Federal and State Financial and Compliance Reports Year Ended June 30, 2014

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## Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

## Independent Auditor's Report

To the Board of Finance Town of East Lyme, Connecticut

#### **Report on Compliance for Each Major Federal Program**

We have audited the Town of East Lyme, Connecticut's (the "Town") compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the Town's major federal programs for the year ended June 30, 2014. The Town's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

#### Management's Responsibility

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

#### Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Town's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Town's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Town's compliance.

## **Opinion on Each Major Federal Program**

In our opinion, the Town complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2014.

## **Report on Internal Control Over Compliance**

Management of the Town is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Town's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control over compliance.

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

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of East Lyme, Connecticut, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the Town of East Lyme, Connecticut's basic financial statements. We issued our report thereon dated February 23, 2015, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

McGladrey LCP

New Haven, Connecticut February 23, 2015

#### Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2014

Federal Grantor/Pass-Through     CFDA     Grantor/Pass-Through     Expenditures       V3. Department of Agriculture     Project Number     Project Number     Expenditures       Passed through State Department of Education:     0.555     N/A     \$ 61,944       School Distribution - Non-cash     10.555     12060-SDE64370-20560     155,128       Total Child Nutrition Cluster:     250,880     250,880       Total Child Nutrition Cluster     250,880     250,880       Total U.S. Department of Agriculture     250,880       U.S. Department of Agriculture     250,880       US. Department of Education:     Tritle I - Improving Basic Programs 12-14     84,010     12060-SDE64370-20679     1,605       Title I - Improving Basic Programs 13-15     84,010     12060-SDE64370-20679     66,275       Total Title I - Cluster:     IDEA Part B, Section 619- Preschool 12-14     84,173     12060-SDE64370-20983     2,899       IDEA Part B, Section 619- Preschool 12-15     84,173     12060-SDE64370-20983     2,414       IDEA Part B, Section 13-15     84,027     12060-SDE64370-20983     2,414       IDEA Part B, Section 13-15     84,027     12060-SDE64370-20983     2,469       IDEA Part B, Section 13-15     84,027     12060-SDE64370-20985     2,737       Title II Part A - Teachers 12-14     84,367     12060-SDE64370-2085		Federal	Pass-Through		
U.S. Department of Agriculture Passed through State Department of Education: Child Nuttition Cluster: Food Distribution - Non-cash         10.555         N/A         \$ 61,944           School Breaktas Program         10.555         12060-SDE64370-20508         33,808           National School Lunch Program         10.555         12060-SDE64370-20508         155,128           Total Child Nutrition Cluster         250,880         250,880           U.S. Department of Agriculture         250,880           U.S. Department of Education:         11060-SDE64370-20679         1,605           Title I - Improving Basic Programs 12-14         84.010         12060-SDE64370-20679         66,275           Total Title I - Cluster         84.010         12060-SDE64370-2083         2,899           IDEA Part B, Section 619- Preschool 12-14         84.173         12060-SDE64370-20983         2,899           IDEA Part B, Section 619- Preschool 12-14         84.173         12060-SDE64370-20983         2,899           IDEA Part B, Section 619- Preschool 12-14         84.027         12060-SDE64370-20983         2,414           IDEA Part B, Section 619- Preschool 12-14         84.027         12060-SDE64370-20977         400,133           IDEA Part B, Section 619- Preschool 12-14         84.027         12060-SDE64370-20977         400,138           IDEA Part B, Section 619-		÷. =		_	
Passed through State Department of Education:           Child Nutrition Cluster:         10.555         N/A         \$ 61,944           School Breakfast Program         10.555         12060-SDE64370-20508         33,808           National School Lunch Program         10.555         12060-SDE64370-20508         155,128           Total Child Nutrition Cluster         250,880         250,880           U.S. Department of Agriculture         250,880           U.S. Department of Education:         Title I - Improving Basic Programs 12-14         84,010         12060-SDE64370-20679         1,605           Title I - Improving Basic Programs 12-14         84,010         12060-SDE64370-20679         66,275           Total Title I - Cluster         67,880         2,414           IDEA Part B, Section 619- Preschool 12-14         84,173         12060-SDE64370-20983         2,444           IDEA Part B, Section 619- Preschool 12-14         84,027         12060-SDE64370-20977         246,246           IDEA Part B, Section 619- Preschool 12-14         84,027         12060-SDE64370-20977         246,246           IDEA Part B, Section 112-14         84,027         12060-SDE64370-20977         246,246           IDEA Part B, Section 112-14         84,027         12060-SDE64370-20977         246,246           Total Special Education - C		Number	Project Number	Exp	penditures
Child Nutrition Cluster:         NA         \$         61,944           School Breaktas Program         10.555         NA         \$         61,944           School Breaktas Program         10.555         12060-SDE64370-20508         33,808           National School Lunch Program         10.555         12060-SDE64370-20508         155,128           Total Child Nutrition Cluster         250,880         250,880           U.S. Department of Education         250,880         250,880           Title I - Improving Basic Programs 12-14         84.010         12060-SDE64370-20679         1,605           Title I - Improving Basic Programs 12-14         84.010         12060-SDE64370-20679         66,275           Total Title I - Cluster         67,880         2,899         2,899           IDEA Part B, Section 619 - Preschool 12-14         84.173         12060-SDE64370-20983         2,414           IDEA Part B, Section 619 - Preschool 13-15         84.027         12060-SDE64370-20983         2,414           IDEA Part B, Section 619 - Preschool 13-15         84.027         12060-SDE64370-20983         2,414           IDEA Part B, Section 619 - Preschool 13-15         84.027         12060-SDE64370-20888         2,737           Total V.S. Department of Education - Cluster         7000-SDE64370-20888         2,737					
