

TOWN OF COLUMBIA
FINANCIAL PLANNING AND ALLOCATION COMMISSION
Wednesday, December 20, 2023 at 7:00 PM
Adella G. Urban Conference Room
323 Route 87, Columbia, CT

Topic: FiPAC Meeting

Time: Dec 20, 2023 07:00 PM Eastern Time (US and Canada)

Join Zoom Meeting: <https://us02web.zoom.us/j/85862429057>

Meeting ID: 858 6242 9057

One tap mobile

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- 1. RULES OF CONDUCT FOR HYBRID VIRTUAL MEETING:** This is a web-based call, so we are operating under the following procedures: This session is being both video and audio-recorded. Commissioners and staff will generally remain on mute except when speaking or voting and will generally be keeping video of themselves on throughout the meeting. If a member of the public creates an audio or video disruption, they may be manually ejected from the meeting upon recommendation of staff or the chair. For public input before the meeting please email your comments to PublicInput@columbiact.org within 24 hours before the meeting.
- 2. CALL TO ORDER**
- 3. PLEDGE OF ALLEGIANCE**
- 4. AUDIENCE OF CITIZENS**
- 5. APPROVAL OF MINUTES:**
 - 5.1** FiPAC Regular Meeting Minutes for September 20, 2023.
- 6. CORRESPONDENCE:**
 - 6.1** BOS Regular Meeting Minutes for 11/21/23.

6.2 Fiscal Policy Regular Meeting Minutes (Draft) 12/13/23

7. OLD BUSINESS:

7.1 22/23 Summary

7.2 22/23 Town Audit Update.

8. NEW BUSINESS:

8.1 Election of Officers

8.2 Approval of 2024 FiPAC Meeting schedule

8.3 Update on BOE HVAC Indoor Air Quality Project

8.4 23/24 Budget

8.5 Tri-Board Meeting and 24/25 Budget Process

8.6 BOE Administration and Certified Staff Union Negotiations

8.7 BOE Noncertified Staff Union Negotiations

9. TRANSFERS:

10. NEXT MEETING: Wednesday, January 17, 2024.

11. ADJOURNMENT:

TOWN OF COLUMBIA
FINANCIAL PLANNING AND ALLOCATION COMMISSION
Wednesday, September 20, 2023 at 7:00 PM
Adella G. Urban Conference Room
323 Route 87, Columbia, CT

Members Present: Earnest Sharpe, Chairman; Jeff Viens, Vice Chairman; Stephen Cooke; Judi Jordan; and Art Rowbotham.

Members Absent: Kelley Peck; Richard Szegda.

Also Present: Mark Walter, Town Administrator; Beverly Ciurylo, Finance Director.

1. **RULES OF CONDUCT FOR HYBRID VIRTUAL MEETING:** Rules were not read. Zoom Meeting was cancelled due to technical issues and was changed to an in-person meeting only. It was noted that R. Szegda, FiPAC member and B. Wilson, Interim Superintendent were in the zoom wait room. They were contacted and opted out of participating in the meeting.
2. **CALL TO ORDER:** E. Sharpe called the meeting to order at 7:07pm.
3. **PLEDGE OF ALLEGIANCE:** The Pledge of Allegiance was recited.
4. **AUDIENCE OF CITIZENS:** None.
5. **APPROVAL OF MINUTES:**
 - 5.1 **FiPAC Meeting Minutes for July 19, 2023.** J. Viens MOVED to APPROVE the FiPAC Meeting minutes for July 19, 2023 with minor revisions discussed. E. Sharpe SECONDED the MOTION. MOTION CARRIED 5.0.0.
6. **CORRESPONDENCE:**
 - 6.1 **BOE Draft Meeting Minutes 9/11/23.** J. Viens questioned the BOE need for the executive session for discussing the Parking Lot Design. He noted that he understood using the executive session for programming. B. Ciurylo said that she would follow up with the Interim Superintendent on this and would let FiPAC know.
7. **OLD BUSINESS:**
 - 7.1 **Update on 2022-2023 Year End.** B. Ciurylo presented an updated Preliminary Reconciliation of the Fiscal Year 22-23 Fund Balance. This included a review of the reported surpluses of the 22/23 BOS and BOE General Fund Budgets as well as the 22/23 BOS General Fund Revenues. She reported that the projected General Fund balance was lower than the prior report and there is further reduction coming. An unanticipated BOE invoice for over \$20,000 had just arrived for the BOE 22/23 school year. A discussion ensued regarding this and whether there are controls in place to ensure contracted/known costs are

encumbered. S. Cooke questioned if the auditors need to be informed about this. B. Ciurylo responded that the full audit is not until mid-October. There was a preliminary audit last month and the auditors were given preliminary reports. They will be updated once the financial reports are updated for this additional invoice. B. Ciurylo also noted that the change in fund balance also had to do with other year-end costs including the final payroll being posted since the prior reporting.

- 7.2 **Update on Columbia BOE HVAC Project and Grant.** M. Walter noted that there was little to report. There is a HVAC committee meeting on Monday, September 25, 2023 to meet with the contracted engineering firm Silver Petrucelli to get a status of work completed to date on the HVAC project as well as to select the environmental study to be completed. There are three options being presented. The project will involve looking at an indoor air quality/HVAC system for the entire school as well as the electrical upgrade. E. Sharpe noted that the Town has already allocated \$499,000 for this project and asked the purpose of those funds. M. Walter noted it was for the initial design and engineering costs. He also noted that with the size of this project, the Town may need to look at bonding. The state has opened up another round of HVAC grants with a deadline of December 31, 2023. Silver Petrucelli has a deadline of October to have information available so that the Town can go out to bid and have solid numbers for the application.
- 7.3 **American Relief Fund Projects.** B. Ciurylo provided FiPAC with an updated spreadsheet of all American Relief Fund Projects. M. Walter provided updates on the current projects, such as, the CVFD Command Vehicle, Senior Center sidewalks and the DPW Dump Truck replacement.
- 7.4 **23/24 Capital Projects and Long-Range Outlook for Town and Board of Education.** M. Walter noted that Capital Projects are being reviewed, such as, HVAC controls for the Senior Center which is partially being funded by a state grant as well as a HVAC repair in the Land Use department. He briefly discussed the Hunt Road Culvert project which may need additional funding depending on engineering/project oversight costs by the Town Engineers. E. Sharpe noted that the long-range outlook will need to be considered for the upcoming budget season, especially with potential future capital projects; such as, the Porter School HVAC project and a possible Porter School Parking Lot project.
8. **NEW BUSINESS:**
- 8.1 **Planning Discussion on the 24/25 Budget Process.** E. Sharpe recommended that the FiPAC members should start considering which departments they would like to receive budget presentations. No further discussion ensued.
- 8.2 **FiPAC Post Election Leadership Transition.** E. Sharpe noted that his term on FiPAC is ending after the elections and noted the members whose terms are ending and up for election. Since J. Viens is the Vice Chairman, he will probably

be the acting chair until the new FiPAC board has an election, probably in January.

E. Sharpe asked if there were any legislative updates. B. Ciurylo mentioned the age change for kindergarten could have any impact on the PreK program and that the District is looking at its programming. B. Ciurylo also mentioned that the minimum wage may be increasing which may have some impact on the 23/24 budget.

9. TRANSFERS:

TRANSFER #	FROM A/C#	A/C DESCRIPTION	AMOUNT	TO A/C#	DESCRIPTION	AMOUNT
2023-078	10-4530-500	Professional/Tech	2,993.00	10-4530-300	General Supplies	\$1,812.00
				10-4530-515	Contracted Services	\$1,181.00
2023-079	10-4800-900	Contingency	1,783.00	10-4630-500	Professional/Tech	\$1,783.00
2023-080	10-4800-900	Contingency	3,124.00	10-4112-022	Unemployment Compensation	\$3,124.00

B. Ciurylo presented the following transfers which impacted the 22/23 Budget:

- **Transfer #2023-078** is to cover year end expenditures for the Facilities Maintenance budget.
- **Transfer #2023-079** is to cover year end water testing at Columbia Lake. Contingency funds were requested since this was unanticipated and there was not enough funds in the Lake Management budget to cover this cost. M. Walter noted there had been some algae at the Lake. The results showed that the algae was not issue for the water quality at the lake.
- **Transfer #2023-080** is to use Contingency Funds to cover the unanticipated cost of an unemployment claim.

J. Viens MOVED to APPROVE the Transfers as presented. J. Jordan SECONDED the MOTION. MOTION CARRIED 5.0.0.

E. Sharpe asked FiPAC members if they had any comments to add to the meeting No one responded to this request.

10. NEXT MEETING: Wednesday, October 18, 2023.

ADJOURNMENT: J. Viens MOVED to ADJOURN the meeting at 7:48pm. A. Rowbotham SECONDED the MOTION CARRIED 5.0.0.

Respectfully submitted by Beverly Ciurylo, Finance Director.

**REGULAR MEETING MINUTES
COLUMBIA BOARD OF SELECTMEN**

Tuesday, November 21, 2023

7:00 PM

**Adella G. Urban Administrative Offices Conference Room & Virtual
323 Route 87, Columbia, CT**

Members Present: Steven Everett, First Selectman; Judy Ortiz, Deputy First Selectman; William O'Brien, Selectman; Christopher Lent, Selectman.

Members Absent: Lisa Napolitano, Selectman.

Also Present: Mark Walter, Town Administrator; Mike Gnazzo, Chairman of LMAC; Mary Roickle, LMAC; Phyllis Dunn; LMAC, Henry Beck, LMAC.

Also Present Remotely: Bob Powell, LMAC; Barbara Wilson, Interim Acting Superintendent; Beverly Ciurylo, Finance Director.

CALL TO ORDER: S. Everett called the meeting to order at 7:01 pm.

1. **RULES OF CONDUCT FOR HYBRID VIRTUAL MEETING:** S. Everett read the rules of conduct for a hybrid virtual meeting.
2. **PLEDGE OF ALLEGIANCE:** The Pledge of Allegiance was recited.
3. **APPROVAL OF AGENDA:** S. Everett MOVED to Amend the Agenda and Add 16.1 - Legal under Executive Session. MOTION CARRIED 4.0.
4. **APPROVAL OF MINUTES:**
 - 4.1 **BOS Regular Meeting Minutes November 14, 2023.** S. Everett MOVED to Approve the BOS Regular Meeting Minutes for November 12, 2023. MOTION CARRIED 4.0.
5. **AUDIENCE OF CITIZENS:** None.
6. **OLD BUSINESS:**
 - 6.1 **Lake Management Advisory Commissions Proposed Updates to Lake Town Ordinances.** Discussion involved the clarification and update on the grandfather clause, enforcement of penalties, the application of the "reckless and unsafe" standard, and use of drones.

S. Everett asked if anyone is currently using a boat or watercraft on the lake, does this then mean that it's grandfathered forever.

H. Beck, 41 Sleepy Hollow Rd., Attorney with Halloran & Sage, and member of LMAC said that currently in the draft there is a blank to put in the number of years. He said it is all right to have an ordinance that makes it applicable

immediately, but then accepts certain circumstances that have existed for a period of time and allow them to continue for some reasonable period of time.

H. Beck said the reason to do this is to guard against the concept of unjust taking of somebody's property by a government because of the fact that suddenly they go from being able to use their property to not being able to use their property. H. Beck said research could be done to determine the length of time that is appropriate (6 to 8 months), or the Board of Selectmen could determine that it's for as long as a particular owner wants to own the boat and maintain it.

Enforcement of penalties: The First Selectman position is considered the 'police chief' position, and they should be involved in penalty decisions. S. Everett explained we do have a Citation Hearing Officer if a person wishes to address any recourse.

S. Everett read the answer on what is considered reckless or unsafe. The application of the "reckless and unsafe" standard generally is viewed as leaving some discretion with the enforcement authority to determine based on the circumstances of each incident.

H. Beck explained that recklessness is an imprecise standard which allows discretion on behalf of the reviewing authority to determine what conduct amounts to a violation. Generally, recklessness means the creation of a substantial and justifiable risk of harm, and it requires conduct demonstrating a conscious disregard or indifference to such risk.

Connecticut motor vehicle statutes do not define reckless driving. The Supreme Court of Connecticut has held that recklessness in the operation of a motor vehicle requires the conscious choice of action either with knowledge of the serious danger to others involved or a knowledge of facts which would disclose this danger to any reasonable person.

H. Beck said it is a fairly high standard, but it does give discretion in this instance the First Selectman determines whether it arises to such a level that it's in the public interest that the citation be issued.

S. Everett asked about the use of drones and asked for clarification on how they would enforce this.

M. Roickle, 34 Erdoni Road and LMAC member said that we have always prohibited remote-controlled types of water traffic, which we have deemed to be dangerous to public health. She said that on DEEP's website information is provided on the use of remote-controlled model aircraft or drones and are prohibited at Connecticut State Park or in other lands under control of DEEP unless specifically authorized by the Commissioner. She said, we are suggesting to DEEP that because they manage the waters of all of Connecticut, including Columbia Lake, would they allow the prohibition of drones other than commercially operated. Commercially operated would have to be authorized by the Commissioner.

M. Gnazzo said in order for a commercial drone operator to operate a drone they have to have a license and the FAA has to give them a permit.

Discussion ensued about enforcing the rules on drone use.

H. Beck said this could be amended to read drone use is prohibited without proper authorization.

Discussion ensued about the grandfather clause and how it would affect a houseboat that is currently on the lake. H. Beck explained that he believed that the determination was made that the boat was not a violation of the statute because it was not a houseboat. As long as it remains not a houseboat then it would be grandfathered. If it clearly becomes a houseboat under the new ordinance it would be illegal because it's changed.

H. Beck said that to get the ordinances ready for next summer it would be helpful to start the informal review with DEEP.

S. Everett asked LMAC to make the changes and get them back to BOS.

6.2 Approval Explanatory Text for the Town-wide informational mailer regarding the HVAC Horace Porter School Project. M. Walter explained that the explanatory text is still being worked on. A postcard was provided to the BOS that will be mailed out to residents to explain about the project.

6.3 Legal Notice of Special Town Meeting and Referendum for the Horace W. Porter School Installation, Replacement and/or Upgrading of HVAC System and Indoor Air Quality Improvements.

S. Everett MOVED All qualified electors of the Town of Columbia, Connecticut (the "Town") and any other persons entitled to vote upon any of the matters contained in this notice are hereby warned that a Special Town Meeting of the Town is to be held in the Yeomans Hall, 323 Route 87, Columbia, Connecticut on Thursday, November 30, 2023 at 6:30 p.m., for the following purposes:

1. To elect a moderator.
2. To consider and discuss (but not vote on) the following resolution:

RESOLUTION AUTHORIZING AN APPROPRIATION OF \$6,175,000 FOR THE INSTALLATION, REPLACEMENT AND/OR UPGRADING OF HVAC SYSTEM AND INDOOR AIR QUALITY IMPROVEMENTS AT THE HORACE W. PORTER SCHOOL AND THE FINANCING OF SAID APPROPRIATION BY THE ISSUANCE OF GENERAL OBLIGATION BONDS AND NOTES IN ANTICIPATION OF SUCH BONDS IN AN AMOUNT NOT TO EXCEED \$3,396,250

The full text of the foregoing authorizing resolution is on file and open to inspection at the office of the Town Clerk, Town Hall, 323 Route 87, Columbia, Connecticut for the use or inspection of any interested person.

All qualified electors and persons entitled to vote in town meetings of the Town are hereby further notified that pursuant to Section 2.5(a) of the Town Charter, the foregoing resolution is being submitted to the voters at referendum for a “yes” or “no” vote.

The question to be voted upon is as follows:

- I. “Shall the resolution entitled, ‘RESOLUTION AUTHORIZING AN APPROPRIATION OF \$6,175,000 FOR THE INSTALLATION, REPLACEMENT AND/OR UPGRADING OF HVAC SYSTEM AND INDOOR AIR QUALITY IMPROVEMENTS AT THE HORACE W. PORTER SCHOOL AND THE FINANCING OF SAID APPROPRIATION BY THE ISSUANCE OF GENERAL OBLIGATION BONDS AND NOTES IN ANTICIPATION OF SUCH BONDS IN AN AMOUNT NOT TO EXCEED \$3,396,250’, be approved?
Yes _____ No _____”

The ballot label for said question shall read as follows:

- “Shall the Town appropriate \$6,175,000 for HVAC system and indoor air quality improvements at the Horace W. Porter School and authorize the issuance of general obligation bonds and notes up to \$3,396,250 to finance said appropriation?
Yes _____ No _____”

The vote will be conducted on Tuesday, December 12, 2023, during the hours from 12:00 p.m. to 8:00 p.m. at Yeomans Hall, 323 Route 87, Columbia, Connecticut.

