

**NEW MILFORD BOARD OF EDUCATION**  
**New Milford Public Schools**  
**50 East Street**  
**New Milford, Connecticut 06776**

**OPERATIONS SUB-COMMITTEE**  
**MEETING NOTICE**

<b>DATE:</b>	<b>March 4, 2014</b>
<b>TIME:</b>	<b>7:30 P.M.</b>
<b>PLACE:</b>	<b>Lillis Administration Building – Room 2</b>

**AGENDA**

**New Milford Public Schools Mission Statement**

The mission of the New Milford Public Schools, a collaborative partnership of students, educators, family, and community, is to prepare each and every student to compete and excel in an ever-changing world, embrace challenges with vigor, respect and appreciate the worth of every human being, and contribute to society by providing effective instruction and dynamic curriculum, offering a wide range of valuable experiences, and inspiring students to pursue their dreams and aspirations.

**1. Call to Order**

**2. Public Comment**

The Board welcomes Public Participation and asks that speakers please limit their comments to three minutes. Speakers may offer objective comments of items on this agenda. The Board will not permit any expression of personal complaints or defamatory comments about Board of Education personnel and students, nor against any person connected with the New Milford Public School System.

**3. Discussion and Possible Action**

**A. Exhibit A: Personnel – Certified, Non-Certified Appointments, Resignations and Leaves of Absence**

**B. Mail Server**

**C. Monthly Reports**

1. Purchase Resolution D-663
2. Budget Position dated 2/28/14
3. Request for Budget Transfers

**D. Gifts & Donations**

1. PTO – Exhibit B

**E. Five Year Technology Capital Plan Update**

**F. System for Educator Evaluation and Development (SEED) – Update from Professional Growth and Development Committee**

**4. Item of Information**

**A. Town of New Milford Audit Report dated June 30, 2013**

**5. Adjourn**

**Sub-Committee Members:** Wendy Faulenbach, Chairperson  
David R. Shaffer  
John W. Spatola  
Theresa Volinski

**Alternates:** Dave Littlefield  
Robert Coppola

RECEIVED  
TOWN CLERK

2014 FEB 28 P 2:15

NEW MILFORD, CT

NEW MILFORD PUBLIC SCHOOLS

**EXHIBIT A**

Regular Meeting of the Board of Education  
Sarah Noble Intermediate School  
New Milford, Connecticut  
March 11, 2014  
Released as of March 4, 2014

ACTION ITEMS

A. Personnel

**1. CERTIFIED STAFF**

**a. RESIGNATIONS**

**1. None currently**

**2. CERTIFIED STAFF**

**b. APPOINTMENTS**

**1. None currently**

**3. NON-CERTIFIED STAFF**

**a. RESIGNATIONS**

- 1. Mr. David Hawkins**, Custodian, Northville Elementary School  
Move that the Board of Education accept the resignation, due to retirement, of **Mr. David Hawkins** as a Custodian at Northville Elementary School effective April 11, 2014.

Retirement

- 2. Mrs. Barbara Weber**, Business Office Assistant, Central Office  
Move that the Board of Education accept the resignation of **Mrs. Barbara Weber** as Business Office Assistant at Central Office effective July 1, 2014.

Moving out of state

**4. NON-CERTIFIED STAFF**

**b. APPOINTMENTS**

- 1. Ms. Thelxi Gladstone**, Part-time (.50) Paraeducator, Northville Elementary School  
Move that the Board of Education appoint **Ms. Thelxi Gladstone** as a part-time (.50) Paraeducator at Northville Elementary School effective March 12, 2014.

\$13.04 per hour - Hire Rate  
\$13.38 per hour – Job Rate  
(after completion of probationary period)

Replacing: S. Berry

- 2. Mr. Cody Norlander**, Paraeducator, New Milford High School  
Move that the Board of Education appoint **Mr. Cody Norlander** as Paraeducator at New Milford High School effective March 12, 2014.

\$13.04 per hour - Hire Rate  
\$13.38 per hour – Job Rate  
(after completion of probationary period)

Replacing: C. Smeriglio

- 3. Ms. Alexa Reed**, Van Rider, Central Office  
Move that the Board of Education appoint **Ms. Alexa Reed** as a Van Rider for Special Education at Central Office effective March 12, 2014.

\$14.00 per hour,  
3 hours per day

**5. SUBSTITUTES/INTERNS**

**a. APPOINTMENTS**

1. **\*\*Ms. Julia Cardiello**, Substitute Teacher  
Move that the Board of Education appoint **Ms. Julia Cardiello** as a Substitute Teacher effective March 12, 2014.
2. **Mrs. Tannia Cavajani-Johnson**, Substitute Teacher  
Move that the Board of Education appoint **Mrs. Tannia Cavajani-Johnson** as a Substitute Teacher effective March 12, 2014.
3. **Mr. David Cullmer**, Substitute Teacher  
Move that the Board of Education appoint **Mr. David Cullmer** as a Substitute Teacher effective March 12, 2014.
4. **Mr. Kristopher Quintiliani**, Substitute Teacher  
Move that the Board of Education appoint **Mr. Kristopher Quintiliani** as a Substitute Teacher effective March 12, 2014.
5. **Ms. Amy Robinson**, Substitute Teacher  
Move that the Board of Education appoint **Ms. Amy Robinson** as a Substitute Teacher effective March 12, 2014.
6. **Ms. Ashley Seymour**, Intern, Hill and Plain School  
Move that the Board of Education appoint **Ms. Ashley Seymour** as an Intern at Hill and Plain School effective March 12, 2014.
7. **Mrs. Nicole Szigeti**, Substitute Teacher  
Move that the Board of Education appoint **Mrs. Nicole Szigeti** as a Substitute Teacher effective March 12, 2014.

*Education History:*

BA: Manhattanville College  
Major: Psychology  
MS: CUNY, Queens College  
Major: School Psychology

*Education History:*

BA: Manhattanville College  
Major: Spanish/Literature

*Education History:*

BA: Mercyhurst University  
Major: Math & Philosophy

*Education History:*

BS: UConn  
Major: Human Development & Family Studies  
MSW: Fordham University  
Major: Social Work

*Education History:*

BS: WCSU  
Major: English

*Education History:*

BS: SCSU  
Major: Liberal Studies

*Education History:*

BA: University of Iowa  
Major: Elementary Education

**6. ADULT EDUCATION STAFF**

**a. RESIGNATIONS**

1. **None currently**

**7. ADULT EDUCATION STAFF**

**b. APPOINTMENTS**

1. **None currently**

**8. BAND STAFF**

**a. RESIGNATIONS**

**1. None currently**

**9. BAND STAFF**

**b. APPOINTMENTS**

**1. None currently**

**10. COACHING STAFF**

**a. RESIGNATIONS**

- 1. Mr. Eric Wiercinski**, Boys' JV Lacrosse Coach, New Milford High School  
Move that the Board of Education accept the resignation of **Mr. Eric Wiercinski** as Boys' JV Lacrosse Coach at New Milford High School effective February 19, 2014.

Moving out of state

**11. COACHING STAFF**

**b. APPOINTMENTS**

- 1. Mr. Chris Bacich**, Assistant Boys' Track and Field Coach, New Milford High School  
Move that the Board of Education appoint **Mr. Chris Bacich** as Assistant Boys' Track and Field Coach at New Milford High School effective March 12, 2014.
- 2. Mr. Larry Badaracco**, Boys' Varsity Tennis Coach, New Milford High School  
Move that the Board of Education appoint **Mr. Larry Badaracco** as Boys' Varsity Tennis Coach at New Milford High School effective March 12, 2014.
- 3. Ms. Deidre Burke**, Girls' Varsity Tennis Coach, New Milford High School  
Move that the Board of Education appoint **Ms. Deidre Burke** as Girls' Varsity Tennis Coach at New Milford High School effective March 12, 2014.
- 4. Mr. Chris Dzurka**, Boys' Freshman Baseball Coach, New Milford High School  
Move that the Board of Education appoint **Mr. Chris Dzurka** as Boys' Freshman Baseball Coach at New Milford High School effective March 12, 2014.

2013-2014 stipend: \$3028

2013-2014 stipend: \$3015

2013-2014 stipend: \$3015

2013-2014 stipend: \$2361

<p>5. <b>Mr. Terry Flynn</b>, Volunteer Boys' Freshman Baseball Coach, New Milford High School <u><b>Move</b></u> that the Board of Education appoint <b>Mr. Terry Flynn</b> as Volunteer Boys' Freshman Baseball Coach at New Milford High School effective March 12, 2014.</p>	Volunteer
<p>6. <b>Mr. Mark Grant</b>, Boys' JV Baseball Coach, New Milford High School <u><b>Move</b></u> that the Board of Education appoint <b>Mr. Mark Grant</b> as Boys' JV Baseball Coach at New Milford High School effective March 12, 2014.</p>	2013-2014 stipend: \$3068
<p>7. <b>Ms. Eileen Holden</b>, Girls' Varsity Softball Coach, New Milford High School <u><b>Move</b></u> that the Board of Education appoint <b>Ms. Eileen Holden</b> as Girls' Varsity Softball Coach at New Milford High School effective March 12, 2014.</p>	2013-2014 stipend: \$4718
<p>8. <b>Ms. Dawn Hough</b>, Volunteer Girls' and Boys' Track and Field Coach, New Milford High School <u><b>Move</b></u> that the Board of Education appoint <b>Ms. Dawn Hough</b> as Volunteer Girls' and Boys' Track and Field Coach at New Milford High School effective March 12, 2014.</p>	Volunteer
<p>9. <b>Mr. Andrew Kisling</b>, Volunteer Boys' Varsity Baseball Coach, New Milford High School <u><b>Move</b></u> that the Board of Education appoint <b>Mr. Andrew Kisling</b> as Volunteer Boys' Varsity Baseball Coach at New Milford High School effective March 12, 2014.</p>	Volunteer
<p>10. <b>Ms. Nicole Madorran</b>, Girls' JV Lacrosse Coach, New Milford High School <u><b>Move</b></u> that the Board of Education appoint <b>Ms. Nicole Madorran</b> as Girls' JV Lacrosse Coach at New Milford High School effective March 12, 2014.</p>	2013-2014 stipend: \$3008
<p>11. <b>Mr. Peter Martinez</b>, Volunteer Boys' JV Baseball Coach, New Milford High School <u><b>Move</b></u> that the Board of Education appoint <b>Mr. Peter Martinez</b> as Volunteer Boys' JV Baseball Coach at New Milford High School effective March 12, 2014.</p>	Volunteer

