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1	Scott Sauyet	to:	Town Administrator	7/16/26	Email narrowing scope of request
3	First Selectman	to:	Board of Finance Chair	6/22/26	Banking Consolidation Plan
4					Attachment to email (above)
5	Board of Finance Chair	to:	First Selectman	7/2/26	Re: Banking Consolidation Plan
6	First Selectman	to:	BOF Chair & BOE Chair	6/22/26	Proposed AES Operating Account Structure
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8	Board of Education Chair	to:	First Selectman	6/23/26	Re: Proposed AES Operating Account Structure
10	First Selectman	to:	BOF Chair & BOE Chair	6/24/26	Fwd: Proposed AES Operating Account Structure
12	First Selectman	to:	Board of Education Chair	7/1/26	2026-2027 AES Operating Budget Funding Process
14	Board of Education Chair	to:	First Selectman	7/1/26	Re: 2026-2027 AES Operating Budget Funding Process
16	First Selectman	to:	Board of Education Chair	7/2/26	Re: 2026-2027 AES Operating Budget Funding Process
19					Attachment to email (above)
20-23	Note: These four pages area banking statements from M&T Bank and include banking account numbers. I have withheld the account numbers from disclosure for only the banking account numbers under Sec. 210-b(10). I could not get my Adobe to properly redact so I redacted by hand.				Attachment to email (above)
24	First Selectman	to:	First Selectman & Board of Education Chair	7/2/26	Re: 2026-2027 AES Operating Budget Funding Process
27	Board of Finance Chair	to:	Board of Education Chair	7/2/26	Re: 2026-2027 AES Operating Budget Funding Process
31	Anne Crème	to:	First Selectman	7/3/26	AES Operating Budget
32	First Selectman	to:	Anne Crème	7/6/26	Re: AES Operating Budget
34	First Selectman	to:	Board of Education Chair	7/6/26	Re: 2026-2027 AES Operating Budget Funding Process
38	First Selectman	to:	BOF Chair & BOE Chair	7/6/26	Re: 2026-2027 AES Operating Budget Funding Process
39	First Selectman	to:	Board of Education Chair	7/9/26	Re: 2026-2027 AES Operating Budget Funding Process
47					Attachment to email (above)
52	Atty. Peter Murphy	to:	Treasurer, Town Administrator & First Selectman	7/10/26	
59	Treasurer	to:	Town Administrator	7/12/26	

Outlook

Re: Records Request Response

From Scott Sauyet <scott.sauyet@gmail.com>
Date Thu 7/16/2026 6:49 PM
To Town Administrator <townadministrator@andoverct.org>
Cc Maguire, J <jmaguire@andoverct.org>; Town Clerk <townclerk@andoverct.org>; Treasurer <Treasurer@andoverct.org>

Thank you for your prompt response.

It looks as though my initial request was overbroad, and probably way too formal. I listened to too much online lawyer advice when drafting it, and I apologize.

The grapevine tells me that the First Selectman sent out an email proposing a change to the way the school's accounts were funded, that the BOE chair responded that she didn't think it would go over well with her Board, but would bring it to them, and that he then sent another one restating and refining his plan, instructing the Treasurer to transfer a smaller-than-expected amount to the school account.

If I can get those emails (and if there are other related ones, those too), that would really satisfy what I was chiefly looking for. If there was any official action from the BOS, BOF, or BOE, I can find that in the public records. If you can find these, though, I would appreciate it if they can be forwarded to me, or downloaded as files and emailed as attachments. Either of those mechanisms capture the chain of custody for email that screenshotting or cutting and pasting do not.

Your schedule sounds painstaking to me, and I don't want to impose a burden. I was hoping that this would not take much more than an hour of your time. If doing it more quickly is not feasible, please let me know. Taking on a new position is always challenging, and I don't want to add to that burden.

Again, I apologize for the over-formal start of this. I just want to know what has really happened, without relying on that grapevine!

Thanks,

-- Scott

On Thu, Jul 16, 2026 at 5:05 PM Town Administrator <townadministrator@andoverct.org> wrote:

> Scott
>
> Please find the attached initial response to your records request.
>
> **Matt Streeter**
> **Town Administrator**

Town of Andover
17 School Road
Andover, CT 06232
townadministrator@andoverct.org
860-742-7305 x4210
www.andoverct.org

Outlook

Town Banking Consolidation Plan

From Maguire, J <jmaguire@andoverct.org>
Date Mon 6/22/2026 7:45 PM
To England, R <rengland@andoverct.org>

1 attachment (71 KB)
Town Bank Account Summary - 2026-05-31.pdf;

Rob,

I have been working with the Treasurer to develop a plan that will simplify the Town's banking structure, improve cash management, and significantly increase interest income for the benefit of taxpayers.

Our review identified 24 bank accounts currently maintained at M&T Bank, along with one STIF account with the State of Connecticut. Under the proposed plan, the Town would consolidate these accounts, reducing the number of M&T Bank accounts from 24 to 3 while maximizing the amount of funds invested through the STIF account.

Based on account balances as of May 31, 2026, this change is projected to increase annual interest earnings by approximately $27,991.70 at the current STIF rate of 3.71%. These additional earnings can be achieved without increasing taxes or reducing services and represent a meaningful improvement in the Town's management of public funds.

The consolidation will not impact individual fund balances or accounting requirements. Each fund will continue to be tracked separately, and interest earnings will be allocated to the appropriate funds as required.

In addition to increasing investment income, this approach will streamline banking operations, reduce administrative complexity, and improve oversight of Town finances.

Our goal is to complete the necessary transfers and close the 21 excess fund bank accounts by June 30, 2026.

Please let me know if you have any questions or would like additional information regarding the implementation plan.

Regards,

Jeff

Town of Andover Accounts
M&T Bank Balances - 05/31/2026

Name	Number	Balance	Interest Rate	STIFF Rate	Additional Monthly Interest
Town Operating:					
General Fund - Deposits	850085096	2,874,125.65	2.75%	3.71%	2,299.30
General Fund - Checking	850085111	600,000.00	0.00%	3.71%	
Tax Collector - Deposit	850085129	0.00	0.00%	3.71%	-
General Fund - Investment STIFF		2,205,593.90	3.71%	3.71%	-
Capital Reserve Funds:					
Equipment Fund	850085252	25,394.83	0.10%	3.71%	76.40
Fire Equipment Fund	850085343	54,813.51	0.10%	3.71%	164.90
Library Fund	850085575	10.55	0.10%	3.71%	0.03
Non-Recurring Fund	850085624	41,141.81	0.10%	3.71%	123.77
School Improvement / 2% Fund	850085690	250,968.74	0.10%	3.71%	755.00
Revaluation Fund	850085799	44,697.19	0.10%	3.71%	134.46
AES Expansion Fund	850110934	8,781.78	0.10%	3.71%	26.42
Working Capital Fund	850085757	5.57	0.00%	3.71%	0.02
Non-Major Permenent Funds:					
Irene Mooney Children's Fund	850085567	11,901.44	0.10%	3.71%	35.80
Norton Children's Fund	850085632	14,515.66	0.10%	3.71%	43.67
Norton Library Fund	850085658	3,712.66	0.10%	3.71%	11.17
Norton School Fund	850085666	14,292.72	0.10%	3.71%	43.00
Lizze Lathrop Sprague Fund	850085731	3,294.42	0.10%	3.71%	9.91
Brown and Brown Scholarship Fund	850085749	26,209.65	0.10%	3.71%	78.85
Non-Major Special Revenue Funds:					
Open Space Fund	850085137	234,642.52	0.10%	3.71%	705.88
Library Grant Fund	850085608	512.32	0.10%	3.71%	1.54
Severance Pay Fund	850085723	0.22	0.00%	3.71%	0.00
Boivin Construction Fund	850085773	0.04	0.00%	3.71%	0.00
Town Clerk Preservation Fund	850085781	1,155.46	0.10%	3.71%	3.48
Driveway Bond Fund	850085187	27,393.72	0.20%	3.71%	80.13
Zoning Bond Fund	850085765	12,707.09	0.10%	3.71%	38.23
		776,151.90			4,631.94

Outlook

Re: Town Banking Consolidation Plan

From England, R <rengland@andoverct.org>
Date Thu 7/2/2026 5:15 PM
To Maguire, J <jmaguire@andoverct.org>

I'm fully in favor of consolidating our accounts - this has been a years-long effort.

Rob

From: Maguire, J <jmaguire@andoverct.org>
Sent: Monday, June 22, 2026 7:45 PM
To: England, R <rengland@andoverct.org>
Subject: Town Banking Consolidation Plan

Rob,

I have been working with the Treasurer to develop a plan that will simplify the Town's banking structure, improve cash management, and significantly increase interest income for the benefit of taxpayers.

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Our goal is to complete the necessary transfers and close the 21 excess fund bank accounts by June 30, 2026.

Please let me know if you have any questions or would like additional information regarding the implementation plan.

Regards,

Jeff

Outlook

Proposed AES Operating Account Structure

From Maguire, J <jmaguire@andoverct.org>
Date Mon 6/22/2026 7:47 PM
To England, R <rengland@andoverct.org>; Caitlin Greenhouse <greenhousec@andoverelementaryct.org>

1 attachment (66 KB)
AES Operating Account Summary.pdf;

Rob and Caitlyn,

To strengthen financial controls, improve cash management, and increase investment income, I recommend establishing a new AES Operating Account under the Town's tax identification number.

Key elements of the proposal include:

1. Establish a New AES Operating Account
   - Open a dedicated AES Operating Account under the Town's tax identification number.
   - Designate the account solely for AES operating and payroll disbursements.

2. Banking Access and Oversight
   - Provide banking portal access to both the Town Treasurer and the AES Business Manager through the M&T Bank online banking system.
   - This will ensure transparency, proper oversight, and timely administration of AES financial transactions.

3. Weekly Funding Process
   - The AES Business Manager would submit weekly payroll and check registers to the Treasurer.
   - Based on those registers, the Treasurer would transfer only the amount necessary to cover the approved disbursements for that week.
   - This process would maintain the account as a near-zero balance account, minimizing idle cash balances.

4. Benefits of the Proposal
   - Strengthens internal controls over cash management.
   - Improves visibility of AES operating expenditures.
   - Eliminates the accumulation of excess cash balances in operating accounts.
   - Addresses and eliminates future audit comments related to cash management and account structure.
   - Maximizes funds available for investment through the State's STIF account.

Based on the six months of financial information currently available, implementation of this approach could have generated an additional $17,830.45 in interest income. Going forward, these additional earnings would directly benefit taxpayers while maintaining the operational flexibility needed by AES.

