

Woodbridge Board of Education BOE
Finance Committee Meeting
Monday, January 13, 2014 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, 2013
 - B. Monthly Detail Financial Report through December 31, 2013
 - C. Combining Financial Statements through December 31, 2013
 - D. Quarterly Cafeteria Financial Report
- III. **2012/13 Audit**
- IV. **Strategic School Profile - Status Update**
- V. **Adjourn**

**WOODBRIAGE BOARD OF EDUCATION
MONTHLY SUMMARY FINANCIAL REPORT
For 6 Months Ended December 31, 2013**

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	7,646,706	694,668	598,000	96,668	3,217,500	3,196,628	20,872	1.
200	TOTAL BENEFITS	2,435,739	197,188	166,638	30,550	1,079,470	1,078,851	619	
300	TOTAL PROFESSIONAL SERVICES	384,607	14,222	12,759	1,463	158,073	155,470	2,604	2.
400	TOTAL PROPERTY SERVICES	580,273	48,783	30,401	18,382	130,097	109,147	20,950	3.
500	TOTAL OTHER PURCHASED SERVICES	1,324,372	89,382	151,561	(62,179)	558,814	578,728	(19,914)	4.
600	TOTAL SUPPLIES & MATERIALS	329,435	24,687	9,022	15,665	147,434	143,456	3,978	5.
700	TOTAL PROPERTY	39,400	5,800	3,368	2,432	8,750	10,230	(1,480)	6.
800	TOTAL DUES AND FEES	77,466	3,731	3,782	(52)	28,074	24,816	3,258	7.
	TOTAL ADOPTED BUDGET	12,817,998	1,078,460	975,531	102,929	5,328,211	5,297,326	30,886	

COMMENTS

1. Secretaries/Clerical Deficit (\$2,682); Other Pay Timing \$4,017; Savings from Certified Staff Vacancy & Retirements \$19,537.
2. Legal Fees Timing \$2,604.
3. Heating Timing \$7,000; Building Improvements Timing \$12,000; Repairs & Maintenance Timing \$,1950.
4. Liability Insurance Deficit (\$6,624); Worker's Comp Insurance Deficit (\$13,290).
5. Instructional Supplies Timing \$2,216; Computer Software Timing \$1,762.
6. Furniture Deficit (\$2,120); Equipment-Building Timing \$640.
7. Dues & Fees Timing \$3,258.

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	36,500	3,650	258	3,392	14,600	8,475	6,125
3901	CONSULTANTS	14,000	1,400	0	1,400	5,600	2,200	3,400
510	TRANSPORTATION	148,224	14,822	11,391	3,431	59,290	69,423	(10,133)
560	TUITION	294,600	29,460	11,349	18,111	117,840	56,136	61,704
	TOTALS	493,324	49,332	22,998	26,334	197,330	136,234	61,096

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

For 6 Months Ended: December 31, 2013

Object Code	Descriptions	Adopted Budget	Budget Transfers	Expended to Date	Encumbered to Date	% Used	Available Balance	Estimated Additional	Projected Year-End Balance
110	Administrators	629,992		344,063	291,224	101%	(5,296)	-	(5,296)
120	Teachers - Regular	4,569,431		1,803,858	2,709,224	99%	56,349	107,774	(51,425)
120	Teachers - Special Education	802,441		289,218	425,868	89%	87,355	-	87,355
1201	Psychologist	168,985		59,022	90,209	88%	19,754	-	19,754
1203	Counselor	41,440		16,001	25,439	100%	-	-	-
	Sub-Total Certified Salaries	6,212,289	-	2,512,163	3,541,964	97%	158,162	107,774	50,388
1303	Custodians	369,103		194,368	170,193	99%	4,542	7,000	(2,458)
140	Nurses	132,778		56,618	71,815	97%	4,344	4,344	-
150	Secretaries, Clerical	314,253		171,577	148,042	102%	(5,365)	-	(5,365)
160	Paraprofessionals	377,025		158,287	237,614	105%	(18,876)	-	(18,876)
1601	Special Education Paraprofess.	212,443		92,253	110,386	95%	9,804	-	9,804
190	Salaries, Miscellaneous	28,815		11,362	14,213	89%	3,240	3,240	-
	Sub-Total Non-Certified Salaries	1,434,417	-	684,465	752,263	100%	(2,311)	14,585	(16,896)
	TOTAL SALARIES	7,646,706	-	3,196,628	4,294,227	98%	155,851	122,359	33,492
220	FICA	210,232		81,288	-	39%	128,944	128,944	-
230	Merf	197,029		104,456	-	53%	92,573	92,573	-
270	Medical Insurance	1,990,318		876,710	1,002,237	94%	111,371	87,802	23,569
280	Life Insurance	24,960		14,205	6,842	84%	3,914	3,914	-
2902	Other Employee Benefits	13,200		2,192	7,070	70%	3,938	3,938	-
	TOTAL BENEFITS	2,435,739	-	1,078,851	1,016,148	86%	340,740	317,171	23,569

