

**Town of Andover
Board of Finance**

Wednesday, March 20, 2024 at 7:00 P.M.
Location: virtual Zoom meeting

Special Meeting Budget Workshop Agenda

Zoom Directions:

Click here to join by computer for video/audio:

<https://us02web.zoom.us/j/84113294418>

Meeting ID: 841 1329 4418

Passcode: 710789

Call-in from your phone for audio: +1 646 558 8656.

*Please mute yourself unless you are a board member or during Public Speak.

1. Call to Order/Pledge of Allegiance
2. Public Speak
3. Audit Review and Corrective Action plan Discussion with AES
4. Budget Workshop for Fiscal Year 2023-2024 Proposed Town Budget
 - a. AES budget Review
 - b. Commission Questions
 - c. Review Discussion of AES budget Proposal to include grants and other revenue.
5. Open discussion
 - a. Review/discussion of Policy on Capital Expenditures
6. Adjournment

TOWN OF ANDOVER, CONNECTICUT

**COMMUNICATION OF CERTAIN
INTERNAL CONTROL RELATED MATTERS**

**AS OF AND FOR THE YEAR ENDED
JUNE 30, 2023**

Draft - Subject to Change - 2-26-24

To management of the Town of Andover, Connecticut:

In connection with our audit of the financial statements of the Town of Andover, Connecticut, (the Town) as of June 30, 2023 and for the year then ended, auditing standards generally accepted in the United States of America (US GAAS) and *Government Auditing Standards* (GAS) require that we advise management of certain internal control related matters identified during our audit.

Our responsibilities

Our responsibility, as prescribed by US GAAS and GAS, is to plan and perform our audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether caused by error or fraud. An audit includes consideration of internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of identifying deficiencies in internal control or expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we express no such opinion on the effectiveness of the Town's internal control.

Deficiencies in internal controls

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of an entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

During our audit, we identified matters that are opportunities to strengthen internal control, improve operating efficiency and/or update policies and procedures to best practices. The auditor comments and recommendations that accompanies this letter summarizes these matters. This letter does not affect our independent auditor's report dated February 29, 2024 on the Town's 2023 financial statements, or our independent auditor's report dated February 29, 2024 on the Town's internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*.

This communication is intended solely for the information and use of the Board of Selectmen, Board of Finance, Board of Education and management of the Town and is not intended to be, and should not be, used by anyone other than these specified parties.



Glastonbury, Connecticut
Certified Public Accountants
February 29, 2024

TOWN OF ANDOVER, CONNECTICUT
AUDITOR COMMENTS AND RECOMMENDATIONS
JUNE 30, 2023

Recommendation 001: School District - eGrants Management System

The Town's School District is required to report certain grant activity in the State of Connecticut Department of Education's eGrants Management System. There were a number of differences between the expenditure information reported in the eGrants Management System and the expenditures recorded in the School District's accounting system.

Although the eGrants Management System was subsequently revised, we recommend that a detailed reconciliation be performed and maintained in order to ensure the accuracy of the expenditure information reported in the eGrants Management System.

Recommendation 002: Town - Identifying Capital Assets

During our audit process, we noted that the Town's procedures for the identification and recording of capital assets were not performed across all of the Town's funds. In addition, we noted that the identification of capital asset activity was not performed or reviewed in a timely manner.

We recommend that the Town update its procedures to ensure capital assets, including infrastructure, right-to-use leased, and subscription-based technology assets, that are recorded as expenditures in each of the Town's funds are being properly identified in accordance with the Town's capitalization policy. In addition, we recommend that the Town develop procedures to ensure that its capital asset records are updated and reviewed a timely manner.

Recommendation 003: Town - Accrued Liability Accounts

During our audit, we noted that there are a number of accrued liability accounts on the Town's general ledger that have not been fully reconciled to supporting documentation.

We recommend that the Town review, reconcile, and adjust these accounts to supporting documentation.