Absentee ballots will be available from the Town Clerk’s office in accordance with applicable law. Absentee ballots will be counted at the following central location: Yeomans Hall 323 Route 87, Columbia, Connecticut. Voters approving the resolution will vote “Yes” and voters opposing the resolution will vote “No.”

3. To adjourn the special town meeting to a referendum vote on the above question to be held on the date, during the time and at the noticed polling place referred to above.

MOTION CARRIED 4.0.

7. **NEW BUSINESS:** None.
8. **COLUMBIA LAKE / DAM / BEACH:** None.
9. **APPOINTMENTS / RESIGNATIONS:** None.

9.1 Review and Discussion on members terms expiring 11/27/23 on the Inland Wetlands & Watercourses Commission, Inland Wetlands & Watercourses Commission Alternates and Recreation Commission.

S. Everett MOVED to Appoint John Allen and Ron Wikholm to the Inland Wetlands & Watercourses Commission and Jon Dilworth as an Alternate to the Inland Wetlands & Watercourses Commission. MOTION CARRIED 4.0.

S. Everett MOVED to Appoint Nikki Keldsen and Heather Pekarovic to the Recreation Commission. MOTION CARRIED 4.0.

10. TOWN ADMINISTRATOR REPORT: M. Walter said Gail McGrath has notified the Town that she will be retiring as of February 2, 2024. Gail has been a dedicated and reliable employee for over 12 years. We wish her all the best in her retirement.

CRCOG has been having a lot of meetings defining a strategic playbook on how they can help the towns both small and large. CRCOG has been looking at housing toolkits strategies and HUD financial assistance and a focus statewide on creating housing.

CRCOG is also helping us in purchasing and looking at waste management.

Novus has been working on inventory of every software in our system to make sure there are no access portals.

M. Walter thanked Beverly Ciurylo for all the time she has been putting in to prepare for the audits.

11. CORRESPONDENCE:

11.1 AHM Program Report October 2023.

12. BUDGET:

12.1 **Transfers:** None.

12.2 **Refunds:** S. Everett MOVED to Approve the Refunds totaling \$909.80. MOTION CARRIED 4.0.

13. APPROVE PAYMENT OF BILLS: S. Everett MOVED to Approve the Payment of Bills Totaling \$43,758.93, consisting of 2023-2024 Regular, Credit Card and Paychex. MOTION CARRIED 4.0.

14. AUDIENCE OF CITIZENS: None.

15. BOARD MEMBER COMMENTS: None.

16. EXECUTIVE SESSION: Real estate per State Statutes Section 1-200(6)(D); Pending Litigation per State Statutes Section 1-200(6)(B); Personnel per State Statues Section 1-200(6)(A). S. Everett MOVED to Enter Into Executive Session at 8:01 PM and invite Mark Walter, Town Administrator. MOTION CARRIED 4.0. Executive Session ended at 8:18 pm.

16.1 Legal: No Action Taken.

17. ADJOURNMENT: S. Everett MOVED to ADJOURN at 8:19 pm.

MOTION CARRIED UNANIMOUSLY.

Respectfully Submitted by Jennifer C. LaVoie



TOWN OF COLUMBIA

FISCAL POLICY AGENDA

WEDNESDAY, December 13, 2023 at 8:30 AM
TOWN HALL CONFERENCE ROOM & VIRTUAL MEETING
323 ROUTE 87, COLUMBIA CT

Present: Beverly Ciurylo-Finance Director, Mark Walter-Town Administrator, Steven Everett-First Selectman, Jeff Viens-FiPAC Chairman, Scott Leslie-Interim Assistant Superintendent

Absent: Barbara Wilson-Interim Superintendent, Michael Maziarz-Board of Education Chairman

1. **Call to Order** - Beverly Ciurylo called the meeting to order at 8:31 a.m., reviewed the rules of conduct for a virtual meeting, and welcomed Jeff Viens FiPAC Chair to the committee.

a) Rules of Conduct on Virtual Meeting: *This meeting will be held both in-person and virtual. Anyone joining this meeting virtually will generally remain on mute except when speaking or voting and will generally be keeping video of themselves turned on throughout the meeting. If anyone joining virtually creates an audio or video disruption, they may be manually ejected from the meeting upon recommendation of the chairperson running the meeting.*

2. **Approve Meeting Minutes:** [10/11/2023 Fiscal Policy Meeting Minutes](#) M. Walter **MOVED**, S. Everett **SECONDED** to approve the minutes of 10/11/2023. MOTION CARRIES 3:0.

Members reviewed the rights and role of FiPAC related to budget oversight of the Board of Selectmen and Board of Education budgets. FiPAC has access to transfers and budgets but does not have the authority to manage the budgets. S. Everett is concerned the upcoming budget season may be financially challenging for initial approval in the budget process.

3. **Correspondence** - No correspondence was received.

4. **Old Business**

- a) 23/24 Budget - B. Ciurylo said the Board of Selectman and Capital budgets are progressing as expected. She shared the town is on target for collections (over 50%) and revenues. The town recently received an unanticipated grant of \$100,000. There are \$30,000 of American Relief funds available which must be obligated by 12/31/24. There are two additional areas these funds have been approved to be used for: affordable housing and personnel.

The Board of Education budget is tight and may be impacted by an unanticipated student moving to town with unplanned educational expenses.

Pre-k tuition has collected more funds than expected due to full classes.

- b) Update on BOE HVAC Project and Application - M. Walter reported the referendum passed by a vote of 169 to 69 and the project is moving forward. He has requested qualifications for bond consultants. Bond consultants specialize in executing the bond. He is in receipt of one application and will be seeking two more.

B. Ciurylo noted there is a meeting scheduled 12/14/23 to review the application process. She and Barbara Wilson will be responsible for the majority of the process. M. Walter will share the letter he received from Cathy Osten to include in the application.

- c) Update on EVC Charging Station - S. Leslie said the charging station has not been installed at the school due to the need for additional equipment by the contractor. M. Walter said two stations have been installed in the town hall parking lot but they are not live yet.

5. **New Business**

- a) Review [2024 Schedule of Meetings](#) - S. Everett MOVED, M. Walter SECONDED to approve the 2024 Fiscal Policy Meeting Schedule. MOTION CARRIES 5:0.
- b) Tri Board Meeting Regarding 24/25 Budget - B. Ciurylo said generally the Tri Board meets prior to FiPAC's meeting in December but this has been an unusually busy month. The BOS will set a date, if needed, and the meeting may be postponed until January.
- c) BOE Contract Negotiations - S. Leslie shared the Administrative and Teachers' contracts have been ratified and were posted at the town hall on 12/7/2023.

S. Everett asked for the overall increase in the contracts. S. Leslie said the contracts came in slightly less than the standard in our area. The Administrators' contract includes a 4% increase per year and the Teachers' contract is a 12.4% increase over the next three years. Non-certified union contract negotiations will begin soon.
- c) Legislative Updates - There were no legislative updates shared.
- d) Other Discussion Items - There were no other discussion points.

- 6. **Finance Department Update** - B. Ciurylo - The auditors have requested a second extension which will be filed in January. So far there have been no findings. The auditors will be working on the massive EFS report which must be completed by 12/31/2023.

7. **Other Discussion & Comments**

- a) Next Meeting: January 10, 2023

- 8. **Adjournment** S. Everett MOVED, J. Viens SECONDED to adjourn the meeting at 8:50 a.m. MOTION CARRIES 5:0.

Respectfully submitted,

Brenda Morey, Clerk

BOARD OR COMMITTEE NAME: Financial Planning and Allocation Commission (FiPAC)

TIME OF MEETING: 7:00 PM

DAY OF WEEK MEETING HELD: 3rd Wednesday of every month

LOCATION OF MEETING: Adella G. Urban Conference Room, 323 Route 87, Columbia, CT

PLEASE INSERT YOUR DATES IN THE MONTHS LISTED BELOW:

2024 Meeting Times

JANUARY 2024 17	JULY 2024 17
FEBRUARY 2024 21	AUGUST 2024 21
MARCH 2024 20	SEPTEMBER 2024 18
APRIL 2024 17	OCTOBER 2024 16
MAY 2024 15	NOVEMBER 2024 20
JUNE 2024 19	DECEMBER 2024 18
	JANUARY 2025 15

RECEIVED _____ AT _____

ATTEST _____ TOWN CLERK/ASSISTANT TOWN CLERK

Town of Columbia
Preliminary Reconciliation of the Fund Balance
As of 06/30/23
Pending 22/23 Audit Report

12/18/2023

Total Fund Balance as of 06/30/22 (Total Fund Balance + Y/E Encumbrances)	\$ 5,533,104.73
Less: 21/22 Year End Encumbrances	\$ (275,644.46)
Less: Use of 21/22 Fund Balance to reduce the 22/23 Mill Rate impact	\$ (695,756.00)
Less: Nonspendable Fund Balance (Prepaid expenses)	<u>\$ (28,993.37)</u>
Undesignated Fund Balance as of 06/30/22	\$ 4,532,710.90

22/23 Surpluses:

		Projected variances	Differences
BOS General Fund Budget - (includes Y/E encumbrances)	\$ 418,350.31	\$ 109,200.00	\$ 309,150.31
BOE General Fund Budget - (Includes Y/E encumbrances)	\$ 68,701.50		\$ 68,701.50
BOS General Fund Revenues	<u>\$ 632,708.57</u>	\$ 399,359.00	\$ 233,349.57
Total Surpluses	\$ 1,119,760.38	<u>\$ 508,559.00</u>	<u>\$ 611,201.38</u>
			\$ 611,201.38

22/23 Adjustments of Fund Balance:

8/16/22 Town Meeting: General Fund Transfer for DPW Loader	\$ (133,000.00)
4/18/23 Town Meeting: General Fund Transfer for HWP Security Project	\$ (19,000.00)
4/18/23 Town Meeting: General Fund Transfer for HWP HVAC Improvement	\$ (499,000.00)
4/18/23 Town Meeting: General Fund Transfer for HWP Asbestos Removal	<u>\$ (38,000.00)</u>

Total Reductions to Fund Balance **\$ (689,000.00)**

Less: PY Nonspendable Fund Balance (Prepaid Expenses) **\$ 28,993.37**

Total Projected Fund Balance as of 06/30/23 excluding Year End Encumbrances
Plus Year End Encumbrances

<u>\$ 4,992,464.65</u>	22/23 Budgeted/Projected Fund Balance	<u>\$ 4,689,869.00</u>	\$ 302,595.65
<u>\$ 27,863.66</u>			\$ 27,863.66
<u>\$ 5,020,328.31</u>			<u>\$ 330,459.31</u>

Net Projected Fund Balance as of 06/30/23

Less:

Add'l Use of 22/23 Fund Balance to reduce 23/24 proposed budget impact on Mill Rate	\$ (1,300,000.00)	\$ (1,300,000.00)
Adjustment to Y/E 22/23 Nonspendable Fund Balance (Prepaid Expenses)	\$ (45,515.50)	\$ (45,515.50)
22/23 Encumbrances	<u>\$ (27,863.66)</u>	<u>\$ (27,863.66)</u>

Total Unassigned/Undesignated Fund Balance as of 06/30/23

<u>\$ 3,646,949.15</u>	<u>\$ 3,316,489.84</u>	<u>\$ 330,459.31</u>
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Total 23/24 Budget Requirements

<u>\$ 19,553,455.00</u>	<u>\$ 19,553,455.00</u>
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Undesignated Fund Balance vs 23/24 Budget Requirement

18.65%

Projected Undesign. FB vs 23/24 Budget Requirements

16.96%

Additional to fund balance above budget projection
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Actual & Budgeted Expenses & Encumbrance

Report Sequence:Dept
Account: First thru Last
Report Period: July 2022 thru June 2023
Level Of Detail:Account Number

Account Filter=10-####-###

Table with columns: Account Number, Account Description, Original Budget, Adjustments, Current Year Budgeted, Current Year Expenditure, Encumbrances, Balance Remaining, Percent Left. Includes sections for General Fund (10), BOARD OF SELECTMEN & BOARD OF SELECTMEN TOWN MEETING, EXECUTIVE/ADMINISTRATION, and INFORMATION TECHNOLOGY.

Actual & Budgeted Expenses & Encumbrance

Account Number	Account Description	Original Budget	Adjustment	Current Year Budgeted	Current Year Expenditure	Encumbrances	Balance Remaining	Percent Left
General Fund (10)								
TOTAL INFORMATION TECHNOLOGY		77,750.00	0.00	77,750.00	71,841.30	2,406.25	3,502.45	4.50
TOWN MAINTENANCE FACILITY (OLD CVFD)								
10-4115-120	Telephone/Communications	735.00	86.00	821.00	820.53	0.00	0.47	0.06
10-4115-230	Electricity	2,500.00	(86.00)	2,414.00	1,842.24	0.00	571.76	23.69
10-4115-240	Fuel	350.00	0.00	350.00	0.00	0.00	350.00	100.00
TOTAL TOWN MAINTENANCE FACILITY (OLD)		3,585.00	0.00	3,585.00	2,662.77	0.00	922.23	25.72
CHAPEL								
10-4116-230	Electricity	3,000.00	0.00	3,000.00	1,465.74	0.00	1,534.26	51.14
TOTAL CHAPEL		3,000.00	0.00	3,000.00	1,465.74	0.00	1,534.26	51.14
HISTORY PLACE								
10-4117-120	Telephone	1,536.00	24.00	1,560.00	1,559.64	0.00	0.36	0.02
10-4117-230	Electricity	2,200.00	(24.00)	2,176.00	1,529.88	0.00	646.12	29.69
10-4117-240	Fuel	600.00	0.00	600.00	0.00	0.00	600.00	100.00
TOTAL HISTORY PLACE		4,336.00	0.00	4,336.00	3,089.52	0.00	1,246.48	28.75
JUDICIAL & LEGAL								
10-4120-500	Professional/Tech	55,000.00	0.00	55,000.00	33,283.43	0.00	21,716.57	39.48
TOTAL JUDICIAL & LEGAL		55,000.00	0.00	55,000.00	33,283.43	0.00	21,716.57	39.48
REGISTRATION & ELECTION								
10-4130-010	Salaries-Election	16,158.00	0.00	16,158.00	13,505.34	0.00	2,652.66	16.42
10-4130-016	Election Workers	8,220.00	(266.00)	7,954.00	5,923.14	0.00	2,030.86	25.53
10-4130-110	Postage	540.00	250.00	790.00	745.42	0.00	44.58	5.64
10-4130-130	Legal Notices	180.00	0.00	180.00	171.52	0.00	8.48	4.71
10-4130-300	General Supplies	2,140.00	16.00	2,156.00	2,155.69	0.00	0.31	0.01
10-4130-500	Professional/Technical	2,325.00	(95.00)	2,230.00	1,813.00	0.00	417.00	18.70
10-4130-515	Contracted Services	675.00	75.00	750.00	750.00	0.00	0.00	0.00
10-4130-520	Printing	3,300.00	0.00	3,300.00	2,590.13	0.00	709.87	21.51
10-4130-550	Misc Services/Chgs	80.00	0.00	80.00	60.00	0.00	20.00	25.00
10-4130-720	Professional Dues	170.00	20.00	190.00	190.00	0.00	0.00	0.00
10-4130-750	Conferences/Seminars	1,000.00	0.00	1,000.00	510.00	0.00	490.00	49.00
10-4130-770	Transportation	207.00	0.00	207.00	199.83	0.00	7.17	3.46
TOTAL REGISTRATION & ELECTION		34,995.00	0.00	34,995.00	28,614.07	0.00	6,380.93	18.23
TREASURER/ADMIN								
TOTAL TREASURER/ADMIN		0.00	0.00	0.00	0.00	0.00	0.00	0.00
ASSESSMENT								
10-4132-010	Salaries-Assessor's Office	118,858.00	0.00	118,858.00	118,141.37	0.00	716.63	0.60
10-4132-110	Postage	1,510.00	(21.00)	1,489.00	3.70	0.00	1,485.30	99.75
10-4132-130	Legal Notices	300.00	0.00	300.00	0.00	0.00	300.00	100.00
10-4132-300	General Supplies	2,500.00	0.00	2,500.00	2,491.16	0.00	8.84	0.35
10-4132-500	Professional/Tech	15,410.00	21.00	15,431.00	15,430.75	0.00	0.25	0.00
10-4132-710	Professional Improvement	2,400.00	0.00	2,400.00	565.00	0.00	1,835.00	76.46
10-4132-720	Professional Dues	760.00	0.00	760.00	445.00	0.00	315.00	41.45
10-4132-750	Conferences/Seminars	1,000.00	0.00	1,000.00	970.00	0.00	30.00	3.00
10-4132-770	Transportation	3,890.00	(583.00)	3,307.00	1,502.96	0.00	1,804.04	54.55
10-4132-811	Mach/Equipment < \$5,000	0.00	583.00	583.00	582.74	0.00	0.26	0.04
TOTAL ASSESSMENT		146,628.00	0.00	146,628.00	140,132.68	0.00	6,495.32	4.43
TAX COLLECTION								
10-4133-010	Salaries-Collector's Office	67,977.00	0.00	67,977.00	65,574.93	0.00	2,402.07	3.53
10-4133-110	Postage	890.00	400.00	1,290.00	1,214.00	0.00	76.00	5.89
10-4133-130	Legal Notices	1,890.00	(400.00)	1,490.00	1,374.98	0.00	115.02	7.72

