

**THE JOHN J. DRISCOLL
UNITED LABOR AGENCY, INC.**

**FINANCIAL STATEMENTS
AND
REPORT OF INDEPENDENT
CERTIFIED PUBLIC ACCOUNTANTS**

**FOR THE FISCAL YEARS ENDED
JUNE 30, 2015 AND 2014**

THE JOHN J. DRISCOLL UNITED LABOR AGENCY, INC.
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CERTIFIED PUBLIC ACCOUNTANTS

43 Enterprise Drive • Bristol, CT 06010-3990 • 860/582-6715 • Fax 860/585-6339

Independent Auditor's Report

Board of Directors
John J. Driscoll United Labor Agency, Inc.

Report on the Financial Statements

We have audited the accompanying financial statements of John J. Driscoll United Labor Agency, Inc., which comprise the statements of financial position as of June 30, 2015 and 2014, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of John J. Driscoll United Labor Agency, Inc. as of June 30, 2015 and 2014, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

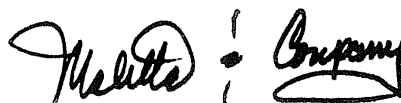
Other Matter

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Supplemental Schedules A through A-3 and B through B-4 are presented for purposes of additional analysis are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Supplemental Schedules A through A-3 and B through B-4 are fairly stated in all material respects in relation to the financial statements as a whole.

Report on Other Legal and Regulatory Requirements

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 22, 2015 on our consideration of John J. Driscoll United Labor Agency, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering John J. Driscoll United Labor Agency, Inc.'s internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Maletta & Company". The signature is written in a cursive style with a small vertical line separating the two parts of the name.

Maletta & Company
Certified Public Accountants

Bristol, Connecticut
December 22, 2015

THE JOHN J. DRISCOLL UNITED LABOR AGENCY, INC.
STATEMENT OF FINANCIAL POSITION
AS OF JUNE 30, 2015 AND 2014

	2015	2014
ASSETS		
Current Assets		
Cash and Cash Equivalents	\$ 155,216	\$ 177,643
Accounts Receivable	5,244	14,925
Due from Funding Source	11,756	14,502
Prepaid Expenses	13,924	13,864
Total Current Assets	186,140	220,934
Property and Equipment		
Equipment	47,880	47,880
Accumulated Depreciation	(47,880)	(47,880)
Total Property and Equipment	-	-
Total Assets	\$ 186,140	\$ 220,934
LIABILITIES AND NET ASSETS		
Current Liabilities		
Accounts Payable	\$ 8,825	\$ 16,770
Payroll Taxes Payable	5,728	5,744
Accrued Expenses	10,000	10,000
Total Current Liabilities	24,553	32,514
Net Assets		
Unrestricted	157,020	173,420
Temporarily Restricted	4,567	15,000
Permanently Restricted	-	-
Total Net Assets	161,587	188,420
Total Liabilities and Net Assets	\$ 186,140	\$ 220,934

The accompanying notes are an integral part of these financial statements.

THE JOHN J. DRISCOLL UNITED LABOR AGENCY, INC.
STATEMENT OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2015 AND 2014