Recommendation 004: Town - Records Retention

During our audit, we noted several instances in which supporting documentation could not be readily located by the Town. For example, the Tax Collector was unable to locate the 2021 grand rate books and the Treasurer's Office was unable to locate disbursement documentation for one transaction selected for testing.

Although we were subsequently provided with adequate documentation, we recommend that records be maintained so that they are available and easily accessible when needed.

Recommendation 005: Town and School District - Purchasing Documentation

The Town's and School District's purchasing policies require competitive quotes, proposals, and/or bids depending on established thresholds based on the source of funding (local, federal or State). Oftentimes, the use of State contracts or other purchasing consortiums are utilized in an effort to reduce administrative burden.

We recommend that management of the Town and School District utilize a standardized form to document compliance with these policies. This documentation should be readily available for review during audits or other external reviews.

TOWN OF ANDOVER, CONNECTICUT
AUDITOR COMMENTS AND RECOMMENDATIONS (*Continued*)
JUNE 30, 2023

Recommendation 006: Town - Budgetary Compliance

The Town does not have preventative budgetary controls in place to allow Town officials to monitor compliance of department budgets in accordance with Connecticut General Statutes, Chapter 106, Section 7-938.

We recommend that the Town consider implementing a purchase order system. The issuance of a purchase order would occur before the purchase is made and approval would only be given if adequate funding exists within the department and line item.

Recommendation 007: Town – Deficit Fund Balances

The Town reported unassigned fund balance deficits for the following funds:

Equipment Reserve Fund	\$ (15,491)
Transfer Station Repair Shed Fund	(7,617)
Historic Preservation Fund	(641)

We recommend that the Town develop a plan for addressing the fund deficits. For any deficits that do not have an external funding source, we recommend that the deficit be eliminated by a transfer of funds from the General Fund or other Reserve Funds.

Draft - Subject to Change - 2-26-24

AUDIT FINDING CORRECTIVE ACTION PLAN



June 30, 2023

Town of Andover
State Single Audit Corrective Action Plan
For the Fiscal Year Ended 2023

Office of Policy and Management
450 Capitol Avenue MS-54MFS
Hartford, Connecticut 06106-1379

Municipal Finance Services Unit Attn: William Plummer

AUDIT FINDINGS

2023-001:

Description of Finding: Material Weakness in Internal Control over Financial Reporting - School District General Ledger Maintenance

Statement of Concurrence or Nonconcurrence:

The School District concurs with this finding.

Corrective Action:

The identification of the issues cited in the audit relating to the School District's General Ledger Maintenance were due to the Business Manager being new and not having prior experience with the accounting system. The Business Manager has already improved her understanding of the accounting system through the audit process and support from the software vendor. The accounting system has been properly closed through fiscal year 2023 and procedures will be implemented to ensure that transactions and journal entries are properly posted in the accounting system. In addition, the School District will provide access to the Business Manager for additional training on the accounting system .

Name of Contact Person: Valerie E. Bruneau, Superintendent of Schools
bruneauv@andoverelementaryct.org
860-742-7339

Projected Completion Date: June 30, 2024

2023-002:

Description of Finding: Material Weakness in Internal Control over Financial Reporting - Bank and Interfund Reconciliations

Statement of Concurrence or Nonconcurrence:

The School District concurs with this finding.

Corrective Action:

Bank reconciliations were previously performed outside of the accounting system. The School District has begun to utilize the accounting system's bank reconciliation feature. In addition, the School District has begun to implement monthly reconciliations of all interfund accounts. The School District is also considering hiring a consultant to support the Business Manager where needed and to oversee the implementation of the monthly reconciliations.

Name of Contact Person: Valerie E. Bruneau, Superintendent of Schools
bruneauv@andoverelementaryct.org
860-742-7339

Projected Completion Date: June 30, 2024

2022-003:

Description of Finding: Material Weakness in Internal Control over Financial Reporting - Reconciliation of the Town's and the School District's General Ledgers

Statement of Concurrence or Nonconcurrence:

The School District concurs with this finding.