Actual & Budgeted Expenses & Encumbrance

Account Number	Account Description	Original Budget	Adjustment	Current Year Budgeted	Current Year Expenditure	Encumbrances	Balance Remaining	Percent Left
General Fund (10)								
10-4133-300	General Supplies	620.00	0.00	620.00	618.97	0.00	1.03	0.17
10-4133-500	Professional/Tech	17,176.00	0.00	17,176.00	15,732.24	0.00	1,443.76	8.41
10-4133-505	State DMV Fee-Delinqu Taxes	250.00	0.00	250.00	250.00	0.00	0.00	0.00
10-4133-710	Professional Improvement	300.00	(60.00)	240.00	0.00	0.00	240.00	100.00
10-4133-720	Professional Dues	150.00	0.00	150.00	95.00	0.00	55.00	36.67
10-4133-750	Conferences/Seminars	695.00	60.00	755.00	755.00	0.00	0.00	0.00
10-4133-770	Transportation	713.00	0.00	713.00	589.83	0.00	123.17	17.27
	TOTAL TAX COLLECTION	90,661.00	0.00	90,661.00	86,204.95	0.00	4,456.05	4.92
PUBLIC RECORDS								
10-4134-010	Salaries-Town Clerk's Office	105,417.00	0.00	105,417.00	99,132.13	0.00	6,284.87	5.96
10-4134-110	Postage	1,103.00	0.00	1,103.00	785.52	0.00	317.48	28.78
10-4134-130	Legal Notices	4,000.00	0.00	4,000.00	846.26	0.00	3,153.74	78.84
10-4134-300	General Supplies	3,505.00	0.00	3,505.00	733.66	0.00	2,771.34	79.07
10-4134-500	Prof/Tech	8,915.00	0.00	8,915.00	7,675.71	0.00	1,239.29	13.90
10-4134-550	Misc Services/Chgs	50.00	0.00	50.00	0.00	0.00	50.00	100.00
10-4134-600	Rep/Maint	200.00	0.00	200.00	0.00	0.00	200.00	100.00
10-4134-630	Rental	396.00	0.00	396.00	353.40	0.00	42.60	10.76
10-4134-710	Professional Improvement	250.00	0.00	250.00	150.00	0.00	100.00	40.00
10-4134-720	Professional Dues	280.00	0.00	280.00	275.00	0.00	5.00	1.79
10-4134-750	Conf/Seminars	1,400.00	0.00	1,400.00	1,320.00	0.00	80.00	5.71
10-4134-770	TRANSPORTATION	454.00	0.00	454.00	244.94	0.00	209.06	46.05
	TOTAL PUBLIC RECORDS	125,970.00	0.00	125,970.00	111,516.62	0.00	14,453.38	11.47
FINANCIAL PLANNING/AUDIT								
10-4135-110	Postage	850.00	(206.00)	644.00	547.07	0.00	96.93	15.05
10-4135-130	Legal Notices	325.00	206.00	531.00	530.29	0.00	0.71	0.13
10-4135-500	Prof/Tech	25,210.00	0.00	25,210.00	22,210.00	0.00	3,000.00	11.90
10-4135-520	Printing	1,000.00	0.00	1,000.00	867.18	0.00	132.82	13.28
	TOTAL FINANCIAL PLANNING/AUDIT	27,385.00	0.00	27,385.00	24,154.54	0.00	3,230.46	11.80
FINANCE DEPARTMENT								
10-4136-010	Salaries - Finance	221,453.00	0.00	221,453.00	192,545.96	0.00	28,907.04	13.05
10-4136-110	Postage	3,550.00	0.00	3,550.00	2,080.16	0.00	1,469.84	41.40
10-4136-300	General Supplies	2,800.00	0.00	2,800.00	476.19	0.00	2,323.81	82.99
10-4136-500	Professional/Tech	33,700.00	0.00	33,700.00	29,640.38	0.00	4,059.62	12.05
10-4136-710	Professional Improvement	500.00	0.00	500.00	65.00	0.00	435.00	87.00
10-4136-720	Professional Dues	415.00	0.00	415.00	160.00	0.00	255.00	61.45
10-4136-750	Conferences/Seminars	400.00	0.00	400.00	0.00	0.00	400.00	100.00
10-4136-770	Transportation	400.00	0.00	400.00	309.00	0.00	91.00	22.75
	TOTAL FINANCE DEPARTMENT	263,218.00	0.00	263,218.00	225,276.69	0.00	37,941.31	14.41
BD OF ASSESS APPEALS/TAX REVIEW								
10-4140-010	Salaries	450.00	0.00	450.00	78.75	0.00	371.25	82.50
10-4140-110	Postage	75.00	0.00	75.00	0.00	0.00	75.00	100.00
10-4140-130	Legal Notices	630.00	0.00	630.00	0.00	0.00	630.00	100.00
10-4140-300	General Supplies	100.00	0.00	100.00	0.00	0.00	100.00	100.00
10-4140-710	Professional Improvement	150.00	0.00	150.00	0.00	0.00	150.00	100.00
	TOTAL BD OF ASSESS APPEALS/TAX	1,405.00	0.00	1,405.00	78.75	0.00	1,326.25	94.40
HEALTH CARE & INSPECTION								
10-4210-500	Prof/Tech	30,790.00	0.00	30,790.00	29,920.16	0.00	869.84	2.83
	TOTAL HEALTH CARE & INSPECTION	30,790.00	0.00	30,790.00	29,920.16	0.00	869.84	2.83
SOCIAL SERVICES								

Actual & Budgeted Expenses & Encumbrance

Account Number	Account Description	Original Budget	Adjustment	Current Year Budgeted	Current Year Expenditure	Encumbrances	Balance Remaining	Percent Left
General Fund (10)								
10-4230-010	Salaries-Social Services	58,046.00	0.00	58,046.00	49,863.44	0.00	8,182.56	14.10
10-4230-110	Postage	350.00	0.00	350.00	20.43	0.00	329.57	94.16
10-4230-300	General Supplies	350.00	0.00	350.00	157.62	0.00	192.38	54.97
10-4230-550	Professional / Technical	360.00	0.00	360.00	0.00	0.00	360.00	100.00
10-4230-720	Professional Dues	100.00	0.00	100.00	80.00	0.00	20.00	20.00
10-4230-750	Conf/Seminars	200.00	0.00	200.00	50.00	0.00	150.00	75.00
10-4230-770	Transportation	500.00	0.00	500.00	131.92	0.00	368.08	73.62
	TOTAL SOCIAL SERVICES	59,906.00	0.00	59,906.00	50,303.41	0.00	9,602.59	16.03
DRUG & ALCOHOL ABUSE PREV								
	TOTAL DRUG & ALCOHOL ABUSE PREV	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ELDERLY & TRANSPORTATION SERVICES								
10-4250-010	Salaries-Van Services	80,999.00	353.00	81,352.00	81,351.17	0.00	0.83	0.00
10-4250-110	Postage	232.00	(1.00)	231.00	180.00	0.00	51.00	22.08
10-4250-120	Telephone - Van Services	660.00	0.00	660.00	605.25	0.00	54.75	8.30
10-4250-240	Fuel - Van Services	7,500.00	(847.00)	6,653.00	4,317.38	0.00	2,335.62	35.11
10-4250-300	General Supplies	1,100.00	(110.00)	990.00	220.55	0.00	769.45	77.72
10-4250-420	Grants & Subsidies	10,780.00	0.00	10,780.00	10,780.00	0.00	0.00	0.00
10-4250-500	Prof/Tech	1,200.00	605.00	1,805.00	1,805.00	0.00	0.00	0.00
10-4250-515	Contracted Services	7,179.00	0.00	7,179.00	7,178.69	0.00	0.31	0.00
10-4250-540	Commission on Aging (CONA)	600.00	0.00	600.00	300.00	0.00	300.00	50.00
10-4250-600	Repairs/Maint-Van Services	4,000.00	0.00	4,000.00	1,208.00	0.00	2,792.00	69.80
	TOTAL ELDERLY & TRANSPORTATION	114,250.00	0.00	114,250.00	107,946.04	0.00	6,303.96	5.52
SENIOR CENTER SERVICES								
10-4260-010	Salaries-Senior Center	75,298.00	0.00	75,298.00	70,406.18	0.00	4,891.82	6.50
10-4260-120	Telephone/Communication	1,380.00	352.00	1,732.00	1,731.65	0.00	0.35	0.02
10-4260-230	Electricity	15,000.00	(1,962.00)	13,038.00	7,731.08	0.00	5,306.92	40.70
10-4260-240	Fuel	16,500.00	0.00	16,500.00	9,877.74	0.00	6,622.26	40.13
10-4260-300	General Supplies	1,650.00	1,010.00	2,660.00	2,659.95	0.00	0.05	0.00
10-4260-515	Contracted Services	1,380.00	600.00	1,980.00	1,902.66	0.00	77.34	3.91
10-4260-550	Misc Services/Chgs	244.00	0.00	244.00	208.00	0.00	36.00	14.75
10-4260-710	Professional Impr	380.00	0.00	380.00	229.00	0.00	151.00	39.74
10-4260-720	Professional Dues	125.00	0.00	125.00	0.00	0.00	125.00	100.00
10-4260-770	Transportation	850.00	0.00	850.00	693.80	0.00	156.20	18.38
	TOTAL SENIOR CENTER SERVICES	112,807.00	0.00	112,807.00	95,440.06	0.00	17,366.94	15.40
YOUTH SERVICES								
10-4270-420	Grants & Subsidies	50,195.00	0.00	50,195.00	50,194.00	0.00	1.00	0.00
	TOTAL YOUTH SERVICES	50,195.00	0.00	50,195.00	50,194.00	0.00	1.00	0.00
Youth Services Dept.								
	TOTAL Youth Services Dept.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
POLICE PROTECTION								
10-4310-500	Prof/Tech	186,400.00	0.00	186,400.00	149,722.47	0.00	36,677.53	19.68
	TOTAL POLICE PROTECTION	186,400.00	0.00	186,400.00	149,722.47	0.00	36,677.53	19.68
FIRE FIGHTING & EMERG MED								
10-4320-420	Grants & Subsidies	252,400.00	5,000.00	257,400.00	257,400.00	0.00	0.00	0.00
10-4320-500	Prof/Tech	43,000.00	0.00	43,000.00	38,567.38	0.00	4,432.62	10.31
	TOTAL FIRE FIGHTING & EMERG MED	295,400.00	5,000.00	300,400.00	295,967.38	0.00	4,432.62	1.48
FIRE PREVENTION SERVICES								
10-4330-010	Salaries-Fire Marshal Dept.	24,547.00	0.00	24,547.00	24,546.74	0.00	0.26	0.00
10-4330-300	General Supplies	400.00	227.00	627.00	539.23	0.00	87.77	14.00

Actual & Budgeted Expenses & Encumbrance

Account Number	Account Description	Original Budget	Adjustment	Current Year Budgeted	Current Year Expenditure	Encumbrances	Balance Remaining	Percent Left
General Fund (10)								
10-4330-515	Contracted Services	1,400.00	(235.00)	1,165.00	0.00	0.00	1,165.00	100.00
10-4330-710	Professional Improvement	600.00	0.00	600.00	300.00	0.00	300.00	50.00
10-4330-720	Professional Dues	500.00	0.00	500.00	172.50	0.00	327.50	65.50
10-4330-770	Transportation	600.00	8.00	608.00	607.35	0.00	0.65	0.11
10-4330-811	Mach/Equip <\$5000	1,000.00	0.00	1,000.00	884.18	0.00	115.82	11.58
	TOTAL FIRE PREVENTION SERVICES	29,047.00	0.00	29,047.00	27,050.00	0.00	1,997.00	6.88
EMERGENCY DIRECTOR								
10-4345-010	Salaries-Emergency Director	3,183.00	0.00	3,183.00	3,183.00	0.00	0.00	0.00
10-4345-110	Postage	50.00	0.00	50.00	0.00	0.00	50.00	100.00
10-4345-300	General Supplies	200.00	0.00	200.00	0.00	0.00	200.00	100.00
10-4345-500	Professional/Technical	100.00	0.00	100.00	0.00	0.00	100.00	100.00
10-4345-710	Professional Improvement	0.00	199.00	199.00	199.00	0.00	0.00	0.00
10-4345-770	Emer Mgmt - Transportation	200.00	0.00	200.00	24.23	0.00	175.77	87.89
10-4345-811	Mach/Equip < \$5,000	2,000.00	(199.00)	1,801.00	481.32	0.00	1,319.68	73.27
	TOTAL EMERGENCY DIRECTOR	5,733.00	0.00	5,733.00	3,887.55	0.00	1,845.45	32.19
LAKE MANAGEMENT SERVICES								
10-4350-010	Lake Management Salaries	19,140.00	1,094.00	20,234.00	19,866.34	0.00	367.66	1.82
10-4350-120	Telephone/Communication	1,160.00	0.00	1,160.00	1,077.35	0.00	82.65	7.13
10-4350-300	General Supplies	1,575.00	1,589.00	-3,164.00	3,163.03	0.00	0.97	0.03
10-4350-500	Professional/Tech	500.00	0.00	500.00	0.00	0.00	500.00	100.00
10-4350-520	Printing	500.00	0.00	500.00	351.75	0.00	148.25	29.65
10-4350-550	Misc Services/Chgs	500.00	0.00	500.00	0.00	0.00	500.00	100.00
10-4350-600	Rep/Maint	1,750.00	5,040.00	6,790.00	6,406.13	0.00	383.87	5.65
10-4350-811	Mach/Equip < \$5,000	0.00	3,042.00	3,042.00	3,042.00	0.00	0.00	0.00
	TOTAL LAKE MANAGEMENT SERVICES	25,125.00	10,765.00	35,890.00	33,906.60	0.00	1,983.40	5.53
PUBLIC WORKS								
10-4410-010	Salaries-Public Works	443,003.00	0.00	443,003.00	418,214.09	0.00	24,788.91	5.60
10-4410-011	Salaries-Public Works O/T	34,231.00	0.00	34,231.00	19,642.42	0.00	14,588.58	42.62
10-4410-120	Telephone/Communication	3,904.00	0.00	3,904.00	2,672.46	0.00	1,231.54	31.55
10-4410-230	Electricity	3,100.00	0.00	3,100.00	2,339.19	0.00	760.81	24.54
10-4410-240	Fuel	44,900.00	0.00	44,900.00	40,025.06	0.00	4,874.94	10.86
10-4410-300	General Supplies	4,200.00	507.00	4,707.00	4,706.58	0.00	0.42	0.01
10-4410-500	Prof/Tech	2,215.00	0.00	2,215.00	2,102.12	0.00	112.88	5.10
10-4410-515	Contracted Services	31,050.00	(672.00)	30,378.00	17,636.40	0.00	12,741.60	41.94
10-4410-600	Rep/Maint	102,150.00	(6,339.00)	95,811.00	93,350.93	0.00	2,460.07	2.57
10-4410-610	Bldgs/Grounds Rep/Maint	11,950.00	6,104.00	18,054.00	15,052.34	2,459.36	542.30	3.00
10-4410-630	Rental	4,120.00	0.00	4,120.00	2,705.28	0.00	1,414.72	34.34
10-4410-710	Professional Development	500.00	675.00	1,175.00	1,175.00	0.00	0.00	0.00
10-4410-720	Professional Dues	400.00	(275.00)	125.00	125.00	0.00	0.00	0.00
10-4410-770	Transportation	75.00	0.00	75.00	0.00	0.00	75.00	100.00
	TOTAL PUBLIC WORKS	685,798.00	0.00	685,798.00	619,746.87	2,459.36	63,591.77	9.27
WASTE DISPOSAL SERVICES								
10-4420-010	Salaries-Waste Disposal	47,483.00	0.00	47,483.00	29,622.87	0.00	17,860.13	37.61
10-4420-011	Salaries-Waste Disposal O/T	2,910.00	(188.00)	2,722.00	751.24	0.00	1,970.76	72.40
10-4420-110	Postage	425.00	0.00	425.00	273.50	0.00	151.50	35.65
10-4420-230	Electricity	2,100.00	0.00	2,100.00	1,448.32	0.00	651.68	31.03
10-4420-300	General Supplies	2,100.00	108.00	2,208.00	2,207.60	0.00	0.40	0.02
10-4420-500	Prof/Tech	174,859.00	5,895.00	180,754.00	180,502.72	0.00	251.28	0.14
10-4420-515	Contracted Services	6,850.00	(4,295.00)	2,555.00	2,382.28	0.00	172.72	6.76
10-4420-520	Printing	200.00	80.00	280.00	280.00	0.00	0.00	0.00

