complete immunization record which meets state requirements must be provided prior to school entrance.

IF YOU ARE UNABLE TO SCHEDULE AN APPOINTMENT:

Families who are not able to schedule an appointment for one of these three dates may complete the registration packet from the website and drop it off at the school administration central office located at 230 North Road, Chelmsford, MA 01824. Office hours are Monday through Friday between 8 a.m.-4 p.m.

Additional information about student registrations and packets may be found on the CPS website registration page.

ALL DOCUMENTATION IS REQUIRED AT THE TIME OF REGISTRATION

Contact:

Ms. Jane McDonald
Central Registrar
Phone: 978-251-5100, ext. 6901
mcdonaldj@chelmsford.k12.ma.us

CHELMSFORD PUBLIC SCHOOLS

Jay Lang, Ed.D., Superintendent

Memorandum

To: Members of the School Committee
From: Jay Lang, Ed.D., Superintendent of Schools
Date: April 5, 2024
Re: FY2023 MA DESE End-of-Year Audit Report

On an annual basis, each school district in the Commonwealth of Massachusetts must have an external audit completed of their end-of-year financial report submitted to the Massachusetts Department of Elementary and Secondary Education (MA DESE). Representatives of Powers & Sullivan, LLC. performed our required MA DESE external financial audit for the year ending June 30, 2023.

Attached please find a copy of the FY22 MA DESE financial audit report completed for the Chelmsford Public Schools as of June 30, 2023. I would like to take this opportunity to thank Joanna Johnson-Collins, Director of Business and Finance, for preparing and submitting the FY23 end-of-year financial report to MA DESE on behalf of the district. As noted within the financial audit report, there are no financial findings or financial reporting recommendations from the external auditors.



**Powers &
Sullivan, LLC**
CPAs AND ADVISORS

TOWN OF CHELMSFORD, MASSACHUSETTS

***INDEPENDENT ACCOUNTANTS' REPORT ON
APPLYING AGREED-UPON PROCEDURES
OVER COMPLIANCE APPLICABLE TO
MASSACHUSETTS SCHOOL DISTRICTS'
END-OF-YEAR FINANCIAL REPORT***

YEAR ENDED JUNE 30, 2023

TOWN OF CHELMSFORD, MASSACHUSETTS

**INDEPENDENT ACCOUNTANTS' REPORT ON
APPLYING AGREED-UPON PROCEDURES
OVER COMPLIANCE APPLICABLE TO
MASSACHUSETTS SCHOOL DISTRICTS'
END-OF-YEAR FINANCIAL REPORT**

YEAR ENDED JUNE 30, 2023

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES OVER COMPLIANCE APPLICABLE TO MASSACHUSETTS SCHOOL DISTRICTS' END-OF-YEAR FINANCIAL REPORT

To the Honorable Select Board
and School Committee
Town of Chelmsford, Massachusetts

We have performed the procedures enumerated below, related to the requirements set forth in the Massachusetts Department of Elementary and Secondary Education's (the DESE) *Compliance Supplement for Massachusetts School Districts Agreed Upon Procedures Engagements* related to the End-of-Year Financial Report (the EOYR) prepared by the Town of Chelmsford, Massachusetts (Town) for the year ended June 30, 2023. The Town's management is responsible for its compliance with those requirements.

The engaging party, the Town, has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose specified in the Massachusetts Department of Elementary and Secondary Education's *Compliance Supplement for Massachusetts School Districts Agreed Upon Procedures Engagements* related to the End-of-Year Financial Report prepared by the Town for the year ended June 30, 2023. 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. For purposes of performing these procedures, findings were reported only if they exceeded 3% of Line 1850 in the EOYR.

Our procedures and results are reported in the attached Schedule of DESE EOYR Compliance Supplement Procedures and Results.

We were engaged by the Town to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. 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 compliance with specified requirements. 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 Town and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agree-upon procedures engagement.

This report is intended solely for the information and use of the Town of Chelmsford, Massachusetts, and is not intended to be and should not be used by anyone other than these specified parties.



March 18, 2024

SCHEDULE OF DESE EOYR COMPLIANCE SUPPLEMENT PROCEDURES AND RESULTS

DESE Compliance Supplement Requirements	Agreed-Upon Procedures	Results
General Compliance Requirements		
1. For All EOYR Schedules:		
A. Ascertain if the financial information was prepared in accordance with the budgetary basis of accounting (e.g., modified accrual plus current year encumbrances minus expenditures of prior year encumbrances).	Obtained copies of the current and prior year accounting ledger reports with the School Department General Fund expenditures, including any outstanding encumbrances, and determined that the total expenditures reported on Schedule 1 of the EOYR consisted of current year expenditures and encumbrances, less prior year encumbrances.	Procedure performed without exception.
a. Trace the amounts reported to accounting and other records that support the audited financial statements and verify [determine] agreement or perform alternative procedures to verify [determine] the accuracy and completeness of the reports and that they agree with the accounting records.	Traced individual amounts reported to the underlying support (e.g., accounting ledger) in the procedures as noted below.	Procedure performed without exception.
B. Trace non-financial data to records that accumulate and summarize data.		
a. Perform tests of the underlying data to verify [determine] 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, test eligibility criteria for reimbursable riders (pupils residing greater than 1.5 miles from their school of attendance).	Traced underlying data to stated criteria and methodology in the procedures as noted below. Non-financial rider data reported on Schedule 7 were traced to detailed rider listings provided by the District.	Procedure performed without exception.

