

Woodbridge Board of Education BOE  
Finance Committee Meeting  
Monday, January 14, 2013 7:00 PM

WBOE Policy Committee Meeting January 12,  
2012 6:00 PM District Office Conference Room  
40 Beecher Road South

## **Agenda**

- I. **Call to Order**
- II. **Items for Discussion**
  - A. Monthly Summary Financial Report through December 31, 2012
  - B. Monthly Detail Financial Report through December 31, 2012
  - C. Expenditures by Object Financial Analysis December 31, 2012
  - D. Combining Financial Statements through December 31, 2012
  - E. Quarterly Cafeteria Financial Report
  - F. FY 2011/12 Federal and State Financial and Compliance Report
  - G. Natural Gas Procurement - Consortium Bid Update
- III. **Adjourn**

**WOODBIDGE BOARD OF EDUCATION  
MONTHLY SUMMARY FINANCIAL REPORT  
For 6 Months Ended December 31, 2012**

OBJ #	DESCRIPTION	Adopted Annual Budget w/Transfers	Monthly Budget	Monthly Actual	\$ Variance (Over) Under	Year To Date Budget	Year To Date Actual	Year To Date \$ Variance (Over)Under	
100	TOTAL SALARIES	7,539,882	784,013	586,872	197,140	3,181,907	3,147,351	34,556	1.
200	TOTAL BENEFITS	2,695,236	223,292	181,843	41,449	1,239,065	1,151,265	87,799	2.
300	TOTAL PROFESSIONAL SERVICES	356,083	11,738	16,824	(5,085)	171,406	170,237	1,169	3.
400	TOTAL PROPERTY SERVICES	620,944	69,941	43,378	26,564	191,366	166,466	24,900	4.
500	TOTAL OTHER PURCHASED SERVICES	1,191,974	117,130	116,175	955	549,053	545,439	3,614	5.
600	TOTAL SUPPLIES & MATERIALS	303,413	24,687	18,186	6,502	130,068	129,652	416	
700	TOTAL PROPERTY	33,000	3,294	-	3,294	3,969	4,633	(664)	
800	TOTAL DUES AND FEES	77,466	4,267	4,691	(424)	55,149	21,476	33,673	6.
	<b>TOTAL ADOPTED BUDGET</b>	<b>12,817,998</b>	<b>1,238,363</b>	<b>967,968</b>	<b>270,395</b>	<b>5,521,984</b>	<b>5,336,519</b>	<b>185,465</b>	

**COMMENTS**

1. Custodial Overtime Timing \$5,200; Other Pay Related timing: \$7,756; Savings from certified staff changes \$21,600.
2. Health Insurance Savings \$63,000; Premium cost sharing timing \$11,379; MERF Timing \$13,420.
3. Substitutes expense (\$7,017); Legal Fees timing \$8,186.
4. Utilities-Electric savings \$2,700; Heating Oil savings \$15,000; Repair & Mntnce timing \$7,200.
5. Workers Compensation (\$8,736); Interns \$4,103; Other Purch Svcs timing \$5,417; Internet timing \$2,830
6. Other Dues & Fees timing \$33,673.

**SPECIAL EDUCATION BREAKOUT**

OBJ #	DESCRIPTION	Adopted Annual Budget	Monthly Budget	Monthly Actual	\$ Variance (Over) Under	Year To Date Budget	Year To Date Actual	Year To Date Variance (Over)Under
390	OT/PT SERVICES	37,500	3,750	(8,217)	11,967	15,000	0	15,000
3901	CONSULTANTS	14,000	1,400	(25)	1,425	5,600	2,175	3,425
510	TRANSPORTATION	136,400	13,640	62,952	(49,312)	54,560	62,952	(8,392)
560	TUITION	220,000	22,000	34,024	(12,024)	88,000	66,893	21,107
	<b>TOTALS</b>	<b>407,900</b>	<b>40,790</b>	<b>88,734</b>	<b>(47,944)</b>	<b>163,160</b>	<b>132,020</b>	<b>31,140</b>

