

ANSONIA PUBLIC SCHOOLS BOARD OF EDUCATION

MINUTES

PLACE: ANSONIA HIGH SCHOOL, MEDIA CENTER DATE: 09 January 2019 TIME: 5:00 P.M.
FINANCE COMMITTEE MEETING CALLED TO ORDER BY: Chris Phipps, chair.

I. OPENING

- A. Pledge of Allegiance
- B. Roll Call

MEMBERS OF THE BOARD	PRESENT	ABSENT	LATE
MR. CHRIS PHIPPS	X		
MR. VINNY SCARLATTA		X	
MR. WILLIAM NIMONS	X		
TOTAL	2	1	

II. Public Comments

Mr. Phipps asked three times if anyone from the public wished to speak; There were no comments.

III. Discussion and possible action regarding proposed revision of the 2019-2020 FY budget.

Discussion:

Attachment #1

Mr. Phipps began the meeting, passing out the Board of Education's Proposed FY 2019-2020 budget. He asked Ms. Lisa Jones, School Business Administrator, to review the changes that were implemented after revisions were made to the Superintendent's Proposed FY 2019-2020 Budget. She said the additions that are noted in the outline, were for Mental Health Care Workers for the buildings as well an increase in building security at the request of the board during the last meeting. Ms. Jones said there is also an increase in Student Support, which is mirroring Derby School District where salaries are 8% higher than our district as well as per pupil spending. Ms. Jones said Student Support is the staff and/or teachers. She said there are also minor additions to the Special Education Department. Mr. Phipps said he understands that all needs were added to this new budget and then, if need be, we can try to make efforts to narrow down. Superintendent Merlone said every effort was made to implement positions and additions within the Alliance Grant.

Recommendation: To recommend to the full Board the approval of the Board of Education's proposed FY 2019-2020 Budget.

	MOTION	YES	NO	ABSTAIN
MR. WILLIAM NIMONS	1	X		
MR. CHRIS PHIPPS	2	X		
MR. VINNY SCARLATA				
TOTAL		2	0	0

Discussion:

Ms. Jones said all necessary paperwork has been completed and reports to the State have been submitted on behalf of the Board of Education. She said Mr. John Accavallo, from MAWC, Certified Public Accounts, has completed his Single Audit Report which has been handed out to each member. Ms. Jones said she asked Mr. Accavallo to speak with members and have any questions answered here tonight. Mr. Phipps asked if this was the same report that was shared with the Board of Aldermen who met on January 8, 2019. Mr. Accavallo said he did report his findings at the meeting but is not sure what was in their report. Mr. Accavallo said he would be happy to go over his report right now for the Finance Committee. Mr. Accavallo noted the findings are beginning on page 13 and members could follow along. He said the reports are to disclose any deficiency or weakness that if not addressed, can prove to cause imbalance or misstatement in the future. He said there were four findings, two of which are Food Service related and two are related to the City. Mr. Accavallo said there were two checks with regard to school Food Service that were written and held or not cashed within 60 days. Mr. Phipps asked what the checks were for. Mr. Accavallo said he believed equipment purchase and vehicle purchase. He said he understands that the equipment service check might have been held upon completion of work or job completion. He said a better fix instead of holding until completion would be to not even request the check until the job is complete. He said the next amount is regarding Food Service Payroll. He said the numbers are understated as of June 30, 2018. Mr. Accavallo said the fix would be to draft the account directly utilizing a Payroll Company such as ADP. Ms. Jones asked if she can add that this was the first year that the Food Service Department has been reimbursing for payroll. She said it was being done quarterly and they have recently switched to occur monthly. She said there has also been a Phoenix account set up to reimburse the Board of Ed. He said the fix for the payroll lag as well as the equipment charge not being spent are both easy fixes for the future. Mr. Accavallo said the next finding was between the Board of Ed and the City ledger not agreeing. He said sometime in March there was a communication breakdown with the issue of the reduction of \$600,000. He said this hurt the reconciliation process and there were two findings, one for \$97,000 and one for \$108,000 that were reported on the Board of Education's records. He said if reconciliation was happening on a month to month basis, this would not happen. He also said an activity report implemented would be working in the correct direction. He said if there is a self-balancing set of accounts through Phoenix, this would be the fix. Mr. Accavallo said he would like to note that with all of the school districts, this is not something that gets done regularly. He said what is happening is very common among school systems. He said when this idea was brought to Ms. Jones' attention, she got right on the phone and made an aggressive approach to try and setup and get information regarding the setup of the system. Mr. Accavallo said the other key problem, which caused a missing piece, was the turnover of a Chief Accounting position in the Central Office. He said when this employee left and went over to a City of Ansonia position, there was no cross-training. He said a written policy procedural manual including cross-training staff will ensure this does not happen in the future. Mr. Nimons asked if the findings and reports are sent to the City Clerk located at City Hall. Ms. Jones said yes, they do get brought to the Clerk's Office. She said she also knows that read access was given to Mr. Rich Bshara from the City. Mr. Accavallo said there is a much stronger emphasis this year, more than any other year, and the state is very interested. Ms. Jones said a major issue was an incident regarding insurance costs. She said these were funds that came out of Excess Cost and due to miscommunication, it was never mentioned this year. She said she later saw the amounts were charged by the city without reflecting in the Board of Ed expenditures. She said she requested the information from the city, and is expecting to hear from them regarding a process to be setup. Mr. Nimons asked if he is correct in saying the city made debits by taking from cash without providing documentation. Ms. Jones confirmed the ledger shows expenditures coming from the city. She said in reality, it should and has always been, the Board sending journal entries and then the city would debit the amount. She said there was always communication before the cash was taken. Mr. Accavallo said something needs to happen because too much time and effort is being put into something that is not going to the kids and he will note this in his findings as well. He said there was a lot more intervention needed this year due to the \$600,000 budget cut. Mr. Accavallo said it is possible if the adjusted budget changes, this will decrease the deficit by \$100,000. Mr. Accavallo said the city decreased the approved budget and they cannot do that. He said statute #10-222 would mean this is a violation, once the city gives money for school operations and a budget is set up, the funds are not to be touched. Mr. Nimons asked Mr. Accavallo if the city asked his opinion before making the decision to take away the funds. Mr. Accavallo said they did not. He said he did speak to them a few times after and gave his opinion, but not prior to.

Mr. Accavallo said he recommends that the Board only issue Purchase Orders for amounts funded by the current budget so not to go over. Ms. Jones said the only way this can occur is by an individual at Central Office, not the individual issuing the Purchase Order. She said she also wants to add, the budget was not overspent. She said it was the IBNR Insurance amount that was reduced and then created a difference in the budgeted amount. She said the matter is not that of overspending. She said there was another amount regarding copays as well as salaries showing up

as expenses that created an overage in March. Mr. Accavallo said the majority is due to the IBNR charges being more significant and this was the occurrence he was referring to in March. He said in the budget, there can be transfers done that will prevent this from happening in the future. He said moving the numbers is a safeguard as well as closing out Purchase Orders on a regular basis. Tution costs and Delta T were two projections that were in need of increases and she is going to be pro-active for the future regarding expenditures.

Mr. Phipps said the deficiencies are minor and can easily be fixed moving forward. Mr. Accavallo agreed and said he is confident recommendations will be utilized.

The Board thanked Mr. Accavallo for attending and answering all questions.

V. Public Comments

There were no comments from the public.

VI. Adjournment

Motion: to adjourn at 5:55 p.m.

	MOTION	YES	NO	ABSTAIN
MR. WILLIAM NIMONS	1	X		
MR. CHRIS PHIPPS	2	X		
MR. VINNY SCARLATA				
TOTAL		2	0	

Respectfully submitted,



Cassie Venson
Recording Secretary
Date 1/11/19

ANSONIA PUBLIC SCHOOLS

Board of Education's Proposed FY 2019-2020 Budget



January 9, 2019

2019-20 OBJECT SUMMARY REPORT

Ansonia Bd of Ed

Fiscal Year 2018 - 2019

	Approved 18-19	Adj Budget	Admin Request	Supers Request	BOE Approved	Adopted	Difference	% Diff
111 Certified Salaries	\$10,758,045.00	\$10,758,045.00	\$1,645,171.00	\$13,955,187.00	\$0.00	\$0.00	\$3,197,142.00	29.72%
112 Non-Certified Salaries	\$3,068,579.00	\$3,068,579.00	\$1,745,246.00	\$3,256,637.00	\$0.00	\$0.00	\$188,058.00	6.13%
120 Other Personnel	\$195,504.00	\$197,865.00	\$197,595.00	\$211,008.00	\$0.00	\$0.00	\$13,143.00	6.64%
130 Salaries-Overtime	\$33,000.00	\$33,000.00	\$39,000.00	\$39,000.00	\$0.00	\$0.00	\$6,000.00	18.18%
200 Employee Benefits	\$5,182,457.00	\$5,182,457.00	\$626,600.00	\$6,048,425.00	\$0.00	\$0.00	\$865,968.00	16.71%
322 Instr. Prog. Improvement	\$76,735.00	\$76,735.00	\$87,300.00	\$87,300.00	\$0.00	\$0.00	\$10,565.00	13.77%
330 Prof./Tech. Services	\$542,325.00	\$542,325.00	\$571,380.00	\$571,380.00	\$0.00	\$0.00	\$29,055.00	5.36%
340 Substitutes	\$284,996.00	\$284,996.00	\$236,000.00	\$286,000.00	\$0.00	\$0.00	\$1,004.00	0.35%
410 Public Utilities	\$868,689.00	\$868,689.00	\$949,268.00	\$949,268.00	\$0.00	\$0.00	\$80,579.00	9.28%
420 Field Maint.	\$5,000.00	\$5,000.00	\$7,500.00	\$7,500.00	\$0.00	\$0.00	\$2,500.00	50.00%
430 Repairs & Maintenance	\$707,150.00	\$707,150.00	\$808,843.00	\$808,843.00	\$0.00	\$0.00	\$101,693.00	14.38%
440 Rentals	\$18,975.00	\$18,975.00	\$19,100.00	\$22,100.00	\$0.00	\$0.00	\$3,125.00	16.47%
490 Purchased Services	\$1,161,712.00	\$1,161,712.00	\$105,150.00	\$1,556,619.00	\$0.00	\$0.00	\$394,907.00	33.99%
510 Pupil Transportation	\$2,287,052.00	\$2,287,052.00	\$1,845,350.00	\$2,328,690.00	\$0.00	\$0.00	\$41,638.00	1.82%
511 Transportation Other (NP)	\$281,550.00	\$281,550.00	\$319,730.00	\$319,730.00	\$0.00	\$0.00	\$38,180.00	13.56%
520 Liability Insurance	\$209,690.00	\$209,690.00	\$195,000.00	\$210,131.00	\$0.00	\$0.00	\$441.00	0.21%
530 Printing	\$18,100.00	\$18,100.00	\$12,550.00	\$12,550.00	\$0.00	\$0.00	(\$5,550.00)	-30.66%
531 Postage	\$13,200.00	\$13,200.00	\$10,100.00	\$10,100.00	\$0.00	\$0.00	(\$3,100.00)	-23.48%
540 Advertising	\$2,000.00	\$2,000.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	(\$1,000.00)	-50.00%
560 Tuition	\$4,039,048.00	\$4,039,048.00	\$5,170,023.00	\$5,170,023.00	\$0.00	\$0.00	\$1,130,975.00	28.00%
580 Travel/Other Transp.	\$68,524.00	\$68,524.00	\$69,700.00	\$61,149.00	\$0.00	\$0.00	\$12,625.00	18.42%
590 Telephone	\$95,121.00	\$95,121.00	\$99,700.00	\$84,425.00	\$0.00	\$0.00	(\$10,696.00)	-11.24%
611 Instructional Supplies	\$129,572.00	\$129,572.00	\$113,939.00	\$98,939.00	\$0.00	\$0.00	(\$30,633.00)	-23.64%
613 Maintenance Supplies	\$115,800.00	\$115,800.00	\$135,800.00	\$135,800.00	\$0.00	\$0.00	\$20,000.00	17.27%
620 Heat Energy	\$305,000.00	\$305,000.00	\$334,500.00	\$334,500.00	\$0.00	\$0.00	\$29,500.00	9.67%
641 Textbooks	\$82,084.00	\$82,084.00	\$77,746.00	\$77,746.00	\$0.00	\$0.00	(\$4,338.00)	-5.28%
642 Periodicals	\$8,709.00	\$8,709.00	\$8,709.00	\$8,709.00	\$0.00	\$0.00	\$0.00	0.00%