	2015				2014			
	Unrestricted	Temporarily Restricted	Permanently Restricted	Total	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Revenue								
Grant Income	\$ 399,884	\$ 7,500	\$ -	\$ 407,384	\$ 428,339	\$ 40,808	\$ -	\$ 469,147
United Way Allocations	123,161	-	-	123,161	167,261	-	-	167,261
Contributions	114,718	13,058	-	127,776	164,727	16,541	-	181,268
Program Service Fees	235,311	-	-	235,311	255,525	-	-	255,525
Interest Income	192	-	-	192	164	-	-	164
Fundraising	2,347	-	-	2,347	19,767	-	-	19,767
Other Income	540	-	-	540	1,052	-	-	1,052
Total Revenue Before Net Assets								
Released From Restrictions	876,153	20,558	-	896,711	1,036,835	57,349	-	1,094,184
Net Assets Released From Restrictions	30,991	(30,991)	-	-	42,349	(42,349)	-	-
Total Revenue	907,144	(10,433)	-	896,711	1,079,184	15,000	-	1,094,184
Expenditures								
Program Service								
Counseling & Rehabilitation	207,935	-	-	207,935	212,460	-	-	212,460
Employment & Training	275,984	-	-	275,984	367,806	-	-	367,806
Referral & Advocacy	108,307	-	-	108,307	119,419	-	-	119,419
Community Support	199,405	-	-	199,405	157,217	-	-	157,217
Total Program Service	791,631	-	-	791,631	856,902	-	-	856,902
Supporting Services								
Development & Fundraising	231	-	-	231	12,429	-	-	12,429
General & Administrative	131,682	-	-	131,682	136,778	-	-	136,778
Total Supporting Services	131,913	-	-	131,913	149,207	-	-	149,207
Total Expenditures	923,544	-	-	923,544	1,006,109	-	-	1,006,109
Change in Net Assets	(16,400)	(10,433)	-	(26,833)	73,075	15,000	-	88,075
Net Assets - Beginning of Year	173,420	15,000	-	188,420	100,345	-	-	100,345
Net Assets - End of Year	\$ 157,020	\$ 4,567	\$ -	\$ 161,587	\$ 173,420	\$ 15,000	\$ -	\$ 188,420

The accompanying notes are an integral part of these financial statements.

THE JOHN J. DRISCOLL UNITED LABOR AGENCY, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2015

	Program Services				Supporting Services		Total
	Counseling & Rehabilitation	Employment & Training	Referral & Advocacy	Community Support	Development & Fundraising	General & Administrative	
Salaries and Related Expenses							
Salaries	\$ 116,436	\$ 85,782	\$ 47,276	\$ 84,866	\$ -	\$ 53,266	\$ 387,626
Taxes and Fringe Benefits	61,225	43,656	25,767	43,539	-	24,495	198,682
Total Salaries and Related Expenses	177,661	129,438	73,043	128,405	-	77,761	586,308
Other Expenses							
Rent	19,219	8,851	5,400	1,000	-	7,425	41,895
Telephone	3,115	2,664	2,090	-	-	2,386	10,255
Equipment	3,983	3,556	1,928	-	-	2,530	11,997
Travel	749	5,810	1,926	161	111	1,386	10,143
Consumable Supplies	2,564	3,906	4,136	-	36	6,757	17,399
Insurance and Bonding	-	-	-	-	-	7,027	7,027
Consultants/Instructors	-	113,104	1,600	4,146	84	1,350	120,284
Accounting and Legal	-	-	-	-	-	15,008	15,008
Conference/Training	644	1,142	-	3,758	-	9,913	15,457
Participant Wages and Tax	-	7,513	-	-	-	-	7,513
Other Program Activities	-	-	18,184	61,935	-	-	80,119
Miscellaneous	-	-	-	-	-	139	139
Total Other Expenses	30,274	146,546	35,264	71,000	231	53,921	337,236
Total Expenses	\$ 207,935	\$ 275,984	\$ 108,307	\$ 199,405	\$ 231	\$ 131,682	\$ 923,544

The accompanying notes are an integral part of these financial statements.

