

**Andover Central School
Board of Education Meeting
January 10, 2022 – 6:00 PM**

A. Call to Order at _____

B. Pledge of Allegiance

C. Superintendent's Report

D. Public Comments – The Board of Education invites public comments in Open Forum at this time. Each individual speaker is allotted 3 minutes. The Board is here to listen to your comments or concerns. The public comment period is not designed to be a discussion, so please do not expect The Board to respond to your comments, concerns or questions tonight. If need be, The Board may follow up with you during the week, at a future meeting, have the proper staff member get back to you at the appropriate time, or just listen carefully and value your input.

E. Presentations – None

F. Board Dialogue/Information

- F1. Extracurricular Activities Reconciliation – November 2021
- F2. Paula Van Dyke, ACASB – Annual Legislative Breakfast
- F3. Summary of Budget Transfers

G. Consent Agenda – New Business Resolutions

- G1. Accept **Canada Land Surveying Proposal** for Survey Services for a fee not to exceed \$14,200.00.

Motion _____ Second _____ Yes _____ No _____

H. Consent Agenda – Certified Personnel Resolutions

- H1. Appoint **Shelly Kordish** as 504 Chairperson, CSE Chairperson and CPSE Chairperson effective November 3, 2021.

Motion _____ Second _____ Yes _____ No _____

I. Consent Agenda – Other Personnel Resolutions - None

J. Consent Agenda - Educational Resolutions

- J1. Approve the **CPSE Committee Recommendations** dated December 8, 2021.
J2. Approve the **CSE Committee Recommendations** dated December 3, 2021.
J3. Approve the **CSE Subcommittee Recommendations** dated November 17, 2021, and December 6 and 9, 2021.

Motion _____ Second _____ Yes _____ No _____

K. Consent Agenda – Policy & Regulations - None

L. Consent Agenda – Other Business Resolutions

- L1. Approve the **Minutes – December 20, 2021** Regular Board of Education Meeting.
L2. Approve the **Warrant Report** dated December 1 - 15, 2021.
L3. Approve the **HM18 Warrant Report** dated December 1 – 15, 2021.
L4. Accept the **Internal Claims Audit Report** of Mary E. Lewis for the period of July 1, 2021 through January 4, 2022.
L5. Accept the **Audit Management Letter** for Financial Statements for the year ended June 30, 2021 from Mengel Metzger Barr & Co. LLP.
L6. Accept the **Corrective Action Plan for Financial Statements** in response to the Audit Management Letter for the year ended June 30, 2021 from Mengel Metzger Barr & Co. LLP.
L7. Accept the **Extraclassroom Activities Funds Audit and Management Letter** for the year ended June 30, 2021 from Mengel Metzger Barr & Co. LLP.

- L8. Accept the **Extraclassroom Activities Fund Corrective Action Plan** in response to the Management Letter for the year ended June 30, 2021 from Mengel, Metzger Barr & Co. LLP.
- L9. Cancel the Regular Board of Education meeting scheduled for January 24, 2022.

Motion _____ Second _____ Yes _____ No _____

M. Items removed from Consent Agenda

N. Adjourn at _____.

Motion _____ Second _____ Yes _____ No _____

ANDOVER CENTRAL SCHOOL				
Extraclassroom Activity Funds				
Statement of Cash Receipts and Disbursements - Modified Cash Basis				
For the month November 1, 2021 through November 30, 2021				
<u>Activities</u>	November 1, 2021	Receipts	Disbursements	November 30, 2021
Class Clubs:				
Class 2022 - 12th	14,997.39	-	-	14,997.39
Class 2023 - 11th	4,427.93	5,980.00	-	10,407.93
Class 2024 - 10th	8,733.58	4,950.00	-	13,683.58
Class 2025 - 9th	282.33	2,250.50	1,227.43	1,305.40
Class 2026 - 8th	1,414.02	4,103.36	-	5,517.38
Class 2027 - 7th	-	5,643.00	2,814.40	2,828.60
Band Club	1,983.93	-	-	1,983.93
Cheerleading	66.16	-	-	66.16
Color Guard	290.71	-	-	290.71
Drama Club	7,773.70	-	-	7,773.70
Fine Arts Club	1,051.54	1,078.53	-	2,130.07
National Honor	4,597.60	-	-	4,597.60
National Honor Store	4,586.45	-	-	4,586.45
SADD	428.69	-	-	428.69
Sr. High Chorus	1,172.23	-	-	1,172.23
Student Council	4,423.26	0.66	419.94	4,003.98
Tax Fund	51.73	-	-	51.73
Yearbook	12,578.61	854.48	382.56	13,050.53
	68,859.86	24,860.53	\$ 4,844.33	\$ 88,876.06