2019-20 OBJECT SUMMARY REPORT

Ansonia Bd of Ed

Fiscal Year 2018 - 2019

		Approved 18-19	Adj Budget	Admin Reques	Supers Reques	BOE Approved	Adopted	Difference	% Diff
643	Library Books	\$30,425.00	\$30,425.00	\$20,925.00	\$20,925.00	\$0.00	\$0.00	(\$9,500.00)	-31.22%
689	Technology Supplies	\$25,940.00	\$25,940.00	\$26,000.00	\$26,000.00	\$0.00	\$0.00	\$60.00	0.23%
690	Other Supplies/Materials	\$128,223.00	\$128,223.00	\$121,888.00	\$113,888.00	\$0.00	\$0.00	(\$14,335.00)	-11.18%
730	New Equipment	\$56,065.00	\$56,065.00	\$61,609.00	\$71,609.00	\$0.00	\$0.00	\$15,544.00	27.72%
731	Replacement Equipment	\$59,942.00	\$59,942.00	\$77,446.00	\$88,946.00	\$0.00	\$0.00	\$29,004.00	48.39%
732	Technology Equipment	\$98,288.00	\$95,927.00	\$95,000.00	\$95,000.00	\$0.00	\$0.00	(\$927.00)	-0.97%
733	Tech Software	\$40,354.00	\$40,354.00	\$75,654.00	\$75,654.00	\$0.00	\$0.00	\$35,300.00	87.48%
734	Capital Improvements	\$30,000.00	\$30,000.00	\$383,500.00	\$383,500.00	\$0.00	\$0.00	\$353,500.00	1178.33%
810	Dues and Fees	\$42,630.00	\$42,630.00	\$39,200.00	\$39,200.00	\$0.00	\$0.00	(\$3,430.00)	-8.05%
890	Adult Education	\$190,000.00	\$190,000.00	\$188,904.00	\$188,904.00	\$0.00	\$0.00	(\$1,096.00)	-0.58%
892	ADJUSTMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-100.00%
Fund 10	Education Budget	\$31,260,484.00	\$31,260,484.00	\$16,522,126.00	\$37,776,385.00	\$0.00	\$0.00	\$6,515,901.00	20.84%
Grand Total for Report		\$31,260,484.00	\$31,260,484.00	\$16,522,126.00	\$37,776,385.00	\$0.00	\$0.00	\$6,515,901.00	20.84%

Superintendent's Approved 2019 - 2020 Budget			\$35,728,594
	BOE Additions:		
4	School Security Officer	\$30,000	\$120,000
4	School Social Workers	\$80,000	\$320,000
1	Middle School Dean of Discipline	\$89,474	\$89,474
1	Full Time Special Ed. Supervisor	\$90,000	\$90,000
1	Full Time PPT Chairperson	\$60,000	\$60,000
1	Full Time PPT Secretary	\$40,000	\$40,000
1	Percent increase in Student Supports	8%	\$994,939
	Employee Benefits		\$333,378
	Total Additions:		\$2,047,791
	BOE 2019 - 2020 Proposed Budget		\$37,776,385
		Dollars	Percentage
2019 - 2020 BOE Proposed Increase (Using \$31,260,484)		\$6,515,901	20.84%

Prior YTD Expend - Current YTD Expend - Proposed

Ansonia Bd of Ed

Fiscal Year 2018 - 2019

	2017 - 2018 YTD Expended	2018 - 2019 Budget	2018 - 2019 YTD Expended	Admin Request	Supers Request	BOE Approved	Adopted	Approved Budget	Dollar Change	% Change
1-10-111-1000-01-21300 Teachers	\$3,115,285.22	\$2,625,318.00	\$1,202,519.37	\$0.00	\$3,749,695.00	\$0.00	\$0.00	\$0.00	\$1,124,377.00	42.83%
1-10-111-1000-01-21302 Teacher Stipends	\$0.00	\$70,150.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$70,150.00)	-100.00%
1-10-112-1000-01-21615 Aides	\$0.00	\$0.00	\$11,080.00	\$0.00	\$19,400.00	\$0.00	\$0.00	\$0.00	\$19,400.00	-100.00%
1-10-340-1000-01-21321 Substitutes	\$116,423.14	\$55,998.00	\$28,124.94	\$0.00	\$60,000.00	\$0.00	\$0.00	\$0.00	\$4,002.00	7.15%
1-10-430-1000-01-72020 Maintenance Contracts	\$63,262.34	\$46,000.00	\$28,995.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$46,000.00)	-100.00%
1-10-430-1000-01-72021 Media Repairs	\$0.00	\$400.00	\$0.00	\$400.00	\$400.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-10-490-1000-01-62000 Purchased Services	\$3,224.20	\$7,100.00	\$1,230.00	\$7,100.00	\$7,100.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-10-530-1000-01-13140 Printing	\$3,545.00	\$9,000.00	\$200.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	(\$4,000.00)	-44.44%
1-10-531-1000-01-13105 Postage	\$775.94	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-10-580-1000-01-25000 Field Trips	\$268.13	\$3,400.00	\$267.80	\$3,400.00	\$3,400.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-10-580-1000-01-25020 Travel	\$722.00	\$3,500.00	\$105.50	\$3,500.00	\$3,500.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-10-611-1000-01-24500 Instructional Supplies	\$23,572.58	\$39,864.00	\$14,785.94	\$29,864.00	\$29,864.00	\$0.00	\$0.00	\$0.00	(\$10,000.00)	-25.09%
1-10-641-1000-01-22010 Textbooks	\$22,697.32	\$38,496.00	\$6,117.91	\$38,496.00	\$38,496.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-10-690-1000-01-25010 Non Instructional Supplies	\$10,155.67	\$26,090.00	\$6,191.74	\$20,090.00	\$20,090.00	\$0.00	\$0.00	\$0.00	(\$6,000.00)	-23.00%
1-10-690-1000-01-25070 Guidance	\$0.00	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-10-730-1000-01-91000 New Equipment	\$4,141.50	\$11,509.00	\$324.88	\$21,509.00	\$28,509.00	\$0.00	\$0.00	\$0.00	\$17,000.00	147.71%
1-10-731-1000-01-91100 Replacement Equipment	\$1,618.31	\$17,846.00	\$1,278.50	\$17,846.00	\$17,846.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-10-733-1000-01-91200 Library Tech. Software	\$33,447.37	\$35,554.00	\$34,942.09	\$50,554.00	\$50,554.00	\$0.00	\$0.00	\$0.00	\$15,000.00	42.19%
1000 Regular Programs	\$3,399,138.72	\$2,997,725.00	\$1,336,166.92	\$205,259.00	\$4,041,354.00	\$0.00	\$0.00	\$0.00	\$1,043,629.00	34.81%
1-10-112-2100-01-21500 Secretary - Guidance	\$37,499.95	\$41,221.00	\$24,369.62	\$0.00	\$41,350.00	\$0.00	\$0.00	\$0.00	\$129.00	0.31%
1-10-112-2100-01-41011 Nurse	\$50,405.58	\$49,386.00	\$21,423.15	\$0.00	\$51,314.00	\$0.00	\$0.00	\$0.00	\$1,928.00	3.90%
1-10-112-2100-01-41021 Sub. Nurses	\$1,245.50	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-10-440-2100-01-45001 Graduation Rentals	(\$407.50)	\$800.00	\$0.00	\$800.00	\$800.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-10-690-2100-01-42000 Nurse Supplies	\$450.89	\$3,100.00	\$331.67	\$3,100.00	\$3,100.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
2100 Pupil Services	\$89,194.42	\$95,507.00	\$46,124.44	\$3,900.00	\$97,564.00	\$0.00	\$0.00	\$0.00	\$2,057.00	2.15%
1-10-322-2210-01-25040 Professional Development	\$850.00	\$8,000.00	\$290.00	\$18,000.00	\$18,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	125.00%
1-10-322-2210-01-25045 Student Services	\$367.50	\$1,000.00	\$163.48	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	200.00%
1-10-810-2210-01-25060 Membership/Dues	\$8,125.00	\$8,195.00	\$7,224.00	\$8,195.00	\$8,195.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
2210 Improvement Instr. Serv.	\$9,342.50	\$17,195.00	\$7,677.48	\$29,195.00	\$29,195.00	\$0.00	\$0.00	\$0.00	\$12,000.00	69.79%
1-10-642-2220-01-24029 Periodicals	\$5,705.64	\$8,409.00	\$4,121.19	\$8,409.00	\$8,409.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-10-643-2220-01-23020 Library Books	\$11,999.84	\$29,425.00	\$7,465.33	\$20,425.00	\$20,425.00	\$0.00	\$0.00	\$0.00	(\$9,000.00)	-30.59%
1-10-690-2220-01-23021 Media Supplies	\$6,944.98	\$13,520.00	\$2,263.44	\$8,520.00	\$8,520.00	\$0.00	\$0.00	\$0.00	(\$5,000.00)	-36.98%
2220 Educational Media	\$24,650.46	\$51,354.00	\$13,879.96	\$37,354.00	\$37,354.00	\$0.00	\$0.00	\$0.00	(\$14,000.00)	-27.26%
1-10-111-2400-01-21100 Principals	\$401,421.34	\$391,780.00	\$150,684.60	\$0.00	\$404,716.00	\$0.00	\$0.00	\$0.00	\$12,936.00	3.30%
1-10-112-2400-01-21500 Secretaries	\$117,681.06	\$91,608.00	\$57,375.11	\$0.00	\$163,381.00	\$0.00	\$0.00	\$0.00	\$71,773.00	78.35%
2400 Principals Office	\$519,102.40	\$483,388.00	\$208,059.71	\$0.00	\$568,097.00	\$0.00	\$0.00	\$0.00	\$84,709.00	17.52%
1-10-590-2600-01-64001 Telephone	\$13,332.94	\$23,775.00	\$8,385.92	\$23,775.00	\$17,000.00	\$0.00	\$0.00	\$0.00	(\$6,775.00)	-28.50%
2600 Plant Operation/Maint.	\$13,332.94	\$23,775.00	\$8,385.92	\$23,775.00	\$17,000.00	\$0.00	\$0.00	\$0.00	(\$6,775.00)	-28.50%

Prior YTD Expend - Current YTD Expend - Proposed

Ansonia Bd of Ed

Fiscal Year 2018 - 2019

	2017 - 2018 YTD Expended	2018 - 2019 Budget	2018 - 2019 YTD Expended	Admin Request	Supers Request	BOE Approved	Adopted	Approved Budget	Dollar Change	% Change
1-10-11-1000-02-21300 Teachers					\$1,686,320.00					
1-10-11-1000-02-21302 Teacher Stipends	\$1,378,189.47	\$1,280,006.00	\$450,598.08	\$1,077,585.00	\$8,750.00	\$0.00	\$0.00	\$0.00	\$406,314.00	31.74%
1-10-11-1000-02-21605 Aides	\$0.00	\$18,750.00	\$0.00	\$0.00	\$47,250.00	\$0.00	\$0.00	\$0.00	(\$10,000.00)	-53.33%
1-10-11-1000-02-21605 Aides	\$36,196.39	\$42,300.00	\$14,549.45	\$0.00	\$75,000.00	\$0.00	\$0.00	\$0.00	\$4,950.00	11.70%
1-10-340-1000-02-21322 Substitutes	\$46,103.20	\$65,998.00	\$27,294.40	\$75,000.00	\$75,000.00	\$0.00	\$0.00	\$0.00	\$9,002.00	13.64%
1-10-430-1000-02-72030 Maintenance Contracts	\$45,470.73	\$39,000.00	\$22,447.12	\$42,500.00	\$42,500.00	\$0.00	\$0.00	\$0.00	\$3,500.00	8.97%
1-10-490-1000-02-62000 Purchased Services	\$1,624.00	\$7,100.00	\$845.00	\$3,650.00	\$3,650.00	\$0.00	\$0.00	\$0.00	(\$3,450.00)	-48.59%
1-10-530-1000-02-13140 Printing	\$0.00	\$2,000.00	\$260.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-10-531-1000-02-13105 Postage	\$196.00	\$1,500.00	\$196.00	\$1,100.00	\$1,100.00	\$0.00	\$0.00	\$0.00	(\$400.00)	-26.67%
1-10-580-1000-02-25000 Field Trips	\$1,072.00	\$5,000.00	\$0.00	\$3,500.00	\$3,500.00	\$0.00	\$0.00	\$0.00	(\$1,500.00)	-30.00%
1-10-611-1000-02-24500 Instructional Supplies	\$4,100.07	\$23,633.00	\$12,342.37	\$20,500.00	\$20,500.00	\$0.00	\$0.00	\$0.00	(\$3,133.00)	-13.26%
1-10-641-1000-02-22005 Textbooks	\$0.00	\$10,088.00	\$0.00	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	(\$7,088.00)	-70.26%
1-10-690-1000-02-25010 Non Instructional-Supplies	\$1,024.35	\$500.00	\$665.59	\$3,500.00	\$3,500.00	\$0.00	\$0.00	\$0.00	\$3,000.00	600.00%
1-10-690-1000-02-25070 School Activities-Clubs	\$514.68	\$1,460.00	\$0.00	\$3,500.00	\$3,500.00	\$0.00	\$0.00	\$0.00	\$2,040.00	139.73%
1-10-730-1000-02-91000 New Equipment	\$186.02	\$4,500.00	\$1,952.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$4,500.00)	-100.00%
1-10-731-1000-02-91100 Replacement Equipment	\$0.00	\$800.00	\$105.00	\$7,500.00	\$7,500.00	\$0.00	\$0.00	\$0.00	\$6,700.00	837.50%
1-10-733-1000-02-91200 Technology Software	\$0.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00	-100.00%
1000 Regular Programs	\$1,514,676.91	\$1,502,635.00	\$531,266.00	\$1,263,335.00	\$1,928,070.00	\$0.00	\$0.00	\$0.00	\$425,435.00	28.31%
1-10-112-2100-02-21660 Attendance Officer	\$15,102.35	\$18,278.00	\$6,925.15	\$18,664.00	\$16,361.00	\$0.00	\$0.00	\$0.00	(\$1,917.00)	-10.49%
1-10-112-2100-02-41012 Nurse	\$45,934.70	\$48,936.00	\$20,831.01	\$0.00	\$49,918.00	\$0.00	\$0.00	\$0.00	\$982.00	2.01%
1-10-112-2100-02-41022 Sub. Nurse	\$3,971.50	\$0.00	\$364.25	\$0.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00	-100.00%
1-10-690-2100-02-42000 Nurse Supplies	\$785.11	\$1,200.00	\$905.91	\$1,300.00	\$1,300.00	\$0.00	\$0.00	\$0.00	\$100.00	8.33%
2100 Pupil Services	\$65,793.66	\$68,414.00	\$29,026.32	\$19,964.00	\$70,579.00	\$0.00	\$0.00	\$0.00	\$2,165.00	3.16%
1-10-322-2210-02-25040 Professional Development	\$595.00	\$5,000.00	\$1,400.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	100.00%
1-10-322-2210-02-25045 Student Assessment	\$0.00	\$3,100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$3,100.00)	-100.00%
1-10-810-2210-02-25060 Membership/Dues	\$0.00	\$860.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$860.00)	-100.00%
2210 Improvement Instr. Serv.	\$595.00	\$8,960.00	\$1,400.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$1,040.00	11.61%
1-10-643-2220-02-23015 Library Books	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$500.00)	-100.00%
2220 Educational Media	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$500.00)	-100.00%
1-10-111-2400-02-21100 Principals					\$348,534.00					
1-10-112-2400-02-21505 Secretaries	\$135,696.00	\$248,980.00	\$86,596.90	\$0.00	\$41,335.00	\$0.00	\$0.00	\$0.00	\$99,554.00	39.98%
2400 Principals Office	\$37,983.59	\$41,221.00	\$21,393.12	\$0.00	\$389,869.00	\$0.00	\$0.00	\$0.00	\$114.00	0.28%
1-10-590-2600-02-64002 Telephone	\$173,679.59	\$290,201.00	\$107,990.02	\$0.00	\$8,250.00	\$0.00	\$0.00	\$0.00	\$99,668.00	34.34%
2600 Plant Operation/Maint.	\$8,586.16	\$14,751.00	\$4,541.19	\$15,250.00	\$8,250.00	\$0.00	\$0.00	\$0.00	(\$6,501.00)	-44.07%
1-10-111-1000-03-21300 Teachers					\$2,044,212.00					
1-10-111-1000-03-21302 Teacher Stipends	\$2,023,429.05	\$1,377,495.00	\$622,355.88	\$0.00	\$18,500.00	\$0.00	\$0.00	\$0.00	\$666,717.00	48.40%
1-10-112-1000-03-21600 Aides	\$0.00	\$18,750.00	\$0.00	\$0.00	\$35,807.00	\$0.00	\$0.00	\$0.00	(\$250.00)	-1.33%
1-10-340-1000-03-21321 Substitutes	\$35,807.52	\$66,019.00	\$13,388.52	\$0.00	\$55,000.00	\$0.00	\$0.00	\$0.00	(\$30,212.00)	-45.76%
1-10-430-1000-03-72010 Maintenance Contracts	\$73,497.60	\$55,000.00	\$17,278.28	\$55,000.00	\$40,700.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-10-490-1000-03-62000 Purchased Services	\$39,140.12	\$35,000.00	\$18,635.92	\$40,700.00	\$40,700.00	\$0.00	\$0.00	\$0.00	\$5,700.00	16.29%
1-10-490-1000-03-62000 Purchased Services	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$500.00)	-100.00%