- |   |                           |
|---|---------------------------|
| <p><b>12. Mr. Mark Matrigali</b>, Assistant Girls' Track and Field Coach, New Milford High School<br/><u><b>Move</b></u> that the Board of Education appoint <b>Mr. Mark Matrigali</b> as Assistant Girls' Track and Field Coach at New Milford High School effective March 12, 2014.</p>                   | 2013-2014 stipend: \$3028 |
| <p><b>13. Mr. Gary Millar</b>, Girls' Freshman Softball Coach, New Milford High School<br/><u><b>Move</b></u> that the Board of Education appoint <b>Mr. Gary Millar</b> as Girls' Freshman Softball Coach at New Milford High School effective March 12, 2014, pending coaching permit.</p>                | 2013-2014 stipend: \$2361 |
| <p><b>14. Mr. James Mullin</b>, Boys' Varsity Golf Coach, New Milford High School<br/><u><b>Move</b></u> that the Board of Education appoint <b>Mr. James Mullin</b> as Boys' Varsity Golf Coach at New Milford High School effective March 12, 2014.</p>   | 2013-2014 stipend: \$2999 |
| <p><b>15. Mr. John Murphy</b>, Girls' Varsity Lacrosse Coach, New Milford High School<br/><u><b>Move</b></u> that the Board of Education appoint <b>Mr. John Murphy</b> as Girls' Varsity Lacrosse Coach at New Milford High School effective March 12, 2014.</p>   | 2013-2014 stipend: \$4626 |
| <p><b>16. Mr. Sean Murray</b>, Boys' JV Lacrosse Coach, New Milford High School<br/><u><b>Move</b></u> that the Board of Education appoint <b>Mr. Sean Murray</b> as Boys' JV Lacrosse Coach at New Milford High School effective March 12, 2014.</p>   | 2013-2014 stipend: \$3008 |
| <p><b>17. Mr. Tony Nocera</b>, Volunteer Girls' Varsity Softball Coach, New Milford High School<br/><u><b>Move</b></u> that the Board of Education appoint <b>Mr. Tony Nocera</b> as Volunteer Girls' Varsity Softball Coach at New Milford High School effective March 12, 2014.</p>                       | Volunteer                 |
| <p><b>18. Mr. Ryan Rebstock</b>, Assistant Girls' and Boys' Track and Field Coach, New Milford High School<br/><u><b>Move</b></u> that the Board of Education appoint <b>Mr. Ryan Rebstock</b> as Assistant Girls' and Boys' Track and Field Coach at New Milford High School effective March 12, 2014.</p> | 2013-2014 stipend: \$1804 |

<p><b>19. Mrs. Dawn Shiffman</b>, Volunteer Girls' and Boys' Track and Field Coach, New Milford High School <u><b>Move</b></u> that the Board of Education appoint <b>Mrs. Dawn Shiffman</b> as Volunteer Girls' and Boys' Track and Field Coach at New Milford High School effective March 12, 2014.</p>	Volunteer
<p><b>20. Ms. Jenn Stango</b>, Girls' JV Softball Coach, New Milford High School <u><b>Move</b></u> that the Board of Education appoint <b>Ms. Jenn Stango</b> as Girls' JV Softball Coach at New Milford High School effective March 12, 2014.</p>	2013-2014 stipend: \$3068
<p><b>21. Mr. Joseph Tarantello</b>, Girls' Varsity Track and Field Coach, New Milford High School <u><b>Move</b></u> that the Board of Education appoint <b>Mr. Joseph Tarantello</b> as Girls' Varsity Track and Field Coach at New Milford High School effective March 12, 2014.</p>	2013-2014 stipend: \$4660
<p><b>22. Mr. John Wrenn</b>, Boys' Varsity Baseball Coach, New Milford High School <u><b>Move</b></u> that the Board of Education appoint <b>Mr. John Wrenn</b> as Boys' Varsity Baseball Coach at New Milford High School effective March 12, 2014.</p>	2013-2014 stipend: \$4719
<p><b>12. LEAVES OF ABSENCE</b></p> <p><b>1. Mrs. Margaret McLoughlin</b>, Secretary, Sarah Noble Intermediate School <u><b>Move</b></u> that the Board of Education approve a personal leave of absence for <b>Mrs. Margaret McLoughlin</b> from March 10, 2014 to a date to be determined.</p>	Unpaid Leave: 3/10/14 to date to be determined

# Memorandum

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**To:** Dr. JeanAnn Paddyfote, Superintendent of Schools  
**CC:** Joshua Smith, Assistant Superintendent of Schools  
**From:** Roberta Pratt, Director of Technology  
**Date:** 2/28/2014  
**Re:** Mail Server and District Email

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## Current Situation:

In June of 2013 the district mail server suffered a major failure during a storm. While it was brought back operational at that time, the server has become increasingly unstable over the past several months, experiencing a substantial decrease in reliability and significant down time. The system has been maintained only through constant attention by the network administrator and outside support. However, even with this attention, the system is still degrading in performance. I feel that the system has reached end of life (built in 2004) and the resources necessary to keep it functional have exceeded the value of the system and request the ability to reprioritize funds to invest in a new system.

## Cost: \$20,000 (estimated) Breakdown:

Construction, installation and configuration of a new mail server

Includes all licensing, migration and services of the current mail system

Includes troubleshooting and support during the initial operation

## Fund Reallocation:

\$20,000 was originally budgeted this year to replace and upgrade a network backup system. While the backup system is aging, it is still operational. The mail system is failing on a regular basis and cannot be delayed without creating further risks to communication.

The backup server upgrade will be postponed until the 2014-15 fiscal year.

## Rationale for Vendor Choice:

The vendor is currently working under a support contract.

The vendor has a general understanding of the Servers and Network infrastructure.

Response time will be quicker due to the fact that we are currently experiencing outages; we do not have the time to bring a new vendor up to speed on our current infrastructure.



NEW MILFORD PUBLIC SCHOOLS  
PURCHASE RESOLUTION D-663  
BOE MEETING DATE: 3/11/14

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WHEREAS, the equipment, supplies and/or services for which the following Purchase Orders have been issued and deemed necessary by the Superintendent of Schools, and the cost, thereof, are within the budget appropriations approved by the voters of the Town, NOW, BE IT RESOLVED, that the said purchase orders and all disbursements in connection, thereof, are hereby approved.

<u>PO #</u>	<u>VENDOR/DESCRIPTION</u>	<u>AMOUNT</u>	<u>ACCOUNT #</u>
54826	University of New Haven – Tuition for 2 Interns for 2013-2014 1-Full Year 1-Half Year	\$18,400.00	10-112-1129
54835	Panorama Education – School Survey	\$5,009.08	10-324-2211
54836	Foundation School – Tuition for School Year 13-14	\$28,552.00	12-563-6130
54848	Omni Data – E-mail Project Server Migration	\$20,000.00	10-733-1119