ACTIVITIES ACCOUNT					
MONTHLY REPORT					
For the period					
From November 1 to November 30, 2021					
Total available balance as reported at the end of preceding period			\$68,859.86	Outstanding Checks:	
RECEIPTS DURING MONTH				13207	\$581.74
Date	Source	Amount		13231	\$64.35
11/1 - 11/30/21	Yearbook	\$244.13		13234	\$1,194.25
	Yearbook	\$162.76			
	Fine Arts Club	\$260.00			
	Fine Arts Club	\$113.00			
	Fine Arts Club	\$100.00			\$1,840.34
	Fine Arts Club	\$67.53			
	Class 2027	\$5,643.00			
	Yearbook	\$244.14			
	Class 2025	\$2,250.50			
	Yearbook	\$203.45			
	Class 2023	\$5,980.00			
	Class 2024	\$4,950.00			
	Fine Arts Club	\$340.00			
	Fine Arts Club	\$170.00			
	Fine Arts Club	\$28.00			
	Class 2026	\$4,103.36			
	Student Council	\$0.66			
	Total Deposits	\$24,860.53			
	Transfer to Tax Fund	\$0.00			
	Total Receipts, including balance		\$93,720.39		
DISBURSEMENTS MADE DURING MONTH					
By Check					
From Check No. 13230 to 13238					
	Total amount of checks issued and debit charges		\$4,844.33		
	Cash Balance as shown by records		\$88,876.06		
RECONCILIATION WITH BANK STATEMENT					
	Balance as given on bank statement, end of month		\$90,716.40		
	Less total of outstanding checks				
	(See list on report - above right)		\$1,840.34		
	Net Balance in bank		\$88,876.06		
	Total available balance				
	(Must agree with Cash Balance above if there is a true reconciliation)		\$88,876.06		

**SUMMARY
BUDGET TRANSFERS**

Date	Amount	From (Budget Code)	To (Budget Code)	Explanation
10/6/2021	\$600.00	A1910.400	A5510.500	Unallocated Insurance to Bus Garage Insurance to cover unanticipated increase in Flood Insurance Premium

Canada Land Surveying

PO BOX 549 ♦ Olean, New York 14760

Phone 716-379-7918

dmc_surveyor@verizon.net

December 8, 2021

**To: Levi Feely
CPL Team**

**Re: Request for Proposal –
Andover Central School District
Andover, Allegany County, New York**

Mr. Feely:

For a fee not to exceed \$14,200.00 (fourteen thousand two hundred dollars) we can provide the field work, mapping and monumentation as required on the December 14th request. The fee breakdown is as follows:

- Courtyard topography – \$2800
- Property boundary determination - \$2500
- Location improvements on entire site – \$8900

If you would like us to proceed, please notify us immediately via email or by signing and returning this letter. Please let us know if we can further assist in this matter. Do not hesitate to contact our office if you should have any questions or concerns.

Kind Regards,



Kera A. Mariotti, LS

**Andover Central School
Board of Education
Meeting Minutes – December 20, 2021**

MEMBERS PRESENT: Brian Perkins, Patrick Howland Jr., Betsy Kent, Michele Calladine
MEMBERS ABSENT: Kevin Walker
OTHERS PRESENT: Derek Schuelein, Kathryn Slavinski, Jennifer Joyce, Doreen Taylor

A. Call to Order at 6:00 PM.

B. Pledge of Allegiance

C. Superintendent's Report

Superintendent's Report

- C1.** Dr. Schuelein said that last week, ACS had their second set of concerts, the Elementary concerts. There were a few hiccups with the soundboard, and this will be looked into.
- C2.** Tomorrow (December 21, 2021) will be the annual staff & faculty vs. students' volleyball tournament.
- C3.** Today (December 20, 2021), ACS started using the company Concentric for their Covid testing and everything went smoothly – many thanks to Kathryn Slavinski and Beth Klein.

D. Public Comments – NONE

E. Presentations – NONE

F. Board Dialogue/Information

Board Dialogue/Information

- F1.** Extracurricular Activities Reconciliation – October 2021

G. Consent Agenda – New Business Resolutions - NONE

H. Consent Agenda – Certified Personnel Resolutions

- | | |
|--|---|
| H1. Accept, with regret, the resignation of Katharine Houy , Library Media Specialist, effective January 2, 2022. | Katharine Houy – Library Media Specialist resignation |
| H2. Appoint Mikayla Burns – Full-time, Long-term Substitute Library Media Specialist effective January 3, 2022. The salary for this appointment is at Step 1 in accordance with the current Andover Teachers' Association Collective Bargaining Agreement. | Mikayla Burns – Full-time, Long-term Substitute Library Media Specialist |

Motion made by Patrick Howland Jr. and seconded by Betsy Kent for the Consent Items as listed above.

