

**Town of Andover
Board of Finance**
Wednesday, July 19th 2023 at 7:00 P.M.
Location: virtual Zoom meeting

Special Meeting Agenda

Zoom Directions:

Click here to join by computer for video/audio: <https://us02web.zoom.us/j/81684449311>

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

Meeting ID: 816 8444 9311

Passcode: 181665

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

Regular Meeting Agenda

1. Call to Order/Pledge of Allegiance
2. Public Speak
3. Review with Auditor 2022 Financial Statements
4. Old Business
 - a. Review of Budget to actual
 - b. Check register
 - c. Report from Fire Truck RFP review
 - i. Authorization to sign on behalf of town
 - d. Vehicle Purchase for Senior Transportation
5. New Business
6. Approval of Meeting Minutes
 - a. June 28th, 2023- Regular Meeting
7. Administrators report
8. Liaison reports
9. Board open discussion
10. Correspondence
11. Public Speak
12. Adjournment

TOWN OF ANDOVER, CONNECTICUT

STATE SINGLE AUDIT

FOR THE YEAR ENDED JUNE 30, 2022

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TOWN OF ANDOVER, CONNECTICUT
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FOR THE YEAR ENDED JUNE 30, 2022

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INTERNAL CONTROL AND COMPLIANCE REPORT

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**INDEPENDENT AUDITOR'S REPORT ON 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**

To the Board of Finance
Town of Andover, Connecticut

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Andover, Connecticut (the Town), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements, and have issued our report thereon dated June 30, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town's 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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of state findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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 a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency described in the accompanying schedule of state findings and questioned costs as item 2022-001 to be a material weaknesses.

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. We consider the deficiencies described in the accompanying schedule of state findings and questioned costs as items 2022-002 and 2022-003 to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Town's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Town's responses to the findings identified in our audit and described in the accompanying schedules of findings and questioned costs. The Town's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Mahoney Sabol + Company, LLP

Certified Public Accountants
Glastonbury, Connecticut
June 30, 2023

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STATE SINGLE AUDIT SECTION

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR STATE PROGRAM,
ON INTERNAL CONTROL OVER COMPLIANCE, AND ON THE SCHEDULE OF EXPENDITURES
OF STATE FINANCIAL ASSISTANCE REQUIRED BY THE STATE SINGLE AUDIT ACT**

To the Board of Finance
Town of Andover, Connecticut

Report on Compliance for Each Major State Program

Opinion on Each Major State Program

We have audited the Town of Andover, Connecticut's (the Town), compliance with the types of compliance requirements identified as subject to audit in the Office of Policy and Management's *Compliance Supplement* that could have a direct and material effect on each of the Town's major state programs for the year ended June 30, 2022. The Town's major state programs are identified in the summary of auditor's results section of the accompanying schedule of state findings and questioned costs.

In our opinion, the Town of Andover, Connecticut, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2022.

Basis for Opinion on Each Major State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of the State Single Audit Act (C.G.S. Sections 4-230 to 4-236). Our responsibilities under those standards and the State Single Audit Act are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Town and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major state program. Our audit does not provide a legal determination of the Town's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Town's state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Town's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the State Single Audit Act will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Town's compliance with the requirements of each major state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the State Single Audit Act, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Town's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Town's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the State Single Audit Act, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the State Single Audit Act. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of State Financial Assistance Required by the State Single Audit Act

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements. We issued our report thereon, dated June 30, 2023, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of state financial assistance is presented for purposes of additional analysis as required by the State Single Audit Act and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of state financial assistance is fairly stated in all material respects in relation to the basic financial statements as a whole.

Mahoney Sabol + Company, LLP

Certified Public Accountants
Glastonbury, Connecticut
June 30, 2023

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TOWN OF ANDOVER, CONNECTICUT
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2022

State Grantor; Pass-Through Grantor; Program Title	State Grant Program Core-CT Number	Expenditures
NONEXEMPT PROGRAMS:		
OFFICE OF POLICY AND MANAGEMENT:		
Direct:		
Municipal Grants-In-Aid	12052-OPM20600-43587	\$ 2,620
Property Tax Relief for Veterans	11000-OPM20600-17024	1,373
Property Tax Relief on Property of Totally Disabled Persons	11000-OPM20600-17011	495
Neglected Cemetery Account	12060-OPM20600-35570	3,332
Tiered Payment in Lieu of Taxes (PILOT)	11000-OPM20600-17111	8,948
Tiered Payment in Lieu of Taxes (PILOT)	12060-OPM20600-35691	3,180
Total Office of Policy and Management		<u>19,948</u>
DEPARTMENT OF TRANSPORTATION:		
Direct:		
Town Aid Road Grants - Transportation Fund	12052-DOT57131-43455-34005	109,384
Town Aid Road Grants - Transportation Fund	13033-DOT57131-43459-34005	109,383
Let's Go CT Transportation Ramp-up Program	13033-DOT57551-43667	212,256
Small Town Economic Assistance Program	12052-DOT57000-40530	128,205
Bus Operations	12001-DOT57931-12175	9,694
Total Department of Transportation		<u>568,922</u>
CONNECTICUT STATE LIBRARY:		
Direct:		
Historic Documents Preservation Grants	12060-CSL66094-35150	5,500
Connecticard Payments	11000-CSL66051-17010	168
Total Connecticut State Library		<u>5,668</u>
JUDICIAL BRANCH:		
Direct:		
Court Fees	34001-JUD95162-40001	830
DEPARTMENT OF EMERGENCY SERVICES AND PUBLIC PROTECTION:		
Direct:		
School Security Infrastructure	12052-DPS32161-43546	7,378
OFFICE OF EARLY CHILDHOOD:		
Direct:		
School Readiness in Competitive Grant Municipalities	11000-OEC64845-16274-83013	100,800
School Readiness in Competitive Grant Municipalities	11000-OEC64845-16274-83013	1,440
Smart Start	11000-OEC64845-16279	65,000
School Readiness Quality Enhancement	11000-OEC64845-16158	3,881
Total Office of Early Childhood		<u>171,121</u>
Total State Financial Assistance Before Exempt Programs		<u>773,867</u>
		(Continued)

The accompanying note is an integral part of this schedule.

TOWN OF ANDOVER, CONNECTICUT
 SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE *(Continued)*
 FOR THE YEAR ENDED JUNE 30, 2022

<u>State Grantor; Pass-Through Grantor; Program Title</u>	<u>State Grant Program Core-CT Number</u>	<u>Expenditures</u>
EXEMPT PROGRAMS:		
DEPARTMENT OF EDUCATION:		
Direct:		
Education Cost Sharing	11000-SDE64370-17041-82010	\$ 2,004,782
OFFICE OF POLICY AND MANAGEMENT:		
Direct:		
Municipal Stabilization Grant	11000-OPM20600-17104	43,820
Mashantucket Pequot and Mohegan Fund Grant	12009-OPM20600-17005	6,680
Total Office of Policy and Management		<u>50,500</u>
Total Exempt Programs		<u>2,055,282</u>
TOTAL STATE FINANCIAL ASSISTANCE		<u>\$ 2,829,149</u>
		<i>(Concluded)</i>

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TOWN OF ANDOVER, CONNECTICUT
NOTES TO SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2022

The accompanying schedule of expenditures of state financial assistance includes state grant activity of the Town of Andover, Connecticut (the Town), under programs of the State of Connecticut for the year ended June 30, 2022. Various departments and agencies of the State of Connecticut have provided financial assistance to the Town through grants and other authorizations in accordance with the General Statutes of the State of Connecticut. These financial assistance programs fund several programs of the Town.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town conform to accounting principles generally accepted in the United States of America as applicable to governmental organizations.

The information in the schedule of expenditures of state financial assistance is presented based upon regulations established by the State of Connecticut, Office of Policy and Management.

BASIS OF ACCOUNTING

The accompanying schedule of expenditures of state financial assistance has been prepared on the accrual basis consistent with the preparation of the basic financial statements. In accordance with Section 4-236-22 of the regulations to the State Single Audit Act, certain grants are not dependent on expenditure activity, and accordingly, are considered to be expended in the fiscal year of receipt. These grant program receipts are reflected in the expenditure column of the schedule of expenditures of state financial assistance.

Because the schedule of expenditures of state financial assistance presents only a selected portion of the operations of the Town, it is not intended to, and does not, present the financial position, changes in fund balances, changes in net position or cash flows of the Town.

NOTE 2 - SUBRECIPIENTS

The Town did not pass through any state financial assistance to a subrecipient organization.

TOWN OF ANDOVER, CONNECTICUT
SCHEDULE OF STATE FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022

I. SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued:	Unmodified	
Internal control over financial reporting:		
<input type="radio"/> Material weakness(es) identified?	✓ Yes	_____ No
<input type="radio"/> Significant deficiency(ies) identified?	✓ Yes	_____ None Reported
Noncompliance material to financial statements noted?	_____ Yes	✓ _____ No

STATE FINANCIAL ASSISTANCE

Internal control over major programs:		
<input type="radio"/> Material weakness(es) identified?	_____ Yes	✓ _____ No
<input type="radio"/> Significant deficiency(ies) identified?	_____ Yes	✓ _____ None Reported
Type of auditor's report issued on compliance for major programs:	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with Section 4-236-24 of the Regulations to the State Single Audit Act?	_____ Yes	✓ _____ No

The following schedule reflects the major programs included in the audit:

State Grantor/Program	State Grant Program Core-CT Number	Expenditures
DEPARTMENT OF TRANSPORTATION:		
Town Aid Road Grants - Transportation Fund	12052-DOT57131-43455-34005	\$ 109,384
Town Aid Road Grants - Transportation Fund	13033-DOT57131-43459-34005	109,383
		\$ 218,767
Let's Go CT Transportation Ramp-up Program	13033-DOT57551-43667	\$ 212,256
Small Town Economic Assistance Program	12052-DOT57000-40530	\$ 128,205

Dollar threshold used to distinguish between Type A and Type B programs: \$100,000

II. FINANCIAL STATEMENT FINDINGS

Finding 2022-001: Material Weakness in Internal Control over Financial Reporting - Bank Reconciliation

Criteria: Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

TOWN OF ANDOVER, CONNECTICUT
SCHEDULE OF STATE FINDINGS AND QUESTIONED COSTS *(Continued)*
FOR THE YEAR ENDED JUNE 30, 2022

II. FINANCIAL STATEMENT FINDINGS *(Continued)*

Finding 2022-001: *Material Weakness in Internal Control over Financial Reporting - Bank Reconciliation (Continued)*

Condition: The bank reconciliation as of June 30, 2022 for the Town's General Fund operating cash account was incomplete. As a result, the Town's financial information contained misstatements that were identified and corrected during the audit process. In addition, an unreconciled variance attributed to prior years was written-off and reported as a prior period restatement.