Regards,
Jeff

Anodver Public School - Operating
M&T Bank - 6501710442

Date	Number	Balance	Interest Rate	STIFF Rate	Additional Monthly Interest
11/30/25	6501710442	783,576.80	0.00%	3.71%	2,422.56
12/31/25	6501710442	769,216.87	0.00%	3.71%	2,378.16
01/31/26	6501710442	796,509.89	0.00%	3.71%	2,462.54
02/28/26	6501710442	1,357,144.09	0.00%	3.71%	4,195.84
03/31/26	6501710442	1,095,309.93	0.00%	3.71%	3,386.33
04/30/26	6501710442	965,504.45	0.00%	3.71%	2,985.02

Outlook

Re: Proposed AES Operating Account Structure

From Caitlin Greenhouse <greenhousec@andoverelementaryct.org>
Date Tue 6/23/2026 2:16 PM
To Maguire, J <jmaguire@andoverct.org>
Cc England, R <rengland@andoverct.org>

The Board of Education is likely not interested in pursuing this proposal at this time, given the Town's ongoing audit challenges and turnover in the Treasurer position. With the current Town Treasurer still working to reconcile the Town's finances, I do not believe it would be advisable to add further responsibilities at this time.

The Board of Education is responsible for overseeing its own budget and financial operations, and I believe the current structure has worked well for many years.

I will share this communication with the full Board of Education at our next regularly scheduled meeting. If there is interest in consolidating school-related accounts under one entity, the Board would be willing to discuss assuming oversight of the 2% Non-Lapsing, Norton, and School Capital accounts.

Cait

On Monday, June 22, 2026, Maguire, J <jmaguire@andoverct.org> wrote:

Rob and Caitlyn,

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Based on the six months of financial information currently available, implementation of this approach could have generated an additional $17,830.45 in interest income. Going forward, these additional earnings would directly benefit taxpayers while maintaining the operational flexibility needed by AES.

Regards,
Jeff

Outlook

Fw: Proposed AES Operating Account Structure

From Maguire, J <jmaguire@andoverct.org>
Date Wed 6/24/2026 10:52 AM
To William Desrosiers <wdesrosiers@andoverct.org>; Nicholas Clark <nclark@andoverct.org>; Heather Van Cara <hvancara@andoverct.org>; Liz Lokiec <llokiec@andoverct.org>; Goodwin, L <lgoodwin@andoverct.org>; Kimberly Person <kperson@andoverct.org>

1 attachment (66 KB)
AES Operating Account Summary.pdf;

I sent this email to Rob and Caitlyn. I want to make all the BOF members aware of funding changes so that we can have a discussion.

Regards,
Jeff

Get [Outlook for iOS]

From: Maguire, J <jmaguire@andoverct.org>
Sent: Monday, June 22, 2026 7:47 PM
To: England, R <rengland@andoverct.org>; Caitlin Greenhouse <greenhousec@andoverelementaryct.org>
Subject: Proposed AES Operating Account Structure

Rob and Caitlyn,

To strengthen financial controls, improve cash management, and increase investment income, I recommend establishing a new AES Operating Account under the Town's tax identification number.

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Based on the six months of financial information currently available, implementation of this approach could have generated an additional $17,830.45 in interest income. Going forward, these additional earnings would directly benefit taxpayers while maintaining the operational flexibility needed by AES.

Regards,
Jeff

Outlook

2026–2027 AES Operating Budget Funding Process

From Maguire, J <jmaguire@andoverct.org>
Date Wed 7/1/2026 11:02 AM
To Caitlin Greenhouse <greenhousec@andoverelementaryct.org>
Cc England, R <rengland@andoverct.org>
Bcc Treasurer <Treasurer@andoverct.org>; Town Administrator <townadministrator@andoverct.org>

Caitlyn,

Effective July 1, 2026, the Town will be implementing a revised funding process for the Andover Elementary School Operating Budget. The purpose of this change is to strengthen cash management, maximize the investment of Town funds, and eliminate future reconciliation issues identified during the Town's annual audit.

To initiate the new process, the Town has deposited $100,000 into the Andover Public School Operating Account (M&T Bank – XXXXX0442), effective July 2, 2026. This amount will serve as the operating balance maintained in the account until expenditures reduce the balance below $100,000.

Beginning immediately, all additional funding will be provided based on actual cash requirements using the following process:

The AES Business Manager will submit weekly check registers and/or payroll registers that have been reviewed and approved by appropriate AES personnel.

The registers should be emailed to:

treasurer@andoverct.org
assistanttreasurer@andoverct.org
townadministrator@andoverct.org

Upon receipt, the Town Finance Department will transfer funds equal to the total approved disbursements reflected on the submitted registers.

Under this process:

The AES Business Manager will prepare and submit a detailed monthly reconciliation of the AES Operating Account to the Town Treasurer.

The Town Treasurer will be responsible for processing transfers and ensuring that cumulative funding does not exceed the Board of Education's approved operating budget.

This funding methodology allows the Town to retain and invest available cash until it is needed for operations, increasing interest earnings while maintaining sufficient funds to support AES operations. It also establishes a clear, well-documented funding and reconciliation process that strengthens internal controls and supports a clean annual audit.

Please let me know if you have any questions regarding this process or if you would like to discuss any aspect of its implementation.

Thank you,

Jeff

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Outlook

Re: 2026–2027 AES Operating Budget Funding Process

From Caitlin Greenhouse <greenhousec@andoverelementaryct.org>
Date Wed 7/1/2026 7:39 PM
To Maguire, J <jmaguire@andoverct.org>
Cc England, R <rengland@andoverct.org>; Liz Lokiec <llokiec@andoverct.org>; Nicholas Clark <nclark@andoverct.org>; Heather Van Cara <hvancara@andoverct.org>; bruneauv@andoverelementaryct.org <bruneauv@andoverelementaryct.org>; Robert England <rengland1976@gmail.com>; William Desrosiers <wdesrosi@hotmail.com>; William Desrosiers <wdesrosiers@andoverct.org>; Louise Goodwin <lh.goodwin@att.net>; Kimberly Person <kperson@andoverct.org>; Shannon Louden <loudens@andoverelementaryct.org>; Jodiann Tenney <tenneyj@andoverelementaryct.org>; Town Administrator <townadministrator@andoverct.org>; Board of Selectmen <Bos@andoverct.org>

Jeff-
I am in receipt of your email. As you know, there is no roll of responsibility of a first Selectman that would allow you to take such liberties to do this without BOF, BOS and BOE approval. When you brought this idea forward about a month ago to Robert and I, I told you I would speak with the BOE at our next meeting but did not think it was a good idea for several reason previously outlined.

Today is July 1 and AES should have received 1/10 of the 2026 to 2027 operating budget as per BOF procedure.

I would like you to provide me with the evidence as to what gave you the authority to do this.

We have reached out to our attorney to handle this matter.

Caitlin Greenhouse, BOE Chair

On Wednesday, July 1, 2026, Maguire, J <jmaguire@andoverct.org> wrote:

Caitlyn,

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Please let me know if you have any questions regarding this process or if you would like to discuss any aspect of its implementation.

Thank you,

Jeff

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Outlook

Re: 2026–2027 AES Operating Budget Funding Process

From Maguire, J <jmaguire@andoverct.org>
Date Thu 7/2/2026 3:35 PM
To Caitlin Greenhouse <greenhousec@andoverelementaryct.org>
Cc England, R <rengland@andoverct.org>; Liz Lokiec <llokiec@andoverct.org>; Nicholas Clark <nclark@andoverct.org>; Heather Van Cara <hvancara@andoverct.org>; bruneauv@andoverelementaryct.org <bruneauv@andoverelementaryct.org>; Robert England <rengland1976@gmail.com>; William Desrosiers <wdesrosi@hotmail.com>; William Desrosiers <wdesrosiers@andoverct.org>; Louise Goodwin <lh.goodwin@att.net>; Kimberly Person <kperson@andoverct.org>; Shannon Louden <loudens@andoverelementaryct.org>; Jodiann Tenney <tenneyj@andoverelementaryct.org>; Town Administrator <townadministrator@andoverct.org>; Board of Selectmen <Bos@andoverct.org>

2 attachments (304 KB)
AES Operating Account Summary.pdf; M&T AES Operating 0442.pdf;

Caitlin,

I believe it is important to recognize the distinct roles and responsibilities of each of the Town's governing bodies.

The Board of Education is responsible for providing a quality education to our students and managing the school district's operations within the budget approved by the Board of Finance. The Board of Education determines how those appropriated funds are spent to achieve its educational mission.

The Board of Finance is responsible for developing the Town's annual budget, reviewing, and recommending appropriations, and establishing the tax rate necessary to fund Town operations, subject to approval by the voters at referendum.

The Board of Selectmen is responsible for the overall administration of Town government, including the prudent management of Town assets and cash resources. That responsibility includes ensuring that public funds are managed efficiently, safeguarded appropriately, and invested to maximize returns whenever possible.

The funding process we are implementing is consistent with those responsibilities. It is not intended to control or influence how the Board of Education spends its approved budget. The Board of Education will continue to have full authority over its expenditures. Rather, the purpose of this process is to ensure that Town funds remain invested and earning interest until they are actually needed to pay approved obligations.

I believe this approach should be supported by everyone involved because it provides significant benefits to the Town. It increases interest earnings without raising taxes, strengthens internal financial controls, addresses recurring audit concerns related to cash management and reconciliations, and provides a higher level of financial transparency and accountability.

My objective is not to create conflict or interfere with the Board of Education's operations. It is to fulfill the Town's responsibility to manage taxpayer dollars responsibly. Holding excess cash in an operating account when it is not immediately needed serves no financial purpose if those funds could instead remain invested and generating income for the taxpayers of Andover.

This is a practical, common-sense approach to cash management that benefits the Town, strengthens our financial position, and demonstrates responsible stewardship of public funds.