Corrective Action:

The School District will implement year-end closing procedures to ensure that its year-end trial balances and revenue and expenditure reports are provided to the Town Treasurer by September 1st. The School District is also considering hiring a consultant to support the Business Manager where needed and to oversee the implementation of the year-end reconciliations.

Name of Contact Person: Valerie E. Bruneau, Superintendent of Schools
bruneauvt@andoverelementaryct.org
860-742-7339

Projected Completion Date: September 1, 2024

Sincerely yours,

Eric Anderson
Town Administrator

*** INSTRUCTIONS FOR FILING:**

The organization should complete the corrective action plan and provide a copy to its independent auditor to be filed electronically by the independent auditor as part of the audit report package uploaded on OPM's Electronic Audit Report System (EARS) website at:

[https://www.appsvcs.oom.ct.gov/Auditing/ Home.aspx](https://www.appsvcs.oom.ct.gov/Auditing/Home.aspx).

AUDIT FINDING CORRECTIVE ACTION PLAN



March 20, 2024

Town of Andover
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For the Fiscal Year Ended 2023

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450 Capitol Avenue MS-54MFS
Hartford, Connecticut 06106-1379

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Statement of Concurrence or Nonconcurrence:

The School District concurs with this finding.

Corrective Action:

The School District will supply the Town Treasurer with monthly check registers, bank statements, list of grant transfers, and monthly account reconciliation within 45 days of the end of month. The School District will notify the town treasurer of all budget encumbrances by June 30. The school business manager will work with the town treasurer to implement year-end closing procedures to ensure that its year-end trial balances and revenue and expenditure reports as well as capital asset changes are provided to the Town Treasurer by September 1st. The School District is also considering hiring a consultant to support the Business Manager where needed and to oversee the implementation of the year-end reconciliations.

Name of Contact Person: Valerie E. Bruneau, Superintendent of Schools
bruneauvt@andoverelementaryct.org

860-742-7339

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**Board of Education
Proposed Budget 24/25 (Draft)**