Motion Carried: Yes: 4 No: 0

I. Consent Agenda – Other Personnel Resolutions

- | | |
|--|--|
| I1. Extend the Temporary Appointment of Sarah Moline as approved at the November 8, 2021 Board of Education meeting to end on January 31, 2022 to assist with staffing transitions in the Guidance and CSE Departments on an as needed basis as scheduled by the District at the rate of \$40.00 per hour for up to an additional twenty-five (25) hours. | Extend Sarah Moline temporary appointment to end January 31, 2022 |
| I2. Appoint Kelly Benigni – 2021-2022 Instructional and Non-Instructional Substitute. | Kelly Benigni – Substitute |
| I3. Appoint Billie Jo Jackson – 2021-2022 Girls' JV and Varsity Basketball Scorekeeper. | Billie Jo Jackson – Girls' JV/V basketball scorekeeper |
| I4. Appoint Kristi Ellison – 2021-2022 Boys' and Girls' Modified Basketball Scorekeeper. | Kristi Ellison – Boys'/Girls' Modified basketball scorekeeper |

Motion made by Michele Calladine and seconded by Patrick Howland Jr. for the Consent Items as listed above.

Motion Carried: Yes: 4 No: 0

J. Consent Agenda - Educational Resolutions

- | | |
|--|-------------------------|
| J1. CSE Committee Recommendations dated October 28 and November 30, 2021. | CSE Committee |
| J2. CSE Subcommittee Recommendations dated November 16 and 29, 2021. | CSE Subcommittee |

Motion made by Betsy Kent and seconded by Michele Calladine for the Consent Items as listed above.

Motion Carried: Yes: 4 No: 0

K. Consent Agenda – Policy & Regulations – NONE

L. Consent Agenda – Other Business Resolutions

- | | |
|--|--|
| L1. Minutes – Approve the Minutes – December 6, 2021 Regular Board of Education Meeting | 12/6/2021 Minutes |
| L2. Approve the Warrant Report dated November 16 – 30, 2021. | Warrant Report
11/16 – 11/30/2021 |
| L3. Approve the Treasurer's Report for the Month Ending September 30, 2021. | Treasurer's Report –
September 2021 |

L4. Approve to Surplus the following District Vehicles for Auction:

#63 2009 Chevy Impala – VIN # 2G1WB57N491209903

#68 2011 Dodge Caravan – VIN # 2D4RN4DGXBR795626

**Surplus District Vehicles
for Auction**

L5. Approve the Class of 2022 Senior Trip as presented by Brynne Hunt at the November 8, 2021 BOE meeting.

**Class of 2022 Senior Trip
Approval**

Motion made by Patrick Howland Jr. and seconded by Betsy Kent for the Consent Items as listed above.

Motion Carried: Yes: 4 No: 0

M. Items removed from Consent Agenda – NONE

N. Adjourn at 6:08 PM.

Adjourn

Motion made by Michele Calladine and seconded by Patrick Howland Jr. to adjourn the meeting.

Motion Carried: Yes: 4 No: 0

Jamie H. Coyle, District Clerk

ANDOVER CSD

Check Warrant Report For A - 26: 12/1/21 - 12/15/21 GEN. FUND DECEMBER 2021 - 2022 For Dates
12/1/2021 - 12/15/2021



Check #	Check Date	Vendor ID	Vendor Name	Check Description	PO Number	Check Amount
164625	12/10/2021	1862	**VOID** AMAZON CAPITAL SERVICES	**VOID**	2100363	-444.00
164652	12/07/2021	2405	FRONTIER COMM OF AMERICA	PHONES	2100413	393.36
164653	12/09/2021	2968	VERIZON	CELL PHONE	2100112	38.04
164654	12/10/2021	2886	CARDMEMBER SERVICES	CONFERENCE & EXPENSES, SOFTWARE, POOL PARTS, & SUPER. CONF. DAY LUNCH		1,231.09
164655	12/15/2021	344	ALLEGATT SCHOOLS MEDICAL PLAN	DECEMBER HEALTH INSURANCE	2100415	22,996.91
164656	12/15/2021	344	ALLEGATT SCHOOLS MEDICAL PLAN	RETIREEES DECEMBER HEALTH INSURANCE		5,896.75
164657	12/15/2021	4039	GUARDIAN	DECEMBER DENTAL & VISION		3,553.13
164658	12/15/2021	4002	AIRGAS USA, LLC	TANKS	2100284	105.27
164659	12/15/2021	1862	AMAZON CAPITAL SERVICES	CHARGING STATIONS	2100378	227.94
164660	12/15/2021	1862	AMAZON CAPITAL SERVICES	BLUETOOTH HEADPHONES	2100377	1,471.20
164661	12/15/2021	1862	AMAZON CAPITAL SERVICES	POOL PUMP PARTS	2100411	226.74
164662	12/15/2021	1862	AMAZON CAPITAL SERVICES	AMERICAN FLAGS	2100412	74.08
164663	12/15/2021	4270	ANTHONY MARRA	NOVEMBER OT SERVICES	2100405	1,740.00
164664	12/15/2021	2520	BERNARD P DONEGAN INC	FINANCIAL MANAGEMENT SERVICES	2100409	863.50
164665	12/15/2021	357	BOCES CATTARAUGUSALLEGA NY	SECTION 611 & 619 SERVICES	2100401	4,212.00
164666	12/15/2021	2701	ADAM BURT	BASKETBALL REFEREE		105.00
164667	12/15/2021	3926	COMDOC INC.	COPIER USAGE	2100110	168.04
164668	12/15/2021	4772	DUNNING AUTO PARTS	BATTERY BOOST PACK	2100282	169.00
164669	12/15/2021	2959	FOLLETT LIBRARY RESOURCES	LIBRARY BOOKS	2100336	1,183.37
164670	12/15/2021	4756	HENRY SCHEIN INC.	SPORTS SUPPLIES		96.28
164671	12/15/2021	2988	HILLYARDNEW YORK	GYM FINISH	2100331	1,002.04
164672	12/15/2021	2679	HODGSON RUSS LLP	LEGAL ASSISTANCE	2100408	57.00
164673	12/15/2021	1450	HORNELL EVENING TRIBUNE	LEGAL AD	2100094	26.54
164674	12/15/2021	2377	JW PEPPER & SON	SHEET MUSIC	2100407	134.99
164675	12/15/2021	4759	LANDRY MECHANICAL CONTRACTORS	EMERGENCY WORK	2100126	4,331.00
164676	12/15/2021	4016	LEAF, INC.	VIRTUAL WORKSHOPS		237.00
164677	12/15/2021	2844	MAG GROUP BUSINESS OPERATIONS	NOVEMBER MEDICAID SERVICES	2100107	421.67
164678	12/15/2021	4433	MCCORMICK, TERRANCE	BASKETBALL REFEREE		84.60
164679	12/15/2021	4443	MENGEL, METZGER, BARR & CO. LLP	AUDITOR	2100404	350.00
164680	12/15/2021	4530	MIRABITO ENERGY PRODUCTS	FUEL	2100117	2,264.83
164681	12/15/2021	4248	MOBILETECH	MONTHLY FEE FOR RADIOS	2100019	1,095.00