Regards,
Jeff

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To: Maguire, J <jmaguire@andoverct.org>
Cc: England, R <rengland@andoverct.org>; Liz Lokiec <llokiec@andoverct.org>; Nicholas Clark <nclark@andoverct.org>; Heather Van Cara <hvancara@andoverct.org>; bruneauv@andoverelementaryct.org <bruneauv@andoverelementaryct.org>; Robert England <rengland1976@gmail.com>; William Desrosiers <wdesrosi@hotmail.com>; William Desrosiers <wdesrosiers@andoverct.org>; Louise Goodwin <lh.goodwin@att.net>; Kimberly Person <kperson@andoverct.org>; Shannon Louden <loudens@andoverelementaryct.org>; Jodiann Tenney <tenneyj@andoverelementaryct.org>; Town Administrator <townadministrator@andoverct.org>; Board of Selectmen <Bos@andoverct.org>
Subject: Re: 2026–2027 AES Operating Budget Funding Process

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Thank you,

Jeff

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Anodver Public School - Operating
M&T Bank - 6501710442

Date	Number	Balance	Interest Rate	STIFF Rate	Additional Monthly Interest
11/30/25	6501710442	783,576.80	0.00%	3.71%	2,422.56
12/31/25	6501710442	769,216.87	0.00%	3.71%	2,378.16
01/31/26	6501710442	796,509.89	0.00%	3.71%	2,462.54
02/28/26	6501710442	1,357,144.09	0.00%	3.71%	4,195.84
03/31/26	6501710442	1,095,309.93	0.00%	3.71%	3,386.33
04/30/26	6501710442	965,504.45	0.00%	3.71%	2,985.02

M&T Bank

FOR INQUIRIES CALL: GLASTONBURY HEBRON
(860) 633-2028

ERR 0 08333M ERR 030

000000 P

ANDOVER PUBLIC SCHOOL
VALERIE E BRUNEAU
35 SCHOOL RD
ANDOVER CT 06232

ACCOUNT TYPE	
COMMERCIAL CHECKING	
ACCOUNT NUMBER	STATEMENT PERIOD
6501[redacted]	03/01/26 - 03/31/26

BEGINNING BALANCE	$1,357,144.09
DEPOSITS & CREDITS	185,516.62
LESS CHECKS & DEBITS	447,350.78
LESS SERVICE CHARGES	0.00
ENDING BALANCE	$1,095,309.93

ACCOUNT ACTIVITY

POSTING DATE	TRANSACTION DESCRIPTION	DEPOSITS & OTHER CREDITS (+)	WITHDRAWALS & OTHER DEBITS (-)	DAILY BALANCE
03/01/2026	BEGINNING BALANCE			$1,357,144.09
03/02/2026	DEPOSIT	$170,194.84		
03/02/2026	CHECK NUMBER 192628		$40.00	1,527,298.93
03/03/2026	CHECK NUMBER 192630		6,518.72	
03/03/2026	CHECK NUMBER 192631		406.00	
03/03/2026	CHECK NUMBER 192637		500.00	
03/03/2026	CHECK NUMBER 192639		277.05	
03/03/2026	CHECK NUMBER 192642		1,742.87	
03/03/2026	CHECK NUMBER 192649		10,319.59	
03/03/2026	CHECK NUMBER 192651		18,188.51	
03/03/2026	CHECK NUMBER 192652		3,400.00	
03/03/2026	CHECK NUMBER 192653		115.00	1,485,831.19
03/04/2026	ANDOVER BOARD OF PAYROLL 066001582		91,999.15	
03/04/2026	CHECK NUMBER 192632		2,595.19	
03/04/2026	CHECK NUMBER 192636		145.28	
03/04/2026	CHECK NUMBER 192640		300.00	
03/04/2026	CHECK NUMBER 192641		542.17	1,390,249.40
03/05/2026	ANDOVER PUBLIC S CORP PAY -SETT-ONLINEACH		150.54	
03/05/2026	PRIMEPAY LLC TAX COL		21,537.77	
03/05/2026	CHECK NUMBER 192643		20,960.80	
03/05/2026	CHECK NUMBER 192644		625.00	
03/05/2026	CHECK NUMBER 192650		5,000.00	
03/05/2026	CHECK NUMBER 192666		3,080.00	1,338,895.29
03/06/2026	CHECK NUMBER 192585		900.00	
03/06/2026	CHECK NUMBER 192610		900.00	
03/06/2026	CHECK NUMBER 192634		600.00	1,336,495.29
03/09/2026	CHECK NUMBER 192658		2,595.19	
03/09/2026	CHECK NUMBER 192664		251.76	
03/09/2026	CHECK NUMBER 192665		1,510.00	
03/09/2026	CHECK NUMBER 192667		277.05	1,331,861.29
03/10/2026	CHECK NUMBER 192654		141.75	
03/10/2026	CHECK NUMBER 192655		40.00	
03/10/2026	CHECK NUMBER 192657		8,233.27	
03/10/2026	CHECK NUMBER 192659		2,000.00	
03/10/2026	CHECK NUMBER 192671		625.00	1,320,821.27

M&T Bank

FOR INQUIRIES CALL: GLASTONBURY HEBRON
(860) 633-2028

ACCOUNT TYPE	
COMMERCIAL CHECKING	
ACCOUNT NUMBER	STATEMENT PERIOD
6501[redacted]	03/01/26 - 03/31/26

ANDOVER PUBLIC SCHOOL
VALERIE E BRUNEAU

ACCOUNT ACTIVITY

POSTING DATE	TRANSACTION DESCRIPTION	DEPOSITS & OTHER CREDITS (+)	WITHDRAWALS & OTHER DEBITS (-)	DAILY BALANCE
03/11/2026	CHECK NUMBER 192635		900.00	
03/11/2026	CHECK NUMBER 192660		900.00	
03/11/2026	CHECK NUMBER 192661		164.49	
03/11/2026	CHECK NUMBER 192668		300.00	
03/11/2026	CHECK NUMBER 192669		662.26	1,317,894.52
03/12/2026	MOBILE DEPOSIT - XXXXXXXXX8240	8,700.00		1,326,594.52
03/13/2026	CHECK NUMBER 192662		272.32	
03/13/2026	CHECK NUMBER 192663		500.00	1,325,822.20
03/16/2026	CHECK NUMBER 192680		542.17	
03/16/2026	CHECK NUMBER 192684		13,620.00	1,311,660.03
03/17/2026	CHECK NUMBER 192656		1,197.19	
03/17/2026	CHECK NUMBER 192670		1,198.54	
03/17/2026	CHECK NUMBER 192675		9,330.72	
03/17/2026	CHECK NUMBER 192683		22.56	1,299,911.02
03/18/2026	MOBILE DEPOSIT - XXXXXXXXX1884	5,301.78		
03/18/2026	ANDOVER PUBLIC S CORP PAY -SETT-ONLINEACH		716.54	
03/18/2026	ANDOVER BOARD OF PAYROLL 066001582		96,156.66	
03/18/2026	CHECK NUMBER 192672		800.00	
03/18/2026	CHECK NUMBER 192681		937.77	1,206,601.83
03/19/2026	PRIMEPAY LLC TAX COL		22,607.98	
03/19/2026	CHECK NUMBER 192578		54.50	
03/19/2026	CHECK NUMBER 192645		134.99	
03/19/2026	CHECK NUMBER 192674		20,714.24	
03/19/2026	CHECK NUMBER 192678		1,406.31	
03/19/2026	CHECK NUMBER 192693		1,750.00	1,159,933.81
03/20/2026	PRIMEPAY LLC TAX COL		166.15	
03/20/2026	CHECK NUMBER 192677		7,373.79	
03/20/2026	CHECK NUMBER 192679		179.85	
03/20/2026	CHECK NUMBER 192685		1,198.54	1,151,015.48
03/23/2026	CHECK NUMBER 192700		1,800.00	1,149,215.48
03/25/2026	CHECK NUMBER 192673		675.00	1,148,540.48
03/27/2026	CHECK NUMBER 192682		1,854.00	
03/27/2026	CHECK NUMBER 192688		2,595.19	1,144,091.29
03/30/2026	CHECK NUMBER 192579		40.00	
03/30/2026	CHECK NUMBER 192687		40.00	
03/30/2026	CHECK NUMBER 192690		4,517.00	
03/30/2026	CHECK NUMBER 192692		500.00	
03/30/2026	CHECK NUMBER 192694		277.05	
03/30/2026	CHECK NUMBER 192695		300.00	

M&T Bank

FOR INQUIRIES CALL: GLASTONBURY HEBRON
(860) 633-2028

ACCOUNT TYPE	
COMMERCIAL CHECKING	
ACCOUNT NUMBER	STATEMENT PERIOD
65017[redacted]	03/01/26 - 03/31/26

ANDOVER PUBLIC SCHOOL
VALERIE E BRUNEAU

ACCOUNT ACTIVITY

POSTING DATE	TRANSACTION DESCRIPTION	DEPOSITS & OTHER CREDITS (+)	WITHDRAWALS & OTHER DEBITS (-)	DAILY BALANCE
03/30/2026	CHECK NUMBER 192697		9,412.17	
03/30/2026	CHECK NUMBER 192698		625.00	
03/30/2026	CHECK NUMBER 192699		532.60	1,127,847.47
03/31/2026	STATE OF CT BOESUBSDY BOESUBSIDY001	1,320.00		
03/31/2026	CHECK NUMBER 192691		12,896.74	
03/31/2026	CHECK NUMBER 192696		20,960.80	1,095,309.93
	NUMBER OF DEPOSITS/CHECKS PAID	4	68	

TREASURY MANAGEMENT (TM) CUSTOMERS - WE HAVE REVISED OUR STANDARD MASTER TREASURY MANAGEMENT SERVICES AGREEMENT AND PRODUCT TERMS AND CONDITIONS BOOKLET. EFFECTIVE MAY 15, 2026, YOUR USE OF TM SERVICES WILL BE GOVERNED BY THE REVISED TERMS AND SERVICES AGREEMENT, AS IF SIGNED BY YOUR ORGANIZATION AND RETURNED TO US. TO REVIEW THE DETAILED CHANGES, VISIT MTB.COM/TMTERMS. FOR CUSTOMERS WHOSE TM SERVICES ARE GOVERNED BY NEGOTIATED OR PRE-2012 AGREEMENTS, IN THE EVENT OF A CONFLICT, UNLESS ELIGIBLE FOR AMENDMENT BY NOTICE OR RATIFICATION BY CONTINUED USE, EXISTING PROVISIONS WILL GOVERN, BUT ONLY TO THE EXTENT NECESSARY.

HOW TO BALANCE YOUR M&T BANK ACCOUNT

TO BALANCE YOUR ACCOUNT WITH THIS STATEMENT COMPLETE STEPS 1,2, & 3.

STEP 1 — **Place a checkmark (✔)** beside each item listed on this statement which has a corresponding entry in your register.
Also place a checkmark next to the item in your register.

STEP 2 — **Add** to your register:
(a) Any deposits and other credits shown on this statement which you have not already entered.
(b) Any interest this statement shows credited to your account.

STEP 3 — **Subtract** from your register:
(a) Any checks or other withdrawals shown on this statement which you did not enter into your register.
(b) Any automatic loan payments or ATM or other electronic debits shown on this statement which you have not already subtracted.
(c) Any service charges shown on this statement which you have not already subtracted.