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	2017 - 2018 YTD Expended	2018 - 2019 Budget	2018 - 2019 YTD Expended	Admin Request	Supers Request	BOE Approved	Adopted	Approved Budget	Dollar Change	% Change
1-10-530-1000-03-13140 Printing	\$1,692.00	\$3,000.00	\$860.00	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-10-531-1000-03-13105 Postage	\$500.00	\$300.00	\$0.00	\$300.00	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-10-580-1000-03-25020 Travel / Field Trips	\$520.00	\$5,500.00	\$0.00	\$5,500.00	\$5,500.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-10-611-1000-03-24500 Instructional Supplies	\$4,076.32	\$16,000.00	\$12,173.03	\$16,000.00	\$16,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-10-641-1000-03-22000 Textbooks	\$2,527.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	-100.00%
1-10-690-1000-03-25010 Non Instructional - Supplies	\$1,914.06	\$11,000.00	\$3,146.46	\$11,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	(\$8,000.00)	-72.73%
1-10-730-1000-03-91000 New Equipment	\$0.00	\$8,000.00	\$0.00	\$8,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	(\$5,000.00)	-62.50%
1-10-731-1000-03-91100 Replacement Equipment	\$0.00	\$10,000.00	\$0.00	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	50.00%
1000 Regular Programs	\$2,183,103.67	\$1,606,564.00	\$687,838.09	\$159,500.00	\$2,245,019.00	\$0.00	\$0.00	\$0.00	\$638,455.00	39.74%
1-10-112-2100-03-41010 Nurse	\$37,723.16	\$48,936.00	\$14,730.55	\$0.00	\$49,918.00	\$0.00	\$0.00	\$0.00	\$982.00	2.01%
1-10-112-2100-03-41020 Sub Nurse	\$904.75	\$0.00	\$5,997.17	\$0.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00	-100.00%
1-10-440-2100-03-45002 Music Instruments	\$485.59	\$500.00	\$278.41	\$300.00	\$300.00	\$0.00	\$0.00	\$0.00	(\$200.00)	-40.00%
1-10-690-2100-03-42000 Nurse Supplies	\$415.81	\$2,000.00	\$1,248.26	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$500.00	25.00%
2100 Pupil Services	\$39,529.31	\$51,436.00	\$22,254.39	\$2,800.00	\$55,718.00	\$0.00	\$0.00	\$0.00	\$4,282.00	8.32%
1-10-322-2210-03-25040 Professional Development	\$727.87	\$5,000.00	\$418.87	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-10-322-2210-03-25041 Parent / Student Program	\$1,350.00	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-10-322-2210-03-25045 Student Assessment /	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-10-810-2210-03-25060 Membership/Dues	\$89.00	\$420.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$420.00)	-100.00%
2210 Improvement Instr. Serv.	\$2,166.87	\$8,420.00	\$418.87	\$8,000.00	\$8,000.00	\$0.00	\$0.00	\$0.00	(\$420.00)	-4.99%
1-10-111-2400-03-21100 Principals	\$227,514.62	\$248,980.00	\$73,954.60	\$0.00	\$259,060.00	\$0.00	\$0.00	\$0.00	\$10,080.00	4.05%
1-10-112-2400-03-21510 Secretaries	\$76,188.30	\$81,943.00	\$34,348.22	\$0.00	\$104,964.00	\$0.00	\$0.00	\$0.00	\$23,021.00	28.09%
2400 Principals Office	\$303,702.92	\$330,923.00	\$108,302.82	\$0.00	\$364,024.00	\$0.00	\$0.00	\$0.00	\$33,101.00	10.00%
1-10-590-2600-03-64000 Telephone	\$11,482.62	\$17,000.00	\$4,901.37	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	(\$2,000.00)	-11.76%
2600 Plant Operation/Maint.	\$11,482.62	\$17,000.00	\$4,901.37	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	(\$2,000.00)	-11.76%
1-10-111-1000-04-21300 Teachers	\$1,856,889.45	\$1,833,166.00	\$602,013.45	\$0.00	\$2,040,905.00	\$0.00	\$0.00	\$0.00	\$207,739.00	11.33%
1-10-111-1000-04-21302 Teacher Stipends	\$0.00	\$13,504.00	\$0.00	\$0.00	\$13,540.00	\$0.00	\$0.00	\$0.00	\$36.00	0.27%
1-10-112-1000-04-21600 Aides	\$47,563.93	\$70,203.00	\$14,643.14	\$0.00	\$259,060.00	\$0.00	\$0.00	\$0.00	\$188,857.00	269.02%
1-10-340-1000-04-21320 Substitutes	\$42,303.08	\$75,000.00	\$20,959.05	\$80,000.00	\$80,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	6.67%
1-10-430-1000-04-65001 Repair and Maintenance	\$0.00	\$72,000.00	\$0.00	\$72,000.00	\$72,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-10-430-1000-04-72010 Maintenance Contracts	\$39,547.76	\$26,000.00	\$15,614.02	\$26,000.00	\$26,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-10-490-1000-04-62000 Purchased Services	\$0.00	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-10-530-1000-04-13140 Printing	\$1,126.00	\$3,000.00	\$882.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	(\$1,000.00)	-33.33%
1-10-531-1000-04-13105 Postage	\$200.00	\$1,100.00	\$200.00	\$900.00	\$900.00	\$0.00	\$0.00	\$0.00	(\$200.00)	-18.18%
1-10-580-1000-04-25000 Field Trips	\$0.00	\$800.00	\$0.00	\$700.00	\$700.00	\$0.00	\$0.00	\$0.00	(\$100.00)	-12.50%
1-10-580-1000-04-25020 Travel	\$0.00	\$300.00	\$0.00	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	(\$200.00)	-66.67%
1-10-611-1000-04-24500 Instructional Supplies	(\$421.12)	\$30,000.00	\$9,692.81	\$30,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	(\$15,000.00)	-50.00%
1-10-641-1000-04-22000 Textbooks	\$2,040.00	\$4,000.00	\$0.00	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	(\$1,000.00)	-25.00%
1-10-690-1000-04-25010 Non Instructional Supplies	\$792.32	\$17,000.00	\$9,327.90	\$17,000.00	\$17,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-10-690-1000-04-25070 Student Activities-Clubs	\$0.00	\$1,200.00	\$39.98	\$1,100.00	\$1,100.00	\$0.00	\$0.00	\$0.00	(\$100.00)	-8.33%

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	2017 - 2018 YTD Expended	2018 - 2019 Budget	2018 - 2019 YTD Expended	Admin Request	Supers Request	BOE Approved	Adopted	Approved Budget	Dollar Change	% Change
1-10-730-1000-04-91000 New Equipment	\$0.00	\$4,000.00	\$0.00	\$4,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	(\$2,000.00)	-50.00%
1-10-731-1000-04-91100 Replacement Equipment	\$0.00	\$6,000.00	\$0.00	\$7,000.00	\$3,500.00	\$0.00	\$0.00	\$0.00	(\$2,500.00)	-41.67%
1-10-733-1000-04-91200 Technology Software	\$0.00	\$300.00	\$0.00	\$400.00	\$400.00	\$0.00	\$0.00	\$0.00	\$100.00	33.33%
1000 Regular Programs	\$1,990,041.42	\$2,158,073.00	\$673,372.35	\$244,700.00	\$2,537,705.00	\$0.00	\$0.00	\$0.00	\$379,632.00	17.59%
1-10-111-2100-04-41030 School Social Workers	\$55,939.00	\$0.00	\$26,303.69	\$0.00	\$59,349.00	\$0.00	\$0.00	\$0.00	\$59,349.00	-100.00%
1-10-112-2100-04-41010 Nurse	\$61,967.00	\$48,936.00	\$31,950.70	\$0.00	\$49,914.00	\$0.00	\$0.00	\$0.00	\$978.00	2.00%
1-10-112-2100-04-41020 Sub Nurse	\$1,880.00	\$0.00	\$1,996.77	\$0.00	\$1,700.00	\$0.00	\$0.00	\$0.00	\$1,700.00	-100.00%
1-10-690-2100-04-42000 Nurses' Supplies	\$660.48	\$1,400.00	\$1,280.06	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$100.00	7.14%
2100 Pupil Services	\$120,646.48	\$50,336.00	\$61,531.22	\$1,500.00	\$112,463.00	\$0.00	\$0.00	\$0.00	\$62,127.00	123.42%
1-10-322-2210-04-25040 Professional Development	\$595.00	\$500.00	\$0.00	\$600.00	\$600.00	\$0.00	\$0.00	\$0.00	\$100.00	20.00%
1-10-322-2210-04-25045 Student Assessment /	\$0.00	\$2,300.00	\$0.00	\$2,200.00	\$2,200.00	\$0.00	\$0.00	\$0.00	(\$100.00)	-4.35%
1-10-810-2210-04-25060 Membership/Dues	\$239.00	\$700.00	\$219.00	\$500.00	\$600.00	\$0.00	\$0.00	\$0.00	(\$200.00)	-28.57%
2210 Improvement Instr. Serv.	\$834.00	\$3,500.00	\$219.00	\$3,300.00	\$3,300.00	\$0.00	\$0.00	\$0.00	(\$200.00)	-5.71%
1-10-642-2220-04-24028 Periodicals	\$0.00	\$300.00	\$109.95	\$300.00	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-10-643-2220-04-23000 Library Books	\$0.00	\$500.00	\$0.00	\$500.00	\$600.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-10-690-2220-04-23021 Media Supplies	\$0.00	\$500.00	\$0.00	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	(\$400.00)	-80.00%
2220 Educational Media	\$0.00	\$1,300.00	\$109.95	\$900.00	\$900.00	\$0.00	\$0.00	\$0.00	(\$400.00)	-30.77%
1-10-111-2400-04-21100 Principals	\$206,155.98	\$132,700.00	\$77,447.00	\$0.00	\$259,060.00	\$0.00	\$0.00	\$0.00	\$126,360.00	95.22%
1-10-112-2400-04-21510 Secretaries	\$38,719.74	\$81,993.00	\$25,615.92	\$0.00	\$104,064.00	\$0.00	\$0.00	\$0.00	\$22,071.00	26.92%
2400 Principals Office	\$244,875.72	\$214,693.00	\$103,062.92	\$0.00	\$363,124.00	\$0.00	\$0.00	\$0.00	\$148,431.00	69.14%
1-10-590-2600-04-64000 Telephone	\$9,401.08	\$10,000.00	\$4,952.23	\$12,000.00	\$10,500.00	\$0.00	\$0.00	\$0.00	\$600.00	5.00%
2600 Plant Operation/Maint.	\$9,401.08	\$10,000.00	\$4,952.23	\$12,000.00	\$10,500.00	\$0.00	\$0.00	\$0.00	\$600.00	5.00%
1-10-430-1000-07-72020 Maintenance Contracts	\$1,476.40	\$4,500.00	\$2,130.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$500.00	11.11%
1-10-531-1000-07-13105 Postage	\$0.00	\$300.00	\$111.23	\$300.00	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-10-730-1000-07-91000 New Equipment	\$3,862.89	\$9,000.00	\$1,408.19	\$9,000.00	\$9,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000 Regular Programs	\$5,339.29	\$13,800.00	\$3,649.42	\$14,300.00	\$14,300.00	\$0.00	\$0.00	\$0.00	\$500.00	3.62%
1-10-111-1200-07-21340 Teachers	\$1,494,412.45	\$1,569,513.00	\$621,197.88	\$0.00	\$1,585,449.00	\$0.00	\$0.00	\$0.00	\$15,936.00	1.02%
1-10-112-1200-07-21435 Behavior Analysis	\$145,170.86	\$149,650.00	\$40,606.59	\$0.00	\$122,717.00	\$0.00	\$0.00	\$0.00	(\$26,933.00)	-18.00%
1-10-112-1200-07-21610 Paraprofessionals	\$395,777.08	\$360,849.00	\$174,440.27	\$309,201.00	\$309,201.00	\$0.00	\$0.00	\$0.00	(\$51,648.00)	-14.31%
1-10-112-1200-07-21615 Special Education Aides	\$117,609.94	\$126,397.00	\$51,170.13	\$0.00	\$137,786.00	\$0.00	\$0.00	\$0.00	\$11,389.00	9.01%
1-10-200-1200-07-82005 Health Insurance	\$435,532.15	\$372,972.00	\$196,380.47	\$0.00	\$447,805.00	\$0.00	\$0.00	\$0.00	\$74,833.00	20.06%
1-10-200-1200-07-82010 Dental Insurance	\$34,895.12	\$0.00	\$18,929.37	\$0.00	\$50,209.00	\$0.00	\$0.00	\$0.00	\$50,209.00	-100.00%
1-10-200-1200-07-82015 Life Insurance	\$1,881.39	\$2,400.00	\$1,031.81	\$0.00	\$2,000.00	\$0.00	\$0.00	\$0.00	(\$400.00)	-16.67%
1-10-200-1200-07-82090 Social Security/Medicare	\$81,701.49	\$59,830.00	\$3,167.88	\$0.00	\$65,000.00	\$0.00	\$0.00	\$0.00	\$5,170.00	8.64%
1-10-330-1200-07-30010 Related Services	\$77,047.15	\$75,000.00	\$2,106.25	\$0.00	\$75,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-10-330-1200-07-30030 Psychological Services	(\$3,500.00)	\$15,000.00	\$6,475.00	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-10-330-1200-07-41500 Legal	\$6,405.00	\$30,000.00	\$3,981.50	\$30,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00	(\$10,000.00)	-33.33%
1-10-340-1200-07-21320 Substitutes	\$5,010.71	\$22,000.00	\$1,173.40	\$20,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	(\$12,000.00)	-54.55%