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

For 6 Months Ended: December 31, 2013

Object Code	Descriptions		Budget Transfers		Expended to Date	Encumbered to Date	% Used	Available Balance	Estimated Additional	Projected Year-End Balance
320	Professional Development	77,805	-		12,276	33,446	59%	32,083	32,083	-
330	Legal Fees	38,000			1,277	23,724	66%	13,000	13,000	-
340	Software Support	13,078			6,614	-	51%	6,464	6,464	-
350	Substitutes	28,000	-		12,787	-	46%	15,213	15,213	-
390/01	OT/PT/Consultant Services	60,500			8,475	53,118	102%	(1,093)	(1,093)	-
3902	Financial Audit	15,600			-	-	0%	15,600	15,600	-
390	Other Prof/Tech. Services	151,624	-		114,041	-	75%	37,583	37,583	-
	TOTAL PROFESSIONAL SERVICES	384,607	-		155,470	110,287	69%	118,850	118,850	-
410/01	Utilities - Electric and Water	256,334			47,233	191,000	93%	18,102	18,102	-
420	Heating	112,200			5,575	105,713	99%	913	913	-
430	Repairs and Maintenance	47,627	-		2,923	5,710	18%	38,994	38,994	-
450	Leases and Rentals	52,411			11,312	41,099	100%	-	-	-
4501	Building Improvements	30,000	-		150	8,650	29%	21,200	21,200	-
490	Other Purchased Services	25,920	-		7,862	12,887	80%	5,172	5,172	-
4901	Service Contracts	55,781	-		34,094	16,652	91%	5,035	5,035	-
	TOTAL PROPERTY SERVICES	580,273	-		109,147	381,711	85%	89,415	89,415	-
510	Pupil Transportation-Regular	474,971			206,147	230,806	92%	38,018	19,000	19,018
510	Pupil Transportation-Spec. Educ.	148,224			69,423	78,801	100%	-	-	-
520	Insurance-General Liability	91,829			83,650	21,527	115%	(13,348)	-	(13,348)
5201	Worker's Compensation	111,821	-		113,544	22,791	122%	(24,514)	-	(24,514)
530	Telephone Services	16,670			5,754	10,916	100%	-	-	-
535	Internet	9,876	-		2,044	2,099	42%	5,733	5,733	-
537	Postage	5,400			1,981	1,192	59%	2,227	2,227	-
540	Advertising	2,800	-		-	-	0%	2,800	2,800	-
550	Interns	132,257	-		39,733	79,467	90%	13,057	925	12,132
560	Tuition	315,174			56,136	206,270	83%	52,768	32,594	20,174
590	Other Purchased Services	15,350	-		316	686	7%	14,348	14,348	-
	TOTAL OTHER PURCH SERVICES	1,324,372	-		578,728	654,554	93%	91,090	77,627	13,463

