

TOWN OF WILTON, CONNECTICUT

FEDERAL AND STATE FINANCIAL
AND COMPLIANCE REPORTS
Fiscal Year Ended June 30, 2010

TOWN OF WILTON, CONNECTICUT

FEDERAL AND STATE FINANCIAL AND COMPLIANCE REPORTS

TABLE OF CONTENTS

**REPORT REQUIRED BY THE FEDERAL SINGLE AUDIT ACT AND OMB
CIRCULAR A-133**

Independent Auditor’s Report on Compliance with Requirements that Could Have a Direct and Material Effect on Each Major Program, on Internal Control Over Compliance in Accordance with OMB Circular A-133 and on the Schedule of Expenditures of Federal Awards	1-2
Schedule of Expenditures of Federal Awards	3-4
Notes to Schedule of Expenditures of Federal Awards	5
Schedule of Findings and Questioned Costs	6
Summary of Prior Year Audit Findings	7

REPORT REQUIRED BY GOVERNMENT AUDITING STANDARDS

Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with “Government Auditing Standards”	8-9
----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-----

REPORT REQUIRED BY THE STATE SINGLE AUDIT ACT

Independent Auditor’s Report on Compliance with Requirements that Could Have a Direct and Material Effect on Each Major Program, on Internal Control Over Compliance in Accordance with the State Single Audit Act and on the Schedule of Expenditures of State Financial Assistance	10-11
Schedule of Expenditures of State Financial Assistance	12-13
Note to Schedule of Expenditures of State Financial Assistance	14
Schedule of State Single Audit Compliance Findings and Questioned Costs	15



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

To the Honorable Members
of the Board of Finance
Town of Wilton, Connecticut

Compliance: We have audited the Town of Wilton, Connecticut's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on the Town of Wilton, Connecticut's major federal program for the year ended June 30, 2010. The Town of Wilton, Connecticut's major federal program is identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the Town of Wilton, Connecticut's management. Our responsibility is to express an opinion on the Town of Wilton, Connecticut's compliance based on our audit.

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

In our opinion, the Town of Wilton, Connecticut complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2010.

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

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

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

Schedule of Expenditures of Federal Awards: We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Wilton, Connecticut as of and for the year ended June 30, 2010, and have issued our report thereon dated January ____, 2011. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the Town of Wilton, Connecticut's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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

New Haven, Connecticut
January ____, 2011

TOWN OF WILTON, CONNECTICUT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2010

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Grantor's Number/ Project Number	Expenditures
U.S. DEPARTMENT OF AGRICULTURE/ Passed Through the Connecticut Department of Education:			
National School Lunch Program	10.555	12060-SDE64370-20560	\$ 93,128
U.S. DEPARTMENT OF EDUCATION/ Passed Through the State of Connecticut Department of Education:			
Special Education Cluster:			
IDEA Part B, Section 611	84.027	12060-SDE64370-20977	622,384
Preschool Incentive Grant	84.173	12060-SDE64370-20983	34,521
ARRA-IDEA Part B, Section 611	84.391	12060-SDE64370-29011	167,256
ARRA-IDEA Part B, Section 619 Preschool	84.392	12060-SDE64370-29012	12,042
Total Special Education Cluster			<u>836,203</u>
Carl D. Perkins Vocational and Technology Education Act	84.048	12060-SDE64370-20742	24,090
Title II, Part A, Teacher & Principal Training	84.367	12060-SDE64370-20858	65,800
Title IV - Safe and Drug Free Schools Act	84.186	12060-SDE64370-20873	4,796
Title I - Improving Basic Programs	84.010	12060-SDE64370-20679	41,955
State Fiscal Stabilization Fund Cluster:			
ARRA - Stabilization Education Grants	84.394	12060-SDE64370-29054	143,202
ARRA-Stabilization Government Services	84.397	12060-SDE64370-29053	78,955
Total State Fiscal Stabilization Fund Cluster			<u>222,157</u>
Total U.S. Department of Education			<u>1,195,001</u>
U.S. DEPARTMENT OF TRANSPORTATION/ Passed Through the Connecticut Department of Transportation:			
Highway Safety Cluster:			
Alcohol Traffic Safety Grants	20.601	12062-DOT57343-22086	5,128
Safety Planning and Construction	20.609	12060-DOT57343-22093	2,124
Total Highway Safety Cluster			<u>7,252</u>
Alcohol Open Container Requirements	20.607	12602-DOT57343-22091	4,920
Highway Planning and Construction	20.205	12062-DOT57124-22108	112
Total U.S. Department of Transportation			<u>12,284</u>

See Notes to Schedule.