Account Number	Account Description	2023 Actual	24 Adopted Budget	25 Recommended	\$ Increase for 25	% Increase/Decrease
002-101-1000-0000	Teachers	1,244,284.60	1,318,030.00	1,357,570.90	39,540.90	3.00%
002-101-1200-0000	Special Ed. Teacher	176,420.00	181,177.50	186,613.50	5,436.00	3.00%
002-101-2150-0008	Speech Teacher	43,730.00	53000	53,000.00	0	0.00%
002-101-2220-0000	Library Salary	26,104.00	54136.2	55,760.28	1624.08	3.00%
002-101-2230-0000	Instructional Tech Salaries	88,460.00	90,880.34	93,606.75	2,726.41	3.00%
	Totals	1,578,998.60	1,697,224.04	1,746,551.43	49,327.39	2.91%
002-102-1200-0000	Instruction Asst. SPED	52,648.76	87,343.38	89,963.68	2,620.30	3.00%
	Totals	52,648.76	87,343.38	89,963.68	2,620.30	3.00%
002-103-1000-0000	Subst. Teacher Reg.	24,800.00	26,580.00	26,580.00	0.00	0.00%
002-103-1200-0000	Subst. Teacher Spec. Educ.	1,980.00	2,039.40	2,039.40	0.00	0.00%
	Totals	26,780.00	28,619.40	28,619.40	0	0.00%
002-106-1200-0000	Subst. IA Special Educ.	2,880.00	3,840.00	3,840.00	0.00	0.00%
	Totals	2,880.00	3,840.00	3,840.00	0.00	0.00%
002-108-1000-0000	Coaching/Clubs	11,100.00	6,100.00	6,100.00	0.00	0.00%
	Totals	11,100.00	6,100.00	6,100.00	0	0.00%
002-109-1200-0000	Summer School & Tutoring - Spec. Educ.	2,260.00	2,260.00	6,160.00	3,900.00	172.57%
	Totals	2,260.00	2,260.00	6,160.00	3,900.00	172.57%
002-110-1200-0000	NonCertified Sped Admin Salaries	32,013.00	32,573.75	33,550.75	977.00	3.00%
002-110-2130-0000	Nurse	63,109.00	68,385.00	70,436.00	2,051.00	3.00%
002-110-2320-0000	NonCertified Superintendent Office Salar	32,013.00	32,573.75	33,550.75	977.00	3.00%
002-110-2410-0000	NonCertified Admin Salaries	37,026.76	38,137.56	39,281.56	1,144.00	3.00%
002-110-2610-0000	Custodial Salaries	138,619.00	144,232.60	148,558.60	4,326.00	3.00%
	Totals	302,780.76	315,902.66	325,377.66	9,475.00	3.00%
002-111-2320-0000	Superintendent	74,263.00	80,000.00	85,000.00	5,000.00	6.25%
002-111-2410-0000	Certified Admin Staff	140,121.00	124,630.00	128,370.00	3,740.00	3.00%
002-111-2510-0000	Financial Services	74,984.00	74,984.00	77,984.00	3,000.00	4.00%
	Totals	289,368.00	279,614.00	291,354.00	11,740.00	4.20%
002-130-2610-0000	Custodial Overtime	3,500.00	4,000.00	4,000.00	0.00	0.00%
	Totals	3,500.00	4,000.00	4,000.00	0	0.00%
002-210-1000-0000	Group Life Ins.	12,700.00	13,040.00	13,040.00	0.00	0.00%
	Totals	12,700.00	13,040.00	13,040.00	0	0.00%
002-220-1000-0000	FICA & Medicare	73,074.24	75,266.47	75,266.47	0.00	0.00%
	Totals	73,074.24	75,266.47	75,266.47	0	0.00%
002-230-1000-0000	Pension	84,436.07	98,969.15	98,969.15	0.00	0.00%
	Totals	84,436.07	98,969.15	98,969.15	0	0.00%
002-240-1000-0000	Retirement	15,000.00	15,000.00	15,000.00	0.00	0.00%
	Totals	15,000.00	15,000.00	15,000.00	0	0.00%
002-260-1000-0000	Unemployment Compensation	2,600.00	2,600.00	2,600.00	0.00	0.00%