Account Number	Account Description	Original Budget	Adjustment	Current Year Budgeted	Current Year Expenditure	Encumbrances	Balance Remaining	Percent Left
General Fund (10)								
BUILDING APPEALS SERVICES								
10-4560-130	Legal Notices	400.00	401.00	801.00	800.93	0.00	0.07	0.01
TOTAL BUILDING APPEALS SERVICES		400.00	401.00	801.00	800.93	0.00	0.07	0.01
LAND USE DEPT								
10-4570-010	Salaries-Land Use	66,999.00	0.00	66,999.00	60,062.53	0.00	6,936.47	10.35
10-4570-110	Postage	1,500.00	0.00	1,500.00	1,002.80	0.00	497.20	33.15
10-4570-300	General Supplies	1,500.00	0.00	1,500.00	1,345.05	0.00	154.95	10.33
10-4570-515	Contracted Services	6,000.00	0.00	6,000.00	5,030.00	0.00	970.00	16.17
10-4570-710	Professional Improvement	625.00	0.00	625.00	0.00	0.00	625.00	100.00
TOTAL LAND USE DEPT		76,624.00	0.00	76,624.00	67,440.38	0.00	9,183.62	11.99
PUBLIC CELEBRATIONS								
10-4610-300	General Supplies	1,700.00	656.00	2,356.00	2,159.48	0.00	196.52	8.34
10-4610-420	Grants & Subsidies	6,000.00	0.00	6,000.00	6,000.00	0.00	0.00	0.00
10-4610-500	Prof/Tech	0.00	200.00	200.00	200.00	0.00	0.00	0.00
TOTAL PUBLIC CELEBRATIONS		7,700.00	856.00	8,556.00	8,359.48	0.00	196.52	2.30
LIBRARY SERVICES								
10-4620-420	Grants & Subsidies	439,626.00	0.00	439,626.00	439,626.00	0.00	0.00	0.00
TOTAL LIBRARY SERVICES		439,626.00	0.00	439,626.00	439,626.00	0.00	0.00	0.00
LAKE MGMT ADVISORY COMM								
10-4630-110	Postage	1,000.00	0.00	1,000.00	205.99	0.00	794.01	79.40
10-4630-300	General Supplies	900.00	0.00	900.00	0.00	0.00	900.00	100.00
10-4630-420	Grants & Subsidies	150.00	0.00	150.00	150.00	0.00	0.00	0.00
10-4630-500	Prof/Tech	22,000.00	1,310.00	23,310.00	23,309.70	0.00	0.30	0.00
10-4630-811	Mach/Equip < \$5,000	2,000.00	473.00	2,473.00	0.00	2,472.38	0.62	0.03
TOTAL LAKE MGMT ADVISORY COMM		26,050.00	1,783.00	27,833.00	23,665.69	2,472.38	1,694.93	6.09
BEACH SERVICES								
10-4640-010	Beach Services Salaries	41,564.00	(3,198.00)	38,366.00	34,393.33	0.00	3,972.67	10.35
10-4640-110	Postage	250.00	24.00	274.00	273.57	0.00	0.43	0.16
10-4640-230	Electricity	1,320.00	650.00	1,970.00	1,874.54	0.00	95.46	4.85
10-4640-240	Fuel	1,300.00	(200.00)	1,100.00	549.08	0.00	550.92	50.08
10-4640-300	General Supplies	1,500.00	700.00	2,200.00	2,139.95	0.00	60.05	2.73
10-4640-500	Prof/Tech	1,500.00	0.00	1,500.00	895.00	0.00	605.00	40.33
10-4640-515	Contracted Services	300.00	0.00	300.00	0.00	0.00	300.00	100.00
10-4640-520	Printing	300.00	0.00	300.00	280.00	0.00	20.00	6.67
10-4640-600	Rep/Maint	150.00	873.00	1,023.00	1,022.47	0.00	0.53	0.05
TOTAL BEACH SERVICES		48,184.00	(1,151.00)	47,033.00	41,427.94	0.00	5,605.06	11.92
Camp Services								
TOTAL Camp Services		0.00	0.00	0.00	0.00	0.00	0.00	0.00
REC AREA OPERATIONS								
10-4660-120	Telephone/Internet-Rec Park	0.00	666.00	666.00	665.17	0.00	0.83	0.12
10-4660-230	Electricity	1,200.00	(16.00)	1,184.00	1,010.26	0.00	173.74	14.67
10-4660-300	General Supplies	2,400.00	0.00	2,400.00	2,089.60	0.00	310.40	12.93
10-4660-515	Contracted Services	7,806.00	0.00	7,806.00	6,179.53	0.00	1,626.47	20.84
10-4660-811	Machinery/Equipment <\$5000	4,000.00	0.00	4,000.00	1,551.24	0.00	2,448.76	61.22
TOTAL REC AREA OPERATIONS		15,406.00	650.00	16,056.00	11,495.80	0.00	4,560.20	28.40
RECREATION DEPARTMENT								
10-4670-010	Salaries-Recreation Department	82,681.00	6,010.00	88,691.00	88,689.47	0.00	1.53	0.00
10-4670-110	Postage	100.00	(70.00)	30.00	0.00	0.00	30.00	100.00

Actual & Budgeted Expenses & Encumbrance

Account Number	Account Description	Original Budget	Adjustment	Current Year Budgeted	Current Year Expenditure	Encumbrances	Balance Remaining	Percent Left
General Fund (10)								
10-4670-120	Telephone	2,232.00	0.00	2,232.00	2,228.38	0.00	3.62	0.16
10-4670-140	Advertising	500.00	1.00	501.00	500.53	0.00	0.47	0.09
10-4670-300	General Supplies	1,500.00	1,825.00	3,325.00	3,287.48	0.00	37.52	1.13
10-4670-500	Professional/Technical	2,200.00	300.00	2,500.00	2,500.00	0.00	0.00	0.00
10-4670-720	Professional Dues	105.00	55.00	160.00	160.00	0.00	0.00	0.00
10-4670-750	Conferences/Seminars	600.00	(10.00)	590.00	590.00	0.00	0.00	0.00
10-4670-770	Transportation	700.00	0.00	700.00	531.51	0.00	168.49	24.07
TOTAL RECREATION DEPARTMENT		90,618.00	8,111.00	98,729.00	98,487.37	0.00	241.63	0.24
DEBT SERVICE								
TOTAL DEBT SERVICE		0.00	0.00	0.00	0.00	0.00	0.00	0.00
CONTINGENCY								
10-4800-900	Reserve for Contingency	78,000.00	(45,142.00)	32,858.00	0.00	0.00	32,858.00	100.00
TOTAL CONTINGENCY		78,000.00	(45,142.00)	32,858.00	0.00	0.00	32,858.00	100.00
TOTAL BOARD OF SELECTMEN		4,811,084.00	0.00	4,811,084.00	4,384,639.50	8,094.19	418,350.31	8.70
BOARD OF EDUCATION								
10-5100-111	Certified Salaries	4,819,708.00	163,725.38	4,983,433.38	4,983,433.38	0.00	0.00	0.00
10-5100-112	Non-Certified Salaries	1,173,142.00	(63,789.79)	1,109,352.21	1,109,352.21	0.00	0.00	0.00
10-5100-210	Empl Benefit-Hosp/Surg	1,127,150.00	157,826.74	1,284,976.74	1,283,375.78	0.00	1,600.96	0.12
10-5100-211	Empl Benefit-Grp Life	8,500.00	(206.64)	8,293.36	8,293.36	0.00	0.00	0.00
10-5100-213	FICA	86,000.00	(4,259.72)	81,740.28	81,740.28	0.00	0.00	0.00
10-5100-214	Medicare	93,000.00	(3,784.44)	89,215.56	89,215.56	0.00	0.00	0.00
10-5100-250	Unemployment	15,600.00	(156.00)	15,444.00	15,444.00	0.00	0.00	0.00
10-5100-260	Benefit-Worker's Comp	78,000.00	(11,160.75)	66,839.25	66,839.25	0.00	0.00	0.00
10-5100-290	Other Benefits	77,604.00	(8,610.43)	68,993.57	68,993.57	0.00	0.00	0.00
10-5100-310	Bd of Ed Services	27,000.00	(4,176.50)	22,823.50	22,823.50	0.00	0.00	0.00
10-5100-320	Instr Improv-Staff	10,900.00	(7,510.21)	3,389.79	3,389.79	0.00	0.00	0.00
10-5100-330	Professional Services	240,808.00	17,688.72	258,496.72	254,496.72	4,000.00	0.00	0.00
10-5100-340	Tech/Contracted Services	239,567.00	39,138.63	278,705.63	278,705.63	0.00	0.00	0.00
10-5100-411	Water/Sewage	6,500.00	(2,642.00)	3,858.00	3,858.00	0.00	0.00	0.00
10-5100-421	Sanitary Refuse	10,000.00	3,933.10	13,933.10	13,933.10	0.00	0.00	0.00
10-5100-422	Snow Plowing	25,500.00	1,500.00	27,000.00	27,000.00	0.00	0.00	0.00
10-5100-430	Rep/Maint	45,100.00	(22,527.37)	22,572.63	20,454.84	2,117.79	0.00	0.00
10-5100-440	Rental	34,500.00	(7,035.43)	27,464.57	27,464.57	0.00	0.00	0.00
10-5100-510	Pupil Transportation	688,848.00	122,101.73	810,949.73	810,949.73	0.00	0.00	0.00
10-5100-520	Property Insurance	68,200.00	(5,873.28)	62,326.72	62,326.72	0.00	0.00	0.00
10-5100-530	Telephone	8,800.00	1,745.44	10,545.44	10,545.44	0.00	0.00	0.00
10-5100-531	Postage	6,000.00	(4,643.44)	1,356.56	1,356.56	0.00	0.00	0.00
10-5100-540	Advertising	1,000.00	(1,000.00)	0.00	0.00	0.00	0.00	0.00
10-5100-560	Tuition	3,436,478.00	(210,804.23)	3,225,673.77	3,158,573.23	0.00	67,100.54	2.08
10-5100-580	Travel	5,795.00	(3,967.50)	1,827.50	1,827.50	0.00	0.00	0.00
10-5100-610	Supplies	116,848.00	(43,543.80)	73,304.20	73,117.84	186.36	0.00	0.00
10-5100-613	Maint Supplies	22,000.00	1,014.91	23,014.91	23,001.96	12.95	0.00	0.00
10-5100-622	Electricity	117,000.00	(57,766.11)	59,233.89	59,233.89	0.00	0.00	0.00
10-5100-623	Propane Gas	5,500.00	(3,344.75)	2,155.25	2,155.25	0.00	0.00	0.00
10-5100-624	Heating Oil	84,000.00	8,653.80	92,653.80	92,653.80	0.00	0.00	0.00
10-5100-626	Diesel	55,000.00	(12,152.81)	42,847.19	42,847.19	0.00	0.00	0.00
10-5100-640	Software	43,955.00	(19.51)	43,935.49	43,935.49	0.00	0.00	0.00
10-5100-641	Textbooks	18,092.00	3,667.32	21,759.32	21,759.32	0.00	0.00	0.00
10-5100-642	Library Books	6,500.00	(1,115.02)	5,384.98	3,039.56	2,345.42	0.00	0.00
10-5100-643	Periodicals	6,613.00	(4,413.00)	2,200.00	2,200.00	0.00	0.00	0.00

Actual & Budgeted Expenses & Encumbrance

Account Number	Account Description	Original Budget	Adjustment	Current Year Budgeted	Current Year Expenditure	Encumbrances	Balance Remaining	Percent Left
General Fund (10)								
10-5100-730	Equipment	57,859.00	(34,188.80)	23,670.20	12,563.25	11,106.95	0.00	0.00
10-5100-810	Dues/Fees	16,875.00	(2,304.24)	14,570.76	14,570.76	0.00	0.00	0.00
TOTAL BOARD OF EDUCATION		12,883,942.0	0.00	12,883,942.0	12,795,471.0	19,769.47	68,701.50	0.53
TOTAL BOARD OF SELECTMEN & BOARD OF		17,695,026.0	0.00	17,695,026.0	17,180,110.5	27,863.66	487,051.81	2.75
OTHER FINANCING USES								
10-8900-580	Transfer Out	812,031.00	689,000.00	1,501,031.00	1,501,031.00	0.00	0.00	0.00
TOTAL OTHER FINANCING USES		812,031.00	689,000.00	1,501,031.00	1,501,031.00	0.00	0.00	0.00
General Fund (10) Totals		18,507,057.00	689,000.00	19,196,057.00	18,681,141.53	27,863.66	487,051.81	2.54
Totals Consolidated Funds		18,507,057.00	689,000.00	19,196,057.00	18,681,141.53	27,863.66	487,051.81	2.54

Actual & Budgeted Expenses & Encumbrance

Report Sequence: Object
 Account: First thru Last
 Report Period: July 2022 thru June 2023
 Level Of Detail: Account Number

Account Filter=10-##-###-####-###

Account Number	Account Description	Original Budget	Adjustment	Current Year Budgeted	Current Year Expenditure	Encumbrances	Balance Remaining	Percent Left
Board of Education (10)								
CERTIFIED SALARIES								
10-00-100-2320-111	Salaries-Superintendent	165,100.00	55,165.00	220,265.00	220,265.00	0.00	0.00	0.00
10-00-100-2350-111	Salaries-Before/AfterSchl Care	9,400.00	(962.69)	8,437.31	8,437.31	0.00	0.00	0.00
10-10-100-1100-111	Salaries-CTA Reg. Ed. Teachers	3,042,818.00	137,273.34	3,180,091.34	3,180,091.34	0.00	0.00	0.00
10-10-100-1120-111	Salaries-CTA-Reg.Ed.Substitute	75,000.00	27,397.31	102,397.31	102,397.31	0.00	0.00	0.00
10-10-100-1140-111	Salaries-CTA-Reg.Ed.Co-Curric.	58,438.00	(28,608.86)	29,829.14	29,829.14	0.00	0.00	0.00
10-10-100-1290-111	Salaries-Reg Ed Tutoring	5,000.00	(5,000.00)	0.00	0.00	0.00	0.00	0.00
10-10-100-2211-111	Salaries-Afterschool Program	25,800.00	(6,245.28)	19,554.72	19,554.72	0.00	0.00	0.00
10-10-100-2212-111	Salaries-CTA-Reg.-Student Act.	57,815.00	(7,023.70)	50,791.30	50,791.30	0.00	0.00	0.00
10-10-100-2214-111	Salaries-CTA-Longevity-Reg Ed	3,500.00	(1,000.10)	2,499.90	2,499.90	0.00	0.00	0.00
10-10-100-2215-111	Tuition Assist- CTA	10,000.00	3,420.00	13,420.00	13,420.00	0.00	0.00	0.00
10-10-100-2220-111	Salaries-Librarian	91,954.00	(0.06)	91,953.94	91,953.94	0.00	0.00	0.00
10-10-100-2400-111	Salaries-Administration Reg.Ed	259,638.00	4,802.98	264,440.98	264,440.98	0.00	0.00	0.00
10-30-200-1240-111	Salaries-CTA-Spec.Ed. Teachers	845,870.00	4,442.58	850,312.58	850,312.58	0.00	0.00	0.00
10-30-200-1250-111	Salaries-CTA Special Ed. Subs	6,200.00	(1,635.00)	4,565.00	4,565.00	0.00	0.00	0.00
10-30-200-1290-111	Salaries-Homebound	3,300.00	(3,300.00)	0.00	0.00	0.00	0.00	0.00
10-30-200-1291-111	Salaries-CTA-Spec.Ed.Summer Pr	15,000.00	(15,000.00)	0.00	0.00	0.00	0.00	0.00
10-30-200-1292-111	Salaries-CTA-Longevity-Spec Ed	2,500.00	(0.10)	2,499.90	2,499.90	0.00	0.00	0.00
10-30-285-2100-111	Salaries-Admin- Special Educat	142,375.00	(0.04)	142,374.96	142,374.96	0.00	0.00	0.00
TOTAL CERTIFIED SALARIES		4,819,708.00	163,725.38	4,983,433.38	4,983,433.38	0.00	0.00	0.00
NONCERTIFIED SALARIES								
10-00-100-2310-112	Salaries-BOE Minutes	2,725.00	(1,636.48)	1,088.52	1,088.52	0.00	0.00	0.00
10-00-100-2320-112	Salaries-Admin. Secretary	66,550.00	(37.84)	66,512.16	66,512.16	0.00	0.00	0.00
10-00-100-2350-112	Salaries-Door Monitor	10,000.00	(5,754.20)	4,245.80	4,245.80	0.00	0.00	0.00
10-10-100-1130-112	Salaries-AFSCME-Reg.Ed Asst.	42,438.00	152,281.91	194,719.91	194,719.91	0.00	0.00	0.00
10-10-100-1131-112	Salaries-AFSCME-Longevity-Reg.	750.00	(750.00)	0.00	0.00	0.00	0.00	0.00
10-10-100-1150-112	Salaries-AFSCME-Reg. Ed. Subs	8,500.00	14,905.00	23,405.00	23,405.00	0.00	0.00	0.00
10-10-100-2400-112	Salaries-AFSCME-Clerical	137,100.00	(12,384.88)	124,715.12	124,715.12	0.00	0.00	0.00
10-10-100-2600-112	Salaries-AFSCME-Facility Techs	189,486.00	(27,334.22)	162,151.78	162,151.78	0.00	0.00	0.00
10-10-100-2601-112	Salaries - Facility Manager	80,550.00	(19.94)	80,530.06	80,530.06	0.00	0.00	0.00
10-10-100-2650-112	Salaries-AFSCME-Fac.Tech. Subs	10,000.00	(8,787.47)	1,212.53	1,212.53	0.00	0.00	0.00
10-10-220-2130-112	Salaries-AFSCME-Health Office	98,785.00	(28,092.77)	70,692.23	70,692.23	0.00	0.00	0.00
10-10-220-2132-112	Salaries-AFSCME-Nurse Subs	4,000.00	5,401.91	9,401.91	9,401.91	0.00	0.00	0.00
10-30-200-1240-112	Salaries-AFSCME-Spec.Ed. Asst.	447,058.00	(146,014.52)	301,043.48	301,043.48	0.00	0.00	0.00
10-30-200-1242-112	Salaries-AFSCME-Longevity-Spec	2,500.00	1,000.00	3,500.00	3,500.00	0.00	0.00	0.00
10-30-200-1250-112	Salaries-AFSCME-Spec.Ed. Subs	15,000.00	(4,502.50)	10,497.50	10,497.50	0.00	0.00	0.00
10-30-200-1291-112	Salaries-AFSCME-Spec.Ed. Summe	2,400.00	(1,452.51)	947.49	947.49	0.00	0.00	0.00
10-30-285-2100-112	Salaries-AFSCME-Spec.Ed.Cleric	55,300.00	(611.28)	54,688.72	54,688.72	0.00	0.00	0.00
TOTAL NONCERTIFIED SALARIES		1,173,142.00	(63,789.79)	1,109,352.21	1,109,352.21	0.00	0.00	0.00
EMPL BENEFIT-HOSP/SURG								
10-10-100-1100-210	Group Health Benefits	1,127,150.00	157,826.74	1,284,976.74	1,283,375.78	0.00	1,600.96	0.12
TOTAL EMPL BENEFIT-HOSP/SURG		1,127,150.00	157,826.74	1,284,976.74	1,283,375.78	0.00	1,600.96	0.12