Cause: Deficiencies in the effectiveness of the Town's bank reconciliation process.

Effect: Audit adjustments were required in order to prepare the Town's financial statements in accordance with accounting principles generally accepted in the United States of America.

Auditor's Recommendation: Accurate and timely bank reconciliations are essential for ensuring the integrity of the Town's general ledger. Monthly bank reconciliations should be fully reconciled in a timely manner and management should document a supervisory review and approval process over the completed bank reconciliations.

Views of Responsible Officials and Planned Corrective Actions: Management agrees with the finding and intends to take corrective action to address the identified deficiency.

Finding 2021-002: *Significant Deficiency in Internal Control over Financial Reporting: Year-end Closing Procedures*

Criteria: Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Condition: The Town does not have reconciliation controls in place to ensure the accuracy of certain balance sheet accounts. As a result, the Town's financial information contained misstatements that were identified and corrected during the audit process. The following entries were recorded:

- adjustments to properly record certain year-end accruals and deferrals;
- adjustments to properly reconcile activity to support conversion entries required to prepare the government-wide financial statements, including capital assets, compensated absences and total OPEB liability.

Cause: Deficiencies in the design and effectiveness of the Town's closing procedures.

Effect: Audit adjustments were required in order to prepare the Town's financial statements in accordance with accounting principles generally accepted in the United States of America.

Auditor's Recommendation: We recommend that the Town expand upon its existing closing procedures to ensure that all significant and material accounts are reconciled periodically throughout the year and at year-end.

Views of Responsible Officials and Planned Corrective Actions: Management agrees with the finding and intends to take corrective action to address the identified deficiencies.

TOWN OF ANDOVER, CONNECTICUT
SCHEDULE OF STATE FINDINGS AND QUESTIONED COSTS *(Continued)*
FOR THE YEAR ENDED JUNE 30, 2022

II. FINANCIAL STATEMENT FINDINGS *(Continued)*

Finding 2021-003: *Significant Deficiency in Internal Control over Financial Reporting - Reconciliation of the Town's and the School District's General Ledgers*

Criteria: Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Condition: The Town's general ledger is not currently integrated with the School District's general ledger. As such, journal entries are required to record and reconcile the activity of the School District with the Town's general ledger. Year-end cut-off entries were incomplete and as a result reconciliation issues were identified between the School District's and Town's general ledgers.

Effect: Audit adjustments were required to record and reconcile the activity of the School District within the Town's general ledger.

Cause: Deficiencies in the effectiveness of the Town's controls over the recording of School District activity within the Town's general ledger.

Auditor's Recommendation: We recommend that the Town and School District develop a formal reconciliation process. The reconciliation should incorporate all year-end cut-off entries required to reconcile the activity of the School District with the Town's general ledger.

Views of Responsible Officials and Planned Corrective Actions: Management agrees with the finding and intends to take corrective action to address the deficiency.

III. STATE FINANCIAL ASSISTANCE FINDINGS AND QUESTIONED COSTS

No state financial assistance findings or questioned costs were reported.

SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS

Prior year finding 2021-001: *Material Weakness in Internal Control over Financial Reporting - Bank Reconciliation*, has been repeated and reported as a material weakness in the current year as finding 2022-001.

Prior year finding 2021-002: *Material Weakness in Internal Control over Financial Reporting - Year-end Closing Procedures*, has been repeated and reported as a significant deficiency in the current year as finding 2022-02.

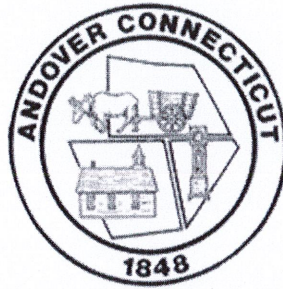
Prior year finding 2021-003: *Material Weakness in Internal Control over Financial Reporting - Capital Assets*, is no longer considered to be a finding.

Prior year finding 2021-004: *Material Weakness in Internal Control over Financial Reporting - Reconciliation of the Town's and the School District's General Ledgers*, has been repeated and reported as a significant deficiency in the current year as finding 2022-003.

Prior year finding 2021-005: *Significant Deficiency in Internal Control over Financial Reporting - Fund Accounting*, is no longer considered to be a finding.

Prior year finding 2021-006: *Significant Deficiency in Internal Control over Compliance with Special Reporting Requirements*, is no longer considered to be a finding.

AUDIT FINDING CORRECTIVE ACTION PLAN



June 30, 2023

Town of Andover
State Single Audit Corrective Action Plan
For the Fiscal Year Ended 2022

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

Municipal Finance Services Unit Attn: William Plummer

AUDIT FINDINGS

2021-001:

Description of Finding: Material Weakness in Internal Control over Financial Reporting - Bank Reconciliation

Statement of Concurrence or Nonconcurrence:

The town of Andover concurs with this finding.

Corrective Action:

The town of Andover has put in place a process to ensure that bank reconciliations are completed in a timely manner. The process was developed and put in place by March 1, 2023. The town is reconciling the town side of the general ledger monthly. The town will document supervisory review of the reconciliations.

In addition, a separate bank account was established in July 2022 to separately account for Board of Education activity. The School Business Office will now be responsible for reconciling the Board of Education bank account with its general ledger on a monthly basis. The Superintendent will document supervisory review of the reconciliations.

Name of Contact Person: Eric Anderson Town Administrator
860.771.1072
eanderson@andoverct.org

Projected Completion Date: March 1, 2023
completion date.)

2022-002:

Description of Finding: Significant Deficiency in Internal Control over Financial Reporting: Year-end Closing Procedures

Statement of Concurrence or Nonconcurrence:

The town of Andover concurs with this finding.

Corrective Action:

The town of Andover has developed, but not yet adopted formal written procedures for year-end closing including all necessary reconciliations and approvals. The town will formally adopt the procedures.

Beginning with fiscal year 2023, the School Business Office will be responsible for closing all Board of Education funds. The School Business Office will formally adopt procedures in connection with the fiscal year 2023 closing process.

Name of Contact Person: Eric Anderson Town Administrator
860.771.1072
eanderson@andoverct.org

Projected Completion Date: Aug 1, 2023

2022-003:

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

Statement of Concurrence or Nonconcurrence:

The town of Andover concurs with this finding

Corrective Action:

In July 2022, the town of Andover established a separate bank account to account for Board of Education transactions. The town will no longer be responsible for the reconciling Board of Education activity which will eliminate the need to record Board of Education activity with the town's general ledger. In connection with fiscal year 2023, a reconciliation process will be implemented to reconcile the Board of Education's actual budgetary expenditures against the appropriation authorized by the town. The town and Board of Education will now reconcile their accounts independently and provide the information directly to the Auditor.

Name of Contact Person: Eric Anderson Town Administrator
860.771.1072
eanderson@andoverct.org

Projected Completion Date: August 1, 2023

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.opm.ct.gov/Auditing/Home.aspx>.

Town of Andover
Budget vs. Actual
July 2022 through June 2023

				Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense							
Income							
4100 · PROPERTY TAX REVENUE							
			000-101 · 41101 Current Year Taxes	9,439,523.33	9,938,852.00	-499,328.67	94.98%
			000-108 · 41105 Prior Taxes	311,192.19	155,000.00	156,192.19	200.77%
			000-110 · 41104 Supp MV	138,228.22	0.00	138,228.22	100.0%
			000-109 · 41106 NSF/DMV/Fees	1,525.93	0.00	1,525.93	100.0%
			000-104 · 41901 Liens Taxes	0.00	5,200.00	-5,200.00	0.0%
			000-103 · 41901 Interest Taxes	74,950.68	61,000.00	13,950.68	122.87%
			000-239 · 43900 Telecom Personal Prop Tax	7,197.64	5,000.00	2,197.64	143.95%
			Total 4100 · PROPERTY TAX REVENUE	9,972,617.99	10,165,052.00	-192,434.01	98.11%
4300 · INTERGOVERNMENTAL REVENUES							
			000-211 · 43300 Veteran's Tax Relief	1,227.58	0.00	1,227.58	100.0%
			000-222 · 43300 Municipal grants in aid	2,620.00	2,620.00	0.00	100.0%
			000-223 · 43800 Mash-Pequot Funds	4,453.33	6,680.00	-2,226.67	66.67%
			000-226 · 43500 State Miscellaneous	1,551.31	6,000.00	-4,448.69	25.86%
			000-227 · 43500 Municipal Stabilization	43,820.00	43,820.00	0.00	100.0%
			000-230 · 43300 Municipal Transition	114,861.00	114,861.00	0.00	100.0%
			000-235 · Neglected Cemetery Grant	0.00	0.00	0.00	0.0%
			100-231 · 43700 His Doc Restoration Grant	5,500.00	5,500.00	0.00	100.0%
			000-238 · 43300 Disabled Programs	444.85	400.00	44.85	111.21%
			000-209 · 43600 - PILOT State Property	2,599.47	12,219.00	-9,619.53	21.27%
			100-227 · 43800 MRSA Revenue Sharing	63,874.88	0.00	63,874.88	100.0%
			100-409 · 43700 Dial-A-Ride	0.00	10,000.00	-10,000.00	0.0%
			900-219 · 43800 ECS Funds	2,004,782.00	2,004,782.00	0.00	100.0%
			Total 4300 · INTERGOVERNMENTAL REVENUES	2,245,734.42	2,206,882.00	38,852.42	101.76%
4400 · CHARGES FOR SERVICES							
			000-801 · 44867 Miscellaneous Revenue	7,251.00	3,000.00	4,251.00	241.7%
			000-803 · 44867 Rentals	6,750.00	9,000.00	-2,250.00	75.0%
			100-401 · 44204 Fire Burn Permits	60.00	150.00	-90.00	40.0%
			100-407 · 44102 Clerk Fees	72,923.94	85,000.00	-12,076.06	85.79%
			700-413 · 44403 Transfer Station	8,621.00	44,200.00	-35,579.00	19.51%
			700-415 · 44403 Waste Redemption	1,455.30	1,000.00	455.30	145.53%
			800-405 · 44705 Building & Land Use Fees	73,135.41	75,100.00	-1,964.59	97.38%
			Total 4400 · CHARGES FOR SERVICES	170,196.65	217,450.00	-47,253.35	78.27%
4200 · LICENSE & PERMITS				246.00			
4600 · INVESTMENT INTEREST							
			000-303 · 46101 Interest	2,175.36	3,000.00	-824.64	72.51%
			Total 4600 · INVESTMENT INTEREST	2,175.36	3,000.00	-824.64	72.51%
Total Income				12,390,970.42	12,592,384.00	-201,413.58	98.4%
Expense							
Voided Check				0.00			
66900 · Reconciliation Discrepancies				0.00			
4700 · EDUCATION							
			901-527 · 58250 RHAM Education	5,026,935.72	5,026,937.00	-1.28	100.0%
			901-595 · 28900 AES BOE	3,499,613.20	4,052,787.00	-553,173.80	86.35%
			Total 4700 · EDUCATION	8,526,548.92	9,079,724.00	-553,175.08	93.91%
TOWN DEPARTMENTS							
4113 · TOWN ADMINISTRATOR							
			102-100 · 51000 Town Administrator	85,268.99	84,975.00	293.99	100.35%
			102-101 · 51000 Admin Assistant	16,624.92	22,012.00	-5,387.08	75.53%
			102-330 · 55990 Conference/Seminar	107.72	300.00	-192.28	35.91%
			102-535 · 55300 Mobile Phone	783.29	940.00	-156.71	83.33%
			102-580 · 55800 Mileage	1,200.00	1,200.00	0.00	100.0%
			102-205 · 52200 SS & Med	0.00	0.00	0.00	0.0%
			102-215 · 52100 Health/Dental Ins	0.00	0.00	0.00	0.0%
			102-230 · 52300 Retirement MERF	0.00	0.00	0.00	0.0%
			Total 4113 · TOWN ADMINISTRATOR	103,984.92	109,427.00	-5,442.08	95.03%
4137 · TREASURER/FINANCIAL							
			109-100 · 51000 Treasurer Salary	5,925.01	15,000.00	-9,074.99	39.5%
			109-120 · 51000 Treasurer Clerk Wages	30,523.28	57,373.00	-26,849.72	53.2%

