

Ashford Board of Education
Ashford, Connecticut

Regular Meeting Agenda
January 21, 2016
7:30 pm
Ashford School
District Office Conference Room

1. Call To Order
2. Class Presentation: Physical Education and Health
3. Persons to be Heard
4. Communications
5. Approval of Minutes: 12/17/15; 01/07/2016 (special and regular)
6. Administrative Reports
 - a. Superintendent
 - b. Business Manager
 1. Request Approval of Quarterly Budget Transfers
 - c. Principal/Asst. Principal
 - d. Director of Pupil Personnel
7. New Business
8. Old Business
 - a. Second Reading of Policies: (Series 5000 – School Lunch Program – Charging Policy)
 - b. FY 17 Budget
 1. Capital Improvement Meeting Follow Up
 2. Narrative/Presentation Worksession
9. Next Meeting Date/Agenda Item
10. Superintendent Evaluation (Executive Session Anticipated)
11. Adjournment

Ashford Board of Education Goals

The Ashford Board shall:

1. Initiate policies and practices, as well as devote appropriate resources, towards the improvement of Ashford students on Connecticut standardized testing.
2. Promote instructional practices rooted in the individual skills, talents, needs and performance of the student.
3. Initiate mechanisms for improved and effective communication with the community as well as town leaders and other town boards and committees.
4. Develop a three-year school improvement plan that presents, and explains, an optimal path towards educational excellence in Ashford.

All meetings, conferences, programs and activities at Ashford School are available, without discrimination, to individuals with disabilities as defined by the Rehabilitation Act of 1973 and/or Title II of the American with Disabilities Act. Individuals with disabilities requesting relocation of this meeting should call the Superintendent at 429-1927 or e-mail a request to jplongo@ashfordct.org not later than 2 working days prior to the meeting. Hearing impaired individuals may communicate their request for accommodations by using the e-mail address above, or calling the State of CT TDD relay service (800) 842-2880 or the national relay service number (800) 855-2880.

cc: Minutes; Financial reports & transfer request; lunch charging policy

Ashford Board of Education
Meeting Minutes – December 17, 2015

7:30 p.m.

Note: Per C.G.S. §10 – 218, Board of Education meeting minutes are provided in a draft format within 48 hours of the date the meeting was held. With the exception of motions and votes recorded, these minutes are unofficial until they have been read and approved by a majority vote of the Board. Should edits be necessary, they will be made at a regularly scheduled meeting, noted in the meeting minutes, and so voted upon.

Call To Order

Board J. Rupert called the meeting to order at 7:32 pm. Present were members K. Rourke, K. Warren, M. Matthews, J. Lippert, L. Donegan and J. Calarese, Superintendent Dr. J. Longo, Director of Special Education C. Ford, Principal T. Hopkins, Asst. Principal G. Dukette, Business Manager D. Neel and recording secretary J. Barsaleau. Also present was Ashford fleet mechanic S. Lyman.

Persons to be Heard

There was no audience present.

Motion made by J. Lippert to reorder the agenda to address item 6a: Decommission of School Bus at this time in the meeting, motion seconded by K. Warren and carried unanimously.

Mechanic Seth Lyman reported that this vehicle had been used as a spare bus and has failed motor vehicle inspection due to excessive frame and body rust. If the vehicle is not repaired within 15 days, motor vehicle will suspend the registration. Mr. Lyman reported that this would be a costly, time consuming repair and will not result in any further useful life of the bus if repaired.

Motion made by K. Rourke to decommission Bus #3 from active service. Motion seconded by L. Donegan and carried unanimously.

Communications

Chair J. Rupert received an email from a group of 6th grade students asking that the Board of Education has considered using LED lighting within the school to achieve energy savings. Members were very appreciative of the student's initiative in communicating this to the Board. Discussion followed concerning the types of lighting presently used in the school, energy saving upgrades that have occurred, and contacting the CT Clean Energy task force to further investigate savings opportunities.

Motion by J. Lippert for the Board of Education to continue to examine ways to make energy saving improvements to Ashford School and investigate the possibility of replacing current light bulbs with LED bulbs as soon as may reasonably be possible. Motion seconded by M. Matthews and carried unanimously.

Approval of Minutes: 11/19/15; 12/03/15

Motion to approve the minutes of 11/19/15 made by K. Rourke, seconded by L. Donegan and carried with two abstentions (J. Calarese, M. Matthews).

Motion to approve the minutes of 12/03/15 made by K. Warren, seconded by L. Donegan and carried unanimously.

Administrative Reports

a. Superintendent

Dr. Longo provided members with a working draft of a preliminary FY 17 budget. The draft is zero based, representing only known contractual increases and a projected health care increase. Options for potential inclusion in the budget were provided the working draft document. This document, referred to as the "status quo" budget, will be discussed later in the meeting.

b. Business Manager

Monthly financial reports were included in the board agenda packet; a written report was distributed. Mr. Neel attended the most recent Board of Finance meeting. Audit management letter recommendations, including a corrective action response by the Board, and financial accounting software were discussed. Mr. Neel recognized the many hours spent by staff to create the working draft budget. The Board of Education acknowledged receipt of the monthly financial and written reports of the Business Manager attached to these minutes, noting that there were no non-contractual payments to, or for the benefit of the Superintendent.

c. Principal/Asst. Principal

Mr. Hopkins reviewed the content of the Principal's report, theme based trimester activities of students and after school clubs. The physical education and health teachers are involved with the Gardening group and will be merging this with curriculum. The Winter Concert was a great success. The Select Chorus visited area hospitals earlier this week singing Christmas Carol and appeared on Channel 30 News. Mr. Dukette provided an update on implementation of the "Writing Pathways" program, incorporating writing across the curriculum. A help desk support for teachers has been established to address questions and share needs directly with the administrative team. Also discussed were program revisions to the

STRIVE (enrichment) program, and the start of a new program, “Wolf P.A.C.K.”, which will begin in January.

d. Director of Pupil Personnel

Mrs. Ford’s report addressed behavioral issues and needs. She attended a meeting with other Directors and the main focus of discussion was the increasing need for behavior supports in schools. Reductions at the state level have limited the funding resources available to the outside agencies that have long been utilized by public schools to provide behavioral intervention and support.

Dr. Longo took a moment to praise the administrative team for their consistent hard work, effort and leadership.

New Business

a. Decommission of School Bus

Addressed earlier in the meeting.

b. Bicknell Trust: Authorization of 2015 Scholarship Awards

The November 2015 Bicknell Ashford Education Trust statement was reviewed. The current balance is \$117,480.16. Members discussed the trust’s guidelines, the number and denominations of past scholarship awards, return on investment and the management company fees.

Motion made by M. Matthews to table the authorization of 2015 Bicknell Scholarship Awards until the next board meeting. Motion seconded by L. Donegan and carried unanimously.

c. First Reading of Policies (Series 5000: School Lunch Program-Charging Policy)

The policy and associated regulations were briefly reviewed. The policy has been forwarded to legal counsel for editing prior to second reading in January.

Old Business

a. Second Reading of Policies: (Series 5000 – Use of Private Technology by Students; Wellness)

The Use of Private Technology by Students policy offered optional language that would allow students to bring their own devices to school using wireless provided by the district. While a required policy for boards of education, Dr. Longo does not recommend the addition of optional language at this time. The optional language can be revisited at a later time if desired.

Motion made by K. Warren to approve the Use of Private Technology by Students without optional language, seconded by L. Donegan. Motion carried with two abstentions (M. Matthews, J. Calarese).

Motion made by K. Warren to approve the Wellness policy as provided by counsel, seconded by L. Donegan. Motion carried with two abstentions (M. Matthews, J. Calarese).

b. Revisit Family and Medical Leave Request

Dr. Longo informed the Board that medical leave for a certified staff member began on December 16th. The board had been made aware of this matter at a prior meeting and had requested they be informed when the leave commenced.

Motion made by L. Donegan to acknowledge the medical leave of a certified staff member beginning December 16, 2015, motion seconded by K. Rourke and carried unanimously.

A brief recess was called at 9:37 pm by mutual agreement. The meeting resumed at 9:45 pm

c. FY 17 Budget Worksession

The FY 17 working draft of the status quo budget, narrative and options were reviewed in its entirety followed by extensive discussion. The Board directed the Superintendent to seek out an additional option or options that address declining enrollment and maintains the integrity of current programming at Ashford School.

Motion made by K. Rourke to table remaining items on the agenda until the next regular meeting and to adjourn (10:44 pm) Motion seconded by J. Calarese and carried unanimously.

Next Meeting Date/Agenda Items

Superintendent Evaluation (Executive Session, Action Anticipated)

Tabled.

Recorded by:

Jennifer Barsaleau
Recording Secretary

Approved by the Ashford Board of Education:

Ashford Board of Education
Special Meeting Minutes – January 7, 2016
6:30 pm

Note: Per C.G.S. §10 – 218, Board of Education meeting minutes are provided in a draft format within 48 hours of the date the meeting was held. With the exception of motions and votes recorded, these minutes are unofficial until they have been read and approved by a majority vote of the Board. Should edits be necessary, they will be made at a regularly scheduled meeting, noted in the meeting minutes, and so voted upon.

Chair J. Rupert called the meeting to order at 6:45 pm. Present were members K. Rourke, L. Donegan, J. Lippert, M. Matthews and J. Calarese. Unable to attend was member K. Warren.

Superintendent Evaluation (Executive Session Anticipated)

The Board entered into executive session for the purpose of evaluation of the Superintendent. Present in the executive session were: J. Calarese, K. Rourke, J. Lippert, M. Matthews, L. Donegan and J. Rupert.

The Board exited executive session at 7:38 pm.

There was no action taken.

Recorded by:

James Rupert, Chair

Approved by the Ashford BOE:

Ashford Board of Education
Meeting Minutes – January 7, 2016

7:30 p.m.

Note: Per C.G.S. §10 – 218, Board of Education meeting minutes are provided in a draft format within 48 hours of the date the meeting was held. With the exception of motions and votes recorded, these minutes are unofficial until they have been read and approved by a majority vote of the Board. Should edits be necessary, they will be made at a regularly scheduled meeting, noted in the meeting minutes, and so voted upon.

Call To Order

Board J. Rupert called the meeting to order at 7:41 pm. Present were members K. Rourke, M. Matthews, J. Lippert, L. Donegan and J. Calarese, Superintendent Dr. J. Longo, Director of Special Education C. Ford, Principal T. Hopkins, Asst. Principal G. Dukette, Business Manager D. Neel and recording secretary J. Barsaleau. Also present were S. Schillinger, G. Burnham, J. Lindsay, J. Silverstein, K. Knotts and AEA president E. Turcotte (8:17 pm).

Persons to be Heard

None

Communications

Chair J. Rupert received an email from Board of Finance chairperson C. Silver-Smith confirming a three-board meeting on January 14th to discuss FY 17 budget planning. Other communications received were School Planning and Management magazine, a certificate for achievement of early compliance with state regulations for early childhood, a fundraising flyer to be distributed by the PTO and an order form to place or purchase space in the 8th grade class yearbook. The January 2016 enrollment report and the Ashford Town Budget Calendar were distributed.

a. Business Partnership Program (Mansfield Community Center)

The board reviewed and discussed the information provided.