FUND 001 000 GENERAL FUND

Obj.	Description	Approved	Adjusted	Expended	Encumbered	Balance	Pct. Used
111	SALARY-CERTIFIED	27,613,891.00	27,374,035.00	15,865,932.99	10,943,723.85	564,378.16	97.9 %
112	SALARY-NON-CERTIFIED	8,312,498.00	8,487,634.00	5,075,980.24	1,766,167.41	1,645,486.35	80.6 %
200	EMPLOYEE BENEFITS	9,935,569.00	9,935,569.00	6,881,557.15	214,567.31	2,839,444.54	71.4 %
321	INSTRUCTIONAL PROGRAMS	41,451.00	41,451.00	12,986.40	11,200.00	17,264.60	58.3 %
322	PROGRAM IMPROVEMENT	122,301.00	122,301.00	20,845.97	.00	101,455.03	17.0 %
323	PUPIL SERV. (COUNSEL, GUID)	640,583.00	640,583.00	297,026.83	273,402.47	70,153.70	89.0 %
324	STAFF SERVICES (TRAINING)	131,725.00	131,725.00	16,564.65	6,662.12	108,498.23	17.6 %
331	AUDIT SERVICES	25,000.00	25,000.00	25,000.00	.00	.00	100.0 %
332	LEGAL SERVICES	181,004.00	242,099.00	193,654.51	.00	48,444.49	80.0 %
333	MEDICAL SERVICES	27,695.00	27,695.00	18,000.00	8,500.00	1,195.00	95.7 %
336	INSURANCE SERVICES	2,484.00	2,484.00	1,339.75	660.25	484.00	80.5 %
339	PURCH. SERVICES-OTHER	1,825,803.00	1,774,235.00	1,025,826.93	636,019.32	112,388.75	93.7 %
411	WATER	76,944.00	76,944.00	38,734.38	38,209.62	.00	100.0 %
412	SEWAGE	30,346.00	22,909.00	22,656.00	.00	253.00	98.9 %
413	FIRE DISTRICT	1,295.00	1,449.00	1,448.19	.00	.81	99.9 %
421	GARBAGE AND REFUSE	79,482.00	79,482.00	47,339.20	32,142.80	.00	100.0 %
431	INSTRUCT EQUIPMENT REPAIR	14,400.00	13,300.00	3,136.14	884.58	9,279.28	30.2 %
432	NON-INSTRUCT EQUIPMENT REPAIR	76,769.00	76,285.00	49,003.47	11,875.43	15,406.10	79.8 %
433	BUILD & GROUNDS-REPAIR	335,793.00	335,343.00	259,078.42	58,813.10	17,451.48	94.8 %
442	NON-INSTRUCT EQUIPMENT-RENT	261,283.00	261,283.00	130,374.49	52,923.68	77,984.83	70.2 %
511	PUPIL TRANSPORTATION-CONTRACT	4,455,264.00	4,455,264.00	2,823,777.55	1,721,032.76	89,546.31-	102.0 %
513	PUPIL TRANSPORTATION-OTHER	1,500.00	1,500.00	.00	.00	1,500.00	.0 %
515	FIELD TRIPS	112,425.00	112,425.00	80,597.24	20,833.07	10,994.69	90.2 %
521	PROPERTY/LIABILITY INS	343,727.00	343,727.00	343,727.00	.00	.00	100.0 %
523	MEDICAL INSURANCE-SPORTS PROGRAM	21,000.00	21,000.00	14,200.00	.00	6,800.00	67.6 %
530	COMMUNICATIONS	660.00	660.00	419.86	240.14	.00	100.0 %
531	TELEPHONES	81,370.00	81,370.00	54,786.98	26,585.52	2.50-	100.0 %
532	POSTAGE	35,998.00	35,998.00	17,157.97	18,570.12	269.91	99.3 %
540	ADVERTISING EXPENSE	1,525.00	1,525.00	1,024.25	581.75	81.00-	105.3 %
550	PRINTING EXPENSE	61,668.00	58,792.00	21,590.84	7,321.53	29,879.63	49.2 %
560	TUITION EXPENSE	5,000.00	5,000.00	.00	.00	5,000.00	.0 %
561	TUITION-CONN LEA	596,276.00	648,276.00	532,622.26	140,922.81	25,269.07-	103.9 %
563	TUITION-PRIVATE FACILITY	1,894,174.00	1,894,174.00	985,071.96	878,852.50	30,249.54	98.4 %
580	TRAVEL EXPENSES	38,660.00	39,060.00	16,338.82	7,799.24	14,921.94	61.8 %
611	INSTRUCTIONAL SUPPLIES	453,314.00	438,232.00	280,950.80	37,969.76	119,311.44	72.8 %
612	NON-INSTRUCTIONAL SUPPLIES	202,626.00	200,880.00	138,118.64	7,618.19	55,143.17	72.5 %
613	MAINTENANCE SUPPLIES	202,525.00	209,962.00	195,068.33	17,731.27	2,837.60-	101.4 %
614	MAINTENANCE COMPONENTS	32,416.00	32,416.00	20,980.34	5,094.31	6,341.35	80.4 %
615	SUPPLIES/NON-FOOD	3,318.00	3,318.00	.00	.00	3,318.00	.0 %
619	GROUNDKEEPING SUPPLIES	4,543.00	4,543.00	2,853.66	1,936.53	247.19-	105.4 %
622	ELECTRICITY	879,467.00	879,467.00	522,737.08	356,729.92	.00	100.0 %
623	BOTTLED GAS	1,715.00	1,715.00	1,612.46	102.54	.00	100.0 %
624	OIL	350,969.00	350,969.00	188,592.84	162,376.16	.00	100.0 %
625	NATURAL GAS	265,044.00	265,044.00	143,628.75	121,415.25	.00	100.0 %
626	GASOLINE	39,935.00	39,935.00	20,000.32	15,999.68	3,935.00	90.1 %

GL2041R 2/28/2014  
10:15:47  
FUND 001 000 GENERAL FUND

New Milford Board of Education  
APPROPRIATIONS BY OBJECT REPORT AS OF 2/28/2014

Page 2  
USER - BARBARA

Obj.	Description	Approved	Adjusted	Expended	Encumbered	Balance	Pct. Used
732	INSTRUCTIONAL EQUIPMENT-REPLACEMEN	15,029.00	17,901.00	14,634.04	.00	3,266.96	81.7 %
733	NON-INSTRUCTIONAL EQUIPMENT-NEW	321,028.00	319,075.00	144,709.41	68,294.83	106,070.76	66.8 %
734	NON-INSTRUCTION EQUIPMENT-REPLACEM	185,891.00	164,482.00	114,665.39	8,410.42-	58,227.03	64.6 %
810	DUES & FEES	73,693.00	74,788.00	57,254.26	2,558.00	14,975.74	80.0 %
900	FEE REVENUE	212,228.00-	212,228.00-	145,459.68-	.00	66,768.32-	.0 %
910	TUITION REVENUE	117,800.00-	117,800.00-	41,642.55-	.00	76,157.45-	.0 %
920	GRANT REVENUE STATE	877,032.00-	877,032.00-	905,139.00-	.00	28,107.00	.0 %
926	GRANT REVENUE PRIVATE/OTHER	.00	.00	1,500.00-	.00	1,500.00	.0 %
960	MEDICAID REIMBURSEMENT	25,000.00-	25,000.00-	66,130.16-	.00	41,130.16	.0 %
965	VENDOR REBATE REVENUE	37,450.00-	37,450.00-	25,439.72-	.00	12,010.28-	.0 %
998	TRANSFER IN	.00	.00	19,956.54-	.00	19,956.54	.0 %
** FINAL TOTAL **		59,634,148.00		35,911,923.01		6,005,071.33	
			59,634,148.00		17,717,153.66		89.9 %
"FINAL TOTAL"		57,557,533.00		34,081,735.49		4,960,232.09	
2/28/2013			57,557,533.00		18,515,565.42		91.4%
Variance		2,076,615.00	2,076,615.00	1,830,187.52	798,411.76	1,044,839.24	1.5%

FUND 001 000

Prog	Description	Approved	Adjusted	Expended	Encumbered	Balance	Pct. Used
1101	KINDERGARTEN	915,611.00	967,346.00	537,112.62	413,051.15	17,182.23	98.2 %
1102	NON DEPT INSTRUCTION	6,454,243.00	6,502,715.00	3,602,695.64	2,719,229.06	180,790.30	97.2 %
1103	BUSINESS EDUCATION	322,059.00	322,542.00	194,404.80	130,055.04	1,917.84-	100.6 %
1104	ENGLISH/LANGUAGE ARTS	1,858,510.00	1,767,768.00	1,079,749.11	674,423.65	13,595.24	99.2 %
1105	WORLD LANGUAGE	967,015.00	979,770.00	563,146.29	376,996.68	39,627.03	96.0 %
1106	HOME ECONOMICS	99,483.00	88,871.00	57,653.45	30,165.94	1,051.61	98.8 %
1107	INDUSTRIAL ARTS	222,568.00	241,883.00	136,495.32	89,725.35	15,662.33	93.5 %
1108	MATHEMATICS	1,599,581.00	1,628,697.00	968,071.74	631,230.34	29,394.92	98.2 %
1109	MUSIC	877,338.00	878,750.00	519,931.72	352,327.00	6,491.28	99.3 %
1110	PHYSICAL EDUCATION	959,160.00	943,724.00	541,521.08	399,906.88	2,296.04	99.8 %
1111	SCIENCE	1,624,025.00	1,639,727.00	938,066.03	685,964.88	15,696.09	99.0 %
1112	SOCIAL STUDIES	1,419,933.00	1,418,898.00	862,738.84	550,206.88	5,952.28	99.6 %
1113	PATIENT CARE TECHNOLOGY	18,044.00	18,865.00	9,164.26	7,200.54	2,500.20	86.7 %
1116	HEALTH AND SAFETY	318,588.00	315,235.00	174,774.29	110,673.04	29,787.67	90.6 %
1118	CAREER EDUCATION	27,848.00	18,010.00	11,662.06	5,883.40	464.54	97.4 %
1119	COMPUTER EDUCATION	440,601.00	441,542.00	260,433.88	148,642.73	32,465.39	92.6 %
1121	REMEDIAL READING	894,528.00	817,308.00	499,776.90	308,834.77	8,696.33	98.9 %
1123	ENGLISH LANGUAGE LEARNERS	155,127.00	155,127.00	87,023.07	64,327.32	3,776.61	97.6 %
1124	DISTRIBUTIVE EDUCATION	58,510.00	58,510.00	32,765.60	25,744.40	.00	100.0 %
1127	ART	769,437.00	770,638.00	450,657.17	315,453.87	4,526.96	99.4 %
1128	GENERAL INSTRUCT SUPPLIES	380,390.00	370,727.00	214,146.26	56,007.56	100,573.18	72.9 %
1129	SUBSTITUTE TEACHERS	399,722.00	561,823.00	272,688.68	9,200.00	279,934.32	50.2 %
1130	INSTRUCTIONAL TESTING	117,473.00	120,593.00	82,519.15	33,955.09	4,118.76	96.6 %
1131	NON DEPT INSTRUCT GR 6-12	76,669.00	91,669.00	49,698.54	6,910.80	35,059.66	61.8 %
1210	GIFTED TALENTED/ENRICHMNT	114,670.00	114,670.00	57,500.36	48,908.88	8,260.76	92.8 %
1211	EXCEL-EXPER. CTR EARLY LEARN	433,944.00	430,944.00	276,680.33	144,676.58	9,587.09	97.8 %
1212	SPECIAL ED-NON CATEGORICL	5,109,045.00	4,950,388.00	2,775,411.05	2,164,208.37	10,768.58	99.8 %
1215	TRANSITION 18-21 PROGRAM (LHTC)	143,910.00	143,040.00	119,124.96	55,282.87	31,367.83-	121.9 %
1270	TUTORIAL	182,654.00	182,654.00	68,840.03	.00	113,813.97	37.7 %
1271	HOMEBOUND INSTRUCTION	82,559.00	82,559.00	17,744.21	.00	64,814.79	21.5 %
1290	OTHER SPECIAL EDUCATION	295,661.00	296,494.00	194,690.77	100,686.25	1,116.98	99.6 %
1291	SPEC ED PARA SUBSTITUTES	124,775.00	124,775.00	53,880.31	.00	70,894.69	43.2 %
1310	ADULT ED-BASIC PROGRAM	77,768.00	84,768.00	43,375.71	13,395.01	27,997.28	67.0 %
1311	ADULT ED-HIGH SCHL EQUIV	3,672.00	3,672.00	1,772.76	.00	1,899.24	48.3 %
1410	SUMMER SCHOOL-REMEDIAL	.00	.00	.00	.00	.00	.0 %
2113	SOCIAL WORK SERVICES	262,576.00	263,381.00	152,472.39	81,452.98	29,455.63	88.8 %
2120	GUIDANCE SERVICES	984,824.00	964,533.00	565,376.17	386,783.92	12,372.91	98.7 %
2130	HEALTH SERVICES	1,053,341.00	1,048,757.00	514,737.11	422,567.05	111,452.84	89.4 %
2140	PSYCHOLOGICAL SERVICES	434,741.00	432,059.00	246,966.38	174,051.54	11,041.08	97.4 %
2150	SPEECH AND HEARING	675,042.00	674,374.00	390,235.65	266,207.88	17,930.47	97.3 %
2211	STAFF DEVELOPMENT & TRAIN	108,235.00	108,235.00	32,016.75	12,433.12	63,785.13	41.1 %
2212	CURRICULUM DEVELOPMENT	202,951.00	206,071.00	76,264.36	34,590.98	95,215.66	53.8 %
2222	LIBRARY SERVICES	639,126.00	637,152.00	367,622.40	250,585.47	18,944.13	97.0 %
2223	AUDIO-VISUAL SERVICES	16,488.00	16,488.00	1,669.08	1,358.91	13,460.01	18.4 %
2224	EDUCATIONAL TELEVISION	1,200.00	1,200.00	.00	1,025.85	174.15	85.5 %