Prior YTD Expend - Current YTD Expend - Proposed

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	2017 - 2018 YTD Expended	2018 - 2019 Budget	2018 - 2019 YTD Expended	Admin Request	Supers Request	BOE Approved	Adopted	Approved Budget	Dollar Change	% Change
1-10-490-1200-07-62003 Purchased Services	\$1,295,142.05	\$1,057,512.00	\$664,966.09	\$0.00	\$1,323,040.00	\$0.00	\$0.00	\$0.00	\$265,528.00	25.11%
1-10-590-1200-07-21200 Telephone	(\$339.12)	\$1,245.00	\$349.89	\$1,575.00	\$1,575.00	\$0.00	\$0.00	\$0.00	\$330.00	26.51%
1-10-611-1200-07-24007 Instructional Supplies	\$10,007.80	\$10,075.00	\$7,459.94	\$10,575.00	\$10,575.00	\$0.00	\$0.00	\$0.00	\$500.00	4.96%
1-10-641-1200-07-22020 Textbooks	\$0.00	\$2,500.00	\$0.00	\$1,250.00	\$1,250.00	\$0.00	\$0.00	\$0.00	(\$1,250.00)	-50.00%
1200 Special Education	\$4,096,254.07	\$3,854,943.00	\$1,823,466.47	\$462,601.00	\$4,176,607.00	\$0.00	\$0.00	\$0.00	\$321,664.00	8.34%
1-10-1111-2100-07-21340 Spec Ed Supervisor	\$46,370.00	\$0.00	\$0.00	\$0.00	\$2710,000.00	\$0.00	\$0.00	\$0.00	\$2710,000.00	-100.00%
1-10-1111-2100-07-21420 School Psychologists	\$259,916.55	\$263,423.00	\$92,254.39	\$0.00	\$583,911.00	\$0.00	\$0.00	\$0.00	\$320,488.00	121.66%
1-10-1112-2100-07-21520 Special Ed - Secretaries	\$80,102.47	\$85,875.00	\$43,741.37	\$0.00	\$127,838.00	\$0.00	\$0.00	\$0.00	\$41,963.00	48.87%
1-10-430-2100-07-42010 Audiometer Service	(\$350.00)	\$500.00	\$0.00	\$1,733.00	\$1,733.00	\$0.00	\$0.00	\$0.00	\$1,233.00	246.60%
2100 Pupil Services	\$386,039.02	\$349,798.00	\$135,995.76	\$1,733.00	\$923,482.00	\$0.00	\$0.00	\$0.00	\$573,684.00	164.00%
1-10-322-2210-07-25040 Professional Development	\$30.00	\$4,275.00	\$2,350.00	\$4,400.00	\$4,400.00	\$0.00	\$0.00	\$0.00	\$125.00	2.92%
2210 Improvement Instr. Serv.	\$30.00	\$4,275.00	\$2,350.00	\$4,400.00	\$4,400.00	\$0.00	\$0.00	\$0.00	\$125.00	2.92%
1-10-580-2300-07-13120 Travel	\$241.83	\$2,500.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00	(\$1,000.00)	-40.00%
1-10-690-2300-07-13100 Other Supplies	\$4,767.88	\$16,678.00	\$2,955.55	\$16,678.00	\$16,678.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
2300 Support Serv. (Gen. Admin.)	\$5,009.71	\$19,178.00	\$2,955.55	\$18,178.00	\$18,178.00	\$0.00	\$0.00	\$0.00	(\$1,000.00)	-5.21%
1-10-510-2555-07-52022 Transportation SPED In	\$405,629.49	\$470,340.00	\$23,005.25	\$0.00	\$483,340.00	\$0.00	\$0.00	\$0.00	\$13,000.00	2.76%
1-10-510-2555-07-52030 Transportation SPED	\$793,216.30	\$1,054,430.00	\$399,874.10	\$1,075,519.00	\$1,075,519.00	\$0.00	\$0.00	\$0.00	\$21,089.00	2.00%
2555 Reimb. Transportation	\$1,198,845.79	\$1,524,770.00	\$632,879.35	\$1,075,519.00	\$1,558,859.00	\$0.00	\$0.00	\$0.00	\$34,089.00	2.24%
1-10-1111-2800-07-21200 Director of Spec. Ed.	\$110,452.46	\$134,640.00	\$55,108.47	\$0.00	\$123,600.00	\$0.00	\$0.00	\$0.00	(\$11,040.00)	-8.20%
2800 Support Serv. (Central)	\$110,452.46	\$134,640.00	\$55,108.47	\$0.00	\$123,600.00	\$0.00	\$0.00	\$0.00	(\$11,040.00)	-8.20%
1-10-560-6110-07-91411 Tuition - Public	\$2,488,786.97	\$3,081,579.00	\$1,537,755.14	\$3,451,579.00	\$3,451,579.00	\$0.00	\$0.00	\$0.00	\$370,000.00	12.01%
6110 Tuition - CT Sch. Distr.	\$2,488,786.97	\$3,081,579.00	\$1,537,755.14	\$3,451,579.00	\$3,451,579.00	\$0.00	\$0.00	\$0.00	\$370,000.00	12.01%
1-10-560-6130-07-91411 Tuition Out Placed	\$1,446,860.05	\$702,469.00	\$784,690.69	\$1,368,568.00	\$1,368,568.00	\$0.00	\$0.00	\$0.00	\$666,099.00	94.82%
6130 Tuition - Non-Publ. Sch.	\$1,446,860.05	\$702,469.00	\$784,690.69	\$1,368,568.00	\$1,368,568.00	\$0.00	\$0.00	\$0.00	\$666,099.00	94.82%
1-10-120-1000-08-21391 Crossing Guards	\$54,027.29	\$60,000.00	\$23,695.67	\$58,000.00	\$45,413.00	\$0.00	\$0.00	\$0.00	(\$14,587.00)	-24.31%
1-10-330-1000-08-21335 Interns - District wide	\$0.00	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-10-340-1000-08-21320 Substitutes	\$4,193.60	\$11,000.00	\$710.82	\$6,000.00	\$6,000.00	\$0.00	\$0.00	\$0.00	(\$5,000.00)	-45.45%
1-10-611-1000-08-24004 Classroom Supplies	\$5,528.61	\$10,000.00	\$0.00	\$7,000.00	\$7,000.00	\$0.00	\$0.00	\$0.00	(\$3,000.00)	-30.00%
1-10-641-1000-08-22000 Textbooks	\$1,095.84	\$27,000.00	\$1,684.51	\$27,000.00	\$27,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-10-730-1000-08-91000 New Equipment	\$2,049.72	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-10-731-1000-08-91100 Replacement Equipment	\$0.00	\$3,250.00	\$0.00	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	(\$250.00)	-7.69%
1000 Regular Programs	\$66,895.06	\$136,250.00	\$26,091.00	\$126,000.00	\$113,413.00	\$0.00	\$0.00	\$0.00	(\$22,837.00)	-16.76%
1-10-1111-1200-08-21360 Homebound	\$51,413.50	\$68,423.00	\$27,267.50	\$68,273.00	\$60,273.00	\$0.00	\$0.00	\$0.00	(\$8,150.00)	-11.91%
1200 Special Education	\$51,413.50	\$68,423.00	\$27,267.50	\$68,273.00	\$60,273.00	\$0.00	\$0.00	\$0.00	(\$8,150.00)	-11.91%
1-10-112-2100-08-21500 BOE Recording Secretary	\$0.00	\$4,000.00	\$2,100.00	\$4,000.00	\$4,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-10-112-2100-08-41011 Head Nurse	\$0.00	\$2,750.00	\$1,375.00	\$2,750.00	\$2,750.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-10-330-2100-08-41000 Physician	\$11,710.00	\$15,000.00	\$390.00	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