<p>b. When intervening computations or calculations are required between the records and the schedules, trace reported data elements to supporting worksheets or other documentation that link the schedules to the data.</p>	<p>Traced the reported data elements to supporting worksheets or other documentation in the procedures as noted below.</p>	<p>Procedure performed without exception.</p>
<p>C. Determine if the District's accounting system meets the following DESE requirements:</p>		
<p>a. Determine whether the District uses an accounting system that 1) provides for the reporting of all instructional costs by school location and 2) is in accordance with 603 CMR 10.03 (3)(a).</p>	<p>Obtained copies of the District's expenditure reports and observed that the District's accounting ledger account structure includes specific account segments for each school location.</p> <p>Obtained copies of the District's expenditure reports and inspected to confirm that the accounting system is in accordance with 603 CMR 10.03 (3)(a).</p>	<p>Procedure performed without exception.</p>
<p>b. Determine if the accounting system is supported by up-to-date written policies and procedures and that the policies and procedures are followed on a uniform and consistent basis.</p>	<p>Obtained the District's current set of policies and procedures related to the accounting system and determined that such policies are followed.</p>	<p>Procedure performed without exception.</p>
<p>c. Determine if the District maintains written policies and procedures related to the classification of salaries and expenses by program, function and object and that the policies and procedures are followed on a uniform and consistent basis.</p>	<p>Obtained the District's current set of policies and procedures related to the classification of salaries and expenses by program, function, and object and agree policies meet DESE's requirements.</p>	<p>Procedure performed without exception.</p>
<p>2. Obtain written representation from management that the reports provided to the auditor are true copies of the EOYR submitted or electronically transmitted to the Department.</p>	<p>Obtained a signed Representation Letter from management which states that the reports provided are true copies of the EOYR submitted or electronically transmitted to DESE.</p>	<p>Procedure performed without exception.</p>

3. Determine that the District submitted a signed Certification Statement.	Obtained signed Certification Statement submitted to DESE.	Procedure performed without exception.
4. Determine if amendments required from prior year's audit were submitted.	Confirmed amendments [findings] from DESE and prior year's audit were submitted.	Procedure performed without exception. No amendments were required.
Specific Compliance Requirements		
I. Revenues		
A. Revenue from Local Sources		
1. Trace Revenues from Local Sources reported on Schedule 1 to the municipal and District accounting ledgers. Also, trace the revenues reported on District's accounting ledgers to revenues reported on Schedule 1. These amounts should agree.	Traced revenues from Local Sources reported on Schedule 1 to revenue per the accounting ledger reports provided by the District. Traced local sources revenues reported in the District's accounting ledger to Local Sources reported on Schedule 1.	Procedure performed without exception.
C, D, and E. Revenues from Federal Grants, State Grants and Revolving and Special Funds		
2. Trace the revenue from state aid, federal grants, state grants, and revolving and special funds to the detail in District's accounting ledgers. Also, trace the revenues reported on District's accounting ledgers to revenues reported on Schedule 1. These amounts should agree with the possible exception of revenue from state aid, federal grants and state grants, which are entered by the state based on allotments. <i>Validate that the DESE Administered Federal Grant revenues entered on line 300 and the DESE Administered State Grant revenues on line 510 match the final FY23 grant revenue file posted on the DESE EOYR website.</i>	Traced all state aid, federal grants, revolving and special funds revenues reported on Schedule 1 to accounting ledger reports provided by the District. Traced state aid, federal grants, state grants, revolving and special funds revenues reported in the District's accounting ledger to state aid, federal grants, state grants, revolving and special funds revenues reported on Schedule 1. Traced state aid, federal grants and state grants reported on Schedule 1 to the amounts posted on the DESE website and the amounts reported in the District's accounting ledger. Determined that the DESE Administered Federal Grant revenues entered on line 300 and the	Procedure performed without exception.