	Totals	2,600.00	2,600.00	2,600.00	0	0.00%
002-280-1000-0000	Benefits	613,495.60	615,654.47	695,654.47	80,000.00	12.99%
	Totals	613,495.60	615,654.47	695,654.47	80,000.00	12.99%
002-310-2310-0000	Board Clerk	1,000.00	1,000.00	1,200.00	200.00	20.00%
	Totals	1,000.00	1,000.00	1,200.00	200.00	20.00%
002-320-1200-0000	Professional Ed Svcs - SpEd	52,000.00	47,000.00	52,000.00	5,000.00	10.64%
002-320-2140-0000	Psychological Services	46,663.00	46,062.89	46,062.89	0.00	0.00%
002-320-2160-0000	Occupational Services	40,000.00	40,694.00	48,694.00	8,000.00	19.66%
002-320-2170-0000	Physical Therapy Services	2,700.00	20,190.00	27,190.00	7,000.00	34.67%
002-320-2310-0000	Professional Svcs - Board	200.00	200.00	200.00	0.00	0.00%
	Totals	141,563.00	154,146.89	174,146.89	20,000.00	12.97%
002-330-2213-0000	Staff Training	1,360.00	3,920.00	3,920.00	0.00	0.00%
002-330-2213-2623	Facilities Staff Training	600.00	600.00	600.00	0.00	0.00%
	Totals	1,960.00	4,520.00	4,520.00	0	0.00%
002-340-1200-0000	SpEd Other Professional Svcs	1,000.00	1,000.00	4,000.00	3,000.00	300.00%
002-340-2130-0000	School Physician	1,000.00	1,800.00	1,800.00	0.00	0.00%
002-340-2310-0000	Other Professional Svc - Board	5,000.00	12,000.00	12,000.00	0.00	0.00%
002-340-2320-0000	Superintendent - Other Prof Svc	1,000.00	1,000.00	1,000.00	0.00	0.00%
002-340-2410-0000	Other Prof Svc - Principal	1,000.00	1,000.00	1,000.00	0.00	0.00%
002-340-2510-0000	Other Prof Svc - Fiscal	3,400.00	3,400.00	3,400.00	0.00	0.00%
002-340-2570-0000	Professional Svcs - Personnel	3,500.00	3,500.00	3,500.00	0.00	0.00%
002-340-2580-0000	Admin Technology Professional Services	5,500.00	5,500.00	5,500.00	0.00	0.00%
002-340-3100-0000	Other Prof Svc - Lunch Program	20,000.00	20,000.00	20,000.00	0.00	0.00%
	Totals	41,400.00	49,200.00	52,200.00	3,000.00	6.10%
002-350-1000-0004	Music technical services (repairs)	600.00	600.00	600.00	0.00	0.00%
002-350-2570-0000	Technical Svc - Personnel	7,000.00	7,000.00	7,000.00	0.00	0.00%
	Totals	7,600.00	7,600.00	7,600.00	0	0.00%
002-420-2610-2625	Facility Cleaning	4,500.00	4,500.00	4,500.00	0.00	0.00%
002-420-2630-2624	Cleaning Svc - Grounds	1,000.00	1,000.00	1,000.00	0.00	0.00%
	Totals	5,500.00	5,500.00	5,500.00	0	0.00%
002-430-2130-0000	Health Services Repair & Maintenance	100.00	100.00	100.00	0.00	0.00%
002-430-2610-0000	Repair & Maint - Building Operations	1,500.00	1,500.00	1,500.00	0.00	0.00%
002-430-2610-2621	R & M Building Operations HVAC	10,000.00	10,000.00	15,000.00	5,000.00	50.00%
002-430-2610-2622	Repair & Maint Equipment	1,092.00	1,092.00	1,092.00	0.00	0.00%
002-430-2610-2623	Building Ops - Interior Maintenance	9,200.00	9,200.00	9,200.00	0.00	0.00%
002-430-2610-2625	Facility Ops Cleaning	7,200.00	7,200.00	7,200.00	0.00	0.00%
002-430-2620-2623	Facility Maintenance - Interior	12,500.00	12,500.00	12,500.00	0.00	0.00%
002-430-2620-2625	Facility-Cleaning Svcs.	1,000.00	1,000.00	1,000.00	0.00	0.00%
002-430-2630-2622	Repair of outdoor equipment	1,500.00	1,500.00	1,500.00	0.00	0.00%