**WOODBRIIDGE BOARD OF EDUCATION  
MONTHLY DETAIL FINANCIAL REPORT**

For 6 Months Ended: December 31, 2012

Object Code	Descriptions	Adopted Budget	Budget Transfers	Expended to Date	Encumbered to Date	% Used	Available Balance	Estimated Additional	Projected Year-End Balance
110	Administrators	616,929	-	336,521	286,094	101%	(5,686)	-	(5,686)
120	Teachers - Regular	4,518,986	-	1,798,283	2,663,345	99%	57,359	17,000	40,359
120	Teachers - Special Education	777,420	-	302,784	466,043	99%	8,593	-	8,593
1201	Psychologist	166,595	-	64,998	101,597	100%	-	-	-
1203	Counselor	40,841	-	15,771	25,070	100%	-	-	-
	<b>Sub-Total Certified Salaries</b>	<b>6,120,771</b>	<b>-</b>	<b>2,518,357</b>	<b>3,542,149</b>	<b>99%</b>	<b>60,266</b>	<b>17,000</b>	<b>43,266</b>
1303	Custodians	360,365	-	164,763	135,112	83%	60,490	60,490	-
140	Nurses	129,572	-	47,121	69,353	90%	13,099	13,099	-
150	Secretaries, Clerical	305,965	-	163,520	139,417	99%	3,027	3,027	-
160	Paraprofessionals	367,365	-	148,634	219,331	100%	(600)	-	(600)
1601	Special Education Paraprofess.	227,927	-	97,209	130,718	100%	-	-	-
190	Salaries, Miscellaneous	27,917	-	7,748	10,148	64%	10,021	10,021	-
	<b>Sub-Total Non-Certified Salaries</b>	<b>1,419,111</b>	<b>-</b>	<b>628,994</b>	<b>704,080</b>	<b>94%</b>	<b>86,037</b>	<b>86,637</b>	<b>(600)</b>
	<b>TOTAL SALARIES</b>	<b>7,539,882</b>	<b>-</b>	<b>3,147,351</b>	<b>4,246,229</b>	<b>98%</b>	<b>146,302</b>	<b>103,637</b>	<b>42,665</b>
1906	Retirement - Sick Pay-Out	-	-	-	-	#####	-	-	-
220	FICA	232,956	-	74,114	-	32%	158,842	158,842	-
230	Merf	145,740	-	88,548	-	61%	57,192	57,192	-
270	Medical Insurance	2,266,380	-	977,120	1,092,450	91%	196,810	71,000	125,810
280	Life Insurance	34,960	-	9,723	-	28%	25,237	25,237	-
2902	Other Employee Benefits	15,200	-	1,760	3,280	33%	10,160	10,160	-
	<b>TOTAL BENEFITS</b>	<b>2,695,236</b>	<b>-</b>	<b>1,151,265</b>	<b>1,095,730</b>	<b>83%</b>	<b>448,241</b>	<b>322,431</b>	<b>125,810</b>

**WOODBRIAGE BOARD OF EDUCATION  
MONTHLY DETAIL FINANCIAL REPORT**

For 6 Months Ended: December 31, 2012

Object Code	Descriptions		Budget Transfers		Expended to Date	Encumbered to Date	% Used	Available Balance	Estimated Additional	Projected Year-End Balance
320	Professional Development	66,800	-		15,410	36,084	77%	15,306	15,306	-
330	Legal Fees	40,000			5,488	19,513	63%	15,000	15,000	-
340	Software Support	13,078			3,378	-	26%	9,700	9,700	-
350	Substitutes	28,000	-		17,035	28,561	163%	(17,596)	-	(17,596)
390/01	OT/PT/Consultant Services	51,500			2,175	48,614	99%	711	711	-
3902	Financial Audit	15,291			1,770	-	12%	13,521	13,521	-
390	Other Prof/Tech. Services	141,414	-		124,982	13,674	98%	2,759	2,759	-
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>356,083</b>	<b>-</b>		<b>170,237</b>	<b>146,445</b>	<b>89%</b>	<b>39,401</b>	<b>56,996</b>	<b>(17,596)</b>
410/01	Utilities - Electric and Water	253,660			65,451	183,416	98%	4,793	1,086	3,707
420	Heating Oil	179,118			-	-	0%	179,118	133,000	46,118
430	Repairs and Maintenance	37,452	-		14,131	4,411	50%	18,910	18,910	-
450	Leases and Rentals	50,654			18,273	32,381	100%	-	-	-
4501	Building Improvements	21,100	-		15,700	39,224	260%	(33,823)	-	(33,823)
490	Other Purchased Services	24,801	-		12,175	9,694	88%	2,931	2,931	-
4901	Service Contracts	54,159	-		40,736	12,222	98%	1,200	1,200	-
	<b>TOTAL PROPERTY SERVICES</b>	<b>620,944</b>	<b>-</b>		<b>166,466</b>	<b>281,349</b>	<b>72%</b>	<b>173,130</b>	<b>157,128</b>	<b>16,002</b>
510	Pupil Transportation-Regular	458,997			189,531	269,466	100%	-	-	-
510	Pupil Transportation-Spec. Educ.	136,400			62,953	72,296	99%	1,152	1,152	-
520	Insurance-General Liability	87,000			64,339	22,661	100%	-	-	-
5201	Worker's Compensation	93,184	-		107,790	783	117%	(15,389)	-	(15,389)
530	Telephone Services	16,670			5,711	10,959	100%	-	-	-
535	Internet	9,436	-		30	3,575	38%	5,831	5,831	-
537	Postage	5,400			411	3,175	66%	1,814	1,814	-
540	Advertising	2,800	-		185	-	7%	2,616	2,616	-
550	Interns	127,710	-		38,467	77,533	91%	11,710	-	11,710
560	Tuition	239,102			74,526	164,576	100%	-	-	-
590	Other Purchased Services	15,275	-		1,496	584	14%	13,195	13,195	-
	<b>TOTAL OTHER PURCH SERVICES</b>	<b>1,191,974</b>	<b>-</b>		<b>545,439</b>	<b>625,607</b>	<b>98%</b>	<b>20,928</b>	<b>24,606</b>	<b>(3,679)</b>