Prior YTD Expend - Current YTD Expend - Proposed

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	2017 - 2018	2018 - 2019	2018 - 2019	Admin Request	Supers Request	BOE Approved	Adopted	Approved Budget	Dollar Change	% Change
	YTD Expend	Budget	YTD Expend							
1-10-490-2100-08-62010 School Resource Officers	\$0.00	\$35,000.00	\$0.00	\$35,000.00	\$155,000.00	\$0.00	\$0.00	\$0.00	\$120,000.00	342.86%
1-10-690-2100-08-42000 Vaccines (Flu & Hep)	(\$60.00)	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
2100 Pupil Services	\$11,650.00	\$57,250.00	\$3,855.00	\$57,250.00	\$177,250.00	\$0.00	\$0.00	\$0.00	\$120,000.00	209.61%
1-10-322-2210-08-25040 Professional Development	\$44,514.80	\$43,500.00	\$3,794.61	\$40,000.00	\$40,000.00	\$0.00	\$0.00	\$0.00	(\$3,500.00)	-8.05%
2210 Improvement Instr. Serv.	\$44,514.80	\$43,500.00	\$3,794.61	\$40,000.00	\$40,000.00	\$0.00	\$0.00	\$0.00	(\$3,500.00)	-8.05%
1-10-111-2300-08-11000 Administrative Salaries	\$341,242.22	\$287,002.00	\$174,848.10	\$317,707.00	\$317,707.00	\$0.00	\$0.00	\$0.00	\$30,705.00	10.70%
1-10-111-2300-08-11010 DTL Admin Salaries	\$18,968.53	\$175,465.00	\$73,551.38	\$181,606.00	\$181,606.00	\$0.00	\$0.00	\$0.00	\$6,141.00	3.50%
1-10-112-2300-08-11000 SBO Asst	\$0.00	\$10,000.00	\$0.00	\$7,500.00	\$7,500.00	\$0.00	\$0.00	\$0.00	(\$2,500.00)	-25.00%
1-10-112-2300-08-11010 Central Office Secretaries	\$218,853.76	\$228,762.00	\$123,000.93	\$0.00	\$98,978.00	\$0.00	\$0.00	\$0.00	(\$129,784.00)	-56.73%
1-10-112-2300-08-11020 Chemical Hygiene Officer	\$0.00	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-10-112-2300-08-11021 Asbestos Plan MGR.	\$0.00	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-10-112-2300-08-11035 Grants Mgr / Com Liason	\$68,657.24	\$68,794.00	\$35,788.76	\$70,170.00	\$70,170.00	\$0.00	\$0.00	\$0.00	\$1,376.00	2.00%
1-10-200-2300-08-82005 Health Insurance	\$2,607,808.90	\$3,569,349.00	\$1,799,006.58	\$0.00	\$4,360,006.00	\$0.00	\$0.00	\$0.00	\$790,657.00	22.15%
1-10-200-2300-08-82010 Dental Insurance	\$192,174.46	\$0.00	\$108,410.29	\$196,000.00	\$196,000.00	\$0.00	\$0.00	\$0.00	\$196,000.00	-100.00%
1-10-200-2300-08-82015 Life Insurance	\$9,688.55	\$13,600.00	\$5,817.13	\$10,600.00	\$10,600.00	\$0.00	\$0.00	\$0.00	(\$3,000.00)	-22.06%
1-10-200-2300-08-82025 TSA	\$2,000.00	\$21,006.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	(\$16,006.00)	-76.20%
1-10-200-2300-08-82050 Pension	\$205,083.66	\$220,000.00	\$1,591.12	\$215,000.00	\$215,000.00	\$0.00	\$0.00	\$0.00	(\$5,000.00)	-2.27%
1-10-200-2300-08-82090 Social Security/ Medicare	\$395,074.12	\$400,398.00	\$191,230.46	\$0.00	\$417,355.00	\$0.00	\$0.00	\$0.00	\$16,957.00	4.24%
1-10-200-2300-08-82095 Unemployment Comp.	\$6,122.02	\$322,902.00	\$59,439.79	\$0.00	\$79,450.00	\$0.00	\$0.00	\$0.00	(\$243,452.00)	-75.40%
1-10-200-2300-08-82098 Workers Comp	\$200,000.00	\$200,000.00	\$0.00	\$200,000.00	\$200,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-10-330-2300-08-12400 Audit	\$12,050.00	\$10,000.00	\$17.01	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	50.00%
1-10-330-2300-08-13130 Professional Services	\$96,405.00	\$65,000.00	\$20,545.76	\$65,000.00	\$65,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-10-330-2300-08-13135 Policy Revision	\$5,400.00	\$5,400.00	\$0.00	\$5,400.00	\$5,400.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-10-330-2300-08-41500 Legal	\$131,213.41	\$70,000.00	\$89,667.97	\$77,000.00	\$77,000.00	\$0.00	\$0.00	\$0.00	\$7,000.00	10.00%
1-10-490-2300-08-62011 Data Management	\$0.00	\$5,000.00	\$0.00	\$3,500.00	\$3,500.00	\$0.00	\$0.00	\$0.00	(\$1,500.00)	-30.00%
1-10-520-2300-08-13150 Liability Insurance	\$115,426.00	\$195,000.00	\$317.00	\$195,000.00	\$195,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-10-530-2300-08-13140 Printing	\$0.00	\$1,100.00	\$0.00	\$550.00	\$550.00	\$0.00	\$0.00	\$0.00	(\$550.00)	-50.00%
1-10-531-2300-08-13105 Postage	(\$81.90)	\$5,000.00	\$0.00	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00	(\$2,500.00)	-50.00%
1-10-540-2300-08-12600 Advertising	\$472.26	\$2,000.00	\$247.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	(\$1,000.00)	-50.00%
1-10-580-2300-08-13120 Travel	\$240.77	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-10-690-2300-08-13100 Office Supplies	\$9,265.16	\$15,000.00	\$8,290.40	\$13,000.00	\$13,000.00	\$0.00	\$0.00	\$0.00	(\$2,000.00)	-13.33%
1-10-810-2300-08-13110 Membership/Dues	\$20,853.23	\$25,000.00	\$21,466.00	\$23,000.00	\$23,000.00	\$0.00	\$0.00	\$0.00	(\$2,000.00)	-8.00%
2300 Support Serv. (Gen. Admin.)	\$4,758,917.39	\$5,923,778.00	\$2,713,255.68	\$1,612,533.00	\$6,568,322.00	\$0.00	\$0.00	\$0.00	\$644,544.00	10.88%
1-10-330-2500-08-12200 Payroll	\$21,000.56	\$105,000.00	\$26,370.61	\$105,000.00	\$105,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
2500 Fiscal/Bus Support Serv.	\$21,000.56	\$105,000.00	\$26,370.61	\$105,000.00	\$105,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-10-510-2555-08-52010 Transportation -Regular	\$598,364.42	\$725,265.00	\$449,011.02	\$729,828.00	\$729,828.00	\$0.00	\$0.00	\$0.00	\$4,563.00	0.63%
1-10-510-2555-08-52011 Transportation-Late Buses	\$1,104.00	\$16,279.00	\$49,037.25	\$17,850.00	\$17,850.00	\$0.00	\$0.00	\$0.00	\$1,571.00	9.65%
1-10-510-2555-08-52012 Transportation Other	\$9,183.00	\$20,738.00	\$3,705.00	\$22,153.00	\$22,153.00	\$0.00	\$0.00	\$0.00	\$1,415.00	6.82%
1-10-511-2555-08-52019 Transportation Em. O'Brien	\$38,315.59	\$53,750.00	\$28,883.64	\$54,825.00	\$54,825.00	\$0.00	\$0.00	\$0.00	\$1,075.00	2.00%
1-10-511-2555-08-52020 Transportation Platt	\$33,258.99	\$46,700.00	\$28,883.64	\$47,634.00	\$47,634.00	\$0.00	\$0.00	\$0.00	\$934.00	2.00%

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	2017 - 2018 YTD Expended	2018 - 2019 Budget	2018 - 2019 YTD Expended	Admin Request	Supers Request	BOE Approved	Adopted	Approved Budget	Dollar Change	% Change
1-10-511-2555-08-52021 Transportation VOAG (Nonm	\$126,888.00	\$95,375.00	\$21,911.55	\$83,400.00	\$83,400.00	\$0.00	\$0.00	\$0.00	(\$11,975.00)	-12.56%
2555 Reimb. Transportation	\$807,114.00	\$958,107.00	\$581,432.10	\$955,690.00	\$955,690.00	\$0.00	\$0.00	\$0.00	(\$2,417.00)	-0.25%
1-10-430-2600-08-65001 Repair and Maint.-Equipment	\$187.50	\$2,000.00	\$0.00	\$1,250.00	\$1,250.00	\$0.00	\$0.00	\$0.00	(\$750.00)	-37.50%
1-10-430-2600-08-72000 Maintenance Contracts	\$42,353.79	\$44,000.00	\$21,186.34	\$46,250.00	\$46,250.00	\$0.00	\$0.00	\$0.00	\$2,250.00	5.11%
1-10-590-2600-08-12500 Telephone	\$14,732.54	\$23,000.00	\$7,863.35	\$27,750.00	\$27,750.00	\$0.00	\$0.00	\$0.00	\$4,750.00	20.65%
2600 Plant OperationMaint.	\$57,273.83	\$69,000.00	\$29,049.69	\$75,250.00	\$75,250.00	\$0.00	\$0.00	\$0.00	\$6,250.00	9.06%
1-10-690-2800-08-91040 Special Events	(\$365.40)	\$7,000.00	\$491.45	\$4,500.00	\$4,500.00	\$0.00	\$0.00	\$0.00	(\$2,500.00)	-35.71%
2800 Support Serv. (Central)	(\$365.40)	\$7,000.00	\$491.45	\$4,500.00	\$4,500.00	\$0.00	\$0.00	\$0.00	(\$2,500.00)	-35.71%
1-10-120-3705-08-91161 Salary-Nurse-Non-Public	\$17,578.45	\$19,000.00	\$6,885.62	\$19,000.00	\$19,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-10-690-3705-08-42000 Nurse Supplies-Non Public	\$205.85	\$575.00	\$0.00	\$4,500.00	\$4,500.00	\$0.00	\$0.00	\$0.00	\$3,925.00	682.61%
3705 Non-Publ. - Health	\$17,784.30	\$19,575.00	\$6,885.62	\$23,500.00	\$23,500.00	\$0.00	\$0.00	\$0.00	\$3,925.00	20.05%
1-10-511-3708-08-52010 Transportation-Parochial	\$66,518.01	\$85,725.00	\$86,649.22	\$133,871.00	\$133,871.00	\$0.00	\$0.00	\$0.00	\$48,146.00	56.16%
3708 Non-Publ. - Trans.	\$66,518.01	\$85,725.00	\$86,649.22	\$133,871.00	\$133,871.00	\$0.00	\$0.00	\$0.00	\$48,146.00	56.16%
1-10-890-3900-08-91412 Tuition - Adult Education	\$188,904.00	\$190,000.00	\$94,452.00	\$188,904.00	\$188,904.00	\$0.00	\$0.00	\$0.00	(\$1,096.00)	-0.58%
3900 Adult Education	\$188,904.00	\$190,000.00	\$94,452.00	\$188,904.00	\$188,904.00	\$0.00	\$0.00	\$0.00	(\$1,096.00)	-0.58%
1-10-560-6110-08-91410 Tuition VoAg	\$32,614.40	\$25,000.00	\$23,879.80	\$81,876.00	\$81,876.00	\$0.00	\$0.00	\$0.00	\$56,876.00	227.50%
1-10-560-6110-08-91413 Tuition - Non-SPED	\$13,876.70	\$60,000.00	\$3,964.00	\$53,000.00	\$53,000.00	\$0.00	\$0.00	\$0.00	(\$7,000.00)	-11.67%
1-10-560-6110-08-91415 Tuition-Magnet School	\$151,180.00	\$170,000.00	\$123,775.00	\$215,000.00	\$215,000.00	\$0.00	\$0.00	\$0.00	\$45,000.00	26.47%
6110 Tuition - CT Sect. Dist.	\$197,671.10	\$255,000.00	\$151,618.80	\$349,876.00	\$349,876.00	\$0.00	\$0.00	\$0.00	\$94,876.00	37.21%
1-10-733-1000-09-91200 Technology Software	\$4,346.16	\$4,500.00	\$4,563.47	\$4,700.00	\$4,700.00	\$0.00	\$0.00	\$0.00	\$200.00	4.44%
1000 Regular Programs	\$4,346.16	\$4,500.00	\$4,563.47	\$4,700.00	\$4,700.00	\$0.00	\$0.00	\$0.00	\$200.00	4.44%
1-10-810-2210-09-25060 Membership/Dues	\$300.00	\$300.00	\$300.00	\$350.00	\$350.00	\$0.00	\$0.00	\$0.00	\$50.00	16.67%
2210 Improvement Instr. Serv.	\$300.00	\$300.00	\$300.00	\$350.00	\$350.00	\$0.00	\$0.00	\$0.00	\$50.00	16.67%
1-10-112-2600-09-11030 Maintenance Director	\$100,959.06	\$103,838.00	\$48,851.88	\$107,992.00	\$107,992.00	\$0.00	\$0.00	\$0.00	\$4,154.00	4.00%
1-10-112-2600-09-60999 Salaries - Maint. -	\$118,572.16	\$232,493.00	\$85,546.98	\$238,355.00	\$238,355.00	\$0.00	\$0.00	\$0.00	\$5,862.00	2.52%
1-10-112-2600-09-61000 Sal. - Reg. Cust. - Mead	\$146,488.58	\$157,345.00	\$85,927.19	\$162,478.00	\$162,478.00	\$0.00	\$0.00	\$0.00	\$5,133.00	3.26%
1-10-112-2600-09-61002 Sal. - Reg. Cust. -	\$146,276.87	\$156,945.00	\$72,854.85	\$161,668.00	\$161,668.00	\$0.00	\$0.00	\$0.00	\$4,723.00	3.01%
1-10-112-2600-09-61005 Sal. - Reg. Cust.-AMS	\$135,645.40	\$151,433.00	\$70,679.63	\$155,619.00	\$155,619.00	\$0.00	\$0.00	\$0.00	\$4,186.00	2.76%
1-10-112-2600-09-61010 Sal. - Reg. Cust. -AHS	\$194,653.49	\$204,802.00	\$96,052.84	\$210,922.00	\$210,922.00	\$0.00	\$0.00	\$0.00	\$6,120.00	2.99%
1-10-130-2600-09-61030 Sal. - Cust. OT -Mead	\$5,440.14	\$0.00	\$1,004.03	\$6,000.00	\$6,000.00	\$0.00	\$0.00	\$0.00	\$6,000.00	-100.00%
1-10-130-2600-09-61031 Sal. - Cust. OT - AHS	\$10,812.98	\$14,000.00	\$4,771.63	\$9,000.00	\$9,000.00	\$0.00	\$0.00	\$0.00	(\$5,000.00)	-35.71%
1-10-130-2600-09-71010 Sal. - Cust OT-Prendergast	\$8,072.77	\$5,000.00	\$2,017.80	\$6,000.00	\$6,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	20.00%
1-10-130-2600-09-71012 Sal. - Cust. OT -AMS	\$8,940.65	\$7,000.00	\$2,226.19	\$8,000.00	\$8,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	14.29%
1-10-130-2600-09-71013 Sal.-Maint. OT Districtwide	\$8,607.61	\$7,000.00	\$8,906.58	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00	42.86%
1-10-330-2600-09-30000 Prof/Tech Servs	\$34,749.44	\$23,500.00	\$8,050.04	\$23,500.00	\$23,500.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-10-330-2600-09-30040 Training	\$894.75	\$3,500.00	\$0.00	\$3,500.00	\$3,500.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-10-410-2600-09-64005 Utilities (Electricity)	\$713,606.64	\$778,689.00	\$342,064.34	\$856,568.00	\$856,568.00	\$0.00	\$0.00	\$0.00	\$77,879.00	10.00%