TO DETERMINE THE CURRENT BALANCE IN YOUR ACCOUNT:

STEP 4 — **List** any outstanding checks or debits written in your register, but not yet appearing on your statement.

OUTSTANDING CHECKS AND OTHER DEBITS		
NUMBER	AMOUNT	
1	$	
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
SUBTOTAL OF COLUMN 1	$	

OUTSTANDING CHECKS AND OTHER DEBITS		
NUMBER	AMOUNT	
13	$	
14		
15		
16		
17		
18		
19		
20		
21		
22		
SUBTOTAL OF COLUMN 2		
SUBTOTAL OF COLUMN 1 +		
TOTAL OUTSTANDING CHECKS AND DEBITS	$	

STEP 5 — Enter on this line **the Ending Balance** shown in the summary on the front of this statement. $

STEP 6 — **Enter the total of any deposits or other credits** shown on your register which are not shown on this statement. $

STEP 7 — Enter the total of **STEPS 5 & 6.** $

STEP 8 — Enter **TOTAL OUTSTANDING CHECKS & DEBITS** (from **STEP 4**). $

STEP 9 — **Subtract STEP 8 from STEP 7** and enter the difference here. $

This amount should be your current account balance.

If you have questions, think your statement is incorrect, or for information regarding Treasury Management Services, please contact your M&T Relationship Manager or the Commercial Service Team at 1-800-724-2240, Monday through Friday, 8am - 6pm ET.

M&T Bank

Outlook

Re: 2026–2027 AES Operating Budget Funding Process

From Maguire, J <jmaguire@andoverct.org>
Date Thu 7/2/2026 3:35 PM
To Caitlin Greenhouse <greenhousec@andoverelementaryct.org>
Cc England, R <rengland@andoverct.org>; Liz Lokiec <llokiec@andoverct.org>; Nicholas Clark <nclark@andoverct.org>; Heather Van Cara <hvancara@andoverct.org>; bruneauv@andoverelementaryct.org <bruneauv@andoverelementaryct.org>; Robert England <rengland1976@gmail.com>; William Desrosiers <wdesrosi@hotmail.com>; William Desrosiers <wdesrosiers@andoverct.org>; Louise Goodwin <lh.goodwin@att.net>; Kimberly Person <kperson@andoverct.org>; Shannon Louden <loudens@andoverelementaryct.org>; Jodiann Tenney <tenneyj@andoverelementaryct.org>; Town Administrator <townadministrator@andoverct.org>; Board of Selectmen <Bos@andoverct.org>

2 attachments (304 KB)
AES Operating Account Summary.pdf; M&T AES Operating 0442.pdf;

Caitlin,

I believe it is important to recognize the distinct roles and responsibilities of each of the Town's governing bodies.

The Board of Education is responsible for providing a quality education to our students and managing the school district's operations within the budget approved by the Board of Finance. The Board of Education determines how those appropriated funds are spent to achieve its educational mission.

The Board of Finance is responsible for developing the Town's annual budget, reviewing, and recommending appropriations, and establishing the tax rate necessary to fund Town operations, subject to approval by the voters at referendum.

The Board of Selectmen is responsible for the overall administration of Town government, including the prudent management of Town assets and cash resources. That responsibility includes ensuring that public funds are managed efficiently, safeguarded appropriately, and invested to maximize returns whenever possible.

The funding process we are implementing is consistent with those responsibilities. It is not intended to control or influence how the Board of Education spends its approved budget. The Board of Education will continue to have full authority over its expenditures. Rather, the purpose of this process is to ensure that Town funds remain invested and earning interest until they are actually needed to pay approved obligations.

I believe this approach should be supported by everyone involved because it provides significant benefits to the Town. It increases interest earnings without raising taxes, strengthens internal financial controls, addresses recurring audit concerns related to cash management and reconciliations, and provides a higher level of financial transparency and accountability.

My objective is not to create conflict or interfere with the Board of Education's operations. It is to fulfill the Town's responsibility to manage taxpayer dollars responsibly. Holding excess cash in an operating account when it is not immediately needed serves no financial purpose if those funds could instead remain invested and generating income for the taxpayers of Andover.

This is a practical, common-sense approach to cash management that benefits the Town, strengthens our financial position, and demonstrates responsible stewardship of public funds.

Regards,
Jeff

Get [Outlook for iOS]()

From: Caitlin Greenhouse <greenhousec@andoverelementaryct.org>
Sent: Wednesday, July 1, 2026 7:39 PM
To: Maguire, J <jmaguire@andoverct.org>
Cc: England, R <rengland@andoverct.org>; Liz Lokiec <llokiec@andoverct.org>; Nicholas Clark <nclark@andoverct.org>; Heather Van Cara <hvancara@andoverct.org>; bruneauv@andoverelementaryct.org <bruneauv@andoverelementaryct.org>; Robert England <rengland1976@gmail.com>; William Desrosiers <wdesrosi@hotmail.com>; William Desrosiers <wdesrosiers@andoverct.org>; Louise Goodwin <lh.goodwin@att.net>; Kimberly Person <kperson@andoverct.org>; Shannon Louden <loudens@andoverelementaryct.org>; Jodiann Tenney <tenneyj@andoverelementaryct.org>; Town Administrator <townadministrator@andoverct.org>; Board of Selectmen <Bos@andoverct.org>
Subject: Re: 2026–2027 AES Operating Budget Funding Process

Jeff-
I am in receipt of your email. As you know, there is no roll of responsibility of a first Selectman that would allow you to take such liberties to do this without BOF, BOS and BOE approval. When you brought this idea forward about a month ago to Robert and I, I told you I would speak with the BOE at our next meeting but did not think it was a good idea for several reason previously outlined.

Today is July 1 and AES should have received 1/10 of the 2026 to 2027 operating budget as per BOF procedure.

I would like you to provide me with the evidence as to what gave you the authority to do this.

We have reached out to our attorney to handle this matter.

Caitlin Greenhouse, BOE Chair

On Wednesday, July 1, 2026, Maguire, J <jmaguire@andoverct.org> wrote:

Caitlyn,

Effective July 1, 2026, the Town will be implementing a revised funding process for the Andover Elementary School Operating Budget. The purpose of this change is to strengthen cash management, maximize the investment of Town funds, and eliminate future reconciliation issues identified during the Town's annual audit.

To initiate the new process, the Town has deposited $100,000 into the Andover Public School Operating Account (M&T Bank – XXXXX0442), effective July 2, 2026. This amount will serve as the operating balance maintained in the account until expenditures reduce the balance below $100,000.

Beginning immediately, all additional funding will be provided based on actual cash requirements using the following process:

The AES Business Manager will submit weekly check registers and/or payroll registers that have been reviewed and approved by appropriate AES personnel.

The registers should be emailed to:

treasurer@andoverct.org
assistanttreasurer@andoverct.org
townadministrator@andoverct.org

Upon receipt, the Town Finance Department will transfer funds equal to the total approved disbursements reflected on the submitted registers.

Under this process:

The AES Business Manager will prepare and submit a detailed monthly reconciliation of the AES Operating Account to the Town Treasurer.

The Town Treasurer will be responsible for processing transfers and ensuring that cumulative funding does not exceed the Board of Education's approved operating budget.

This funding methodology allows the Town to retain and invest available cash until it is needed for operations, increasing interest earnings while maintaining sufficient funds to support AES operations. It also establishes a clear, well-documented funding and reconciliation process that strengthens internal controls and supports a clean annual audit.

Please let me know if you have any questions regarding this process or if you would like to discuss any aspect of its implementation.

Thank you,

Jeff

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Outlook

Re: 2026–2027 AES Operating Budget Funding Process

From England, R <rengland@andoverct.org>
Date Thu 7/2/2026 4:11 PM
To Maguire, J <jmaguire@andoverct.org>; Caitlin Greenhouse <greenhousec@andoverelementaryct.org>
Cc Treasurer <Treasurer@andoverct.org>; Town Administrator <townadministrator@andoverct.org>

1 attachment (52 KB)
07_23_2025_bof_minutes.pdf;

Jeff,

It is very unclear to me that this is right and proper. First, did the BOS vote on this? The BOF certainly didn't. On July 23rd of last year we voted (7-0) to approve 10 monthly payments to the school (see attached). The relevant portion:

4. Levy Schedule for AES Payments – proposed schedule provided in packet, 10 equal payments from July to April. RHAM also has Levy schedule for operating and capital budgets. Board of Education asked to provide schedule that matches expenditures. Discussion – if a few months of payments can be given then provide a schedule, plan, or more additional monthly reporting? Robert England MOTIONED to accept the levy schedule as presented. Bill Desrosiers SECONDED. Discussion – RHAM schedule has July & August as "lighter" payment months, and November & January as "heaver" payment months. MOTION CARRIED 7:0:0.

In my opinion, we should continue to follow that process.

Rob

From: Maguire, J <jmaguire@andoverct.org>
Sent: Thursday, July 2, 2026 3:34 PM
To: Caitlin Greenhouse <greenhousec@andoverelementaryct.org>
Cc: England, R <rengland@andoverct.org>; Liz Lokiec <llokiec@andoverct.org>; Nicholas Clark <nclark@andoverct.org>; Heather Van Cara <hvancara@andoverct.org>; bruneauv@andoverelementaryct.org <bruneauv@andoverelementaryct.org>; Robert England <rengland1976@gmail.com>; William Desrosiers <wdesrosi@hotmail.com>; William Desrosiers <wdesrosiers@andoverct.org>; Louise Goodwin <lh.goodwin@att.net>; Kimberly Person <kperson@andoverct.org>; Shannon Louden <loudens@andoverelementaryct.org>; Jodiann Tenney <tenneyj@andoverelementaryct.org>; Town Administrator <townadministrator@andoverct.org>; Board of Selectmen <Bos@andoverct.org>
Subject: Re: 2026–2027 AES Operating Budget Funding Process

Caitlin,

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Regards,
Jeff

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To: Maguire, J <jmaguire@andoverct.org>
Cc: England, R <rengland@andoverct.org>; Liz Lokiec <llokiec@andoverct.org>; Nicholas Clark <nclark@andoverct.org>; Heather Van Cara <hvancara@andoverct.org>; bruneauv@andoverelementaryct.org

<bruneauv@andoverelementaryct.org>; Robert England <rengland1976@gmail.com>; William Desrosiers <wdesrosi@hotmail.com>; William Desrosiers <wdesrosiers@andoverct.org>; Louise Goodwin <lh.goodwin@att.net>; Kimberly Person <kperson@andoverct.org>; Shannon Louden <loudens@andoverelementaryct.org>; Jodiann Tenney <tenneyj@andoverelementaryct.org>; Town Administrator <townadministrator@andoverct.org>; Board of Selectmen <Bos@andoverct.org>
Subject: Re: 2026–2027 AES Operating Budget Funding Process

Jeff-
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I would like you to provide me with the evidence as to what gave you the authority to do this.