Town of Andover
Budget vs. Actual
July 2022 through June 2023

					Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
				109-330 · 55990 Conference/Seminar	65.00	500.00	-435.00	13.0%
				109-438 · 535100 Contract Software Maint	854.63	2,200.00	-1,345.37	38.85%
				109-610 · 56120 Office Supplies	200.00	200.00	0.00	100.0%
				109-205 · 52200 SS & Med	0.00	0.00	0.00	0.0%
				109-215 · 52100 Health/Dental Ins	0.00	0.00	0.00	0.0%
				109-230 · 52300 Retirement MERF	0.00	0.00	0.00	0.0%
				Total 4137 · TREASURER/FINANCIAL	37,567.92	75,273.00	-37,705.08	49.91%
				4147 · TOWN CLERK				
				117-100 · 51000 Town Clerk Salary	52,237.58	52,296.00	-58.42	99.89%
				117-101 · 51000 Town Clerk Supplemental	0.00	0.00	0.00	0.0%
				117-120 · 51000 Asst Town Clerk Salary	24,799.95	22,448.00	2,351.95	110.48%
				117-330 · 59900 Conference/Seminar	1,283.00	1,000.00	283.00	128.3%
				117-335 · 52900 Training	0.00	2,000.00	-2,000.00	0.0%
				117-438 · 54300 Equip Maint	364.99	540.00	-175.01	67.59%
				117-580 · 55800 Mileage	198.68	400.00	-201.32	49.67%
				117-610 · 56120 Office Supplies	1,400.00	1,400.00	0.00	100.0%
				117-612 · 53520 Land Records	9,185.99	10,500.00	-1,314.01	87.49%
				117-616 · 55500 Maps Filming & Indexing	0.00	600.00	-600.00	0.0%
				117-810 · 58100 Membership	405.00	520.00	-115.00	77.89%
				117-865 · 55900 Vital Statistics	0.00	300.00	-300.00	0.0%
				117-885 · 55900 Historic Doc. Restoration	6,298.48	6,500.00	-201.52	96.9%
				117-205 · 52200 SS & Med	0.00	0.00	0.00	0.0%
				117-215 · 52100 Health/Dental Ins	0.00	0.00	0.00	0.0%
				117-230 · 52300 Retirement MERF	0.00	0.00	0.00	0.0%
				Total 4147 · TOWN CLERK	96,173.67	98,504.00	-2,330.33	97.63%
				4135 · TAX COLLECTOR				
				111-100 · 51000 Tax Collector Salary	47,218.74	45,174.00	2,044.74	104.53%
				111-330 · 55999 Conference/Seminar	251.13	400.00	-148.87	62.78%
				111-438 · 53510 Contract Software Maint	10,025.42	12,353.00	-2,327.58	81.16%
				111-580 · 55800 Mileage	41.04	0.00	41.04	100.0%
				111-610 · 56120 Office Supplies	1,019.13	400.00	619.13	254.78%
				111-810 · 58100 Membership	95.00	125.00	-30.00	76.0%
				111-205 · 52200 SS & Med	0.00	0.00	0.00	0.0%
				111-230 · 52300 Retirement MERF	0.00	0.00	0.00	0.0%
				Total 4135 · TAX COLLECTOR	58,650.46	58,452.00	198.46	100.34%
				4131 · ASSESSOR				
				113-100 · 51000 Assessor Salary	30,068.29	30,101.00	-32.71	99.89%
				113-120 · 51000 Asst Assessor Salary	38,316.84	38,351.00	-34.16	99.91%
				113-335 · 52900 Training	229.00	650.00	-421.00	35.23%
				113-438 · 53510 Contract Software Maint	22,018.97	18,404.00	3,614.97	119.64%
				113-580 · 55800 Mileage	0.00	500.00	-500.00	0.0%
				113-610 · 56120 Office Supplies	825.00	825.00	0.00	100.0%
				113-612 · 56400 Book/Subscriptions	0.00	450.00	-450.00	0.0%
				113-205 · 52200 SS & Med	0.00	0.00	0.00	0.0%
				113-215 · 52100 Health/Dental Ins	0.00	0.00	0.00	0.0%
				113-230 · 52300 Retirement MERF	0.00	0.00	0.00	0.0%
				Total 4131 · ASSESSOR	91,458.10	89,281.00	2,177.10	102.44%
				4149 · REGISTRARS				
				125-100 · 51000 Registrars Salary	14,212.97	12,360.00	1,852.97	114.99%
				125-120 · 51000 Asst Registrars Salary	725.00	1,030.00	-305.00	70.39%
				125-330 · 55990 Conference/Seminar	450.00	1,200.00	-750.00	37.5%
				125-335 · 52900 Training	144.20	3,500.00	-3,355.80	4.12%
				125-580 · 55800 Mileage	266.46	500.00	-233.54	53.29%
				125-610 · 56120 Office Supplies	300.00	300.00	0.00	100.0%
				125-810 · 58100 Membership	220.00	200.00	20.00	110.0%
				125-205 · 52200 SS & Med	0.00	0.00	0.00	0.0%
				Total 4149 · REGISTRARS	16,318.63	19,090.00	-2,771.37	85.48%
				4197 · ELECTIONS				
				121-100 · 51000 Election Salaries	7,988.22	16,500.00	-8,511.78	48.41%
				121-335 · 52900 Training	452.13	625.00	-172.87	72.34%
				121-438 · 54300 Equip Maint	750.00	3,000.00	-2,250.00	25.0%