Prior YTD Expend - Current YTD Expend - Proposed
Ansonia Bd of Ed

Fiscal Year 2018 - 2019

	2017 - 2018 YTD Expended	2018 - 2019 Budget	2018 - 2019 YTD Expended	Admin Request	Supers Request	BOE Approved	Adopted	Approved Budget	Dollar Change	% Change
1-10-410-2600-09-64020 Water	\$28,624.88	\$60,000.00	\$19,373.03	\$61,200.00	\$61,200.00	\$0.00	\$0.00	\$0.00	\$1,200.00	2.00%
1-10-410-2600-09-64050 Sewer Usage	\$23,244.26	\$30,000.00	\$10,493.35	\$31,500.00	\$31,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00	5.00%
1-10-420-2600-09-65001 Field Maintenance	\$4,024.11	\$5,000.00	\$2,469.75	\$7,500.00	\$7,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00	50.00%
1-10-430-2600-09-43010 Med. Waste Disposal	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-10-430-2600-09-65001 Repair and Maintenance	\$234,558.73	\$315,000.00	\$164,309.78	\$425,000.00	\$425,000.00	\$0.00	\$0.00	\$0.00	\$110,000.00	34.92%
1-10-430-2600-09-65010 Vehicle Maintenance	\$14,976.02	\$12,000.00	\$2,192.52	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00	25.00%
1-10-440-2600-09-45000 Uniform Rental	\$6,396.19	\$9,000.00	\$3,478.87	\$9,250.00	\$9,250.00	\$0.00	\$0.00	\$0.00	\$250.00	2.78%
1-10-440-2600-09-45001 Mop/Rug Rentals	\$6,619.00	\$8,075.00	\$3,222.50	\$8,000.00	\$8,000.00	\$0.00	\$0.00	\$0.00	(\$75.00)	-0.93%
1-10-490-2600-09-62000 Purchased Services	\$16,670.00	\$35,000.00	\$22,465.20	\$37,400.00	\$37,400.00	\$0.00	\$0.00	\$0.00	\$2,400.00	6.86%
1-10-580-2600-09-25020 Travel	\$1,931.11	\$4,000.00	\$1,814.51	\$4,000.00	\$4,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-10-590-2600-09-12400 Telephone	\$2,250.30	\$3,000.00	\$1,142.73	\$3,750.00	\$3,750.00	\$0.00	\$0.00	\$0.00	\$750.00	25.00%
1-10-613-2600-09-65000 Maintenance Supplies	\$14,942.83	\$115,000.00	\$49,149.02	\$135,000.00	\$135,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00	17.39%
1-10-620-2600-09-63000 Oil	\$3,420.11	\$5,000.00	\$21,189.39	\$4,500.00	\$4,500.00	\$0.00	\$0.00	\$0.00	(\$500.00)	-10.00%
1-10-620-2600-09-63010 Gas	\$301,003.91	\$300,000.00	\$42,210.69	\$330,000.00	\$330,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	10.00%
1-10-730-2600-09-91000 New Equipment	\$7,650.91	\$10,000.00	\$1,466.46	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-10-731-2600-09-91100 Replacement Equipment	(\$9,225.60)	\$12,000.00	\$0.00	\$12,000.00	\$12,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-10-734-2600-09-91200 Capital Imp.- AHS	\$0.00	\$0.00	\$0.00	\$128,500.00	\$128,500.00	\$0.00	\$0.00	\$0.00	\$128,500.00	-100.00%
1-10-734-2600-09-91202 Capital Imp.-Prenlegast	\$0.00	\$0.00	\$0.00	\$142,500.00	\$142,500.00	\$0.00	\$0.00	\$0.00	\$142,500.00	-100.00%
1-10-734-2600-09-91203 Capital Imp.- Mead	\$0.00	\$0.00	\$0.00	\$92,000.00	\$92,000.00	\$0.00	\$0.00	\$0.00	\$92,000.00	-100.00%
1-10-734-2600-09-91204 Capital Imp.-SYS	(\$24,376.14)	\$30,000.00	\$14,016.70	\$20,500.00	\$20,500.00	\$0.00	\$0.00	\$0.00	(\$9,500.00)	-31.67%
2600 Plant Operation/Maint.	\$2,366,431.16	\$2,789,620.00	\$1,199,988.48	\$3,438,202.00	\$3,438,202.00	\$0.00	\$0.00	\$0.00	\$638,582.00	22.81%
1-10-430-1000-10-72000 Maintenance Contracts	\$67,452.64	\$90,000.00	\$66,910.77	\$111,260.00	\$111,260.00	\$0.00	\$0.00	\$0.00	\$21,260.00	23.62%
1-10-430-1000-10-72022 Technology Repairs	\$15,112.46	\$19,000.00	\$8,109.53	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	5.26%
1-10-689-1000-10-24060 Technology Supplies-	\$4,568.77	\$25,940.00	\$10,999.86	\$26,000.00	\$26,000.00	\$0.00	\$0.00	\$0.00	\$60.00	0.23%
1-10-732-1000-10-91200 Technology-Equipment	\$44,161.59	\$95,927.00	\$46,175.66	\$95,000.00	\$95,000.00	\$0.00	\$0.00	\$0.00	(\$927.00)	-0.97%
1000 Regular Programs	\$131,295.46	\$230,867.00	\$132,195.82	\$252,260.00	\$252,260.00	\$0.00	\$0.00	\$0.00	\$21,393.00	9.27%
1-10-690-1100-10-30020 Database Support	\$2,313.97	\$3,500.00	\$3,151.72	\$3,500.00	\$3,500.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1100 Grants	\$2,313.97	\$3,500.00	\$3,151.72	\$3,500.00	\$3,500.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-10-330-2210-10-24054 ITAM Service	\$4,905.94	\$7,000.00	\$0.00	\$7,000.00	\$7,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-10-330-2210-10-24055 Web Hosting Service	\$1,912.50	\$2,400.00	\$2,369.00	\$2,400.00	\$2,400.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-10-590-2210-10-12400 Telephone	\$1,731.12	\$2,100.00	\$1,192.03	\$600.00	\$600.00	\$0.00	\$0.00	\$0.00	(\$1,500.00)	-71.43%
2210 Improvement Instt. Serv.	\$8,549.56	\$11,500.00	\$3,561.03	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	(\$1,500.00)	-13.04%
1-10-330-2300-10-24056 Internet Access Fees	\$21,666.26	\$22,080.00	\$8,404.80	\$22,580.00	\$22,580.00	\$0.00	\$0.00	\$0.00	\$500.00	2.26%
1-10-330-2300-10-24057 Managed Printer Service	\$20,749.12	\$31,000.00	\$0.00	\$31,000.00	\$31,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-10-330-2300-10-24060 Parent Notification System	\$4,275.18	\$5,000.00	\$4,331.36	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
2300 Support Serv. (Gen. Admin.)	\$46,690.56	\$58,080.00	\$12,756.16	\$58,580.00	\$58,580.00	\$0.00	\$0.00	\$0.00	\$500.00	0.86%
1-10-112-2800-10-11024 Network Administrator	\$263,702.10	\$169,501.00	\$150,379.46	\$171,582.00	\$171,582.00	\$0.00	\$0.00	\$0.00	\$2,081.00	1.23%
1-10-112-2800-10-11025 Technology Coordinator	\$12,025.96	\$69,675.00	\$0.00	\$70,398.00	\$70,398.00	\$0.00	\$0.00	\$0.00	\$723.00	1.04%
1-10-112-2800-10-11026 Technology Technicians	\$3,548.08	\$48,490.00	\$0.00	\$48,947.00	\$48,947.00	\$0.00	\$0.00	\$0.00	\$457.00	0.94%

Prior YTD Expend - Current YTD Expend - Proposed

Ansonia Bd of Ed

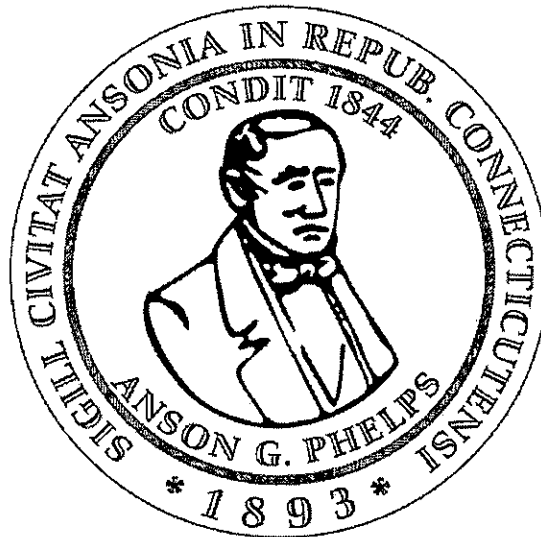
Fiscal Year 2018 - 2019

	2017 - 2018 YTD Expended	2018 - 2019 Budget	2018 - 2019 YTD Expended	Admin Request	Supers Request	BOE Approved	Adopted	Approved Budget	Dollar Change	% Change
1-10-120-2800-10-61070 Summer Help Technology	\$14,223.00	\$14,361.00	\$12,921.00	\$14,000.00	\$14,000.00	\$0.00	\$0.00	\$0.00	(\$361.00)	-2.51%
2800 Support Serv. (Central)	\$293,499.14	\$302,027.00	\$163,300.46	\$304,927.00	\$304,927.00	\$0.00	\$0.00	\$0.00	\$2,900.00	0.96%
1-10-430-1000-11-65000 Field Maintenance	\$363.50	\$750.00	\$0.00	\$750.00	\$750.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000 Regular Programs	\$363.50	\$750.00	\$0.00	\$750.00	\$750.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-10-580-2555-11-52010 Transportation	\$49,950.00	\$40,024.00	\$34,299.00	\$44,000.00	\$55,449.00	\$0.00	\$0.00	\$0.00	\$15,425.00	38.54%
2555 Reimb. Transportation	\$49,950.00	\$40,024.00	\$34,299.00	\$44,000.00	\$55,449.00	\$0.00	\$0.00	\$0.00	\$15,425.00	38.54%
1-10-590-2600-11-12400 Telephone	\$0.00	\$250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$250.00)	-100.00%
2600 Plant Operation/Maint.	\$0.00	\$250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$250.00)	-100.00%
1-10-120-3200-11-91010 Salaries	\$121,470.44	\$104,504.00	\$62,841.40	\$106,595.00	\$132,595.00	\$0.00	\$0.00	\$0.00	\$28,091.00	26.88%
1-10-322-3200-11-25040 Professional Development	\$200.00	\$1,060.00	\$0.00	\$1,100.00	\$1,100.00	\$0.00	\$0.00	\$0.00	\$40.00	3.77%
1-10-330-3200-11-24060 Officials	\$22,510.29	\$22,445.00	\$10,595.62	\$27,000.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$12,555.00	55.94%
1-10-330-3200-11-24061 Athletic Trainer	\$14,500.00	\$15,000.00	\$8,785.00	\$27,000.00	\$29,000.00	\$0.00	\$0.00	\$0.00	\$14,000.00	93.33%
1-10-440-3200-11-91050 Rentals	\$255.00	\$600.00	\$145.00	\$750.00	\$3,750.00	\$0.00	\$0.00	\$0.00	\$3,150.00	525.00%
1-10-490-3200-11-62000 Purchased Services	\$10,924.85	\$14,000.00	\$11,803.50	\$18,000.00	\$26,429.00	\$0.00	\$0.00	\$0.00	\$12,429.00	88.78%
1-10-520-3200-11-82000 Insurance	\$14,254.00	\$14,690.00	\$14,254.00	\$0.00	\$15,131.00	\$0.00	\$0.00	\$0.00	\$441.00	3.00%
1-10-580-3200-11-52015 Travel	\$0.00	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-10-613-3200-11-65000 Maintenance Supplies	(\$618.27)	\$800.00	\$0.00	\$800.00	\$800.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-10-690-3200-11-25010 Supplies	\$3,747.40	\$3,500.00	\$0.00	\$3,500.00	\$3,500.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-10-730-3200-11-91000 New Equipment	(\$1,357.20)	\$4,056.00	\$1,452.50	\$4,100.00	\$14,100.00	\$0.00	\$0.00	\$0.00	\$10,044.00	247.63%
1-10-731-3200-11-91100 Replacement Equipment	\$13,676.40	\$10,046.00	\$5,260.74	\$15,100.00	\$30,100.00	\$0.00	\$0.00	\$0.00	\$20,054.00	199.62%
1-10-810-3200-11-25060 Membership/Dues	\$5,925.00	\$7,155.00	\$5,385.00	\$7,155.00	\$7,155.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
3200 Enterprise Operations	\$205,487.91	\$198,356.00	\$120,522.76	\$211,600.00	\$299,160.00	\$0.00	\$0.00	\$0.00	\$100,804.00	50.82%
10 Education Budget	\$29,860,012.78	\$31,260,484.00	\$14,366,184.20	\$16,522,126.00	\$37,776,385.00	\$0.00	\$0.00	\$0.00	\$6,515,901.00	20.84%

Prior YTD Expend - Current YTD Expend - Proposed

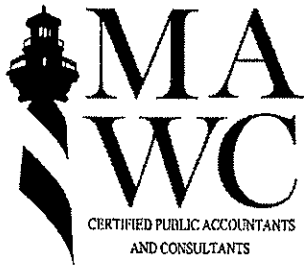
Ansonia Bd of Ed				Fiscal Year 2018 - 2019			
	2017 - 2018	2018 - 2019					
	YTD Expended	Budget	YTD Expended	Admin Request	Supers Request	BOE Approved	
							Adopted
							Approved Budget
							Dollar
							Change
							% Change
Grand Total for Report	\$29,860,012.78	\$31,260,484.00	\$14,366,184.20	\$16,522,126.00	\$37,776,385.00	\$0.00	\$0.00
						\$0.00	\$0.00
						\$0.00	\$6,515,901.00
							20.84%

**FEDERAL SINGLE AUDIT
AND
STATE SINGLE AUDIT REPORTS
CITY OF ANSONIA, CONNECTICUT
YEAR ENDED JUNE 30, 2018**



**FEDERAL SINGLE AUDIT AND STATE SINGLE AUDIT REPORTS
CITY OF ANSONIA, CONNECTICUT
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Guiding Successful People

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John A. Accavallo CPA
Darin L. Offerdahl MBA CPA
Kerry L. Emerson

Francis H. Michaud Jr. CPA*
Sandra M. Woodbridge CPA*
Dominic L. Cusano MBA CPA*

*indicates retired

INDEPENDENT AUDITORS' 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 Honorable Mayor,
Members of the Board of Aldermen and
Members of the Board of Apportionment and Taxation
City of Ansonia, Connecticut

We have audited in accordance with 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, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Ansonia, Connecticut as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the City of Ansonia, Connecticut's basic financial statements, and have issued our report thereon dated December 26, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered City of Ansonia, Connecticut's internal control over financial reporting (internal control) to determine the 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 City of Ansonia, Connecticut's internal control. Accordingly, we do not express an opinion on the effectiveness of City of Ansonia, Connecticut's 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 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. 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying *schedule of findings and questioned costs* as items 2018-001 to 2018-005 that we consider to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether City of Ansonia, Connecticut'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 determination of financial statement amounts. 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 an instance of noncompliance or other matters that are required to be reported under Government Auditing Standards and which are described in the accompanying schedule of findings and questioned costs as item 2018-004.