<p><i>Note: Amounts deposited in legally authorized revolving accounts (e.g. School Choice) cannot be transferred to the General Fund.</i></p>	<p>DESE Administered State Grant revenues on line 510 match the final FY23 grant revenue file posted on the DESE EOYR website.</p>	
<p>II. Expenditures</p>		
<p>A. By School Committee and B. By City or Town</p>		
<p>3. Trace the amounts reported for general fund education expenditures from Schedule 1, line 1850 to the municipal accounting ledgers and to the District accounting ledgers. Also, trace the expenditures reported on the District's accounting ledgers to expenditures reported on Schedule 1. These amounts should agree. If a crosswalk exists between the accounting ledgers and the EOYR, verify [determine] that the crosswalk agrees with the accounting ledgers in total and trace a sample of expenditures from the crosswalk to the accounting ledger.</p>	<p>Traced amounts reported for General Fund education expenditures from Schedule 1, line 1850 to the accounting ledgers.</p> <p>Traced the General Fund education expenditures reported on the District's accounting ledgers to expenditures reported on Schedule 1.</p>	<p>Procedure performed without exception.</p>
<p>4. Trace the amounts reported for a sample of DESE functions (i.e., teachers, principals), object codes (i.e., professional salaries (01), other salaries (02), and other expenditures (04-06)) and DESE programs (i.e., regular day, special education, etc.) in Schedule 1 to the detail in the accounting ledgers or to the crosswalk, if applicable. These amounts should agree.</p>	<p>Selected a sample of DESE functions reported in Schedule 1 and traced the amounts reported by function, object code, and DESE program to the general ledger.</p>	<p>Procedure performed without exception.</p>
<p>5. Test Extraordinary Maintenance (4300) expenditures for the following: Verify [determine] that expenditures do not include salaries; verify [determine] that the expenditures include applicable principal portions of a loan or the cost of a lease/purchase agreement; and verify</p>	<p>Obtained detailed expenditure report for Extraordinary Maintenance expenditures reported on Schedule 1 of the EOYR and determined that these expenditures do not include salaries and that these expenditures include applicable principal portions of a loan or</p>	<p>Procedure performed without exception. No extraordinary maintenance expenditures.</p>

<p>[determine] that expenditures classified as Extraordinary Maintenance (4300) do not exceed the per project per school dollar limit for extraordinary maintenance of \$150,000. Trace the expenditures to the detail in the accounting ledgers.</p>	<p>the cost of a lease/purchase agreement, if applicable.</p> <p>Determined that these expenditures do not exceed the per project per school dollar limit for extraordinary maintenance of \$150,000.</p> <p>Traced all expenditures reported to the accounting ledger.</p>	
<p>6. Determine how expenditures for fringe benefits are assigned or allocated to Schedule 1 Employee Benefits, Insurance (5100, 5200).</p>		
<p>a. Trace the reported cost to the detail in the accounting ledgers using the methodology indicated. These amounts should agree.</p>	<p>Traced all expenditures reported for fringe benefits to the accounting ledger and/or other records (i.e., invoices, allocation schedules, written agreement between the Town and School Department indicating the agreed-upon allocation methodology, etc.).</p>	<p>Procedure performed without exception.</p>
<p>b. Determine if expenses are charged to 5150 Employee Separation Costs. If no expenses are charged inquire if any District employees retired in FY23. In the event District employees retired, there should be costs/expenses reported.</p>	<p>Determined the District separately reports Employee Separation Costs (5150). If no amounts were reported, inquired if any District employees retired in the current fiscal year.</p>	<p>Procedure performed without exception.</p>
<p>c. Determine if the District reported Insurance for Retired Employees (5250) separately and appropriately.</p>	<p>Determined the District separately reports insurance for Retired School Employees (5250) and traced the amount reported to the accounting ledger.</p>	<p>Procedure performed without exception.</p>
<p>7. If amounts are reported for Rental Lease of Equipment or Buildings determine if the required rental lease schedule is maintained locally.</p>	<p>Traced all amounts reported for Rental Lease of Equipment or Buildings to rental lease schedule.</p>	<p>Procedure performed without exception. No rental lease of equipment or buildings.</p>
<p>8. Verify [determine] that expenditures charged to lines 1683 or 2060, Short-term</p>	<p>Traced all amounts reported on lines 1683 or 2060, Short-term Interest RANs (5400) to supporting documentation and determined that</p>	<p>Procedure performed without exception.</p>