New Business

a. Staff Appointment

Dr. Longo recommended appointment of Joseph DeCatiff as a school bus/vehicle driver.

Motion made by L. Donegan to appoint Joseph DeCatiff to the position of school bus/vehicle driver effective January 4, 2016. Motion seconded by J. Calarese and carried unanimously.

b. 2016-2017 Ashford School Calendar (draft)

The draft calendar for next year was discussed. Beginning with the next school year, Election Day must be a non-session day for students. Members are asked to review the calendar, it will be revisited at a later date for approval.

Old Business

a. 2016 Bicknell Scholarships

Members had requested more information about the Bicknell Trust at the last meeting. Scholarship Management collects and processes the applications based on the trust's criteria for qualification.

Motion made by J. Calarese to award not more than \$6,000 in total for 2016 Bicknell Trust Scholarships, and each scholarship shall not exceed \$1,000 per recipient. Motion seconded by K. Rourke and carried unanimously.

Board Roundtable

a. Prioritize Capital Improvement Plan

There was extensive discussion concerning items for consideration in the five-year capital plan. Items discussed included but were not limited to repurposing of the former tech education space, the need for professional guidance in evaluating that space, storage concerns, drop ceilings in the media center and classrooms, replacement of windows in the primary wing, school bus and van purchases, plumbing and heating upgrades, roof, regrading of the front parking lot, addition of a covered portico, air balancing improvements and outdoor playscape and team building equipment.

Currently, the priorities are as follows: Immediate need for professional architect to evaluate the former tech education space and begin renovation in the summer if possible.

Year 1: Repurposing of the tech ed. space, replacement of windows in the primary wing and purchase of school bus and one van.

Year 2: Addition of drop ceilings in three classrooms and the media center, air balancing system upgrade and purchase of school bus and one van.

Year 3: Upgrading of plumbing and heating in primary wing and purchase of school bus.

Year 4: Regrading of front parking lot, portico and purchase of school bus.

Year 5: Addition of large outdoor storage unit or garage type building, outdoor playscape, indoor and outdoor climbing walls and purchase of a school bus.

Each year, the condition of the school roof is evaluated and must be inclusive and a consideration in each year going forward. Cost information for all items discussed will be revisited.

b. Budget Worksession

As directed by the Board at its last meeting, the Superintendent was charged with providing them a draft budget that is responsive to declining enrollment, maintains current programs, curricular goals and objectives and is fiscally sound. The Superintendent's budget draft in the amount of \$7,513,889 represents a 1.2% increase over the current fiscal year. Members reviewed and discussed the draft's abbreviated narrative text, the Superintendent's summary document, object and detailed budget worksheets. After much discussion concerning impact of this budget on students, programs and their integrity, discussion turned to a detailed review of system wide staffing ratios, after school program, sharing of services, excess cost, salaries, benefits and professional development.

Motion made by J. Calarese to approve the FY 17 budget increase of 1.2% or \$7,513,889. Motion seconded by M. Matthews and carried unanimously.

The documents presented at this meeting were in a working draft form. Following the three-board meeting on January 14th, the Superintendent will begin crafting of the detailed budget narrative.

Second Opportunity for Public Comment

None

Next Meeting Date/Agenda Items

The next regular board meeting will be 1/21/16.

Motion made by L. Donegan to adjourn the meeting (10:12 pm). Motion seconded by M. Matthews and carried unanimously.

Recorded by:

Jennifer Barsaleau
Recording Secretary

Approved by the Ashford Board of Education:

Ashford Citizen Article
January 19, 2016
Dr. James Longo, Superintendent of Schools

Administering Excellence

During the budget work session at the Board of Education meeting of January 7th, we discussed most every program and staff position to better understand how they fit into our drive for excellence at Ashford School. We discussed the cost, value, and role of every program and staff member as we determined how to best serve the needs of our students, and how best to allocate our resources. Through this discussion, we determined what was to be maintained, reduced or expanded. During that dialogue it became evident that the least understood of all of the various aspects of Ashford School is the role and importance of the administration. I was asked to write an article that explained the role of the various administrative positions at Ashford School.

When most people consider the role of school administrators they compare them to the role of their bosses at work. This is not necessarily an appropriate comparison because of the way leadership and responsibility are assigned in a contemporary school. An educational leader, that is, principal, assistant principal, director of special education or superintendent is not like a traditional “boss.” Actually, they are all active participants in the educational process, and have active leadership responsibilities daily. I have been an educator for over forty-five years, the last thirty as an educational leader in towns with as many as thirty schools. I can say without reservation that as I traveled from one school to another I could feel the difference in climate, culture and general atmosphere from one school to the next. This difference reflected the school’s leadership. Most often provided by the administrators and a few stand-out teachers.

I am going to devote this article to presenting how our administrators contribute to the success of Ashford School. First, the Principal. The school principal is the educational leader who ensures that everyone in the school is striving to achieve the mission and goals set by the Board of Education and the Superintendent. He is the school’s day-to-day supervisor. This is achieved by focusing on several key areas. First, the Principal leads the staff in implementing the district’s instructional vision. Ashford is a student centered school that utilizes a STEAM based curriculum. Our Principal works with the staff to ensure success in implementing this vision. The Principal leads in hiring staff. He is the chairman of all search, or hiring committees. We believe that a strong teaching staff is essential to a successful school, and our Principal has been a key leader in this regard. Once staff is hired, we must train them and provide them with guidance and support. The Principal works closely with the Superintendent and the rest of the leadership team to put together our staff training program. Our professional development program is a key element of our success. We must be sure that our teachers have the tools and understanding of the school’s goals and vision if we are to expect success. Our goal is for the teaching staff to inspire and motivate our students. Sound support systems, professional development and scheduling are key to this. These are designed and managed by the leadership team. The Principal is the primary evaluator of our regular education staff. His role in the evaluation process is defined by state law and regulation. The Principal is essential in maintaining a well-prepared, inspired faculty. He cultivates leadership among the faculty that serves as an example of how students can be empowered in the classroom. The Principal must continuously monitor and adjusts daily school practices ensuring alignment to the school goals. He works closely with the Superintendent to manage the allocation of resources and organizes the implementation of new initiatives. An important role of the Principal is to address parent concerns. He represents

the cooperative efforts of the student, parent, and teacher. He keeps the Superintendent informed during regularly scheduled leadership meetings. Generally speaking, the Principal manages day-to-day school operations, oversees curriculum, supervises and evaluates staff. He assists the Superintendent leading to produce a safe, productive and well organized learning environment. He must be a source of inspiration and motivation.

Just as the Principal is the Superintendent's right hand man, he could not carry out this full range of duties without an assistant. The Assistant Principal is his partner in most all of his responsibilities. In Ashford School, the Assistant Principal is also a curriculum leader. We have identified writing as one of our areas of concern. It is our Assistant Principal who leads our writing improvement initiatives. He participates in every leadership meeting, contributing to the dialogue, and actively assisting in the development of the practices and procedures that make Ashford School the pride of the region. The Assistant Principal is the primary evaluator for nearly a third of the staff. He is the leader of many curriculum development committees as well as the primary administrator of our writing initiatives and programs. Because Ashford School is a combination of an elementary school and a middle school, the range of curriculum is vast and complex. This requires Ashford's administrators to lead different grade levels in both curriculum and staff evaluation, while our surrounding communities have separate elementary schools and middle schools. This requires them to have multiple principals and staff. With the combination of grades PK-8 in one facility, the Assistant Principal is vital to making this work. Several years ago we eliminated the assistant principal's position. We operated for four years without an Assistant Principal, and found that it just did not work for our school. We could not make the desired progress without this leadership assistance or expertise. Now that we have restored the position, we are already seeing advances and improvements in our efficiency. The Assistant Principal is instrumental in student behavior management and leads the charge in most student discipline coaching. At Ashford School our Assistant Principal leads curriculum work, student behavioral management, faculty evaluation, and assists the Principal in managing day-to-day operations. Over the past few years, the Connecticut State Department of Education has handed down multiple new regulations in the evaluation of teachers, implementation of new standardized testing and changes in student behavior management. The assistant Principal plays a critical role in ensuring that we comply with all of these regulations in a productive manner with minimal disruption to daily instruction.

The position of Director of Pupil Personnel is an extremely important role. She is the leader of Ashford's special education program. Special education is a morally and legally complex matter for every school and district. Leading this department requires skill and an educational leader capable of advocating for our most vulnerable and needy students while exhibiting expertise in understanding of the complex state laws and regulations that the district must adhere to. The leadership of the special education department is so complex that I could devote an entire article to the list of responsibilities and expectations. It is safe to say that if a student requires any special attention, or modifications in their educational experience, the special education director is involved.

The Director is a key member of the school's leadership team. She handles all special education staffing, curriculum, planning, evaluation and daily operations. The Director is the evaluator and leader of our special education staff. She leads the development of every special education student's individual education plan (I.E.P.) as well as our regular education 504 students. These are students who require adaptations or modification of their educational experiences to ensure a better opportunity to succeed. Designing the modifications in their educational plans is lead by the Director of Pupil Personnel.

The Director of Pupil Personnel is a position that requires a very skilled leader. She must act much like the principal in the leadership of the special education department. She not only has to evaluate programs and staff, but also represent families of special education students, and ensure that those students receive a quality education and the skills that they will need to function in their adult lives. Most people understand that special education is complex, and that it is mired in statute, regulation and law, and if not applied successfully, will result in failure and perhaps, legal action.

In defining the role of the leadership team at Ashford School I have tried to indicate the primary responsibilities of the front line of leadership in the building. It would be difficult to list all of the ways a good leader helps build a good school. We have an exemplary school, and that begins with leadership. Anyone who has spent time in the building can see how well it is run and how much our students benefit from a quality faculty, staff and administration.

Up until this point in the article I have not mentioned the role of the Superintendent. I am only going to touch upon that role briefly as it is awkward to talk about myself.

The Superintendent is the CEO. He is the overall chief executive officer of the school district. He must define the school's mission and present its vision. The tone and climate in a building begins with the Superintendent. State law requires that every school district, no matter how large or small have a Superintendent. The reason for this is that there must always be a final authority in an organization, one who oversees all operations, and assumes the final responsibility for success and/or failures. It is my job to hire the Principal, the Assistant Principal and the Director of Pupil Personnel, and to lead the administrative team. I meet with them weekly and challenge them to be more effective and strong in their respective roles. The better I am at my job, the less you will hear of or think about me. I lead Ashford School's leadership team. I evaluate them and hope to inspire and motivate them just as I expect them to inspire and motivate the faculty. In addition to the obvious role I play as the chief operating officer, I must create and manage the budget that the town ultimately approves for the operation of the school. In an effort to keep this brief, I will say that the Superintendent is the primary leader in the school, and the leader of the district. He must create a vision, carry out the mission, lead, oversee and even maintain a positive school climate and culture. The Superintendent must ensure efficiency and effectiveness, design and manage the budget, and generally be responsible for the success and failure of the school.