**THE JOHN J. DRISCOLL UNITED LABOR AGENCY, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2014**

	Program Services				Supporting Services		Total
	Counseling & Rehabilitation	Employment & Training	Referral & Advocacy	Community Support	Development & Fundraising	General & Administrative	
Salaries and Related Expenses							
Salaries	\$ 116,039	\$ 94,759	\$ 60,591	\$ 44,929	\$ -	\$ 58,045	\$ 374,363
Taxes and Fringe Benefits	60,767	42,883	34,800	17,727	-	27,958	184,135
Total Salaries and Related Expenses	176,806	137,642	95,391	62,656	-	86,003	558,498
Other Expenses							
Rent	23,925	10,072	5,400	-	-	8,100	47,497
Telephone	3,357	2,289	2,180	-	-	2,470	10,296
Equipment	4,724	4,298	7,257	64	-	6,498	22,841
Travel	530	7,692	1,191	289	814	1,003	11,519
Consumable Supplies	2,600	2,700	3,768	2,515	10,596	11,404	33,583
Insurance and Bonding	-	-	-	-	-	6,762	6,762
Consultants/Instructors	304	192,740	4,017	646	1,019	808	199,534
Accounting and Legal	-	-	-	-	-	11,361	11,361
Conference/Training	214	2,487	215	-	-	1,878	4,794
Participant Wages and Tax	-	7,886	-	-	-	-	7,886
Other Program Activities	-	-	-	91,047	-	-	91,047
Miscellaneous	-	-	-	-	-	491	491
Total Other Expenses	35,654	230,164	24,028	94,561	12,429	50,775	447,611
Total Expenses	\$ 212,460	\$ 367,806	\$ 119,419	\$ 157,217	\$ 12,429	\$ 136,778	\$ 1,006,109

The accompanying notes are an integral part of these financial statements.

THE JOHN J. DRISCOLL UNITED LABOR AGENCY, INC.
STATEMENT OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2015 AND 2014

	<u>2015</u>	<u>2014</u>
Cash Flows Provided by Operating Activities		
Change in Net Assets	\$ (26,833)	\$ 88,075
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Change in Operating Assets and Liabilities		
(Increase)/Decrease in Accounts Receivable	9,681	(15,567)
(Increase)/Decrease in Due From Funding Source	2,746	(4,389)
(Increase)/Decrease in Prepaid Expenses	(60)	(144)
Increase/(Decrease) in Accounts Payable	(7,945)	10,069
Increase/(Decrease) in Payroll Taxes Payable	(16)	1,210
Net Increase/(Decrease) in Cash and Cash Equivalents	(22,427)	79,254
Cash and Cash Equivalents - Beginning of Year	177,643	98,389
Cash and Cash Equivalents - End of Year	<u>\$ 155,216</u>	<u>\$ 177,643</u>
Supplemental Information		
Cash Paid for Income Taxes	<u>\$ -</u>	<u>\$ -</u>
Cash Paid for Interest	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements.

**THE JOHN J. DRISCOLL UNITED LABOR AGENCY, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2015 AND 2014**

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES

The summary of significant accounting policies of The John J. Driscoll United Labor Agency, Inc. (ULA) is presented to assist in understanding ULA's financial statements. The financial statements and notes are representations of ULA's management, who are responsible for their integrity and objectivity. These accounting policies conform to accounting principles generally accepted in the United States of America and have been consistently applied in the preparation of the financial statements.

Nature of Activities

The John J. Driscoll United Labor Agency, Inc. is a private nonprofit charitable organization whose mission is to meet the human service needs of workers and their families; major programs include:

- Counseling & Rehabilitation – Providing substance abuse counseling and rehabilitation services to program participants.
- Employment & Training – Providing employment training and training related services to off-the-job workers, including training in new “green job” fields.
- Referral & Advocacy – Providing assistance to workers and their families in obtaining services and benefits such as unemployment assistance, veterans' benefits, medical and health services, workers' compensation, social security, disability benefits, and other public assistance.
- Community Support – Providing support to local residents including the operation of an emergency food pantry, providing food for needy children and their families through a back pack program run in collaboration with the Martin Luther King, Jr. Elementary School in Hartford, Connecticut, holiday toy drives, and other miscellaneous programs.

Basis of Accounting and Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. The financial statement presentation follows generally accepted accounting principles for Not-For-Profit Entities. Under these provisions, net assets and revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of ULA and changes therein are classified and reported as follows:

Unrestricted net assets are not subject to donor-imposed stipulations or the restrictions have expired. These assets may be designated for specific purposes by action of ULA Officers and Board of Directors.