Actual & Budgeted Expenses & Encumbrance

Account Number	Account Description	Original Budget	Adjustment	Current Year Budgeted	Current Year Expenditure	Encumbrances	Balance Remaining	Percent Left
Board of Education (10)								
EMPL BENEFIT-GROUP LIFE								
10-10-100-1100-211	Group Life Premiums	8,500.00	(206.64)	8,293.36	8,293.36	0.00	0.00	0.00
	TOTAL EMPL BENEFIT-GROUP LIFE	8,500.00	(206.64)	8,293.36	8,293.36	0.00	0.00	0.00
EMPL FICA								
10-10-100-1100-213	Social Security Taxes	86,000.00	(4,259.72)	81,740.28	81,740.28	0.00	0.00	0.00
	TOTAL EMPL FICA	86,000.00	(4,259.72)	81,740.28	81,740.28	0.00	0.00	0.00
EMPL MEDI								
10-10-100-1100-214	Medicare Taxes	93,000.00	(3,784.44)	89,215.56	89,215.56	0.00	0.00	0.00
	TOTAL EMPL MEDI	93,000.00	(3,784.44)	89,215.56	89,215.56	0.00	0.00	0.00
BENEFIT-UNEMPL								
10-00-100-2310-250	Unempl Compensation	15,600.00	(156.00)	15,444.00	15,444.00	0.00	0.00	0.00
	TOTAL BENEFIT-UNEMPL	15,600.00	(156.00)	15,444.00	15,444.00	0.00	0.00	0.00
BENEFIT-WORK COMP								
10-10-100-1100-260	Insur-Work Comp	78,000.00	(11,160.75)	66,839.25	66,839.25	0.00	0.00	0.00
	TOTAL BENEFIT-WORK COMP	78,000.00	(11,160.75)	66,839.25	66,839.25	0.00	0.00	0.00
OTHER BENEFITS								
10-00-100-2320-290	Other Benefits-Superintendent	9,000.00	2,650.24	11,650.24	11,650.24	0.00	0.00	0.00
10-10-100-1100-290	Benefits-AFSCME/CTA/CASA-Reg.	25,000.00	(11,523.00)	13,477.00	13,477.00	0.00	0.00	0.00
10-10-100-2400-290	Other Benefits-Admin	15,604.00	1,165.24	16,769.24	16,769.24	0.00	0.00	0.00
10-30-285-2100-290	Benefits-AFSCMA/CTA/CASA-Spec.	28,000.00	(902.91)	27,097.09	27,097.09	0.00	0.00	0.00
	TOTAL OTHER BENEFITS	77,604.00	(8,610.43)	68,993.57	68,993.57	0.00	0.00	0.00
PROF SVCS - HOT LUNCH								
	TOTAL PROF SVCS - HOT LUNCH	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BD OF ED SERVICES								
10-00-100-2310-310	Legal Services-Board of Ed	27,000.00	(4,176.50)	22,823.50	22,823.50	0.00	0.00	0.00
	TOTAL BD OF ED SERVICES	27,000.00	(4,176.50)	22,823.50	22,823.50	0.00	0.00	0.00
INSTR IMPROV-STAFF								
10-00-100-2310-320	Conf/Wkshps-Boe	500.00	(500.00)	0.00	0.00	0.00	0.00	0.00
10-00-100-2320-320	Conf/Wkshp-Supt	500.00	25.00	525.00	525.00	0.00	0.00	0.00
10-10-100-1118-320	Conf/Wkshps - Athletics	1,200.00	(720.00)	480.00	480.00	0.00	0.00	0.00
10-10-100-2130-320	Conf/Wkshp-Health Services	0.00	1,300.00	1,300.00	1,300.00	0.00	0.00	0.00
10-10-100-2213-320	Instr Svc-Conf/Wkshp	5,000.00	(5,000.00)	0.00	0.00	0.00	0.00	0.00
10-10-100-2400-320	Conf/Wkshp-Principal	1,200.00	(792.21)	407.79	407.79	0.00	0.00	0.00
10-10-100-2600-320	Instr/Workshops- Facilities	500.00	(500.00)	0.00	0.00	0.00	0.00	0.00
10-30-200-2213-320	Confer/Wkshp-Spec Ed	2,000.00	(1,323.00)	677.00	677.00	0.00	0.00	0.00
	TOTAL INSTR IMPROV-STAFF	10,900.00	(7,510.21)	3,389.79	3,389.79	0.00	0.00	0.00
PROF SERV								
10-10-100-1101-330	Prof Serv Curricular Support	57,800.00	(5,557.00)	52,243.00	52,243.00	0.00	0.00	0.00
10-10-100-1117-330	Prof Serv - Drama	4,000.00	(4,000.00)	0.00	0.00	0.00	0.00	0.00
10-10-100-1118-330	Prof Serv-Athl/Referee	5,908.00	(1,757.03)	4,150.97	4,150.97	0.00	0.00	0.00
10-10-100-2130-330	Prof Serv-Health Services	2,100.00	(2,100.00)	0.00	0.00	0.00	0.00	0.00
10-10-100-2131-330	Prof Serv-Medical Advisor	0.00	1,500.00	1,500.00	1,500.00	0.00	0.00	0.00
10-30-200-1290-330	Prof Serv-Homebound/Tutoring	5,000.00	(5,000.00)	0.00	0.00	0.00	0.00	0.00
10-30-285-2100-330	Prof Serv - Outside Evaluation	10,000.00	43,125.00	53,125.00	49,125.00	4,000.00	0.00	0.00
10-30-285-2101-330	Prof Serv - OT/PT Services	111,000.00	24,800.00	135,800.00	135,800.00	0.00	0.00	0.00
10-30-285-2102-330	Prof Serv - Program Consultant	40,000.00	(30,750.00)	9,250.00	9,250.00	0.00	0.00	0.00
10-30-285-2103-330	Prof Serv-Speech/Oral/Audio	5,000.00	(2,572.25)	2,427.75	2,427.75	0.00	0.00	0.00
	TOTAL PROF SERV	240,808.00	17,688.72	258,496.72	254,496.72	4,000.00	0.00	0.00

Actual & Budgeted Expenses & Encumbrance

Account Number	Account Description	Original Budget	Adjustment	Current Year Budgeted	Current Year Expenditure	Encumbrances	Balance Remaining	Percent Left
Board of Education (10)								
TECH/CONTRACTED SERVICES								
10-00-100-2320-340	Prof Tech/Contr Svcs-District	75,513.00	1,088.71	76,601.71	76,601.71	0.00	0.00	0.00
10-00-100-2330-340	Tech/Contr Service Finance Dpt	3,475.00	(326.00)	3,149.00	3,149.00	0.00	0.00	0.00
10-00-100-2500-340	Auditor	9,240.00	0.00	9,240.00	9,240.00	0.00	0.00	0.00
10-10-100-1100-340	Tech/Contr Services K-8	0.00	350.00	350.00	350.00	0.00	0.00	0.00
10-10-100-1107-340	Info Technology Tech Contracts	88,416.00	33,333.60	121,749.60	121,749.60	0.00	0.00	0.00
10-10-100-2220-340	Media Center	750.00	6.83	756.83	756.83	0.00	0.00	0.00
10-10-100-2400-340	School Office	1,200.00	521.80	1,721.80	1,721.80	0.00	0.00	0.00
10-10-100-2600-340	Tech/Contr Serv-Maint	29,473.00	1,566.86	31,039.86	31,039.86	0.00	0.00	0.00
10-10-100-2610-340	Tech/Contracted Svc-Security	0.00	1,474.50	1,474.50	1,474.50	0.00	0.00	0.00
10-10-100-3200-340	Tech/Contracted Svcs-Hot Lunch	23,500.00	0.00	23,500.00	23,500.00	0.00	0.00	0.00
10-30-200-1240-340	Tech/Contr Serv-Spec Service	8,000.00	1,122.33	9,122.33	9,122.33	0.00	0.00	0.00
	TOTAL TECH/CONTRACTED SERVICES	239,567.00	39,138.63	278,705.63	278,705.63	0.00	0.00	0.00
WATER/SEWAGE								
10-10-100-2600-411	Water/AirTest/Sewer/Compliance	6,500.00	(2,642.00)	3,858.00	3,858.00	0.00	0.00	0.00
	TOTAL WATER/SEWAGE	6,500.00	(2,642.00)	3,858.00	3,858.00	0.00	0.00	0.00
SANITARY REFUSE								
10-10-100-2600-421	Refuse Disposal	10,000.00	3,933.10	13,933.10	13,933.10	0.00	0.00	0.00
	TOTAL SANITARY REFUSE	10,000.00	3,933.10	13,933.10	13,933.10	0.00	0.00	0.00
SNOW PLOWING								
10-10-100-2600-422	Snow Plowing	25,500.00	1,500.00	27,000.00	27,000.00	0.00	0.00	0.00
	TOTAL SNOW PLOWING	25,500.00	1,500.00	27,000.00	27,000.00	0.00	0.00	0.00
REPAIRS/MAINT								
10-10-100-1102-430	Rep/Maint-Art	100.00	(100.00)	0.00	0.00	0.00	0.00	0.00
10-10-100-1105-430	Repair/Maint.-District Tech.	1,500.00	(1,125.20)	374.80	374.80	0.00	0.00	0.00
10-10-100-1112-430	Rep/Maint-Band	3,000.00	(1,353.24)	1,646.76	1,646.76	0.00	0.00	0.00
10-10-100-2130-430	Rep/Maint-Health Services	500.00	(375.00)	125.00	125.00	0.00	0.00	0.00
10-10-100-2400-430	Repairs/Maint-School Office	500.00	(500.00)	0.00	0.00	0.00	0.00	0.00
10-10-100-2600-430	Rep/Maint-Grnds/Bldg/Equip	35,500.00	(16,206.93)	19,293.07	17,175.28	2,117.79	0.00	0.00
10-10-100-2610-430	Rep/Maint-Security	1,500.00	(799.50)	700.50	700.50	0.00	0.00	0.00
10-10-100-3200-430	Rep/Maint-Hot Lunch	2,500.00	(2,067.50)	432.50	432.50	0.00	0.00	0.00
	TOTAL REPAIRS/MAINT	45,100.00	(22,527.37)	22,572.63	20,454.84	2,117.79	0.00	0.00
RENTAL								
10-10-170-1100-440	Rental-Usage	18,000.00	(5,784.91)	12,215.09	12,215.09	0.00	0.00	0.00
10-10-180-1100-440	Rental-Copiers	16,500.00	(1,250.52)	15,249.48	15,249.48	0.00	0.00	0.00
	TOTAL RENTAL	34,500.00	(7,035.43)	27,464.57	27,464.57	0.00	0.00	0.00
PUPIL TRANSPORTATION								
10-10-100-2700-510	Transportation-Elementary	272,124.00	0.00	272,124.00	272,124.00	0.00	0.00	0.00
10-10-100-2790-510	Transportation-Non Reimb	22,600.00	(7,395.99)	15,204.01	15,204.01	0.00	0.00	0.00
10-10-200-2700-510	Transp-Student Services	122,000.00	127,918.26	249,918.26	249,918.26	0.00	0.00	0.00
10-20-100-2700-510	Transp-High Sch/Voag	272,124.00	1,579.46	273,703.46	273,703.46	0.00	0.00	0.00
	TOTAL PUPIL TRANSPORTATION	688,848.00	122,101.73	810,949.73	810,949.73	0.00	0.00	0.00
INSURANCE								
10-10-100-2130-520	Insurance-Nurse Malpractice	200.00	(87.00)	113.00	113.00	0.00	0.00	0.00
10-10-100-2600-520	Insur-Commercial Package	68,000.00	(5,786.28)	62,213.72	62,213.72	0.00	0.00	0.00
	TOTAL INSURANCE	68,200.00	(5,873.28)	62,326.72	62,326.72	0.00	0.00	0.00
TELEPHONE								
10-10-100-2600-530	Telephone	8,800.00	1,745.44	10,545.44	10,545.44	0.00	0.00	0.00