Interest RANs (5400) relate exclusively to Revenue Anticipation Notes (RANs).	costs relate exclusively to Revenue Anticipation Notes (RANs).	
9. Verify [determine] that expenditures charged to line 1684 or 2065, Short-term Interest BANs (5450) relate exclusively to Bond Anticipation Notes (BANs).	Traced all amounts reported on lines 1684 or 2065, Short-term Interest BANs (5450) to supporting documentation and determined that costs relate exclusively to Bond Anticipation Notes (BANs).	Procedure performed without exception.
10. Identify expenditures reported as long-term School Construction debt for principal (8100) and interest (8200). Verify [determine] that BANs are not included in these functions. Trace the reported costs to the treasurer's debt schedule. Trace the reported amount to the detail in the accounting ledgers. These amounts should agree. Note: If the District received a lump sum wait list or progress payment from the Massachusetts School Building Authority (MSBA), verify [determine] that the revenue was reported on line 130 and that expenses were reported for paydown of principal (8100) or Purchase of Land and Buildings (7100, 7200) if applicable.	Traced all amounts reported as long-term School Construction debt for principal (8100) and interest (8200) to the treasurer's debt schedule and to detail in the accounting ledgers and determined that BANs are not included in these functions. If the District received a lump sum wait list or progress payment from the Massachusetts School Building Authority (MSBA), determined that the revenue was reported on line 130 and that expenses were reported for paydown of principal (8100) or Purchase of Land and Buildings (7100,7200).	Procedure performed without exception.
11. Trace the expenditures for tuition payments to other public-school Districts in state (9100), to out of state schools (9200), to non-public schools (9300), to member collaboratives (9400), and assessments to member regional school Districts (9500) to the detail in the accounting ledgers. These amounts should agree. Note: If the District prepaid FY24 special education tuition, verify [determine] that prepaid tuition was not included as an FY23 expense. If the District prepaid FY23 tuition from FY22,	Traced all expenditures for tuition payments to other public-school Districts in state (9100), to out of state schools (9200), to non-public schools (9300), to member collaboratives (9400), and assessments to member regional school Districts (9500) to the accounting ledgers. Inspected supporting documentation for prepaid special education tuition and determined that the District did not include FY24 special education tuition as an expenditure on the EOYR, but if the District prepaid FY23 tuition from FY22, that	Procedure performed without exception.

that amount should be included as an FY23 expense.	amount was included as an FY23 expenditure on the EOYR.	
12. For municipal expenditures that result in services directly related to the school committee:		
a. Obtain 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.	Obtained a copy of the written agreement between the School Committee and Town which documents the methodologies to be used when allocating, distributing, or assigning municipal expenditures to the District.	Procedure performed without exception.
b. Test the amounts reported using the documented methodology. These amounts should agree.	Traced all amounts reported based on the written methodology previously obtained.	Procedure performed without exception.
13. Expenditures from Federal Grants, State Grants and Special Funds		
a. Trace amounts claimed as Circuit Breaker expenses on line 3080 column 7 to the accounting ledgers or journals.	Traced amounts reported as Circuit Breaker expenses on line 3080 column 7 to the accounting ledger.	Procedure performed without exception.
b. Determine if the District charged a restricted indirect rate to grants and indicate so in the report (including the rate charged).	Through inquiry of personnel, determined if the District charged a restricted indirect rate to grants. If applicable, reported the grant and the rate charged.	The District did not charge a restricted indirect rate to grants.
Schedule 3		
14. For Schedule 3 expenditures:		
a. Verify [determine] that the District's accounting system includes school location codes and trace the amounts reported by school location on the linked file to the accounting ledgers. These amounts should agree.	Traced 30% of the combined reported expenditures by school location to the accounting ledger.	Procedure performed without exception.
b. If staff is assigned to more than one school, determine if the District maintains a payroll system or	Through inquiry of personnel and inspection of payroll reports, determined that the District maintains a payroll system or spreadsheet to	Procedure performed without exception.

spreadsheet to document the assignment of staff salaries by school location.	document the assignment of staff salaries by school location.	
c. If allocations are used to assign staff salaries to schools, programs, functions, or objects, was the allocation supported by a documented methodology?	If allocations were used to assign staff salaries to schools, programs, functions, or objects, determined that the allocations were supported by a documented methodology.	Not applicable as allocations were not used to assign staff salaries.
d. If allocations are used for non-salary expenditures, determine if the District maintains a documented methodology for consistency in application. Allocations are acceptable on Schedule 3 for non-salary expenditures although direct assignment or charging is preferable.	If allocations were used for non-salary expenditures, determined that the allocations were consistent with the documented methodology.	Not applicable as allocations were not used to assign non-salary expenditures.
e. Ensure amounts reported as Districtwide expenditures cannot be assigned to a specific school.	Determined that Districtwide expenditures were not assigned to a specific school.	Procedure performed without exception.
Schedule 4		
15. Ascertain the methodology used to allocate, distribute, or assign special education costs to the placement categories on Schedule 4 and review the propriety of the methodology. Test the amounts reported on Schedule 4 using this methodology. These amounts should agree.	Obtained the documented methodology used to allocate, distribute, or assign special education costs to the placement categories on Schedule 4. Determined through comparison that the documented methodology was consistent with prior years and is based on the number of special education students reported by placement code, or direct expenditures reported by placement code. Recalculated all amounts reported on Schedule 4 based on the documented methodology.	Procedure performed without exception.
Schedule 7		
16. Trace the transportation expenditures reported on Schedule 7 to the transportation expenditures reported on Schedule 1. These amounts should agree. Ensure that all	Traced all transportation expenditures reported on Schedule 7 to transportation expenditures reported on Schedule 1 and determined that	Procedure performed without exception.