Temporarily restricted net assets are subject to donor-imposed stipulations that can be fulfilled by actions of ULA or that expire by the passage of time.

Permanently restricted net assets contain donor-imposed restrictions that stipulate the resources be maintained permanently, but permit ULA to use or expend part or all of the income derived from the related investments for general or specific purposes.

Revenues, including promises to give, are reported as increases in unrestricted net assets unless use of the related asset is limited by donor or grantor-imposed restrictions. Expenses are reported as decreases in unrestricted net assets. Gains and losses on investments and other assets or liabilities are reported as increases or decrease in unrestricted net assets unless their use is restricted by explicit donor stipulation or by law. Expirations of temporary restrictions on net assets (i.e., the donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as reclassifications between the applicable classes of net assets.

THE JOHN J. DRISCOLL UNITED LABOR AGENCY, INC.
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEARS ENDED JUNE 30, 2015 AND 2014

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Functional Allocation of Expenses

Expenses are charged on a program basis directly to program services or management in general categories based on specific identification. The United Way programs are further classified based on time and usage allocations.

Income Tax Structure

ULA is a nonprofit corporation exempt from federal income taxes under provisions of the Internal Revenue Service Code, Section 501(c)(3). ULA regularly reviews and evaluates its tax positions taken or expected to be taken for a tax return. ULA believes that no tax benefits or liabilities are required to be recognized for open tax years 2011 through 2014.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Cash and Cash Equivalents

ULA considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents. ULA maintains its cash with FDIC insured financial institutions. At June 30, 2015 and 2014, all deposits were covered by FDIC insurance.

Accounts Receivable

Accounts receivable are stated at unpaid balances, less an allowance for doubtful accounts. This allowance for doubtful accounts as of June 30, 2015 and 2014 was \$-0-. ULA provides for losses on accounts receivable using the allowance method. The allowance is based on experience, third-party contracts, and other circumstances, which may affect the ability of debtors to meet their obligations. It is the ULA's policy to charge off uncollectible accounts receivable when management determines the receivable will not be collected.

Property and Equipment

ULA follows the practice of capitalizing at cost, all expenditures for equipment in excess of \$2,500. Equipment purchased is recorded at cost and equipment donated is recorded at the fair market value on the date donated. All equipment is depreciated on a straight-line basis over five years, which is the estimated useful life of the asset.

Contributions

ULA recognizes promises to give as contributions when such promises are received and terms are confirmed by ULA. Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of their estimated future cash flows. Conditional promises to give are not included as support until the conditions are substantially met.

Governmental Grants

Governmental grants and contracts are generally considered to be exchange transactions rather than contributions. Revenue from cost reimbursement grants and contracts is recognized to the extent of costs incurred. Revenue from performance based contracts is recognized to the extent of performance achieved. Grant and contract receipts in excess of revenue recognized are presented as deferred revenue.

Advertising

ULA expenses the costs of advertising at the time the advertising takes place. For the year ended June 30, 2015 and 2014 advertising expense was \$2,975 and \$2,922, respectively.

**THE JOHN J. DRISCOLL UNITED LABOR AGENCY, INC.
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEARS ENDED JUNE 30, 2015 AND 2014**

NOTE 2 – PROPERTY AND EQUIPMENT

As of June 30, 2015 and 2014, the breakdown of property and equipment was as follows:

	2015	2014
Equipment	\$ 47,880	\$ 47,880
Accumulated Depreciation	(47,880)	(47,880)
Net Equipment	\$ -	\$ -

Depreciation expense for the years ended June 30, 2015 and 2014 was \$-0-.

NOTE 3 – DEFERRED REVENUE

Deferred revenue represents funds received from various funding sources, which have not been expended by ULA as of yearend. As of June 30, 2015 and 2014 the deferred revenue balance was \$-0-.