We have reached out to our attorney to handle this matter.

Caitlin Greenhouse, BOE Chair

On Wednesday, July 1, 2026, Maguire, J <jmaguire@andoverct.org> wrote:

> Caitlyn,
>
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>
> To initiate the new process, the Town has deposited $100,000 into the Andover Public School Operating Account (M&T Bank – XXXXX0442), effective July 2, 2026. This amount will serve as the operating balance maintained in the account until expenditures reduce the balance below $100,000.
>
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>
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>
> The registers should be emailed to:

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assistanttreasurer@andoverct.org
townadministrator@andoverct.org

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Please let me know if you have any questions regarding this process or if you would like to discuss any aspect of its implementation.

Thank you,

Jeff

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Outlook

AES Operating Budget

From Anne Creme <acreme@andoverct.org>
Date Fri 7/3/2026 4:18 PM
To Maguire, J <jmaguire@andoverct.org>
Cc Person, S <sperson@andoverct.org>; Town Administrator <townadministrator@andoverct.org>; Treasurer <Treasurer@andoverct.org>

Jeff,

As a member of the Board of Selectmen, I am very concerned and **do not agree** with your revised funding process for the Andover Elementary School Operating Budget. To change the process would require a discussion and vote by the Board of Finance and the Board of Education. If your concerns are the lack of interest on the funds in the BOE possession, then the BOE can look into opening their own STIF account.

I am concerned that this plan is against the law and we could be sued. This needs to be presented to the Board of Education. I think you overstepped your role as the first Selectman. The BOS has not discussed or voted on this new process. In addition, Matt Streeter, as the Town Administrator, is the Chief Executive officer of the town and one of his roles is to expend the funds necessary to run the town. (Andover Charter section 701 D #11)

Thank you,

Anne

Outlook

Re: AES Operating Budget

From Maguire, J <jmaguire@andoverct.org>
Date Mon 7/6/2026 7:58 AM
To Anne Creme <acreme@andoverct.org>
Cc Person, S <sperson@andoverct.org>; Town Administrator <townadministrator@andoverct.org>; Treasurer <Treasurer@andoverct.org>
Bcc SUSAN M JOHNSON <dennis.o.brien@snet.net>

Anne,

I understand your concerns and appreciate you sharing them.

The proposed funding procedure does not change the Board of Education's approved budget, nor does it affect the Board of Education's authority over how its appropriated funds are spent. It simply changes the timing of when Town funds are transferred to the AES operating account as part of the Town's cash management process.

The full Board of Selectmen will have the opportunity to discuss, modify, or affirm this procedure at our July 13meeting.

Based on my understanding of the respective responsibilities of the Town's boards, I do not believe this administrative change creates the legal concerns you have raised. My intent is simply to improve the Town's financial management by strengthening internal controls, maximizing interest earnings on taxpayer funds, and addressing recurring audit concerns.

Regards,

Jeff

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From: Anne Creme <acreme@andoverct.org>
Sent: Friday, 03 July 2026 16:18:34
To: Maguire, J <jmaguire@andoverct.org>
Cc: Person, S <sperson@andoverct.org>; Town Administrator <townadministrator@andoverct.org>; Treasurer <Treasurer@andoverct.org>
Subject: AES Operating Budget

Jeff,

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Thank you,

Anne

Outlook

Re: 2026–2027 AES Operating Budget Funding Process

From Maguire, J <jmaguire@andoverct.org>
Date Mon 7/6/2026 7:50 AM
To Caitlin Greenhouse <greenhousec@andoverelementaryct.org>
Cc England, R <rengland@andoverct.org>; Liz Lokiec <llokiec@andoverct.org>; Nicholas Clark <nclark@andoverct.org>; Heather Van Cara <hvancara@andoverct.org>; bruneauv@andoverelementaryct.org <bruneauv@andoverelementaryct.org>; Robert England <rengland1976@gmail.com>; William Desrosiers <wdesrosi@hotmail.com>; William Desrosiers <wdesrosiers@andoverct.org>; Louise Goodwin <lh.goodwin@att.net>; Kimberly Person <kperson@andoverct.org>; Shannon Louden <loudens@andoverelementaryct.org>; Jodiann Tenney <tenneyj@andoverelementaryct.org>; Town Administrator <townadministrator@andoverct.org>; Board of Selectmen <Bos@andoverct.org>; Treasurer <Treasurer@andoverct.org>

2 attachments (144 KB)
Fw Proposed AES Operating Account Structure.eml; Fw Proposed AES Operating Account Structure.eml;

Caitlin,

On June 22, I sent you and Robert an email recommending that the Town implement a new procedure for the Andover Elementary School operating budget. The proposed procedure was designed to strengthen financial controls, improve cash management, eliminate future audit concerns, and increase investment income for the benefit of Andover taxpayers. I have attached that email, along with your response, for everyone's reference.

I did not receive a response from Robert. Prior to the June 24 Board of Finance meeting, I forwarded the proposal to the members of the Board of Finance in the hope that it could be discussed. Unfortunately, the funding procedure was not addressed at that meeting. I have attached that email as well.

I believe it is important that each board clearly understands its statutory role and responsibilities.

The Board of Education is an agency of the Town responsible for educating our children. It has full authority to determine how its appropriated budget is spent in carrying out that mission. However, the Board of Education does not determine the Town's cash management or funding procedures.

The Board of Finance is responsible for developing the Town's annual budget, recommending appropriations, and establishing the mill rate necessary to fund Town operations, subject to voter approval. The Board of Finance does not establish the Town's administrative operating procedures.

The Board of Selectmen is responsible for the overall administration of Town government, including the prudent management of Town assets and cash resources. That responsibility includes establishing sound financial procedures, safeguarding public funds, maximizing investment earnings, and ensuring effective internal controls.

The funding procedure I have proposed does not alter the Board of Education's authority over its approved budget. It simply changes the timing and method by which Town funds are transferred, allowing those funds to remain invested until they are actually needed. This approach improves cash management, increases interest earnings, strengthens internal controls, and helps eliminate recurring audit concerns—all without affecting school operations.

Given these benefits, I believe implementing this procedure is a prudent and responsible administrative action that serves the best interests of the taxpayers of Andover.

Unless directed otherwise by the Board of Selectmen, I intend for this funding procedure to remain in effect. If the Board wishes to discuss or modify the procedure, it may do so at its July 13 meeting. Until that time, I respectfully request that the AES Business Manager provide the weekly approved check registers and payroll registers necessary for the Town to fund 2026–2027 operating expenditures in accordance with this procedure.

Thank you for your cooperation.

Jeff

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From: Caitlin Greenhouse <greenhousec@andoverelementaryct.org>
Sent: Wednesday, 01 July 2026 19:39:07
To: Maguire, J <jmaguire@andoverct.org>
Cc: England, R <rengland@andoverct.org>; Liz Lokiec <llokiec@andoverct.org>; Nicholas Clark <nclark@andoverct.org>; Heather Van Cara <hvancara@andoverct.org>; bruneauv@andoverelementaryct.org <bruneauv@andoverelementaryct.org>; Robert England <rengland1976@gmail.com>; William Desrosiers <wdesrosi@hotmail.com>; William Desrosiers <wdesrosiers@andoverct.org>; Louise Goodwin <lh.goodwin@att.net>; Kimberly Person <kperson@andoverct.org>; Shannon Louden <loudens@andoverelementaryct.org>; Jodiann Tenney <tenneyj@andoverelementaryct.org>; Town Administrator <townadministrator@andoverct.org>; Board of Selectmen <Bos@andoverct.org>
Subject: Re: 2026–2027 AES Operating Budget Funding Process

Jeff-
I am in receipt of your email. As you know, there is no roll of responsibility of a first Selectman that would allow you to take such liberties to do this without BOF, BOS and BOE approval. When you brought this idea forward about a month ago to Robert and I, I told you I would speak with the BOE at our next meeting but did not think it was a good idea for several reason previously outlined.

Today is July 1 and AES should have received 1/10 of the 2026 to 2027 operating budget as per BOF procedure.

I would like you to provide me with the evidence as to what gave you the authority to do this.

We have reached out to our attorney to handle this matter.

Caitlin Greenhouse, BOE Chair

On Wednesday, July 1, 2026, Maguire, J <jmaguire@andoverct.org> wrote:

Caitlyn,

Effective July 1, 2026, the Town will be implementing a revised funding process for the Andover Elementary School Operating Budget. The purpose of this change is to strengthen cash management, maximize the investment of Town funds, and eliminate future reconciliation issues identified during the Town's annual audit.

To initiate the new process, the Town has deposited $100,000 into the Andover Public School Operating Account (M&T Bank – XXXXX0442), effective July 2, 2026. This amount will serve as the operating balance maintained in the account until expenditures reduce the balance below $100,000.

Beginning immediately, all additional funding will be provided based on actual cash requirements using the following process:

The AES Business Manager will submit weekly check registers and/or payroll registers that have been reviewed and approved by appropriate AES personnel.

The registers should be emailed to:

treasurer@andoverct.org
assistanttreasurer@andoverct.org
townadministrator@andoverct.org

Upon receipt, the Town Finance Department will transfer funds equal to the total approved disbursements reflected on the submitted registers.

Under this process:

The AES Business Manager will prepare and submit a detailed monthly reconciliation of the AES Operating Account to the Town Treasurer.

The Town Treasurer will be responsible for processing transfers and ensuring that cumulative funding does not exceed the Board of Education's approved operating budget.

This funding methodology allows the Town to retain and invest available cash until it is needed for operations, increasing interest earnings while maintaining sufficient funds to support AES operations. It also establishes a clear, well-documented funding and reconciliation process that strengthens internal controls and supports a clean annual audit.

Please let me know if you have any questions regarding this process or if you would like to discuss any aspect of its implementation.

Thank you,

Jeff

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Re: 2026–2027 AES Operating Budget Funding Process

From Maguire, J <jmaguire@andoverct.org>
Date Mon 7/6/2026 7:56 AM
To England, R <rengland@andoverct.org>; Caitlin Greenhouse <greenhousec@andoverelementaryct.org>
Cc Treasurer <Treasurer@andoverct.org>; Town Administrator <townadministrator@andoverct.org>
Bcc SUSAN M JOHNSON <dennis.o.brien@snet.net>

Robert,

The Board of Selectmen has not yet voted on this procedural change and will have the opportunity to discuss or modify it at our July 13 meeting. Until such time, I am responsible for implementing this change to the AES funding procedure.

