

9-26-2018 Agenda Attachment, copied from the 8-22-2018 Budget Committee Meeting DRAFT Minutes

9). Unfinished Business:

Questions or requests for information from the Town:

Will the software allow the current and prior year information to be included in the monthly Town budget reports?

Find out if the amounts collected for dog fines and fees are normally this high

Ask the Auditor how long writs of attachment can be carried on the Town books

Ms. McElhinney requested copies of the correspondence regarding the Irving Oil heating oil bid from Mr. Johnson.

Questions or requests for information from the SAU/School Board:

YTD Expenditure Report-Page 27, correct lines 701-705 adopted budget numbers to reflect what the voters approved for those line items and where that money was moved to and the line numbers they were moved to. Which other lines have been changed and why?

Page 3, Line 81, Textbooks – Why there was a \$700 decrease for this line

Line 83, Consumable Books HW – Why was there such a large increase in this line.

Audits- provide the side letters, the single audits, the management reports/letters and the reports of the auditor's consideration of the Farmington School District's internal controls on their financial reporting and their test of its compliance with certain provisions of the laws, regulations, contracts and grant agreements and other matters for 2014-2017.

Line 10-2300-53306-00-90 and Line 10-2310-53306-70-00 – provide the transaction history for the accounts for the School District and the SAU audits for the last 4 years showing the actual expenditures rather than the encumbered amounts.

Dues, Misc. Student- Are these dues for National Honor Society membership? Would this expense fall under extracurricular dues?

Vending Machines- where the revenue from the vending machines was going, where it's accounted for in the revenue report, where it is accounted for in the expenditure reports and who is paying to restock the machines

Superintendent's Attendance - At what School Board meeting did the Bud Com's request for the Superintendent to attend Bud Com meetings take place?

Student Tuition- where the student tuition revenues for the 21st Century (FAMEE) are reported and deposited

Funding Reduction - provide copies of notifications from any and all outside funding sources received by the SAU regarding when funding was going to be reduced including phone calls, letters, e-mails and hand written notes from a conversation

Superintendent's Budget Presentation – Did Mrs. Vaughn include any mention of the incomplete audits during her 2018-2019 School District budget presentation to the Bud Com and if so did she say it was 1 year or 3 years of incomplete audits

Principal's Fund – where the revenues for the Building Principal's Fund come from and how they are being used