Town of Andover
Budget vs. Actual
July 2022 through June 2023

					Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
				121-610 · 56010 Supplies	3,887.76	8,800.00	-4,912.24	44.18%
				121-800 · 55800 Misc/Canv	105.00	120.00	-15.00	87.5%
				121-830 · 52900 Meals	401.28	660.00	-258.72	60.8%
				121-205 · 52200 SS & Med	0.00	0.00	0.00	0.0%
				Total 4197 · ELECTIONS	13,584.39	29,705.00	-16,120.61	45.73%
				4211 · BUILDING DEPARTMENT				
				807-105 · 51000 Blding Dept - Shared Wage	19,815.24	19,303.00	512.24	102.65%
				807-100 · 51000 Wages IWC	15,821.51	16,550.00	-728.49	95.6%
				817-100 · 51000 Zoning Agent Salary	28,645.62	25,444.00	3,201.62	112.58%
				807-120 · 51000 Bldg Dept Admin Asst	22,715.79	23,577.00	-861.21	96.35%
				803-100 · 51000 Town Planner Wages	0.00	0.00	0.00	0.0%
				807-438 · 54300 Equipment Maint	440.98	1,500.00	-1,059.02	29.4%
				807-580 · 55800 Mileage	300.00	1,200.00	-900.00	25.0%
				807-612 · 56400 Books & Manuals	0.00	500.00	-500.00	0.0%
				807-610 · 56120 Office Supplies	550.00	550.00	0.00	100.0%
				807-810 · 58100 Membership	2,021.21	0.00	2,021.21	100.0%
				807-890 · 58100 PermitLink Fees	5,430.00	4,500.00	930.00	120.67%
				807-901 · 57300 Equipment	0.00	250.00	-250.00	0.0%
				807-205 · 52200 SS & Med	0.00	0.00	0.00	0.0%
				807-215 · 52100 Health/Dental Ins	0.00	0.00	0.00	0.0%
				807-230 · 52300 Retirement MERF	0.00	0.00	0.00	0.0%
				Total 4211 · BUILDING DEPARTMENT	95,740.35	93,374.00	2,366.35	102.53%
				4501 · LIBRARY				
				001-100 · 51000 Library Payroll	77,550.50	79,014.00	-1,463.50	98.15%
				001-800 · 56420 Library Operations	26,989.00	26,989.00	0.00	100.0%
				001-205 · 52200 SS & Med	0.00	0.00	0.00	0.0%
				001-215 · 52100 Health/Dental Ins	0.00	0.00	0.00	0.0%
				001-230 · 52300 Retirement MERF	0.00	0.00	0.00	0.0%
				Total 4501 · LIBRARY	104,539.50	106,003.00	-1,463.50	98.62%
				4145 · CIVIL PREPAREDNESS				
				135-100 · 51000 Civil Preparedness Salary	750.00	750.00	0.00	100.0%
				135-335 · 52900 Training	0.00	350.00	-350.00	0.0%
				135-435 · 54420 Shared CERT Vehicle	0.00	1,000.00	-1,000.00	0.0%
				135-730 · 56900 Supplies & Equipment	0.00	850.00	-850.00	0.0%
				135-205 · 52200 SS & Med	0.00	0.00	0.00	0.0%
				Total 4145 · CIVIL PREPAREDNESS	750.00	2,950.00	-2,200.00	25.42%
				Total TOWN DEPARTMENTS	618,767.94	682,059.00	-63,291.06	90.72%
				TOWN EXPENSES				
				4213 · TOWN OFFICE BUILDING				
				129-315 · 53010 Payroll Services	9,389.71	7,000.00	2,389.71	134.14%
				129-350 · 54410 Water Testing	628.00	500.00	128.00	125.6%
				129-365 · 54010 Elevator Service Contract	2,338.05	2,350.00	-11.95	99.49%
				129-401 · 58100 Elevator Permit	240.00	240.00	0.00	100.0%
				129-442 · 53500 Computer Tech Support	11,511.76	11,000.00	511.76	104.65%
				129-430 · 54300 ProComm Maint Agr	0.00	0.00	0.00	0.0%
				129-432 · 54301 Building Maint	1,489.02	4,250.00	-2,760.98	35.04%
				129-434 · 54301 Furnace Maintenance	80.00	500.00	-420.00	16.0%
				129-439 · 535100 Software Maint	5,487.38	8,250.00	-2,762.62	66.51%
				129-443 · 55990 Website Fees	5,318.09	4,731.00	587.09	112.41%
				129-444 · 55510 Copier Rental	2,702.17	2,680.00	22.17	100.83%
				129-490 · 54302 Alarm Monitoring	486.00	500.00	-14.00	97.2%
				129-493 · 53520 Tolland 911 Dispatch	10,265.74	11,133.00	-867.26	92.21%
				129-530 · 55300 Telephone	6,022.34	5,000.00	1,022.34	120.45%
				129-531 · 55301 Postage	7,209.53	7,000.00	209.53	102.99%
				129-533 · 55301 Postage Meter Rental	600.00	600.00	0.00	100.0%
				129-537 · 55300 Internet Cable	1,107.00	1,500.00	-393.00	73.8%
				129-550 · 55500 Printing	1,144.42	1,600.00	-455.58	71.53%
				129-601 · 56220 Electricity	10,228.72	9,900.00	328.72	103.32%
				129-603 · 56240 Fuel Oil	4,744.82	7,266.00	-2,521.18	65.3%
				129-609 · 57300 Equipment	460.00	750.00	-290.00	61.33%
				129-610 · 56120 Office Supplies	6,242.07	3,200.00	3,042.07	195.07%

Town of Andover
Budget vs. Actual
July 2022 through June 2023

				Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
			129-652 · 56010 Janitorial Supplies	923.41	1,600.00	-676.59	57.71%
			129-735 · 54320 Computer Repair/Service	1,012.20	2,100.00	-1,087.80	48.2%
			Total 4213 · TOWN OFFICE BUILDING	89,630.43	93,650.00	-4,019.57	95.71%
			4199-A · ADVERTISING				
			127-540 · 55400 Legal Ads-Advertising	5,017.81	5,500.00	-482.19	91.23%
			Total 4199-A · ADVERTISING	5,017.81	5,500.00	-482.19	91.23%
			4157 · INSURANCE				
			137-500 · 55200 Insurance	109,298.06	116,390.00	-7,091.94	93.91%
			Total 4157 · INSURANCE	109,298.06	116,390.00	-7,091.94	93.91%
			4117 · EMPLOYEE BENEFITS				
			141-205 · 52200 SS & Med	66,112.45	73,343.00	-7,230.55	90.14%
			141-210 · 52600 Unemployment Comp	8,796.84	10,000.00	-1,203.16	87.97%
			141-215 · 52100 Health/Dental Ins	134,479.43	183,372.00	-48,892.57	73.34%
			141-221 · 52900 Longevity	0.00	1,500.00	-1,500.00	0.0%
			141-223 · 52950 Disability	2,877.91	2,500.00	377.91	115.12%
			141-225 · 52900 Life Insurance	1,081.76	1,500.00	-418.24	72.12%
			141-230 · 52300 Retirement MERF	114,538.81	118,309.00	-3,770.19	96.81%
			141-280 · 53070 CDL, Physicals, Drug Tes	0.00	750.00	-750.00	0.0%
			141-290 · 52300 Amort MERF	0.00	131.00	-131.00	0.0%
			141-295 · 52010 Admin Fee MERF	3,250.00	3,640.00	-390.00	89.29%
			4117 · EMPLOYEE BENEFITS - Other	0.00			
			Total 4117 · EMPLOYEE BENEFITS	331,137.20	395,045.00	-63,907.80	83.82%
			Total TOWN EXPENSES	535,083.50	610,585.00	-75,501.50	87.64%
			FACILITIES				
			4213-A · OLD TOWN HALL				
			123-432 · 54301 Building Maint	307.99	2,500.00	-2,192.01	12.32%
			123-490 · 54302 Alarm System	653.12	575.00	78.12	113.59%
			123-601 · 54100 Electricity	1,400.25	975.00	425.25	143.62%
			123-603 · 56240 Fuel Oil	0.00	400.00	-400.00	0.0%
			Total 4213-A · OLD TOWN HALL	2,361.36	4,450.00	-2,088.64	53.06%
			4301 · TOWN GARAGE				
			309-350 · 53070 Medical/Drug Testing	220.00	525.00	-305.00	41.91%
			309-300 · 55990 Conference/Seminar	300.00	600.00	-300.00	50.0%
			309-432 · 54301 Building Maint	21,358.32	18,000.00	3,358.32	118.66%
			309-434 · 54300 Furnance Maint	0.00	0.00	0.00	0.0%
			309-490 · 54302 Alarm System	0.00	750.00	-750.00	0.0%
			309-537 · 55300 Internet Cable	1,506.05	1,470.00	36.05	102.45%
			309-601 · 56220 Electricity	4,661.21	6,475.00	-1,813.79	71.99%
			309-603 · 56240 Fuel Oil	2,313.33	6,250.00	-3,936.67	37.01%
			309-610 · 56100 Office Supplies	711.84	175.00	536.84	406.77%
			309-618 · 56500 Computer Supplies	49.99	325.00	-275.01	15.38%
			Total 4301 · TOWN GARAGE	31,120.74	34,570.00	-3,449.26	90.02%
			4203-A · OLD FIRE HOUSE				
			149-490 · 54302 Alarm Maint	0.00	0.00	0.00	0.0%
			149-601 · 54100 Electricity	1,769.07	1,441.00	328.07	122.77%
			149-603 · 56240 Fuel Oil	0.00	1,000.00	-1,000.00	0.0%
			Total 4203-A · OLD FIRE HOUSE	1,769.07	2,441.00	-671.93	72.47%
			Total FACILITIES	35,251.17	41,461.00	-6,209.83	85.02%
			OUTSIDE SERVICES				
			4125 · AUDITOR/ACTUARY				
			105-320 · 53310 Annual Audit	51,750.00	34,500.00	17,250.00	150.0%
			105-375 · 53310 Actuarial Services	2,600.00	5,300.00	-2,700.00	49.06%
			Total 4125 · AUDITOR/ACTUARY	54,350.00	39,800.00	14,550.00	136.56%
			4139 · TOWN ATTORNEY				
			107-310 · 53020 Legal Retainer	10,412.00	14,000.00	-3,588.00	74.37%
			107-312 · 53020 Assess - Legal	0.00	3,000.00	-3,000.00	0.0%
			Total 4139 · TOWN ATTORNEY	10,412.00	17,000.00	-6,588.00	61.25%
			4151 · TOWN ENGINEER				
			311-370 · 53300 Consulting Fees-Engineer	9,770.77	10,000.00	-229.23	97.71%
			Total 4151 · TOWN ENGINEER	9,770.77	10,000.00	-229.23	97.71%