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

For 6 Months Ended: December 31, 2013

Object Code	Descriptions		Budget Transfers		Expended to Date	Encumbered to Date	% Used	Available Balance	Estimated Additional	Projected Year-End Balance
610	Instructional Supplies	154,558	-		102,719	5,991	70%	45,848	45,848	-
620	Computer Software	62,521	-		17,810	2,530	33%	42,181	42,181	-
625	Supplies Nurses	1,800	-		588	390	54%	822	822	-
630	Supplies Custodial	52,901	-		14,121	16,556	58%	22,224	22,224	-
635	Supplies Office	11,500	-		5,430	1,704	62%	4,365	4,365	-
640	Books and Audio Visual	18,000	-		1,431	7,935	52%	8,634	8,634	-
645	Subscriptions	14,855	-		646	3,373	27%	10,836	10,836	-
650	Testing	9,500	-		83	3,395	37%	6,023	6,023	-
690	Misc. Supplies - DW Security	3,800	-		628	576	32%	2,596	2,596	-
	TOTAL SUPPLIES & MATERIALS	329,435	-		143,456	42,451	56%	143,529	143,529	-
730	Equipment - Office	-	-				0%	-	-	-
732	Computer Hardware	15,500	-		1,575	-	0%	13,925	13,925	-
735	Equipment - Teaching	17,050	-		5,001	1,224	37%	10,824	10,824	-
740	Equipment - Building	4,600	-		977	1,533	55%	2,091	2,091	-
745	Furniture	2,250	-		2,677	1,693	194%	(2,120)	-	(2,120)
	TOTAL PROPERTY	39,400	-		10,230	4,450	37%	24,720	26,840	(2,120)
810	Dues and Fees	32,174	-		14,671	956	49%	16,547	16,547	-
825	Unemployment	12,596	-		4,244	1,162	43%	7,190	7,190	-
900	Other Fees	32,696	-		5,900	27,850	103%	(1,054)	-	(1,054)
	TOTAL DUES AND FEES	77,466	-		24,816	29,967	71%	22,683	23,737	(1,054)
	TOTAL ADOPTED BUDGET	12,817,998	-		5,297,326	6,533,796	92%	986,876	919,526	67,350

Woodbridge Board of Education
Expenditures by Object
Financial Analysis
For Fiscal Year 2013 - 2014

Month Ended December 31, 2013

OBJECTS 110-120 – CERTIFIED STAFF

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

OBJECT 1303 – CUSTODIANS

The net project deficit results from overtime costs for snow removal and K-wing classrooms damage from heating equipment failure.

OBJECT 150 – SECRETARIES, CLERICAL

The net project deficit results from contract negotiations being in process and final wage settlements being obtained in June, after budget approval.

OBJECT 160 – PARAPROFESSIONALS

The net project deficit results from an unbudgeted new hire to support the additional Kindergarten class.

OBJECT 1601 – SPECIAL EDUCATION PARAPROFESSIONALS

The net project surplus results from staff changes and resignations.

OBJECT 270 – MEDICAL INSURANCE

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

OBJECT 510 - TRANSPORTATION

The net projected surplus reflects savings from cancellation of Wintergreen bus due to current enrollment.

OBJECT 520 – INSURANCE – GENERAL LIABILITY

The projected deficit is the result of higher than anticipated premium renewal rates for policy as a result of carrier rate increase (i.e. Hurricane Sandy, Blizzard Nemo)

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 net projected surplus reflects vacancy of one intern.

OBJECT 560 – TUITION

The projected surplus is the result of lower than anticipated enrollment in the Wintergreen Magnet School.

OBJECT 740 - FURNITURE

The net projected deficit is the result of furnishing one additional Kindergarten class.