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 result of that testing, and not to provide an opinion on the effectiveness of the City of Ansonia, Connecticut'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 City of Ansonia, Connecticut's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Michaud Accavallo Woodbridge & Cusano, LLC

Michaud Accavallo Woodbridge & Cusano, LLC
Shelton, Connecticut
December 26, 2018

FEDERAL SINGLE AUDIT



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Dominic L. Cusano MBA CPA*

*indicates retired

Guiding Successful People

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

To the Honorable Mayor,
Members of the Board of Aldermen and
Members of the Board of Apportionment and Taxation
City of Ansonia, Connecticut

Report on Compliance for Each Major Federal Program

We have audited City of Ansonia, Connecticut's compliance with the types of compliance requirements described in the OMB Circular Compliance Supplement that could have a direct and material effect on each of City of Ansonia, Connecticut's major federal programs for the year ended City of Ansonia, Connecticut. City of Ansonia, Connecticut's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of City of Ansonia, Connecticut's major federal programs based on our audit of the types of compliance requirements referred to above. 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 Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about City of Ansonia, Connecticut's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of City of Ansonia, Connecticut's compliance.

Opinion on Each Major Federal Program

In our opinion, the City of Ansonia, 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 federal programs for the year ended June 30, 2018.

Report on Internal Control Over Compliance

Management of the City of Ansonia, Connecticut is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City of Ansonia, Connecticut's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City of Ansonia, Connecticut's 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 federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or 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 federal 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 federal 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the City of Ansonia, Connecticut as of and for the year ended June 30, 2018, and have issued our report thereon dated December 26, 2018, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Uniform Guidance and is not a required part of the 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 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 financial statements or to the 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 expenditure of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Michaud Accavallo Woodbridge & Cusano, LLC
Michaud Accavallo Woodbridge & Cusano, LLC
Shelton, Connecticut
December 26, 2018

CITY OF ANSONIA, CONNECTICUT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2018

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Pass Through to Subrecipients	Federal Expenditures
<u>Department of Commerce:</u>				
Fountain Lake Commerce Center Access Road	11.300	01-01-14620	\$ -	\$ 1,155
<u>Department of Education:</u>				
Passed through the Connecticut Department of Education:				
Title I Part A	84.010	12060-20679-2018-82070-170002	-	575,849
Title I Part A	84.010	12060-20679-2017-82070-170002	-	192,695
		Total Title I, Part A Cluster	-	768,544
Carl D. Perkins Voc. & Tech Educ Act	84.048	12060-20742-2018-84010-170002	-	47,787
Title II Part A	84.367	12060-20858-2018-84131-170002	-	51,209
Title II Part A	84.367	12060-20858-2017-84131-170002	-	52,549
			-	151,545
Title III Part A	84.365	12060-20868-2018-82075-170002	-	8,141
Title III Part A	84.365	12060-20868-2017-82075-170002	-	1,537
			-	9,678
Title VI - 21ST Century Comm. Learning Center	84.287	12060-20863-2018-84131-170003	-	128,675
Title VI - 21ST Century Comm. Learning Center	84.287	12060-20863-2017-84131-170003	-	19,691
			-	148,366
Title IV Part A Student Support Grant	84.403	12060-22854-2018-82079-17002	-	12,888
Special Education Cluster (IDEA)				
IDEA Part B Section 611	84.027	12060-20977-2017-82032-170002	-	601,445
IDEA Part B Section 611	84.027	12060-20977-2017-82032-170002	-	90,473
IDEA Part B Section 611	84.027	12060-20977-2016-82032-170002	-	-
IDEA Part B Section 619	85.027	12060-20983-2017-82032-170002	-	423
IDEA Part B Section 619	85.027	12060-20983-2018-82032-170002	-	6,484
		Total Special Education Cluster (IDEA)	-	698,825
Smart Start -operations	UNAVAILABLE	12060-35586-2018-83004-170031	-	75,000
		Total Department of Education	-	1,866,001
<u>Department of Housing and Urban Development:</u>				
Passed Through the State of Connecticut Department of Economic and Community Development:				
Small Cities Program	14.228	12060-ECD46400-20730		226,566

See Notes to the Schedule of Expenditures of Federal Awards.

CITY OF ANSONIA, CONNECTICUT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2018

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Pass Through to Subrecipients	Federal Expenditures
<u>Department of Justice:</u>				
Passed Through the State of Connecticut Office of Policy and Management:				
School Attendance Model Kindergarten Program - 13JJ4320113	16.540	12060-OPM20350-21676	-	8,000
Bureau of Justice Assistance-Bulletproof Vest Partnership 2017	16.607		-	11,070
			-	19,070
Passed Through the State of Connecticut Department of Public Safety:				
Drug Asset Foriture	16.922	12060-DPS32155-35142	-	15,141
		Total Department of Justice	-	34,211
<u>Department of Transportation:</u>				
Passed Through the State of Connecticut Department of Transportation:				
Highway Planning and Construction	20.600	12062-DOT57191-22108	-	1,462,244
Highway Planning and Construction	20.600	12062-DOT57123-34001	-	10,976
			-	1,473,220
<u>Department of Agriculture:</u>				
Passed Through the State of Connecticut Department of Education:				
School Nutrition Cluster:				
National School Lunch Program Equipment Grant	10.579	12060-22386-2014-82079-17003	-	18,728
School Breakfast Program	10.553	002-503-200010001	-	343,148
National School Lunch Program	10.555	002-520-200010001	-	813,829
Summer Food Program	10.555	002-515-200010183	-	192,745
Cash in lieu of Commodities	10.555		-	4,894
Food Distribution Program	10.555		-	22,075
		Total Department of Agriculture	-	1,395,419
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ -	\$ 4,995,417

See Notes to the Schedule of Expenditures of Federal Awards.

CITY OF ANSONIA, CONNECTICUT
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2018

Various agencies of the Federal Government have made financial assistance available to the City of Ansonia, Connecticut. These grants fund several programs including housing, education, health and human services and general government activities.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting records of the Federal grant programs of the City of Ansonia, Connecticut are maintained in various funds. The accounting policies of the City conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant policies relating to the aforementioned grant programs.

Basis of Accounting

The financial statements contained in the City's annual audit report are prepared on the modified accrual basis. The following is a summary of such basis:

- Revenues are recognized when earned. Certain grants are recognized based on grant award since they are considered entitlement grants; other grants, which are dependent upon expenditure factors for determining eligibility, recognize grant revenue to the extent of expenditures.
- Expenditures are recorded on the modified accrual basis.

2. NONCASH FEDERAL AWARDS

The City received and expended \$26,969 of USDA donated commodities under the National School Lunch Program.

**CITY OF ANSONIA, CONNECTICUT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2018**

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

- Material weakness (es) identified? _____ Yes X No
- Significant deficiencies identified that are not considered to be material weaknesses? X Yes _____ None reported
- Noncompliance material to financial statements noted? _____ Yes X No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? _____ Yes X No
- Significant Deficiencies identified that are not considered to be material weakness(es)? X Yes _____ None reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? _____ Yes X No

Identification of major programs:

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA Number	Expenditures
Title I, Part A Cluster	84.010, 84.389	\$ 768,544
Highway Planning and Construction	20.600	1,473,220
Child Nutrition Cluster	10.550, 10.553, 10.555	<u>1,395,419</u>
		<u>\$ 3,637,183</u>

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? _____ Yes X No

SECTION II - FINANCIAL STATEMENT FINDINGS

We issued reports dated December 26, 2018 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. Our report on internal control over financial reporting indicated the following significant deficiencies:

2018-001 Accounts Payable-School Lunch Program

Condition: Cash and accounts payable were understated at year end.

Criteria: Written checks were held causing cash and accounts payable to be understated at year-end.

Questioned costs: None noted

Context: During the review of the bank reconciliations and subsequent disbursements, we noticed significant amounts of cash that were held at year end but not actually disbursed for over two months after the fiscal year ended.

Effect: Adjustments to reclassify checks held but not disbursed at year end totaled \$102,565 to correct accounts payable and cash accounts. These checks were held and did not clear the bank in July or August 2018.

Cause: Lack of cut-off procedures and understanding of generally accepted accounting principles.

Prior year finding: Not applicable.

Recommendation: We recommend that once checks are written and signed that they be mailed immediately. Expenditures when incurred should be reported as accounts payable if not paid in accordance with generally accepted accounting principles.

2018-002 Payroll Cut-off -School Lunch Program

Condition: School Lunch program does not timely repay the Board of Education for wages and related payroll taxes incurred on its behalf. At June 30, 2018 there were payments that were owed by the School Lunch Program that were not remitted until August 2018.

Criteria: Accounts payable and related payroll expenditures were underreported at year-end. The school lunch program does not timely repay payroll and related payroll taxes. Accounts payable, payroll expenditures and related payroll taxes applicable to the June 30, 2018 were paid several weeks into the new year and were recorded in the wrong period. Expenditures should be recorded when incurred in accordance with generally accepted accounting principles.

Questioned costs: None noted

Context: During the review of the subsequent disbursements, we noticed payroll and related payroll taxes were not timely repaid. The repayment of school lunch payroll and related taxes took several weeks for the Board of Education to recover monies that were paid on-behalf of the school lunch program.

Effect: Adjustments to reclassify and correctly record payroll expenditures amounted to \$21,524.

Cause: Lack of cut-off procedures and understanding of generally accepted accounting principles.

Prior year finding: Not applicable.

Recommendation: We recommend that payroll expenditures and their related taxes be drafted directly from the school lunch program cash account as they are incurred. This will ensure that the expenditures are recorded in the correct fund and in the correct period in accordance with generally accepted accounting principles.

2018-003 Reconciliation of the Board of Education and City's general ledger

Condition: The Board of Education detail ledger and City general ledger for the Board of Education department did not reconcile until December 2018 for the June 30, 2018 year end. There were various transactions that were not recorded on either the City's records or Board of Education's ledger.

Criteria: A formal reconciliation should be performed on a monthly basis to ensure agreement of the City's general ledger accounts with the Board of Education records.

Questioned costs: None noted

Context: During the review of the City's general ledger and Board of Education's detailed ledger we noted that there were significant variances. These variances were a result of misclassification of expenditures or an expenditure not being recorded at all on the Board of Education's ledger.

Effect: Adjustments were needed in the amount of \$97,526 to record claims incurred but not reported for self-insurance and to reclassify \$108,492 in insurance expenditures that were improperly classified as a liability.

Cause: Lack of communication and information shared between the City and Board of Education, no formal monthly closing process, no formal reconciliation process and turnover in key personnel.

Prior year finding: Not applicable.

Recommendation: We recommend that the Board of Education utilize the accounting system to reconcile cash, accounts receivable, accounts payable, deferred inflows of financial resources in addition to the income and expenditure ledgers that are already being utilized to have a complete self-balancing set of accounts. This will assist to quickly identify variances. That information should be timely shared between the City and Board of Education to ensure that both the City and Board of Education ledgers are in agreement. In addition, we recommend that each department head develop an internal control policy and procedures manual that includes proper reviews and approvals by management. The document should be written with sufficient detail to allow a new employee the ability to complete the task by reviewing its respective directions. This document should be updated for any system or policy changes. A master manual of all procedures should be maintained and stored in a secure location. In addition, all department heads should be familiar with all policies and procedures within their office and be able to complete all necessary tasks in order to sufficiently train employees.

2018-004 Board of Education Budget

Condition: A review of the Board of Education budget expenditures reported the Board of Education over expended the approved budget. In addition, the original approved Board of Education budget was reduced.

Criteria: Connecticut General Statute 10-222 "The money appropriated by any municipality for the maintenance of public schools shall be expended by and in the discretion of the board of education. Except as provided in this subsection, any such board may transfer any unexpended or uncontracted-for portion of any appropriation for school purposes to any other item of such itemized estimate. Boards may, by adopting policies and procedures, authorize

designated personnel to make limited transfers under emergency circumstances if the urgent need for the transfer prevents the board from meeting in a timely fashion to consider such transfer. All transfers made in such instances shall be announced at the next regularly scheduled meeting of the board and a written explanation of such transfer shall be provided to the legislative body of the municipality or, in a municipality where the legislative body is a town meeting, to the board of selectmen. Expenditures by the board of education shall not exceed the appropriation made by the municipality, with such money as may be received from other sources for school purposes. If any occasion arises whereby additional funds are needed by such board, the chairman of such board shall notify the board of finance, board of selectmen or appropriating authority, as the case may be, and shall submit a request for additional funds in the same manner as is provided for departments, boards or agencies of the municipality and no additional funds shall be expended unless such supplemental appropriation shall be granted and no supplemental expenditures shall be made in excess of those granted through the appropriating authority."