Town of Andover
Budget vs. Actual
July 2022 through June 2023

				Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
4161 · PROBATE COURT							
			119-800 · 58900 Misc Exp - Probate Court	3,198.00	3,200.00	-2.00	99.94%
Total 4161 · PROBATE COURT				3,198.00	3,200.00	-2.00	99.94%
4177 · CRCOG, CCM, COST							
			819-810 · 53010 Cap Region COG/CCM/COST	8,111.00	8,475.00	-364.00	95.71%
Total 4177 · CRCOG, CCM, COST				8,111.00	8,475.00	-364.00	95.71%
Total OUTSIDE SERVICES				85,841.77	78,475.00	7,366.77	109.39%
PUBLIC WORKS/GROUNDS							
4399 · PUBLIC WORKS							
			301-100 · 51000 Public Works Salary	295,205.47	311,327.00	-16,121.53	94.82%
			301-111 · 51520 Temp PW Salary	303.36	2,500.00	-2,196.64	12.13%
			301-112 · 51630 PW OT Salary	5,071.33	9,000.00	-3,928.67	56.35%
			301-391 · 54302 Fire Ext Testing	1,700.71	600.00	1,100.71	283.45%
			301-392 · 56010 Welding Supplies	0.00	900.00	-900.00	0.0%
			301-435 · 54301 Vehicle Maint	28,149.34	32,000.00	-3,850.66	87.97%
			301-448 · 51520 Misc Labor/Rental	0.00	1,500.00	-1,500.00	0.0%
			301-535 · 55300 Mobile Phone	783.29	852.00	-68.71	91.94%
			301-602 · 56260 Diesel	21,006.71	14,000.00	7,006.71	150.05%
			301-603 · 56260 Gasoline	11,287.59	9,400.00	1,887.59	120.08%
			301-620 · 56010 Supplies	13,949.73	15,500.00	-1,550.27	90.0%
			301-654 · 56900 Uniforms & Shoes	2,405.75	0.00	2,405.75	100.0%
			301-730 · 57300 Equipment	3,618.21	6,750.00	-3,131.79	53.6%
			301-810 · 58100 Membership	75.00	75.00	0.00	100.0%
			301-205 · 52200 SS & Med	0.00	0.00	0.00	0.0%
			301-215 · 52100 Health/Dental Ins	0.00	0.00	0.00	0.0%
			301-230 · 52300 Retirement MERF	0.00	0.00	0.00	0.0%
Total 4399 · PUBLIC WORKS				383,556.49	404,404.00	-20,847.51	94.85%
4307 · SNOW REMOVAL							
			303-130 · 51630 Snow Removal OT	5,849.70	15,750.00	-9,900.30	37.14%
			303-436 · 54301 Ice Maint Bldg	0.00	525.00	-525.00	0.0%
			303-642 · 56010 Supplies	3,182.98	2,850.00	332.98	111.68%
			303-643 · 57300 Sanding Equip	0.00	525.00	-525.00	0.0%
			303-644 · 54103 Sand	0.00	5,000.00	-5,000.00	0.0%
			303-646 · 54103 Salt	54,956.10	63,000.00	-8,043.90	87.23%
			303-830 · 56300 Meals	465.27	675.00	-209.73	68.93%
			303-205 · 52200 SS & Med	0.00	0.00	0.00	0.0%
			303-230 · 52300 Retirement MERF	0.00	0.00	0.00	0.0%
Total 4307 · SNOW REMOVAL				64,454.05	88,325.00	-23,870.95	72.97%
4317 · TRANSFER STATION							
			701-100 · 51000 Transfer Station Wages	24,120.04	23,816.00	304.04	101.28%
			701-438 · 54300 Maintenance	1,330.42	2,500.00	-1,169.58	53.22%
			701-442 · 54303 Brush Pile Removal	0.00	14,000.00	-14,000.00	0.0%
			701-480 · 54101 Hauling Fees	42,378.78	41,102.00	1,276.78	103.11%
			701-481 · 54101 Bulky Waste	28,456.72	31,366.00	-2,909.28	90.73%
			701-493 · 54900 Outdoor Facility	1,857.00	900.00	957.00	206.33%
			701-601 · 56220 Electricity	2,593.65	3,025.00	-431.35	85.74%
			701-610 · 56010 Supplies	49.86	150.00	-100.14	33.24%
			701-803 · 54420 Compactor Lease	3,182.85	3,200.00	-17.15	99.46%
			701-807 · Transfer Station Permits	985.45	0.00	985.45	100.0%
			701-998 · 54421 Tipping Fees	42,065.68	46,508.00	-4,442.32	90.45%
			701-205 · 52200 SS & Med	0.00	0.00	0.00	0.0%
8401 · RECYCLING							
			703-432 · 54421 Hazardous Waste	-70.20	2,910.00	-2,980.20	-2.41%
			703-484 · 54421 Antifreeze Pickup	0.00	110.00	-110.00	0.0%
			703-485 · 54421 Used Oil Pickup	2,786.99	1,300.00	1,486.99	214.38%
			703-488 · 54421 Tire Pickup	2,049.50	1,300.00	749.50	157.65%
			703-631 · 54421 Oil Filters	0.00	100.00	-100.00	0.0%
			703-807 · 54421 Permits	5,574.95	970.00	4,604.95	574.74%
Total 8401 · RECYCLING				10,341.24	6,690.00	3,651.24	154.58%
Total 4317 · TRANSFER STATION				157,361.69	173,257.00	-15,895.31	90.83%

Town of Andover
Budget vs. Actual
July 2022 through June 2023

				Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
4599 · GROUND CARE							
			313-420 · 54303 Mowing - Ground Care	25,292.08	23,000.00	2,292.08	109.97%
			313-422 · 54900 Beautification	3,178.40	2,500.00	678.40	127.14%
			313-424 · 54900 Old Cemetary Maint	2,900.00	2,000.00	900.00	145.0%
			Total 4599 · GROUND CARE	31,370.48	27,500.00	3,870.48	114.07%
4311 · STREET LIGHTING							
			305-410 · 56220 Street Lighting	6,718.85	7,000.00	-281.15	95.98%
			Total 4311 · STREET LIGHTING	6,718.85	7,000.00	-281.15	95.98%
4199-B · CUSTODIAN							
			147-100 · 51000 Custodian	12,281.71	13,390.00	-1,108.29	91.72%
			147-205 · 52200 SS & Med	0.00	0.00	0.00	0.0%
			Total 4199-B · CUSTODIAN	12,281.71	13,390.00	-1,108.29	91.72%
			Total PUBLIC WORKS/GROUNDS	655,743.27	713,876.00	-58,132.73	91.86%
PUBLIC SAFETY							
4201 · Resident Trooper							
			403-375 · 53530 Contract ST Fee-Law Enfor	120,430.06	125,000.00	-4,569.94	96.34%
			403-901 · 56100 Office Supplies	450.00	450.00	0.00	100.0%
			Total 4201 · Resident Trooper	120,880.06	125,450.00	-4,569.94	96.36%
4203 · FIRE DEPARTMENT/COMMISSION							
			401-121 · 51000 Board Clerk Wages	0.00			
			401-800 · 53100 Fire Commission	149,173.49	148,150.00	1,023.49	100.69%
			Total 4203 · FIRE DEPARTMENT/COMMISSION	149,173.49	148,150.00	1,023.49	100.69%
4215 · Animal Control							
			151-105 · 51000 NECOG Shared Wages	10,391.70	9,920.00	471.70	104.76%
			151-434 · 54300 Furnance Maint	0.00	0.00	0.00	0.0%
			151-580 · 55800 Dog Warden Mileage	0.00	0.00	0.00	0.0%
			151-610 · 56120 Supplies	0.00	0.00	0.00	0.0%
			151-205 · 52200 SS & Med	0.00	0.00	0.00	0.0%
			Total 4215 · Animal Control	10,391.70	9,920.00	471.70	104.76%
4219 · FIRE MARSHAL							
			405-100 · 51000 Fire Marshal Salary	8,058.54	8,028.00	30.54	100.38%
			405-110 · 51000 Deputy Salary	1,267.00	1,267.00	0.00	100.0%
			405-150 · 51000 Fire Official Comp	70.00	350.00	-280.00	20.0%
			405-355 · 52900 Training	0.00	300.00	-300.00	0.0%
			405-610 · 56120 Office Supplies	50.00	50.00	0.00	100.0%
			405-612 · 56400 Subscriptions	0.00	750.00	-750.00	0.0%
			405-810 · 58100 Dues/Memberships	472.50	150.00	322.50	315.0%
			405-901 · 57300 Equipment	173.75	3,000.00	-2,826.25	5.79%
			405-205 · 52200 SS & Med	0.00	0.00	0.00	0.0%
			Total 4219 · FIRE MARSHAL	10,091.79	13,895.00	-3,803.21	72.63%
			Total PUBLIC SAFETY	290,537.04	297,415.00	-6,877.96	97.69%
4423 · PUBLIC WELFARE							
4417 · SENIOR CITIZENS							
			145-100 · 51000 Resident Services Coord.	5,507.91	5,806.00	-298.09	94.87%
			145-820 · 56300 Senior Lunch	1,080.00	1,080.00	0.00	100.0%
			145-870 · 56900 Programs Senor Citizens	2,250.00	2,000.00	250.00	112.5%
			145-875 · 56290 Trips - Senior Citizens	5,959.96	4,000.00	1,959.96	149.0%
			145-205 · 52200 SS & Med	0.00	0.00	0.00	0.0%
			145-230 · 52300 Retirement MERF	0.00	0.00	0.00	0.0%
			Total 4417 · SENIOR CITIZENS	14,797.87	12,886.00	1,911.87	114.84%
4499 · ANDOVER SENIOR TRANSPORTAION							
			143-100 · 51000 Drivers/Dispatch Salary	27,639.72	25,000.00	2,639.72	110.56%
			143-380 · 53070 Comm. Drivers Test-DAR	300.00	1,000.00	-700.00	30.0%
			143-435 · 54300 Vehicle Main - Dial a Rid	16,803.73	5,000.00	11,803.73	336.08%
			143-603 · 56260 Fuel Dial a Ride	2,805.99	6,095.00	-3,289.01	46.04%
			143-700 · Senior Transportation Vehicle	-400.00	45,000.00	-45,400.00	-0.89%
			143-205 · 52200 SS & Med	0.00	0.00	0.00	0.0%
			Total 4499 · ANDOVER SENIOR TRANSPORTAION	47,149.44	82,095.00	-34,945.56	57.43%
4401 · HEALTH OFFICER							
			201-999 · 53010 Eastern Highlands Hlth	17,902.06	18,422.00	-519.94	97.18%