(Continued)

TOWN OF WILTON, CONNECTICUT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, Continued
 For the Year Ended June 30, 2010

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number/ Project Number	Expenditures
U.S. DEPARTMENT OF HOMELAND SECURITY/			
Passed Through Connecticut Department of Emergency Management and Homeland Security:			
Emergency Management Performance Grant	97.042	12060-EHS99660-21881	2,963
Citizen Corps.	97.053	12060-EHS99530-21880	400
Total U.S. Department of Homeland Security			<u>3,363</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES/			
Passed Through the Department of Public Health:			
Bioterrorism	93.283	12060-DPH48557-21096	62,475
Preventative Health Services Block Grant	93.991	12060-DPH48558-21530	2,281
Public Health Emergency Prep	93.069	12060-DPM48557-22333	18,239
Public Health Emergency Response	93.069	12060-DPM48557-22350	21,509
Total U.S. Department of Health and Human Services			<u>104,504</u>
U.S. DEPARTMENT OF JUSTICE/			
Passed Through the Department of Office Policy and Management:			
ARRA-Justice Assistance Grant	16.804	12060-OPM20350-29002	22,500
Total Expenditures of Federal Awards			<u>\$ 1,430,780</u>

See Notes to Schedule.

TOWN OF WILTON, CONNECTICUT

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2010**

Note 1. Basis of Presentation

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

Note 2. Contributions

U.S.D.A. Contributions:

Donated commodities in the amount of \$38,970 from the Department of Agriculture are included in the National School Lunch Program, CFDA #10.555. The amount represents the market value of such commodities used during the period.

TOWN OF WILTON, CONNECTICUT

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2010**

I. SUMMARY OF INDEPENDENT AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: unqualified

Internal control over financial reporting:

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

Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major programs:

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

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

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

Identification of Major Programs

CFDA Numbers	Program Name or Cluster
84.027/84.173/84.391/84.392	Special Education Cluster

Dollar threshold used to distinguish between type A and type B programs \$300,000

Auditee qualified as low-risk auditee? Yes No

**TOWN OF WILTON, CONNECTICUT
SUMMARY OF PRIOR YEAR AUDIT FINDINGS
For the Year Ended June 30, 2010**

There were no findings relative to federal awards in the prior year.



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

To the Honorable Members
of the Board of Finance
Town of Wilton, Connecticut

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Wilton, Connecticut as of and for the year ended June 30, 2010, which collectively comprise the Town of Wilton, Connecticut's basic financial statements, and have issued our report thereon dated January ___, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in "Government Auditing Standards," issued by the Comptroller General of the United States.

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

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

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

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

We noted certain matters that we reported to management of the Town of Wilton, Connecticut in a separate letter dated January ____, 2011.

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

New Haven, Connecticut
January ____, 2011



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

To the Honorable Members
of the Board of Finance
Town of Wilton, Connecticut

Compliance: We have audited the Town of Wilton, Connecticut's compliance with the types of compliance requirements described in the Office of Policy and Management's *Compliance Supplement* that could have a direct and material effect on each of the Town of Wilton, Connecticut's major state programs for the year ended June 30, 2010. The Town of Wilton, Connecticut's major state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major state programs is the responsibility of the Town of Wilton, Connecticut's management. Our responsibility is to express an opinion on the Town of Wilton, Connecticut's compliance based on our audit.

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

In our opinion, the Town of Wilton, Connecticut complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2010.

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

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

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

Schedule of Expenditures of State Financial Assistance: We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Wilton, Connecticut as of and for the year ended June 30, 2010, and have issued our report thereon dated January ____, 2011. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the Town of Wilton, Connecticut's basic financial statements. The accompanying schedule of expenditures of state financial assistance is presented for purposes of additional analysis as required by the State Single Audit Act and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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

New Haven, Connecticut
January ____, 2011

TOWN OF WILTON, CONNECTICUT

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
For the Year Ended June 30, 2010