ANDOVER CSDCheck Warrant Report For A - 26: 12/1/21 - 12/15/21 GEN. FUND DECEMBER 2021 - 2022 For Dates
12/1/2021 - 12/15/2021

Check #	Check Date	Vendor ID	Vendor Name	Check Description	PO Number	Check Amount
164682	12/15/2021	144	NATIONAL FUEL GAS	SCHOOL HEAT	2100133	1,460.83
164683	12/15/2021	144	NATIONAL FUEL GAS	GARAGE HEAT	2100136	1,008.99
164684	12/15/2021	152	NYS SCHOOL BOARDS ASSOCIATION	LIVE VIRTUAL ACADEMY	2100403	130.00
164685	12/15/2021	4010	P&AADMINISTRATIVE SERV. INC.	DECEMBER FSA	2100052	34.00
164686	12/15/2021	4010	P&AADMINISTRATIVE SERV. INC.	DECEMBER HRA	2100051	312.00
164687	12/15/2021	2960	PEARSON ASSESSMENTS	SPEED DIAL 4 RECORD FORMS	2100380	125.80
164688	12/15/2021	3036	QUILL CORPORATION	OFFICE SUPPLIES	2100381	174.41
164689	12/15/2021	1532	SCHOLASTIC BOOK FAIRS - 14	BOOK FAIR	2100406	1,819.00
164690	12/15/2021	4662	SEAMAN, TYLER	BASKETBALL REFEREE		84.60
164691	12/15/2021	2024	JEROME SWIFT	BASKETBALL REFEREE		105.00
164692	12/15/2021	4076	TEAM JOCK SHOP	BASKETBALL SUPPLIES	2100300	1,120.72
164693	12/15/2021	2353	TK ELEVATOR CORPORATION	ELEVATOR MAINTENANCE	2100202	428.49
164694	12/15/2021	4789	ULINE	SLIP RESISTANT MATS	2100379	581.09
164695	12/15/2021	4786	FISHER SCIENTIFIC	BOTTLES FOR SCIENCE	2100364	127.50
164696	12/15/2021	3384	CASELLAWASTE SERVICES	TRASH REMOVAL	2100147	849.54
164697	12/15/2021	3920	SJE FBO ENERGYMARK LLC	SCHOOL HEAT	2100154	4,965.65
164698	12/15/2021	1862	AMAZON CAPITAL SERVICES	AMAZON BUSINESS PRIME RENEWAL	2100423	129.00
164699	12/15/2021	872	ANDOVER HARDWARE & HOME CENTER	SHOP SUPPLIES	2100438	80.85
164700	12/15/2021	872	ANDOVER HARDWARE & HOME CENTER	MAINTENANCE SUPPLIES	2100440	588.66
164701	12/15/2021	4270	ANTHONY MARRA	OCTOBER OCCUPATIONAL THERAPY ERVICES	2100427	2,820.00
164702	12/15/2021	3927	CATT/ALLE SEC. PRIN. ASSOC.	2021-2022 DUES	2100437	100.00
164703	12/15/2021	3128	RAY CHAPMAN	BASKETBALL REFEREE		105.00
164704	12/15/2021	1582	WILLIE FULTZ	BASKETBALL REFEREE		105.00
164705	12/15/2021	4152	OKEENA GADSDEN	BASKETBALL REFEREE		84.60
164706	12/15/2021	3670	GRIFFITH ENERGY	FUEL FOR VEHICLES	2100432	331.58
164707	12/15/2021	4758	IEH AUTO PARTS	BULBS	2100436	5.50
164708	12/15/2021	4342	MAPLE CITY PHYSICAL THERAPY, PLLC	NOVEMBER PHYSICAL THERAPY SERVICES	2100426	797.50
164709	12/15/2021	152	NYS SCHOOL BOARDS ASSOCIATION	2022 DUES	2100446	4,274.00
164710	12/15/2021	4795	PENROSE, JOHN	BASKETBALL REFEREE		74.40
164711	12/15/2021	4764	SHARRETT, SHANE	CELL PHONE REIMBURSEMENT		40.00
164712	12/15/2021	4517	SUNY COLLEGE AT BROCKPORT	TUITION	2100441	3,055.20
164713	12/15/2021	4794	TROUPS CREEK AUTO PARTS	DUMPSTER & LANDFILL FEES	2100425	1,260.00