Town of Andover
Budget vs. Actual
July 2022 through June 2023

				Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
Total 4401 · HEALTH OFFICER				17,902.06	18,422.00	-519.94	97.18%
4413 · MENTAL HEALTH							
		205-843 · 53010 Amplify Mental Health	220.00	250.00	-30.00	88.0%	
Total 4413 · MENTAL HEALTH				220.00	250.00	-30.00	88.0%
4414 · SOCIAL SERVICES							
		501-580 · 55800 Social Services Mileage	0.00	0.00	0.00	0.0%	
		501-830 · 56300 Food & Clothing	2,276.00	0.00	2,276.00	100.0%	
		501-845 · 53400 Social Services ACCESS	0.00	400.00	-400.00	0.0%	
		501-850 · 56900 COVID Expense	0.00	0.00	0.00	0.0%	
		4414 · SOCIAL SERVICES - Other	0.00	0.00	0.00	0.0%	
Total 4414 · SOCIAL SERVICES				2,276.00	400.00	1,876.00	569.0%
4419 · AHM YOUTH SERVICES							
		207-844 · 53010 AHM Youth Services	92,179.00	92,179.00	0.00	100.0%	
Total 4419 · AHM YOUTH SERVICES				92,179.00	92,179.00	0.00	100.0%
Total 4423 · PUBLIC WELFARE				174,524.37	206,232.00	-31,707.63	84.63%
BOARDS & COMMISSIONS							
4111 · SELECTMEN							
		101-100 · 51000 1st. Selectman Salary	0.00	0.00	0.00	0.0%	
		101-105 · 51000 Selectman Salary	4,800.00	4,800.00	0.00	100.0%	
		101-115 · 51000 Board Clerk BOS	1,109.25	1,800.00	-690.75	61.63%	
		101-205 · 52200 SS & Med	0.00	0.00	0.00	0.0%	
		101-836 · 59010 Veteran's Committee	220.58	500.00	-279.42	44.12%	
Total 4111 · SELECTMEN				6,129.83	7,100.00	-970.17	86.34%
4103 · BOARD OF FINANCE							
		103-121 · 51000 BOF Clerk Wages	2,377.00	1,700.00	677.00	139.82%	
		103-310 · 53020 Legal	-55.50	2,500.00	-2,555.50	-2.22%	
		103-205 · 52200 SS & Med	0.00	0.00	0.00	0.0%	
Total 4103 · BOARD OF FINANCE				2,321.50	4,200.00	-1,878.50	55.27%
4171 · CONSERVATION COMMISSION							
		815-330 · 58100 Membership	0.00	65.00	-65.00	0.0%	
		815-335 · 52900 Training	87.72	200.00	-112.28	43.86%	
		815-609 · 57300 Equipment	0.00	100.00	-100.00	0.0%	
		815-810 · 55990 Conferences	400.00	200.00	200.00	200.0%	
Total 4171 · CONSERVATION COMMISSION				487.72	565.00	-77.28	86.32%
4155 · BOARD OF ASSESSMENT APPEALS							
		115-100 · 51000 BAA Salaries	595.00	680.00	-85.00	87.5%	
		115-120 · 51000 BAA Clerk Salary	0.00	400.00	-400.00	0.0%	
		115-335 · 52900 Training	0.00	150.00	-150.00	0.0%	
		115-205 · 52200 SS & Med	0.00	0.00	0.00	0.0%	
Total 4155 · BOARD OF ASSESSMENT APPEALS				595.00	1,230.00	-635.00	48.37%
4155-A · ZONING BOARD OF APPEALS							
		805-115 · 51000 Board Clerk - ZBA	494.50	500.00	-5.50	98.9%	
		805-205 · 52200 SS & Med	0.00	0.00	0.00	0.0%	
Total 4155-A · ZONING BOARD OF APPEALS				494.50	500.00	-5.50	98.9%
4155-B · ZONING AGENT							
		817-580 · 55800 Mileage	0.00	0.00	0.00	0.0%	
		817-205 · 52200 SS & Med	0.00	0.00	0.00	0.0%	
Total 4155-B · ZONING AGENT				0.00	0.00	0.00	0.0%
4173 · ECON DEVELOPMENT COMM							
		801-800 · 55990 Economic Devel Comm	647.81	500.00	147.81	129.56%	
Total 4173 · ECON DEVELOPMENT COMM				647.81	500.00	147.81	129.56%
4511 · MEMORIAL DAY COMM							
		601-800 · 56900 Memorial Day Misc Exp	619.84	800.00	-180.16	77.48%	
Total 4511 · MEMORIAL DAY COMM				619.84	800.00	-180.16	77.48%
4503 · RECREATION COMMISSION							
		603-493 · 54410 Outside Facility Rental	2,760.00	2,630.00	130.00	104.94%	
		603-870 · 55990 Programs	6,195.80	6,000.00	195.80	103.26%	
		603-890 · 55990 Community Garden	0.00	0.00	0.00	0.0%	
Total 4503 · RECREATION COMMISSION				8,955.80	8,630.00	325.80	103.78%
4153 · PLANNING & ZONING COMMISSION							

Town of Andover
Budget vs. Actual
July 2022 through June 2023

				Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
			803-105 · 51000 Board Clerk Wages	1,154.00	3,200.00	-2,046.00	36.06%
			803-310 · 53020 Legal/Professional	8,319.05	11,500.00	-3,180.95	72.34%
			803-335 · 52900 Training	630.00	500.00	130.00	126.0%
			803-340 · 53500 Mapping	240.00	300.00	-60.00	80.0%
			803-205 · 52200 SS & Med	0.00	0.00	0.00	0.0%
			Total 4153 · PLANNING & ZONING COMMISSION	10,343.05	15,500.00	-5,156.95	66.73%
			4163 · INLAND WETLANDS C OMISSION				
			809-115 · 51000 Board Clerk - IWC	1,002.64	1,450.00	-447.36	69.15%
			809-335 · 52900 Training	0.00	250.00	-250.00	0.0%
			809-610 · 56100 Office Supplies	200.00	200.00	0.00	100.0%
			809-810 · 58100 Dues/Membership	65.00	65.00	0.00	100.0%
			809-205 · 52200 SS & Med	0.00	0.00	0.00	0.0%
			Total 4163 · INLAND WETLANDS C OMISSION	1,267.64	1,965.00	-697.36	64.51%
			4159 · HISTORICAL				
			153-800 · 53400 Town Historian	0.00	200.00	-200.00	0.0%
			Total 4159 · HISTORICAL	0.00	200.00	-200.00	0.0%
			Total BOARDS & COMMISSIONS	31,862.69	41,190.00	-9,327.31	77.36%
			CAPITAL RELATED				
			4900 · CAPITAL				
			111-714 · 53520 Revaluation	-16,500.00	16,500.00	-33,000.00	-100.0%
			111-715 · 53520 P & Z Capital POCD	-5,000.00	5,000.00	-10,000.00	-100.0%
			111-718 · 57400 Public Works Cap Expend	-30,000.00	30,000.00	-60,000.00	-100.0%
			Total 4900 · CAPITAL	-51,500.00	51,500.00	-103,000.00	-100.0%
			9900 · TRANSFERS				
			305-899 · 59020 Contingency	131.78	50,000.00	-49,868.22	0.26%
			305-901 · 59020 DPW Equipment	100,000.00	100,000.00	0.00	100.0%
			305-908 · 59020 Fire Engine Fund/Tanker	80,000.00	80,000.00	0.00	100.0%
			305-xxx · 59020 PW Equipment Fund	0.00	0.00	0.00	0.0%
			305-911 · 59020 Road Improve. Fund	330,000.00	330,000.00	0.00	100.0%
			305-912 · 59020 Tree Removal Fund	50,000.00	50,000.00	0.00	100.0%
			305-913 · 59020 Bunker Hill Bridge Fund	160,000.00	160,000.00	0.00	100.0%
			305-914 · 59020 Bridge & Culvert Fund	100,000.00	100,000.00	0.00	100.0%
			305-915 · 59020 Bldg Main Fund	55,000.00	55,000.00	0.00	100.0%
			Total 9900 · TRANSFERS	875,131.78	925,000.00	-49,868.22	94.61%
			Total CAPITAL RELATED	823,631.78	976,500.00	-152,868.22	84.35%
			4803 · INTEREST EXPENSE				
			203-950 · 58320 School Interest	0.00	0.00	0.00	0.0%
			Total 4803 · INTEREST EXPENSE	0.00	0.00	0.00	0.0%
			Total Expense	11,777,792.45	12,727,517.00	-949,724.55	92.54%
			Net Ordinary Income	613,177.97	-135,133.00	748,310.97	-453.76%
			Other Income/Expense				
			Other Income				
			Prior Year Adjustments	-5,395.50	0.00	-5,395.50	100.0%
			Total Other Income	-5,395.50	0.00	-5,395.50	100.0%
			Other Expense				
			Transfers out	0.00	0.00	0.00	0.0%
			Ask my accountant	40,505.35	0.00	40,505.35	100.0%
			Total Other Expense	40,505.35	0.00	40,505.35	100.0%
			Net Other Income	-45,900.85	0.00	-45,900.85	100.0%
			Net Income	567,277.12	-135,133.00	702,410.12	-419.79%

Town of Andover Check Register 6/13/2023-7/16/2023

Date	Num	Name	Amount
06/13/2023	10397	Lynch Toyota	-500.00
06/20/2023	6-7-24 PPR	AQUA TURF CLUB	988.00
06/20/2023			8,718.24
06/20/2023	ACH	MERF	-9,480.91
06/20/2023	10398	Krukoff Excavation and Paving	-1,500.00
06/20/2023	10399	Eric Loteczka	-500.00
06/21/2023	6-21-23 PP		-35,042.06
06/21/2023	6-21-23 PP		-13,020.31
06/21/2023	6-21-23 PP		-492.00
06/21/2023	6-21-23 PP		0.00
06/22/2023	10400	ABBY'S CONTRACTING LLC	-37,160.95
06/22/2023	10401	AFSCME, LOCAL 1303	-238.45
06/22/2023	10402	AIG RETIREMENT SERVICES	-3,825.00
06/22/2023	10403	ANDOVER LANDSCAPING	-1,369.34
06/22/2023	10404	ATTY DENNIS O'BRIEN	-2,375.00
06/22/2023	10405	Avenu Enterprise Solutions LLC	-650.00
06/22/2023	10406	Beyond the Gravestone	-2,900.00
06/22/2023	10407	Bill Bender Painting and Wallcovering LLC	-1,500.00
06/22/2023	10408	BSC GROUP - CONNECTICUT INC	-5,060.00
06/22/2023	10409	CIRMA	-27.54
06/22/2023	10410	Dupont Storage Systems Inc.	-6,000.00
06/22/2023	10411	FP MAILING SOLUTIONS	-150.00
06/22/2023	10412	FRONTIER COMMUNICATIONS	-81.61
06/22/2023	10413	Glastonbury Citizen/Rivereast News Bullet	-132.00
06/22/2023	10414	HALLORAN & SAGE	-820.00
06/22/2023	10415	HEBRON ACE HARDWARE	-27.98
06/22/2023	10416	Hooker & Holcombe, Inc	-2,600.00
06/22/2023	10417	HOSMER MT. BOTTLING COMPANY INC	-36.50
06/22/2023	10418	Marina Pandolfi	-328.00
06/22/2023	10419	MERCER MONUMENT WORKS	-2,900.00
06/22/2023	10420	MERF	0.00
06/22/2023	10421	MEUI	-250.20
06/22/2023	10422	Nathan L Jacobson & Assoc Inc	-5,765.90
06/22/2023	10423	Point Software	-555.00
06/22/2023	10424	ROVAC TOLLAND COUNTY	-30.00
06/22/2023	10425	Shaw Vac Services LLC	-18,936.45
06/22/2023	10426	Spring	-15,630.12
06/22/2023	10427	The Office Works, Inc.	-138.83
06/22/2023	10428	TOWN OF HEBRON	-4,469.83
06/22/2023	10429	VERIZON WIRELSS	-142.26
06/22/2023	10430	Wallace Barton	-15.60
06/22/2023	10431	WESTERN OIL, INC	-911.38

