

Finance Sub-Committee

Date: December 15, 2022
From: Phil Littlehale
Type of Meeting: Monthly Meeting
Time: 8:00 a.m.
Place: **Central Office –
Business Manager
Office**

Members: Brian Callahan, Sarah Hall, Steve Cole

Invited Guests: Sean Gallagher, Phil Littlehale

Agenda Items

Topic	Presenter	Time allotted
• Review and approval of November Minutes	Phil Littlehale	5 Minutes
• Transfers	Phil Littlehale	5 Minutes
• End of Year Report – FY21 Final Report Agreed Upon Procedures	Phil Littlehale	10 Minutes
• Coaches' Salaries	Brian Callahan	10 Minutes
• Athletics Fundraising Follow-up	Brian Callahan	10 Minutes
• Athletics User Fees	Brian Callahan	10 Minutes
• FY24 Budget Update	Sean Gallagher	5 Minutes
• Other Business	All	5 Minutes

Other Information

Revised December 13, 2022, 4 PM.

**NEWBURYPORT SCHOOL COMMITTEE
FINANCE SUB-COMMITTEE MEETING OF THE WHOLE
Thursday, November 17, 2022**

Meeting Convened at 8:05 AM

Members Present: Sarah Hall, Brian Callahan, Steve Cole (Departed 8:50 AM)

Members Absent: None

Guests Present: Sean Gallagher (8:07 AM), Phil Littlehale, Kyle Hodsdon

CALL TO ORDER:

Meeting called to order at 8:05 AM.

MINUTES

Minutes of the October 13, 2022, meeting were approved.

TRANSFERS

None.

ATHLETICS: EXTRA COSTS AND GIRLS HOCKEY FUNDRAISER

Kyle Hodsdon, Athletic Director, provided additional information on sports costs. Girls Hockey fundraiser material was reviewed. Discussion ensued on the use of sports fundraisers as well as which expenses are covered by the various funding sources: budget, revolving funds, fundraisers, donations etc. Clarification is needed.

END OF YEAR REPORTS – FY21 AND FY22

A general overview of the EORY was provided.

FY22 report was filed on October 24. Expectations will be set with Melanson that the Agreed Upon Procedures is completed by the end of March 2023.

FY21 findings was reviewed. No major findings. In discussion with Melanson over several of the findings with which there is not consensus. Report will be finalized by the end of November.

OTHER BUSINESS

Explanation and clarification of the School Choice FY22 End of Year balance was presented to address the questions raised at the November 15, 2022 Joint School department and City Council meeting.

Balance provided by City Finance was the 6/30/2022 cash balance which did not reflect 6/30/2022 accrued payroll expenses (expenses incurred during FY22 but not yet paid as of 6/30/2022) to be paid over the summer months. The balance on the graph presented at the 11/15/2022 joint meeting reflects the accrued expenses and is the correct 6/30/2022 balance.

ADJOURNMENT

Meeting was adjourned at 9 AM.



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

Independent Accountant's Report on Applying Agreed-Upon Procedures

To the Honorable Mayor, City Council and School Committee
City of Newburyport, Massachusetts

We have performed the procedures enumerated below, which were agreed to by the management of the City of Newburyport, Massachusetts (the City), solely to assist the City in evaluating the City's compliance with the requirements applicable to the preparation and filing of the City's End-of-Year Financial Report (EOYR) for the year ended June 30, 2021. The City's management is responsible for its compliance with those requirements.

The City 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 (DESE) *Compliance Supplement for Massachusetts School Districts Agreed Upon Procedures Engagements* related to the End-of-Year Financial Report prepared by the City for the year ended June 30, 2021. 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. We have listed instances of noncompliance in the accompanying Schedule of Findings.

We were engaged by the City 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 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.

Merrimack, New Hampshire
Andover, Massachusetts
Greenfield, Massachusetts
Ellsworth, Maine

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

Melanson

Andover, Massachusetts
December 7, 2022



SCHEDULE OF FINDINGS

1. Update Chart of Accounts

Applicable DESE Compliance Requirement: General Requirement

DESE’s compliance supplement requires us to 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).

Finding

The accounting system does provide for the reporting of instructional costs by school location, however, the chart of accounts and specifically the function codes are not in compliance with DESE guidelines.