**WOODBRIAGE BOARD OF EDUCATION  
MONTHLY DETAIL FINANCIAL REPORT**

For 6 Months Ended: December 31, 2012

Object Code	Descriptions		Budget Transfers		Expended to Date	Encumbered to Date	% Used	Available Balance	Estimated Additional	Projected Year-End Balance
610	Instructional Supplies	142,950	-		68,969	22,011	64%	51,969	51,969	-
620	Computer Software	55,671	-		22,660	165	41%	32,846	32,846	-
625	Supplies Nurses	1,800	-		467	296	42%	1,037	1,037	-
630	Supplies Custodial	45,792	-		16,546	17,163	74%	12,083	12,083	-
635	Supplies Office	11,500	-		7,529	1,281	77%	2,691	2,691	-
640	Books and Audio Visual	18,000	-		3,297	8,911	68%	5,792	5,792	-
645	Subscriptions	13,900	-		7,066	1,650	63%	5,184	5,184	-
650	Testing	10,000	-		1,781	205	20%	8,014	8,014	-
690	Misc. Supplies	3,800	-		1,337	30	36%	2,433	2,433	-
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	<b>303,413</b>	<b>-</b>		<b>129,652</b>	<b>51,712</b>	<b>60%</b>	<b>122,049</b>	<b>122,049</b>	<b>-</b>
730	Equipment - Office	-	-				0%	-		-
732	Computer Hardware	10,600	-		3,257	289	0%	7,054	7,054	-
735	Equipment - Teaching	15,550	-		238	2,944	20%	12,368	12,368	-
740	Equipment - Building	4,600	-		753	1,039	39%	2,807	2,807	-
745	Furniture	2,250	-		385	-	17%	1,865	1,865	-
	<b>TOTAL PROPERTY</b>	<b>33,000</b>	<b>-</b>		<b>4,633</b>	<b>4,272</b>	<b>27%</b>	<b>24,095</b>	<b>24,095</b>	<b>-</b>
810	Dues and Fees	32,174	-		17,854	200	56%	14,120	14,120	-
825	Unemployment	12,596	-		425	-	3%	12,171	3,570	8,601
900	Other Fees	32,696	-		3,197	-	10%	29,499	29,499	-
	<b>TOTAL DUES AND FEES</b>	<b>77,466</b>	<b>-</b>		<b>21,476</b>	<b>200</b>	<b>28%</b>	<b>55,790</b>	<b>47,189</b>	<b>8,601</b>
	<b>TOTAL ADOPTED BUDGET</b>	<b>12,817,998</b>	<b>-</b>		<b>5,336,519</b>	<b>6,451,544</b>	<b>92%</b>	<b>1,029,934</b>	<b>858,131</b>	<b>171,804</b>

Woodbridge Board of Education  
Expenditures by Object  
Financial Analysis  
For Fiscal Year 2012 - 2013

January 2013

**OBJECTS 110-120 – CERTIFIED STAFF**

The net projected surplus reflects savings from staff changes and resignations.

**OBJECT 270 – MEDICAL INSURANCE**

The projected surplus is the result of favorable premium renewal rates obtained after budget submission.

**OBJECT 350 – SUBSTITUTES**

The projected deficit is the result of providing coverage for a staff member on leave.

**OBJECT 410 – UTILITIES ELECTRIC & WATER**

The projected surplus is based on switching to more competitive rate for transmission of electricity.

**OBJECT 420 – HEATING OIL**

The projected surplus is a result of anticipated conversion to natural gas energy heating. We will continue to monitor monthly for potential additional savings.

**OBJECT 4501 – BUILDING IMPROVEMENTS**

The projected deficit is a result of the cost of converting 2 burners to dual-fuel.

**OBJECT 5201 – WORKER'S COMPENSATION**

The projected deficit is the result of higher than anticipated premium renewal rates for policy as a result of claims experience rating.

**OBJECT 550 – INTERNS**

The savings is the result of vacancy of one intern.