I am proud of Ashford School. We have earned a reputation in the region as one of the best. We are a destination for many aspiring leaders who want to learn and observe how a successful school operates. Over the past several years, we have improved every aspect of our operation and our facility. This is accomplished through exemplary leadership, cooperation and teamwork. We have put together a great faculty, staff and administration. I hope that this article helps you to understand the essentials of administrative function and how important this leadership is to success for all.

Ashford
Business Manager's Report
January 2016
D. Neel

Budget 2015-16

The current unencumbered balance is a surplus of \$294,923, essentially unchanged from last month. Offsetting changes are:

1. Insurance - Timing impact of Medical/Dental insurance payroll withholdings vs. bill payment \$15K (reversal of November apparent change)
2. Purchased Services - Encumbrance for projected bus repairs (\$10K)
3. Equipment - Music equipment, drum set (\$5K)

Significant credits that have not been incorporated into the financial report and would add to the projected surplus are:

- Excess Costs and State Agency Placement Grant - Based on the December filing, we are projecting special education excess costs of \$118,773. This amount is subject to change when updated cost projections are provided to the state in March. Also, this grant has been chronically underfunded on a statewide basis and actual payments will likely be 75-80% of the eligible excess.
- CIRMA Members' Equity Distribution - A refund of 2013-14 insurance premiums paid was received in July. The Board of Education paid 63% of the premium in 2013-14 and its share of the refund should be \$3,223.

Budget Transfers

The auditors have informed us that their preferred practice is for the Board of Education to make transfers throughout the year, as permitted by the Line Item Transfers policy. A Potential Transfers report is attached. While none of the eight line items are currently in deficit, I recommend a transfer of \$35,000 from Tuition, All Other to Property. This will enable acceleration of planned technology equipment acquisitions which, in turn, permits a corresponding reduction in the Status Quo budget recommendation for 2016-17.

2014-15 Audit Corrective Action Plan

See separate document.

Cost Avoidance

Beginning January 1, we have transitioned IRS 1099-MISC vendor reporting from payroll to accounts payable. This will reduce expenses related to the payroll service and has no

corresponding in-house expense, since it already exists as a built-in capability of our financial system. More importantly, it reduces labor as the data is automatically captured and no longer needs to be communicated between staff and input to the payroll database.

Non-contractual Payments to or for the benefit of the Superintendent

None made this month or this year.

TOWN OF ASHFORD, CONNECTICUT

**COMMUNICATION OF
INTERNAL CONTROL RELATED MATTERS**

JUNE 30, 2015

DRAFT - FOR DISCUSSION PURPOSES ONLY
10-28-2015

To the Board of Finance
and Management of the
Town of Ashford, Connecticut

In connection with our audit of the financial statements of the Town of Ashford, Connecticut (the "Town"), as of June 30, 2015 and for the year then ended, auditing standards generally accepted in the United States of America ("US GAAS") require that we advise management and the Board of Finance (hereinafter referred to as "those charged with governance") of certain internal control matters identified during our audit.

Our responsibilities

Our responsibility, as prescribed by US GAAS, 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 (hereinafter referred to as "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 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 internal control effectiveness.

Deficiencies in internal control

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 the 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 the attention by those charged with governance.

Our consideration of the Town's internal control was for the limited purpose described above and was not designed to identify all deficiencies, significant deficiencies or material weaknesses. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses or significant deficiencies, as defined above. However, material weaknesses and significant deficiencies may exist that have not been identified.

During our audit, we became aware of the following deficiencies in internal control other than significant deficiencies or material weaknesses, and other matters that are opportunities for strengthening the Town's internal controls and operating efficiencies:

Systems: Town and Board of Education

Fraud Risk Assessment Process

All organizations are subject to fraud risks. Management of the Town and the Board of Education are ultimately responsible for the design, implementation, and maintenance of internal controls to prevent and detect fraud. During our audit, we noted that neither the Town nor the Board of Education has a formal fraud risk assessment process. A fraud risk assessment process is an important process that can be used by an organization to systematically identify where and how fraud may occur and who may be in a position to commit fraud. The process is used to identify fraud risk schemes as well as respective controls that may prevent or detect these schemes. An effective fraud risk assessment process:

- requires board input and oversight;
- is performed on a systematic and recurring basis;
- identifies instances where fraud may occur within the organization;
- involves appropriate personnel to consider potential fraud schemes and scenarios; and
- links potential fraud schemes and scenarios to mitigating controls.

The benefits of a planned and properly executed fraud risk assessment process includes identifying specific instances of fraud within the organization early, allowing the organization to address and detect fraud risk proactively rather than reactively and deterring potential fraud through its existence and communication to employees.

We recommend that the Town and the Board of Education consider implementing a formal fraud risk assessment process. The process can be performed internally by management or through the use of an external consultant or firm with related expertise.

Credit Card Policy

Credit cards are currently used as part of the purchasing and disbursement process for the Town and the Board of Education. Although the use of a business credit card can be more convenient and efficient than processing transactions through the typical purchasing and disbursement process, inadequate documentation and other internal control deficiencies over credit card usage could expose the Town and the Board of Education to abuse and fraud. During our audit, we noted that the neither the Town nor the Board of Education have adopted a credit card policy.

We recommend that the Board of Finance and the Board of Education adopt written credit card policies. Adopting a written policy will assist in strengthening existing internal controls surrounding credit card purchases and will provide a basis for determining compliance with the policy. We recommend that policy address and/or require the following:

- require authorization of all credit cards and users by the appropriate Board;
- establish reasonable credit limits for each purchase, transaction, and/or for the total on the card;
- establish guidelines for phone, fax and internet purchases;
- require periodic independent review of bills;
- delegate the approval, verification, and payment of purchases to different individuals;
- establish consequences for inappropriate charges;
- require verification that items purchased were actually received;
- require itemization on receipts;
- require reconciliation of credit card statements to itemized receipts and invoices;
- require documentation of the purpose for which the card was used; and
- require the names of individuals for whom purchase were incurred on-behalf of.

System: Town

Segregation of Duties

During our audit, we noted that the Town does not have the staffing resources within the Finance Department to ensure adequate segregation of duties. Although we noted that the Town has implemented certain compensating controls, such controls are less desirable than implementing segregation of duties because compensating controls generally occur after the transaction is complete.

We noted that the Town has hired an Assistant for the Finance Department. We recommend that the Finance Department segregate duties between the Treasurer and the Assistant where ever possible to improve segregation of duties. In addition, we recommend that the Finance Department document any compensating controls that have been implemented to mitigate an increased risk associated with any areas where a lack of segregation of duties continues to exist.

System: Board of Education

Evaluation of Current Accounting Systems

The current accounting systems used by the Board of Education to perform procurement and general ledger accounting activities were acquired several years ago. The use of outdated accounting systems could subject the Board of Education to inefficiencies in the processing and reporting of financial information in addition to increasing security risks. Industry trends have produced more sophisticated systems develop toward reducing redundancy, increasing efficiency, and improving data quality and integrity.

We recommend that the Board of Education conduct an evaluation of its existing accounting systems.

Information Technology Controls

During our audit, we noted that certain financial information is not always being maintained in a centralized secure network location. Such information may not be subject to the same security and backup procedures. In addition, such information may not be readily accessible to other employees needing access to the information.

We recommend that the Board of Education review its procedures for storing financial information. All financial information should be stored on a secured network drive that is subject to daily backup procedures.

System: Board of Education

Purchasing Policy and Procedures

During the prior year audit, we noted a lack of segregation of duties over purchases initiated by the Superintendent. We recommended that the Board of Education consider adding additional levels of approval and involve other individuals in the purchasing and authorization process in order to prevent errors and irregularities from occurring.

During the current year audit, we noted that a supervisory level review has been designed by the Board of Education, whereby purchases initiated by or for the benefit of the Superintendent are to be provided by the Business Manager and reviewed by the Board of Education at the monthly board meeting. A supervisory level review is considered a detective control and is designed to detect errors and irregularities, which have already occurred and to assure their prompt correction. We deem the design of the supervisory level review to be appropriate. However, it will be important for the Board of Education to ensure that the control is operating effectively and that adequate detail is being reported to the Board of Education at its monthly board meetings.

Processing of Purchase Orders

During the prior year audit, we identified a number of purchase orders that were dated subsequent to the invoice date, indicating that the purchase may not have been authorized prior to item acquisition. Although there are situations where purchases may be required prior to obtaining the appropriate authorizations (i.e. due to an emergency), these situations should be limited and adequately documented.

During the current year audit, we did not identify during the course of performing our audit procedures any purchase orders that were dated subsequent to the invoice date.

Student Activity Funds: Timeliness of Deposits

During the prior year audit, we identified certain instances where student activity receipts were not deposited in a timely manner. Although the receipts were kept in a secure location, failing to make timely deposits increases the risk of error and the risk of misappropriation of funds. We recommended that deposits be made in a timely manner, with as little cash as possible being kept in departmental offices after business hours.

During the current year audit, we did not identify during the course of performing our audit procedures any instances where student activity receipts were not deposited in a timely manner. In addition, we noted that the Board of Education Business Office has designed a procedure establishing a minimum frequency of weekly deposits when the amount of student activity receipts on hand exceeds \$500.

Control over Capital-type Items

During the prior year audit, we noted that the Board of Education had made significant investments in technology equipment and these items have not been capitalized since they do not meet the definition of capitalized assets for financial reporting purposes. We recommended that the Board of Education Business Office undertake a systematic effort to identify all of its controlled capital-type items. In addition, as part of the year-end closing process, we recommended that a detailed listing of capital-type items be prepared along with an explanation of changes from the previous year. The detailed listing of capital-type items should be maintained by the Board of Education Business Office and should be periodically verified to ensure the reliability and completeness of the listing.

During the current year audit, we noted that capital-type items have been inventoried and are being maintained by the department heads that administer these items.

System: Board of Education

Disposal of Fully Depreciated Capital Assets

During the prior year audit, we noted that the current capital asset listing of the Board of Education included a number of older, fully depreciated assets that may no longer be held by the Board of Education. We recommended that the Board of Education implement procedures that required periodic notification to the Board of Education Business Office of capital asset disposals to ensure timely and accurate recording for financial reporting purposes. Documentation of disposals should include the method of disposal, approval obtained and the sale amount, if applicable.

During the current year audit, we noted instances whereby disposal of capital assets were identified, documented and communicated to the Board of Education and removed from the capital asset listing. However, we also noted that certain fully depreciated assets still in the possession of the Board of Education were marked for disposal as they were deemed to no longer serve any accounting purpose. We recommend that capital assets be inventoried on a periodic basis and only be removed from the capital asset listing when such assets are disposed of.

We have already discussed many of these comments and suggestions with various Town personnel, and we will be pleased to discuss them in further detail at your convenience, to perform additional study of these matters, or to assist you in implementing the recommendations.

We appreciate the courtesies extended to us by the management and staff of the Town, and would be happy to discuss the above matters further at your request.