Woodbridge Board of Education
Combining Balance Sheets as of 12/31/13 (Unaudited)

	Total	Special Revenue			Agency	
		Café	Extended Day	Field Trips	Expendable Trust/SEP	Activity Fund
Assets:						
Cash	\$ 169,307	\$ 57,234	\$ 62,545	\$ 4,465	\$ 43,774	\$ 1,289
Prepaid expenses	-	\$ -	-	\$ -	-	\$ -
Accounts receivable	4,151	1,513	1,040	\$ 1,326	\$ 272	\$ -
Intergovt Receivable	4,974	4,974	-	-	-	-
Inventory	4,115	4,115	-	-	-	-
Total Assets	182,547	67,836	63,585	5,791	44,046	1,289
Liabilities and Fund Balance						
Liabilities:						
Amounts held as agent	17,359	5,568	11,791			-
Accounts payable	1,795	768	1,027			-
Deferred revenue	2,324	-	2,324			-
Wages payable	-	-	-			-
Total Liabilities	21,478	6,336	15,142	-	-	-
Fund Balance	161,069	61,500	48,443	5,791	44,046	1,289
Total Liabilities and Fund Balance	\$ 182,547	\$ 67,836	\$ 63,585	\$ 5,791	\$ 44,046	\$ 1,289
				Café	Extended Day	SEP
Current Fund Balance				\$ 61,500	\$ 48,443	\$ 25,885
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				\$ 109	\$ 52	\$ 78
Fund Balance Excess				\$ 10,500	\$ -	\$ -

Woodbridge Board of Education
 Combining Statement of Revenues & Expenditures
 for the 6 Months Ended 12/31/13 (Unaudited)

	Total	Special Revenue				Expendable Trust	Agency Activity Fund
		Café	Extended Day	Field Trips	Summer Programs		
Revenues:							
Charges for services	\$ 360,904	\$ 88,930	\$ 169,077	\$ 17,276	\$ 81,787	\$ 3,834	\$ -
Intergovernmental	15,102	15,102	-	-	-	-	-
Donations	-	-	-	-	-	-	-
Other income	14.00	14.00	-	-	-	-	-
Additions	-	-	-	-	-	-	-
Total revenues/additions	376,020	104,046	169,077	17,276	81,787	3,834	-
Expenditures:							
Wages, FICA, MERF	248,111	48,371	131,147	-	65,955	2,638	
Medical Insurance	-	-	-	-	-	-	
Cost of food sold	43,062	43,062	-	-	-	-	
Equipment	268	268	-	-	-	-	
Repairs	2,223	2,223	-	-	-	-	
Other Expenses	50,874	5,047	24,909	13,059	7,835	24	
Total expenditures/deductions	344,538	98,971	156,056	13,059	73,790	2,662	-
Excess (deficiency) of revenues over expenditures before operating transfer in	31,481	5,075	13,021	4,216	7,997	1,172	
Operating transfer in	-		-		-		
Excess (deficiency) of revenues over expenditures after operating transfer in	31,481	5,075	13,021	4,216	7,997	1,172	
Fund Balance, ending	\$ 159,780	\$ 61,500	\$ 48,443	\$ 5,791	\$ 25,885	\$ 18,161	
BOE Year to Date Cost of Health Insurance		\$ 11,812					

Woodbridge School District
School Cafeteria Financial

	DECEMBER 2013			FISCAL YEAR TO DATE		
	Budget	Actual	Variance	Budget	Actual	Variance
<u>Sales Revenue</u>						
Sales	17,619	15,974	(1,645)	91,054	88,930	(2,124)
Government Grants	2,192	5,452	3,260	10,813	15,102	4,289
Other Income	2	4	2	10	14	4
Total Operating Revenue	19,813	21,430	1,617	101,877	104,046	2,169
<u>Cost of Food</u>	8,268	10,329	(2,061)	52,364	43,062	9,302
Gross Profit	11,545	11,101	(444)	49,513	60,984	11,471
<u>Labor Costs</u>						
Salaries/Taxes/Retirement	9,632	9,541	91	48,161	48,371	(210)
Medical Insurance	0	0	0	0	-	0
Total Labor Cost	9,632	9,541	91	48,161	48,371	(210)
Other Expenses	1,264	76	1,188	6,236	7,538	(1,302)
Total Expenses	19,164	19,946	(782)	106,761	98,971	7,790
Income (Loss) from Operations	648	1,484	836	(4,884)	5,075	9,959
Board Subsidy	0	0	0	0	-	0
Total Net Income (Loss)	648	1,484	836	(4,884)	5,075	9,959
<u># Meals</u>						
Free	386	364	(22)	1,635	1,606	(29)
Reduced	173	167	(6)	383	356	(27)
Paid	3,812	3,540	(272)	17,407	16,780	(627)
Total Meals	4,372	4,071	(301)	19,425	18,742	(683)
<u># Days</u>						
School Days	15	13	(2)	74	72	(2)