I think it is important to understand the history of how the Board of Education has been funded.

When I joined the Board of Selectmen in 2015, all Town disbursements, including those for Andover Elementary School, were processed through the Town's primary operating account. That process remained in place until my first term as First Selectman began in 2019.

At that time, Town Administrator Eric Anderson, Superintendent Bruneau, and I worked together to develop a more efficient process that would improve operations and simplify the reconciliation of Town bank accounts. We concluded that the best solution was to establish a separate Town operating account dedicated to AES transactions. This allowed Town and AES disbursements to be separated while improving the efficiency of the reconciliation process.

At that time, however, the Town did not maintain a State Short-Term Investment Fund (STIF) account, and excess cash balances were not being invested to generate additional interest income.

During my second term as First Selectman, beginning in 2024, I authorized the Town Administrator and Treasurer to establish a STIF account for the Town. That decision has allowed the Town to invest excess cash balances and significantly increase interest earnings on taxpayer funds.

The logical next step is to modify the funding process for the AES operating account so that Town funds remain invested until they are actually needed. This proposal does not change the Board of Education's approved budget, nor does it affect the Board of Education's authority over how those appropriated funds are spent. It simply changes the timing of when funds are transferred from the Town to the AES operating account.

On June 22, I sent you an email outlining this proposed funding procedure. Prior to the June 24 Board of Finance meeting, I also shared the proposal with the entire Board of Finance in the hope that it could be discussed. I believe it is important to keep the Board of Finance informed of significant operational changes that affect the Town's finances. However, the authority to establish and implement the Town's administrative and cash management procedures rests with the Board of Selectmen.

This proposed change strengthens internal controls, improves cash management, eliminates recurring audit concerns, and increases investment earnings without affecting the Board of Education's operations. I believe it is a prudent administrative improvement that benefits both the Town and its taxpayers.

Jeff

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From: England, R <rengland@andoverct.org>
Sent: Thursday, 02 July 2026 16:11:49
To: Maguire, J <jmaguire@andoverct.org>; Caitlin Greenhouse <greenhousec@andoverelementaryct.org>
Cc: Treasurer <Treasurer@andoverct.org>; Town Administrator <townadministrator@andoverct.org>
Subject: Re: 2026–2027 AES Operating Budget Funding Process

Jeff,

It is very unclear to me that this is right and proper. First, did the BOS vote on this? The BOF certainly didn't. On July 23rd of last year we voted (7-0) to approve 10 monthly payments to the school (see attached). The relevant portion:

4. Levy Schedule for AES Payments – proposed schedule provided in packet, 10 equal payments from July to April. RHAM also has Levy schedule for operating and capital budgets. Board of Education asked to provide schedule that matches expenditures. Discussion – if a few months of payments can be given then provide a schedule, plan, or more additional monthly reporting? Robert England MOTIONED to accept the levy schedule as presented. Bill Desrosiers SECONDED. Discussion – RHAM schedule has July & August as "lighter" payment months, and November & January as "heaver" payment months. MOTION CARRIED 7:0:0.

In my opinion, we should continue to follow that process.

Rob

From: Maguire, J <jmaguire@andoverct.org>
Sent: Thursday, July 2, 2026 3:34 PM
To: Caitlin Greenhouse <greenhousec@andoverelementaryct.org>
Cc: England, R <rengland@andoverct.org>; Liz Lokiec <llokiec@andoverct.org>; Nicholas Clark <nclark@andoverct.org>; Heather Van Cara <hvancara@andoverct.org>; bruneauv@andoverelementaryct.org <bruneauv@andoverelementaryct.org>; Robert England <rengland1976@gmail.com>; William Desrosiers <wdesrosi@hotmail.com>; William Desrosiers <wdesrosiers@andoverct.org>; Louise Goodwin <lh.goodwin@att.net>; Kimberly Person <kperson@andoverct.org>; Shannon Louden <loudens@andoverelementaryct.org>; Jodiann Tenney <tenneyj@andoverelementaryct.org>; Town Administrator <townadministrator@andoverct.org>; Board of Selectmen <Bos@andoverct.org>
Subject: Re: 2026–2027 AES Operating Budget Funding Process

Caitlin,

I believe it is important to recognize the distinct roles and responsibilities of each of the Town's governing bodies.

The Board of Education is responsible for providing a quality education to our students and managing the school district's operations within the budget approved by the Board of Finance. The Board of Education determines how those appropriated funds are spent to achieve its educational mission.

The Board of Finance is responsible for developing the Town's annual budget, reviewing, and recommending appropriations, and establishing the tax rate necessary to fund Town operations, subject to approval by the voters at referendum.

The Board of Selectmen is responsible for the overall administration of Town government, including the prudent management of Town assets and cash resources. That responsibility includes ensuring that public funds are managed efficiently, safeguarded appropriately, and invested to maximize returns whenever possible.

The funding process we are implementing is consistent with those responsibilities. It is not intended to control or influence how the Board of Education spends its approved budget. The Board of Education will continue to have full authority over its expenditures. Rather, the purpose of this process is to ensure that Town funds remain invested and earning interest until they are actually needed to pay approved obligations.

I believe this approach should be supported by everyone involved because it provides significant benefits to the Town. It increases interest earnings without raising taxes, strengthens internal financial controls, addresses recurring audit concerns related to cash management and reconciliations, and provides a higher level of financial transparency and accountability.

My objective is not to create conflict or interfere with the Board of Education's operations. It is to fulfill the Town's responsibility to manage taxpayer dollars responsibly. Holding excess cash in an operating account when it is not immediately needed serves no financial purpose if those funds could instead remain invested and generating income for the taxpayers of Andover.

This is a practical, common-sense approach to cash management that benefits the Town, strengthens our financial position, and demonstrates responsible stewardship of public funds.

Regards,
Jeff

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From: Caitlin Greenhouse <greenhousec@andoverelementaryct.org>
Sent: Wednesday, July 1, 2026 7:39 PM
To: Maguire, J <jmaguire@andoverct.org>

Cc: England, R <rengland@andoverct.org>; Liz Lokiec <llokiec@andoverct.org>; Nicholas Clark <nclark@andoverct.org>; Heather Van Cara <hvancara@andoverct.org>; bruneauv@andoverelementaryct.org <bruneauv@andoverelementaryct.org>; Robert England <rengland1976@gmail.com>; William Desrosiers <wdesrosi@hotmail.com>; William Desrosiers <wdesrosiers@andoverct.org>; Louise Goodwin <lh.goodwin@att.net>; Kimberly Person <kperson@andoverct.org>; Shannon Louden <loudens@andoverelementaryct.org>; Jodiann Tenney <tenneyj@andoverelementaryct.org>; Town Administrator <townadministrator@andoverct.org>; Board of Selectmen <Bos@andoverct.org>
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Please let me know if you have any questions regarding this process or if you would like to discuss any aspect of its implementation.

Thank you,

Jeff

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Re: 2026–2027 AES Operating Budget Funding Process

From Maguire, J <jmaguire@andoverct.org>
Date Thu 7/9/2026 8:21 AM
To Caitlin Greenhouse <greenhousec@andoverelementaryct.org>
Cc England, R <rengland@andoverct.org>; Liz Lokiec <llokiec@andoverct.org>; Nicholas Clark <nclark@andoverct.org>; Heather Van Cara <hvancara@andoverct.org>; bruneauv@andoverelementaryct.org <bruneauv@andoverelementaryct.org>; Robert England <rengland1976@gmail.com>; William Desrosiers <wdesrosi@hotmail.com>; William Desrosiers <wdesrosiers@andoverct.org>; Louise Goodwin <lh.goodwin@att.net>; Kimberly Person <kperson@andoverct.org>; Shannon Louden <loudens@andoverelementaryct.org>; Jodiann Tenney <tenneyj@andoverelementaryct.org>; Town Administrator <townadministrator@andoverct.org>; Board of Selectmen <Bos@andoverct.org>; Treasurer <Treasurer@andoverct.org>

1 attachment (84 KB)
Andover - 7.8.26 letter to First Selectman and Town Administrator.pdf;

Caitlin,

I am in receipt of the attached letter from the Board of Education's attorney.

While this matter is being resolved, I want to ensure that all Board of Education financial obligations for the 2026–2027 fiscal year are met without interruption. Please ensure that the AES Business Manager and the Superintendent communicate with the Town Treasurer regarding the funding amounts required so that the necessary transfers can be made in a timely manner.

My goal is to ensure that school operations continue without disruption while this issue is addressed.

Regards,

Jeff

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From: Maguire, J <jmaguire@andoverct.org>
Sent: Monday, 06 July 2026 07:50:47
To: Caitlin Greenhouse <greenhousec@andoverelementaryct.org>
Cc: England, R <rengland@andoverct.org>; Liz Lokiec <llokiec@andoverct.org>; Nicholas Clark <nclark@andoverct.org>; Heather Van Cara <hvancara@andoverct.org>; bruneauv@andoverelementaryct.org <bruneauv@andoverelementaryct.org>; Robert England <rengland1976@gmail.com>; William Desrosiers <wdesrosi@hotmail.com>; William Desrosiers <wdesrosiers@andoverct.org>; Louise Goodwin <lh.goodwin@att.net>; Kimberly Person <kperson@andoverct.org>; Shannon Louden <loudens@andoverelementaryct.org>; Jodiann Tenney <tenneyj@andoverelementaryct.org>; Town Administrator

<townadministrator@andoverct.org>; Board of Selectmen <Bos@andoverct.org>; Treasurer <Treasurer@andoverct.org>
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Subject: Re: 2026–2027 AES Operating Budget Funding Process

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Caitlin Greenhouse, BOE Chair

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Please let me know if you have any questions regarding this process or if you would like to discuss any aspect of its implementation.

Thank you,

Jeff

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SHIPMAN

Peter J. Murphy
Phone: (860) 251-5950
Fax: (860) 251-5316
pjmurphy@goodwin.com

July 8, 2026

VIA ELECTRONIC MAIL –
jmaguire@andoverct.org; townadministrator@andoverct.org

Matt Streeter, Town Administrator
Jeffrey Maguire, First Selectman
Andover Town Hall
17 School Road
Andover, CT 06232

Re: Andover Board of Education funding

Dear Mr. Maguire and Mr. Streeter:

As you know, our firm represents the Andover Board of Education ("the Board"). We write today to demand that the Town of Andover ("the Town") and both of you cease interfering with the Board's lawful ability to receive its annual appropriation from the Town and cease attempting to condition receipt of those funds on unlawful reporting requirements. You have no right under State law or the Town Charter to engage in such conduct, and your conduct is interfering with the Board's ability to meet its financial obligations and its rights under State law to control its own operations. If you do not cease your unlawful, unwarranted, and ultra vires conduct immediately, the Board will be forced to seek appropriate injunctive relief and damages in court against the Town and both of you. We hope, of course, that such steps will not be necessary and that this situation will resolve in a cooperative manner. Please discuss this letter with your counsel and have your counsel contact me to discuss this matter further.