002-430-2630-2624	Repair & Maintenance - Grounds	5,500.00	5,500.00	5,500.00	0.00	0.00%
002-430-2660-0000	Repair & Maint - Security	1,000.00	1,000.00	1,000.00	0.00	0.00%
002-430-2670-0000	Repair & Maint - Safety	7,200.00	7,200.00	7,200.00	0.00	0.00%
002-430-2700-0000	Transportation repairs	500.00	500.00	500.00	0.00	0.00%
002-430-3100-2622	Lunch Prg - Equipment Maintenance	3,000.00	3,000.00	3,000.00	0.00	0.00%
	Totals	61,292.00	61,292.00	66,292.00	5,000.00	8.16%
002-432-2230-0000	Instructional Technology Repair & Mainte	10,000.00	10,000.00	10,000.00	0.00	0.00%
002-432-2580-0000	Admin Technology Repair & Maintenance	23,000.00	23,000.00	39,000.00	16,000.00	69.57%
	Totals	33,000.00	33,000.00	49,000.00	16,000.00	48.48%
002-510-2700-0000	Transportation	131,445.60	131,445.60	137,945.60	6,500.00	4.95%
002-510-2700-0009	SpEd transportation	18,339.76	34,659.25	36,159.25	1,500.00	4.33%
	Totals	149,785.36	166,104.85	174,104.85	8,000.00	4.82%
002-530-2220-0000	Library software	750.00	750.00	750.00	0.00	0.00%
002-530-2230-0000	Instructional Technology licenses & fees	7,700.00	7,700.00	7,700.00	0.00	0.00%
002-530-2410-0000	Admin Communication (postage & print)	8,660.00	8,660.00	8,660.00	0.00	0.00%
002-530-2580-0000	Admin Technology Licenses & fees	10,075.00	10,075.00	10,075.00	0.00	0.00%
	Totals	27,185.00	27,185.00	27,185.00	0	0.00%
002-540-2320-0000	Advertising	500.00	500.00	500.00	0.00	0.00%
002-540-2570-0000	Advertising - Personnel Svcs	1,500.00	1,500.00	1,500.00	0.00	0.00%
	Totals	2,000.00	2,000.00	2,000.00	0	0.00%
002-550-2230-0000	Inst. Related Tech - Printing	5,000.00	7,562.13	7,562.13	0.00	0.00%
002-550-2410-0000	Printing/Binding	1,500.00	1,500.00	1,500.00	0.00	0.00%
	Totals	6,500.00	9,062.13	9,062.13	0	0.00%
002-560-1000-0000	Magnet Schools	18,000.00	18,000.00	18,000.00	0.00	0.00%
002-560-1200-0000	Outplacement/ Special Ed.	270,000.00	170,349.84	74,349.84	-96,000	-56.35%
	Totals	288,000.00	188,349.84	92,349.84	-96,000.00	-50.97%
002-580-1200-0000	Staff Travel/Sped.	300.00	300.00	300.00	0.00	0.00%
002-580-2213-0000	Staff Training - mileage	140.00	140.00	140.00	0.00	0.00%
002-580-2320-0000	Superintendent - travel	350.00	350.00	350.00	0.00	0.00%
002-580-2410-0000	Admin Travel	200.00	200.00	200.00	0.00	0.00%
002-580-2490-0000	Travel-Student Activities	100.00	100.00	100.00	0.00	0.00%
002-580-2510-0000	Fiscal Services - Mileage	350.00	350.00	350.00	0.00	0.00%
002-580-2610-0000	Building Ops - travel	500.00	500.00	500.00	0.00	0.00%
	Totals	1,940.00	1,940.00	1,940.00	0	0.00%
002-610-1000-0000	Instructional Supplies	3,150.00	3,150.00	3,150.00	0.00	0.00%
002-610-1000-0002	World Language supplies	200.00	200.00	200.00	0.00	0.00%
002-610-1000-0003	Phys Ed Supplies	300.00	300.00	300.00	0.00	0.00%
002-610-1000-0004	Music Supplies	300.00	300.00	300.00	0.00	0.00%
002-610-1000-0005	Art supplies	500.00	500.00	500.00	0.00	0.00%