ANDOVER CSD**Check Warrant Report For A - 26: 12/1/21 - 12/15/21 GEN. FUND DECEMBER 2021 - 2022 For Dates
12/1/2021 - 12/15/2021**

Check #	Check Date	Vendor ID	Vendor Name	Check Description	PO Number	Check Amount
Number of Transactions: 63					Warrant Total:	81,491.28
					Vendor Portion:	81,491.28

Certification of Warrant

To The District Treasurer: I hereby certify that I have verified the above claims, 63 in number, in the total amount of \$81,491.28. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

<u>12/20/21</u>	<u>Michelle L. Brown</u>	<u>Account Clerk</u>
Date	Signature	Title

ANDOVER CSD**Check Warrant Report For C - 9: 12/1/21 - 12/15/21 CAFE FUND DECEMBER 2021 -2022 For Dates
12/1/2021 - 12/15/2021**

Check #	Check Date	Vendor ID	Vendor Name	Check Description	PO Number	Check Amount
251931	12/15/2021	344	ALLEGATT SCHOOLS MEDICAL PLAN	DECEMBER HEALTH INSURANCE	2100093	2,959.34
251932	12/15/2021	2988	HILLYARDNEW YORK	DISH CLEANING SUPPLIES	2100442	241.94

Number of Transactions: 2**Warrant Total: 3,201.28****Vendor Portion: 3,201.28****Certification of Warrant**

To The District Treasurer: I hereby certify that I have verified the above claims, 2 in number, in the total amount of \$3,201.28. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

12/20/21
DateMichelle Brown
SignatureAccount Clerk
Title

ANDOVER CSD**Check Warrant Report For F21C - 11: 12/1/21 - 12/15/21 F21C DECEMBER 2021 - 2022 For Dates
12/1/2021 - 12/15/2021**

Check #	Check Date	Vendor ID	Vendor Name	Check Description	PO Number	Check Amount
350785	12/15/2021	4319	FUNLAND SKATE CENTER	SOAR EVENT	2100434	500.00
350786	12/15/2021	4661	ORDIWAY, KARISSA	REIMBURSE FOR SOAR SUPPLIES		27.50

Number of Transactions: 2**Warrant Total: 527.50****Vendor Portion: 527.50****Certification of Warrant**

To The District Treasurer: I hereby certify that I have verified the above claims, 2 in number, in the total amount of \$527.50. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

12/20/21
DateMichelle Brown
SignatureAccount Clerk
Title

ANDOVER CSD**Check Warrant Report For FBKPK - 3: 12/1/21 - 12/15/21 FBKPK DECEMBER 2021 - 2022 For Dates
12/1/2021 - 12/15/2021**

Check #	Check Date	Vendor ID	Vendor Name	Check Description	PO Number	Check Amount
350787	12/15/2021	4548	FOODLINK , INC.	FOOD FOR PROGRAM	2100435	288.00
Number of Transactions: 1					Warrant Total:	288.00
					Vendor Portion:	288.00

Certification of Warrant

To The District Treasurer: I hereby certify that I have verified the above claims, 1 in number, in the total amount of \$288.00. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

12/20/21 Michelle L. Brown Account Clerk
Date Signature Title

ANDOVER CSD

Check Warrant Report For FCRRSA - 3: 12/1/21 - 12/15/21 FCRRSA DECEMBER 2021 - 2022 For
Dates 12/1/2021 - 12/15/2021



Check #	Check Date	Vendor ID	Vendor Name	Check Description	PO Number	Check Amount
350788	12/15/2021	1240	UNITED PARCEL SERVICE	SHIPPING	2100393	62.00

Number of Transactions: 1

Warrant Total: 62.00

Vendor Portion: 62.00

Certification of Warrant

To The District Treasurer: I hereby certify that I have verified the above claims, 1 in number, in the total amount of \$62.00. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