Recommendation

The School Department should consider updating the chart of accounts to be in line with DESE guidelines.

2. Properly Report Grant Revenues on Schedule 1

Applicable DESE Compliance Requirements: 1, 2

DESE’s compliance supplement requires that revenue from local sources, state aid, federal grants, state grants, and revolving and special funds reported on Schedule 1 agree to the accounting ledger.

Finding

Revenues were not reported accurately on Schedule 1 as follows:

<u>Line</u>	<u>Name</u>	<u>Column</u>	<u>Original Amount</u>	<u>Amended Amount</u>
60	Previous Yr Unexpended Encumbrances (Carry Forward)	5	\$ -	\$ 31,421
610	School Lunch Receipts	5	388,037	382,287

Recommendation

An amendment has been filed to correct these issues.

3. Properly Report Debt on Schedules 1 and 19

Applicable DESE Compliance Requirements: 10, 21

DESE’s compliance supplement requires that we identify expenditures reported as long-term School Construction debt for principal and interest and that these amounts should be traced to the accounting ledgers.

Finding

Long term debt expenditures were not reported accurately on Schedules 1 and 19 as follows:

<u>Line</u>	<u>Name</u>	<u>Column</u>	<u>Original Amount</u>	<u>Amended Amount</u>
2100	Purchase of Land & Buildings	5	\$ -	\$ 320,000
7560	Fixed Assets	5	-	352,500

Recommendation

An amendment has been filed to correct these issues.

4. Properly Report Expenditures on Schedules 1 and 19 in Accordance with City and School Committee Agreement

Applicable DESE Compliance Requirements: 12, 21

For municipal expenditures that result in services directly related to the School Committee, DESE requires that we 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 School Department. DESE also requires that we test the amounts reported using the documented methodology.

Finding

We found that there were methodologies included in the agreement between the City and School Committee that did not have associated costs reported on Schedules 1 and 19.

Recommendation

Amendments have been filed where applicable for City costs on Schedules 1 and 19.

5. Improve Reporting of Special Education costs on Schedule 4

Applicable DESE Compliance Requirement: 15

DESE’s compliance supplement requires that the methodology to allocate, distribute, or assign special education costs to the placements on Schedule 4 be reviewed for appropriateness. Amounts on Schedule 4 are also required to be tested using the stated methodology.

Finding

We were unable to obtain a methodology for the allocation of instructional services on Schedule 4. As a result, we were unable to verify these amounts. Further, special education tuitions were not reported accurately on Schedule 4 as follows:

<u>Line</u>	<u>Name</u>	<u>Column</u>	<u>Original Amount</u>	<u>Amended Amount</u>
3910	Tuition to Collaboratives	4	\$ 335,130	\$ -
3910	Tuition to Collaboratives	3	-	335,130

Recommendation

An amendment has been filed to correct this issue. Further, supporting documentation used to allocate instructional services should be retained.

APPENDIX D

EFFECTIVE SEPTEMBER 1, 2022

COACHES SALARY SCHEDULE

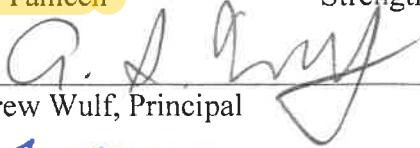
Position	Steps			
	1	2	3	4
Head Football Coach	7,109	7,789	8,640	9,796
Asst. Football Coach	3,568	4,078	4,587	5,864
JV Football Coach	3,568	4,078	4,587	5,210
FR. Football Coach	3,058	3,568	4,078	4,587
Head (Varsity) Coaches of Baseball, Basketball, Soccer, Ice Hockey, Field Hockey, Softball, X-Country, Spring Track Coordinator <i>St.</i>	3,568	4,078	5,094	6,980
Asst. (JV, FR) Coach Baseball, Basketball, Track, Ice Hockey, Field Hockey, Softball, Soccer, Volleyball	2,717	3,229	3,737	4,894
Head Coach Tennis, Golf, Indoor Track	2,717	3,229	3,737	4,894
Asst. Coach Indoor Track, X-Country	1,318	1,581	1,890	2,445
Cheerleading	1,201	1,437	1,800	2,293
Strength & Conditioning	3,820	4,349	5,376	7,295
Varsity Lacrosse, Boys	3,568	4,078	5,094	6,980
JV Lacrosse, Boys	2,717	3,229	3,737	4,894
Varsity Lacrosse, Girls	3,568	4,078	5,094	6,980
JV Lacrosse, Girls	2,717	3,229	3,737	4,894
Volleyball	2,717	3,229	3,737	4,894
Middle School				
Track, Cross Country, Field Hockey	1,642	1,768	1,894	2,020
Asst. Track, Cross Country & Field Hockey	1,073	1,137	1,199	1,263
1. No Head Coach will be placed on a step lower than any of his or her coaches' salaries.				
2. The Head Coach will not be paid at a lower rate than any of the assistant coaches in that sport.				
3. The School Committee reserves the right to place a coach further up the schedule than his/her experience allows, for meritorious service of experience.				