Food Distribution - Non-cash         10.555         N/A         \$         61,944           School Breaktast Program         10.555         12060-SDE64370-20508         13,808           National School Lunch Program         10.555         12060-SDE64370-20508         155,128           Total Child Nutrition Cluster         250,880         250,880           U.S. Department of Education         12060-SDE64370-20679         1,605           Title 1 - Improving Basic Programs 12-14         84.010         12060-SDE64370-20679         1,605           Total Title 1 - Improving Basic Programs 13-15         84.010         12060-SDE64370-20679         6,6,275           Total Title 1 - Cluster         1         2060-SDE64370-20679         6,6,275         67,880           Special Education - Cluster:         IDEA Part B, Section 619- Preschool 12-14         84.173         12060-SDE64370-20983         2,899           IDEA Part B, Sec 611 12-14         84.027         12060-SDE64370-20983         2,414           IDEA Part B, Sec 611 12-14         84.027         12060-SDE64370-20983         2,414           IDEA Part B, Sec 611 12-14         84.027         12060-SDE64370-20983         2,414           IDEA Part B, Sec 611 12-14         84.027         12060-SDE64370-20888         2,737           Total Special Education - Clus					
School Breakfast Program National School Lunch Program Total Child Nutrition Cluster         10.555         12060-SDE64370-20508         33,808           Total Child Nutrition Cluster         250,880         250,880           U.S. Department of Education         250,880         250,880           Passed through State Department of Education: Title 1 - Improving Basic Programs 12-14         84.010         12060-SDE64370-20679         1,605           Title 1 - Improving Basic Programs 13-15         84.010         12060-SDE64370-20679         1,605           Special Education - Cluster: IDEA Part B, Section 619- Preschool 12-14         84.173         12060-SDE64370-20983         2,899           IDEA Part B, Section 619- Preschool 13-15         84.173         12060-SDE64370-20977         246.246           IDEA Part B, Section 619- Preschool 13-15         84.027         12060-SDE64370-20977         246.246           IDEA Part B, Section 11-15         84.027         12060-SDE64370-20983         2,414           IDEA Part B, Section 11-2-14         84.027         12060-SDE64370-20983         2,414           IDEA Part B, Section 11-2-15         84.367         12060-SDE64370-20858         2,7737           Total Special Education - Cluster         651,692         651,692         651,692           Title II Part A - Teachers 12-14         84.367         12060-SDE64370-20858					
National School Lundh Program Total Child Nutrition Cluster         10.555         12060-SDE64370-20560         155,128 250,880           Total U.S. Department of Agriculture         250,880           U.S. Department of Education         250,880           Passed through State Department of Education: Title 1 - Improving Basic Programs 12-14         84.010         12060-SDE64370-20679         1,605           Special Education - Cluster: IDEA Part B, Section 619- Preschool 12-14         84.173         12060-SDE64370-20983         2,899           IDEA Part B, Section 619- Preschool 12-14         84.077         12060-SDE64370-20983         2,899           IDEA Part B, Section 619- Preschool 12-14         84.027         12060-SDE64370-20983         2,414           IDEA Part B, Section 619- Preschool 13-15         84.173         12060-SDE64370-20983         2,414           IDEA Part B, Sectin 619- Preschool 13-15         84.027         12060-SDE64370-20977         400,133           IDEA Part B, Sectin 13-15         84.027         12060-SDE64370-20888         22,737           Title II Part A - Teachers 13-15         84.367         12060-SDE64370-20858         22,737           Title II Part A - Teachers 13-15         84.367         12060-SDE64370-20858         22,737           Title II Part A - Teachers 13-15         84.367         12060-SDE64370-20858         22,7695 <td></td> <td></td> <td></td> <td>\$</td> <td>-</td>				\$	-
Total Child Nutrition Cluster         250,880           Total U.S. Department of Agriculture         250,880           U.S. Department of Education         Passed through State Department of Education: Title I - Improving Basic Programs 12-14         84,010         12060-SDE64370-20679         1,605           Total Title I - Cluster         84,010         12060-SDE64370-20679         66,275         67,880           Special Education - Cluster:         IDEA Part B, Section 619- Preschool 12-14         84,173         12060-SDE64370-20983         2,899           IDEA Part B, Section 619- Preschool 13-15         84,173         12060-SDE64370-20983         2,899           IDEA Part B, Section 619- Preschool 13-15         84,027         12060-SDE64370-20977         400,133           IDEA Part B, Section 619- Preschool 13-15         84,027         12060-SDE64370-20977         400,133           IDEA Part B, Section 619- Preschool 13-15         84,027         12060-SDE64370-20977         400,133           IDEA Part B, Section 619- Preschool 13-15         84,027         12060-SDE64370-20977         462,626           Total Special Education - Cluster         712060-SDE64370-20958         22,737         450,133           Total Special Education - Cluster         747,267         747,267         747,267           U.S. Department of Education         747,267         747,	8				,
Total U.S. Department of Agriculture         250,880           U.S. Department of Education         250,880           VI.S. Department of Education:         Title 1- Improving Basic Programs 12-14         84,010         12060-SDE64370-20679         1,605           Title 1- Improving Basic Programs 13-15         84,010         12060-SDE64370-20679         66,275           Total Title 1- Cluster         84,173         12060-SDE64370-20983         2,899           IDEA Part B, Section 619- Preschool 12-14         84,173         12060-SDE64370-20983         2,899           IDEA Part B, Section 619- Preschool 12-14         84,027         12060-SDE64370-20983         2,414           IDEA Part B, Sec 611 12-14         84,027         12060-SDE64370-20977         400,133           IDEA Part B, Sec 611 12-14         84,027         12060-SDE64370-20977         246,246           Total Special Education - Cluster         651,692         651,692         651,692           Title II Part A - Teachers 12-14         84,367         12060-SDE64370-20858         22,737           Total Special Education         747,267         747,267           U.S. Department of Education         747,267         747,267           U.S. Department of Homeland Security: Nuclear Safety Fund Dominion         97,052         12060-EHS99682-30464         3,160	-	10.555	12060-SDE64370-20560		