**TOWN OF WOODBRIDGE,
CONNECTICUT**

FEDERAL AND STATE FINANCIAL
AND COMPLIANCE REPORT
Year Ended June 30, 2013

TOWN OF WOODBRIDGE, CONNECTICUT

FEDERAL AND STATE FINANCIAL AND COMPLIANCE REPORT

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**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON
INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133**

INDEPENDENT AUDITOR'S REPORT

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

Report on Compliance for Each Major Federal Program

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 the Town's major federal programs for the year ended June 30, 2013. The Town's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Town's major federal programs based on our audit of the types of compliance requirements referred to above. 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'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 on compliance for each major federal program. However, our audit does not provide a legal determination of the Town's compliance.

Opinion on Each Major Federal Program

In our opinion, the Town complied, in all material respects, with the types of 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, 2013.

Report on Internal Control Over Compliance

Management of the Town is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our

audit of compliance, we considered the Town's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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'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 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. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of 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 material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

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, 2013, and the related notes to the financial statements, which collectively comprise the Town of Woodbridge, Connecticut's basic financial statements. We issued our report thereon dated December 23, 2013, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic 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 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 basic 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 basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with 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 basic financial statements as a whole.



New Haven, Connecticut
December 23, 2013

TOWN OF WOODBRIDGE, CONNECTICUT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2013

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Catalog of Federal Domestic Assistance Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE			
Passed through State Department of Education:			
Child Nutrition Cluster:			
Food Distribution	10.555	N/A	\$ 9,970
National School Lunch Program	10.555	12060-SDE64370-20560	27,820
Total Child Nutrition Cluster			<u>37,790</u>
U.S. DEPARTMENT OF EDUCATION			
Passed through State Department of Education:			
Special Education Cluster:			
Special Education (IDEA, Part B) Sec. 611 11-13	84.027A	12060-SDE64370-20977	72,873
Special Education (IDEA, Part B) Sec. 611 12-14	84.027A	12060-SDE64370-20977	74,584
Special Education (IDEA, Part B) Preschool 11-13	84.173A	12060-SDE64370-20983	1,369
Special Education (IDEA, Part B) Preschool 12-14	84.173A	12060-SDE64370-20983	9,963
Total Special Education Cluster			<u>158,789</u>
Title I - Grants to Local Education Agencies 11-13	84.010A	12060-SDE64370-20679	3,589
Title I - Grants to Local Education Agencies 12-14	84.010A	12060-SDE64370-20679	34,648
			<u>38,237</u>
Title II - Part A - Teacher and Principal Training 11-13	84.367A	12060-SDE64370-20858	13,413
Title II - Part A - Teacher and Principal Training 12-14	84.367A	12060-SDE64370-20858	245
			<u>13,658</u>
Total U.S. Department of Education			<u>197,271</u>
U.S. DEPARTMENT OF PUBLIC SAFETY			
Passed through State Department of Public Safety:			
FEMA Public Assistance	97.036	12060-DPS32985-21891	317,871
Total U.S. Department of Public Safety			<u>317,871</u>
U.S. DEPARTMENT OF TRANSPORTATION			
Passed through the State of Connecticut			
Department of Transportation:			
Highway Planning and Construction Cluster:			
Highway Planning and Construction	20.205	12062-DOT57124-22108	30,700
Total Highway Planning and Construction Cluster			<u>30,700</u>