GL2042R 2/28/2014  
10:14:56  
FUND 001 000 GENERAL FUND

New Milford Board of Education  
SECONDARY REPORT BY PROGRAM AS OF 2/28/2014

Page 2  
USER - BARBARA

Prog	Description	Approved	Adjusted	Expended	Encumbered	Balance	Pct. Used
2630	BUILDING USE ADMINISTRATION	35,035.00-	35,035.00-	25,575.50-	750.00	10,209.50-	70.9 %
2660	SECURITY	146,806.00	146,806.00	62,959.17	99,505.63	15,658.80-	110.7 %
2710	TRANSPORTATION	4,335,393.00	4,320,393.00	2,600,311.87	1,720,081.14	.01-	100.0 %
2790	NON-REIMBURSABLE TRANSPRT	1,024.00	1,024.00	1,289.20	.00	265.20-	125.9 %
2810	PLANNING & EVALUATION	30,013.00	18,918.00	6,610.00	1,500.00	10,808.00	42.9 %
2820	COMMUNICATION & COMM/STAFF RELATION	28,594.00	28,329.00	11,533.56	9,074.48	7,720.96	72.7 %
2830	RECRUITING/PERSONNEL SERV	190,064.00	193,196.00	114,657.24	58,245.24	20,293.52	89.5 %
2840	TECHNOLOGY	254,756.00	261,245.00	193,705.60	66,387.14	1,152.26	99.6 %
2910	SOCIAL SECURITY	603,950.00	603,950.00	361,408.13	.00	242,541.87	59.8 %
2920	MEDICARE	481,074.00	481,074.00	281,484.71	.00	199,589.29	58.5 %
2930	LIFE INSURANCE	99,608.00	99,608.00	60,412.12	39,195.88	.00	100.0 %
2940	DISABILITY INSURANCE	84,539.00	84,539.00	48,198.57	36,340.43	.00	100.0 %
2950	MEDICAL INSURANCE	7,030,159.00	7,030,159.00	4,686,772.72	.00	2,343,386.28	66.7 %
2960	UNEMPLOYMENT INSURANCE	177,352.00	151,194.00	83,775.00	18,745.00	48,674.00	67.8 %
2970	OTHER BENEFITS	826,439.00	826,439.00	700,867.90	120,286.00	5,285.10	99.4 %
2980	PENSION-NON CERTIFIED EMPLOYEES	635,000.00	661,158.00	661,158.00	.00	.00	100.0 %
3210	INTERSCHOLASTIC SPORTS	631,908.00	629,472.00	372,694.96	77,377.05	179,399.99	71.5 %
3211	INTRAMURAL SPORTS	19,891.00	19,891.00	8,525.00	.00	11,366.00	42.9 %
3212	OTHER STUDENT ACTIVITIES	203,767.00	199,017.00	86,767.32	2,979.59	109,270.09	45.1 %
6110	TUITION-CONN PUB SCHL DIS	516,081.00	568,081.00	427,158.26	140,922.81	.07-	100.0 %
6130	TUITION-NON PUBLIC SCHL	1,445,189.00	1,445,189.00	521,697.96	878,852.50	44,638.54	96.9 %
7001	CAPITAL-FACILITIES	261,630.00	238,136.00	179,772.76	4,655.00	53,708.24	77.4 %
7002	CAPITAL-TECHNOLOGY	214,130.00	214,130.00	73,523.60	46,885.50	93,720.90	56.2 %
7003	CAPITAL-OTHER	2,850.00	2,850.00	2,708.61	.00	141.39	95.0 %
** FINAL TOTAL **		59,634,148.00		35,911,923.01		6,005,071.33	
			59,634,148.00		17,717,153.66		89.9 %
"FINAL TOTAL" 2/28/2013		57,557,533.00		34,081,735.49		4,960,232.09	
			57,557,533.00		18,515,565.42		91.4%
Variance		2,076,615.00		1,830,187.52		1,044,839.24	1.5%

**NEW MILFORD PUBLIC SCHOOLS  
BUDGET TRANSFER REQUESTS – RECOMMENDED  
BOE MEETING DATE: 3/11/14**

<u>Transfer #</u>	<u>Description</u>	<u>From: Account#</u>	<u>Amount</u>	<u>To: Account #</u>	<u>Amount</u>
NMHS 001	Musical Arts Conference – MAC Winter 2014 Season Dues	05-733-1109 Balance	\$700.00 \$1,166.00*	5-810-1109	\$700.00
C/O 001	Legal Retainer Funds Needed to June 30	15-111-2590 Balance	\$50,000.00 \$199,507.00*	15-332-2310	\$50,000.00
C/O 002	Zones – Licensing for Sonic Router and Firewall for Virus, Spam and Hacking Proteciton Unexpected Expenditure	10-733-1119 Balance 10-611-1119 Balance	\$2,000.00 \$12,842.00* \$2,319.00 \$5,878.00*	10-339-1119	\$4,319.00
C/O 003	Projected Shortfall for Teacher Subs	15-111-2590 Balance	\$162,101.00 \$37,406.00*	10-112-1129	\$162,101.00

\*Balances as of Transfer Date

<u>Object</u>	<u>Description</u>
<u>111</u>	<u>Salary-Certified</u>
<u>112</u>	<u>Salary Non-Certified</u>
<u>332</u>	<u>Legal Services</u>
<u>339</u>	<u>Purchased Services</u>
<u>611</u>	<u>Instructional Supplies</u>
<u>641</u>	<u>New Texts-Non-Consumable</u>
<u>733</u>	<u>Non-Instructional New Equipment</u>
<u>810</u>	<u>Dues &amp; Fees</u>

**New Milford PTO**  
Parent Teacher Organization  
PO Box 1343  
New Milford, CT 06776

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February 11, 2014

Dr. JeanAnn C. Paddyfote  
Superintendent  
50 East Street  
New Milford, CT 06776

Dear Dr. Paddyfote:

The New Milford PTO is pleased to present the following gifts to the Board of Education for approval. Please arrange for these gifts to be placed on the agenda at the next Board of Education meeting.

**Northville Elementary School requests the following:**

\$1900.00 for a trip to Warner Theater in Torrington to see Henry and Mudge.

**New Milford High School requests the following:**

\$1150.00 for the Business Department, FBLA and DECA to cover transportation for students to the State Leadership Conference. Students will pay their \$60 registration fee.

**Sarah Noble Intermediate School Requests the following:**

\$1800.00 for author Nora Raleigh's appearance as part of Literature Week.