12/20/21 Michelle L. Brown Account Clerk
 Date Signature Title

ANDOVER CSD**Check Warrant Report For HM18 - 4: 12/1/21 - 12/21 HM18 DECEMBER 2021 - 2022 For Dates
12/1/2021 - 12/15/2021**

Check #	Check Date	Vendor ID	Vendor Name	Check Description	PO Number	Check Amount
700235	12/15/2021	2520	BERNARD P DONEGAN INC	FINANCIAL MANAGEMENT	2100410	2,319.92

Number of Transactions: 1**Warrant Total: 2,319.92****Vendor Portion: 2,319.92****Certification of Warrant**

To The District Treasurer: I hereby certify that I have verified the above claims, 1 in number, in the total amount of \$2,319.92. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

12/20/21 Michelle A Brown Account Clerk
Date Signature Title

ANDOVER CSD

Check Warrant Report For HM21CO - 2: 12/1/21 - 12/15/21 HM21CO DECEMBER 2021 - 2022 For
Dates 12/1/2021 - 12/15/2021



Check #	Check Date	Vendor ID	Vendor Name	Check Description	PO Number	Check Amount
700236	12/15/2021	3826	CLARK PATTERSON LEE	ARCHITECT	2100443	800.00
Number of Transactions: 1					Warrant Total:	800.00
					Vendor Portion:	800.00

Certification of Warrant

To The District Treasurer: I hereby certify that I have verified the above claims, 1 in number, in the total amount of \$800.00. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

12/20/21 Michelle Brown Account Clerk
Date Signature Title

RECEIVED
JAN 04 2022

BY: *jc*

January 4, 2022

Andover School Board

The school year period of July 15, 2021 thru January 4, 2022

680 invoices in the amount of \$ 1,923,360.31 were audited.

Included in the 680 invoices were 2 invoices that were for minor

Capital Improvement Projects in the amount of \$ 5,382.50.

In August 2021, I personally met with the New York State Auditors, several processes for auditing were reviewed and there was no issue of concern brought up during this audit review.

Mary E. Lewis

Mary E. Lewis

Internal Claims Auditor

ANDOVER CENTRAL SCHOOL DISTRICT

NEW YORK

***COMMUNICATING INTERNAL CONTROL
RELATED MATTERS IDENTIFIED IN AN AUDIT***

For Year Ended June 30, 2021



MENGEL METZGER BARR & CO. LLP

Certified Public Accountants



MENGEL METZGER BARR & CO. LLP

Certified Public Accountants

October 4, 2021

To the Board of Education
Andover Central School District, New York

In planning and performing our audit of the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Andover Central School District, New York as of and for the year ended June 30, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered the Andover Central School District, New York's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. We did not identify any deficiencies in internal control that we consider to be material weaknesses. However, as discussed below, we identified certain matters involving the internal control and other operational matters that are presented for your consideration. This letter does not affect our report dated October 4, 2021 on the financial statements of the District. We will review the status of these comments during our next audit engagement. Our comments and recommendations, all of which have been discussed with appropriate members of management, are intended to improve the internal control or result in other operating efficiencies. Our comments are summarized as follows:

Prior Year Deficiencies Pending Corrective Action:

Confirming Orders –

Our examination revealed 11 instances where items or services were purchased prior to the issuance of an authorized purchase order.

While it should be noted that these confirming orders are relatively small in dollar value, we recommend all purchases be supported by a properly approved purchase order in accordance with the District's purchasing policy prior to the purchase being made.

School Lunch Fund Operating Loss –

The School Lunch Fund had a net operating loss of \$32,180 before the transfer of \$45,000 from the General Fund for the 2020-21 fiscal year.

We recommend the District continue to closely monitor the School Lunch Program and evaluate cost containment and revenue enhancement measures to assist in maintaining the financial integrity of the program. In addition, the revenue budget should be reviewed to determine if it is realizable based on past historical information.

1

Other Items:

The following items are not considered to be deficiencies in internal control; however, we consider them other items which we would like to communicate to you as follows:

Cyber Risk Management –

The AICPA Center for Audit Quality recently issued a cyber security risk management document discussing cyber threats that face both public and private entities. The District's IT personnel routinely assesses cyber risk as part of their normal operating procedures. We recommend the District continue to document their cyber risk assessment process in writing which should include the risk assessment process, the frequency of the risk assessment, how findings are to be communicated to the appropriate level of management, and how the process will be monitored.

GASB Statement No. 87 Leases –

The Governmental Accounting Standards Board (GASB) issued GASB Statement No. 87 which will be effective during the 2021-22 fiscal year. As a result the District will be required to gather certain information relating to those items considered to be leases in order to prepare the lease payable and right to use asset calculations.

Prior Year Recommendation:

We are pleased to report the following prior year recommendation has been implemented to our satisfaction.

1. Competitive bidding procedures were properly implemented and maintained, in compliance with Sections 103 and 104b of the General Municipal Law.

This communication is intended solely for the information and use of management, the Board, audit committee, and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

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We wish to express our appreciation to the business office staff for all the courtesies extended to us during the course of our examination.