This communication is intended solely for the information and use of the Board of Finance, Board of Education and management of the Town, the Office of Policy and Management, and federal and state awarding agencies and is not intended to be, and should not be, used by anyone other than these specified parties.

Glastonbury, Connecticut
November XX, 2015

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TO: James Longo, Ed.D., Superintendent
FROM: Donald A. Neel, Business Manager
DATE: January 13, 2016
SUBJECT: Preliminary Corrective Action Plan - Audit 2014-15

The Chair of the Board of Finance has requested our remediation plan for the recently completed audit and has given a deadline of February 24, 2016. The Finance departments of the Town and Board of Education are due to meet early next month to collaborate on the audit recommendations that are shared by both systems. From those discussions, a more detailed schedule for corrective actions should result, but I offer the following, current details of my intentions:

System: Board of Education

Evaluation of Current Accounting Systems

While this was presented as a BOE-only recommendation, replacement of the financial software will logically be a joint effort, as the Town uses the same, outdated program as we for its accounting. Ms. Silver-Smith has stated that this will be a capital expenditure and has confirmed that the Town will upgrade, as well.

As far as evaluation of the current software programs, I can say confidently that the arrangement lacks many, important features of contemporary, municipal encumbrance-based systems. These deficiencies should be specifically addressed in any request for proposals for a replacement system. In particular, current systems do not:

- Provide an integrated solution that meets generally accepted principles for encumbrance accounting and shares a vendor table. We have a "home-grown" purchase order system that facilitates printing of purchase order documents, but it is not connected to the financial system. This prevents the use of encumbrance accounting as an effective budget management tool. Conversely, encumbrances are recorded in the financial system as "placeholders," which lack the requisite specificity (i.e., vendor, itemized detail) of an encumbered commitment.
- Offer budget-building capability based on detailed, anticipated purchases.
- Have a critical mass of installed customer base in Connecticut to guarantee prompt adaptation to changing state laws and regulations.
- Permit resource and information sharing between the Board of Education and the Town. While we use the same software, it is housed on separate servers.

- Provide a business logic-driven process for purchase requisition approval, with remote capability.
- Have reliable and modern Help Desk capabilities.

Implementation of a new financial system provides a rare opportunity to improve processes and reporting capabilities. We should consider decentralizing requisitioning and budget management, using an integrated HR/payroll module and revising our account structure to provide better information and correspond to the state's Uniform Chart of Accounts initiative. It would be overly ambitious to expect that a new system could be properly implemented any sooner than January 2017 and even that would be a best case scenario.

Information Technology Controls

Since my arrival, school Finance staff have been instructed to store their files on the shared server and not on their desktops/local workstations (procedure attached). I have been working with our Technology Coordinator to implement an automated, cloud backup solution. That will require all of our critical data to be housed on a single, Windows server, which he has configured. I expect the backup to be fully operational within the next two months.

Purchasing Policy and Procedures

This is a follow-up on a 2013-14 recommendation and has been previously addressed.

Processing of Purchase Orders

The current purchase order printing system, lacking systemic budgetary controls and audit trail capabilities, is prone to mistakes. This condition is exacerbated by the bureaucratic practice of having the (part-time) Superintendent approve every purchase order. While staff is hyper-vigilant to the desire to have purchases pre-approved and commemorated with a purchase order that does not post-date the transaction, our defense against this is not iron-clad. A new financial system, coupled with thoughtfully designed business logic (e.g., dollar thresholds above which a higher level of authority is required for approval), will greatly reduce the risk of this type of finding. In the meantime, I have drafted a procedure that mirrors our current process and includes notification to staff that there is processing time required, so they should plan accordingly when requisitioning. I have discussed this procedure with Mr. Hopkins and hope to roll it out to the rest of the staff in the near future.

Student Activity Funds: Timeliness of Deposits

This is a follow-up on a 2013-14 recommendation and has been addressed with a new procedure as noted in the Management Letter.

Control over Capital-type Items

This is a follow-up on a 2013-14 recommendation. As noted in the Management Letter, such controls are already in place and are managed by department heads, rather than the Business Office.

Disposal of Fully Depreciated Capital Assets

Town Finance has a software program that tracks capital assets and calculates depreciation. Treasurer Cheryl Baker has graciously offered to track the Board of Education's capital assets on that system. All we will have to do going forward is to provide her annually with details of our capital additions and deletions.

Systems: Town and Board of Education

Fraud Risk Assessment Process

This joint recommendation to "consider" implementing a process, presumably, falls within the purview of the Board of Finance. There is no provision for this in the current 2016-17 Board of Education budget. The cost for an assessment could easily run \$10,000 or more.

Credit Card Policy

We will be working with Town staff to develop a policies for each Finance department that meet our specific needs and share as many similarities as practicable.

Ashford Board of Education
Ashford, Connecticut

Procedure: Electronic File Storage - Business Office

Purpose:

In accordance with audit recommendation, to minimize the risk of losing electronic documents.

1. All district Business Office staff shall keep their work documents (Word files, Excel, etc.) on the shared drive (shareddocs). This drive is protected by a RAID server.
2. No files other than those of a temporary and/or personal nature, shall be kept on the workstation desktop or local (C:) drive, as those locations are neither secure nor protected by automatic backup.
3. Staff shall close all files before leaving at the end of the day to prevent loss of unsaved work.

Effective date: 1/1/16

Ashford Board of Education
 2015-16 Budget
 Potential Transfers Report
 December 2015

<u>Budget Line Items</u>	<u>Budget 15- 16</u>	<u>Y-T-D Expenditures</u>	<u>Encumbered</u>	<u>Balance</u>
Salaries	\$ 4,427,510	\$ 1,834,075	\$ 2,563,743	\$ 29,692
Employee Benefits	\$ 1,423,788	\$ 776,385	\$ 621,356	\$ 26,047
Purchased Services	\$ 679,514	\$ 257,307	\$ 363,497	\$ 58,709
Tuition, Public In-State	\$ 27,100	\$ 23,800	\$ 3,300	\$ -
Tuition, All Other	\$ 433,731	\$ 121,475	\$ 176,635	\$ 135,621
Supplies	\$ 286,518	\$ 145,253	\$ 120,856	\$ 20,409
Property	\$ 118,311	\$ 22,393	\$ 81,828	\$ 14,091
Other	\$ 26,599	\$ 9,741	\$ 6,505	\$ 10,353
Total	\$ 7,423,071	\$ 3,190,428	\$ 3,937,720	\$ 294,923

A/P Monthly Report			
1/19/16 17:16			
<u>December 2015</u>			
Object 200			
<u>Vendor Name</u>	<u>Amount</u>	<u>Account Number</u>	<u>Description</u>
Anthem Blue Cross Blue Shield	12,281.13	01-2200-200-01220	Period 11/1/15-12/31/15 Dental Insurance Premium
Connecticare Inc	89,933.24	01-2200-200-01220	Period 12/1/15-12/31/2015 Medical Insurance Premium
CIRMA	16,412.75	01-2200-200-02220	3rd QTR Workers Comp Insurance Premium
Sun Life Financial	439.37	01-2200-200-01230	Period 12/1/15-12/31/15 Group Life Insurance Premium
Total	\$119,066.49		
Object 205			
<u>Vendor Name</u>	<u>Amount</u>	<u>Account Number</u>	<u>Description</u>
Department Of Labor	1,063.00	01-2200-205-03220	Unemployment Expense Period Ending 10/31/2015
Connecticare Inc	1,931.70	01-2200-205-04220	Period 12/1/15-12/31/15 Cert Retirement Medical Insurance Premium
Anthem Blue Cross Blue Shield	320.16	01-2200-205-04220	Period 11/1/15-12/31/15 Cert Retirement Dental Insurance Premium
Total	\$3,314.86		
Object 312			
<u>Vendor Name</u>	<u>Amount</u>	<u>Account Number</u>	<u>Description</u>
Bureau of Education & Research Inc	239.00	01-2200-312-02220	Reducing Recurring Behavior Problems w/ Difficult Students (K. Parisen)
Total	\$239.00		
Object 319			
<u>Vendor Name</u>	<u>Amount</u>	<u>Account Number</u>	<u>Description</u>
Complete Payroll Solutions	944.40	01-2200-319-03220	11/20/15, 12/4/15 & 12/18/15 Payroll Processing Fee
EastConn	75.00	01-1200-319-02120	Fall 2015 School Nurse Supervisor Conference
Horizons Inc	334.00	01-1200-319-06120	Oct & Nov 2015 Behavior Therapy Services
Total	\$1,353.40		
Object 321			
<u>Vendor Name</u>	<u>Amount</u>	<u>Account Number</u>	<u>Description</u>
Eversource	2,760.90	01-2540-321-00254	Period 11/5/15-12/8/15 Facility
Eversource	12.87	01-2540-321-00254	Period 10/30/15-12/1/15 Lamp Post
Constellation New Energy	2,957.38	01-2540-321-00254	Period 11/6/15-12/8/15 Facility
Total	\$5,731.15		
Object 322			
<u>Vendor Name</u>	<u>Amount</u>	<u>Account Number</u>	<u>Description</u>
B.A Muzio Company Inc	1,312.53	01-2540-322-11254	Labor & Material Cost For Faucets in Caf�
A&A Office Systems Inc	0.00	01-2200-322-00220	
Aqua Pump Inc	1,543.75	01-2540-322-03254	Nov 2015 Maintenance, Cross Connection Inspection & Sani-Survey DPH
Skips Wastewater Services Inc	0.00	01-2540-322-05254	
Kinsley Power Systems	0.00	01-2540-322-07254	
Life Saftey Service & Supply	717.00	01-2540-322-06254	Annual Service & Maintenance Of Fire Extinguisher, Exting Inspection & Battery Test
Microbac	376.00	01-2540-322-03254	Groundwater Testing-Outside
The Stuart L. White Company	0.00	01-2540-322-06254	