(Continued)

TOWN OF WOODBRIDGE, CONNECTICUT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, Continued
 For the Year Ended June 30, 2013

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Catalog of Federal Domestic Assistance Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. DEPARTMENT OF TRANSPORTATION, CONTINUED			
Passed through the State of Connecticut			
Department of Transportation, Continued:			
Traffic Safety Information Systems Improvement	20.607	12062-DOT57513-22094	<u>11,484</u>
Federal Highway Safety Grants - Alcohol Open Container Requirements	20.607	12062-DOT57533-22091	<u>2,547</u>
Total U.S. Department of Transportation			<u><u>44,731</u></u>
DEPARTMENT OF ECONOMIC AND COMMUNITY DEVELOPMENT			
Passed Through the State of Connecticut			
Department of Economic and Community Development			
Small Cities	14.228	12060-ECD46400-20730	<u>39,200</u>
Total Economic and Community Development			<u><u>39,200</u></u>
DEPARTMENT OF JUSTICE			
Passed Through the State of Connecticut			
Office of Policy and Management:			
ARRA - Energy Efficiency and Conservation Block Grant	81.128	12060-OPM20810-29009	<u>37,416</u>
Total Office of Policy and Management			<u><u>37,416</u></u>
Total expenditures of federal awards			<u><u>\$ 674,279</u></u>

See Notes to Schedule

TOWN OF WOODBRIDGE, CONNECTICUT

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Year Ended June 30, 2013

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 accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of the Town of Woodbridge, Connecticut (the "Town") under programs of the federal government for the year ended June 30, 2013. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the schedule presents only a selected portion of the operations of the Town, it is not intended to and does not present the financial position, changes in net position of the Town.

Note 2. Summary of Significant Accounting Principles

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 for grants which are accounted for in the governmental. 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 3. Contributions

U.S.D.A. Contributions

The United States Department of Agriculture makes available commodities for donations to schools. The amount of \$9,970 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, 2013

I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: unmodified

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: unmodified

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, 2013**

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 FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

INDEPENDENT AUDITOR'S REPORT

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

We have audited, in accordance with the 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, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Woodbridge, Connecticut (the "Town") as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements, and have issued our report thereon dated December 23, 2013.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

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 a 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. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town's financial statements are free from 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*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

McGladrey LLP

New Haven, Connecticut
December 23, 2013

REPORT ON COMPLIANCE FOR EACH MAJOR STATE PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE REQUIRED BY THE STATE SINGLE AUDIT ACT

INDEPENDENT AUDITOR'S REPORT

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

Report on Compliance for Each Major State Program

We have audited the Town of Woodbridge, Connecticut's (the "Town") compliance with the types of compliance requirements described in the Office of Policy and Management's *Compliance Supplement* that could have a direct and material effect on each of the Town's major state programs for the year ended June 30, 2013. The Town's major state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Town's major state programs based on our audit of the types of compliance requirements referred to above. 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'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 on compliance for each major state program. However, our audit does not provide a legal determination of the Town's compliance.

Opinion on Each Major State Program

In our opinion, the Town complied, in all material respects, with the types of compliance 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, 2013.

Report on Internal Control Over Compliance

Management of the Town is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our

audit of compliance, we considered the Town's internal control over compliance with the types of requirements that could have a direct and material effect on each major state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major state program 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'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. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of 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 material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the State Single Audit Act. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of State Financial Assistance Required by the State Single Audit Act

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, 2013, and the related notes to the financial statements, which collectively comprise the Town of Woodbridge, Connecticut's basic financial statements. We issued our report thereon dated December 23, 2013, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic 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 basic 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 basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of state financial assistance is fairly stated in all material respects in relation to the basic financial statements as a whole.