Rochester, New York
October 4, 2021

Mengel, Metzger, Barw & Co. LLP

ANDOVER CENTRAL

31-35 ELM ST., P.O. BOX G, ANDOVER, NY 14806



SCHOOL DISTRICT

PHONE: 607-478-8491 • FAX: 607-478-8833

January 10, 2022

Office of the State Comptroller
Division of Local Government Services
And Economic Development
Data Management Unit, 12th Floor
110 State Street
Albany, NY 12236

RESPONSE TO MANAGEMENT LETTER

The Andover Central School District completed its 2020-21 external audit. This was performed by Raymond F. Wager, CP, P.C., a division of Mengel Metzger Barr & Co. LLP of Rochester, New York and submitted to the New York State Education Department portal.

The following lists the District's response to the recommendations and comments in the 2020-21 Management Letter:

Prior Year Recommendations Still Outstanding

Confirming Orders – the Audit revealed 11 instances where items or services were purchased prior to the issuance of an authorized purchase order.

- The Accounts Payable Clerk and District Treasurer have reviewed the District's established procedures in order to reduce the number of purchases made prior to the issuance of an authorized purchase order. Blanket purchase orders will be utilized for those expenditures that are recurring. Preplanning will be encouraged by all departments to reduce the need for "emergency" purchases.

School Lunch Fund – the School Lunch program reported an operating loss totaling \$32,180 before the transfer of \$45,000 from the General Fund for the 2020-21 fiscal year.

- Several factors influenced the operating loss recorded in the 2020-2021 school year. Due to the impact of COVID on the District's instructional schedule, a number of planned improvements to the school lunch program could not be implemented for the second year in a row. The School Lunch Program was further impacted during shortened school days and the concern over the spread of COVID by a loss of afterschool snack revenue, adult meal revenue, a la cart revenue and catering revenue.

The Andover Central School District takes every day to maximize the opportunities and full potential of every child.

- The District is implementing the following in an effort to improve the financial condition of the School Lunch Program:
- Maximize meal reimbursement by operating under the SSO (Seamless Summer Option) program (approved for the remainder of the 2021-2022 school year) which offers greater flexibility in meal patterns (during times of potential closure) and greater reimbursement rates
 - Revisit 30% NYS Farm to School initiative in an effort to maximize revenue while providing quality food to our students
 - Review operational needs to ensure maximum efficiency

Sincerely,

A handwritten signature in blue ink, appearing to read "Derek Schueleir", with a long horizontal stroke extending to the right.

Derek Schueleir, Ed. D.
Superintendent

ANDOVER CENTRAL SCHOOL DISTRICT

EXTRACLASSROOM ACTIVITY FUNDS

FINANCIAL REPORT

For Year Ended June 30, 2021



MENGEL METZGER BARR & CO. LLP

Certified Public Accountants

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MENGEL METZGER BARR & CO. LLP
Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

To the Board of Education
Andover Central School District, New York

We have audited the accompanying statement of cash receipts and disbursements of the Extraclassroom Activity Funds of the Andover Central School District for the year ended June 30, 2021 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the cash basis of accounting described in Note 1; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Qualified Opinion

Internal accounting controls are limited over the cash receipts from the point of collection to the time of submission to the Central Treasurer. Accordingly, it was impracticable to extend our audit of such receipts beyond the amounts recorded.

Qualified Opinion

In our opinion, except for the possible effects of the matter discussed in the basis for qualified opinion paragraph, the financial statement referred to in the first paragraph presents fairly, in all material respects, the cash receipts and disbursements of the Extraclassroom Activity Funds of Andover Central School District for the year ended June 30, 2021, in accordance with the cash basis of accounting as described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the financial statement, which describes the basis of accounting. This financial statement is prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

Mengel, Metzger, Baw & Co. LLP

Rochester, New York
December 8, 2021

ANDOVER CENTRAL SCHOOL DISTRICT
EXTRACLASSROOM ACTIVITY FUNDS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

For Year Ended June 30, 2021

	Cash Balance <u>July 01, 2020</u>	<u>Receipts</u>	Disburse- <u>ments</u>	Cash Balance <u>June 30, 2021</u>
Class of 2021	\$ 13,282	\$ 694	\$ 13,976	\$ -
Class of 2022	14,085	-	-	14,085
Class of 2023	7,941	-	-	7,941
Class of 2024	8,734	-	-	8,734
Class of 2025	282	-	-	282
Class of 2026	-	1,522	108	1,414
Band Club	1,524	385	-	1,909
Cheerleading	66	-	-	66
Color Guard Club	216	-	-	216
Drama Club	7,149	700	75	7,774
Fine Arts Club	1,152	-	-	1,152
National Honor Society	4,530	104	36	4,598
National Honor Store	4,370	216	-	4,586
Sr. High Chorus	1,172	-	-	1,172
Students Against Drunk Driving	429	-	-	429
Student Council	3,770	33	-	3,803
Tax Fund	-	159	127	32
Yearbook Club	16,546	3,814	3,402	16,958
TOTAL	<u>\$ 85,248</u>	<u>\$ 7,627</u>	<u>\$ 17,724</u>	<u>\$ 75,151</u>

(See accompanying notes to financial statement)

ANDOVER CENTRAL SCHOOL DISTRICT

EXTRACLASSROOM ACTIVITY FUNDS

NOTES TO FINANCIAL STATEMENT

June 30, 2021

(Note 1) Accounting Policy:

The transactions of the Extraclassroom Activity Funds are considered part of the reporting entity of the Andover Central School District. Consequently, the cash balances are included in the financial statements of the School District as part of the Custodial Fund.