Actual & Budgeted Expenses & Encumbrance

Account Number	Account Description	Original Budget	Adjustment	Current Year Budgeted	Current Year Expenditure	Encumbrances	Balance Remaining	Percent Left
Board of Education (10)								
	TOTAL TELEPHONE	8,800.00	1,745.44	10,545.44	10,545.44	0.00	0.00	0.00
POSTAGE								
10-10-100-2600-531	Postage	6,000.00	(4,643.44)	1,356.56	1,356.56	0.00	0.00	0.00
	TOTAL POSTAGE	6,000.00	(4,643.44)	1,356.56	1,356.56	0.00	0.00	0.00
ADVERTISING								
10-00-100-2320-540	Advertising	1,000.00	(1,000.00)	0.00	0.00	0.00	0.00	0.00
	TOTAL ADVERTISING	1,000.00	(1,000.00)	0.00	0.00	0.00	0.00	0.00
TUITION								
10-20-100-1100-560	Bolton High School	293,406.00	10,168.81	303,574.81	303,574.81	0.00	0.00	0.00
10-20-100-1106-560	Magnet School Tuition	135,807.00	7,155.51	142,962.51	142,962.51	0.00	0.00	0.00
10-20-100-1107-560	High School Tuition - Other	0.00	900.00	900.00	900.00	0.00	0.00	0.00
10-20-100-1108-560	E.O. Smith High School	2,153,081.00	(170,105.70)	1,982,975.30	1,982,975.30	0.00	0.00	0.00
10-20-300-1100-560	Tuition VoAg	21,084.00	(2,472.37)	18,611.63	18,611.63	0.00	0.00	0.00
10-30-200-1240-560	Program Out Placement	433,000.00	(7,272.78)	425,727.22	425,727.22	0.00	0.00	0.00
10-30-200-1241-560	High School Services	395,100.00	(49,607.70)	345,492.30	278,391.76	0.00	67,100.54	19.42
10-30-600-1100-560	Adult Education	5,000.00	430.00	5,430.00	5,430.00	0.00	0.00	0.00
	TOTAL TUITION	3,436,478.00	(210,804.23)	3,225,673.77	3,158,573.23	0.00	67,100.54	2.08
TRAVEL								
10-00-100-2320-580	Travel-Supt	795.00	(774.54)	20.46	20.46	0.00	0.00	0.00
10-10-100-1100-580	Travel-Reg Ed Staff	1,000.00	(919.52)	80.48	80.48	0.00	0.00	0.00
10-10-100-2400-580	Travel-Principal	1,500.00	226.56	1,726.56	1,726.56	0.00	0.00	0.00
10-10-100-2600-580	Mileage - Facilities	500.00	(500.00)	0.00	0.00	0.00	0.00	0.00
10-30-200-1240-580	Travel-Spec Ed	2,000.00	(2,000.00)	0.00	0.00	0.00	0.00	0.00
	TOTAL TRAVEL	5,795.00	(3,967.50)	1,827.50	1,827.50	0.00	0.00	0.00
SUPPLIES								
10-00-100-2310-610	Supplies-Board of Ed	2,000.00	(1,874.07)	125.93	125.93	0.00	0.00	0.00
10-00-100-2320-610	District Office	3,000.00	(2,117.98)	882.02	882.02	0.00	0.00	0.00
10-00-100-2500-610	Supplies-Main Office	2,000.00	662.36	2,662.36	2,662.36	0.00	0.00	0.00
10-10-100-1100-610	Supplies-Reg K-8	29,250.00	(14,674.44)	14,575.56	14,575.56	0.00	0.00	0.00
10-10-100-1101-610	Supplies-Copier	5,500.00	1,110.45	6,610.45	6,610.45	0.00	0.00	0.00
10-10-100-1102-610	Supplies-Art	6,770.00	(1,499.71)	5,270.29	5,270.29	0.00	0.00	0.00
10-10-100-1104-610	Supplies-Lang Arts	7,383.00	(2,850.01)	4,532.99	4,532.99	0.00	0.00	0.00
10-10-100-1105-610	Supplies-Tech Ed	0.00	68.00	68.00	68.00	0.00	0.00	0.00
10-10-100-1108-610	Supplies-World Language	412.00	(297.03)	114.97	114.97	0.00	0.00	0.00
10-10-100-1110-610	Supplies-Science	4,608.00	(1,535.53)	3,072.47	3,072.47	0.00	0.00	0.00
10-10-100-1111-610	Supplies-Math	3,000.00	(791.39)	2,208.61	2,208.61	0.00	0.00	0.00
10-10-100-1112-610	Supplies-Band	5,000.00	(2,421.52)	2,578.48	2,392.12	186.36	0.00	0.00
10-10-100-1113-610	Supplies-Soc Studies	1,500.00	(1,500.00)	0.00	0.00	0.00	0.00	0.00
10-10-100-1115-610	Supplies-Music General	1,950.00	(169.29)	1,780.71	1,780.71	0.00	0.00	0.00
10-10-100-1117-610	Supplies-Drama	1,500.00	(1,253.06)	246.94	246.94	0.00	0.00	0.00
10-10-100-1118-610	Supplies-Athletics	800.00	3,692.54	4,492.54	4,492.54	0.00	0.00	0.00
10-10-100-1119-610	Supplies-Phys Ed	0.00	306.50	306.50	306.50	0.00	0.00	0.00
10-10-100-1121-610	Supplies-SRBI	9,625.00	(9,625.00)	0.00	0.00	0.00	0.00	0.00
10-10-100-1140-610	Supplies-District Technology	5,000.00	(1,814.71)	3,185.29	3,185.29	0.00	0.00	0.00
10-10-100-2130-610	Supplies-Health Services	7,500.00	(4,071.36)	3,428.64	3,428.64	0.00	0.00	0.00
10-10-100-2211-610	Supplies-Afterschool Program	2,000.00	263.59	2,263.59	2,263.59	0.00	0.00	0.00
10-10-100-2220-610	Supplies-Library	350.00	(350.00)	0.00	0.00	0.00	0.00	0.00
10-10-100-2400-610	Supplies-Principal	0.00	66.73	66.73	66.73	0.00	0.00	0.00
10-10-100-2600-610	Supplies-Maintenance	10,000.00	(1,784.56)	8,215.44	8,215.44	0.00	0.00	0.00
10-10-100-3200-610	Supplies-Hot Lunch	0.00	977.28	977.28	977.28	0.00	0.00	0.00

Actual & Budgeted Expenses & Encumbrance

Account Number	Account Description	Original Budget	Adjustment	Current Year Budgeted	Current Year Expenditure	Encumbrances	Balance Remaining	Percent Left
Board of Education (10)								
10-10-210-1210-610	Supplies-Enrichment/STEM	1,000.00	(140.38)	859.62	859.62	0.00	0.00	0.00
10-30-100-2100-610	Special Ed Dept Supplies	5,000.00	(221.21)	4,778.79	4,778.79	0.00	0.00	0.00
10-30-100-2120-610	Supplies-Guidance	1,000.00	(1,000.00)	0.00	0.00	0.00	0.00	0.00
10-30-200-1240-610	Spec Ed.- Summer Sch Supplies	700.00	(700.00)	0.00	0.00	0.00	0.00	0.00
	TOTAL SUPPLIES	116,848.00	(43,543.80)	73,304.20	73,117.84	186.36	0.00	0.00
MAINT SUPPLIES								
10-10-100-2600-613	Custodial Supplies	22,000.00	1,014.91	23,014.91	23,001.96	12.95	0.00	0.00
	TOTAL MAINT SUPPLIES	22,000.00	1,014.91	23,014.91	23,001.96	12.95	0.00	0.00
ELECTRICITY								
10-10-100-2600-622	Electricity	117,000.00	(57,766.11)	59,233.89	59,233.89	0.00	0.00	0.00
	TOTAL ELECTRICITY	117,000.00	(57,766.11)	59,233.89	59,233.89	0.00	0.00	0.00
PROPANE GAS								
10-10-100-2600-623	Propane Gas	5,500.00	(3,344.75)	2,155.25	2,155.25	0.00	0.00	0.00
	TOTAL PROPANE GAS	5,500.00	(3,344.75)	2,155.25	2,155.25	0.00	0.00	0.00
HEATING OIL								
10-10-100-2600-624	Heating Oil	84,000.00	8,653.80	92,653.80	92,653.80	0.00	0.00	0.00
	TOTAL HEATING OIL	84,000.00	8,653.80	92,653.80	92,653.80	0.00	0.00	0.00
DIESEL FUEL								
10-10-100-2700-626	Diesel Fuel	55,000.00	(12,152.81)	42,847.19	42,847.19	0.00	0.00	0.00
	TOTAL DIESEL FUEL	55,000.00	(12,152.81)	42,847.19	42,847.19	0.00	0.00	0.00
SOFTWARE								
10-00-100-2320-640	Software-District	4,500.00	(3,924.24)	575.76	575.76	0.00	0.00	0.00
10-10-100-1100-640	Software-Reg Ed	0.00	1,775.00	1,775.00	1,775.00	0.00	0.00	0.00
10-10-100-1102-640	Software-Art	400.00	(40.12)	359.88	359.88	0.00	0.00	0.00
10-10-100-1104-640	Software-Lang Arts	9,272.00	1,411.45	10,683.45	10,683.45	0.00	0.00	0.00
10-10-100-1105-640	Software-Tech Ed	0.00	2,502.75	2,502.75	2,502.75	0.00	0.00	0.00
10-10-100-1107-640	Software-Contract Renewal	6,000.00	2,789.95	8,789.95	8,789.95	0.00	0.00	0.00
10-10-100-1110-640	Software - Science	0.00	1,583.91	1,583.91	1,583.91	0.00	0.00	0.00
10-10-100-1111-640	Software-Math	6,500.00	(6,355.00)	145.00	145.00	0.00	0.00	0.00
10-10-100-1113-640	Software-Social Studies	0.00	578.00	578.00	578.00	0.00	0.00	0.00
10-10-100-1115-640	Software - Music	3,040.00	(25.06)	3,014.94	3,014.94	0.00	0.00	0.00
10-10-100-1118-640	Software-Athletics	0.00	2,145.00	2,145.00	2,145.00	0.00	0.00	0.00
10-10-100-2130-640	Software-Health Services	1,359.00	10.02	1,369.02	1,369.02	0.00	0.00	0.00
10-10-100-2220-640	Software-Media Center	3,089.00	706.57	3,795.57	3,795.57	0.00	0.00	0.00
10-10-100-2400-640	Software-School Office	0.00	1,042.63	1,042.63	1,042.63	0.00	0.00	0.00
10-10-210-1210-640	Software-Enrich/STEM	9,200.00	(9,200.00)	0.00	0.00	0.00	0.00	0.00
10-30-100-2100-640	Software-Special Education	0.00	4,659.00	4,659.00	4,659.00	0.00	0.00	0.00
10-30-100-2120-640	Software-guidance	595.00	(595.00)	0.00	0.00	0.00	0.00	0.00
10-30-200-1240-640	Software - Student Svcs	0.00	915.63	915.63	915.63	0.00	0.00	0.00
	TOTAL SOFTWARE	43,955.00	(19.51)	43,935.49	43,935.49	0.00	0.00	0.00
TXTBKS/WKBKS/ANCMAT								
10-10-100-1104-641	Txtbks/Wkbks-Lang Arts	8,000.00	74.74	8,074.74	8,074.74	0.00	0.00	0.00
10-10-100-1108-641	Txtbks/Wkbks-World Language	186.00	(131.02)	54.98	54.98	0.00	0.00	0.00
10-10-100-1110-641	Txtbks/Wkbks-Science	6,790.00	(3,284.25)	3,505.75	3,505.75	0.00	0.00	0.00
10-10-100-1111-641	Txtbks/Wkbks-Math	0.00	7,668.90	7,668.90	7,668.90	0.00	0.00	0.00
10-10-100-1113-641	Txtbks/Wkbks-Soc Studies	156.00	1,434.00	1,590.00	1,590.00	0.00	0.00	0.00
10-10-100-1114-641	Music-Chorus	1,750.00	(1,750.00)	0.00	0.00	0.00	0.00	0.00
10-10-100-1115-641	Txtbks/Wkbks-Music General	210.00	(85.05)	124.95	124.95	0.00	0.00	0.00
10-10-100-1117-641	Txtbks/Wkbks-Drama	1,000.00	(260.00)	740.00	740.00	0.00	0.00	0.00

Actual & Budgeted Expenses & Encumbrance

Account Number	Account Description	Original Budget	Adjustment	Current Year Budgeted	Current Year Expenditure	Encumbrances	Balance Remaining	Percent Left
Board of Education (10)								
TOTAL TXTBKS/WKBKS/ANCMAT		18,092.00	3,667.32	21,759.32	21,759.32	0.00	0.00	0.00
LIBRARY BOOKS								
10-10-100-2220-642	Library Books	6,500.00	(1,115.02)	5,384.98	3,039.56	2,345.42	0.00	0.00
TOTAL LIBRARY BOOKS		6,500.00	(1,115.02)	5,384.98	3,039.56	2,345.42	0.00	0.00
PERIODICALS								
10-00-100-2320-643	Periodicals-District Office	700.00	(497.31)	202.69	202.69	0.00	0.00	0.00
10-10-100-1102-643	Periodicals-Art	50.00	(22.28)	27.72	27.72	0.00	0.00	0.00
10-10-100-1104-643	Periodicals-Lang Arts	500.00	(500.00)	0.00	0.00	0.00	0.00	0.00
10-10-100-1110-643	Periodicals-Science	1,054.00	(294.59)	759.41	759.41	0.00	0.00	0.00
10-10-100-1113-643	Periodicals-Soc Studies	3,750.00	(2,794.32)	955.68	955.68	0.00	0.00	0.00
10-10-100-2130-643	Periodicals-Health Services	59.00	(59.00)	0.00	0.00	0.00	0.00	0.00
10-30-100-2100-643	Periodicals-Student Services	500.00	(245.50)	254.50	254.50	0.00	0.00	0.00
TOTAL PERIODICALS		6,613.00	(4,413.00)	2,200.00	2,200.00	0.00	0.00	0.00
EQUIPMENT								
10-00-100-2320-730	Equip-District Office	0.00	1,484.26	1,484.26	1,484.26	0.00	0.00	0.00
10-10-100-1100-730	Equipment-Reg Ed UNDER \$500	0.00	5,028.00	5,028.00	0.00	5,028.00	0.00	0.00
10-10-100-1102-730	Equipment-Art	430.00	(430.00)	0.00	0.00	0.00	0.00	0.00
10-10-100-1105-730	Equip-Technology K-8	38,212.00	(36,445.00)	1,767.00	0.00	1,767.00	0.00	0.00
10-10-100-1110-730	Equipment-Science	300.00	(204.06)	95.94	95.94	0.00	0.00	0.00
10-10-100-1112-730	Equipment-Music/Band	5,998.00	(4,501.06)	1,496.94	1,496.94	0.00	0.00	0.00
10-10-100-1115-730	Equipment - Music	0.00	692.71	692.71	692.71	0.00	0.00	0.00
10-10-100-1117-730	Equipment-Music/Drama	1,000.00	(865.00)	135.00	135.00	0.00	0.00	0.00
10-10-100-1118-730	Equipment-Athletics	1,600.00	(1,232.86)	367.14	367.14	0.00	0.00	0.00
10-10-100-1119-730	Equipment-Phys Ed	3,419.00	(2,936.39)	482.61	482.61	0.00	0.00	0.00
10-10-100-2130-730	Equipment-Nurse	0.00	449.99	449.99	449.99	0.00	0.00	0.00
10-10-100-2400-730	Equipment-School Office	0.00	4,354.77	4,354.77	4,354.77	0.00	0.00	0.00
10-10-100-2600-730	Equipment-Facility	2,400.00	1,911.95	4,311.95	0.00	4,311.95	0.00	0.00
10-10-100-2610-730	Equipment-Security	3,000.00	(2,304.21)	695.79	695.79	0.00	0.00	0.00
10-10-210-1210-730	Equipment-Enrich/STEM	1,500.00	(1,500.00)	0.00	0.00	0.00	0.00	0.00
10-30-100-2100-730	Equipment-Spec Serv	0.00	960.99	960.99	960.99	0.00	0.00	0.00
10-30-200-1240-730	Technology Equipment-Spec Svcs	0.00	1,347.11	1,347.11	1,347.11	0.00	0.00	0.00
TOTAL EQUIPMENT		57,859.00	(34,188.80)	23,670.20	12,563.25	11,106.95	0.00	0.00
DUES/FEES								
10-00-100-2310-810	Dues/Fees-Board of Education	2,900.00	28.00	2,928.00	2,928.00	0.00	0.00	0.00
10-00-100-2320-810	Dues/Fees-District Office	5,250.00	225.00	5,475.00	5,475.00	0.00	0.00	0.00
10-10-100-1100-810	Dues/Fees-Regular Ed K-8	500.00	(15.00)	485.00	485.00	0.00	0.00	0.00
10-10-100-1102-810	Dues/Fees-Art	300.00	165.00	465.00	465.00	0.00	0.00	0.00
10-10-100-1110-810	Due/Fees-Science	0.00	250.00	250.00	250.00	0.00	0.00	0.00
10-10-100-1112-810	Dues/Fees-Band	870.00	(330.00)	540.00	540.00	0.00	0.00	0.00
10-10-100-1118-810	Dues/Fees-Athletics	2,500.00	(1,710.00)	790.00	790.00	0.00	0.00	0.00
10-10-100-1119-810	Due/Fees-PE/Health	400.00	(400.00)	0.00	0.00	0.00	0.00	0.00
10-10-100-2211-810	Dues/Fees-Afterschool Program	385.00	99.00	484.00	484.00	0.00	0.00	0.00
10-10-100-2220-810	Dues/Fees-Library/Media Center	140.00	(10.00)	130.00	130.00	0.00	0.00	0.00
10-10-100-2400-810	Dues/Fees-School Office	600.00	(480.00)	120.00	120.00	0.00	0.00	0.00
10-10-100-2600-810	Due/Fees - Facilites	325.00	(25.00)	300.00	300.00	0.00	0.00	0.00
10-10-210-1210-810	Dues/Fees-Enrich/STEM	2,000.00	(1,640.00)	360.00	360.00	0.00	0.00	0.00
10-30-100-2100-810	Dues/Fees-Student Svc Director	350.00	(100.00)	250.00	250.00	0.00	0.00	0.00
10-30-100-2101-810	Dues/Fees-Student Services	355.00	1,638.76	1,993.76	1,993.76	0.00	0.00	0.00
TOTAL DUES/FEES		16,875.00	(2,304.24)	14,570.76	14,570.76	0.00	0.00	0.00