New Haven, Connecticut
December 23, 2013

TOWN OF WOODBRIDGE, CONNECTICUT

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
For the Year Ended June 30, 2013

State Grantor Pass-Through Grantor Program Title	State Grant Program CORE-CT Number	Expenditures
DEPARTMENT OF EDUCATION		
Child Nutrition Program	11000-SDE64000-16211	\$ 2,318
Healthy Foods Initiative	11000-SDE64000-16212	5,035
Nonpublic Health Service	11000-SDE64000-17034	2,911
Youth Service Bureaus	11000-SDE64000-17052	14,000
Open Choice	11000-SDE64000-17053	12,605
Primary Mental Health	11000-SDE64000-12198	22,087
Magnet School Transportation	11000-SDE64000-17057	2,600
Youth Service Bureau-Enhancement	11000-SDE64000-16201	4,888
Total Department of Education		<u>66,444</u>
OFFICE OF POLICY AND MANAGEMENT		
Property Tax Relief for Elderly and Totally Disabled Homeowners	11000-OPM20600-17018	42,892
Property Tax Relief for Veterans	11000-OPM20600-17024	6,008
Property Tax Reimbursement - Disability Exemption	11000-OPM20600-17011	844
Payment in Lieu of Taxes (PILOT) on State Owned Property	11000-OPM15910-17004	16,929
Private Tax-Exempt Property	11000-OPM15910-17006	103
Total Office of Policy and Management		<u>66,776</u>
CONNECTICUT STATE LIBRARY		
State Grants to Public Libraries	11000-CSL66051-17003	1,209
Connecticard Payments	11000-CSL66051-17010	18,760
Historic Documents Preservation Grants	12060-CSL66094-35150	4,000
Total Connecticut State Library		<u>23,969</u>
DEPARTMENT OF TRANSPORTATION		
Town Aid Road Grants Transportation Fund	12001-DOT57131-17036	<u>120,690</u>
DEPARTMENT OF PUBLIC SAFETY		
Enhanced 911 Fund	12060-DPS32740-35190	899
State Asset Forfeiture Revolving Fund	12060-DPS32155-35142	1,932
Total Department of Public Safety		<u>2,831</u>

(Continued)

TOWN OF WOODBRIDGE, CONNECTICUT

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE, Continued
 For the Year Ended June 30, 2013

State Grantor Pass-Through Grantor Program Title	State Grant Program CORE-CT Number	Expenditures
JUDICIAL BRANCH		
Fines	34001-JUD95162-40001	\$ 5,166
Total State Financial Assistance Before Exempt Programs		<u>285,876</u>
EXEMPT PROGRAMS		
OFFICE OF POLICY AND MANAGEMENT		
Mashantucket Pequot/Mohegan Fund	12009-OPM15910-17005	11,565
Municipal Video Competition	12060-OPM20600-35362	39,488
Municipal Revenue Sharing	12060-OPM20600-35458	83,822
Total Office of Policy and Management		<u>134,875</u>
DEPARTMENT OF EDUCATION		
Education Cost-Sharing	11000-SDE64370-17041	722,492
Commitments on School Construction - Interest	13009-SDE64370-40896	11,332
Transportation of School Children - Public	11000-SDE64370-17027	1,825
Special Education - Excess Cost	11000-SDE64370-17047	45,224
School Construction Projects - Principal	13010-SDE64370-40901	76,294
Transportation of School Children - Nonpublic	11000-SDE64370-17049	276
Total Department of Education		<u>857,443</u>
Total Exempt Programs		<u>992,318</u>
Total State Financial Assistance		<u>\$ 1,278,194</u>

See Note to Schedule

TOWN OF WOODBRIDGE, CONNECTICUT

NOTE TO SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE For the Year Ended June 30, 2013

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, 2013. 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, 2013**

I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: unmodified.

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: unmodified.

- 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
Department of Transportation:		
Town Aid Road Grants Transportation Fund	12001-DOT57131-17036	\$ 120,690
Office of Policy and Management:		
Property Tax Relief for Elderly and Totally Disabled Homeowners	11000-OPM20600-17018	42,892
• 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.

**TOWN OF WOODBRIDGE, CONNECTICUT
SUMMARY OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2013**

There were no findings in the prior year.