U.S. Department of Education           Passed through State Department of Education:           Title I - Improving Basic Programs 12-14         84.010         12060-SDE64370-20679         1.605           Total Title I - Cluster         84.010         12060-SDE64370-20679         66.275           Total Title I - Cluster         84.010         12060-SDE64370-20879         67.880           Special Education - Cluster:         IDEA Part B, Section 619- Preschool 12-14         84.173         12060-SDE64370-20983         2.899           IDEA Part B, Section 619- Preschool 13-15         84.027         12060-SDE64370-20983         2.414           IDEA Part B, Section 619- Preschool 13-15         84.027         12060-SDE64370-20977         400,133           IDEA Part B, Sec 611 12-14         84.027         12060-SDE64370-20977         246,246           Total Special Education - Cluster         651.692         651.692         651.692           Title II Part A - Teachers 12-14         84.367         12060-SDE64370-20858         22,737           Title II Part A - Teachers 12-14         84.367         12060-SDE64370-20858         22,737           Title II Part A - Teachers 13-15         84.367         12060-SDE64370-20858         27,695           Total U.S. Department of Education         747,267         747,267         747,267	Total Child Nutrition Cluster				250,880
Passed through State Department of Education: Title I - Improving Basic Programs 12-14         84.010         12060-SDE64370-20679         1,605           Total Title I - Cluster         84.010         12060-SDE64370-20679         66,275         67,880           Special Education - Cluster: IDEA Part B, Section 619- Preschool 12-14         84.173         12060-SDE64370-20983         2,899           IDEA Part B, Section 619- Preschool 13-15         84.173         12060-SDE64370-20983         2,414           IDEA Part B, Section 619- Preschool 13-15         84.027         12060-SDE64370-20977         400,133           IDEA Part B, Sec 611 13-15         84.027         12060-SDE64370-20977         246,246           Total Special Education - Cluster         651.692         651.692         651.692           Title II Part A - Teachers 12-14         84.367         12060-SDE64370-20858         22,737           Title II Part A - Teachers 13-15         84.367         12060-SDE64370-20858         22,737           Title II Part A - Teachers 13-15         84.367         12060-SDE64370-20858         22,737           Total U.S. Department of Education         747,267         747,267         747,267           U.S. Department of Education         97.052         12060-EHS99682-30464         3,160           Nuclear Safety Fund         97.052	Total U.S. Department of Agriculture				250,880
Title 1 - Improving Basic Programs 12-14       84.010       12060-SDE64370-20679       1,605         Title 1 - Improving Basic Programs 13-15       84.010       12060-SDE64370-20679       66,275         Total Title I - Cluster       0       12060-SDE64370-20679       66,275         Special Education - Cluster:       0       0       12060-SDE64370-20983       2,899         IDEA Part B, Section 619- Preschool 12-14       84.173       12060-SDE64370-20983       2,414         IDEA Part B, Sec 611 12-14       84.027       12060-SDE64370-20977       400,133         IDEA Part B, Sec 611 13-15       84.027       12060-SDE64370-20977       246,246         Total Special Education - Cluster       651.692       24,737         Title II Part A - Teachers 12-14       84.367       12060-SDE64370-20858       22,737         Title II Part A - Teachers 13-15       84.367       12060-SDE64370-20858       22,737         Total U.S. Department of Education       747,267       747,267         U.S. Department of Homeland Security         Passed through State Department of Emergency       3,160       3,160         Nuclear Safety Fund       97.052       12060-EHS99682-30464       3,160         Nuclear Safety Fund Dominion       97.052       12060-EHS99682-30464       3,60	•				
Title 1 - Improving Basic Programs 13-15       84.010       12060-SDE64370-20679       66,275         Total Title I - Cluster       67,880         Special Education - Cluster:       1DEA Part B, Section 619- Preschool 12-14       84.173       12060-SDE64370-20983       2,899         IDEA Part B, Section 619- Preschool 13-15       84.173       12060-SDE64370-20983       2,414         IDEA Part B, Sec 611 12-14       84.027       12060-SDE64370-20977       400,133         IDEA Part B, Sec 611 13-15       84.027       12060-SDE64370-20977       246,246         Total Special Education - Cluster       651.692       22,737       246,246         Title II Part A - Teachers 12-14       84.367       12060-SDE64370-20858       22,737         Title II Part A - Teachers 13-15       84.367       12060-SDE64370-20858       22,737         Title II - Cluster       7042       27.695       27.695         Total U.S. Department of Education       747,267         U.S. Department of Emergency       97.052       12060-EHS99682-30464       3,160         Nuclear Safety Fund       97.052       12060-EHS99682-30464       3,60         Nuclear Safety Fund       97.052       12060-EHS99682-30465       36,340         39,500       39,500       39,500       39,500 <td>Passed through State Department of Education:</td> <td></td> <td></td> <td></td> <td></td>	Passed through State Department of Education:				