NOTE 4 – LEASES

The minimum annual lease payments consist of rental agreements for various ULA offices and equipment. All office leases contain escape clauses based on funding reductions or have 30 to 60 day termination notice clauses. Some, but not all equipment leases, contain similar escape clauses. The minimum annual lease payments for fiscal years ended June 30, are as follows:

Year Ended		2015	2014
June, 30			
2015			\$ 1,620
2016	\$ 1,620		135
2017	135		-
2018	-		-
2019	-		-
2020	-		-
Thereafter	-		-
Total		\$ 1,755	\$ 1,755

Total lease expenses for the years ended June 30, 2015 and 2014 were \$41,895 and \$47,497, respectively.

NOTE 5 – TAX SHELTERED ANNUITY PLAN

ULA contributes to a Tax Sheltered Annuity (TSA) under IRS Code Section 403(b) for its employees. The TSA allows ULA's employees to invest funds in annuity contracts for retirement on a tax-deferred basis.

All new ULA employees are eligible to participate in the TSA after one year of employment. The maximum contribution to the TSA for each employee is based on their compensation and length of employment.

The expense for the years ended June 30, 2015 and 2014 was \$30,584 and \$23,891, respectively.

**THE JOHN J. DRISCOLL UNITED LABOR AGENCY, INC.
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEARS ENDED JUNE 30, 2015 AND 2014**

NOTE 6 – MAJOR FUNDING SOURCES

A material part of ULA’s funding is dependent upon the sources listed below, the loss of which would have a materially adverse effect on ULA.

Funding Source	Approximate Percentage of Revenue for the Year Ended June, 30	
	2015	2014
Grants and Allocations		
Department of Mental Health and Addiction Services	28%	23%
United Way Allocations	14%	15%

NOTE 7 – RELATED PARTY TRANSACTIONS

ULA rents office space from Connecticut State AFL-CIO (a non-profit organization) which has common board members. The monthly rent expense is \$675. ULA also provides administrative services to Connecticut State AFL-CIO. The administrative service income was \$115,215 and \$83,198 for the years ended June 30, 2015 and 2014; as of June 30, 2015 and 2014 there was no amount owed.

NOTE 8 – NET ASSETS

Temporarily restricted net assets represent grants and contributions with donor imposed restrictions that have not been met. The balance as of June 30, 2015 and 2014 was as follows:

	2015	2014
Community Support	\$ 4,567	\$ 15,000

Temporarily restricted net assets released from restrictions by satisfying donor imposed restrictions were as follows:

	2015	2014
Employment and Training	\$ 28,606	\$ 7,000
Community Support	2,385	35,349
Total	\$ 30,991	\$ 42,349

NOTE 9 – SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the balance sheet date but before financial statements are issued or available to be issued. Subsequent events have been evaluated through December 22, 2015, the date which the financial statements were available to be issued. There were no nonrecognized subsequent events that are required to be reported as of December 22, 2015.

**THE JOHN J. DRISCOLL UNITED LABOR AGENCY, INC.
 COMBINED SCHEDULE OF UNITED WAY FUNCTIONAL EXPENDITURES
 FOR THE YEAR ENDED JUNE 30, 2015**

SUPPLEMENTAL SCHEDULE A

	<u>TOTAL</u>	<u>MANAGEMENT</u>	<u>REFERRAL & ADVOCACY</u>	<u>EMPLOYMENT</u>
Salaries	\$ 71,603	\$ 10,741	\$ 42,476	\$ 18,386
Fringe Benefits	38,367	5,755	22,914	9,698
Rent	8,518	1,278	5,881	1,359
Telephone	4,068	610	2,156	1,302
Equipment	3,347	502	1,796	1,049
Travel	3,750	563	2,123	1,064
Consumable Supplies	6,227	934	4,012	1,281
Insurance and Bonding	1,031	155	559	317
Consultants/Instructors	4,557	684	3,317	556
Accounting and Legal	1,104	166	358	580
Conference/Training	300	45	146	109
Other Program Activities	18,184	-	18,184	-
Total Expenditures	<u>\$ 161,056</u>	<u>\$ 21,433</u>	<u>103,922</u>	<u>35,701</u>
Proration of Management			<u>15,131</u>	<u>6,302</u>
Total			<u>\$ 119,053</u>	<u>\$ 42,003</u>