**OBJECT 825 – UNEMPLOYMENT**

The projected surplus is based on favorable year to date claims trend.

**Woodbridge Board of Education**  
**Combining Balance Sheets as of 12/31/12 (Unaudited)**

	Total	Special Revenue			Agency	
		Café	Extended Day	Field Trips	Expendable Trust/SEP	Activity Fund
<b>Assets:</b>						
Cash	\$ 101,340	\$ 42,635	\$ 18,467	\$ 1,888	\$ 34,776	\$ 3,574
Prepaid expenses	-	\$ -	-	\$ -	-	\$ -
Accounts receivable	4,059	1,641	1,040	\$ 1,106	\$ 272	\$ -
Intergovt Receivable	8,167	8,167	-	-	-	-
Inventory	3,756	3,756	-	-	-	-
<b>Total Assets</b>	<b>117,322</b>	<b>56,199</b>	<b>19,507</b>	<b>2,994</b>	<b>35,048</b>	<b>3,574</b>
<b>Liabilities and Fund Balance</b>						
<b>Liabilities:</b>						
Amounts held as agent	126	-	126	-	-	-
Accounts payable	-	-	-	-	-	-
Deferred revenue	4,591	-	4,591	-	-	-
Wages payable	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>4,717</b>	<b>-</b>	<b>4,717</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance</b>	<b>112,605</b>	<b>56,199</b>	<b>14,790</b>	<b>2,994</b>	<b>35,048</b>	<b>3,574</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 117,322</b>	<b>\$ 56,199</b>	<b>\$ 19,507</b>	<b>\$ 2,994</b>	<b>\$ 35,048</b>	<b>\$ 3,574</b>
				Café	Extended Day	SEP
Current Fund Balance				\$ 56,199	\$ 14,790	\$ 19,514
Baseline - Minimum Fund Balance (30 Day Expenses Average)				\$ 17,000	\$ 28,000	\$ 10,000
Operating Reserve Fund Balance (90 Day Expenses Average)				\$ 51,000	\$ 84,000	\$ 30,000
# of Days Expenses in Fund Balance				\$ 99	\$ 16	\$ 59
Fund Balance Excess				\$ 5,199	\$ -	\$ -

**Woodbridge Board of Education**  
**Combining Statement of Revenues & Expenditures**  
**for the 6 Months Ended 12/31/12 (Unaudited)**

	Special Revenue						Agency Activity Fund
	Total	Café	Extended Day	Field Trips	Summer Programs	Expendable Trust	
<b>Revenues:</b>							
Charges for services	\$ 333,329	\$ 90,397	\$ 144,880	\$ 13,110	\$ 81,122	\$ 3,820	\$ -
Intergovernmental	12,979	12,979	-	-	-	-	-
Donations	-	-	-	-	-	-	-
Other income	33.00	33.00	-	-	-	-	-
Additions	-	-	-	-	-	-	-
<b>Total revenues/additions</b>	<b>346,341</b>	<b>103,409</b>	<b>144,880</b>	<b>13,110</b>	<b>81,122</b>	<b>3,820</b>	<b>-</b>
<b>Expenditures:</b>							
Wages, FICA, MERF	256,816	48,474	138,686	-	67,465	2,191	
Medical Insurance	-	-	-	-	-	-	
Cost of food sold	44,587	44,587	-	-	-	-	
Equipment	-	-	-	-	-	-	
Other Expenses	59,010	9,985	26,326	14,429	8,079	191	-
Deductions	-	-	-	-	-	-	
<b>Total expenditures/deductions</b>	<b>360,413</b>	<b>103,046</b>	<b>165,012</b>	<b>14,429</b>	<b>75,544</b>	<b>2,382</b>	<b>-</b>
Excess (deficiency) of revenues over expenditures before operating transfer in	(14,072)	363	(20,132)	(1,320)	5,578	1,438	
Operating transfer in	-		-		-		
Excess (deficiency) of revenues over expenditures after operating transfer in	(14,072)	363	(20,132)	(1,320)	5,578	1,438	
<b>Fund Balance, ending</b>	<b>\$ 109,031</b>	<b>\$ 56,199</b>	<b>\$ 14,790</b>	<b>\$ 2,994</b>	<b>\$ 19,514</b>	<b>\$ 15,534</b>	
BOE Year to Date Cost of Health Insurance		\$ 11,812					
(*) YTD in December reflects loss of 6 serving and/or program days due to Holiday Recess.							