Total Title I - Cluster         67,880           Special Education - Cluster:         IDEA Part B, Section 619- Preschool 12-14         84.173         12060-SDE64370-20983         2,899           IDEA Part B, Section 619- Preschool 13-15         84.173         12060-SDE64370-20983         2,414           IDEA Part B, Sec 611 12-14         84.027         12060-SDE64370-20977         400,133           IDEA Part B, Sec 611 13-15         84.027         12060-SDE64370-20977         246,246           Total Special Education - Cluster         246,246         651,692         246,246           Total Special Education - Cluster         12060-SDE64370-20858         22,737           Title II Part A - Teachers 12-14         84.367         12060-SDE64370-20858         22,737           Title II Part A - Teachers 13-15         84.367         12060-SDE64370-20858         4,958           Total U.S. Department of Education         747,267         27,695         27,695           Total U.S. Department of Emergency         97.052         12060-EHS99682-30464         3,160           Nuclear Emergency Safety Fund         97.052         12060-EHS99682-30464         3,6,340           Total U.S. Department of Homeland Security         97.052         12060-EHS99682-30465         36,340           Nuclear Safety Fund Dominion         97.052		84.010	12060-SDE64370-20679		1,605
Special Education - Cluster:         IDEA Part B, Section 619- Preschool 12-14         84.173         12060-SDE64370-20983         2,899           IDEA Part B, Section 619- Preschool 13-15         84.173         12060-SDE64370-20983         2,414           IDEA Part B, Sec 611 12-14         84.027         12060-SDE64370-20977         400,133           IDEA Part B, Sec 611 13-15         84.027         12060-SDE64370-20977         246,246           Total Special Education - Cluster         651,692         651,692           Title II Part A - Teachers 12-14         84.367         12060-SDE64370-20858         22,737           Title II Part A - Teachers 13-15         84.367         12060-SDE64370-20858         22,737           Total U.S. Department of Education         747,267         747,267           U.S. Department of Education           Nuclear Safety Fund         97.052         12060-EHS99682-30464         3,160           Nuclear Safety Fund Dominion         97.052         12060-EHS99682-30464         3,160           Nuclear Safety Fund Dominion         97.052         12060-EHS99682-30464         3,160           Nuclear Safety Fund Dominion         97.052         12060-EHS99682-30465         36,340           01.S. Department of Homeland Security         39,500         39,500         39,500 <t< td=""><td></td><td>84.010</td><td>12060-SDE64370-20679</td><td></td><td>,</td></t<>		84.010	12060-SDE64370-20679		,
IDEA Part B, Section 619- Preschool 12-14       84.173       12060-SDE64370-20983       2,899         IDEA Part B, Section 619- Preschool 13-15       84.173       12060-SDE64370-20983       2,414         IDEA Part B, Sec 611 12-14       84.027       12060-SDE64370-20987       400,133         IDEA Part B, Sec 611 12-15       84.027       12060-SDE64370-20977       246,246         Total Special Education - Cluster       84.027       12060-SDE64370-20858       22,737         Title II Part A - Teachers 12-14       84.367       12060-SDE64370-20858       22,737         Title II Part A - Teachers 13-15       84.367       12060-SDE64370-20858       22,737         Title II Part A - Teachers 13-15       84.367       12060-SDE64370-20858       22,737         Total U.S. Department of Education       747,267       747,267         U.S. Department of Homeland Security         Passed through State Department of Emergency       97.052       12060-EHS99682-30464       3,160         Nuclear Emergency Safety Fund       97.052       12060-EHS99682-30464       3,60         Nuclear Safety Fund Dominion       97.052       12060-EHS99682-30464       3,60         VLS. Department of Homeland Security       97.052       12060-EHS99682-30464       39,500         U.S. Department of Transportation	Total Title I - Cluster				67,880
IDEA Part B, Section 619- Preschool 13-15       84.173       12060-SDE64370-20983       2,414         IDEA Part B, Sec 611 12-14       84.027       12060-SDE64370-20977       400,133         IDEA Part B, Sec 611 13-15       84.027       12060-SDE64370-20977       246,246         Total Special Education - Cluster       651,692       244,246       651,692         Title II Part A - Teachers 12-14       84.367       12060-SDE64370-20858       22,737         Title II Part A - Teachers 13-15       84.367       12060-SDE64370-20858       22,737         Total Title II - Cluster       84.367       12060-SDE64370-20858       22,737         Total U.S. Department of Education       747,267       400,133       4,958         V.S. Department of Homeland Security       747,267       400,133       4,958         Nuclear Emergency Safety Fund       97.052       12060-EHS99682-30464       3,160         Nuclear Safety Fund Dominion       97.052       12060-EHS99682-30464       3,6340         Total U.S. Department of Homeland Security:       97.052       12060-EHS99682-30464       3,6340         Nuclear Safety Fund Dominion       97.052       12060-EHS99682-30465       36,340         U.S. Department of Homeland Security       93,500       39,500       39,500         U.S. Dep	Special Education - Cluster:				
IDEA Part B, Sec 611 12-14       84.027       12060-SDE64370-20977       400,133         IDEA Part B, Sec 611 13-15       84.027       12060-SDE64370-20977       246,246         Total Special Education - Cluster       651,692         Title II Part A - Teachers 12-14       84.367       12060-SDE64370-20858       22,737         Title II Part A - Teachers 13-15       84.367       12060-SDE64370-20858       22,737         Total Title II - Cluster       84.367       12060-SDE64370-20858       22,737         Total U.S. Department of Education       747,267         U.S. Department of Education         Passed through State Department of Emergency         Management and Homeland Security:       97.052       12060-EHS99682-30464       3,160         Nuclear Emergency Safety Fund       97.052       12060-EHS99682-30464       3,6340         Total U.S. Department of Homeland Security       97.052       12060-EHS99682-30464       3,600         U.S. Department of Homeland Security       97.052       12060-EHS99682-30464       3,9500         U.S. Department of Homeland Security       97.052       12060-EHS99682-30465       36,340         U.S. Department of Transportation:       20.601       12062-DOT57343-22091       19,289	IDEA Part B, Section 619- Preschool 12-14	84.173	12060-SDE64370-20983		2,899
IDEA Part B, Sec 611 13-1584.02712060-SDE64370-20977246,246Total Special Education - Cluster84.36712060-SDE64370-2085822,737Title II Part A - Teachers 12-1484.36712060-SDE64370-2085822,737Title II Part A - Teachers 13-1584.36712060-SDE64370-208584,958Total Title II - Cluster27,69527,695Total U.S. Department of Education747,267U.S. Department of Homeland Security747,267Passed through State Department of Emergency97.05212060-EHS99682-304643,160Nuclear Emergency Safety Fund97.05212060-EHS99682-304643,6340Nuclear Safety Fund Dominion97.05212060-EHS99682-304643,63,30Total U.S. Department of Homeland Security97.05212060-EHS99682-304643,63,30Nuclear Safety Fund Dominion97.05212060-EHS99682-304643,9,500U.S. Department of Transportation97.05212060-EHS99682-304643,160Nanagement and Homeland Security97.05212060-EHS99682-304643,160Nuclear Safety Fund Dominion97.05212060-EHS99682-304643,9,500U.S. Department of Transportation97.05212060-EHS99682-3046536,340Neader through the State Department of Transportation:20.60112062-DOT57343-2209119,289	IDEA Part B, Section 619- Preschool 13-15	84.173	12060-SDE64370-20983		2,414