002-610-1000-0020	Kindergarten supplies	500.00	500.00	500.00	0.00	0.00%
002-610-1000-0021	First Grade Supplies	200.00	200.00	200.00	0.00	0.00%
002-610-1000-0022	Second Grade Supplies	900.00	900.00	900.00	0.00	0.00%
002-610-1000-0023	3rd Grade Supplies	500.00	500.00	500.00	0.00	0.00%
002-610-1000-0024	4th Grade Supplies	300.00	300.00	300.00	0.00	0.00%
002-610-1000-0025	5th Grade Supplies	200.00	200.00	200.00	0.00	0.00%
002-610-1000-0026	6th Grade Supplies	550.00	550.00	550.00	0.00	0.00%
002-610-1200-0000	Instructional Supplies-Sp.Ed.	3,600.00	3,600.00	3,600.00	0.00	0.00%
002-610-2110-0000	Supplies - Social Work Svcs	200.00	200.00	200.00	0.00	0.00%
002-610-2130-0000	Health Supplies	650.00	650.00	650.00	0.00	0.00%
002-610-2140-0000	Supplies - Psychology	1,500.00	1,500.00	1,500.00	0.00	0.00%
002-610-2150-0000	Speech supplies	250.00	250.00	250.00	0.00	0.00%
002-610-2160-0000	Occupation Therapy Supplies	250.00	250.00	250.00	0.00	0.00%
002-610-2213-0000	Supplies - Staff training	1,500.00	1,500.00	1,500.00	0.00	0.00%
002-610-2220-0000	Library Supplies	200.00	200.00	200.00	0.00	0.00%
002-610-2230-0000	Technology Supplies	1,000.00	1,000.00	1,000.00	0.00	0.00%
002-610-2240-0000	Testing Supplies	300.00	300.00	300.00	0.00	0.00%
002-610-2310-0000	BOE Supplies	850.00	850.00	850.00	0.00	0.00%
002-610-2320-0000	Superintendent office - Supplies	500.00	500.00	500.00	0.00	0.00%
002-610-2410-0000	Office Supplies	2,300.00	2,300.00	2,300.00	0.00	0.00%
002-610-2490-0000	Supplies-Student Activities	100.00	100.00	100.00	0.00	0.00%
002-610-2490-0026	Supplies - 6th grade activities	500.00	500.00	500.00	0.00	0.00%
002-610-2510-0000	Supplies - Fiscal Services	1,000.00	1,000.00	1,000.00	0.00	0.00%
002-610-2570-0000	Supplies - Personnel Services	200.00	200.00	200.00	0.00	0.00%
002-610-2610-2621	Facilities HVAC	3,000.00	3,000.00	3,000.00	0.00	0.00%
002-610-2610-2623	Supplies - Facilities - Interior	3,500.00	3,500.00	3,500.00	0.00	0.00%
002-610-2610-2625	Facility cleaning supplies	8,000.00	8,000.00	8,000.00	0.00	0.00%
002-610-2620-2623	Facility Supplies - Interior	2,000.00	2,000.00	2,000.00	0.00	0.00%
002-610-2630-2624	Supplies - Grounds	1,000.00	1,000.00	1,000.00	0.00	0.00%
002-610-2660-0000	Supplies - Security	1,000.00	1,000.00	1,000.00	0.00	0.00%
002-610-2670-0000	Supplies - Safety	2,000.00	2,000.00	2,000.00	0.00	0.00%
002-610-3100-0000	Food Service Supplies	500.00	500.00	500.00	0.00	0.00%
	Totals	43,500.00	43,500.00	43,500.00	0	0.00%
002-611-1000-0001	Supplies ELA	1,100.00	2,100.00	2,100.00	0.00	0.00%
	Totals	1,100.00	2,100.00	2,100.00	0	0.00%
002-612-1000-0007	Supplies-Math	1,050.00	2,050.00	2,050.00	0.00	0.00%
	Totals	1,050.00	2,050.00	2,050.00	0	0.00%
002-613-1000-0000	Supplies- Science	1,750.00	2,750.00	2,750.00	0.00	0.00%
	Totals	1,750.00	2,750.00	2,750.00	0	0.00%