EastConn	0.00	01-2540-322-02254	
Village Springs Distributor	35.00	01-2540-322-03254	H2O Delivery for Watercoolers Superintendent Office & Nurse
Willimantic Waste Paper	622.54	01-2540-322-01254	Dec 2015 Trash & Recycle Pickup Charge
Total	\$4,606.82		
Object 323			
Vendor Name	Amount	Account Number	Description
	0.00		
Total	\$0.00		
Object 324			
Vendor Name	Amount	Account Number	Description
CIRMA	5,503.62	01-2540-324-00254	3rd QTR Plant Insurance Premium
CIRMA	5,503.63	01-2550-324-00255	3rd QTR Transportation Insurance
Total	\$11,007.25		
Object 340			
Vendor Name	Amount	Account Number	Description
Frontier	414.27	01-2200-340-01220	Period 12/3/15-1/2/16 Telephone Expense
FedEx	0.00	01-2200-340-02220	
Ashford Post Office	0.00	01-2200-340-02220	
Stamps.com	315.99	01-2200-340-02220	Monthly Maintenance Fee & Purchased \$300 In Stamps
Voice New England	0.00	01-2200-340-01220	
Total	\$730.26		
Object 370			
Vendor Name	Amount	Account Number	Description
The CT Institute for the Blind	12,567.01	01-1101-370-05120	Period 11/1/15-11/30/15 SpEd Outplacement Tuition
Natchaug Hospital	24,804.00	01-1200-370-01120	Period 10/1/15-11/30/15 SpEd Outplacement Tuition
CREC	5,400.00	01-1101-370-05120	FY 2015-2016 Academy of Aerospace & Engineering Tuition
EastConn	18,400.00	01-1101-370-05120	FY 2015-2016 STEM Academy Tuition 4 Students
EastConn	11,840.00	01-1200-370-01120	FY 2015-2016 STEM Academy SpEd Services
Big Y Foods Inc	0.00	01-1200-370-03120	
Natchaug Hospital	0.00	01-1200-370-03120	
Total	\$73,011.01		
Object 390			
Vendor Name	Amount	Account Number	Description
Gary's	0.00	01-2550-390-01255	
Airgas USA LLC	0.00	01-2550-390-01255	
Bus Parts Warehouse	327.38	01-2550-390-01255	Purchased Parts For Both Buses And Vans
Gates-Buick-Nissan	0.00	01-2550-390-01255	Purchased Parts For The Mid Bus
Furness Bros Inc	0.00	01-2550-390-01255	
Lawson Products Inc	308.66	01-2550-390-01255	Purchased Parts For Both Buses And Vans
Top Line Supplies	238.00	01-2550-390-01255	55 Gallon Drum Diesel EXH Fluid & Lever Polypro Pump
Mansfield Supply	0.00	01-2550-390-01255	Garage/Workshop Kit & Tools
Napa Auto Willimantic	358.99	01-2550-390-01255	Purchased Parts For Both Buses And Vans
Nutmeg International Trucks	2,206.49	01-2550-390-01255	Serviced Buses & Purchased Parts For Buses
Rawson Manufacturing Inc	0.00	01-2550-390-01255	
Bacher Corp of Conn	189.16	01-2550-390-01255	MTD Gear Box Assy

School Lines Inc	104.44	01-2550-390-01255	ABS 90 Degree Sensor
Pete's Tire Barns Inc	0.00	01-2550-390-01255	Bus Replacement Tires
The J.N. Phillips Co. Inc	100.00	01-2550-390-01255	Labor Charge 2005 International School Bus Windshield Replacement
Total	\$3,833.12		
Object 410			
Vendor Name	Amount	Account Number	Description
Amazon	26.76	01-1200-410-05120	Duracell Medical Battery Cr2032 3Volt
Amazon	101.59	01-1112-410-04012	Sharpie Fine Point Pen Stylo Assorted Colors, Black & Sakura Zentangle Titles
Amazon	56.68	01-2600-410-01260	New Compatible CE505x Toner Cartridge Black QTY#3
Amazon	56.67	01-2600-410-02260	New Compatible CE505x Toner Cartridge Black QTY#4
Amazon	45.92	01-1200-410-03120	1.75mm Transparent Orange & Green PLA 3D Printer Filament
Amazon	65.98	01-1101-410-01001	White Enfa1n 10 Pack 8 GB USB Flash Drive
Amazon	92.47	01-2200-410-01220	Garmin GPS Navigator System w/Spoken Turn-By-Turn (Sports & Field Trips)
Blick Art Materials	260.59	01-1101-410-01001	JR Pyrometric Cone 04, 05 & 06, Crystalite Glaze Kit 2 & No 25 White Clay 50lbs
B&H Photo Video	59.99	01-1112-410-04012	lographer Mobile Media Case for iPad 2/3/4 Black
Carlex	109.85	01-1104-410-00004	Tin Art Craft Set, Spanish Vocabulary & Phrases Flash Cards & Spanish Stickers
Home Depot Credit Services	125.13	01-2540-410-03254	Building Supplies for Lost & Found Closet
Home Depot Credit Services	41.53	01-2540-410-06254	Hammer Drill Bits & Sawzall Replacement Blade
Mansfield Supply	33.25	01-2540-410-03254	Duct Tape, Mount SQ 1" 16 Pack & Crill Bit Percus Bits
Moore Medical LLC	276.26	01-1200-410-05120	Medical Supplies Replenishment (Cough drops, Bandages, Glucose Tabs, etc....)
Oriental Trading Company	492.02	01-1100-410-01000	Mega Winter Classpack, Christmas & Thanksgiving Craft Kits
Really Good Stuff	81.58	01-1100-410-01000	Super Strong Magnetic Hooks & Ready-to-Decorate Your Own Calendar Set
Really Good Stuff	49.38	01-1100-410-01000	Ready-to-Decorate 100th Day Crowns & Ready-to-Decorate Calendar Set
Really Good Stuff	50.53	01-1100-410-04000	Let's Go Fishing: First 100 Fry Words
WB Mason	48.93	01-1104-410-00004	Dry Erase Lap Boards & Assorted Fine Point Permanent Markers
WB Mason	532.41	01-1200-410-01140	2 Panel Cubicle 65"Hx48"W For CORR Room
WB Mason	95.92	01-2200-410-01220	Our Blend Coffee K-Cups & Half-Caff Coffee K-Cups
Hillyard/Rovic	1,352.15	01-2540-410-04254	12-16 gallon & 60 gallon Liners, Papertowels, Facial Tissue & Toiletpaper
Hillyard/Rovic	292.48	01-2540-410-03254	Drain Maintainer & Antiseptic Lotion Hand Soap 800ml
Hillyard/Rovic	169.32	01-2540-410-02254	Arsenal RE-JUV-NAL
Hillyard/Rovic	82.80	01-2540-410-01254	Aerosol Dust Mop Treatment
Message Logix Inc	747.00	01-2600-410-08260	K12 Alerts Services-Staff & Parent Portal
Carolina Biological Supply Company	91.29	01-1200-410-03120	Robotics-Hall's Car QTY# 6
Vex Robotics Inc	108.02	01-1200-410-03120	Robotics Supplies-4" Wheel,Plate,Hex Keys, Battery Strap & Vex Backup Battery
Apple Inc	294.00	01-2600-410-01260	Apple Keyboard-USA Repair QTY#6
Apple Inc	196.00	01-2600-410-02260	Apple Keyboard-USA Repair QTY#4
Acorno	35.00	01-1101-410-01001	Acorn Flour 1lbs
Dotster	17.49	01-2600-410-08260	Domain Name ashford.org Renewal
Vex Robotics Inc	25.71	01-1200-410-03120	45 Degree Gusset 6-pack
CT Invention Convention	150.00	01-1200-410-03120	2016 Science Fair Participation Fee
Victoria Supply Inc	297.00	01-2540-410-05254	32W T8 Fluorescent 5000K 75CRI
IFIXIT	40.85	01-2600-410-07260	iMac Opening Tool, iMac Service Wedge & iMac Intel 21.5" Adhesive Strips
Total	\$6,602.55		
Object 411 & 412			
Vendor Name	Amount	Account Number	Description
Dime Oil LLC	0.00	01-2540-411-00254	Plant Heating Oil 7230.0 Gallons
Dime Oil LLC	0.00	01-2550-412-01255	2010.0 Gallons Diesel For BOE, DPW & Fire Dept Use
B.A. Muzio Company Inc	90.00	01-2540-411-00254	100 lbs Cylinder (C3H8) for Bus Shed
Amerigas	0.00	01-2540-411-00254	

Wex Bank	576.71	01-2550-412-02255	Period 10/30/15-11/25/15 Gasoline For SpEd Vans, Mechanic & Plant Power Tools
Total	\$666.71		
Object 420			
Vendor Name	Amount	Account Number	Description
Heinemann	766.25	01-1101-420-02000	Grades K-4 UOS, Opinion, Info & Narrative Writing Series Bundle
Heinemann	193.05	01-1101-420-05001	Grades 5 UOS, Opinion, Info & Narrative Writing Series Bundle
Total	\$959.30		
Object 430			
Vendor Name	Amount	Account Number	Description
	0.00	01-1107-430-01007	
Total	\$0.00		
Object 540			
Vendor Name	Amount	Account Number	Description
American School For The Deaf	445.00	01-1200-540-01120	Audiology Equipment Rental & Consult
De Lage Landen	3,666.00	01-2200-540-01220	Period 11/15/15-1/14/16 Copier Lease Monthly Contract Fee
Hillyard/Rovic	47.80	01-2540-540-00254	Vacuum Cleaner Replacement Hose
Amazon	449.95	01-1103-540-01003	Harman Kardon 2-Channel Stereo Receiver w/Network & Bluetooth
Total	\$4,608.75		
Object 640			
Vendor Name	Amount	Account Number	Description
EastConn	50.00	01-2200-640-03220	PowerSchool Workshop (S.Schillinger)
EastConn	250.00	01-2200-640-03220	PreK-8 Principal Communities of Practice (T. Hopkins)
ACES	85.00	01-2200-640-03220	Conducting Investigations & Report Writing (G. Dukette)
ASCD	53.00	01-2200-640-01220	Annual Basic Membership Dues (T. Hopkins)
Beat by Beat Press	20.00	01-2200-640-04220	Teaching Drama to Little Ones (Download)
MathCounts Foundation	220.00	01-2200-640-01220	MathCount Team Registration (4 Students)
Midway Pizza	15.42	01-2200-640-02220	Large Cheese Pizza for BOE Meeting
Movie Licensing USA	421.00	01-2200-640-01220	Public Performance Site License (Movies Shown in Class or other events)
Robotics Education & Competition Foundation	325.00	01-1113-640-01001	5 Ashford Vex Robotics Teams -Oakmont Nothing But Net Challenge Event
Gregory & Howe Inc	87.50	01-2200-640-05220	Bus Driver Drug & Alcohol Screen (J. Sprague)
Total	\$1,526.92		
Report Total	237,257.59		
BMSI Total	237,257.59		
Variance	\$0.00		
1099 Vendors- Paid Through Payroll			
Vendor Name	Amount	Account Number	Description
Michele Fesenmeyer	5,786.00	01-1200-319-03120	Dec 2015 Occupation Therapy Services
Sarah Hodgson	3,800.00	01-1200-319-06120	Dec 2015 Behavioral Therapy Services
Sarah Hodgson	3,040.00	01-1200-319-04120	Student Evaluations (4 Students)
MDLMechanical LLC	4,419.48	01-2540-322-08254	Labor & Material Cost to Repair Room#9 Radiator &Heating System Pumps
Shipman & Goodwin LLP	1,006.00	01-2200-319-01220	For Period Ending 11/30/2015
TMI Service LLC	875.00	01-2540-324-00254	Underground Tank Tightness Test & Monitor Inspection
Amy Vasington	5,088.82	01-1200-319-01120	Dec 2015 Speech Services