**THE JOHN J. DRISCOLL UNITED LABOR AGENCY, INC.
 COMBINED SCHEDULE OF UNITED WAY FUNCTIONAL EXPENDITURES
 FOR THE YEAR ENDED JUNE 30, 2015**

SUPPLEMENTAL SCHEDULE A-1

CENTRAL AND NORTHEASTERN CONNECTICUT

	<u>TOTAL</u>	<u>MANAGEMENT</u>	<u>REFERRAL & ADVOCACY</u>	<u>EMPLOYMENT</u>
Salaries	\$ 49,972	\$ 7,496	\$ 42,476	\$ -
Fringe Benefits	26,958	4,044	22,914	-
Rent	6,919	1,038	5,881	-
Telephone	2,536	380	2,156	-
Equipment	2,113	317	1,796	-
Travel	2,498	375	2,123	-
Consumable Supplies	4,720	708	4,012	-
Insurance and Bonding	658	99	559	-
Consultants/Instructors	3,902	585	3,317	-
Accounting and Legal	421	63	358	-
Conference/Training	172	26	146	-
Other Program Activities	18,184	-	18,184	-
Total Expenditures	<u>\$ 119,053</u>	<u>\$ 15,131</u>	<u>103,922</u>	<u>-</u>
Proration of Management			<u>15,131</u>	<u>-</u>
Total			<u>\$ 119,053</u>	<u>\$ -</u>

**THE JOHN J. DRISCOLL UNITED LABOR AGENCY, INC.
 COMBINED SCHEDULE OF UNITED WAY FUNCTIONAL EXPENDITURES
 FOR THE YEAR ENDED JUNE 30, 2015**

SUPPLEMENTAL SCHEDULE A-2

GREATER WATERBURY

	<u>TOTAL</u>	<u>MANAGEMENT</u>	<u>REFERRAL & ADVOCACY</u>	<u>EMPLOYMENT</u>
Salaries	\$ 13,833	\$ 2,075	\$ -	\$ 11,758
Fringe Benefits	8,714	1,307	-	7,407
Rent	337	51	-	286
Telephone	1,368	205	-	1,163
Equipment	726	109	-	617
Travel	652	98	-	554
Consumable Supplies	1,196	179	-	1,017
Insurance and Bonding	267	40	-	227
Consultants/Instructors	550	83	-	467
Accounting and Legal	472	71	-	401
Conference/Training	46	7	-	39
Other Program Activities	-	-	-	-
Total Expenditures	<u>\$ 28,161</u>	<u>\$ 4,225</u>	-	<u>23,936</u>
Proration of Management			-	<u>4,225</u>
Total			<u>\$ -</u>	<u>\$ 28,161</u>

**THE JOHN J. DRISCOLL UNITED LABOR AGENCY, INC.
 COMBINED SCHEDULE OF UNITED WAY FUNCTIONAL EXPENDITURES
 FOR THE YEAR ENDED JUNE 30, 2015**

SUPPLEMENTAL SCHEDULE A-3

MIDDLESEX

	<u>TOTAL</u>	<u>MANAGEMENT</u>	<u>REFERRAL & ADVOCACY</u>	<u>EMPLOYMENT</u>
Salaries	\$ 7,798	\$ 1,170	\$ -	\$ 6,628
Fringe Benefits	2,695	404	-	2,291
Rent	1,262	189	-	1,073
Telephone	164	25	-	139
Equipment	508	76	-	432
Travel	600	90	-	510
Consumable Supplies	311	47	-	264
Insurance and Bonding	106	16	-	90
Consultants/Instructors	105	16	-	89
Accounting and Legal	211	32	-	179
Conference/Training	82	12	-	70
Other Program Activities	-	-	-	-
Total Expenditures	<u>\$ 13,842</u>	<u>\$ 2,077</u>	-	<u>11,765</u>
Proration of Management			-	<u>2,077</u>
Total			<u>\$ -</u>	<u>\$ 13,842</u>