<p>expenditures reported do not include unliquidated encumbrances. Determine the methodology used to allocate transportation expenditures on Schedule 7 and verify [determine] the accuracy of the allocations. Also, if applicable, verify [determine] that reimbursable expenditures have been reduced by transportation revenue received from students transported.</p>	<p>expenditures reported did not include unliquidated encumbrances.</p> <p>Obtained supporting documentation of the District's methodology used to allocate transportation expenditures on Schedule 7 and recalculated the amounts reported based on the methodology.</p> <p>If transportation fees are reported on Schedule 1, traced all reimbursable expenditures reported to the underlying support (and ensured that expenditures were reduced by any transportation revenue received).</p>	
<p>17. Determine if there is adequate detail to support amounts reported (expenses and riders) for special education pupils transported outside the District.</p>	<p>Obtained supporting documentation (general ledger report of special education rider costs and rider lists) to support all amounts reported (expenses and riders) for special education pupils transported outside the District.</p>	<p>Procedure performed without exception.</p>
<p>18. Trace the riders reported on Schedule 7 to the detailed transportation records and verify [determine] that the amounts reported on Schedule 7 are accurate and consistent with the detailed records.</p>	<p>Traced all riders reported on Schedule 7 to the detailed rider lists maintained by the District.</p>	<p>Procedure performed without exception.</p>
<p>19. Determine if the District's accounting system separates costs in order to facilitate reporting as outlined in Schedule 7, including in- or out-of-District, pre-school, non-public, school choice, charter school).</p>	<p>Determined that the District's accounting system separates costs to facilitate reporting as outlined in Schedule 7, including in- or out-of-District, pre-school, non-public, school choice, charter school).</p>	<p>Procedure performed without exception.</p>
<p>a. Determine if reimbursable expenditures claimed on line 4283 Homeless to Outside the District and line 4285 Homeless from Outside the District are supported by adequate documentation.</p>	<p>Obtained supporting documentation (reports from the accounting system or invoices) for all reimbursable expenditures claimed on Line 4283 for Homeless to Outside the District and Line 4285 for Homeless from Outside the District.</p>	<p>Procedure performed without exception.</p>

<p>b. Verify [determine] that foster care transportation was not claimed as homeless and is reported appropriately on line 4286.</p>	<p>Determined foster care transportation was not claimed as homeless and is reported appropriately on Line 4286.</p>	<p>Procedure performed without exception.</p>
<p>If a cost allocation plan was used to determine reimbursable expenditures, review the propriety of the plan and test the expenditures reported.</p>	<p>If a cost allocation plan was used, obtained the District's documented methodology to allocate reimbursable expenditures reported on Line 4283 and Line 4285 and agreed through comparison that the plan was consistent with prior years and is based on the number of homeless students in each category.</p> <p>Recalculated the amounts reported on Line 4283 and Line 4285 based on the cost allocation plan.</p>	<p>Not applicable as no cost allocation plan was used.</p>
<p>Schedule 19</p>		
<p>20. Determine if the school District has reported all changes to Schedule 19 Part A.1 — Appropriation by School Committee to the Department. Compare the final School Committee appropriation to Schedule 19 Part A.1 as filed/amended to determine if all changes were reported.</p>	<p>Traced final School Committee Appropriation amount in total per Line 7320 of Schedule 19 to the District's annual adopted budget.</p>	<p>Procedure performed without exception.</p>
<p>21. Determine amounts budgeted in Schedule 19 Part A.2 are consistent with methodologies outlined in the agreement noted in procedure II A. 12 a. above.</p>	<p>Obtained documentation to support all amounts budgeted in Schedule 19, Part A.2. Recalculated the amounts in accordance with the methodologies identified in procedure II A. 12 a. above.</p>	<p>Procedure performed without exception.</p>
<p>22. Determine that retiree health insurance (5250) is reported separately.</p>	<p>Determined whether amounts were reported for retiree health insurance (5250) on Line 7490 and that retiree health insurance (5250) is reported separately.</p>	<p>Procedure performed without exception.</p>

SUPPLEMENTARY INFORMATION

In accordance with Step 13b in the Department of Elementary and Secondary Education's *Compliance Supplement for Massachusetts School Districts Agreed Upon Procedures Engagements*, the Town did not charge a restricted indirect cost rate to grants.