**Schaghticoke Middle School requests the following:**

\$1865.00 for an African Drumming presentation for all grades as part of Black History Month.

Sincerely,  
Jennifer Cahalan  
TW PTO Secretary



**TECHNOLOGY**  
**5 Year Capital Plan**  
**2014-2018**

<b><u>SCHOOL</u></b>	<b><u>CAPITAL ITEM</u></b>	<b><u>2014/15</u></b>	<b><u>2015/16</u></b>	<b><u>2016/17</u></b>	<b><u>2017/18</u></b>	<b><u>2018/19</u></b>
HPS	Computers	\$19,350				
HPS	ChromeBooks	\$3,000				
NES	Computers	\$19,350				
NES	ChromeBooks	\$3,000				
JPS	Computers	\$19,350				
JPS	ChromeBooks	\$3,000				
SMS	Computers	\$19,350				
SMS	ChromeBooks	\$3,600				
SNIS	Computers	\$19,365				
SNIS	ChromeBooks	\$3,000				
NMHS	Lab Computers	\$19,350				
NMHS	ChromeBooks	\$4,010				
DISTRICT	Switches	\$50,000				
	<b>TOTALS</b>	<b>\$210,710</b>				
<b><u>SCHOOL</u></b>	<b><u>CAPITAL ITEM</u></b>	<b><u>2014/15</u></b>	<b><u>2015/16</u></b>	<b><u>2016/17</u></b>	<b><u>2017/18</u></b>	<b><u>2018/19</u></b>
HPS	Computers		\$19,350			
HPS	ChromeBooks		\$3,000			
NES	Computers		\$19,350			
NES	ChromeBooks		\$3,000			
JPS	Computers		\$19,350			
JPS	ChromeBooks		\$3,000			
SMS	Computers		\$19,350			
	ChromeBooks		\$3,600			
SNIS	Computers		\$19,350			
	ChromeBooks		\$3,000			



**TECHNOLOGY**  
**5 Year Capital Plan**  
**2014-2018**

NMHS	Lab Computers			\$19,350		
NMHS	ChromeBooks			\$4,010		
DISTRICT	Switches			\$50,000		
	<b>TOTALS</b>			<b>\$210,710</b>		
<b><u>SCHOOL</u></b>	<b><u>CAPITAL ITEM</u></b>	<b><u>2014/15</u></b>	<b><u>2015/16</u></b>	<b><u>2016/17</u></b>	<b><u>2017/18</u></b>	<b><u>2018/19</u></b>
HPS	Computers			\$8,000		
HPS	iPads			\$15,000		
NES	Computers			\$8,000		
NES	iPads			\$15,000		
JPS	Computers			\$8,000		
JPS	iPads			\$15,000		
SMS	Mobile Laptop Cart			\$36,000		
SNIS	Mobile Laptop Cart			\$36,000		
NMHS	Smartboard/Projector Combo			\$63,000		
NMHS	Mobile Laptop Cart			\$36,000		
	<b>TOTALS</b>			<b>\$240,000</b>		
<b><u>SCHOOL</u></b>	<b><u>CAPITAL ITEM</u></b>	<b><u>2014/15</u></b>	<b><u>2015/16</u></b>	<b><u>2016/17</u></b>	<b><u>2017/18</u></b>	<b><u>2018/19</u></b>
HPS	Computers				\$8,000	
HPS	iPads				\$15,000	
NES	Computers				\$8,000	
NES	iPads				\$15,000	

**TECHNOLOGY**  
**5 Year Capital Plan**  
**2014-2018**

JPS	Computers				\$8,000	
JPS	iPads				\$15,000	
SMS	Computers				\$50,000	
SNIS	Computers				\$50,000	
NMHS	Computers				\$80,000	
	<b>TOTALS</b>				<b>\$249,000</b>	
<b><u>SCHOOL</u></b>	<b><u>CAPITAL ITEM</u></b>	<b><u>2014/15</u></b>	<b><u>2015/16</u></b>	<b><u>2016/17</u></b>	<b><u>2017/18</u></b>	<b><u>2018/19</u></b>
HPS	Computers					\$8,000
HPS	iPads					\$15,000
NES	Computers					\$8,000
NES	iPads					\$15,000
JPS	Computers					\$8,000
JPS	iPads					\$15,000
SMS	Computers					\$50,000
SNIS	Computers					\$50,000
NMHS	Computers					\$80,000
	<b>TOTALS</b>					<b>\$249,000</b>

**Connecticut's Educator Evaluation and Support System  
2013-14 Flexibility Request Submission Form**



**Due Date for this Academic Year (2013-14): March 30, 2014**  
**(New Deadlines Will be Provided for the 2014-15 Academic Year)**

**District:** **New Milford Public Schools**

**Superintendent Name:** Dr. JeanAnn Paddyfote

**Email:** paddyfotej@newmilfordps.org

**We request flexibility in our 2013-14\* district educator evaluation and support plan for the components indicated below.**

**Student Growth Goals/Objectives**

- ☐ Each teacher, through mutual agreement with his/her evaluator, will select 1 goal/objective for student growth. For each goal/objective, each teacher, through mutual agreement with his/her evaluator, will select multiple Indicators of Academic Growth and Development (IAGD). See 2.9(a) for complete language.

**OR**

- ☒ Please state the variation on the above number of goals/objectives that your district and Professional Development and Evaluation Committee have selected (feel free to include an attachment if more space is required):

Upon mutual agreement with their evaluator, a teacher may reduce the current number of Student Learning Objectives to a minimum of one, provided that the objective has at least two Growth Indicators that were identified when the Objectives were established.

**Observations**

- ☐ Teachers who receive and maintain an annual summative performance evaluation designation of proficient or exemplary (or the equivalent annual summative rating in a pre-existing district evaluation plan) during the 2012-13 or any subsequent school year and who are not first or second year teachers shall be evaluated with a minimum of one formal in-class observation no less frequently than once every three years, and three informal in-class observations conducted in accordance with Section 2.3(2)(b)(1) and 2.3(2)(b)(2) in all other years, and shall complete one review of practice every year. See 2.9(c) for complete language.

**OR**

- ☐ Please state the variation on the above approach to observation (cycle, frequency, informal/formal, eligibility) that your district and Professional Development and Evaluation Committee have selected (feel free to include an attachment if more space is required):

### Observations (continued)

If your district is pursuing flexibility regarding teacher observations and you wish to utilize summative ratings from the previous year (2012-13) for this purpose, please explain how the previous ratings will be translated into the new rating system. In other words, please explain what ratings from 2012-13 will be considered to be the equivalent of what current ratings (exemplary, proficient, developing, below standard) (feel free to include an attachment if more space is required):

### Use of State Test Data

**Please note:** Districts have already made their decisions regarding the decoupling of state test data for their 2013-14 educator evaluation and support plan. No further action is required for this academic year.

### Professional Development and Evaluation Committee

Pursuant to 10-151b(b) and 10-220a(b), the district Professional Development and Evaluation Committee must convene to consider a district's flexibility options. Please indicate whether the local or regional board of education and the Professional Development and Evaluation Committee reached mutual agreement on the flexibility components you have requested above.

☒ Mutual agreement reached

☐ Mutual agreement not reached; local or regional BOE Decision

**Signatures- indicating approval of the requested flexibility:**

\_\_\_\_\_  
Date

(Superintendent)

\_\_\_\_\_  
Date

(Board of Education Chair)

☐ Request for flexibility has been reviewed and approved by the CSDE

Signature: \_\_\_\_\_ Date \_\_\_\_\_

(Shannon Marimón, Division Director, Bureau of Educator Effectiveness and Professional Learning, CSDE Talent Office)

Submit this completed form to [SDE.SEED@ct.gov](mailto:SDE.SEED@ct.gov) no later than **March 30, 2014**.

Please reference "{DistrictName}: Flexibility Amendments for 2013-14" in the subject line.

Questions? Call the CSDE Educator Evaluation and Support Hotline: 860-713-6868

**\*Please Note: This is not a substitute for submission of a 2014-15 district plan.**

**Town of New Milford, Connecticut**

**Communication of Internal Control Related Matters**

**June 30, 2013**

To the Members of the Board of Finance  
Town of New Milford, Connecticut

In connection with our audit of the financial statements of the Town of New Milford, Connecticut (the "Town") as of June 30, 2013 and for the year then ended, auditing standards generally accepted in the United States of America ("US GAAS") established by the American Institute of Certified Public Accountants require that we advise management and the Board of Finance (hereinafter referred to as "those charged with governance") of internal control matters identified during our audit.

### **Our responsibilities**

Our responsibility, as prescribed by US GAAS, is to plan and perform our audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether caused by error or fraud. An audit includes consideration of internal control over financial reporting (hereinafter referred to as "internal control") as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of identifying deficiencies in internal control or expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we express no such opinion on internal control effectiveness.

### **Identified deficiencies in internal control**

During our audit, we became aware of the following deficiencies in internal control other than significant deficiencies or material weaknesses, and other matters that are opportunities for strengthening internal controls and operating efficiencies:

### **CURRENT YEAR RECOMENDATIONS**

#### **Grant Monitoring - Town**

The Town currently receives numerous grants from the Federal Government and State of Connecticut. These grants are often administered by various Town departments, other than the Town's Finance Department. During the current year audit, we noted that the Town's Finance Department is not always aware of the status of grant awards and grant reimbursement requests submitted to awarding agencies, which could result in situations where grant revenue is not being recognized when related costs are incurred.