Woodbridge School District  
School Cafeteria Financial

	DECEMBER 2012			FISCAL YEAR TO DATE		
	Budget	Actual	Variance	Budget	Actual	Variance
<b><u>Sales Revenue</u></b>						
Sales	15,916	17,304	1,388	95,727	90,397	(5,330)
Government Grants	2,287	2,408	121	11,128	12,979	1,851
Other Income	2	4	2	10	33	23
<b>Total Operating Revenue</b>	<b>18,204</b>	<b>19,716</b>	<b>1,512</b>	<b>106,865</b>	<b>103,409</b>	<b>(3,456)</b>
<b><u>Cost of Food</u></b>	<b>7,419</b>	<b>10,402</b>	<b>(2,983)</b>	<b>45,996</b>	<b>44,587</b>	<b>1,409</b>
<b>Gross Profit</b>	<b>10,786</b>	<b>9,314</b>	<b>(1,472)</b>	<b>60,869</b>	<b>58,822</b>	<b>(2,047)</b>
<b><u>Labor Costs</u></b>						
Salaries/Taxes/Retirement	9,632	9,407	225	48,161	48,474	(313)
Medical Insurance	0	0	0	0	-	0
Total Labor Cost	9,632	9,407	225	48,161	48,474	(313)
Other Expenses	1,257	76	1,181	6,118	9,985	(3,867)
<b>Total Expenses</b>	<b>18,308</b>	<b>19,885</b>	<b>(1,577)</b>	<b>100,275</b>	<b>103,046</b>	<b>(2,771)</b>
<b>Income (Loss) from Operations</b>	<b>(103)</b>	<b>(169)</b>	<b>(66)</b>	<b>6,590</b>	<b>363</b>	<b>(6,227)</b>
<b>Board Subsidy</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>
<b>Total Net Income (Loss)</b>	<b>(103)</b>	<b>(169)</b>	<b>(66)</b>	<b>6,590</b>	<b>363</b>	<b>(6,227)</b>
<b><u># Meals</u></b>						
Free	355	364	9	1,523	1,711	188
Reduced	87	167	80	511	751	240
Paid	3,520	3,540	20	18,700	16,860	(1,840)
Total Meals	3,962	4,071	109	20,734	19,322	(1,412)
<b><u># Days</u></b>						
School Days	15	15	-	79	73	(6)

**TOWN OF WOODBRIDGE,  
CONNECTICUT**

FEDERAL AND STATE FINANCIAL  
AND COMPLIANCE REPORT  
Year Ended June 30, 2012

**TOWN OF WOODBRIDGE, CONNECTICUT**

**FEDERAL AND STATE FINANCIAL AND COMPLIANCE REPORT**

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**REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A  
DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON  
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB  
CIRCULAR A-133 AND ON THE SCHEDULE OF EXPENDITURES OF  
FEDERAL AWARDS**

To the Members of the Board of Finance  
Town of Woodbridge, Connecticut

**Compliance:** We have audited the Town of Woodbridge, Connecticut's (the "Town") compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2012. The Town of Woodbridge, Connecticut's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Town of Woodbridge, Connecticut's management. Our responsibility is to express an opinion on the Town of Woodbridge, Connecticut's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in "Government Auditing Standards," issued by the Comptroller General of the United States; and OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations." Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Town of Woodbridge, Connecticut's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Town of Woodbridge, Connecticut's compliance with those requirements.

In our opinion, the Town of Woodbridge, Connecticut complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2012.

**Internal Control Over Compliance:** Management of the Town of Woodbridge, Connecticut is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Town of Woodbridge, Connecticut's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Town of Woodbridge, Connecticut's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

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

**Schedule of Expenditures of Federal Awards:** We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Woodbridge, Connecticut as of and for the year ended June 30, 2012, and have issued our report thereon dated December 24, 2012, which contained unqualified opinions on those financial statements. Our audit was conducted for the purpose of forming our opinions on the financial statements that collectively comprise the Town of Woodbridge, Connecticut's financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with the auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

This report is intended solely for the information and use of the Board of Finance and management of the Town of Woodbridge, Connecticut, federal and state awarding agencies and pass-through entities, and is not intended to be, and should not be, used by anyone other than these specified parties.

*McGladrey LLP*

New Haven, Connecticut  
December 24, 2012

TOWN OF WOODBRIDGE, CONNECTICUT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended June 30, 2012