CHELMSFORD PUBLIC SCHOOLS

Jay Lang, Ed.D., Superintendent

Memorandum

To: Members of the School Committee

From: Jay Lang, Ed.D., Superintendent of Schools

Date: April 5, 2024

Re: Student Activity Account Audit Report: Chelmsford High School

Attached please find the recently completed audit report of the Chelmsford High School Student Activity Account from the external audit firm, Powers and Sullivan, LLC. The Massachusetts Department of Elementary and Secondary Education (DESE) recommends student activity accounts be audited every three years, however we have implemented a two-year audit cycle for our student activity accounts. We alternate between the middle school (McCarthy and Parker) student activity accounts and the high school student activity account and have an external audit performed on one set of accounts each year.

This audit report will be posted to the CPS website and Director of Business and Finance, Joanna Johnson-Collins, will review the audit report at the April 9, 2024 regular meeting of the school committee.



**Powers &
Sullivan, LLC**
CPAs AND ADVISORS

CHELMSFORD PUBLIC SCHOOL DISTRICT

***REPORT ON APPLYING AGREED-UPON
PROCEDURES
IN RELATION TO THE CHELMSFORD HIGH
SCHOOL STUDENT ACTIVITY FUNDS***

YEAR ENDED JUNE 30, 2023

CHELMSFORD PUBLIC SCHOOL DISTRICT

REPORT ON APPLYING AGREED-UPON PROCEDURES
IN RELATION TO THE CHEMLSFORD HIGH SCHOOL
STUDENT ACTIVITY FUNDS

JUNE 30, 2023

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES IN RELATION TO THE CHELMSFORD HIGH SCHOOL STUDENT ACTIVITY FUNDS

To the Honorable School Committee and
Management of the Chelmsford Public School District
Chelmsford, Massachusetts

We have performed the procedures enumerated in the Massachusetts Department of Elementary and Secondary Education's (DESE) "Agreed-Upon Procedures and Audit Guidelines: Student Activity Funds", which were agreed to by the Chelmsford Public School District (District), solely to assist the District with an evaluation of the systems of internal controls and compliance with the Massachusetts Student Activity Law (Massachusetts General Law [MGL] Chapter 71, Section 47) as related to the Chelmsford High School student activity funds for the period July 1, 2022, through June 30, 2023. The District is responsible for the administration and system of internal controls surrounding the student activity funds. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described in the Massachusetts Department of Elementary and Secondary Education's "Agreed-Upon Procedures and Audit Guidelines: Student Activity Funds" either for the purpose for which this report has been requested or for any other purpose.

We have listed our comments and the corresponding agreed-upon procedures in the accompanying Schedule of Comments.

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on cash and student activity balances. Accordingly, we do not express such an opinion. 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 District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirement related to our agreed-upon procedures engagement.

This report is intended solely for the use of the District and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.



March 18, 2024

Student Activity Schedules

SCHEDULE OF STUDENT ACTIVITY BALANCES - CASH BASIS

June 30, 2023

ASSETS

Cash and cash equivalents..... \$ 222,672

STUDENT ACTIVITY BALANCES

Athletics.....	\$	159
ATWE.....		992
Band.....		2,073
Basketball - Girls.....		798
Best Buddies.....		302
Career Center.....		1,423
Cheerleading.....		2
Chorus.....		1,137
Class of 2023.....		10,846
Class of 2024.....		22,877
Class of 2025.....		5,710
Class of 2026.....		3,428
Cross Country.....		2,250
Dance Team.....		2,238
DECA.....		2,620
ECO Club.....		1,224
Field Hockey.....		1,028
Field Trips.....		4,118
Fine Arts.....		4,799
Football.....		14,281
General Student Body Fund.....		7,337
Ice Hockey - Boys.....		1,113
Ice Hockey - Girls.....		441
International Relations.....		444
Key Club.....		5,019
Lacrosse - Boys.....		2,177
Lacrosse - Girls.....		6,899
LIME.....		2,587
Lion Yearbook.....		3,957
Melting Pot Club.....		1,047
Mme Queenan Boutique.....		387
Mock Trial.....		256
National Business HS.....		437
National Honors Society.....		1,163
National Science HS.....		2,597
NEHS.....		990
Orchestra.....		635
PAVE Program.....		488
Rugby.....		4,842
SAGA.....		665
Ski Team.....		1,063
Soccer - Boys.....		2,375
Soccer - Girls.....		9,837

(Continued)

SCHEDULE OF STUDENT ACTIVITY BALANCES - CASH BASIS

June 30, 2023

Softball.....	3,364
Speech and Debate Team.....	1,116
Student Council.....	3,192
Student Trainers.....	403
Swim Team - Boys.....	1,575
Swim Team - Girls.....	883
Tennis - Boys.....	16
Tennis - Girls.....	80
Theater Guild.....	62,633
TJF (GIVE).....	786
Track.....	662
Tri-M.....	89
Voice Student News.....	365
Volleyball - Boys.....	833
Volleyball - Girls.....	4,105
World Language HS - LFS.....	148
Wrestling.....	<u>3,361</u>
 TOTAL STUDENT ACTIVITY BALANCES.....	 \$ <u><u>222,672</u></u>