Total Special Education - Cluster651,692Title II Part A - Teachers 12-1484.36712060-SDE64370-2085822,737Title II Part A - Teachers 13-1584.36712060-SDE64370-208584,958Total Title II - Cluster27,69527,695Total U.S. Department of Education747,267U.S. Department of Homeland Security747,267Passed through State Department of Emergency97.05212060-EHS99682-304643,160Nuclear Emergency Safety Fund97.05212060-EHS99682-304643,160Nuclear Safety Fund Dominion97.05212060-EHS99682-3046536,340U.S. Department of Homeland Security97.05212060-EHS99682-3046536,340Nuclear Safety Fund Dominion97.05212060-EHS99682-3046536,340U.S. Department of Transportation97.05212060-EHS99682-3046539,500U.S. Department of Transportation20.60112062-DOT57343-2209119,289	IDEA Part B, Sec 611 12-14	84.027	12060-SDE64370-20977		400,133
Title II Part A - Teachers 12-14 Title II Part A - Teachers 13-15 Total Title II - Cluster84.367 84.36712060-SDE64370-20858 4,958 27,69522,737 4,958 27,695Total U.S. Department of Education747,267U.S. Department of Homeland Security Passed through State Department of Emergency Management and Homeland Security: Nuclear Emergency Safety Fund Nuclear Safety Fund Dominion Total U.S. Department of Homeland Security97.052 12060-EHS99682-30464 3,160 39,500U.S. Department of Transportation Passed through the State Department of Transportation: Alcohol Open Container97.052 20.60112062-DOT57343-22091 19,289	IDEA Part B, Sec 611 13-15	84.027	12060-SDE64370-20977		246,246
Title II Part A - Teachers 13-15 Total Title II - Cluster84.36712060-SDE64370-208584,958 27,695Total U.S. Department of Education747,267U.S. Department of Homeland Security Passed through State Department of Emergency Management and Homeland Security: Nuclear Emergency Safety Fund Nuclear Safety Fund Dominion Total U.S. Department of Homeland Security97.05212060-EHS99682-30464 3,1603,160 36,340U.S. Department of Transportation Passed through the State Department of Transportation: Alcohol Open Container20.60112062-DOT57343-2209119,289	Total Special Education - Cluster				651,692
Total Title II - Cluster27,695Total U.S. Department of Education747,267U.S. Department of Homeland Security Passed through State Department of Emergency Management and Homeland Security: Nuclear Emergency Safety Fund97.05212060-EHS99682-304643,160Nuclear Safety Fund Dominion Total U.S. Department of Homeland Security97.05212060-EHS99682-304643,160U.S. Department of Homeland Security97.05212060-EHS99682-304643,160U.S. Department of Transportation Passed through the State Department of Transportation: Alcohol Open Container20.60112062-DOT57343-2209119,289	Title II Part A - Teachers 12-14	84.367	12060-SDE64370-20858		22,737
Total U.S. Department of Education747,267U.S. Department of Homeland Security Passed through State Department of Emergency Management and Homeland Security: Nuclear Emergency Safety Fund Nuclear Safety Fund Dominion Total U.S. Department of Homeland Security97.052 12060-EHS99682-30464 97.052 12060-EHS99682-304653,160 36,340 39,500U.S. Department of Transportation Passed through the State Department of Transportation: Alcohol Open Container20.601 12062-DOT57343-2209119,289	Title II Part A - Teachers 13-15	84.367	12060-SDE64370-20858		4,958
U.S. Department of Homeland Security Passed through State Department of Emergency Management and Homeland Security: Nuclear Emergency Safety Fund97.05212060-EHS99682-304643,160Nuclear Safety Fund Dominion Total U.S. Department of Homeland Security97.05212060-EHS99682-3046536,340U.S. Department of Transportation Passed through the State Department of Transportation: Alcohol Open Container20.60112062-DOT57343-2209119,289	Total Title II - Cluster				27,695
Passed through State Department of Emergency         Management and Homeland Security:         Nuclear Emergency Safety Fund       97.052       12060-EHS99682-30464       3,160         Nuclear Safety Fund Dominion       97.052       12060-EHS99682-30465       36,340         Total U.S. Department of Homeland Security       97.052       12060-EHS99682-30465       36,340         U.S. Department of Transportation       97.052       12060-EHS99682-30465       36,340         Passed through the State Department of Transportation:       20.601       12062-DOT57343-22091       19,289	Total U.S. Department of Education				747,267
Management and Homeland Security: Nuclear Emergency Safety Fund97.05212060-EHS99682-304643,160Nuclear Safety Fund Dominion97.05212060-EHS99682-3046536,340Total U.S. Department of Homeland Security39,50039,500U.S. Department of Transportation Passed through the State Department of Transportation: Alcohol Open Container20.60112062-DOT57343-2209119,289	U.S. Department of Homeland Security				
Nuclear Emergency Safety Fund97.05212060-EHS99682-304643,160Nuclear Safety Fund Dominion97.05212060-EHS99682-3046536,340Total U.S. Department of Homeland Security39,50039,500U.S. Department of TransportationPassed through the State Department of Transportation: Alcohol Open Container20.60112062-DOT57343-2209119,289	Passed through State Department of Emergency				
Nuclear Safety Fund Dominion       97.052       12060-EHS99682-30465       36,340         Total U.S. Department of Homeland Security       39,500       39,500         U.S. Department of Transportation       20.601       12062-DOT57343-22091       19,289					
Total U.S. Department of Homeland Security       39,500         U.S. Department of Transportation       Passed through the State Department of Transportation:         Alcohol Open Container       20.601       12062-DOT57343-22091       19,289	Nuclear Emergency Safety Fund	97.052	12060-EHS99682-30464		3,160
U.S. Department of Transportation Passed through the State Department of Transportation: Alcohol Open Container 20.601 12062-DOT57343-22091 19,289	Nuclear Safety Fund Dominion	97.052	12060-EHS99682-30465		36,340
Passed through the State Department of Transportation:         Alcohol Open Container       20.601       12062-DOT57343-22091       19,289	Total U.S. Department of Homeland Security				39,500
Alcohol Open Container 20.601 12062-DOT57343-22091 19,289					
Total U.S. Department of Transportation 19,289	Alcohol Open Container	20.601	12062-DOT57343-22091		19,289
	Total U.S. Department of Transportation				19,289

#### Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2014

Federal Grantor/Pass-Through	Federal CFDA	Pass-Through Grantor's Number/	
5	Number		Eveneditures
Grantor/Program or Cluster Title	Number	Project Number	Expenditures
U.S. Environmental Protection Agency			
Passed through the State Department of Energy and			
Environmental Protection:			
Consolidated Forestry Programs	N/A	12060-DEP44165-22052	\$ 3,855
Passed through the State Department of Public Health:			
Capitalization Grants for Drinking Water State Revolving			
Funds - Grant	66.468	12060-DPH48770-22467	1,372,606
Capitalization Grants for Drinking Water State Revolving			, ,
Funds - Loan	66.468	21018-DPH48770-42319	6,007,609
Capitalization Grants for Drinking Water State Revolving			
Funds - Loan	66.468	21018-DPH48770-43548	485,683
Total U.S. Environmental Protection Agency			7,869,753
Total Expenditures of Federal Awards			\$ 8,926,689

N/A = Not Available.

See Notes to Schedule of Expenditures of Federal Awards.

## Notes to Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2014

## Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of the Town of East Lyme, Connecticut (the "Town") under programs of the federal government for the year ended June 30, 2014. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the schedule presents only a selected portion of the operations of the Town, it is not intended to and does not present the financial position, changes in net position, changes in fund balances or cash flows of the Town.

## Note 2. Summary of Significant Accounting Principles

Expenditures reported on the Schedule are reported using the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

## Note 3. Noncash Awards

## U.S.D.A. Contributions

The United States Department of Agriculture makes available commodities for donations to schools. The amount of \$61,944 represents the market value of such commodities used during the period. This amount is included in the Child Nutrition Cluster.

## Note 4. Loan Programs

The following is a summary of the various loan program activity for the year ended June 30, 2014:

## Environmental Protection Agency:

Drinking Water Funds:

lssue Date	Interest Rate	Original Amount	Balance Beginning	Issued	Retired	Balance Ending
6/28/13	2.0%	\$ 7,375,854	\$ -	\$ 5,323,034	\$ -	\$ 5,323,034

## Schedule of Findings and Questioned Costs For the Year Ended June 30, 2014

## I. Summary of Auditor's Results

## Financial Statements

Type of auditor's report issued: unmodified

Internal Control Over Financial Reporting:

<ul> <li>Material weakness(es) identified?</li> <li>Significant deficiency(ies) identified?</li> <li>Noncompliance material to financial statements noted?</li> </ul>	Yes X No X Yes None reported Yes X No				
Federal Awards					
Internal control over major programs:					
<ul><li>Material weakness(es) identified?</li><li>Significant deficiency(ies) identified?</li></ul>	Yes X No Yes X None reported				
Type of auditor's report issued on compliance for major pro	ograms: unmodified				
<ul> <li>Any audit findings disclosed that are required to be reported in accordance with OMB Circular A-133 Section 510(a)?</li> </ul>	Yes <u>X</u> No				
Identification of Major Programs					
CFDA Numbers	Name of Federal Program or Cluster				
84.173/84.027	Special Education Cluster				
66.468	Capitalization Grants for Drinking Water State Revolving Funds				

Dollar threshold used to distinguish between type A and type B programs	\$300,000
Auditee qualified as low-risk auditee?	Yes <u>X</u> No

#### Schedule of Findings and Questioned Costs (Continued) For the Year Ended June 30, 2014

#### II. Financial Statement Findings

#### A. Deficiencies in Internal Control

Significant Deficiencies in Internal Control

#### IC14-01. Journal Entries

## Criteria:

Trial balances at June 30, 2014 should be complete, including all yearend accruals and other closing entries.

#### **Conditions:**

There were numerous journal entries made to the final trial balances, resulting in significant changes from the preliminary trial balances.

#### Context:

Systemic in nature.

#### Cause:

All closing entries were not recorded.

#### Effect:

Management does not have accurate financial information upon which to base management decisions.

#### **Recommendation:**

We recommend that the Town and Board of Education review its monthend and year-end closing procedures to ascertain completeness and proper cutoff for all activity, and review all trial balances prior to presenting for audit.

## Management Response:

The town will review and improve the month end and fiscal year end closing processes it follows to ensure completeness of recording financial transactions. It will establish a time-line for cut off of all activity and include a process to review supporting subsidiary documents to improve the accuracy of trial balances.

III. Federal Award Findings and Questioned Costs

No matters were reported.

## Summary of Prior Year Audit Findings For the Year Ended June 30, 2014

## Finding No CF13-1

<u>Condition</u>: The Board of Education did not monitor its cash management in accordance with federal compliance requirements.

Current Status: The finding has been corrected.



## Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

## Independent Auditor's Report

To the Board of Finance Town of East Lyme, Connecticut

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of East Lyme, Connecticut (the "Town") as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements, and have issued our report thereon dated February 23, 2015.

## Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the antity'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. We did identify a deficiency in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be a significant deficiency (IC14-01).

## **Compliance and Other Matters**

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

## The Town of East Lyme, Connecticut's Response to Finding

The Town of East Lyme, Connecticut's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The Town of East Lyme, Connecticut's response was not subjected to the auditing procedures applied in the audit of the financial statements, and, accordingly, we express no opinion on it.

## **Purpose of this Report**

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

McGladrey LCP

New Haven, Connecticut February 23, 2015



## Report on Compliance for Each Major State Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of State Financial Assistance Required by the State Single Audit Act

## Independent Auditor's Report

To the Board of Finance Town of East Lyme, Connecticut

## **Report on Compliance for Each Major State Program**

We have audited the Town of East Lyme, Connecticut's (the "Town") compliance with the types of compliance requirements described in the Office of Policy and Management's *Compliance Supplement* that could have a direct and material effect on each of the Town's major state programs for the year ended June 30, 2014. The Town's major state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

## Management's Responsibility

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

## Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Town's major state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the State Single Audit Act (C.G.S. Sections 4-230 to 4-236). Those standards and the State Single Audit Act require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major state program occurred. An audit includes examining, on a test basis, evidence about the Town's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major state program. However, our audit does not provide a legal determination of the Town's compliance.

## **Opinion on Each Major State Program**

In our opinion, the Town complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2014.

## **Report on Internal Control Over Compliance**

Management of the Town is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Town's internal control over compliance with the types of requirements that could have a direct and material effect on each major state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major state program and to test and report on internal control over compliance in accordance with the State Single Audit Act, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control over compliance.

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

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of East Lyme, Connecticut, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the Town of East Lyme, Connecticut's basic financial statements. We issued our report thereon dated February 23, 2015, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of state financial assistance is presented for purposes of additional analysis as required by the State Single Audit Act and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of state financial assistance is fairly stated in all material respects in relation to the basic financial statements as a whole.