PT4Kids LLC	2,016.00	01-1200-319-05120	Dec 2015 PT Services
Total	\$26,031.30		

Actual & Budgeted Expenses & Encumbrances

Report Sequence: Object

Account: First thru Last

Report Period: July 2015 thru December 2015

Level Of Detail: Account Number

Account Filter=01-####-###-####-####

Account Number	Account Description	Original Budget	Adjustment	Current Year Expenditure	Encumbrances	Balance Remaining	Percent Left
General Fund (01)							
Certified Staff							
01-1100-111-00000	Elementary Certified Staff	929,377.50	0.00	357,452.90	571,924.60	0.00	0.00
01-1101-111-00001	Middle School Certified Staff	720,508.00	0.00	283,026.10	441,114.90	(3,633.00)	(0.50)
01-1103-111-01003	Art Certified Staff	50,000.00	0.00	17,041.90	27,267.10	5,691.00	11.38
01-1103-111-02003	Music Certified Staff	98,645.00	0.00	37,940.40	60,704.60	0.00	0.00
01-1104-111-00004	World Language Certified Staff	146,553.00	0.00	56,366.60	90,186.40	(0.00)	(0.00)
01-1109-111-00009	Phys Ed/Health Certified Staff	101,507.00	0.00	34,827.30	55,723.70	10,956.00	10.79
01-1112-111-01012	Coaches	17,694.00	0.00	6,030.00	10,802.00	862.00	4.87
01-1112-111-02012	Program Advisors	5,389.00	0.00	0.00	5,389.00	0.00	0.00
01-1112-111-03012	Prog Directors & Coordinators	6,271.00	0.00	534.00	5,737.00	0.00	0.00
01-1200-111-01120	SpEd Certified Staff	133,839.00	0.00	44,574.00	71,767.00	17,498.00	13.07
01-1200-111-02120	Remedial Certified Staff	130,984.00	0.00	50,378.50	80,605.50	0.00	0.00
01-1200-111-03120	Psychologist Certified Staff	124,964.00	0.00	36,814.30	58,902.70	29,247.00	23.40
01-1200-111-04120	Enrichment Certified Staff	48,247.00	0.00	18,556.50	29,690.50	0.00	0.00
01-1200-111-05120	Speech Certified Staff	58,351.00	0.00	22,442.70	35,908.30	0.00	0.00
01-2200-111-01220	Superintendent	70,786.41	0.00	38,438.54	32,947.46	(599.59)	(0.85)
01-2200-111-02220	Principal	126,490.27	0.00	68,110.00	58,380.00	0.27	0.00
01-2200-111-03220	Special Ed Director	97,770.00	0.00	52,968.44	45,401.56	(600.00)	(0.61)
01-2200-111-04220	Assistant Principal	80,000.00	0.00	43,076.88	36,923.12	0.00	0.00
	**TOTAL ** Certified Staff	2,947,376.18	0.00	1,168,579.06	1,719,375.44	59,421.68	2.02
Non-Certified Staff							
01-1100-112-00010	Regular Ed Paraprofessional	108,772.74	0.00	47,252.64	59,374.86	2,145.24	1.97
01-1107-112-01007	Library Paraprofessional	24,877.13	0.00	11,709.33	13,054.67	113.13	0.45
01-1112-112-01012	Athletic Officials	4,600.00	0.00	1,443.22	3,156.78	(0.00)	(0.00)
01-1112-112-02012	Extracurricular	20,000.00	0.00	4,200.00	15,800.00	0.00	0.00
01-1112-112-03012	After Sch Activities Transport	2,117.73	0.00	1.84	4,251.64	(2,135.75)	(100.85)
01-1112-112-04012	Event Chaperones	1,764.00	0.00	294.00	1,470.00	0.00	0.00
01-1200-112-01120	Nursing Staff	62,465.93	0.00	32,383.68	27,682.32	2,399.93	3.84
01-1200-112-02120	SpEd Paraprofessional	318,807.23	0.00	162,318.93	205,831.07	(49,342.77)	(15.48)
01-1200-112-03120	SpEd Substitutes	45,000.00	0.00	4,682.50	20,317.50	20,000.00	44.44
01-2200-112-00220	Business Manager	20,000.00	0.00	19,247.50	13,928.75	(13,176.25)	(65.88)
01-2200-112-01220	Bookkeeper	112,488.10	0.00	60,571.00	51,918.00	(0.90)	(0.00)
01-2200-112-02220	Superintendent's Secretary	54,979.47	0.00	29,604.40	25,375.07	0.00	0.00
01-2200-112-03220	Principal's Secretary	57,189.90	0.00	28,645.20	29,736.80	(1,192.10)	(2.08)
01-2200-112-04220	Substitute Teachers/Paras	80,000.00	0.00	17,370.00	62,630.00	0.00	0.00
01-2200-112-05220	Special Ed Secretary	36,352.95	0.00	19,574.66	16,778.34	(0.05)	(0.00)
01-2200-112-06220	Sub calling stipend	3,000.00	0.00	1,500.00	1,500.00	0.00	0.00

Actual & Budgeted Expenses & Encumbrances

Report Sequence/Object

Account: First thru Last

Report Period: July 2015 thru December 2015

Level Of Detail: Account Number

Account Filter=01-####-###-####

Account Number	Account Description	Original Budget	Adjustment	Current Year Expenditure	Encumbrances	Balance Remaining	Percent Left
01-2200-112-07220	BOE Meeting Minutes Stipend	1,000.00	0.00	0.00	1,000.00	0.00	0.00
01-2540-112-01254	Custodians	194,433.92	0.00	97,982.28	95,839.84	631.80	0.32
01-2540-112-02254	Summer Custodians	5,634.72	0.00	4,406.16	0.00	1,228.56	21.80
01-2540-112-04254	Custodian Substitutes	6,864.00	0.00	651.36	4,956.64	1,256.00	18.30
01-2540-112-05254	Emergency OT	1,000.00	0.00	0.00	1,000.00	0.00	0.00
01-2540-112-06254	Community	500.00	0.00	0.00	500.00	0.00	0.00
01-2550-112-01255	Drivers	135,205.74	0.00	37,253.18	87,735.49	10,217.07	7.56
01-2550-112-02255	Transportation Coordinator	14,841.00	0.00	3,934.84	14,221.41	(3,315.25)	(22.34)
01-2550-112-03255	Mechanic	43,743.50	0.00	18,405.56	25,134.45	203.49	0.47
01-2550-112-04255	Driver Sick/Personal Leave	7,279.80	0.00	3,160.71	4,088.49	50.60	0.70
01-2550-112-05255	Class Trip Transportation	10,084.54	0.00	2,614.38	7,470.62	(0.46)	(0.00)
01-2600-112-01260	Technology Paraprofessional	26,061.75	0.00	13,231.50	12,711.54	118.71	0.46
01-2600-112-02260	Technology Consultant	81,069.75	0.00	43,076.88	36,923.11	1,069.76	1.32
	**TOTAL ** Non-Certified Staff	1,480,133.90	0.00	665,495.75	844,367.39	(29,729.24)	(2.01)
Insurance							
01-2200-200-01220	Medical/Dental Insurance	938,156.24	0.00	497,642.90	413,798.35	26,714.99	2.85
01-2200-200-01230	Group Life Insurance	10,028.35	0.00	3,817.93	5,786.17	424.25	4.23
01-2200-200-02220	Workers Compensation Insurance	70,171.87	0.00	39,515.78	16,412.75	14,243.34	20.30
	**TOTAL ** Insurance	1,018,356.46	0.00	540,976.61	435,997.27	41,382.58	4.06
Other Insurances							
01-2200-205-01220	Social Security/Medicare Costs	178,020.52	0.00	70,599.90	95,807.85	11,612.77	6.52
01-2200-205-02220	Non-Certified Retirement Costs	32,096.52	0.00	16,185.06	29,087.64	(13,176.18)	(41.05)
01-2200-205-02230	Non-Certified Other Benefits	60,607.14	0.00	63,392.00	18,264.00	(21,048.86)	(34.73)
01-2200-205-03220	Unemployment Compensation Cost	1,002.00	0.00	4,941.00	2,363.00	(6,302.00)	(628.94)
01-2200-205-04220	Cert Retirement Healthcare	42,105.48	0.00	8,951.93	21,166.83	11,986.72	28.47
01-2200-205-04230	Certified Other Benefits	91,600.00	0.00	71,338.52	18,669.20	1,592.28	1.74
	**TOTAL ** Other Insurances	405,431.66	0.00	235,408.41	185,358.52	(15,335.27)	(3.78)
Instructional Improvement							
01-2200-312-01220	Workshop Sub Pay	3,000.00	0.00	467.50	2,532.50	0.00	0.00
01-2200-312-02220	Teacher Workshops	8,000.00	0.00	1,188.20	7,044.76	(232.96)	(2.91)
01-2200-312-03220	Curriculum Development	9,000.00	0.00	8,443.75	0.00	556.25	6.18
01-2200-312-04220	District Professional Dev Days	2,500.00	0.00	859.45	1,640.55	0.00	0.00
01-2200-312-05220	CT TEAM Mentor	3,000.00	0.00	0.00	1,000.00	2,000.00	66.67
01-2200-312-06220	AEA Tuition Reimbursement	10,000.00	0.00	9,520.00	480.00	0.00	0.00
01-2200-312-07220	MEUI Tuition Reimbursement	3,000.00	0.00	0.00	5,000.00	(2,000.00)	(66.67)
	**TOTAL ** Instructional Improvement	38,500.00	0.00	20,478.90	17,697.81	323.29	0.84
Professional Services							
01-1200-319-01120	Speech Outsourced	40,000.00	0.00	20,355.28	30,532.97	(10,888.25)	(27.22)