(Concluded)

SCHEDULE OF ACTIVITIES - CASH BASIS

June 30, 2023

Receipts:	
Student activities.....	\$ <u>245,634</u>
Disbursements:	
Student activities.....	<u>252,905</u>
Increase (decrease) in student activity balances.....	(7,271)
STUDENT ACTIVITY BALANCES AT BEGINNING OF YEAR.....	<u>229,943</u>
STUDENT ACTIVITY BALANCES AT END OF YEAR.....	\$ <u><u>222,672</u></u>

SCHEDULE OF RECEIPTS AND DISBURSEMENTS - CASH BASIS

June 30, 2023

	Beginning Balances	Receipts	Disbursements	Transfers In (Out)	Receipts Over (Under) Disbursements	Ending Balances
Athletics.....	\$ 1,316	\$ -	\$ 1,157	\$ -	\$ (1,157)	\$ 159
ATWE.....	992	-	-	-	-	992
Band.....	2,296	3,530	3,753	-	(223)	2,073
Basketball - Girls.....	1,038	-	240	-	(240)	798
Best Buddies.....	122	530	350	-	180	302
Career Center.....	1,423	-	-	-	-	1,423
Cheerleading.....	437	3,200	3,635	-	(435)	2
Chorus.....	1,159	-	22	-	(22)	1,137
Class of 2021.....	17,759	-	16,259	(1,500)	(17,759)	-
Class of 2022.....	17,747	1,200	17,847	(1,100)	(17,747)	-
Class of 2023.....	16,620	62,640	70,356	1,942	(5,774)	10,846
Class of 2024.....	7,658	19,159	4,140	200	15,219	22,877
Class of 2025.....	1,392	4,824	2,206	1,700	4,318	5,710
Class of 2026.....	-	3,873	945	500	3,428	3,428
Cross Country.....	1,150	1,100	-	-	1,100	2,250
Dance Team.....	2,086	1,357	1,205	-	152	2,238
DECA.....	5,984	27,115	28,987	(1,492)	(3,364)	2,620
ECO Club.....	1,224	-	-	-	-	1,224
Field Hockey.....	1,429	-	401	-	(401)	1,028
Field Trips.....	3,051	2,846	1,779	-	1,067	4,118
Fine Arts.....	5,774	1,295	2,270	-	(975)	4,799
Football.....	5,745	14,552	6,016	-	8,536	14,281
French Enrichment Club.....	4,191	-	-	(4,191)	(4,191)	-
General Student Body Fund.....	4,048	1,559	2,461	4,191	3,289	7,337
Ice Hockey - Boys.....	3,992	350	3,229	-	(2,879)	1,113
Ice Hockey - Girls.....	441	-	-	-	-	441
International Relations.....	444	-	-	-	-	444
Key Club.....	4,501	1,068	300	(250)	518	5,019
Lacrosse - Boys.....	2,616	-	439	-	(439)	2,177
Lacrosse - Girls.....	6,869	7,538	7,508	-	30	6,899
LIME.....	594	2,188	195	-	1,993	2,587
Lion Yearbook.....	1,522	7,216	4,781	-	2,435	3,957
Melting Pot Club.....	863	184	-	-	184	1,047
Mme Queenan Boutique.....	387	-	-	-	-	387
Mock Trial.....	256	-	-	-	-	256
National Business HS.....	437	-	-	-	-	437
National Honors Society.....	1,163	-	-	-	-	1,163
National Science HS.....	2,212	460	75	-	385	2,597
NEHS.....	1,093	1,100	1,203	-	(103)	990
Orchestra.....	635	-	-	-	-	635
PAVE Program.....	488	-	-	-	-	488
Rugby.....	2,798	2,134	90	-	2,044	4,842
SAGA.....	665	-	-	-	-	665
Ski Team.....	1,063	-	-	-	-	1,063
Soccer - Boys.....	2,375	-	-	-	-	2,375
Soccer - Girls.....	8,891	6,700	5,754	-	946	9,837
Softball.....	4,517	1,160	2,313	-	(1,153)	3,364
Speech and Debate Team.....	1,095	3,503	3,482	-	21	1,116
Student Council.....	3,440	926	1,174	-	(248)	3,192
Student Trainers.....	403	-	-	-	-	403
Swim Team - Boys.....	1,449	2,822	2,696	-	126	1,575
Swim Team - Girls.....	2,493	6,013	7,623	-	(1,610)	883
Tennis - Boys.....	16	-	-	-	-	16
Tennis - Girls.....	80	-	-	-	-	80
Theater Guild.....	57,704	33,746	28,817	-	4,929	62,633
TJF (GIVE).....	786	-	-	-	-	786
Track.....	3,295	3,480	6,113	-	(2,633)	662