MEMO

To: Nicole Blumberg
From: Kyle Hodsdon
Date: 11/7/2022
RE: Coaching Recommendations
Account: Athletic Revolving #36502455-603 & Non NPS Staff Account # 36502456-308

I am recommending the following coaches for the Fall Season 2022, Please send contracts upon approval.

Name	Position	Stipend
Don Hennigar	Head Coach Cross Country	\$6,980.00
Amy Haas	Asst. Coach Cross Country	\$2,445.00
Matt Valli	Asst. Volunteer Cross Country	\$2,445.00
Meghan Marla	Asst. Coach Cross Country	\$2,445.00
Tom Carleo	Asst. Volunteer Cross Country	\$0
Ben Smolski	Head Coach Football	\$9,796.00
John Webber	Assistant Coach Football	\$5,864.00
Anthony Callahan	Assistant Coach Football	\$5,864.00
Chris Boardman	JV Coach Football	\$5,210.00
John Morris	JV2 Coach Football	\$5,210.00
Glenn Farrell	Asst. Football Coach	\$2,250.00 (GI)
Pat Sheehan	Asst. Volunteer Football	\$0
Dan Juralewicz	Asst. Football Coach	\$2,250.00 (GI)
Tom Keller	Asst. Volunteer Football	\$0
Shannon Haley	Head Coach Field Hockey	\$4,078.00
Amy Heath	JV Coach Field Hockey	\$4,894.00
Madison Stanton	JV2 Coach Field Hockey	\$2,717.00
Samantha Burke	Asst. Volunteer Field Hockey	\$0
Kaitlin McCauley	Asst. Volunteer Field Hockey	\$0
Mike Guthrie	Head Coach Golf	\$4,894.00
John Trask	Asst. Volunteer JV Golf	\$0
Shawn Bleau	Head Coach B. Soccer	\$6,980.00
Matt Solazzo	JV2 Coach B. Soccer	\$4,894.00
Benjamin Laing	JV Coach B. Soccer	\$4,894.00
John Czisfrik	JV2 Volunteer B. Soccer	\$0
Keven Sheridan	Head Coach G. Soccer	\$6,980.00
Lilly Donovan	Asst. Volunteer G. Soccer	\$0
Kim Ragoza	JV Coach G. Soccer	\$3,737.00
Joshua Hickey	JV2 Coach G. Soccer	\$4,894.00
Lori Solazzo	Head Coach Volleyball	\$6,980.00
Paula Stallard	JV Coach Volleyball	\$4,894.00
Sara Cokonis	JV2 Coach Volleyball	\$4,894.00
Paige Gouldthorpe	JV2 Volunteer Volleyball	\$0
Paul Yameen	Strength & Condition	\$7,295.00 (Total for all 3 seasons)


Andrew Wulf, Principal

11/7/22
Date


Kyle Hodsdon, Director of Athletics

11/7/22
Date

MEMO

To: Principal
From: Kyle Hodsdon
Date: 11/29/22
RE: Coaching Recommendations
Account:


I am recommending the following coaches for the 2022/23 winter season. Please send contracts upon approval.