Actual & Budgeted Expenses & Encumbrance

Account Number	Account Description	Original Budget	Adjustment	Current Year Budgeted	Current Year Expenditure	Encumbrances	Balance Remaining	Percent Left
	Board of Education (10) Totals	12,883,942.00	0.00	12,883,942.00	12,795,471.03	19,769.47	68,701.50	0.53
	Totals Consolidated Funds	12,883,942.00	0.00	12,883,942.00	12,795,471.03	19,769.47	68,701.50	0.53

COLUMBIA BOARD OF EDUCATION FISCAL YEAR 2022-2023 YEAR END TRANSFERS

Transfer #1

October 2, 2023

ACCOUNT NAME/ OBJECT CODE	ENDING BALANCE AS OF 6/30/2023	TRANSFER AMOUNT (summary)	To	From	ACCOUNT BALANCE (AFTER TRANSFER OF 10/02/22)
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CERTIFIED SALARIES

----111	(\$163,725.38)	\$ 63,789.79		112	\$ -
		\$ 88,702.50		560	
		\$ 4,176.50		310	
		\$ 7,056.59		320	
		\$ 163,725.38			

NON CERTIFIED SALARIES

----112	\$63,789.79	\$ (63,789.79)	111		\$ -
		\$ (63,789.79)			

EMPL BENEFITS - HEALTH

----210	(\$157,826.74)	\$ 206.64		211	\$ -
		\$ 4,259.72		213	
		\$ 3,784.44		214	
		\$ 156.00		250	
		\$ 11,160.75		260	
		\$ 8,610.43		290	
		\$ 453.62		320	
		\$ 43,543.80		610	
		\$ 57,766.11		622	
		\$ 27,885.23		730	
		\$ 157,826.74			

EMPL BENEFITS GROUP LIFE

----211	\$206.64	\$ (206.64)	210		\$ -
		\$ (206.64)			

EMPL FICA

----213	\$4,259.72	\$ (4,259.72)	210		\$ -
		\$ (4,259.72)			

EMPL MEDI

----214	\$3,784.44	\$ (3,784.44)	210		\$ -
		\$ (3,784.44)			

BENEFIT - UNEMPL

----250	\$156.00	\$ (156.00)	210		\$ -
		\$ (156.00)			

BENEFIT - WORK COMP

----260	\$11,160.75	\$ (11,160.75)	210		\$ -
		\$ (11,160.75)			

OTHER BENEFITS

COLUMBIA BOARD OF EDUCATION FISCAL YEAR 2022-2023 YEAR END TRANSFERS

Transfer #1

October 2, 2023

----	290	\$8,610.43	\$ (8,610.43)	210		\$ -
			\$ (8,610.43)			

BOE SERVICES & LEGAL

----	310	\$4,176.50	\$ (4,176.50)	111		\$ -
			\$ (4,176.50)			

INSTR IMPROVEMENT

----	320	\$7,510.21	\$ (7,056.59)	111		\$ -
			\$ (453.62)	210		
			\$ (7,510.21)			

PROF SERV

----	330	(\$17,688.72)	\$ 17,688.72		430	\$ -
			\$ 17,688.72			

TECH CONTRACT SVC

----	340	(\$39,138.63)	\$ 2,642.00		411	\$ -
			\$ 4,838.65		430	
			\$ 7,035.43		440	
			\$ 5,873.28		520	
			\$ 4,643.44		531	
			\$ 1,000.00		540	
			\$ 3,967.50		580	
			\$ 9,138.33		626	
			\$ 39,138.63			

WATER/SEWAGE

----	411	\$2,642.00	\$ (2,642.00)	411		\$ -
			\$ (2,642.00)			

SANITARY REFUSE

----	421	(\$3,933.10)	\$ 3,344.75		623	\$ -
			\$ 588.35		626	
			\$ 3,933.10			

SNOWPLOWING

----	422	(\$1,500.00)	\$ 1,500.00		626	\$ -
			\$ 1,500.00			

REPAIRS/MAINT

----	430	\$22,527.37	\$ (17,688.72)	330		\$ -
			\$ (4,838.65)	340		
			\$ (22,527.37)			

COLUMBIA BOARD OF EDUCATION FISCAL YEAR 2022-2023 YEAR END TRANSFERS

Transfer #1

October 2, 2023

RENTAL							
----	440	\$7,035.43	\$ (7,035.43)	340		\$	-
			\$ (7,035.43)				
PUPIL TRANSPORTATION							
----	510	(\$122,101.73)	\$ 122,101.73		560	\$	-
			\$ 122,101.73				
PROPERTY INSURANCE							
----	520	\$5,873.28	\$ (5,873.28)	340		\$	-
			\$ (5,873.28)				
TELEPHONE							
----	530	(\$1,745.44)	\$ 926.13		626	\$	-
			\$ 819.31		810		
			\$ 1,745.44				
POSTAGE							
----	531	\$4,643.44	\$ (4,643.44)	340		\$	-
			\$ (4,643.44)				
ADVERTISING							
----	540	\$1,000.00	\$ (1,000.00)	340		\$	-
			\$ (1,000.00)				
TUITION							
----	560	\$277,904.77	\$ (122,101.73)	510		\$	67,100.54
			\$ (88,702.50)				
			\$ (210,804.23)				
TRAVEL							
----	580	\$3,967.50	\$ (3,967.50)	340		\$	-
			\$ (3,967.50)				
SUPPLIES							
----	610	\$43,543.80	\$ (43,543.80)		210	\$	-
			\$ (43,543.80)				
MAINT/CUSTODIAL SUPPLIES							
----	613	(\$1,014.91)	\$ 1,014.91		642	\$	-
			\$ 1,014.91				
ELECTRICITY							
----	622	\$57,766.11	\$ (57,766.11)	210		\$	-

COLUMBIA BOARD OF EDUCATION FISCAL YEAR 2022-2023 YEAR END TRANSFERS

Transfer #1

October 2, 2023

		\$	(57,766.11)				
PROPANE GAS							
----623	\$3,344.75	\$	(3,344.75)	421		\$	-
			\$				
			(3,344.75)				
HEATING OIL							
----624	(\$8,653.80)	\$	19.51		640	\$	-
			\$		642		
			\$		643		
			\$		730		
			\$				
			8,653.80				
DIESEL FUEL							
----626	\$12,152.81	\$	(9,138.33)	340		\$	-
			\$	421			
			(588.35)	422			
			\$	530			
			(1,500.00)				
			\$				
			(926.13)				
			\$				
			(12,152.81)				
SOFTWARE							
----640	\$19.51	\$	(19.51)	624		\$	-
			\$				
			(19.51)				
TXTBKS WKCKS ANCMAT							
----641	(\$3,667.32)	\$	2,182.39		730	\$	-
			\$		810		
			\$				
			1,484.93				
			\$				
			3,667.32				
LIBRARY BOOKS							
----642	\$1,115.02	\$	(1,014.91)	613		\$	-
			\$	624			
			(100.11)				
			\$				
			(1,115.02)				
PERIODICALS							
----643	\$4,413.00	\$	(4,413.00)	624		\$	-
			\$				
			(4,413.00)				
EQUIPMENT							
----730	\$34,188.80	\$	(27,885.23)	730		\$	-
			\$	624			
			(4,121.18)	641			
			\$				
			(2,182.39)				
			\$				
			(34,188.80)				
DUES/FEES							
----810	\$2,304.24	\$	(1,484.93)	730		\$	-

COLUMBIA BOARD OF EDUCATION FISCAL YEAR 2022-2023 YEAR END TRANSFERS

Transfer #1

October 2, 2023

	\$ (819.31)	530		
	\$ (2,304.24)			

TOTALS: Net Available	\$67,100.54	\$	(0.00)	\$67,100.54
Tuition	\$ 277,904.77			\$ 67,100.54
Non-Tuition	\$ (210,804.23)			-

SUBMITTED to October 2, 2022 Board of Education Meeting

APPROVAL:

Barbara Wilson

Barbara Wilson
Interim Superintendent

10/4/23

Actual & Anticipated Revenues

Account Number	Account Description	Prior Year Ptd Revenues	Current Year Ptd Revenues	Current Year Budgeted	Current Year Ytd Revenues	Balance Remaining	Percent Left
General Fund (10)							
10-3800-355	Magnet School Transport. Grant	0.00	0.00	0.00	0.00	0.00	0.00
10-3800-384	Adult Education	0.00	0.00	0.00	0.00	0.00	0.00
10-3800-640	Refunds, Rebates BOE	0.00	0.00	0.00	0.00	0.00	0.00
10-3800-680	Preschool Tuition Fees	66,672.20	58,336.60	57,500.00	58,336.60	(836.60)	(1.45)
10-3800-755	School Const. Commitment	0.00	0.00	0.00	0.00	0.00	0.00
10-3800-756	School Roof Repl. Reimburse.	0.00	0.00	0.00	0.00	0.00	0.00
10-3800-757	School Security Project Reimb	0.00	0.00	0.00	0.00	0.00	0.00
10-3800-800	Library Expansion Phase II	0.00	0.00	0.00	0.00	0.00	0.00
10-3900-670	Bond Proceeds-GF	0.00	0.00	0.00	0.00	0.00	0.00
10-3900-672	Bond Refunding Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00
10-3900-675	Transfers In	8,826.97	7,771.57	10,000.00	7,771.57	2,228.43	22.28
General Fund (10) Totals		17,777,315.45	18,444,009.57	17,811,301.00	18,444,009.57	(632,708.57)	(3.55)
Totals Consolidated Funds		17,777,315.45	18,444,009.57	17,811,301.00	18,444,009.57	(632,708.57)	(3.55)

**Columbia School Grant Status
Actual & Budgeted Expenses
as of 06/30/2023**

Account Number	Account Description	Original Award	Adjustment	Adjusted Award	Prior Year Expenditures	Available After 6/30/21	Budget 22/23	Balance Not Budgeted	22/23 Expenditures To Date	Open Purch. Orders & Encumbrances	Balance Remaining 2/23 Budget	Unspent Portion of Award
IDEA B 619 07/01/22 - 06/30/24												
38-10-100-1100-112	Education Aides	5,080.00	145.00	5,225.00		5,225.00	5,080.00	145.00	5,225.00		(145.00)	0.00
38-10-100-1100-610	Supplies			0.00		0.00		0.00			0.00	0.00
		5,080.00	145.00	5,225.00	0.00	5,225.00	5,080.00	145.00	5,225.00	0.00	(145.00)	0.00
ARPA IDEA 619												
35-10-100-1100-112	Education Aides	1,732.00		1,732.00		1,732.00	1,732.00	0.00	1,732.00		0.00	0.00
		1,732.00	0.00	1,732.00	0.00	1,732.00	1,732.00	0.00	1,732.00	0.00	0.00	0.00
SPED COVID Stipend												
34-10-100-1100-111	Teachers	0.00	25,000.00	25,000.00		25,000.00	25,000.00	0.00	25,000.00		0.00	0.00
34-10-100-1100-300	Purchased Prof/Tech Services	25,000.00	(25,000.00)	0.00		0.00		0.00			0.00	0.00
		25,000.00	0.00	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.00	0.00	0.00
SPED Recovery - Dyslexia												
30-00-001-1005-100	Certified Teachers	1,950.00		1,950.00		1,950.00	1,950.00	0.00	1,950.00		0.00	0.00
		1,950.00	0.00	1,950.00	0.00	1,950.00	1,950.00	0.00	1,950.00	0.00	0.00	0.00
SPED Recovery - Summer School												
42-10-100-1100-111	Certified Teachers	0.00	9,711.00	9,711.00		9,711.00		9,711.00	9,710.85		(9,710.85)	0.15
42-10-100-1100-330	Prof Services	0.00		0.00		0.00		0.00			0.00	0.00
42-10-100-1100-610	Instructional Supplies	0.00	289.00	289.00		289.00		289.00	289.15		(289.15)	(0.15)
		0.00	10,000.00	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00	(10,000.00)	(0.00)
SPED Recovery - Para PD												
43-10-100-1100-112	Paraeducators	0.00	3,026.00	3,026.00		3,026.00		3,026.00	3,025.76		(3,025.76)	0.24
43-10-100-1100-330	Professional Services	0.00	1,974.00	1,974.00		1,974.00		1,974.00	1,974.24		(1,974.24)	(0.24)
		0.00	5,000.00	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00	(5,000.00)	(0.00)
Magnet School Transportation												
30-00-001-1005-100	UNBUDGETED FOR 22/23 Other Purchased Services			0.00		0.00		0.00			0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ESSER Funds												
44-10-100-1100-111	Certified	136,576.00		136,576.00		136,576.00	136,576.00	0.00	136,576.00		0.00	0.00
44-10-100-1100-610	PPE & Cleaning Supplies			0.00		0.00		0.00			0.00	0.00
44-10-100-1100-730	Equipment			0.00		0.00		0.00			0.00	0.00
		136,576.00	0.00	136,576.00	0.00	136,576.00	136,576.00	0.00	136,576.00	0.00	0.00	0.00
Youth Service Bureau												
45-10-100-1100-500	UNBUDGETED FOR 22/23 Other Purchased Services		21,401.00	21,401.00		21,401.00		21,401.00	21,401.00		(21,401.00)	0.00
		0.00	21,401.00	21,401.00	0.00	21,401.00	0.00	21,401.00	21,401.00	0.00	(21,401.00)	0.00
Youth Service Enhancement												
46-10-100-1100-500	UNBUDGETED FOR 22/23 Other Purchased Services		5,678.00	5,678.00		5,678.00		5,678.00	5,678.00		(5,678.00)	0.00
		0.00	5,678.00	5,678.00	0.00	5,678.00	0.00	5,678.00	5,678.00	0.00	(5,678.00)	0.00
REAP Grant Ends 12/31/20												
47-10-100-1100-730	Equipment		11,964.89	11,964.89		11,964.89		11,964.89	11,964.89		(11,964.89)	0.00
Last day to draw funds = 12/31/22		0.00	11,964.89	11,964.89	0.00	11,964.89	0.00	11,964.89	11,964.89	0.00	(11,964.89)	0.00
REAP Grant												
48-10-100-1100-730	Equipment	32,988.00	5,936.00	38,924.00		38,924.00	32,988.00	5,936.00	16,011.43		16,976.57	22,912.57
		32,988.00	5,936.00	38,924.00	0.00	38,924.00	32,988.00	5,936.00	16,011.43	0.00	16,976.57	22,912.57
REAP Grant Ends 12/31/21												
49-10-100-1100-730	Equipment			0.00		0.00		0.00			0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GRAND TOTAL		\$ 378,728.00	\$ 76,693.89	\$ 455,421.89	\$ -	\$ 455,421.89	\$ 378,728.00	\$ 76,693.89	\$ 432,509.32	\$ -	(53,781.32)	\$ 22,912.57

**Columbia School Grant Status
Actual & Budgeted Expenses
as of 06/30/2023**

Account Number	Account Description	Original Award	Adjustment	Adjusted Award	Prior Year Expenditures	Available After 6/30/21	Budget 22/23	Balance Not Budgeted	22/23 Expenditures To Date	Open Purch. Orders & Encumbrances	Balance Remaining 2/23 Budget	Unspent Portion of Award			
SUMMARY EXPIRED GRANTS		<u>Title I</u>	<u>Title II</u>	<u>Title III</u>	<u>Title IV</u>	<u>YSB & YSB Enh</u>	<u>Adult Ed</u>	<u>IDEA 611</u>	<u>IDEA 619</u>	<u>Magnet School Transportation</u>	<u>SPED Covid Stipends</u>	<u>SPED Covid Stipends</u>	<u>ESSER II</u>	<u>REAP</u>	<u>Total</u>
	Prof Services	\$ 8,312.00	\$ 1,228.00	\$ 10,000.00	\$ 19,923.00										\$ 39,463.00
	Tuition				\$ 2,352.00										\$ 2,352.00
	Supplies														\$ -
	Paraprofessionals	\$ 26,177.00						\$ 5,080.00							\$ 31,257.00
	Certified Teachers					\$ 115,526.00				\$ 20,000.00	\$ 30,000.00	\$ 101,932.00			\$ 267,458.00
	Purchased Services														\$ -
	Equipment													\$ 23,601.11	\$ 23,601.11
	TOTAL 20/21 Grants	\$ 26,177.00	\$ 8,312.00	\$ 1,228.00	\$ 10,000.00	\$ 19,923.00	\$ 2,352.00	\$ 115,526.00	\$ 5,080.00	\$ -	\$ 20,000.00	\$ 30,000.00	\$ 101,932.00	\$ 23,601.11	\$ 364,131.11
TOTAL PAID 20/21 includes Expired Grants as of 06/30/21															

Encumbered Purchase Orders as of 06/30/2023
PO #

\$ -

OPEN PURCHASE ORDERS TOTAL \$ -

Encumbered Salaries as of 06/30/2023

ENCUMBERED SALARIES TOTAL \$ -

TOTAL POs & Enc. Salaries 0.00

Actual & Budgeted Expenses & Encumbrance

Report Sequence:Account Number
 Account: First thru Last
 Report Period: July 2022 thru June 2023
 Level Of Detail:Account Number