Actual & Budgeted Expenses & Encumbrances

Report Sequence: Object

Account: First thru Last

Report Period: July 2015 thru December 2015

Level Of Detail: Account Number

Account Filter=01-####-###-####

Account Number	Account Description	Original Budget	Adjustment	Current Year Expenditure	Encumbrances	Balance Remaining	Percent Left
01-1200-319-02120	Training Seminars	7,000.00	0.00	1,154.14	5,834.62	11.24	0.16
01-1200-319-03120	OT Outsourced	62,000.00	0.00	23,144.00	32,700.00	6,156.00	9.93
01-1200-319-04120	Evaluations Outsourced	13,000.00	0.00	3,040.00	9,960.00	0.00	0.00
01-1200-319-05120	Physical Therapy Outsourced	12,000.00	0.00	8,084.00	14,112.00	(10,176.00)	(84.80)
01-1200-319-06120	Behavioral Therapy Outsourced	48,500.00	0.00	15,534.00	24,136.00	8,830.00	18.21
01-1200-319-07120	Assistive Technology/ACC	2,000.00	0.00	0.00	2,000.00	0.00	0.00
01-1200-319-09120	Pre-K Screening	1,500.00	0.00	0.00	1,500.00	0.00	0.00
01-2200-319-01220	Legal	15,000.00	0.00	1,302.00	13,772.00	(74.00)	(0.49)
01-2200-319-02220	Audit	15,000.00	0.00	0.00	16,250.00	(1,250.00)	(8.33)
01-2200-319-03220	Data Processing	12,500.00	0.00	4,009.60	5,628.90	2,861.50	22.89
01-2200-319-04220	Consultant	11,500.00	0.00	1,500.00	0.00	10,000.00	86.96
01-2200-319-05220	Volunteer Screening	400.00	0.00	0.00	0.00	400.00	100.00
**TOTAL ** Professional Services		240,400.00	0.00	78,103.02	156,426.49	5,870.49	2.44
Utilities							
01-2540-321-00254	Plant Utilities	72,000.00	0.00	30,284.79	37,457.00	4,258.21	5.91
**TOTAL ** Utilities		72,000.00	0.00	30,284.79	37,457.00	4,258.21	5.91
Maintenance							
01-1200-322-15254	Spec Ed Equip Maintenance	1,000.00	0.00	409.95	590.05	(0.00)	(0.00)
01-2200-322-00220	Administrative Equipment Maint	500.00	0.00	0.00	0.00	500.00	100.00
01-2540-322-01254	Rubbish Removal	7,818.00	0.00	3,771.90	3,765.24	280.86	3.59
01-2540-322-02254	Asbestos Monitoring	550.00	0.00	0.00	275.00	275.00	50.00
01-2540-322-03254	Water	16,000.00	0.00	4,493.50	10,878.76	627.74	3.92
01-2540-322-04254	General Maintenance & Repairs	18,000.00	0.00	7,647.85	10,352.15	0.00	0.00
01-2540-322-05254	Sanitary System	4,000.00	0.00	3,140.00	0.00	860.00	21.50
01-2540-322-06254	Fire Equipment	10,000.00	0.00	2,575.30	7,424.70	0.00	0.00
01-2540-322-07254	Generator Maintenance	4,000.00	0.00	414.00	3,586.00	0.00	0.00
01-2540-322-08254	Boiler	14,000.00	0.00	8,645.48	5,354.52	0.00	0.00
01-2540-322-09254	Grounds Upkeep	5,000.00	0.00	3,311.06	1,688.94	0.00	0.00
01-2540-322-10254	Painting	2,000.00	0.00	666.94	483.06	850.00	42.50
01-2540-322-11254	Floor Covering	6,000.00	0.00	6,345.00	0.00	(345.00)	(5.75)
01-2540-322-12254	Roof Maintenance	4,500.00	0.00	0.00	4,500.00	0.00	0.00
01-2540-322-14254	Radon Testing	300.00	0.00	0.00	300.00	0.00	0.00
01-2540-322-15254	HVAC Maintenance	8,000.00	0.00	5,792.72	2,207.28	(0.00)	(0.00)
**TOTAL ** Maintenance		101,668.00	0.00	47,213.70	51,405.70	3,048.60	3.00
Equipment Maintenance							
01-1103-323-02003	Music Instrument Maintenance	600.00	0.00	170.00	430.00	0.00	0.00
01-2600-323-02260	Tech Equip Maint	3,000.00	0.00	237.00	1,263.00	1,500.00	50.00
**TOTAL ** Equipment Maintenance		3,600.00	0.00	407.00	1,693.00	1,500.00	41.67

Actual & Budgeted Expenses & Encumbrances

Report Sequence: Object

Account: First thru Last

Report Period: July 2015 thru December 2015

Level Of Detail: Account Number

Account Filter=01-####-###-####-####

Account Number	Account Description	Original Budget	Adjustment	Current Year Expenditure	Encumbrances	Balance Remaining	Percent Left
Liability Insurance							
01-2200-324-00254	Student Accident Insurance	1,150.00	0.00	1,085.00	0.00	85.00	7.39
01-2540-324-00254	Plant Insurance	28,750.32	0.00	18,135.86	4,524.62	6,089.84	21.18
01-2550-324-00255	Transportation Insurance	16,898.59	0.00	5,267.16	5,481.63	6,149.80	36.39
	**TOTAL ** Liability Insurance	46,798.91	0.00	24,468.02	10,006.25	12,324.64	26.34
Transportation							
01-1200-331-00120	SpEd Transportation	73,274.89	0.00	12,710.12	60,564.77	(0.00)	(0.00)
01-2550-331-01120	Class Trip Tolls & Parking	100.00	0.00	20.20	0.00	79.80	79.80
	**TOTAL ** Transportation	73,374.89	0.00	12,730.32	60,564.77	79.80	0.11
Communication							
01-2200-340-01220	Telephone	7,500.00	0.00	4,913.08	3,869.52	(1,282.60)	(17.10)
01-2200-340-02220	Postage	4,000.00	0.00	2,540.64	1,143.38	315.98	7.90
01-2200-340-04220	Advertising	500.00	0.00	520.00	0.00	(20.00)	(4.00)
	**TOTAL ** Communication	12,000.00	0.00	7,973.72	5,012.90	(986.62)	(8.22)
Outside Services							
01-1101-370-05120	MS Out of District Tuition	27,100.00	0.00	23,800.00	3,300.00	0.00	0.00
01-1200-370-01120	Outplacement Tuition	433,731.00	0.00	121,474.88	176,635.41	135,620.71	31.27
01-1200-370-02120	Homebound Instruction/Tutoring	5,000.00	0.00	0.00	5,000.00	0.00	0.00
01-1200-370-03120	Extended School Year	40,000.00	0.00	34,512.31	0.00	5,487.69	13.72
	**TOTAL ** Outside Services	505,831.00	0.00	179,787.19	184,935.41	141,108.40	27.90
Purchased Services							
01-2200-390-01220	Contract Mileage	2,000.00	0.00	132.47	867.53	1,000.00	50.00
01-2200-390-02220	Printing	1,500.00	0.00	192.00	1,308.00	0.00	0.00
01-2550-390-01255	Fleet Maintenance	39,072.00	0.00	3,211.06	10,057.68	25,803.26	66.04
01-2550-390-02255	Bus Facility Building Usage	3,600.00	0.00	(2,400.00)	6,000.00	0.00	0.00
	**TOTAL ** Purchased Services	46,172.00	0.00	1,135.53	18,233.21	26,803.26	58.05
Supplies							
01-1100-410-01000	Elementary General Supplies	5,000.00	0.00	1,630.96	3,369.04	0.00	0.00
01-1100-410-02000	Elementary Reading Supplies	350.00	0.00	131.91	168.09	50.00	14.29
01-1100-410-03000	Elementary Math Supplies	150.00	0.00	187.36	112.64	(150.00)	(100.00)
01-1100-410-04000	Elementary Lang Arts Supplies	1,863.00	0.00	670.71	1,192.29	0.00	0.00
01-1100-410-05000	Elementary Health Supplies	100.00	0.00	0.00	100.00	0.00	0.00
01-1100-410-06000	Elementary Science Supplies	250.00	0.00	0.00	250.00	0.00	0.00
01-1100-410-07000	Elem Social Studies Supplies	150.00	0.00	0.00	150.00	0.00	0.00
01-1100-410-08000	Assessments	9,800.00	0.00	2,150.00	7,650.00	0.00	0.00
01-1100-410-09000	Elementary Art Supplies	150.00	0.00	0.00	150.00	0.00	0.00
01-1101-410-01001	Middle School General Supplies	4,000.00	0.00	1,164.68	2,835.32	(0.00)	(0.00)

Actual & Budgeted Expenses & Encumbrances

Report Sequence: Object

Account: First thru Last

Report Period: July 2015 thru December 2015

Level Of Detail: Account Number

Account Filter=01-####-###-####-####

Account Number	Account Description	Original Budget	Adjustment	Current Year Expenditure	Encumbrances	Balance Remaining	Percent Left
01-1101-410-02001	Middle School LA Supplies	400.00	0.00	141.20	408.80	(150.00)	(37.50)
01-1101-410-03001	Middle School Math Supplies	250.00	0.00	0.00	600.00	(350.00)	(140.00)
01-1101-410-04001	Middle School Reading Supplies	250.00	0.00	0.00	300.00	(50.00)	(20.00)
01-1101-410-05001	Middle School Science Supplies	600.00	0.00	242.29	657.71	(300.00)	(50.00)
01-1101-410-06001	Middle School Social Stud Supp	100.00	0.00	101.95	498.05	(500.00)	(500.00)
01-1101-410-07001	Middle School Testing Supplies	300.00	0.00	0.00	0.00	300.00	100.00
01-1103-410-01003	Art Supplies	1,500.00	0.00	2,030.95	969.05	(1,500.00)	(100.00)
01-1103-410-02003	General Music Supplies	350.00	0.00	0.00	0.00	350.00	100.00
01-1103-410-03003	Choral Supplies	1,000.00	0.00	459.62	0.00	540.38	54.04
01-1103-410-04003	Band Supplies	1,000.00	0.00	184.00	116.00	700.00	70.00
01-1104-410-00004	World Language Supplies	350.00	0.00	248.78	351.22	(250.00)	(71.43)
01-1107-410-01007	Library Supplies	405.00	0.00	160.47	0.00	244.53	60.38
01-1107-410-02007	Library Periodicals	800.00	0.00	378.55	0.00	421.45	52.68
01-1107-410-03007	Library Non-Print Supplies	650.00	0.00	150.00	0.00	500.00	76.92
01-1109-410-01009	Phys Ed Supplies	600.00	0.00	1,011.23	750.00	(1,161.23)	(193.54)
01-1109-410-02009	Health Supplies	250.00	0.00	0.00	0.00	250.00	100.00
01-1112-410-01012	Graduation Supplies	1,400.00	0.00	32.60	1,367.40	0.00	0.00
01-1112-410-02012	Athletic Supplies	2,300.00	0.00	1,321.73	0.00	978.27	42.53
01-1112-410-04012	After School Activities Suppli	0.00	0.00	326.40	0.00	(326.40)	0.00
01-1200-410-01120	SpEd Instructional Supplies	2,000.00	0.00	501.05	1,498.95	0.00	0.00
01-1200-410-01130	Gifted Program Supplies	5,000.00	0.00	0.00	5,000.00	0.00	0.00
01-1200-410-01140	CORR Life Skills Supplies	1,500.00	0.00	532.41	967.59	0.00	0.00
01-1200-410-01150	Behavior Support Supplies	1,000.00	0.00	0.00	1,000.00	0.00	0.00
01-1200-410-02120	Assessment Supplies	1,000.00	0.00	958.31	41.69	(0.00)	(0.00)
01-1200-410-03120	Enrichment Supplies	1,250.00	0.00	825.77	424.23	0.00	0.00
01-1200-410-05120	Medical Supplies	4,000.00	0.00	1,028.42	2,971.58	0.00	0.00
01-1200-410-06120	ELL Supplies	79.00	0.00	0.00	0.00	79.00	100.00
01-1200-410-07120	SpEd Software/Supplies	2,000.00	0.00	479.00	1,521.00	0.00	0.00
01-2200-410-01220	Administrative Office Supplies	4,000.00	0.00	1,724.05	1,580.73	695.22	17.38
01-2200-410-02220	Report Cards	5,000.00	0.00	0.00	0.00	5,000.00	100.00
01-2200-410-04220	Copier Paper	7,766.00	0.00	0.00	7,766.00	0.00	0.00
01-2540-410-01254	Plant Floor Supplies	5,000.00	0.00	107.80	4,892.20	0.00	0.00
01-2540-410-02254	Plant Cleaning Supplies	2,500.00	0.00	805.54	1,694.46	0.00	0.00
01-2540-410-03254	Plant General Supplies	4,000.00	0.00	3,107.81	3,099.82	(2,207.63)	(55.19)
01-2540-410-04254	Plant Paper Supplies	10,000.00	0.00	4,676.65	7,373.35	(2,050.00)	(20.50)
01-2540-410-05254	Plant Lighting Supplies	1,300.00	0.00	765.69	534.31	(0.00)	(0.00)
01-2540-410-06254	Plant Tools	500.00	0.00	41.53	458.47	0.00	0.00
01-2550-410-02254	Transportation Clean Supplies	150.00	0.00	0.00	0.00	150.00	100.00
01-2550-410-04254	Transportation Paper Supplies	200.00	0.00	0.00	0.00	200.00	100.00