(Continued)

SCHEDULE OF RECEIPTS AND DISBURSEMENTS - CASH BASIS

June 30, 2023

	Beginning Balances	Receipts	Disbursements	Transfers In (Out)	Receipts Over (Under) Disbursements	Ending Balances
Tri-M.....	89	-	-	-	-	89
Voice Student News.....	365	-	-	-	-	365
Volleyball - Boys.....	13	1,950	1,130	-	820	833
Volleyball - Girls.....	2,808	9,209	7,912	-	1,297	4,105
World Language HS - LFS.....	989	-	841	-	(841)	148
Wrestling.....	1,455	5,107	3,201	-	1,906	3,361
Totals.....	\$ 229,943	\$ 245,634	\$ 252,905	\$ -	\$ (7,271)	\$ 222,672

(Concluded)

SECTION IV. – REVENUE, RECEIPTS AND DEPOSITS**School Deposits**DESE Guideline

The receipts process is most susceptible to theft and abuse since cash collections for student activities are normally decentralized, and individuals collecting cash are often young students inexperienced with cash handling.

Agreed Upon Procedures

Make a selection of receipts to test. This sample population should be a representative sample of receipts that are made from the school deposit slips. Upon determination of the samples to be tested, perform the following procedures on each sample:

1. Determine if pre-numbered receipts are used.
2. Determine if funds are remitted within twenty-four hours or within the next business day (if a weekend day) to the principal's office.
3. Determine if the receipt is accompanied by a school deposit slip.

Comments

We noted that all transactions selected for testing did not have pre-numbered receipts or tickets, student listings, and/or any supporting documentation that indicated who collected the funds and when the funds were collected. Because information regarding the collection of funds was not maintained, we were unable to determine the timing between when the monies were collected and when they were turned over to the principal's office for deposit.

We noted that for 5 out of the 25 selections, the principal's signature on the school deposit slip was dated more than twenty-four hours after the date of the staff advisor's signature.

We recommend that the District implement procedures that provide an audit trail for the funds collected by the advisor prior to turning the funds over to the Principal's office.

SECTION VI. – CLASS, INACTIVE ACCOUNTS AND DEFICITS**Inactive Accounts**DESE Guideline

Any student activity inactive for a period of three (3) years or more, and for which there has been no receipts or disbursements recorded on their behalf, shall be closed by taking the following actions:

- Written notification by the advisor or student officer to the School Principal or other authorized administrator that the activity will cease to be a viable account. If an advisor or student officer is not available, such discontinuance shall be by vote of the School Committee.
- All assets of the recognized student activity shall be identified and stated in writing.

- Any disposition of assets of an inactive recognized student activity shall be determined by the School Committee, but in no case shall the disposition benefit specific individuals.
- Such Policy will be communicated to the students who contribute to the accounts, when possible.

Agreed Upon Procedure

Through review of School Committee policies, determine if the policy for student travel is adequate.

Comment

We reviewed each of the District's student activity accounts and noted nine individual activities that maintain cash balances, but have been inactive for three or more years. It was noted, however, that a few of these accounts are expected to have future activity and have therefore purposefully remained open.

The three-year inactive period did overlap with required restrictions on student activity operations related to the Coronavirus Pandemic. As student activities revert to pre-pandemic levels, we recommend that the District reevaluate these accounts with no activity and close true inactive student activity accounts in accordance with School Committee Policy. We also recommend that the district review each individual student activity at the end of each school year to ensure that inactive accounts are closed in a timely manner.

SECTION VII. – STUDENT TRAVEL

Enhance Student Travel Policy

DESE Guideline

The School Committee should adopt policies and procedures for student travel related to student activities (i.e. field trips, overnight, and abroad). The policy should address how travel is to be authorized, the method or methods of paying travel expenditures, and final accountability for all travel costs associated with a trip. The following should be included in the policy:

- A statement of final accountability must be submitted by the authorized trip sponsor promptly after the completion of the trip. Final accountability statements should include at least the following: date; notation of advance funds received (if applicable - amount, date, and check number); complete listing of itemized expenditures paid - together with documentary evidence of payment; totals of cash or checks expended; notation and totals of credit card or open account expenses (if applicable); the amount returned to the student activities if advances received exceed documented expenditures; the amount of additional reimbursement requested if travel expenses incurred exceed travel advances received; signature of person completing final accountability statement and signature of School Principal or their designee to indicate that there has been an acceptable final accountability.

Agreed Upon Procedure

Through review of School Committee policies, determine if the policy for student travel is adequate.

Comment

The District's student travel policy does not require that a statement of final accountability be submitted by the authorized trip sponsor promptly after the completion of the trip. We recommend that the School Committee policy be revised to require a statement of final accountability to be submitted at the completion of a trip.