Account Filter=20-####-###

Account Number	Account Description	Original Budget	Adjustment	Current Year Budgeted	Current Year Expenditure	Encumbrances	Balance Remaining	Percent Left
Capital Reserve Fund (20)								
20-6187-001	Road Resurfacing	597,940.02	0.00	597,940.02	267,328.33	0.00	330,611.69	55.29
20-6187-002	Hennequin Road Drainage	49,626.96	0.00	49,626.96	1,769.76	0.00	47,857.20	96.43
20-6187-003	Erdoni Road Improvements	5,074.00	0.00	5,074.00	0.00	0.00	5,074.00	100.00
20-6187-004	Box Culvert Replacement/Repair	450,970.04	0.00	450,970.04	10,587.32	0.00	440,382.72	97.65
20-6188-001	Town Land Acquisition	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-6189-001	Prelim Design & Cost Estimates	14,795.66	0.00	14,795.66	0.00	0.00	14,795.66	100.00
20-6190-001	Rec Area Improvement Fund	20,345.77	0.00	20,345.77	6,470.39	0.00	13,875.38	68.20
20-6201-001	Four Year Revaluation	29,044.07	0.00	29,044.07	0.00	0.00	29,044.07	100.00
20-6202-007	Town-Wide Network/ IT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-6205-001	DPW Capital Equipment	21,148.58	133,000.00	154,148.58	146,210.99	0.00	7,937.59	5.15
20-6205-002	DPW Transfer Station Equipment	35,865.32	0.00	35,865.32	0.00	0.00	35,865.32	100.00
20-6205-007	Facilities Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-6206-002	Facilities Cap Improv - Bldgs	78,184.02	0.00	78,184.02	49,647.87	0.00	28,536.15	36.50
20-6206-004	HWP Driveway & Sidewalks	20,000.00	0.00	20,000.00	20,000.00	0.00	0.00	0.00
20-6206-008	BRIDGE ON HOP RIVER RD.	224,948.00	0.00	224,948.00	0.00	0.00	224,948.00	100.00
20-6206-010	HWP Floor replacement/repair	29,459.57	0.00	29,459.57	0.00	0.00	29,459.57	100.00
20-6206-011	HWP Window Replacement/repair	12,496.00	0.00	12,496.00	0.00	0.00	12,496.00	100.00
20-6206-012	HWP Security Project	0.00	19,000.00	19,000.00	0.00	0.00	19,000.00	100.00
20-6206-015	HWP HVAC IMPROVEMENTS	0.00	499,000.00	499,000.00	0.00	0.00	499,000.00	100.00
20-6206-016	Bridge on Latham Hill	15,000.00	0.00	15,000.00	0.00	0.00	15,000.00	100.00
20-6206-019	HWP Ceiling Tile Replacement	6,258.74	0.00	6,258.74	0.00	0.00	6,258.74	100.00
20-6206-024	HWP Painting	20,000.00	0.00	20,000.00	0.00	0.00	20,000.00	100.00
20-6206-026	HWP Emergency Generator	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-6206-027	HWP: All-Weather Track	38,165.47	0.00	38,165.47	32,556.46	0.00	5,609.01	14.70
20-6206-028	HWP: Asbestos Removal	0.00	38,000.00	38,000.00	32,870.00	0.00	5,130.00	13.50
20-6208-001	Hazardous Tree Removal/Trim	135,047.50	0.00	135,047.50	90,595.92	0.00	44,451.58	32.92
20-6208-005	Pucker St Bridge/Rose Br Rd	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-6208-017	Senior Center Equipment	990.70	0.00	990.70	707.12	0.00	283.58	28.62
20-6208-019	Village Hill Rd. Bridge	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-6388-013	Open Space Land Acquisition	53,501.49	0.00	53,501.49	0.00	0.00	53,501.49	100.00
20-6403-006	CVFD Capital Projects	324,768.00	0.00	324,768.00	27,882.03	0.00	296,885.97	91.41
20-6403-026	Dam Hazard Mitigation	55,000.00	0.00	55,000.00	9,000.00	0.00	46,000.00	83.64
Capital Reserve Fund (20) Totals		2,238,629.91	689,000.00	2,927,629.91	695,626.19	0.00	2,232,003.72	76.24
Totals Consolidated Funds		2,238,629.91	689,000.00	2,927,629.91	695,626.19	0.00	2,232,003.72	76.24

**Town of Columbia
American Relief Funds**

Eligible costs must be incurred between March 3, 2021 and December 31, 2024
Funds must be obligated by December 31, 2024 AND expended by December 31, 2026

Report Period: June 2021 thru June 30, 2023

Account Number	Account Description	Original Budget	Additional Allocation	Adjustment to close project	Current Year Budgeted	Current Year Expenditure	Encumbrances	Balance Remaining
24-7300-001	ARPA Rec Park Facility Bldg	225,000.00		(850.47)	224,149.53	224,149.53		-
24-7300-002	ARPA DPW Portable Radios	37,000.00	1,800.00	(92.76)	38,707.24	38,707.24		-
24-7300-003	ARPA CVFD Exhaust System Upgrade	12,000.00			12,000.00	12,000.00		-
24-7300-004	ARPA CVFD Audio/Visual System	27,627.00			27,627.00	27,627.00		-
24-7300-005	ARPA CVFD Mobile Radios	80,000.00	162.00	(0.10)	80,161.90	80,161.90		(0.00)
24-7300-006	ARPA CVFD HVAC	18,832.00			18,832.00	18,832.00		-
24-7300-007	CVFD VOIP System	11,055.00			11,055.00	11,055.00		-
24-7300-008	Moor's Indian Sch-Paint&Repair	16,900.00		(2,050.00)	14,850.00	14,850.00		-
24-7300-009	Town Hall HVAC System	46,000.00		(1,505.00)	44,495.00	44,495.00		-
24-7300-010	Senior Center Generator	25,000.00	13,000.00		38,000.00	20,910.00		17,090.00 Generator Ordered; pending status
24-7300-011	Murphy House Bathrm Upgrades	20,000.00			20,000.00			20,000.00 Not started
24-7300-012	DPW 1999 Dump Trk Replacement	245,000.00			245,000.00			245,000.00 Ordered
24-7300-013	DPW Site Survey & Site Plan	20,000.00		(14,640.10)	5,359.90	5,359.90		-
24-7300-014	History Place Masonry/Repair	7,200.00			7,200.00	6,800.00		400.00 Completed
24-7300-015	CVFD Roof Replacement/Repair	60,000.00		(5,975.66)	54,024.34	54,024.34		-
24-7300-016	Senior Center Sidewalks	6,500.00			6,500.00			6,500.00 Not started; pending purchase order
24-7300-017	Rec Park Courts New/Upgrades	146,000.00			146,000.00	143,387.25		2,612.75 Completed; pending any add'l costs
24-7300-018	DPW Office Building	298,824.00			298,824.00	218,562.74		80,261.26 In process; possible add'l PO's?
24-7300-019	DPW Mini-Excavator	90,000.00		(4,040.00)	85,960.00	85,960.00		-
24-7300-020	CVFD Command Vehicle	100,000.00			100,000.00			100,000.00 Pending purchase
24-7300-021	CVFD Self Contained Breathing Apparatu	87,740.00		(19.04)	87,720.96	87,720.96		-
American Relief Funds (24) Totals		1,580,678.00	14,962.00	(29,173.13)	1,566,466.87	1,094,602.86	-	471,864.01

American Relief Funds

1st Tranche - received June 2021		795,959.09
2nd Tranche - Received September 2022	273,555.25	
2nd Tranche - Received October 2022	522,403.84	795,959.09
		1,591,918.18

Less:

Total Expenditures Paid	1,094,602.86
Total Open Encumbrances/Purchase Orders	-
Total Project Balances on Open Projects	471,864.01
Net Allocated to Projects	1,566,466.87

Total ARPA Funds available excluding interest earned & any funds left over from projects 25,451.31

Total ARPA Tranches	1,591,918.18
Total Projected Costs	1,566,466.87
Available ARPA Funds	25,451.31
Interest Earned up to June 2023	32,913.86
Net available ARPA Funds + Interest	58,365.17

D E T A I L S T A T E M E N T O F A C C O U N T S - E X P E N D I T U R E
 Itemized Appropriation, Expenditure and Encumbrance Transactions
 Account = First thru Last; Mask = 10-4800-900
 From July 2022 to June 2023

Account Number	Account Name	Current Year Budgeted	Period Expenditures	Current Year Expenditures	Encumbrances	Balance Remaining	Percent Left
10-4800-900	Reserve for Contingency	78000.00	0.00	0.00	0.00	78000.00	100.00

Transaction	Period	Date	Transaction Description	Vnd#	Vendor Name	Document#	Trn Amount

011501-000291	Ju1 2022	07/01/22	FY 2022-2023			BG E BO	78,000.00
011568-000001	Aug 2022	08/17/22	#001 BOS 8/02, FIPAC 8/17			BG E BD	(7,000.00)
011568-000002	Aug 2022	08/17/22	#001 BOS 8/02, FIPAC 8/17			BG E BD	(6,400.00)
011568-000004	Aug 2022	08/17/22	#002 BOS 8/02, FIPAC 8/17			BG E BD	(5,000.00)
011636-000007	Oct 2022	10/20/22	#005 BOS 10/18, FIPAC 10/19			BG E BD	(4,040.00)
011636-000008	Oct 2022	10/20/22	#008 BOS 10/18, FIPAC 10/19			BG E BD	(650.00)
011779-000002	Mar 2023	03/15/23	#021 BOS 2/21, FIPAC 3/15			BG E BD	(500.00)
011808-000002	Apr 2023	04/27/23	#028 BOS 4/18, FIPAC 4/26			BG E BD	(1,500.00)
011808-000007	Apr 2023	04/27/23	#034 BOS 4/18, FIPAC 4/16			BG E BD	(1,765.00)
011879-000042	Jun 2023	07/20/23	#046 BOS 06/20, FIPAC 7/19			BG E BD	(1,589.00)
011879-000043	Jun 2023	07/20/23	#046 BOS 06/20, FIPAC 7/19			BG E BD	(1,000.00)
011879-000044	Jun 2023	07/20/23	#046 BOS 06/20, FIPAC 7/19			BG E BD	(1,277.00)
011879-000045	Jun 2023	07/20/23	#048 BOS 06/20, FIPAC 7/19			BG E BD	(682.00)
011879-000046	Jun 2023	07/20/23	#048 BOS 06/20, FIPAC 7/19			BG E BD	(1,428.00)
011879-000065	Jun 2023	07/20/23	#069 BOS 07/18, FIPAC 7/19			BG E BD	(6,310.00)
011879-000067	Jun 2023	07/20/23	#068 BOS 07/18, FIPAC 7/19			BG E BD	(1,094.00)
011879-000080	Jun 2023	09/21/23	#079 BOS 8/15, FIPAC 9/20/23			BG E BD	(1,783.00)
011879-000081	Jun 2023	09/21/23	#080 BOS 9/05, FIPAC 9/20/23			BG E BD	(3,124.00)

Appropriation Total							32,858.00

TOWN OF COLUMBIA
Finance Department

FY 2023-2024 Summary of Transfers

DATE: 12/15/2023

TO: Financial Planning and Allocation Commission (FiPAC)

FROM: Town of Columbia Finance Department

Transfer #	From Account #	Account Name	Total	To Account #	Account Name	Total	In Budget	FiPAC	Contingency	General Fund	Town Mtg
TRANSFERS FOR BOS APPROVAL:											
2023-2024											
2024-003	10-4800-900	Contingency	1,683.00	10-4133-811	Mach/Equip<\$5,000	1,683.00	X	X	X		
2024-003	10-4800-900	Contingency	4,657.00	10-4113-811	Mach/Equip<\$5,000	4,657.00	X	X	X		
			<u>6,340.00</u>			<u>6,340.00</u>					

Town of Columbia
Budget Transfer Request
FY: 2023-2024

DATE: 12/01/23

Budget Transfer #

2024-003

TO: Board of Selectmen

FROM: Tax Collection 133
(Department Name) Dept. No.)

SUBJECT: REQUEST FOR TRANSFER OF FUNDS

I hereby request the following transfer of funds:

In-Budget (up to \$1,000) From Contingency (requires FIPAC)
 In-Budget (\$1,000 - \$10,000 requires FIPAC) Town Meeting

Amount <small>(whole dollars only)</small>	From A/C#	Description	To A/C#	Description
1,683.00	10-4800-900	Contingency	10-4133-811	Mach/Equip<\$5,000

REASON: To cover the unbudgeted cost for new desks in the Tax Collector's office

Signature of Finance Director: *Beverly Cingolo*
 Date: 12/1/23

Date of BOS Meeting: 12/05/23 Refer to FIPAC YES NO

First Selectman Signature: _____ Date: _____

Date of FIPAC Meeting: 12/20/23

Approved by FIPAC Not Approved

FIPAC Chairman Signature: _____ Date: _____

DETAIL STATEMENT OF ACCOUNTS - EXPENDITURE
Itemized Appropriation, Expenditure and Encumbrance Transactions
Account = First thru Last; Mask = 10-4133-811
From July 2023 to June 2024

Account Number	Account Name	Current Year Budgeted	Period Expenditures	Current Year Expenditures	Encumbrances	Balance Remaining	Percent Left
10-4133-811	Mach/Equip <\$5000	0.00	1682.15	1682.15	1682.15	(3364.30)	0.00

Transaction	Period	Date	Transaction Description	Vnd#	Vendor Name	Document#	Trn Amount
012010-000129	Nov 2023	11/09/23	TAX COLLECTOR OFFICE FURNITURE	WBMASO	W.B. MASON CO., INC.	AP V 062104 VE	1,682.15
Expenditure Total							1,682.15

Transaction	Period	Date	Transaction Description	Vnd#	Vendor Name	Document#	Trn Amount
011996-000003	Oct 2023	10/23/23	OFFICE FURN FOR TAX OFFICE	WBMASO	W.B. MASON CO., INC.	PO P 009192 PO	1,682.15
Encumbrance Total							1,682.15

To Be closed

**Budget Transfer Request
FY: 2023-2024**

DATE: 12/15/23

Budget Transfer #

2024-008

TO: Board of Selectmen

FROM: Information Technology 113
(Department Name) Dept. No.)

SUBJECT: REQUEST FOR TRANSFER OF FUNDS

I hereby request the following transfer of funds:

In-Budget (up to \$1,000) From Contingency (requires FIPAC)
 In-Budget (\$1,000 - \$10,000 requires FIPAC) Town Meeting

Amount <small>(whole dollars only)</small>	From A/C#	Description	To A/C #	Description
4,357.00	10-4800-900	Contingency	10-4113-811	Mach/Equipment<\$5,000

REASON: To cover the unbudgeted cost to replace Town Firewalls as part of the cybersecurity upgrade to protect the Town's IT network and infrastructure. This transfer will also replenish the IT budget in order to continue the replacement/upgrades of IT needs in the Town's departments.

Signature of Finance Director: *Beverly Ciampa*
 Date: 12/18/23

Date of BOS Meeting: 12/19/23 Refer to FIPAC YES NO

First Selectman Signature: _____ Date: _____

Date of FIPAC Meeting: 12/20/23

Approved by FIPAC Not Approved

FIPAC Chairman Signature: _____ Date: _____

Actual & Budgeted Expenses & Encumbrance

Report Sequence: Account Number

Account: First thru Last

Report Period: July 2023 thru June 2024

Level Of Detail: Account Number

Account Filter=10-4113-###

Account Number	Account Description	Current Year Budgeted	Period Expenditure	Current Year Expenditure	Encumbrances	Balance Remaining	Percent Left
General Fund (10)							
10-4113-120	Telephone/Communication	0.00	0.00	0.00	0.00	0.00	0.00
10-4113-300	Supplies	4,500.00	817.45	817.45	0.00	3,682.55	81.83
10-4113-500	Professional/Tech	84,285.00	22,853.50	22,853.50	24,698.50	36,733.00	43.58
10-4113-515	Contracted Services	15,476.00	6,290.86	6,290.86	0.00	9,185.14	59.35
10-4113-600	Rep/Maint	500.00	0.00	0.00	0.00	500.00	100.00
10-4113-710	Professional/Improvement	0.00	0.00	0.00	0.00	0.00	0.00
10-4113-811	Mach/Equip <\$5000	10,000.00	4,356.30	4,356.30 *	6,026.00	(382.30)	(3.82)
General Fund (10) Totals		114,761.00	34,318.11	34,318.11	30,724.50	49,718.39	43.32
Totals Consolidated Funds		114,761.00	34,318.11	34,318.11	30,724.50	49,718.39	43.32

* Cost of new firewalls which were not included as part of IT equipment replacement