Actual & Budgeted Expenses & Encumbrances

Report Sequence: Object

Account: First thru Last

Report Period: July 2015 thru December 2015

Level Of Detail: Account Number

Account Filter=01-####-###-####-###-####

Account Number	Account Description	Original Budget	Adjustment	Current Year Expenditure	Encumbrances	Balance Remaining	Percent Left
01-2600-410-01260	Technology Elementary Supplies	3,000.00	0.00	1,454.44	1,545.56	0.00	0.00
01-2600-410-02260	Technology Middle School Suppl	3,000.00	0.00	1,078.45	1,921.55	0.00	0.00
01-2600-410-03260	Technology Arts Supplies	470.00	0.00	0.00	0.00	470.00	100.00
01-2600-410-04260	Technology Tech Ed Supplies	500.00	0.00	0.00	300.00	200.00	40.00
01-2600-410-05260	Technology Library Supplies	1,485.00	0.00	0.00	1,485.00	0.00	0.00
01-2600-410-07260	Technology Admin Supplies	3,000.00	0.00	180.83	2,819.17	0.00	0.00
01-2600-410-08260	Technology Subscriptions	25,000.00	0.00	7,465.99	9,212.99	8,321.02	33.28
	**TOTAL ** Supplies	129,018.00	0.00	38,459.13	80,104.26	10,454.61	8.10
Heating Fuel							
01-2540-411-00254	Plant Fuel	105,000.00	0.00	71,816.10	33,183.90	(0.00)	(0.00)
	**TOTAL ** Heating Fuel	105,000.00	0.00	71,816.10	33,183.90	(0.00)	(0.00)
Transportation Fuel							
01-2550-412-01255	Diesel	35,500.00	0.00	28,814.53	0.00	6,685.47	18.83
01-2550-412-02255	Gasoline	15,000.00	0.00	2,160.03	7,368.04	5,471.93	36.48
	**TOTAL ** Transportation Fuel	50,500.00	0.00	30,974.56	7,368.04	12,157.40	24.07
Textbooks							
01-1100-420-01000	Elementary Supplemental Texts	300.00	0.00	0.00	0.00	300.00	100.00
01-1100-420-02000	Elementary Curriculum Upgrade	300.00	0.00	2,820.35	0.00	(2,520.35)	(840.12)
01-1100-420-04000	Elementary Periodicals	300.00	0.00	0.00	0.00	300.00	100.00
01-1101-420-01001	Middle School Supplemental Tex	300.00	0.00	0.00	0.00	300.00	100.00
01-1101-420-03001	Middle School Periodicals	300.00	0.00	0.00	0.00	300.00	100.00
01-1101-420-05001	Middle School Curriculum Upgra	300.00	0.00	754.95	0.00	(454.95)	(151.65)
01-1104-420-00004	World Language Textbooks	0.00	0.00	457.61	0.00	(457.61)	0.00
01-1200-420-00130	Specialized Text (NIMAS)	200.00	0.00	0.00	200.00	0.00	0.00
	**TOTAL ** Textbooks	2,000.00	0.00	4,032.91	200.00	(2,232.91)	(111.65)
Library Books							
01-1107-430-01007	Library Books Grades K-4	0.00	0.00	(29.99)	0.00	29.99	0.00
	**TOTAL ** Library Books	0.00	0.00	(29.99)	0.00	29.99	0.00
Equipment							
01-1100-540-00000	Elementary Equipment	350.00	0.00	0.00	0.00	350.00	100.00
01-1101-540-00001	Middle School Equipment	350.00	0.00	0.00	0.00	350.00	100.00
01-1101-540-00014	Middle School Equip(furniture)	1,000.00	0.00	0.00	0.00	1,000.00	100.00
01-1103-540-01003	Music Equipment	7,690.00	0.00	374.06	5,081.34	2,234.60	29.06
01-1109-540-01009	Phys Ed Equipment	6,000.00	0.00	0.00	0.00	6,000.00	100.00
01-1112-540-02012	Athletic Equipment	2,000.00	0.00	0.00	0.00	2,000.00	100.00
01-1200-540-01120	AT Equipment Rental	3,000.00	0.00	1,922.50	1,077.50	0.00	0.00
01-1200-540-02120	Adaptive Equipment	3,000.00	0.00	397.78	2,602.22	(0.00)	(0.00)

Actual & Budgeted Expenses & Encumbrances

Report Sequence: Object

Account: First thru Last

Report Period: July 2015 thru December 2015

Level Of Detail: Account Number

Account Filter=01-####-###-####-####

Account Number	Account Description	Original Budget	Adjustment	Current Year Expenditure	Encumbrances	Balance Remaining	Percent Left
01-1200-540-03120	Sp Ed Technology Equipment	2,500.00	0.00	0.00	2,500.00	0.00	0.00
01-2200-540-01220	Copier Lease	33,419.00	0.00	15,854.40	17,564.60	(0.00)	(0.00)
01-2200-540-02220	Administrative Equip/Furn	0.00	0.00	449.55	0.00	(449.55)	0.00
01-2540-540-00254	Plant Equipment	6,000.00	0.00	3,394.32	0.00	2,605.68	43.43
01-2600-540-01260	Technology Elementary Equip	11,800.00	0.00	0.00	11,800.00	0.00	0.00
01-2600-540-02260	Technology Middle School Equip	33,000.00	0.00	0.00	33,000.00	0.00	0.00
01-2600-540-03260	Technology Admin Equip	1,500.00	0.00	0.00	1,500.00	0.00	0.00
01-2600-540-05260	Technology Network Equip	3,222.00	0.00	0.00	3,222.00	0.00	0.00
01-2600-540-06260	Technology SpEd/Support Equip	3,480.00	0.00	0.00	3,480.00	0.00	0.00
	**TOTAL ** Equipment	118,311.00	0.00	22,392.61	81,827.66	14,090.73	11.91
Dues & Fees							
01-1113-640-01001	Robotic Competition Fees	2,000.00	0.00	1,794.13	205.87	(0.00)	(0.00)
01-1200-640-00120	SpEd Dues & Fees	1,000.00	0.00	565.10	434.90	(0.00)	(0.00)
01-2200-640-01120	Character Dev Train & Material	2,000.00	0.00	0.00	0.00	2,000.00	100.00
01-2200-640-01220	Dues & Fees	9,000.00	0.00	2,326.00	0.00	6,674.00	74.16
01-2200-640-02220	Board of Education Expenses	1,000.00	0.00	378.57	621.43	0.00	0.00
01-2200-640-03220	Professional Development	9,000.00	0.00	4,112.11	4,887.89	0.00	0.00
01-2200-640-04220	Principal's Discretionary Fund	800.00	0.00	520.00	280.00	0.00	0.00
01-2200-640-05220	Medical/Screenings	1,299.00	0.00	45.00	75.00	1,179.00	90.76
	**TOTAL ** Dues & Fees	26,099.00	0.00	9,740.91	6,505.09	9,853.00	37.75
Audit Adjustments							
01-2700-700-00000	Operating Transfers Out-Cafe	500.00	0.00	0.00	0.00	500.00	100.00
	**TOTAL ** Audit Adjustments	500.00	0.00	0.00	0.00	500.00	100.00
	General Fund (01) Totals	7,423,071.00	0.00	3,190,428.25	3,937,720.11	294,922.64	3.97
	Totals Consolidated Funds	7,423,071.00	0.00	3,190,428.25	3,937,720.11	294,922.64	3.97

Director of Pupil Personnel Service Report

January 21, 2016

Submitted By: Cynthia Ford

Ashford School's response to the increase of mental health needs of our student population: (Mental Health status is highly correlated with academic success)

The more services we are able to provide in district will assist in decreasing the need to outplace our students, which can cost anywhere from \$82,000 to \$180,000 depending on the needs of the individual. There will always be the need to outplace some students due to the severity of the disability, and inability to succeed to a general education classroom.

- School Psychologists:
 - One supports grades PreK-3.
 - Another supports grades 4-8.
- Contract with Clinical Psychologist to assist with diagnosis of students and act as a bridge between the home and school by assisting families with outside services for students.
- Contract with behavioral consultant to support behavior intervention plans.
- Behavior Intervention supports for students in grades 4-8 identified through 504 or Special Education with behavior difficulties. These supports also assist in supporting the students at risk.
 - Looking to add another Special Education teacher to provide these supports through early intervention in grades K-3.
- Provide supports and services for intensive special needs population.
- Contract with Occupational Therapist to address the increase in sensory needs in students and fine motor concerns. Increase students' core strength.
- Contract with Physical Therapist to address the gross motor concerns in our population.
- Contract with Speech Pathologist to assist with early intervention in PreK to assist with increase communication concerns in the population. Also provide services to our identified special education population in grades 4-8.
- Employ a Speech Pathologist to provide services to our identified special education population in grades PreK-3.
- Provide intervention services for at risk students in the areas of math (K-8), reading (K-8) and writing (7-8). In the upcoming year the hope is to provide the writing intervention in the grades K-4.

Role of the School Psychologist at Ashford School:

- Mobilize family, school, and community resources to enable the child to learn as effectively as possible in his or her educational program by consulting with our community Youth Services individual and our contracted Clinical Psychologist.

- Provide counseling (group and individual)
 - Conflict resolution and anger management
 - Develop appropriate social interaction skills
 - Assisting the child in understanding and accepting self and others.
- Collaborate with teachers and other support staff to develop positive behavioral intervention strategies and behavior intervention plans to increase academic success for students.
- Collaborate with Clinical Psychologist who is able to go into homes and meet with families to ensure they receive the outside mental health services the student may need.
- Collaborate with community Youth Services individual to identify at risk families and access financial assistance if needed.
- Participate in special education assessment and Individual Education Planning meetings.
- Conduct cognitive and behavioral assessments which are used for planning and placement decisions.
- Coordinate and assist with crisis intervention.
- Provide professional development to School Personnel around research based behavioral interventions for classroom management, de-escalation strategies and overall positive reinforcement within a classroom environment.
- Assist in developing and implementing educational programs for increasing academic success and motivation.
- Organize and facilitate Student Intervention Teams (SIT) to track student needs and target specific skills to increase grade level success and overall confidence for our student population.