Name	Position	Stipend
Mark Elmendorf	Basketball Coach (B)Varsity	\$6,980.00
Dom Masi	Basketball Assistant (B) (Volunteer)	\$0
Richie Pace	Basketball Coach JV(B)	\$3,229.00
Mike Guthrie	Basketball Coach JV2 (B)	\$4,894.00
Karen Grutchfield	Basketball Coach (G) Varsity	\$6,980.00
Joe Lovett	Basketball Assistant (G) (Volunteer)	\$0
Beth Castantini	Basketball (CO) Coach (G) JV	\$2,447.00
Emily Farrell	Basketball (CO) Coach (G) JV	\$1,615.00
Paul Yameen	Hockey Coach Varsity Boys	\$6,980.00
Jeff Gudaitis	Hockey Assistant Boys	\$4,894.00
Jed Beauparlant	Hockey Assistant Boys	\$4,894.00
Billy Boudreau	Hockey Assistant Boys (Volunteer)	\$0
Jeff Wile	Hockey Assistant Boys (Volunteer)	\$0
Dan Robinson	Hockey Coach Varsity Girls	\$6,980.00
Dan Wilson	Hockey Assistant Girls (CO) Coach	\$2,447.00
Josh Freeman	Hockey Assistant Girls (CO) Coach	\$2,447.00
Gaven LaValley	Hockey Assistant (G) Volunteer	\$0
Brian Moore	Indoor Track Coach	\$4,894.00
Don Hennigar	Indoor Track Assistant	\$2,445.00
Mike McCormick	Indoor Track Assistant	\$2,445.00
Pat Sheehan	Indoor Track Assistant (Volunteer)	\$0
Matt Valli	Indoor Track Assistant (Volunteer)	\$0
Terry Hartford	B&G Ski Team Coach	\$5,094.00
Paul Yameen	Strength & Conditioning	\$2,431.67