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Catalog of Federal Domestic Assistance Number	Pass-Through Entity Identifying Number	Federal Expenditures
<b>U.S. DEPARTMENT OF AGRICULTURE</b>			
Passed through State Department of Education:			
Child Nutrition Cluster:			
Food Distribution	10.555	N/A	\$ 13,307
National School Lunch Program	10.555	12060-SDE64370-20560	27,194
<b>Total Child Nutrition Cluster</b>			<u>40,501</u>
<b>U.S. DEPARTMENT OF EDUCATION</b>			
Passed through State Department of Education:			
Special Education Cluster:			
ARRA IDEA, Part B Sec.611	84.391A	12060-SDE64370-29011	15,685
ARRA IDEA, Part B Preschool	84.392A	12060-SDE64370-29012	2,498
Special Education-Grants to States (IDEA, Part B) Sec. 611	84.027A	12060-SDE64370-20977	199,875
Special Education-Preschool Grants (IDEA, Part B) Preschool	84.173A	12060-SDE64370-20983	21,085
<b>Total Special Education Cluster</b>			<u>239,143</u>
Title I - Grants to Local Education Agencies	84.010A	12060-SDE64370-20679	42,479
Title II - Part A - Teacher and Principal Training	84.367A	12060-SDE64370-20858	12,897
Education Jobs Fund	84.410	12060-SDE64370-22405	20,468
<b>Total U.S. Department of Education</b>			<u>314,987</u>
<b>U.S. DEPARTMENT OF PUBLIC SAFETY</b>			
Passed through State Department of Public Safety:			
ARRA Drug Task Force	81.128	12060-DPS32523-29078	17,872
FEMA Public Assistance	97.036	12060-DPS32985-21891	343,025
<b>Total U.S. Department of Public Safety</b>			<u>360,897</u>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>			
Passed through the State of Connecticut			
Department of Transportation:			
<b>Highway Planning and Construction Cluster:</b>			
Highway Planning and Construction	20.205	12062-DOT57124-22108	53,320
<b>Total Highway Planning and Construction Cluster</b>			<u>53,320</u>

(Continued)

TOWN OF WOODBRIDGE, CONNECTICUT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended June 30, 2012

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Catalog of Federal Domestic Assistance Number	Pass-Through Entity Identifying Number	Federal Expenditures
<b>U.S. DEPARTMENT OF TRANSPORTATION, CONTINUED</b>			
Passed through the State of Connecticut			
Department of Transportation, Continued:			
Federal Highway Safety Grants - Alcohol Open Container Requirements	20.607	12062-DOT57533-22091	\$ 3,613
<b>Total U.S. Department of Transportation</b>			<u>56,933</u>
<b>DEPARTMENT OF JUSTICE</b>			
Passed Through the State of Connecticut			
Office of Policy and Management:			
ARRA - Justice Assistance Grant	16.803	12060-OPM20350-29002	7,221
ARRA - Energy Efficiency and Conservation Block Grant	81.128	12060-OPM20810-29009	12,391
<b>Total Office of Policy and Management</b>			<u>19,612</u>
<b>Total expenditures of federal awards</b>			<u>\$ 792,930</u>

See Notes to Schedule

**TOWN OF WOODBRIDGE, CONNECTICUT**

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended June 30, 2012**

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

**Note 1. Basis of Presentation**

The accounting policies of the Town of Woodbridge, Connecticut conform to accounting principles generally accepted in the United States of America as applicable to government entities. The following is a summary of the more significant policies relating to the aforementioned grants.

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Town of Woodbridge, Connecticut and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations." Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

**Note 2. Contributions**

U.S.D.A. Contributions

The United States Department of Agriculture makes available commodities for donations to schools. The amount of \$13,307 represents the market value of such commodities used during the period. This amount is included in the Child Nutrition Cluster.

TOWN OF WOODBRIDGE, CONNECTICUT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended June 30, 2012

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I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: unqualified

Internal control over financial reporting:

- Material weakness(es) identified?  Yes  No
  - Significant deficiency(ies) identified?  Yes  None reported
- Noncompliance material to financial statements noted?  Yes  No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified?  Yes  No
- Significant deficiency(ies) identified?  Yes  None reported

Type of auditor's report issued on compliance for major programs: unqualified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133?  Yes  No

Identification of Major Programs

CFDA Numbers	Program Name or Cluster
97.036	FEMA Public Assistance
Dollar threshold used to distinguish between type A and type B programs	\$300,000
• Auditee qualified as low-risk auditee?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

II. FINANCIAL STATEMENT FINDINGS

No matters were reported.

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

**TOWN OF WOODBRIDGE, CONNECTICUT  
SUMMARY OF PRIOR YEAR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2012**

There were no findings in the prior year.



**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
"GOVERNMENT AUDITING STANDARDS"**

To the Members of the Board of Finance  
Town of Woodbridge, Connecticut

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Woodbridge, Connecticut as of and for the year ended June 30, 2012, which collectively comprise the Town of Woodbridge, Connecticut's basic financial statements, and have issued our report thereon dated December 24, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in "Government Auditing Standards," issued by the Comptroller General of the United States.

***Internal Control Over Financial Reporting:*** Management of the Town of Woodbridge, Connecticut is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the Town of Woodbridge, Connecticut's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Woodbridge, Connecticut's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Town of Woodbridge, Connecticut's internal control over financial reporting.