Town of Andover Check Register 6/13/2023-7/16/2023

06/28/2023	10432	ACTION BLUEPRINT AND SUPPLIES	-325.00
06/28/2023	10433	DEPARTMENT OF THE TREASURY	-41.85
06/28/2023	10434	Dime Oil LLC	-356.79
06/28/2023	10435	INFOSHRED LLC	-25.00
06/28/2023	10436	John Handfield	-115.20
06/28/2023	10437	MERF	-10,435.94
06/28/2023	10438	MICHAEL PALAZZI	-39.94
06/28/2023	10439	Nutmeg Road North 595 LLC	-875.00
06/28/2023	10440	Regional Restrooms Inc.	-360.00
06/28/2023	10441	RIDE-AWAY	-1,978.02
06/28/2023	10442	ROBERT JAY TUTTLE	-11.69
06/28/2023	10443	HEBRON ACE HARDWARE	-62.97
06/28/2023	10444	Carlos Pereira	-1,000.00
06/30/2023	ACH	Primepay	-703.41
07/03/2023			-7,940.68
07/05/2023	CPA 2023-44		-25,039.56
07/05/2023	CPA 2023-44		-9,905.44
07/05/2023	CPA 2023-44		-492.00
07/06/2023	10445	A&A Pest Control Co., Inc	-1,240.00
07/06/2023	10446	ABBY'S CONTRACTING LLC	-23,773.44
07/06/2023	10447	ANDOVER FIRE COMMISSION	-38,187.50
07/06/2023	10448	BSC GROUP - CONNECTICUT INC	-12,913.46
07/06/2023	10449	CASELLA WASTE	-22,019.58
07/06/2023	10450	CCM	-1,895.00
07/06/2023	10451	CIRMA	-22,984.00
07/06/2023	10452	Connecticut Tax Association Inc.	-75.00
07/06/2023	10453	Constellation NewEnergy Inc	-290.53
07/06/2023	10454	D.E.E.P	-1,334.00
07/06/2023	10455	Genie Innovations Inc.	-819.90
07/06/2023	10456	HEBRON ACE HARDWARE	-99.95
07/06/2023	10457	Home Depot Credit Services	-237.65
07/06/2023	10458	LEAF	-223.32
07/06/2023	10459	Marina Pandolfi	-215.50
07/06/2023	10460	NORTHEASTERN CT ANIMAL CONTROL	-11,748.75
07/06/2023	10461	QUALITY DATA SERVICE INC	-12,472.70
07/06/2023	10462	Regional Restrooms Inc.	-105.00
07/06/2023	10463	Spring	-13,667.63
07/06/2023	10464	State of CT Office of Education and Data	-473.06
07/06/2023	10465	SWISS UNIFORM RENTAL	-434.50
07/06/2023	10466	The O.L. Willard Company Inc.	-18.60
07/06/2023	10467	TOLLAND-WINDHAM TAX ASS	-40.00
07/06/2023	10468	TOLLAND COUNTY TOWN CLERK'S ASSOCIATION	-50.00
07/06/2023	10469	TOWN OF SOUTH WINDSOR	-941.16
07/06/2023	10470	WESTERN OIL, INC	-258.75

Town of Andover Check Register 6/13/2023-7/16/2023

07/06/2023	10471	WEX Bank	-1,138.22
07/06/2023	10472	WILLIMANTIC AUTO & TRUCK	-83.17
07/06/2023			4,408.30
07/11/2023			1,385.00
07/12/2023	10473	AFSCME, LOCAL 1303	-476.90
07/12/2023	10474	ANDOVER LANDSCAPING	-1,081.17
07/12/2023	10475	Avenu Enterprise Solutions LLC	-9.60
07/12/2023	10476	CIRMA	-1,527.00
07/12/2023	10477	D.E.E.P	-12.00
07/12/2023	10478	DAS-ACCT. REC. - HDP	-312.00
07/12/2023	10479	Dime Oil LLC	-14,385.60
07/12/2023	10480	EAST COAST SIGN & SUPPLY	-740.00
07/12/2023	10481	Eversource	-747.44
07/12/2023	10482	Glastonbury Citizen/Rivereast News Bullet	-165.00
07/12/2023	10483	JEFFREY BALLARD	-1,227.84
07/12/2023	10484	Jim Fitting	-63.33
07/12/2023	10485	LHS ASSOCIATES INC	-750.00
07/12/2023	10486	MEUI	-125.10
07/12/2023	10487	OFFICE OF THE TREASURER, State of CT	-2,293.00
07/12/2023	10488	Point Software	-570.00
07/12/2023	10489	QUALITY DATA SERVICE INC	-5,034.97
07/12/2023	10490	Susan Camoroda	-10.01
07/12/2023	10491	The Office Works, Inc.	-41.67
07/12/2023	10492	The Peterbilt Store	-106.02
07/12/2023	10493	TOLLAND COUNTY MUTUAL AID	-11,656.00
07/12/2023			18,879.48
07/12/2023	10494	Lynch Toyota	-32,949.00
			-442,916.71
			-442,916.71

Tel. 646-4321
 CT License # N2395
 Deal #0014524
 Cust #129023



RETAIL PURCHASE ORDER
 FOR MOTOR VEHICLE

Date 07/13/2023
 Salesman NAZMINBANU BHURA

Driver's Lic. #1 _____
 Driver's Lic. #2 _____
 Email jurray@andoverct.org

Cell Phone 860-894-9476
 Bus. Phone 860-894-9476
 Phone _____

Purchaser's Name TOWN OF ANDOVER
 Address 17 SCHOOL RD City ANDOVER State CT Zip 06232

Please Enter DEMONSTRATOR
 My Order For USED NEW 2023 TOYOTA RAV4 LE 4 Stock No. T23855
 FORMER LEASE/RENTAL YEAR MAKE (MODEL) (CYL.)

Ident. No. JTMMWRFV2PD188031
 Trim 59, RD, DK SILVER To Be Delivered On or About 07/13/2023

BODY TYPE WAGON 4 DOOR DATE OF BIRTH #1 _____ DATE OF BIRTH #2 _____

THE MILEAGE AS SHOWN ON THE ODOMETER OF THE MOTOR VEHICLE TO BE PURCHASED IS: 8

FILL OUT THIS SECTION IF USED CAR OR TRUCK IS TO BE TRADED IN AS PART PAYMENT AND DO WARRANT THE TITLE THERE TO BE FREE AND CLEAR, EXCEPT FOR THE UNPAID BALANCE, AS SHOWN, AND TO THE BEST OF MY KNOWLEDGE, I THE UNDERSIGNED, STATE THAT THE MILEAGE AS SHOWN ON THE ODOMETER, _____ IS THE ACTUAL MILEAGE WHICH THE CAR HAS BEEN DRIVEN.

Make & Year of Used	Car Truck	Reg. No.
Model	Cyl.	Body Type
Ident. No.	Color	Type No.

Allowance \$ NA Balance Owed \$ NA
 To Whom Owed _____
 Net Allowance \$ NA

NO INSURANCE IS INCLUDED IN THIS ORDER
 Enter My Order For Insurance as follows:
 fire and theft \$ _____ Collision Amount Deductible \$ _____ Property Damage \$ _____
 Life \$ _____ Accident and Health \$ _____ Medical \$ _____
 My Insurance Agent is: _____ Address _____ Tel _____
 CT. Insurance I.D. No. _____ Agent _____

Purchaser's Signature: *[Signature]*

"AS IS"
 THIS VEHICLE IS SOLD "AS IS". THIS MEANS THAT YOU WILL LOSE YOUR IMPLIED WARRANTIES. YOU WILL HAVE TO PAY FOR ANY REPAIRS NEEDED AFTER SALE. IF WE HAVE MADE ANY PROMISES TO YOU, THE LAW SAYS WE MUST KEEP THEM, EVEN IF WE SELL "AS IS". TO PROTECT YOURSELF, ASK US: (1) TO PUT ALL PROMISES INTO WRITING, AND (2) IF WE OFFER A WARRANTY ON THIS VEHICLE.

X _____ Purchaser's Signature

THIS MOTOR VEHICLE NOT GUARANTEED BY LYNCH TOYOTA AUTOMOTIVE LLC d/b/a LYNCH TOYOTA THIS VEHICLE IS SUBJECT TO A LIMITED WARRANTY OF TOYOTA MOTOR DIVISION FOR 36 MONTHS OR 36,000 MILES WHICHEVER OCCURS FIRST, COPY GIVEN TO CUSTOMER.

THIS MOTOR VEHICLE IS GUARANTEED TO BE MECHANICALLY OPERATIONAL AND SOUND FOR A PERIOD OF 30 DAYS OR 1,500 MILES WHICHEVER PERIOD ENDS FIRST. THIS GUARANTEE SHALL INCLUDE THE FULL COST OF BOTH PARTS AND LABOR. ALL LABOR MUST BE PERFORMED IN OUR SHOP. NO OUTSIDE INVOICE FOR REPAIRS CAN BE HONORED BY US.

THIS MOTOR VEHICLE IS GUARANTEED TO BE MECHANICALLY OPERATIONAL AND SOUND FOR A PERIOD OF 60 DAYS OR 3,000 MILES WHICHEVER PERIOD ENDS FIRST. THIS GUARANTEE SHALL INCLUDE THE FULL COST OF BOTH PARTS AND LABOR. ALL LABOR MUST BE PERFORMED IN OUR SHOP. NO OUTSIDE INVOICE FOR REPAIRS CAN BE HONORED BY US.