002-614-1000-0023	Supplies - Social Studies	275.00	1,000.00	1,000.00	0.00	0.00%
	Totals	275.00	1,000.00	1,000.00	0.00	0.00%
002-622-2610-0000	Electricity	64,765.95	74765.95	74,765.95	0.00	0.00%
	Totals	64,765.95	74765.95	74,765.95	0.00	0.00%
002-623-2610-0000	Propane	1,200.00	1,200.00	1,200.00	0.00	0.00%
	Totals	1,200.00	1,200.00	1,200.00	0.00	0.00%
002-624-2610-0000	Heating Oil	62,440.00	107,800	107,800.00	0.00	0.00%
	Totals	62,440.00	107,800	107,800.00	0.00	0.00%
002-626-2630-0000	Grounds	250.00	250.00	250.00	0.00	0.00%
	Totals	250.00	250.00	250.00	0.00	0.00%
002-629-2700-0000	Diesel	10,309.00	16,246.00	16,246.00	0.00	0.00%
	Totals	10,309.00	16,246.00	16,246.00	0.00	0.00%
002-640-1000-0000	Text Books	500.00	500.00	500.00	0.00	0.00%
002-640-1000-0004	Music books & periodicals	150.00	150.00	150.00	0.00	0.00%
002-640-1200-0000	SpEd books & periodicals	200.00	200.00	200.00	0.00	0.00%
002-640-2220-0000	Library Books/Periodicals	700.00	700.00	700.00	0.00	0.00%
	Totals	1,550.00	1,550.00	1,550.00	0.00	0.00%
002-641-1000-0001	Books-ELA	150.00	150.00	150.00	0.00	0.00%
002-641-1000-0020	ELA books Kindergarten	50.00	50.00	50.00	0.00	0.00%
002-641-1000-0021	Books-ELA-1st Grade	50.00	50.00	50.00	0.00	0.00%
002-641-1000-0022	Books-ELA-2nd Grade	150.00	150.00	150.00	0.00	0.00%
002-641-1000-0023	Books-ELA-3rd Grade	200.00	200.00	200.00	0.00	0.00%
002-641-1000-0024	Books-ELA-4th Grade	150.00	150.00	150.00	0.00	0.00%
002-641-1000-0025	ELA Books 5th grade	50.00	50.00	50.00	0.00	0.00%
002-641-1000-0026	Books - ELA - 6th grade	250.00	250.00	250.00	0.00	0.00%
	Totals	1,050.00	1,050.00	1,050.00	0.00	0.00%
002-642-1000-0007	Books-Math	1,200.00	1,200.00	1,200.00	0.00	0.00%
	Totals	1,200.00	1,200.00	1,200.00	0.00	0.00%
002-644-1000-0021	Social Studies Books 1st grade	50.00	50.00	50.00	0.00	0.00%
002-644-1000-0022	Social Studies Books 2nd grade	150.00	150.00	150.00	0.00	0.00%
002-644-1000-0024	4th Grade Social Studies	250.00	250.00	250.00	0.00	0.00%
	Totals	450.00	450.00	450.00	0.00	0.00%
002-650-1000-0000	Tech Supplies - Instructional	500.00	500.00	500.00	0.00	0.00%
002-650-1000-0002	Technology-World Language	200.00	200.00	200.00	0.00	0.00%
002-650-1200-0000	Tech Supplies - Special Ed	6,600.00	6,600.00	6,600.00	0.00	0.00%
002-650-2230-0000	Technology Plan-Small Equipment	2,200.00	2,200.00	2,200.00	0.00	0.00%
002-650-2240-0000	Tech Supplies - Student Assessment	3,000.00	3,000.00	3,000.00	0.00	0.00%
002-650-2580-0000	Admin Technology supplies	1,200.00	1,200.00	1,200.00	0.00	0.00%
	Totals	13,700.00	13,700.00	13,700.00	0.00	0.00%

002-810-2130-0000	Dues - Health Services	150.00	150.00	150.00	0.00	0.00%
002-810-2220-0000	Library Dues/Fees	150.00	150.00	150.00	0.00	0.00%
002-810-2310-0000	BOE Dues/Fees	2,200.00	3,200.00	3,200.00	0.00	0.00%
002-810-2320-0000	Superintendent Dues/Fees	2,150.00	2,150.00	2,150.00	0.00	0.00%
002-810-2410-0000	Principal Dues/Fees	750.00	750.00	750.00	0.00	0.00%
002-810-2490-0000	Fees - Student Activities	950.00	950.00	950.00	0.00	0.00%
002-810-2490-0004	Fees - Student Activities - Music	100.00	100.00	100.00	0.00	0.00%
002-810-2490-0005	Fees - Student Activities - Art	100.00	100.00	100.00	0.00	0.00%
002-810-2510-0000	Dues - Fiscal Services	800.00	800.00	800.00	0.00	0.00%
002-810-2610-0000	Fees - Building Operations	500.00	500.00	500.00	0.00	0.00%
	Totals	7,850.00	8,850.00	8,850.00	0	0.00%
	FINAL TOTAL	4,052,787.34	4,234,796.23	4,348,058.92	113,262.69	2.67%