On July 23, 2025, the Board of Finance voted 7-0 to approve a process through which the Board would receive its annual appropriation in ten equal payments between July and April of each fiscal year. That process was then followed for the remainder of the 2025-2026 fiscal year. On June 16, 2026, the Andover Town Meeting approved a budget of $4,839,390 for the Board and the operation of Andover Elementary School ("AES"). According to the process approved by the Board of Finance, therefore, the Board should have received a payment of approximately $483,940 on July 1, 2026. Rather than receive the full amount due, however, on July 1, 2026, the Board received a payment of only $100,000. On the same date, Mr. Maguire sent the Board's Chairperson an email stating that, beginning immediately, all additional funding will be provided based on actual cash requirements using the following process:

1. The AES Business Manager will submit to the Town Administrator and Treasurer weekly check registers and/or payroll registers that have been reviewed and approved by appropriate AES personnel.
2. Upon receipt, the Town Finance Department will transfer funds equal to the total approved disbursements reflected on the submitted registers.
3. The AES Business Manager will also prepare and submit a detailed monthly reconciliation of the AES Operating Account to the Town Treasurer, who will be 'responsible for ensuring that cumulative funding does not exceed the Board of Education's approved operating budget.'

This proposed approval and review process ("the Approval Process") will cause numerous practical issues for the Board as it attempts to meet it payroll obligations and other financial commitments every month. Those significant, disruptive issues need not be addressed at this time, however, because as a threshold matter there is no legal basis for the Town or either of you individually to impose the Approval Process on the Board.

In fact, the Approval Process violates the Board's rights under Section 10-222 of the Connecticut General Statutes, which provides that a board of education must submit to the municipality an itemized estimate of the cost of operating the public schools for the coming year as part of the annual budget process. Once the municipality appropriates funds for that purpose, the board of education has the right to expend "[t]he money appropriated by any municipality for the maintenance of public schools" in its "discretion." In addition, Section 10-222 authorizes boards to "transfer any unexpended or uncontracted-for portion of any appropriation for school purposes to any other item of such itemized estimate." Therefore, "even if the board of education justifies an appropriation for its annual operating budget based upon an anticipated expenditure for a particular educational purpose, it has the discretion to expend operating funds for an alternative educational purpose." *Bd. of Educ. of City of New Haven v. City of New Haven*, 237 Conn. 169, 180 (1996). It is undisputed that Town residents approved the Board's budget on June 16, 2026, and therefore, under Section 10-222, the Board may expend its budgetary appropriation in its own discretion without subjection to the Approval Process. Put more simply, the Board retains the sole responsibility for spending its appropriated money, which it does in an appropriate, cost-conscious manner.

This conclusion is further supported by Section 10-222, which requires that boards of education submit an annual report to the town including "a summary showing (1) the total cost of the maintenance of schools, (2) the amount received from the state and other sources for the maintenance of schools, and (3) the net cost to the municipality of the maintenance of schools." *See also* Conn. Gen. Stat. § 10-224 ("The secretary of the board of education shall keep a record of all its proceedings in a book which such secretary shall provide for that purpose at the expense of the town and shall submit to the town at its annual meetings a report of the doings of the board."). The Town has no authority to require reports that exceed the scope of these requirements, much less require the Board to submit each expenditure to the Town Treasurer on an ongoing basis as a condition precedent to the disbursement of funds previously approved for the Board's operating budget.

The leading cases on school board autonomy further demonstrate the unlawful nature of the Approval Process. For example, in *Ellington Board of Education v. Board of Finance of the Town of Ellington*, 151 Conn. 1 (1963), the Connecticut Supreme Court held that the town's responsibility and authority is limited to determining the overall amount of money reasonably necessary to accomplish a purpose which the statutes make it the duty of the board of education to effectuate *i.e.*, maintaining the public schools. The Supreme Court further rejected the town's efforts to place conditions on a sum of money that it had already determined was available and necessary for school purposes, and agreed with the board that the town had overstepped its authority in seeking to dictate the board's priorities. *See also Waterbury Teachers Assn. v. Furlong*, 162 Conn. 390, 399–400 (1972) ("a municipal legislative or finance body may not impede implementation of the statutory obligation of the board of education"); *State ex rel. Board of Education v. D'Aulisa*, 133 Conn. 414 (1947) ("city's comptroller had no right or power to do other than certify that sufficient funds, appropriated for that fiscal year, were available for payment of these bills" by the board of education.); *Groton & Stonington Traction Co. v. Groton*, 115 Conn. 151, 160 A. 902 (1932) (board of education is statutorily vested with discretion over matters regarding transportation of students).

There also is no authority in the Town Charter for the Approval Process. To the contrary, the Town Charter exempts the Board from ongoing oversight by the Town Administrator or Treasurer. The Town Charter sets forth the process for having a draft budget submitted by the Board, and then for having that budget voted on by the Town's residents at a Town Meeting. The Town Charter makes clear that, once the budget is approved by the Town's residents, the Board's spending of its appropriation is not subject to ongoing monitoring by the Town Administrator or Treasurer. For example, the provisions in Section 806 addressing Expenditures and Accounting specifically exempt the Board of Education. *See, e.g.*, Section 806(A) ("No purchase shall be made by any agency except through the Town Administrator or a person designated by the Town Administrator. *This section shall not apply to the local Board of Education.*") (emphasis added). Similarly, Section 807 directs the Board of Finance to establish and maintain written purchasing procedures and policies, but again it notes that such procedures and policies shall adhere to all Town departments "except the Board of Education."

Rather than be based on statutory or Charter provisions, this new Approval Process appears to be a directive given by Mr. Maguire. This is particularly concerning because, following the addition of a Town Administrator to the Town Charter, the First Selectman does not retain daily operating responsibilities for the Town. Instead, the First Selectman is the "Chief Elected Officer" of the Town, and as such acts as a voting member of the Board of Selectman. Mr. Maguire's July 6, 2026 email to the Board Chairperson and other persons demonstrates that the Board of Selectman never discussed nor approved the Approval Process, despite him claiming that the "authority to establish and implement the Town's administrative and cash management procedures rests with the Board of Selectman."[1] As his own email makes clear, therefore, Mr. Maguire lacks the authority to create the Approval Process himself or to direct the Town Administrator or Treasurer to create the Approval Process.

Under the revised Town Charter, Mr. Streeter, as Town Administrator, is the individual who is responsible for the day-to-day operations of the Town, not Mr. Maguire. In his capacity as "Chief Executive Officer," Mr. Streeter is "responsible to the Board of Selectman for the supervision, direction, and administration of all Town of Andover departments, agencies and offices *except the Board of Education* and Town agencies whose head or members are elected by the popular vote." Section 701A of the Town Charter (Emphasis added). Thus, even Mr. Streeter would lack the authority to impose new oversight requirements on the Board—whether by his own volition or at the direction of Mr. Maguire.[2]

In his July 6, 2026 email, Mr. Maguire states that the purpose of the Approval Process is to allow the Town to keep operating budget funds invested (and earning interest/returns) until they are needed. There is nothing preventing such investment of funds under the existing procedures for monthly payments approved by the Board of Finance, however, and that goal does not support application of the Approval Process. Mr. Maguire's explanation about the need for the Approval Process appears pretextual, therefore, which further demonstrates that the Approval Process is an attempt to place unlawful conditions on the disbursement of operating funds and removing the Board's discretion to spend funds that have already been appropriated.

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[1] This statement appears to conflict with a statement from the Town's Attorney in March 2023 memorandum about the Board of Finance's authority in this space.

[2] The July 1, 2026 email indicates that the Treasurer and Finance Director will review submissions from the Board and approve disbursements to the Board. These individuals report to the Town Administrator, and they also have no independent authority to create new reporting and disbursement requirements. Therefore, any participation in those unlawful procedures would likewise be well outside the scope of their job responsibilities.

In sum, the new process described in Mr. Maguire's July 1, 2026 email violates both State law and the Town Charter because it (1) conditions transfer of the Town's prior appropriation to the Board (through the Town Meeting process) on the Board's compliance with an Approval Process that is not authorized by either State statute or Town Charter and that in fact violates the Board's rights under Section 10-222, and (2) requires the Board to provide reports to the Town that exceed the scope of the annual report required under Sections 10-222 and 10-224 of the Connecticut General Statutes. Accordingly, you must cease your efforts to impose the Approval Process on the Board, immediately provide the Board with the remaining $383,940 for its July disbursement, and agree that all remaining disbursements will be made in accordance with the schedule set by the Board of Finance in March 2025. If these steps are not taken promptly, the Board reserves its right to seek appropriate relief against the Town, Mr. Maguire, Mr. Streeter, and any other individuals and/or entities as the Board may deem necessary or appropriate to ensure its interests are legally protected.

Sincerely,

/s/ Peter J. Murphy

Peter J. Murphy

CC by email:
Valerie E. Bruneau, Ed.D, Superintendent –
bruneauv@andoverelementaryct.org

Caitlin Greenhouse, Chair of Board of Education -
greenhousec@andoverelementaryct.org

Robert England, Chair of Board of Finance –
rengland@andoverct.org

Outlook

FW: 2026–2027 AES Operating Budget Funding Process

From Murphy, Peter J. <PJMurphy@goodwin.com>
Date Fri 7/10/2026 9:21 AM
To Treasurer <Treasurer@andoverct.org>; Town Administrator <townadministrator@andoverct.org>; Maguire, J <jmaguire@andoverct.org>
Cc bruneauv@andoverelementaryct.org <bruneauv@andoverelementaryct.org>

Mr. Maguire,

The Superintendent forwarded me your July 9th email, where you say that you "want to ensure that all Board of Education financial obligations for the 2026–2027 fiscal year are met without interruption." As the Superintendent indicated in her reply email, the only way to ensure that is by remitting the full $383,390 that is overdue under the monthly payment process previously authorized by the Board of Finance. The Town has no authority to refuse to provide that amount to the Board of Education, and the overdue amount must be paid today in order to avoid any interruptions of the Board of Education's operations.