State Grantor/Pass-Through Grantor/Program Title	State Grant Program Core-CT Number	Expenditures
State Department of Education:		
Adult Education - Cooperative	11000-SDE64370-17030	\$ 540
Non-Public Health Services	11000-SDE64370-17034	2,995
Youth Services Bureau	11000-SDE64370-17052	14,000
Youth Services Bureau Enhancement	11000-SDE64370-16201	6,250
Magent School - Transportation	11000-SDE64370-17057	2,600
		<u>26,385</u>
State Office of Policy and Management:		
Property Tax Relief for Manufacturing Machinery and Equipment	11000-OPM20600-17031	249,136
Property Tax Relief for Elderly and Totally Disabled Homeowners	11000-OPM20600-17018	44,600
Property Tax Relief for Veterans	11000-OPM20600-17024	2,741
LOCIP	12050-OPM20600-40254	111,703
Property Tax Relief - Disability Exemption	11000-OPM20600-17011	235
		<u>408,415</u>
State Department of Public Safety:		
State Assets Forfeiture Revolving Fund	12060-DPS32155-35142	935
Office of the State Comptroller:		
Payment in Lieu of Taxes (PILOT) on State Owned Property	11000-OSC15910-17004	102,166
State Department of Transportation:		
Town Aid Road - STO	13033-DOT57131-43459	41,604
Bus Operations	12001-DOT57931-12175	12,628
Town Aid Road Grants - Municipal	12052-DOT57131-43455	114,411
		<u>168,643</u>
State Library:		
Historic Documents Preservation	12060-CSL66094-35150	5,000
State Department of Environmental Protection:		
Boating Account	12060-DEP44434-35403	7,371
Recreational Trails Program	12060-DEP44321-20296	1,200
		<u>8,571</u>
Department of Emergency Management and Homeland Security:		
School Security Competitive Grant	12060-EHS99530-90516	17,096
Law Enforcement & Terrorism Prevention Grant	12060-EHS99530-21879	40,000
		<u>57,096</u>
TOTAL STATE FINANCIAL ASSISTANCE BEFORE EXEMPT PROGRAMS		<u>777,211</u>

TOWN OF WILTON, CONNECTICUT

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE, Continued
 For the Year Ended June 30, 2010

State Grantor/Pass-Through Grantor/Program Title	State Grant Program Core-CT Number	Expenditures
EXEMPT PROGRAMS		
Office of the State Comptroller:		
Mashantucket Pequot Fund	12009-OSC15910-17005	9,114
Department of Education:		
Education Cost Sharing	11000-SDE64370-17041	1,424,020
Transportation of School Children	11000-SDE64370-17027	369
School Construction Projects-Principal	13010-SDE64370-40901	225,856
School Construction Projects-Interest	13009-SDE64370-40896	64,626
Excess Cost - Student Based	11000-SDE64370-17047	1,066,084
TOTAL EXEMPT PROGRAMS		<u>2,790,069</u>
TOTAL STATE FINANCIAL ASSISTANCE		<u><u>\$ 3,567,280</u></u>

See Notes to Schedule.

TOWN OF WILTON, CONNECTICUT

NOTE TO SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE For the Year Ended June 30, 2010

Various departments and agencies of the State of Connecticut have provided financial assistance to the Town of Wilton, Connecticut through grants and other authorizations in accordance with the General Statutes of the State of Connecticut. The financial assistance programs fund several programs including education, public works, property tax relief, public health, transportation and public safety.

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of Wilton, Connecticut conform to accounting principles generally accepted in the United States of America as applicable to governments. The following is a summary of the more significant policies relating to the aforementioned grant programs.

Basis of Accounting

The financial statements for the governmental fund types contained in the Town of Wilton, Connecticut's basic financial statements are prepared on the modified accrual basis of accounting. The financial statements for the business-type activities are prepared on the full accrual basis of accounting.

- Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities for the current period.
- Expenditures are generally recorded when a liability is incurred except for debt service expenditures, as well as expenditures related to compensated absences, pension obligations, claims and judgments, and other post-employment benefits which are recorded only when payment is due (matured).

The Schedule of Expenditures of State Financial Assistance, contained in this report, is prepared based on regulations established by the State of Connecticut Office of Policy and Management. In accordance with these regulations (Section 4-236-22), certain grants are not dependent on expenditure activity, and accordingly, are considered to be expended in the fiscal year of receipt. These grant program receipts are reflected in the expenditures column of the Schedule of Expenditures of State Financial Assistance.

TOWN OF WILTON, CONNECTICUT

**SCHEDULE OF STATE SINGLE AUDIT COMPLIANCE FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2010**

I. SUMMARY OF INDEPENDENT AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: unqualified.

Internal control over financial reporting:

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

State Financial Assistance

Internal control over major programs:

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

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

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

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

State Grantor and Program	State Grant Program CORE-CT Number	Expenditures
OPM-Property Tax Relief for the Manufacturing, Machinery and Equipment	11000-OPM20600-17031	\$ 249,136
OPM-Local Capital Improvement Program	12050-OPM20600-40254	111,703
DOT-Town Aid Road Grants-Municipal	12001-DOT57131-43455	114,411
• Dollar threshold used to distinguish between type A and type B programs		<u>\$100,000</u>