## **CURRENT YEAR RECOMENDATIONS (Continued)**

### **Grant Monitoring – Town (Continued)**

We recommend increased communication between the Finance Department and the various departments administering the grants. In addition, we recommend policies and procedures be adopted to include, at minimal, an annual reconciliation between the Town Finance Department and the various departments administering grants, to ensure proper recording of all grant revenue and expenses. These procedures should be incorporated into the Town's year-end closing procedures.

## **PREVIOUS YEAR RECOMENDATIONS – UNRESOLVED**

### **Formal Close – Town**

Included in the prior year material weakness in internal control over financial reporting, we noted that there was no formal monthly, quarterly, or annual close out procedures in place to ensure accounts were reconciled and properly balanced. In addition, we noted that various material accounts remained unchanged from year to year due to the lack of formal close out procedures.

We recommended that formal monthly close out procedures be developed to ensure all accounts are reconciled and properly balanced.

During the current year audit, we noted that the Town developed and implemented various procedures at year-end to reconcile and balance accounting records. In addition, we noted that all material accounts which had previously been identified as unchanged, had been reconciled as of year-end. However, we noted there are still numerous immaterial accounts, specifically accruals and deferred charges, for which the balances have remained unchanged from the prior year. We recommend the Town continue to improve their close out procedures to ensure that all accounts are reconciled and balanced in a timely manner, and to ensure that all accruals and deferred charges represent valid liabilities.

### **Formal Close and Multiple General Ledgers - BOE**

Included in the prior year material weakness in internal control over financial reporting, we noted that the Board of Education ("BOE") utilized two general ledger systems (AS400 and Quickbooks). In addition, we noted that activity maintained in Quickbooks was being maintained on a cash basis.

We recommended that formal annual close out procedures be developed to ensure all accounts were reconciled and properly adjusted to a modified accrual basis at year-end. In addition, we recommended the BOE consider the use of one general ledger, to reduce related costs and risks of misstatement of interfund activity.

During the current year audit, we noted that the Town and BOE have purchased new, more advanced general ledger software and are currently in the process of developing a new chart of accounts for use in this system. Included in the development of a new chart of accounts is the inclusion of the various BOE funds which had previously been tracked using Quickbooks. This software is expected to be operational as of July 1, 2014. In addition, we noted improvement on the use of accrual basis accounting, however certain funds continued to require audit adjustments to convert the funds from a cash basis to an accrual basis. Based on discussions with management of the BOE, we noted full conversion to a modified accrual basis of accounting is expected to be completed upon conversion to the new general ledger software. As such, we anticipate this finding to be fully resolved in fiscal year 2014.

## **PREVIOUS YEAR RECOMENDATIONS – UNRESOLVED (Continued)**

### **Adoption of a Fund Balance Policy - Town**

During the year ended June 30, 2011, the Town implemented the provisions of Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. GASB 54 establishes a hierarchy of fund balance based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds and clarified the definitions of the general fund, special revenue fund type, capital projects fund type, debt service fund type and permanent fund type.

We recommended that the Town adopt a fund balance policy that addresses the requirements within GASB 54. The fund balance policy should address the following:

- How the Town will commit and/or assign fund balance;
- The order in which the Town will use fund balance when both restricted and unrestricted funds are available for expenditure, and, within unrestricted funds, when committed, assigned and/or unassigned funds are available for expenditure; and
- The level of unassigned fund balance that should be maintained in the Town's General Fund.

This finding was not addressed in the current year and as such, remains unresolved.

### **Adoption of Policy for Approving Special Revenue Funds - Town**

The Town maintains several special revenue funds, which account for proceeds of specific revenue sources that are either restricted or committed to expenditure for specified purposes. Certain funds that had once been accounted for as special revenue funds are no longer permitted using the provisions of GASB 54. The Town currently does not have a policy in place that requires the Board of Finance to approve the establishment of special revenue funds, thereby committing such revenues based on the definitions within GASB 54, and to formally commit revenues of existing special revenue funds.

We recommended that such a policy be instituted and that current special revenue funds be formally adopted by the Board. This finding was not addressed in the current year and as such, remains unresolved.

### **Improving the Effectiveness of Fund Accounting - Town**

During the prior year audit, we noted that the Town had established a large number of nonmajor Special Revenue and Capital Projects Funds. In many instances, the funds had no activity and immaterial balances that continue to be reported year after year. The use of unnecessary funds for financial reporting purposes can result in inflexibility, undue complexity, and inefficient financial administration.

We recommended that the Town consider reducing the number of nonmajor funds presented in the annual financial statements. We recommended that the Town establish a clear criterion for determining whether a given fund should be classified and reported as an individual fund in the Town's financial statements. For example, the Town could combine grants for similar purposes into a single fund, or in many cases, could report such activity in the General Fund.

Current year audit procedures identified four new funds which were created during the fiscal year. In addition, we noted that no funds were closed out, and numerous funds continued to have no activity and immaterial balances. As such, this recommendation was not addressed during the current year and is considered unresolved.



## **PREVIOUS YEAR RECOMENDATIONS – UNRESOLVED (Continued)**

### **Convert to Computerized Capital Asset System - WPCA**

During our prior year audit, we noted that manual records are kept for all capital assets held by the WPCA.

We recommended that the WPCA convert to a computerized system designed to accumulate capital asset cost information and calculate depreciation expense. This would eliminate a significant amount of manual record-keeping duties and provide more accurate information with regard to accounting for capital assets.

We noted that this recommendation was not addressed during the current year and as such, remains unresolved. We have provided the WPCA with guidance and templates which can be used to assist with converting the manual records into electronic format. Management of the WPCA has informed us that this task is currently in process. We anticipate this recommendation to be resolved during fiscal year 2014.

## **PREVIOUS YEAR RECOMENDATIONS - RESOLVED**

### **Reconciliation – Town and BOE**

Included in the prior year material weakness in internal control over financial reporting, we noted that the reconciliation between the Town and Board of Education occurred on a limited basis and a material unreconciled balance between the two had existed for several years.

We recommended that a formal reconciliation process between the Town and Board of Education be developed to ensure all accounts were reconciled and that inter-fund accounts are balanced between the two general ledgers.

During the current year audit, we noted that the Town and Board of Education developed additional procedures which resulted in increased communication throughout the year to ensure proper recording of all activity in both general ledgers. Reconciliation between the two only occurred on an annual basis, however the additional procedures implemented resulted in a complete reconciliation at year-end. In addition, we noted no material unreconciled differences between the Town and Board of Education. Based on the results of our current year procedures, we note this recommendation is considered resolved.

### **Journal Entries – Town, BOE, and WPCA**

During the prior year audit, we noted that the Town Finance Director, Board of Education Business Manager, and Water Pollution Control Authority (“WPCA”) Administrator were able to record journal entries in the general ledger. There was no process in place to review or monitor such entries, allowing an opportunity for errors or fraudulent or manipulative entries to be made and go undetected.

We recommended that the Town review its policies and procedures relating to journal entries to ensure adequate segregation of duties and that a review of all journal entries occurs. Possible solutions included the periodic review of journal entries by the Mayor, Superintendent, or Board of Finance in order to mitigate the risk of misstatements due to journal entries. During the current year audit, we noted that additional policies and procedures were adopted to ensure adequate review and authorization of all journal entries. As such, this recommendation is considered resolved.

**PREVIOUS YEAR RECOMENDATIONS – RESOLVED (Continued)**

**Evaluation of Existing Accounting System – Town and BOE**

Governmental accounting has evolved in recent years and financial reporting requirements are more complex.

We recommended that the Town consider conducting an evaluation of its existing accounting system and perform an analysis of projected needs in the future. This evaluation was to focus on ensuring that the Town's financial systems maximize the productivity of its accounting staff and meet the future needs of management. During the current year audit, we noted that the Town and BOE have purchased new, more advanced general ledger software and are currently in the process of developing a new chart of accounts for use in this system. This software is expected to be operational as of July 1, 2014. As such, this recommendation is considered resolved.

We appreciate the courtesies extended to us by the management and staff of the Town, and would be happy to discuss the above matters further at your request.

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

*Mahoney Sabol + Company, LLP*

Glastonbury, Connecticut  
December 31, 2013

# Mahoney Sabol & Company, LLP

Presentation to the  
Board of Finance  
2013 Audit Results

Town of New Milford,  
Connecticut

Presented by:  
Michael J. VanDeventer, CPA, Senior Manager  
Amanda L. Backhaus, CPA, Manager  
Samantha Thomas, Senior Associate

February 12, 2014

Glastonbury ■ Essex ■ Middletown

# Mahoney Sabol & Company, LLP

CERTIFIED PUBLIC ACCOUNTANTS

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**SEIDMAN**  
**ALLIANCE**<sup>TM</sup>

## Agenda

- Introductions
- Scope of Work
- Auditor's Reports
- Financial Highlights
- Internal Control Matters and Management Recommendations
- Required Communications
- Technical Updates
- Questions

## Scope of Work

- **Audit of Financial Statements performed in accordance with the following:**
  - Auditing standards issued by the American Institute of Certified Public Accountants
  - Government auditing standards issued by the Government Accountability Office
  
- **Federal and State Single Audits performed in accordance with the following:**
  - OMB Circular A-133 compliance supplement
  - State of Connecticut, OPM Compliance Supplement to the State Single Audit Act
  - Applicable grant and contract agreements



## Auditors' Reports

- **Report on Financial Statements**

- Unmodified "clean" opinions on the following opinion units:

- Governmental activities

- Business-type activities

- Major Governmental Funds: General Fund, Waste Management Ordinance Fund and Sewer Expansion Fund