Your email also notes that you want to ensure that all Board obligations are met "while this matter is being resolved." At this point I still have not heard from the Town's attorney to discuss resolution. We assume, therefore, that this sentence references the following entry on the agenda for Monday's Board of Selectman meeting – "Discussion and Action on AES Operating Budget Funding Procedure." The Agenda packet lacks any additional information on or documentation about what procedure is being referenced or possibly acted upon. To the extent you intend to consider and possibly act on the same Approval Process addressed in my June 8th letter, I write on behalf of the Board of Education to reiterate the point made previously in that letter—the Board of Selectman lacks the legal authority to adopt the Approval Process, which you are unilaterally and unlawfully imposing on the Board of Education at this time. If the Board of Selectman proceeds with such action on Monday, the Board of Education will be forced to take legal action to protect its rights. We hope that is not necessary, though, and that overdue $383,390 will be paid at once.

Peter

SHIPMAN

Peter J. Murphy
Shipman & Goodwin LLP
Partner
One Constitution Plaza
Hartford, CT 06103-1919

Tel: (860) 251-5950
Fax: (860) 251-5316
PJMurphy@goodwin.com
www.shipmangoodwin.com

Boston | Greenwich | Hartford | Lakeville | New Haven | New York | Old Lyme | Stamford

Begin forwarded message:

From: Valerie Bruneau <bruneauv@andoverelementaryct.org>
Subject: Fwd: 2026–2027 AES Operating Budget Funding Process
Date: July 9, 2026 at 9:10:15 AM EDT
To: Treasurer <Treasurer@andoverct.org>, Town Administrator <townadministrator@andoverct.org>
Cc: Caitlin Greenhouse <greenhousec@andoverelementaryct.org>, R England <rengland@andoverct.org>

Lisa

In response to Mr. Maguire's email, there is already a procedure in place. That procedure is 1/10 of our allocation per month which was predetermined to " meet our financial obligations".

This is a formal request to deposit the remaining $383, 390.00 to be transferred TODAY. This is the needed amount for us to operate our monthly expenses safely and without disruption.

I assume the Town Administrator will approve this ACH transfer. I will alert Jodi to be on the lookout.

Thank you
Valerie

Begin forwarded message:

From: "Maguire, J" <jmaguire@andoverct.org>

Subject: Re: 2026–2027 AES Operating Budget Funding Process
Date: July 9, 2026 at 8:21:17 AM EDT
To: Caitlin Greenhouse <greenhousec@andoverelementaryct.org>
Cc: "England, R" <rengland@andoverct.org>, Liz Lokiec <llokiec@andoverct.org>, "Nicholas Clark" <nclark@andoverct.org>, Heather Van Cara <hvancara@andoverct.org>, "bruneauv@andoverelementaryct.org" <bruneauv@andoverelementaryct.org>, Robert England <rengland1976@gmail.com>, William Desrosiers <wdesrosi@hotmail.com>, "William Desrosiers" <wdesrosiers@andoverct.org>, Louise Goodwin <lh.goodwin@att.net>, Kimberly Person <kperson@andoverct.org>, Shannon Louden <loudens@andoverelementaryct.org>, Jodiann Tenney <tenneyj@andoverelementaryct.org>, Town Administrator <townadministrator@andoverct.org>, Board of Selectmen <Bos@andoverct.org>, Treasurer <Treasurer@andoverct.org>

Caitlin,

I am in receipt of the attached letter from the Board of Education's attorney.

While this matter is being resolved, I want to ensure that all Board of Education financial obligations for the 2026–2027 fiscal year are met without interruption. Please ensure that the AES Business Manager and the Superintendent communicate with the Town Treasurer regarding the funding amounts required so that the necessary transfers can be made in a timely manner.

My goal is to ensure that school operations continue without disruption while this issue is addressed.

Regards,

Jeff

Get Outlook for iOS

From: Maguire, J <jmaguire@andoverct.org>
Sent: Monday, 06 July 2026 07:50:47
To: Caitlin Greenhouse <greenhousec@andoverelementaryct.org>
Cc: England, R <rengland@andoverct.org>; Liz Lokiec <llokiec@andoverct.org>; Nicholas Clark <nclark@andoverct.org>; Heather Van Cara <hvancara@andoverct.org>; bruneauv@andoverelementaryct.org <bruneauv@andoverelementaryct.org>; Robert England <rengland1976@gmail.com>; William Desrosiers <wdesrosi@hotmail.com>; William Desrosiers

<wdesrosiers@andoverct.org>; Louise Goodwin <lh.goodwin@att.net>; Kimberly Person <kperson@andoverct.org>; Shannon Louden <loudens@andoverelementaryct.org>; Jodiann Tenney <tenneyj@andoverelementaryct.org>; Town Administrator <townadministrator@andoverct.org>; Board of Selectmen <Bos@andoverct.org>; Treasurer <Treasurer@andoverct.org>
Subject: Re: 2026–2027 AES Operating Budget Funding Process

Caitlin,

On June 22, I sent you and Robert an email recommending that the Town implement a new procedure for the Andover Elementary School operating budget. The proposed procedure was designed to strengthen financial controls, improve cash management, eliminate future audit concerns, and increase investment income for the benefit of Andover taxpayers. I have attached that email, along with your response, for everyone's reference.

I did not receive a response from Robert. Prior to the June 24 Board of Finance meeting, I forwarded the proposal to the members of the Board of Finance in the hope that it could be discussed. Unfortunately, the funding procedure was not addressed at that meeting. I have attached that email as well.

I believe it is important that each board clearly understands its statutory role and responsibilities.

The Board of Education is an agency of the Town responsible for educating our children. It has full authority to determine how its appropriated budget is spent in carrying out that mission. However, the Board of Education does not determine the Town's cash management or funding procedures.

The Board of Finance is responsible for developing the Town's annual budget, recommending appropriations, and establishing the mill rate necessary to fund Town operations, subject to voter approval. The Board of Finance does not establish the Town's administrative operating procedures.

The Board of Selectmen is responsible for the overall administration of Town government, including the prudent management of Town assets and cash resources. That responsibility includes establishing sound financial procedures, safeguarding public funds, maximizing investment earnings, and ensuring effective internal controls.

The funding procedure I have proposed does not alter the Board of Education's authority over its approved budget. It simply changes the timing and method by which Town funds are transferred, allowing those funds to remain invested until they are actually needed. This approach improves cash management, increases interest earnings, strengthens internal controls, and helps eliminate recurring audit concerns—all without affecting school operations.

Given these benefits, I believe implementing this procedure is a prudent and responsible administrative action that serves the best interests of the taxpayers of Andover.

Unless directed otherwise by the Board of Selectmen, I intend for this funding procedure to remain in effect. If the Board wishes to discuss or modify the procedure, it may do so at its July 13 meeting. Until that time, I respectfully request that the AES Business Manager provide the weekly approved check registers and payroll registers necessary for the Town to fund 2026–2027 operating expenditures in accordance with this procedure.

Thank you for your cooperation.

Jeff

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From: Caitlin Greenhouse <greenhousec@andoverelementaryct.org>
Sent: Wednesday, 01 July 2026 19:39:07
To: Maguire, J <jmaguire@andoverct.org>
Cc: England, R <rengland@andoverct.org>; Liz Lokiec <llokiec@andoverct.org>; Nicholas Clark <nclark@andoverct.org>; Heather Van Cara <hvancara@andoverct.org>; bruneauv@andoverelementaryct.org <bruneauv@andoverelementaryct.org>; Robert England <rengland1976@gmail.com>; William Desrosiers <wdesrosi@hotmail.com>; William Desrosiers <wdesrosiers@andoverct.org>; Louise Goodwin <lh.goodwin@att.net>; Kimberly Person <kperson@andoverct.org>; Shannon Louden <loudens@andoverelementaryct.org>; Jodiann Tenney <tenneyj@andoverelementaryct.org>; Town Administrator <townadministrator@andoverct.org>; Board of Selectmen <Bos@andoverct.org>
Subject: Re: 2026–2027 AES Operating Budget Funding Process

Jeff-
I am in receipt of your email. As you know, there is no roll of responsibility of a first Selectman that would allow you to take such liberties to do this without BOF, BOS and BOE approval. When you brought this idea forward about a month ago to Robert and I, I told you I would speak with the BOE at our next meeting but did not think it was a good idea for several reason previously outlined.

Today is July 1 and AES should have received 1/10 of the 2026 to 2027 operating budget as per BOF procedure.

I would like you to provide me with the evidence as to what gave you the authority to do this.

We have reached out to our attorney to handle this matter.

Caitlin Greenhouse, BOE Chair

On Wednesday, July 1, 2026, Maguire, J <jmaguire@andoverct.org> wrote:

> Caitlyn,
>
> Effective July 1, 2026, the Town will be implementing a revised funding process for the Andover Elementary School Operating Budget. The purpose of this change is to strengthen cash management, maximize the investment of Town funds, and eliminate future reconciliation issues identified during the Town's annual audit.
>
> To initiate the new process, the Town has deposited $100,000 into the Andover Public School Operating Account (M&T Bank – XXXXX0442), effective July 2, 2026. This amount will serve as the operating balance maintained in the account until expenditures reduce the balance below $100,000.
>
> Beginning immediately, all additional funding will be provided based on actual cash requirements using the following process:
>
> The AES Business Manager will submit weekly check registers and/or payroll registers that have been reviewed and approved by appropriate AES personnel.
>
> The registers should be emailed to:
>
> treasurer@andoverct.org
> assistanttreasurer@andoverct.org
> townadministrator@andoverct.org
>
> Upon receipt, the Town Finance Department will transfer funds equal to the total approved disbursements reflected on the submitted registers.
>
> Under this process:
>
> The AES Business Manager will prepare and submit a detailed monthly reconciliation of the AES Operating Account to the Town Treasurer.
>
> The Town Treasurer will be responsible for processing transfers and ensuring that cumulative funding does not exceed the Board

of Education's approved operating budget.

This funding methodology allows the Town to retain and invest available cash until it is needed for operations, increasing interest earnings while maintaining sufficient funds to support AES operations. It also establishes a clear, well-documented funding and reconciliation process that strengthens internal controls and supports a clean annual audit.

Please let me know if you have any questions regarding this process or if you would like to discuss any aspect of its implementation.

Thank you,

Jeff

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<Andover - 7.8.26 letter to First Selectman and Town Administrator.pdf>

Outlook

AES Pmt

From Treasurer <Treasurer@andoverct.org>
Date Sun 7/12/2026 8:46 PM
To Town Administrator <townadministrator@andoverct.org>

Matt - just letting you know that I did the AES transfer today in the amount of $383,390 per Val's request.

It may not show as a transfer until the 14th because it was transferred after 5pm today and it usually takes a day to process.
TY

Lisa Jablonski
Treasurer
Town of Andover