**THE JOHN J. DRISCOLL UNITED LABOR AGENCY, INC.
COMPARISON OF ACTUAL EXPENDITURES TO BUDGET
FOR THE YEAR ENDED JUNE 30, 2015**

SUPPLEMENTAL SCHEDULE B-1

**CONNECTICUT DEPARTMENT OF MENTAL HEALTH
AND ADDICTION SERVICES**

	<u>Budget</u>	<u>Cost Previously Audited</u>	<u>Current Period 7/1/2014 to 6/30/2015</u>	<u>Variance Over/ (Under)</u>
Vocational Rehabilitation Program Contract# 11MHA2074AA 7-1-14 to 6-30-15				
Salaries	\$ 117,383	\$ -	\$ 116,436	\$ (947)
Fringe Benefits	60,218	-	61,225	1,007
Direct Operating Expense	34,859	-	35,023	164
Administrative and General	38,243	-	38,019	(224)
Contract Total	<u>\$ 250,703</u>	<u>\$ -</u>	<u>250,703</u>	<u>\$ -</u>
Total Audited Costs			<u>\$ 250,703</u>	

**THE JOHN J. DRISCOLL UNITED LABOR AGENCY, INC.
 COMPARISON OF ACTUAL EXPENDITURES TO BUDGET
 FOR THE YEAR ENDED JUNE 30, 2015**

SUPPLEMENTAL SCHEDULE B-2

CITY OF WATERBURY

	<u>Budget</u>	<u>Cost Previously Audited</u>	<u>Current Period 7/1/2014 to 6/30/2015</u>	<u>Variance Over/ (Under)</u>
City of Waterbury 7-1-14 to 6-30-15				
Program Expenditures	\$ 25,000	\$ -	\$ 25,000	\$ -
Contract Total	<u>\$ 25,000</u>	<u>\$ -</u>	<u>25,000</u>	<u>\$ -</u>
Total Audited Costs			<u>\$ 25,000</u>	

**THE JOHN J. DRISCOLL UNITED LABOR AGENCY, INC.
 COMPARISON OF ACTUAL EXPENDITURES TO BUDGET
 FOR THE YEAR ENDED JUNE 30, 2015**

SUPPLEMENTAL SCHEDULE B-3

EASTERN CONNECTICUT WORKFORCE INVESTMENT BOARD

	<u>Budget</u>	<u>Cost Previously Audited</u>	<u>Current Period 7/1/2014 to 6/30/2015</u>	<u>Variance Over/ (Under)</u>
Green Jobs Funnel Initiative in Eastern CT 7-1-14 to 6-30-15				
Program Expenditures	\$ 83,756	\$ -	\$ 83,741	\$ (15)
Contract Total	\$ 83,756	\$ -	83,741	\$ (15)
Total Audited Costs			\$ 83,741	



CERTIFIED PUBLIC ACCOUNTANTS

43 Enterprise Drive • Bristol, CT 06010-3990 • 860/582-6715 • Fax 860/585-6339

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

Independent Auditor's Report

Board of Directors
John J. Driscoll United Labor Agency, Inc.

We have audited in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of John J. Driscoll United Labor Agency, Inc., which comprise the statement of financial position as of June 30, 2015, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements and have issued our report thereon dated December 22, 2015.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered John J. Driscoll United Labor Agency, Inc.'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of John J. Driscoll United Labor Agency, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of John J. Driscoll United Labor Agency, Inc.'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 John J. Driscoll United Labor Agency, Inc.'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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Maletta & Company". The signature is written in a cursive style with a vertical line separating the name from the word "Company".

Maletta & Company
Certified Public Accountants

Bristol, Connecticut
December 22, 2015