- Major Enterprise Fund: Water Pollution Control Authority

- Aggregate remaining fund information

- **Report on Compliance and on Internal Control over Financial Reporting**

- No material noncompliance of laws and regulations reported

- Material weaknesses in internal control over financial reporting

## **Auditors' Reports** *(Continued)*

### **• Federal Single Audit**

- Report on Compliance and on Internal Control at the Federal Award Level
  - Total Federal Awards expended: \$3,052,217
  - Major Programs:
    - Special Education Cluster (IDEA) (\$1,120,271)
    - Highway Planning and Construction Cluster (\$368,370)
    - Title I – Grants to Local Educational Agencies (\$207,760)
  - Unmodified "clean" opinion on compliance
  - No significant deficiencies or material weaknesses over compliance reported

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## Auditors' Reports *(Continued)*

- State Single Audit

- Report on Compliance and on Internal Control at the State Financial Assistance Level
  - Total non-exempt State Finance Assistance expended: \$22,537,301
  - Major Program:
    - Clean Water Fund (\$20,867,245)
  - Unmodified "clean" opinion on compliance
  - No significant deficiencies or material weaknesses over compliance reported



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## Financial Highlights

- **Implementation of new accounting standards**

- Governmental Accounting Standards Board (GASB) Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*
  - “Net Assets” replaced by “Net Position”
  - Creation of “Deferred Inflows of Resources” and “Deferred Outflows of Resources”
  - Debt issuance costs expensed when incurred

## **Financial Highlights** *(Continued)*

- **Government-wide Financial Highlights**

- As of June 30, 2013, the Town's assets and deferred outflows of resources exceeded its liabilities by approximately \$178.1 million (net position), of which approximately \$125.6 million represents the Town's net investment in capital assets.
- Unrestricted net position totaled approximately \$30.2 million as of June 30, 2013. Of this amount, \$26.6 million represents the unrestricted position of the governmental activities and \$3.6 million represent the unrestricted portion of the business-type activities.
- Governmental net position increased \$1.98 million during FY13. Business-type activities net position decreased \$635 thousand during FY13.

## Financial Highlights *(Continued)*

### • Governmental Funds Financial Highlights

○ Combined ending fund balances as of June 30, 2013 totaled \$23,044,677, an increase of \$1,809,865 from the prior year. Total fund balances consisted of the following:

- General Fund: \$17,387,181, an increase of \$3,833,406 from prior year
- Waste Management : \$7,267,474, an increase of \$769,119 from prior year
- Sewer Expansion Fund: \$130,274, an increase of \$22,072,523 from prior year
- Other Funds: (\$1,740,252), a decrease of \$5,440,236 from prior year

○ Unassigned fund balance of the General Fund as of June 30, 2013 totaled \$14,817,161, or 15.1% of total General Fund expenditures. This is sufficient to cover 1.8 months of General Fund operating expenditures.

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## Financial Highlights *(Continued)*

- **General Fund - Budgetary Highlights**

- Original budget provided for no use of fund balance. Final budget provided for the use of fund balance in the amount of \$467,393.
- Actual change in fund balance was an increase of \$3,136,183.
- Revenues were \$1,647,501 more than budgeted, expenditures were \$2,239,758 less than budgeted.
- No use of fund balance has been assigned for spending in the 2014 fiscal year budget.

## Internal Control Matters and Management Recommendations

- **Material Weakness in Internal Control over Financial Reporting - WPCA**
  - Develop annual close out procedures
  - Consideration of hiring independent consultant
- **Current Year Recommendations**
  - Grant monitoring - Town
- **Prior Year Recommendations - Unresolved**
  - Formal Close - Town
  - Formal Close and Multiple General Ledgers - BOE
  - Adoption of a Fund Balance Policy and Special Revenue Fund Policy - Town
  - Improving the Effectiveness of Fund Accounting - Town
  - Convert to Computerized Capital Asset System - WPCA

## Required Communications

- Auditor's Responsibility under U.S. Generally Accepted Auditing Standards
- Planned Scope and Timing of the Audit
- Significant Audit Findings
  - Qualitative Aspects of Accounting Practices
  - Difficulties Encountered in Performing the Audit
  - Corrected and Uncorrected Misstatements
  - Disagreements with Management
  - Management Representations
  - Management Consultations with Other Independent Accountants
  - Other Audit Findings or Issues

## Technical Updates

	Effective
GASB Statement No. 66: Technical Correction – 2012	Periods beginning after December 15, 2012 (FY2014)
GASB Statement No. 67: Financial Reporting for Pension Plans	Periods beginning after June 15, 2013 (FY 2014)
GASB Statement No. 68: Accounting and Financial Reporting for Pensions	Periods beginning after June 15, 2014 (FY 2015)
GASB Statement No. 69: Government Combinations and Disposals of Government Operations	Periods beginning after December 15, 2013 (FY2015)
GASB Statement No. 70: Accounting and Financial Reporting for Nonexchange Financial Guarantees	Periods beginning after June 15, 2013 (FY 2014)



# Mahoney Sabol & Company, LLP

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## Questions?

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**New Milford Board of Education  
Operations Sub-Committee Minutes  
March 4, 2014  
Lillis Administration Building, Room 2**

Present: Mrs. Wendy Faulenbach, Chairperson  
Mr. John W. Spatola  
Mrs. Theresa Volinski  
Mr. Dave Littlefield, Alternate

Absent: Mr. David R. Shaffer

Also Present: Dr. JeanAnn C. Paddyfote, Superintendent of Schools  
Mr. Joshua Smith, Assistant Superintendent  
Ms. Ellamae Baldelli, Director of Human Resources  
Mr. Gregg Miller, Director of Fiscal Services  
Ms. Roberta Pratt, Director of Technology  
Mrs. Laura Olson, Director of Pupil Personnel and Special Services  
Mr. John Calhoun, Facilities Manager

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NEW MILFORD, CT

*[Handwritten signature]*

1.	<b>Call to Order</b> The meeting of the New Milford Board of Education Operations Sub-Committee was called to order at 7:33 p.m. by Mrs. Faulenbach. Mr. Littlefield was seated in the absence of Mr. Shaffer.	<b>Call to Order</b>
2.	<b>Public Comment</b> <ul style="list-style-type: none"> <li>Bob Coppola asked that the following quote from the News Times regarding the 2013 Audit Report be included in the minutes: "...There was a really phenomenal change from last year's audit," said Amanda Backhaus, CPA manager with Mahoney Sabol. "Outstanding work has been done by the town and Board of Education finance departments."</li> <li>Mr. Coppola also asked for a list of the people who are on the committee that reviews SEED and asked for an explanation as to what part of the plan can be delayed.</li> </ul>	<b>Public Comment</b>
3.	<b>Discussion and Possible Action</b>  <b>A. Exhibit A: Personnel — Certified, Non-Certified Appointments, Resignations and Leaves of Absence</b> <ul style="list-style-type: none"> <li>Ms. Baldelli said the Exhibit was revised to include one additional substitute who will be a</li> </ul>	<b>Discussion and Possible Action</b>  <b>Exhibit A: Personnel — Certified, Non-Certified Appointments, Resignations and Leaves of Absence</b>

	<p>long term substitute for a school psychologist. This position is difficult to fill with a qualified substitute and the name was submitted to her on Friday after the agenda materials had been sent out.</p> <ul style="list-style-type: none"> <li>• Mrs. Faulenbach asked about coaching vacancies. Ms. Baldelli said that was going well. Lacrosse interest is very high and Mr. Lipinsky notified her that he may be recommending a freshman coach for both boys' and girls' lacrosse so she may have another revision prior to Tuesday's Board meeting.</li> </ul> <p>Mrs. Volinski moved to bring Exhibit A: Personnel - Certified, Non-Certified Appointments, Resignations and Leaves of Absence to the full Board for approval.</p> <p>Motion seconded by Mr. Littlefield.</p> <p>Motion passed unanimously.</p> <p><b>B. Mail Server</b></p> <ul style="list-style-type: none"> <li>• Dr. Paddyfote said this item is on the purchase resolution.</li> <li>• Ms. Pratt said last week the mail server was down completely and a temporary fix has been made. She is proposing that we move forward with a new system this year using a company with whom there is already a relationship. The estimated cost is \$20,000.</li> <li>• Mr. Littlefield asked if this was a virtual server and if so why it was so expensive. Ms. Pratt said it was not just the virtual server but an entire Microsoft network to be built. Some work would be done in house but not all as very specific expertise is needed.</li> <li>• Mrs. Faulenbach asked for clarification that this was a reallocation of funding priorities and not additional funding being requested and Ms. Pratt said that is correct.</li> <li>• Mrs. Volinski asked what the time frame was</li> </ul>	<p><b>Motion made and passed unanimously to bring Exhibit A: Personnel - Certified, Non-Certified Appointments, Resignations and Leaves of Absence to the full Board for approval.</b></p> <p><b>Mail Server</b></p>
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	<p>for the new server and if there would be any interruption in service while the change was made. Ms. Pratt said the estimate is three weeks and there would not be any interruption.</p> <ul style="list-style-type: none"> <li>• Mr. Spatola asked what line item was being used and questioned whether anything over \$15,000 had to go out to bid. Ms. Pratt said the funding was in capital technology. Mr. Miller said there is an exception for emergencies in the bid process whereby the Superintendent may authorize the purchase and inform the Board the following month. In this case, timing allowed for the Board to be notified the same time as the emergency purchase is being made.</li> <li>• Mr. Spatola asked if there were any dollar amounts required with emergency purchase and Mr. Miller said no.</li> <li>• Ms. Volinski asked how old the server was and Ms. Pratt said it dated to 2004.</li> </ul>	
<b>C.</b>	<p><b>Monthly Reports</b></p> <ol style="list-style-type: none"> <li><b>1. Purchase Resolution D-663</b></li> <li><b>2. Budget Position dated 2/28/14</b></li> <li><b>3. Request for Budget Transfers</b></li> </ol> <ul style="list-style-type: none"> <li>• Mr. Spatola asked for clarification on the tuition for the two interns. Mr. Smith said they are graduate students in education. The district contracts with their university. The students come to our district every day for the full school year and are assigned to a building to be used at the discretion of the principal as a substitute or as teacher coverage or the like. The major advantage is that they are at the school every day, the cost is less than a regular substitute, and they are graduate students in the education field.</li> <li>• Mrs. Volinski asked about screening for these positions. Mr. Smith said they go through the full screening required of substitutes and new teachers.</li> <li>• Mr. Spatola asked about the charge for Panorama Education. Mr. Smith said this is a</li> </ul>	<p><b>Monthly Reports</b></p> <ol style="list-style-type: none"> <li><b>1. Purchase Resolution D-663</b></li> <li><b>2. Budget Position dated 2/28/14</b></li> <li><b>3. Request for Budget Transfers</b></li> </ol>