THIS MOTOR VEHICLE BEING PURCHASED IS A PREVIOUS RENTAL OR LEASE VEHICLE (INIT) _____
 OTHER _____
 THIS SALE SUBJECT TO VEHICLE PASSING OUR RECONDITIONING SYSTEM

SIGNED _____ DATE 07/13/23

ANY AGREEMENTS ON THIS ORDER ARE CONTINGENT UPON CUSTOMER GETTING APPROVED FINANCING THROUGH AVAILABLE DEALER RESOURCES. IT IS AGREED THAT IN THE EVENT FORMAL APPROVAL IS NOT SECURED FOR FINANCING ON AFOREMENTIONED VEHICLE BASED ON YOUR CREDIT APPLICATION YOU WILL RETURN SAID VEHICLE TO SELLING LYNCH DEALERSHIP IMMEDIATELY UPON REQUEST OR LYNCH MAY PICK UP SAID VEHICLE.

THE INFORMATION YOU SEE ON THE WINDOW FORM FOR THIS VEHICLE IS PART OF THIS CONTRACT. INFORMATION ON THE WINDOW FORM OVERRIDES ANY CONTRARY PROVISIONS IN THE CONTRACT OR SALE.

PLEASE FINANCE AS FOLLOWS:
 Name of Co. _____ At \$ 0.00
 Contract _____ At \$ _____
 Payment _____ At \$ _____
 First Payment Due 07/13/2024

MANUFACTURERS SUGGESTED RETAIL PRICE	32577.00
SELLING PRICE OF CAR OR TRUCK	NA
EXTRA OR OPTIONAL EQUIPMENT	
EXTRA KEY	300.00
<i>Customer to reg vehicle @ DMV as Municipal they are tax exempt</i>	
STATE OF CT ENDORSED WINDOW ENGRAVING FEE (OPTIONAL)	109.00
THE DEALER CONVEYANCE FEE IS NOT PAYABLE TO THE STATE OF CT. THIS FEE IS NEGOTIABLE.	DEALER CONVEYANCE FEE 499.00
STATE LEMON LAW SURCHARGE	3.00
CASH PRICE	33379.00
SALES TAX	NA
CT TRADE IN TAX (PAYABLE TO STATE OF CT)	NA
LIC REG. TRANS TITLE LIEN EMISSIONS	55.00
GREENHOUSE GAS REDUCTION FEE	15.00
1. TOTAL CASH PRICE DELIVERED	33449.00
2. CASH DOWN PAYMENT	INITIAL DOWN PAYMENT 500.00 REBATE NA CASH ON DELIVERY 32949.00
NO REFUND OF DEPOSIT	
3. TRADE IN	NA
LESS BALANCE OWING TO	NA
4. TOTAL DOWN PAYMENT	33449.00
5. UNPAID BALANCE OF CASH PRICE	NA
6. OTHER CHARGES	INSURANCE NA VENDOR'S SINGLE INTEREST FEES NA
7. AMOUNT FINANCED	NA
8. FINANCE CHARGE -	NA
9. TOTAL OF PAYMENTS	NA
10. TOTAL SALE PRICE	33449.00
11. ANNUAL PERCENTAGE RATE	0.00000

I have read the terms and conditions on the back hereof and agree to them as a part of this order the same as if they were printed above my signature. The front and back hereof comprise the entire agreement affecting this order and no other agreement or understanding of any nature concerning same has been made or entered into. I hereby acknowledge receipt of a copy of this order, and certify that I am of legal age. THIS ORDER SHALL NOT BE BINDING UPON THE SELLER UNTIL IT IS ACCEPTED BY ITS AUTHORIZED OFFICER AS SHOWN BY HIS SIGNATURE ON THE ORIGINAL ORDER ON THE FORM BELOW.

Purchaser's Signature: *[Signature]* And I have received a copy of this order *[Signature]*

Accepted By: *[Signature]* Dealer Recommended By: _____
 By: _____ (Name and Title) Date 07/13/2023

FINAL PAYMENT CASH OR CERTIFIED CHECK SEE OTHER SIDE FOR ADDITIONAL TERMS AND CONDITIONS

Town of Andover
Board of Finance
Regular Meeting Minutes
Wednesday, June 28th, 2023 – 7:00pm
Location: Virtual Zoom meeting

Members present: Marc Brinker, Joanne Hebert, Robert England, Louise Goodwin, Linda Fish, Brian Briggs, Bill Desrosiers
Town Administrator: Eric Anderson
Town Treasurer: Cheryl Miller
Public Present: none

1. Call to Order/Pledge of Allegiance

Marc Brinker called the meeting to order at 7:00pm. The Pledge was recited.

2. Public Speak – none

3. Additions/Deletions to the agenda – none

4. Old Business

- a. **Review of Budget to Actual** – property tax amount collected around amount anticipated, Tax Collector revenue posted through May, waiting for June to close to post funds – discussion on supplemental tax collection, Senior Lunch budget increase, discuss other revenue items; Land Use fees, Town Clerk fees, and Transfer Station fees.
- b. **Check register** – none
- c. **Draft Review of Policy on Financial Reports** – Board needs to decide how to proceed, School & Town reconciling separately and then given to auditor – Cheryl weighed in, need information from School so that reports to Boards on monthly basis will be correct at least an expenditure report or cumulative total of expenditures.
- d. **Audit Status Review and Accept the Draft Report** – material finding on internal controls, bank reconciliation, and year end closing. Cheryl reviewed and had conversation with auditor regarding reconciliation process, corrective action plan – all bank accounts reconciled on a monthly basis, all up to date – give departments monthly reports on their spending – Cheryl discussed procedures she would like to implement regarding spending throughout the year and reports over to the auditor by the late fall.

Louise Goodwin MOTIONED to accept the draft audit as is. Robert England SECONDED. MOTION CARRIED 7:0:0

5. New Business

a. End of Year Budget Transfers

- i. Marc Brinker shared screen – Cheryl reviewed spreadsheet with potential transfers, trying to transfer from inside the department first before transferring from outside department

Robert England MOTIONED to accept the budget transfers that were presented. Bill Desrosiers SECONDED. MOTION CARRIED 7:0:0

- b. **CIRMA Three Year Budget Stabilization**– information provided in packet; agreement signed by First Selectman Jeff Maguire

- c. **Review COST Legislative Summary** – Eric Anderson gave highlights, reviewed grant funding that Town will receive from the State – grants with applications submitted
- d. **Vehicle Purchase for Senior Transpiration** – put out RFP, went to bid and received 3 bids (non-sealed) back – around \$31,000 to purchase -expect vehicle mid-July. Will be taking large bus out of commission due to repairs.

6. Approval of Meeting Minutes

- a. **March 22, 2023 – Regular Meeting and Budget Workshop**
- b. **March 29, 2023 – Special Meeting Budget Workshop**
- c. **April 5, 2023 – Special Meeting Budget Workshop**
- d. **April 12, 2023 – Special Meeting Budget Workshop**
- e. **April 26, 2023 – Budget Public Hearing and Regular Meeting**
- f. **May 24, 2023 – Regular Meeting**

Louise Goodwin MOTIONED to accept all meeting minutes presented in packet. Bill Desrosiers SECONDED.
MOTION CARRIED 7:0:0

7. Administrator’s Report

Eric Anderson gave updates on the following:

Gave COST information and legislature funding, there is an active RFP for HVAC at the Fire Department and at Town Hall which closed June 2, the Board of Selectmen designated a committee. 2 bids received for Fire Department and 1 bid for Town Hall – reach out to companies for further info, look at modifying RFP – RFP closes for Fire Truck purchase July 3rd, 2023; Board of Selectmen designated member for the committee, Board of Finance to designate one person as well.

Regulation change for Motor Vehicle assessment – MSRP + depreciation = assessment equation, will affect mil rate. Looking to have Audit filed by June 30th.

Public Works – significant repairs on truck, small tractor engine repair, Andover Landscaping handling mowing for the moment, roadwork (crack sealing, shimming, chip sealing) – working on long term contract with debris management company

Bridges & Culverts – 70% design phase released next week for Bunker Hill Bridge hoping for Spring 2024 start, 30% design phase for Long Hill Bridge. Submitted application for State/Local bridge program for the culvert at Lake Road and Bausola - 50% funding match by the state

Planning & Zoning Commission approved Special Application Permit for Community/Senior Center.

STEAP Grant – application in progress for Center Street Project, Connectivity Grant – leftover funding used for handicapped accessible spots to walking path at Long Hill/Veteran’s Memorial fields.

Future Town Meeting for boundary line adjustments – backside of Andover Elementary School, and property along Burnap Brook

Discussion on Long Hill/Veteran’s Memorial Fields maintenance – picnic table purchases – one table is broken, Eric will have Public Works inspect/repair table

8. Liaison reports – none

9. Board Open Discussion

Discussion on payroll clean up, Town Planner, Board of Finance member designated to committee for Fire Truck RFP, Town Financial statement – capital outlay for Board of Education, audit presentation – move regularly scheduled meeting on July 26th to July 19th – invite Board of Selectmen and Board of Education members.

Payment schedule for AES funding – Marc Brinker MOTIONED to agree to make the school funding in equal payments over 10 months beginning in July 2023. Bill Desrosiers SECONDED. MOTION CARRIED 7:0:0

10. Correspondence – none

11. Public speak – none

12. Adjournment – Robert England MOTIONED to adjourn the meeting at 8:59pm. Louise Goodwin SECONDED. MOTION CARRIED 7:0:0

* The following boards/commission Zoom Video Recordings are posted to the NEW Town of Andover, CT YouTube Channel: Board of Selectmen, Board of Finance, Board of Assessment Appeals, Inland Wetlands and Watercourses Commission, Planning and Zoning Commission, Zoning Board of Appeals. Like our www.facebook.com/townofandoverct page for community updates! Helpfully submitted by the Board Clerk Marina Pandolfi. Please see the minutes of subsequent meetings for the approval of these minutes and any corrections hereto.