Mc Hadrey LLP

New Haven, Connecticut February 23, 2015

#### Schedule of Expenditures of State Financial Assistance For the Year Ended June 30, 2014

Grantor/Program Tile         CORE-CT Number         Expendition           Office of Policy and Management         11000-OPM20600-17011         \$         1           Property Tax Relief for Elderly and Totally Disabled Homeowners         11000-OPM20600-17014         \$         1           Property Tax Relief for Elderly and Totally Disabled Homeowners         11000-OPM20600-17024         24           Property Tax Relief for Elderly and Totally Disabled Homeowners         11000-OPM20600-17024         24           Property Tax Relief for Elderly and Totally Disabled Homeowners         11000-OPM20600-17024         24           Property Tax Relief for Elderly and Totally Disabled Homeowners         11000-OPM20600-17024         24           Property Tax Relief for Elderly and Totally Disabled Homeowners         11000-OPM20600-17044         933           UCOIP         12266-OPM20600-43254         1000         12266           Payment in Lieu of Taxes (PILOT) on Private Colleges         11000-SDE64370-17052         21           High Quality Schools         12052-SDE64370-43538         138         1300           School Breakfast         11000-SDE64370-17057         247           Mangeet School         11000-SDE64370-17057         247           Department of Transportation         14006-SDE64370-17057         247           Department of Transportation	State Grantor/Pass-Through	State Grant Program	
Office of Policy and Management         11000-OPM20600-17011         \$           Reimburssement Property Tax Relief of Eleferly and Totally Disabled Homeowners         11000-OPM20600-17014         1002           Property Tax Relief for Veterans         11000-OPM20600-17024         24           Property Tax Relief for Veterans         11000-OPM20600-17024         24           Property Tax Relief for Veterans         11000-OPM20600-17024         933           Municipal Purposes and Projects         12052-OPM20600-43587         21           LOCIP         12060-OPM20600-43587         21           Payment in Lieu of Taxes (PILOT) on Private Colleges         11000-OPM20600-17026         42           Department of Education         11000-SDE64370-17052         21           Youth Service Bureau         11000-SDE64370-17052         21           High Quality Schools         12052-DOT57131-43459         320           Aduit Education         11000-SDE64370-17057         47           Magnet School         11000-SDE64370-17057         47           Department of Transportation         12052-DOT57131-43459         320           Town Aid Road Grants - STO         12052-DOT57131-43459         320           Judicial Branch         12060-CSL66094-35150         4           Non-Budgeted Operating Appropriation	-	•	Expenditures
Reimbursement Property Tax Disability Exemption         11000-OPM20800-17011         \$         1           Property Tax Relief for Vietrans         11000-OPM20800-17018         102           Property Tax Relief for Vietrans         11000-OPM20800-17024         24           Property Tax Relief for Vietrans         11000-OPM20800-17024         24           Property Tax Relief for Vietrans         11000-OPM20800-17024         24           Property Tax Relief for Vietrans         12052-OPM20800-43587         21           LOCIP         12060-OPM20800-43587         21           Payment in Lieu of Taxes (PILOT) on Private Colleges         11000-OPM20800-43587         1000           Child Nutrition State Matching Grant         11000-SDE64370-16211         7           Youth Service Bureau         11000-SDE64370-17052         21           High Quality Schools         12052-SDE64370-43538         138           School Breakfast         11000-SDE64370-17057         247           Adult Education         11000-SDE64370-17057         247           Department of Transportation         12052-DOT57131-43459         320           Town Aid Road Grants - STO         12052-DOT57131-43459         320           Judicial Branch         12060-DPS32740-35190         4           RPOM-ATS Utilities         120			
Property Tax Relief for Elderly and Totally Disabled Homeowners         11000-OPM/20600-17018         1022           Property Tax Relief for Veterans         11000-OPM/20600-17024         24           Property Tax Relief fact-Owned Property         11000-OPM/20600-17024         24           Municipal Purposes and Projects         12052-OPM/20600-43587         21           LOCIP         12060-OPM/20600-17004         40           Payment in Lieu of Taxes (PILOT) on Private Colleges         11000-OPM/20600-17004         40           Department of Education         11000-SDE64300-17052         21           Youth Service Bureau Enhancement         11000-SDE64370-17052         21           Youth Service Bureau Enhancement         11000-SDE64370-17052         21           High Quality Schools         12052-SDE64370-17053         133           School Breaklast         11000-SDE64370-17030         16           Magnet School         11000-SDE64370-17037         47           Department of Transportation         1400-SDE64370-17037         47           Town Aid Road Grants - STO         12052-DOT57131-43459         320           Judicial Branch         12060-DPS32740-35190         4           Non-Budgeted Operating Appropriation         34001-JUD95162-40001         88           Departiment of Public Safety <th></th> <th>11000-OPM20600-17011</th> <th>\$ 1,276</th>		11000-OPM20600-17011	\$ 1,276
Property Tax Relief for Veterians         11000-OPM20600-17024         24           Property Tax Relief State-Owned Property         11000-OPM20600-17004         933           Municipal Purposes and Projects         12052-OPM20600-43537         21           LOCIP         12060-OPM20600-43537         21           Payment in Lieu of Taxes (PILOT) on Private Colleges         11000-OPM20600-43537         21           Child Nutrition State Matching Grant         11000-SDE64300-16211         7           Youth Service Bureau Enhancement         11000-SDE64370-17052         21           High Quality Schools         12052-SDE64370-17053         133           School Breakfast         11000-SDE64370-17052         21           Adult Education         11000-SDE64370-17052         21           Magnet School Breakfast         11000-SDE64370-17053         133           Adult Education         11000-SDE64370-17057         27           Magnet School         11000-SDE64370-17057         47           Magnet School         12052-DOT57131-43459         320           Judicial Branch         12052-DOT57131-43459         320           Judicial Branch         12060-DPS32740-35190         4           Connecticut State Library         12060-DCSL66094-35150         4           RPOM-A		11000-OPM20600-17018	102,889