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

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

***Compliance and Other Matters:*** As part of obtaining reasonable assurance about whether the Town of Woodbridge, Connecticut's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under "Government Auditing Standards."

This report is intended solely for the information and use of the Board of Finance, the management of the Town of Woodbridge, Connecticut and federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*McGladrey LLP*

New Haven, Connecticut  
December 24, 2012



**REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE STATE SINGLE AUDIT ACT AND ON THE SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE**

To the Members of the Board of Finance  
Town of Woodbridge, Connecticut

**Compliance:** We have audited the Town of Woodbridge, Connecticut's compliance with the types of compliance requirements described in the *Office of Policy and Management Compliance Supplement* that could have a direct and material effect on each of the Town of Woodbridge, Connecticut's major state programs for the year ended June 30, 2012. The major state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major state programs is the responsibility of the Town of Woodbridge, Connecticut's management. Our responsibility is to express an opinion on the Town of Woodbridge, Connecticut's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the State Single Audit Act (C.G.S. Sections 4-230 to 4-236). Those standards and the State Single Audit Act require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major state program occurred. An audit includes examining, on a test basis, evidence about the Town of Woodbridge, Connecticut's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Town of Woodbridge, Connecticut's compliance with those requirements.

In our opinion, the Town of Woodbridge, Connecticut complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2012.

**Internal Control Over Compliance:** Management of the Town of Woodbridge, Connecticut is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to state programs. In planning and performing our audit, we considered the Town of Woodbridge, Connecticut's internal control over compliance with requirements that could have a direct and material effect on a major state program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the State Single Audit Act, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Town of Woodbridge, Connecticut's internal control over compliance.

A *deficiency* in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. A *material weakness* in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis.

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

***Schedule of Expenditures of State Financial Assistance:*** We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Woodbridge, Connecticut as of and for the year ended June 30, 2012, and have issued our report thereon dated December 24, 2012, which contained unqualified opinions on those financial statements. Our audit was conducted for the purpose of forming our opinions on the financial statements that collectively comprise the Town of Woodbridge, Connecticut's financial statements. The accompanying schedule of expenditures of state financial assistance is presented for purposes of additional analysis as required by the State Single Audit Act and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with the auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of state financial assistance awards is fairly stated in all material respects in relation to the financial statements as a whole.

This report is intended solely for the information and use of management, the Board of Finance, the Office of Policy and Management, state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*McGladrey LLP*

New Haven, Connecticut  
December 24, 2012

TOWN OF WOODBRIDGE, CONNECTICUT

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
For the Year Ended June 30, 2012

State Grantor Pass-Through Grantor Program Title	State Grant Program CORE-CT Number	Expenditures
<b>DEPARTMENT OF EDUCATION</b>		
Child Nutrition Program	11000-SDE64000-16211	\$ 2,381
Healthy Foods Initiative	11000-SDE64000-16212	5,175
Nonpublic Health Service	11000-SDE64000-17034	2,964
Youth Service Bureaus	11000-SDE64000-17052	14,000
Open Choice	11000-SDE64000-17053	36,000
Primary Mental Health	11000-SDE64000-12198	22,800
Magnet School Transportation	11000-SDE64000-17057	2,600
Youth Service Bureau-Enhancement	11000-SDE64000-16201	5,000
<b>Total Department of Education</b>		90,920
<b>OFFICE OF POLICY AND MANAGEMENT</b>		
Property Tax Relief for Elderly and Totally Disabled Homeowners	11000-OPM20600-17018	43,569
Property Tax Relief for Veterans	11000-OPM20600-17024	5,677
Property Tax Reimbursement - Disability Exemption	11000-OPM20600-17011	926
LOCIP	12050-OPM20600-40254	66,690
Payment in Lieu of Taxes (PILOT) on State Owned Property	11000-OPM15910-17004	17,712
Private Tax-Exempt Property	11000-OPM15910-17006	109
<b>Total Office of Policy and Management</b>		134,683
<b>CONNECTICUT STATE LIBRARY</b>		
State Grants to Public Libraries	11000-CSL66051-17003	1,222
Connecticard Payments	11000-CSL66051-17010	17,982
Historic Documents Preservation Grants	12060-CSL66094-35150	3,500
<b>Total Connecticut State Library</b>		22,704
<b>DEPARTMENT OF TRANSPORTATION</b>		
Town Aid Road Grants Transportation Fund	12001-DOT57131-17036	122,213
<b>DEPARTMENT OF PUBLIC SAFETY</b>		
Enhanced 911 Fund	12060-DPS32740-35190	1,269
State Asset Forfeiture Revolving Fund	12060-DPS32155-35142	5,097
<b>Total Department of Public Safety</b>		6,366