Questioned costs: None noted

Context: During the review City's Board of Education's detailed ledger we noted that the Board of Education's operating expenditures of \$31,986,178 exceeded its final budgeted appropriations of \$31,760,484 and the original appropriated budget of \$31,860,484. On June 20, 2017 the Board of Aldermen approved the original Board of Education's budget of \$31,860,484. This original budget was later amended to \$31,260,484 during fiscal year ended June 30, 2018. A settlement on June 11, 2018 of an additional appropriations of \$500,000 was reached between the City and Board of Education thereby increasing the Board of Education's budget to \$31,760,484.

Effect: There is currently litigation/arbitration on this matter and the effects are unknown at this time.

Cause: Lack of communication between the City and Board of Education, no formal monthly closing process and turnover in key personnel.

Prior year finding: Not applicable.

Recommendation: We recommend that Board of Education issue purchase orders only to the extent of the appropriate budgeted amounts. If more monies in excess of the budgeted amounts are needed the Board of Education should transfer budgeted appropriations from other unexpended amounts within their approved Board of Alderman's budget amount. If additional appropriations are required to be spent in excess of that approved appropriated budgeted amount a request should be made to the Board of Alderman in accordance with Connecticut general statutes 10-222.

2018-005 Accounts Payable-City

Condition: Accounts payable was underreported at year-end for the grant and capital project fund.

Criteria: Expenditures should be recorded when incurred in accordance with generally accepted accounting principles.

Questioned costs: None noted

Context: During the review of the bank reconciliations and subsequent disbursements, we noticed significant amounts of accounts payable were incurred but not recorded as of June 30, 2018.

Effect: Adjustments to record accounts payable in the amounts of \$1,008,971 and \$168,913 were proposed to properly reflect accounts payable and their related expenditures in the Grant Fund and Capital Project fund, respectively.

Cause: No formal cut-off process is in place for the grant and capital project funds.

Prior year finding: Not applicable.

Recommendation: We recommend that a review of the bills received subsequent to year end be performed to identify expenditures that belong in the prior fiscal year are recorded in the correct fiscal year for all funds.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

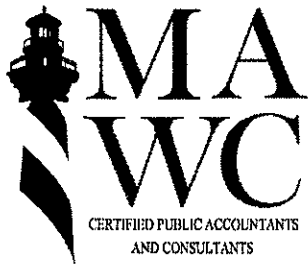
Our report on compliance and other matter indicated no significant deficiencies.

**CITY OF ANSONIA, CONNECTICUT
DISPOSITION OF PRIOR YEAR'S FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2018**

None noted.

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STATE SINGLE AUDIT



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Dominic L. Cusano MBA CPA*
*indicates retired

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

To the Honorable Mayor,
Members of the Board of Aldermen and
Members of the Board of Apportionment and Taxation
City of Ansonia, Connecticut

Report on Compliance for Each Major State Program

We have audited City of Ansonia, Connecticut's compliance with the types of compliance requirements described in the Office of Policy and Management's *Compliance Supplement* that could have a direct and material effect on each of City of Ansonia, Connecticut's major state programs for the year ended June 30, 2018. City of Ansonia, Connecticut's major state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its state programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of City of Ansonia, Connecticut's major state programs based on our audit of the types of compliance requirements referred to above. 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 State Single Audit Act (C.G.S. Sections 4-230 to 4-236). Those standards and the State Single Audit Act require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major state program occurred. An audit includes examining, on a test basis, evidence about City of Ansonia, Connecticut's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major state program. However, our audit does not provide a legal determination of City of Ansonia, Connecticut's compliance.

Opinion on Each Major State Program

In our opinion, the City of Ansonia, 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, 2018.

Report on Internal Control over Compliance

Management of the City of Ansonia, Connecticut, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City of Ansonia, Connecticut's internal control over compliance with the types of requirements that could have a direct and material effect on each major state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major state program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City of Ansonia, Connecticut's 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 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 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 City of Ansonia, Connecticut, as of and for the year ended June 30, 2018 and have issued our report thereon dated December 26, 2018, which contained an unmodified opinion on those financial statements⁴. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. 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 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 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 financial statements or to the 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 financial statements as a whole.

Michaud Accavallo Woodbridge & Cusano, LLC

Michaud Accavallo Woodbridge & Cusano, LLC
Shelton, Connecticut
December 26, 2018

**CITY OF ANSONIA, CONNECTICUT
SCHEDULE OF EXPENDITURES OF
STATE FINANCIAL ASSISTANCE
YEAR ENDED JUNE 30, 2018**

State Grantor/Pass-Through Grantor/Program Title	State Grant Program Identification Number	Pass Through to Subrecipients	Expenditures
<u>State Department of Education:</u>			
Alliance Grant	11000-SDE64370-17041-82164	\$ -	\$ 1,441,875
Alliance Grant	12052-DAS27635-43651	-	198,602
Alliance Grant	12052-DAS27635-43651	-	32
Priority School District	11000-SDE64370-17043-82052	-	415,188
Low Performing Schools Grant	11000-SDE64370-17003-82010	-	56,714
Adult Education	11000-SDE64370-17030	-	108,643
Smart Start	12052-SDE64370-43626	-	30,501
School accountability summer school	11000-SDE64370-17043-82055	-	50,429
Extended School Hours	11000-SDE64370-17043-82054	-	43,425
Youth Service Bureau	11000-SDE64370-17052	-	15,752
Youth Service Bureau Enhancement	11000-SDE64370-16201	-	5,798
Healthy foods grant	11000-SDE64370-16072	-	27,989
Child Nutrition	11000-SDE64370-16072	-	15,256
State School Breakfast	11000-SDE64370-17046	-	11,576
Open Choice Program	11000-SDE64370-17053	-	19,485
Bilingual Education	11000-SDE64370-17042	-	1,824
Non-public Health Services	11000-SDE64370-17034	-	8,887
Magnet School Grant	11000-SDE64370-17057	-	1,850
Total State Department of Education		-	2,453,826
<u>Office of Early Childhood:</u>			
School Readiness	11000-OEC64845-16274	-	1,106,799
School Readiness Quality enhancement	11000-OCE64845-17097	-	6,447
		-	1,113,246
<u>Office of Policy and Management:</u>			
Local Capital Improvement Program	11000-OPM20600-40254	-	300,000
Payment in Lieu of Taxes (PILOT) on State-Owned Property	11000-OPM20600-17004	-	44,259
Reimbursement of Property Tax - Disability Exemption	11000-OPM20600-17011	-	2,110
Property Tax Relief for Veterans	11000-OPM20600-17024	-	17,578
Municipal Purposes and Projects	12052-OPM-20600-43587	-	85,419
Total Office of Policy and Management		-	449,366
<u>Department of Economic and Community Development:</u>			
Armory Renovations	13019-ECD46350-41240	-	329,985
Brownfield Remediation Program	12052-ECD46260-35533	-	37,958
ECD Urban(E Main St)	1100-ECD46210-12435	-	78,363
Financial Assistance Downtown	1100-ECD46210-12435	-	197,303
Total Department of Economic and Community Development		-	643,609
<u>Connecticut State Library:</u>			
Connecticard Payments	11000-CSL66051-17010	-	599
Historic document preservation	12060-CSL66094-35150	-	4,000
Total Connecticut State Library		-	4,599

See Notes to the Schedule of State Financial Assistance.

**CITY OF ANSONIA, CONNECTICUT
SCHEDULE OF EXPENDITURES OF
STATE FINANCIAL ASSISTANCE
YEAR ENDED JUNE 30, 2018**

State Grantor/Pass-Through Grantor/Program Title	State Grant Program Identification Number	Pass Through to Subrecipients	Expenditures
<u>Department of Environmental Protection:</u>			
Nitrogen Credit Exchange	21016-OTT14230-402407	-	46,959
<u>Judicial Department</u>			
Non-Budgeted Operating Approp	34001-JUD95162-40001	-	7,651
<u>Department of Social Services:</u>			
Other Expenses	11000-DSS60439-10020	-	175
<u>Department of Consumer Protection:</u>			
Funds Awaiting Distribution	34003-DCP39940-42350	-	221
<u>Department of Transportation:</u>			
Local Transport Capital Program	13033-DOT57197-43584	-	1,997,002
Town Road Aid-STO	12001-DOT57000-17036	-	316,178
		-	2,313,180
TOTAL STATE FINANCIAL ASSISTANCE BEFORE EXEMPT PROGRAMS			7,032,832
EXEMPT PROGRAMS:			
<u>Department of Education:</u>			
Education Cost Sharing	11000-SDE-64370-17041	-	15,008,498
Special Education - Excess Cost Student Based	11000-SDE-64370-17047	-	1,243,883
		-	16,252,381
<u>Office of Policy and Management:</u>			
Grants to Towns	12009-OPM20600-17005	-	160,809
Municipal Stabilization Grant	11000-OPM20600-17104	-	132,069
		-	292,878
<u>Department of Construction Services:</u>			
School Building Project - Principal	13010-DAS-27635-40901-13051	-	1,134,443
School Building Project - Principal	13010-DAS-27635-40901-13051	-	1,644,716
School Building Project - Interest	13009-DSC-64370-40896-82004	-	45,028
		-	2,824,187
TOTAL EXEMPT PROGRAMS:			19,369,446
TOTAL STATE FINANCIAL ASSISTANCE:			\$ - \$ 26,402,278

See Notes to the Schedule of State Financial Assistance.

**CITY OF ANSONIA, CONNECTICUT
NOTES TO THE SCHEDULE OF EXPENDITURES
OF STATE FINANCIAL ASSISTANCE
YEAR ENDED JUNE 30, 2018**

Various departments and agencies of the State Government have provided financial assistance to the City of Ansonia, Connecticut through grants and other authorizations provided by General Statutes of the State of Connecticut. These financial assistance programs fund several programs including housing, education, health and human services and general government activities.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting records of the State grant programs of the City of Ansonia, Connecticut are maintained in separate funds. The accounting policies of the City conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant policies relating to the aforementioned grant programs.

Basis of Accounting

The financial statements contained in the City's annual audit report are prepared on the modified accrual basis. The following is a summary of such basis:

- Revenues are recognized when earned. Certain grants are recognized based on grant award since they are considered entitlement grants; other grants, which are dependent upon expenditure factors for determining eligibility, recognize grant revenue to the extent of expenditures.
- Expenditures are recorded on the accrual basis; i.e. recognized when incurred.

The Schedule of Expenditures of State Financial Assistance, contained in this report, is prepared based on regulations established by the State of Connecticut Office of Policy and Management. In accordance with these regulations (Section 4-236-22), 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 expenditures column of the Schedule of Expenditures of State Financial Assistance.

2. LOAN PROGRAM

In accordance with Section 4-236-23(a)(4)(F) of the Regulations to the State Single Audit Act, the notes to the Schedule of Expenditures of State Financial Assistance shall include loans and loan activities. The following is a summary of the loan program activity for the year ended June 30, 2018:

Department of Environmental Protection:

Clean Water Funds 21014-OTT14230-4001:

<u>Project Number</u>	<u>Issue Date</u>	<u>Interest Rate</u>	<u>Original Amount</u>	<u>Balance July 01, 2017</u>	<u>Issued</u>	<u>Retired</u>	<u>Balance June 30, 2018</u>
311-DC	9/30/2007	2%	\$ 5,082,808	\$ 2,254,674	\$ -	\$ 262,996	\$ 1,991,678
554-DC	6/29/2012	2%	\$ 35,822,895	\$ 26,288,466	\$ -	\$ 1,643,682	\$ 24,644,784

See Notes to the Schedule of State Financial Assistance.

**CITY OF ANSONIA, CONNECTICUT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2018**

I. SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued:

Unmodified

Internal control over financial reporting:

- Material weakness (es) identified? _____ Yes X No
- Significant Deficiencies identified? X Yes _____ None reported
- Noncompliance material to financial statements noted? _____ Yes X No

State Financial Assistance

Internal control over major programs:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiencies identified? _____ Yes X None reported

Type of auditors' 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 X No

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

State Grantor/Pass-Through Grantor/Program Title	State Grant Program Identification Number	Expenditures
<u>State Department of Education:</u>		
Alliance Grant	11000-SDE64000-17043-82056	\$ 1,441,875
Alliance Grant	11000-SDE64000-12198	198,602
Priority School District	11000-SDE64370-17043-82052	415,188
<u>Office of Early Childhood:</u>		
School Readiness	11000-SDE64000-17043-82052	1,106,799
<u>Office of Policy and Management:</u>		
Local Capital Improvement Program	11000-OPM20600-40254	\$ 300,000
<u>Department of Economic and Community Development:</u>		
Armory Renovations	13019-ECD46350-41240	\$ 329,985
<u>Department of Transportation:</u>		
Local Transport Capital Program	13033-DOT57197-43584	\$ 1,997,002
Town Road Aid-STO	12001-DOT57000-17036	316,178
		<u>\$ 6,105,629</u>

- Dollar threshold used to distinguish between Type A and Type B programs

\$ 200,000

**CITY OF ANSONIA, CONNECTICUT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2018**

II. FINANCIAL STATEMENTS FINDINGS

- We issued reports, dated December 26, 2018, on compliance and on internal control over financial reporting based on an audit of financial statements performed in accordance with Government Auditing Standards.
- Our report on compliance indicated no reportable instances of noncompliance.
- Our report on internal control over financial reporting indicated significant deficiencies as items 2018-001 to 2018-004.

III. STATE FINANCIAL ASSISTANCE FINDINGS AND QUESTIONED COSTS

No findings or questioned costs are reported relating to State Financial Assistance Programs.