Andy Wulf, Principal

11/29/22
Date



Kyle Hodsdon, Director of Athletics

11/29/22
Date



**NEWBURYPORT PUBLIC SCHOOLS
ATHLETIC USER FEES
2022-2023**

NEWBURYPORT HIGH SCHOOL

SPORT	TIER	FEE	APPROXIMATE ADDITIONAL PERSONAL COSTS
Football	1	\$450	Girdle with Thigh/Hip/Tail pads \$50-\$100, Protective cup \$10, Training Apparel (Socks, Shorts, Sweatshirt, Sweatpants, etc.), Cleats \$50-\$200, Mouthguard \$2
Boys Hockey	1	\$450	Skates \$200-\$1000, Shin Guards \$150, Pants \$100, Shoulder Pads \$130, Elbow Pads \$70, Gloves \$150, Helmet \$200-\$300, Sticks \$150-\$300 Misc. \$150 (socks, base layers, tape, laces, skate sharpening, etc)
Girls Hockey	1	\$450	Skates \$200-\$1000, Shin Guards \$150, Pants \$100, Shoulder Pads \$130, Elbow Pads \$70, Gloves \$150, Helmet \$200-\$300, Sticks \$150-\$300 Misc. \$150 (socks, base layers, tape, laces, skate sharpening, etc)
Girls Soccer	2	\$300	Cleats - \$70-\$200, Shin Guards - \$15-\$40, Goalkeeper Specific - Gloves - \$80-\$175, Mouthguard \$2, Training Apparel (socks, Shorts, Sweatshirt, Sweatpants)
Boys Soccer	2	\$300	Cleats - \$70-\$200, Shin Guards - \$15-\$40, Goalkeeper Specific - Gloves - \$80-\$175, Mouthguard \$2, Training Apparel (Socks, Shorts, Sweatshirt, Sweatpants)
Field Hockey	2	\$300	Stick \$100-\$300, Shin guards \$30-\$50, Goggles \$35-\$50, Turf Shoes \$80-\$150, Mouthguard \$2, Training Apparel (Socks, Shorts, Sweatshirt, Sweatpants)
Girls Basketball	2	\$300	Sneakers \$50-\$200, Training Apparel (Socks, Shorts, Sweatshirt, Sweatpants, etc.)
Boys Basketball	2	\$300	Sneakers \$50-\$200, Training Apparel (Socks, Shorts, Sweatshirt, Sweatpants, etc.)
Girls Lacrosse	2	\$300	Stick-\$200, Goggles- \$75, Cleats \$100, Turf Shoes- \$100, Training Apparel (Socks, Shorts, Sweatshirt, Sweatpants, etc.)
Boys Lacrosse	2	\$300	Shoulder pads \$125, Elbow Pads \$75, Gloves \$150, Cleats \$100 Helmet \$350, Stick \$125-175, Protective Cup \$10. Training Apparel (Socks, Shorts, Sweatshirt, Sweatpants, etc.)
Baseball	2	\$300	Glove \$100-\$350, Cleats \$50-\$125, Bat \$150-\$350, Batting Gloves \$25 Training Apparel (Socks, Shorts, Sweatshirt, Sweatpants, etc.)
Softball	2	\$300	Glove \$100-\$350, Cleats \$50-\$125, Bat \$100-\$350 Training Apparel (Socks, Shorts, Sweatshirt, Sweatpants, etc.)
Volleyball	2	\$300	Volleyball Sneakers \$50-\$125, Knee Pads \$20-\$30, Spandex/Socks \$40-\$60 Training Apparel (Socks, Shorts, Sweatshirt, Sweatpants, etc.)
Golf	2	\$300	Clubs \$500-\$1500, Golf Shoes \$50-\$125
Girls Cross Country	3	\$250	Proper training shoes \$75-\$150, Running Apparel \$35-45, Socks, gloves- \$15 Track pant/tights- \$50-75, Long sleeve mid layer- \$50, Jacket- \$75-90
Boys Cross Country	3	\$250	Proper training shoes \$75-\$150, Running Apparel \$35-45, Socks, gloves- \$15 Track pant/tights- \$50-75, Long sleeve mid layer- \$50, Jacket- \$75-90 Training shoes \$120-\$150, Racing spikes \$65-\$120, Running apparel \$300.00
Girls Indoor Track	3	\$250	Proper training shoes \$75-\$150, Running Apparel \$35-45, Socks, gloves- \$15 Track pant/tights- \$50-75, Long sleeve mid layer- \$50, Jacket- \$75-90
Boys Indoor Track	3	\$250	Proper training shoes \$75-\$150, Running Apparel \$35-45, Socks, gloves- \$15 Track pant/tights- \$50-75, Long sleeve mid layer- \$50, Jacket- \$75-90
Girls Outdoor Track	3	\$250	Proper training shoes \$75-150, Spikes/event specific shoes- \$50-150, Socks, gloves- \$15, Track pant/tights- \$50-75, Long sleeve mid layer- \$50, Jacket- \$75-90
Boys Outdoor Track	3	\$250	Proper training shoes \$75-150, Spikes/event specific shoes- \$50-150, Socks, gloves- \$15, Track pant/tights- \$50-75, Long sleeve mid layer- \$50, Jacket- \$75-90
Girls Tennis	3	\$250	Racquet \$75-\$250, Sneakers \$50-\$150, Training Apparel (Socks, Shorts, Sweatshirt, Sweatpants, etc.)
Boys Tennis	3	\$250	Racquet \$75-\$250, Sneakers \$50-\$150, Training Apparel (Socks, Shorts, Sweatshirt, Sweatpants, etc.)
Boys Alpine Ski	3	\$250	Season Lift Ticket \$250, Ski Equipment package \$500+, Ski Pants & Jacket
Girls Alpine Ski	3	\$250	Season Lift Ticket \$250, Ski Equipment package \$500+, Ski Pants & Jacket

RUPERT NOCK MIDDLE SCHOOL

SPORT	TIER	FEE	APPROXIMATE ADDITIONAL PERSONAL COSTS
Field Hockey	-	\$100	Stick \$40+, Cleats \$40+, Goggles \$20, Team Socks \$8, Mouthguard \$2, Training Apparel (Socks, Shorts, Sweatshirt, Sweatpants, etc.)
Cross Country	-	\$100	Sneakers \$50+, Training Apparel (Socks, Shorts, Sweatshirt, Sweatpants, etc.)
Spring Track	-	\$100	Sneakers \$50+, Training Apparel (Socks, Shorts, Sweatshirt, Sweatpants, etc.)

Revised 7.28.22