(Continued)

TOWN OF WOODBRIDGE, CONNECTICUT

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE, Continued  
 For the Year Ended June 30, 2012

State Grantor Pass-Through Grantor Program Title	State Grant Program CORE-CT Number	Expenditures
<b>JUDICIAL BRANCH</b>		
Fines	34001-JUD95162-40001	\$ 6,769
<b>Total State Financial Assistance Before Exempt Programs</b>		<u>383,655</u>
<b>EXEMPT PROGRAMS</b>		
<b>OFFICE OF POLICY AND MANAGEMENT</b>		
Mashantucket Pequot/Mohegan Fund	12009-OPM15910-17005	11,787
Municipal Video Competition	12060-OPM20600-35362	22,147
Municipal Revenue Sharing	12060-OPM20600-35458	16,968
<b>Total Office of Policy and Management</b>		<u>50,902</u>
<b>DEPARTMENT OF EDUCATION</b>		
Education Cost-Sharing	11000-SDE64370-17041	723,081
Transportation of School Children - Public	11000-SDE64370-17027	3,131
Special Education - Excess Cost	11000-SDE64370-17047	41,208
Transportation of School Children - Nonpublic	11000-SDE64370-17049	682
<b>Total Department of Education</b>		<u>768,102</u>
<b>DEPARTMENT OF PUBLIC WORKS</b>		
Commitments on School Construction - Interest	13009DPW64370-40896	14,040
School Construction Projects - Principal	13010-DPW64370-40901	77,132
<b>Total Department of Public Works</b>		<u>91,172</u>
<b>Total Exempt Programs</b>		<u>910,176</u>
<b>Total State Financial Assistance</b>		<u>\$ 1,293,831</u>

See Note to Schedule

**TOWN OF WOODBRIDGE, CONNECTICUT**

**NOTE TO SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
For the Year Ended June 30, 2012**

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The accompanying schedule of expenditures of state financial assistance includes state grant activity of the Town of Woodbridge, Connecticut under programs of the State of Connecticut for the fiscal year ended June 30, 2012. Various departments and agencies of the State of Connecticut have provided financial assistance through grants and other authorizations in accordance with the General Statutes of the State of Connecticut. These financial assistance programs fund several programs including education, public safety, road construction, school construction, community development and general government.

**Note 1. Summary of Significant Accounting Policies**

The accounting policies of the Town of Woodbridge, Connecticut conform to accounting principles generally accepted in the United States of America as applicable to governments.

The information in the Schedule of Expenditures of State Financial Assistance is presented based upon regulations established by the State of Connecticut, Office of Policy and Management.

***Basis of Accounting***

The expenditures reported on the Schedule of State Financial Assistance are reported on the modified accrual basis of accounting. In accordance with Section 4-236-22 of the Regulations to the State Single Audit Act, certain grants are not dependent on expenditure activity, and accordingly, are considered to be expended in the fiscal year of receipt. These grant program receipts are reflected in the expenditures column of the Schedule of Expenditures of State Financial Assistance.

TOWN OF WOODBRIDGE, CONNECTICUT

SCHEDULE OF STATE SINGLE AUDIT FINDINGS AND QUESTIONED COSTS  
For the Year Ended June 30, 2012

I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: unqualified.

Internal control over financial reporting:

- Material weakness(es) identified? \_\_\_\_\_ Yes      X   No
- Significant deficiency(ies) identified? \_\_\_\_\_ Yes      X   None reported
- Noncompliance material to financial statements noted? \_\_\_\_\_ Yes      X   No

State Financial Assistance

Internal control over major programs:

- Material weakness(es) identified? \_\_\_\_\_ Yes      X   No
- Significant deficiency(ies) identified? \_\_\_\_\_ Yes      X   None reported

Type of auditor's report issued on compliance for major programs: unqualified.

- Any audit findings disclosed that are required to be reported in accordance with Section 4-236-24 of the Regulations to the State Single Audit Act? \_\_\_\_\_ Yes      X   No

- The following schedule reflects the major programs included in the State Single Audit:

State Grantor and Program	State CORE-CT Number	Expenditures
<b>Department of Transportation:</b>		
Town Aid Road Grants Transportation Fund	12001-DOT57131-17036	\$ 122,213
<b>Office of Policy and Management:</b>		
LOCIP	12050-OPM20600-40254	66,690
Property Tax Relief for Elderly and Totally Disabled Homeowners	11000-OPM20600-17018	43,569
• Dollar threshold used to distinguish between type A and type B programs		<u>\$100,000</u>

II. FINANCIAL STATEMENT FINDINGS

No matters were reported.

III. STATE FINANCIAL ASSISTANCE FINDINGS AND QUESTIONED COSTS

No matters were reported.