The accounts of the Extraclassroom Activity Funds of the Andover Central School District are maintained on a cash basis, and the statement of cash receipts and disbursements reflects only cash received and disbursed. Therefore, receivables and payables, inventories, long-lived assets, and accrued income and expenses, which would be recognized under generally accepted accounting principles, and which may be material in amount, are not recognized in the accompanying financial statement.

(Note 2) Cash and Cash Equivalents:

Cash and cash equivalents is comprised of one checking account. The balance in this account is fully covered by FDIC Insurance.

(Note 3) COVID-19

On January 30, 2020, the World Health Organization (WHO) announced a global health emergency because of a new strain of coronavirus originating in Wuhan, China (the "COVID-19 outbreak") and the risk to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally.

The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, limited activities and student involvement in the Extraclassroom activities and transactions have resulted from the date of closure through the end of the 2020-21 fiscal year.

ANDOVER CENTRAL SCHOOL DISTRICT
EXTRACLASSROOM ACTIVITY FUNDS
AUDITORS' FINDINGS AND EVALUATION

We have examined the statement of cash receipts and disbursements of the Andover Central School District's Extraclassroom Activity Funds for the year ended June 30, 2021. As part of our examination, we made a study and evaluation of the system of internal accounting control to the extent we deemed necessary to render our opinion.

There are inherent limitations in considering the potential effectiveness of any system of internal accounting control. Human errors, mistakes of judgment and misunderstanding of instructions limit the effectiveness of any control system.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above.

Prior Year Deficiencies Pending Corrective Action:

Deposits –

During the course of our examination we noted one instance in the Class of 2021 and two instances in the Yearbook Club in which receipts were not deposited in a timely manner.

In an effort to improve internal accounting control over receipts, we recommend every effort continue to be made to deposit receipts on a more timely basis.

Sales Tax –

During the course of our examination, we noted one instance in the Class of 2021 in which sales tax was not paid on a taxable purchase.

We recommend every effort continue to be made to comply with New York Sales Tax Law.

Other Item:

The following item is not considered to be a deficiency in internal control; however, we consider it an other item which we would like to communicate to you as follows:

Inactive Clubs –

As indicated on the statement of cash receipts and disbursements, the following clubs were financially inactive during the 2020-21 fiscal year:

Class of 2022	Color Guard Club
Class of 2023	Fine Arts Club
Class of 2024	Sr. High Chorus
Class of 2025	Students Against Drunk Driving
Cheerleading	

We recommend the status of these clubs be reviewed. If future financial transactions are not anticipated, they should be closed in accordance with the Board of Education policy.

Prior Year Recommendation:

We are pleased to report that the following prior year recommendation has been implemented to our satisfaction:

1. There were no gift cards given out during the 2020-21 fiscal year.

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We wish to express our appreciation to all client personnel for the courtesies extended to us during the course of our examination.

Mengel, Metzger, Barw & Co. LLP

Rochester, New York
December 8, 2021

ANDOVER CENTRAL

31-35 ELM ST., P.O. BOX G, ANDOVER, NY 14806



SCHOOL DISTRICT

PHONE: 607-478-8491 • FAX: 607-478-8833

January 10, 2022

New York State Education Department
Office of Audit Services
89 Washington Avenue, 524 EB
Albany, New York 12234

To Whom It May Concern;

This is a response to the management letter of the audit for the fiscal year ended June 30, 2021 for the Andover Central School District Extra Curricular Fund.

Extra-classroom Activity Funds:

Prior Year Deficiencies and Corrective Action:

Deposits:

Three instances in which receipts were not deposited in a timely manner.

Corrective Action: Advisors and Extra-Curricular Treasurers will receive a written memo from the Treasurer of Student Activities Accounts reminding them to make deposit slips within one week of receipt of cash from events and to notify the Treasurer of Student Activities Accounts in writing if they are unable to do so due to a circumstance outside of their control.

Completion Date: On or before January 31, 2022

Sales Tax:

One instance was noted in which sales tax was not paid on a taxable purchase.

Corrective Action: The Treasurer of Student Activities Accounts has acknowledged understanding the requirements under New York State Sales Tax Law and will make every effort in ensuring full compliance going forward.

Completion Date: January 10, 2022

Sincerely,

Derek Schuelein, Ed. D.
Superintendent