	<p>survey tool used as part of the teacher evaluation plan to obtain constituent feedback. The survey was done last spring but the invoice was just received recently.</p> <ul style="list-style-type: none"><li>• Mr. Spatola asked if this would be required every year. Mr. Smith said some constituent feedback would be required every year and it was the district's intention to continue this contract going forward.</li><li>• Mr. Spatola asked when parents would receive the feedback from the survey and Dr. Paddyfote said parents had been emailed the results from the schools.</li><li>• Mr. Spatola asked if the Foundation School was for a special needs student and Mrs. Olson said yes.</li><li>• Mr. Miller pointed to page two of the Budget Position as an example of how this report really is just a snap shot in time. The page shows a positive variance of over \$1,000,000 because excess cost payment was received a month earlier this year than last year. Next month the revenues will catch up and the variance will be closer to \$200,000.</li><li>• Mrs. Faulenbach said that was a good point to bring up as there tends to be more shifts as the year draws to a close.</li><li>• Mr. Spatola noted that the substitute teacher account is up 40%. Ms. Baldelli said this is also a snap shot in time but that there are reasons behind the number. She said there are over 20 staff members out on child rearing leaves which is much higher than average. It is also sometimes difficult to fill all substitutes required and when that happens teachers provide coverage at a higher rate than what a substitute would receive.</li><li>• Mr. Miller said this is a true anomaly historically and that we are fortunate to be able to cover the shortfall with positives in other lines. He did budget a sizeable increase in this line next year to try and compensate.</li><li>• Mr. Spatola asked if the gas/oil line would still</li></ul>	
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	<p>hold with seven snow days so far. Mr. Miller said he was comfortable with the budgeted amount unless we have an exceptionally warm May and June which could then create problems.</p> <ul style="list-style-type: none"> <li>• Regarding the transfer request, Mr. Miller said the substitute overage is adjusted for here.</li> <li>• Mr. Spatola asked if the \$50,000 legal transfer was in reference to a previous executive session. Dr. Paddyfote said no, the transfer was primarily a product of the costs incurred as a result of the four contract negotiations done this year. Administrator arbitration alone cost in excess of \$50,000.</li> <li>• Mr. Spatola asked if the motions forward to the full Board for approval allow for discussion at the Board level. Mrs. Faulenbach said the possibility of discussion is always included.</li> </ul> <p>Mr. Littlefield moved to bring the monthly reports: Purchase Resolution D-663, Budget Position dated 2/28/14 and Request for Budget Transfers to the full Board for approval.</p> <p>Motion seconded by Mr. Spatola.</p> <p>Motion passed unanimously.</p> <p><b>D. Gifts &amp; Donations</b></p> <p><b>1. PTO – Exhibit B</b></p> <ul style="list-style-type: none"> <li>• Mrs. Volinski asked what the educational value was of the Warner Theater trip. Mr. Smith said Henry and Mudge is part of the literacy curriculum and this was a tie in with the performing arts.</li> <li>• Mrs. Faulenbach thanked the PTO for their generosity.</li> </ul> <p>Mr. Littlefield moved to bring Gifts &amp; Donations: PTO – Exhibit B to the full Board for approval.</p> <p>Motion seconded by Mrs. Volinski.</p>	<p><b>Motion made and passed unanimously to bring the monthly reports: Purchase Resolution D-663, Budget Position dated 2/28/14 and Request for Budget Transfers to the full Board for approval.</b></p> <p><b>Gifts &amp; Donations</b></p> <p><b>1. PTO – Exhibit B</b></p> <p><b>Motion made and passed unanimously to bring Gifts &amp; Donations: PTO – Exhibit B to the full Board for approval.</b></p>
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<p>E.</p>	<p>Motion passed unanimously.</p> <p><b>Five Year Technology Capital Plan Update</b></p> <ul style="list-style-type: none"> <li>• Ms. Pratt said she had removed the purchase of some SmartBoards from the plan so as to finish the needed infrastructure switches to go along with the state grant received.</li> <li>• Mrs. Faulenbach asked for confirmation that SmartBoards were at 100% at the elementary level. Ms. Pratt said yes that all instructional classrooms had one. The high school is short 23 boards.</li> <li>• Mr. Spatola asked what the difference was between a SmartBoard and a white board. Mr. Smith said SmartBoards are interactive with the computer and come with a sophisticated suite of educational tools for teacher use.</li> <li>• Mrs. Faulenbach said the SmartBoard installation had been a working plan for several years and credited the PTO with help in its beginning stages.</li> </ul> <p>Mr. Littlefield moved to bring the Five Year Technology Capital Plan Update to the full Board for approval.</p> <p>Motion seconded by Mrs. Volinski.</p> <p>Motion passed unanimously.</p>	<p><b>Five Year Technology Capital Plan Update</b></p> <p><b>Motion made and passed unanimously to bring the Five Year Technology Capital Plan Update to the full Board for approval.</b></p>
<p>F.</p>	<p><b>System for Educator Evaluation and Development (SEED) – Update from Professional Growth and Development Committee</b></p> <ul style="list-style-type: none"> <li>• Mr. Smith said that the State Department of Education had approved flexibility options for the teacher evaluation system last month. The district Professional Growth and Development Committee met last Thursday to review the options. He distributed a form which outlines the variations. There are two areas: student growth goals and observations. The</li> </ul>	<p><b>System for Educator Evaluation and Development (SEED) – Update from Professional Growth and Development Committee</b></p>

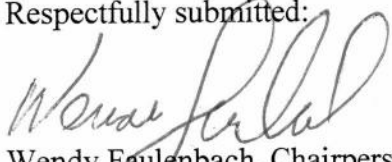


	<p>recommendation of the Professional Growth and Development Committee is that a teacher may choose to reduce the current number of student goals to one from two; this will be an individual teacher choice. Regarding the number of observations, the Committee decided to stay the course on the number of observations since we are already so deep into the school year and to prevent inequities amongst teachers. There will be additional opportunity to update the entire plan for next fall at the end of this school year. The Committee now has two working subgroups charged with surveying teachers for input on areas they are finding most challenging and on suggesting edits to the current evaluation plan.</p> <ul style="list-style-type: none"> <li>• Mr. Spatola asked if we are getting information from other districts on what they are doing and recommending and Mr. Smith said we are.</li> <li>• Mrs. Faulenbach asked if it was requested to send the form on for approval to the full Board as had been done with previous approvals and Mr. Smith said yes.</li> <li>• Mr. Spatola asked that the information on this topic presented at the Committee on Learning be shared with the full Board and Dr. Paddyfote said it was on the website now.</li> </ul> <p>Mr. Littlefield moved to bring Connecticut's Educator Evaluation and Support System 2013-14 Flexibility Request Submission Form to the full Board for approval.</p> <p>Motion seconded by Mrs. Volinski.</p> <p>Motion passed unanimously.</p>	<p><b>Motion made and passed unanimously to bring Connecticut's Educator Evaluation and Support System 2013-14 Flexibility Request Submission Form to the full Board for approval.</b></p>
<b>4.</b>	<b>Item of Information</b>	<b>Item of Information</b>
<b>A.</b>	<b>Town of New Milford Audit Report dated June 30, 2013</b>	<b>Town of New Milford Audit Report dated June 30, 2013</b>



	<ul style="list-style-type: none"><li>• Mr. Miller passed out a copy of the powerpoint presentation by Mahoney Sabol &amp; Company, LLP to the Board of Finance on February 12, 2014 with the 2013 Audit Results with were very favorable. He referenced page two of the management report that had been included in the Operations packet. There was only one recommendation for the Board of Education and corrective action had already been made.</li><li>• Mrs. Faulenbach said this was a very good report and she offered congratulations. She asked how long the town had had these auditors. Mr. Miller said this was the second year, typically of three.</li></ul>	
5.	<b>Adjourn</b>  Mr. Littlefield moved to adjourn the meeting at 8:30 p.m. seconded by Mrs. Volinski and passed unanimously.	<b>Adjourn</b>  <b>Motion made and passed unanimously to adjourn the meeting at 8:30 p.m.</b>

Respectfully submitted:



Wendy Faulenbach, Chairperson  
Operations Sub-Committee