Property Tax Relief State-Owned Property         11000-OPM20600-17004         933           Municipal Purposes and Projects         12052-OPM20600-43254         120           LOCIP         12060-OPM20600-43254         100           Payment in Lieu of Taxes (PILOT) on Private Colleges         11000-OPM20600-17006         40           Child Nutrition State Matching Grant         11000-SDE64370-16201         6           Youth Service Bureau         11000-SDE64370-17052         21           High Quality Schools         12052-SDE64370-43538         133           School Breakfast         11000-SDE64370-17052         21           Magnet School         11000-SDE64370-17052         21           Magnet School         11000-SDE64370-17052         21           Magnet School         11000-SDE64370-17052         21           Magnet School         11000-SDE64370-17030         15           Magnet School         11000-SDE64370-17030         15           Magnet School         11000-SDE64370-17030         16           Department of Transportation         12052-DDT57131-43459         320           Judicial Branch         12060-DPS32740-35190         4           Non-Budgeted Operating Appropriation         34001-JUD95162-40001         88           Department of Public Safety<			24,020
Municipal Purposes and Projects         12052-OPM20600-43587         21           LOCIP         12060-OPM20600-40254         100           Payment in Lieu of Taxes (PILOT) on Private Colleges         1000-OPM20600-40254         100           Department of Education         11000-SDE64000-16211         7           Youth Service Bureau Enhancement         11000-SDE64370-17052         21           High Quality Schools         12052-SDE64370-47538         133           School Breakfast         11000-SDE64370-17057         247           Magnet School         11000-SDE64370-17057         47           Magnet School         11000-SDE64370-17057         47           Department of Transportation         12052-DOT57131-43459         320           Judicial Branch         12060-DPS32740-35190         4           Non-Budgeted Operating Appropriation         34001-JUD95162-40001         88           Department of Public Safety         12060-DPS32740-35190         4           Connecticut State Library         12060-CSL66094-35150         4           Historic Preservation Grants         12060-CSL66094-35150         4           RPOM-ATS Utilities         12060-CSL66094-35150         4           Historic Preservation Fund         12060-CCD46820-16258         1           His			933,077
LOCIP         12060-OPM20600-40254         1000           Payment in Lieu of Taxes (PILOT) on Private Colleges         11000-OPM20600-17006         40           Department of Education         11000-SDE64000-16211         7           Child Nutrition State Matching Grant         11000-SDE64370-16201         6           Youth Service Bureau Enhancement         11000-SDE64370-17052         21           High Quality Schools         12052-SDE64370-17052         21           School Breakfast         11000-SDE64370-17064         9           Adult Education         11000-SDE64370-17030         15           Magnet School         11000-SDE64370-17030         15           Magnet School         11000-SDE64370-17030         15           Judicial Branch         11000-SDE64370-17037         47           Non-Budgeted Operating Appropriation         34001-JUD95162-40001         88           Department of Public Safety         Enhanced 911 Telecomm Fund         12060-DPS32740-35190         4           Connecticut State Library         Historic Documents Preservation Grants         12060-CSL66094-35150         4           RPOM-ATS Utilities         12060-CSL66094-35150         4         2           Historic Preservation Fund         12060-CCD46820-16258         1           Historic Preserva		12052-OPM20600-43587	21,107
1,223         Department of Education         Child Nutrition State Matching Grant       11000-SDE64370-16201         Youth Service Bureau Enhancement       11000-SDE64370-17052         Youth Service Bureau       11000-SDE64370-17052         High Quality Schools       12052-SDE64370-43538         School Breakfast       11000-SDE64370-17030         Adult Education       11000-SDE64370-17030         Magnet School       11000-SDE64370-17030         Department of Transportation       11000-SDE64370-17057         Town Aid Road Grants - STO       12052-DOT57131-43459         Judicial Branch       12060-DPS32740-35190         Non-Budgeted Operating Appropriation       34001-JUD95162-40001         Bepartment of Public Safety       Enhanced 911 Telecomm Fund         Enhanced 911 Telecomm Fund       12060-CSL66094-35150         ARPOM-ATS Utilities       12060-CSL66094-35150         ARPOM-ATS Utilities       12060-CD46820-16258         Arts Commission       11000-ECD46820-16258         Historic Preservation Fund       12060-ECD46840-21494         Historic Preservation Fund       12060-ECD46840-21494         Historic Preservation Fund       12060-ECD46840-21494         Historic Preservation Fund       12060-ECD46840-21494         Local Arts Agency Pro		12060-OPM20600-40254	100,126
1,223         Department of Education         Child Nutrition State Matching Grant       11000-SDE64370-16201         Youth Service Bureau Enhancement       11000-SDE64370-17052         Youth Service Bureau       11000-SDE64370-17052         High Quality Schools       12052-SDE64370-43538         School Breakfast       11000-SDE64370-17030         Adult Education       11000-SDE64370-17030         Magnet School       11000-SDE64370-17030         Department of Transportation       11000-SDE64370-17057         Town Aid Road Grants - STO       12052-DOT57131-43459         Judicial Branch       12060-DPS32740-35190         Non-Budgeted Operating Appropriation       34001-JUD95162-40001         Bepartment of Public Safety       Enhanced 911 Telecomm Fund         Enhanced 911 Telecomm Fund       12060-CSL66094-35150         ARPOM-ATS Utilities       12060-CSL66094-35150         ARPOM-ATS Utilities       12060-CD46820-16258         Arts Commission       11000-ECD46820-16258         Historic Preservation Fund       12060-ECD46840-21494         Historic Preservation Fund       12060-ECD46840-21494         Historic Preservation Fund       12060-ECD46840-21494         Historic Preservation Fund       12060-ECD46840-21494         Local Arts Agency Pro	Payment in Lieu of Taxes (PILOT) on Private Colleges	11000-OPM20600-17006	40,548
Child Nutrition State Matching Grant         11000-SDE64000-16211         7           Youth Service Bureau Enhancement         11000-SDE64370-16201         6           Youth Service Bureau         11000-SDE64370-17052         21           High Quality Schools         12052-SDE64370-14528         13           School Breakfast         11000-SDE64370-17030         15           Magnet School         12052-DOT57131-43459         320           Judicial Branch         Town Aid Road Grants - STO         12052-DOT57131-43459         320           Judicial Branch         Non-Budgeted Operating Appropriation         34001-JUD95162-40001         88           Department of Public Safety         Enhanced 911 Telecomm Fund         12060-DPS32740-35190         4           Connecticut State Library         1         12060-CSL66094-35150         4           RPOM-ATS Utilities         12060-MIL36238-22070         27           Department of Economic and Community Development         11000-ECD46820-16258         1           Arts Com			1,223,043
Youth Service Bureau Enhancement       11000-SDE64370-16201       6         Youth Service Bureau       11000-SDE64370-17052       21         High Quality Schools       12052-SDE64370-43538       130         School Breakfast       11000-SDE64370-17050       6         Adult Education       11000-SDE64370-17030       15         Magnet School       11000-SDE64370-17057       47         Department of Transportation       12052-SDT57131-43459       320         Judicial Branch       12052-DOT57131-43459       320         Non-Budgeted Operating Appropriation       34001-JUD95162-40001       88         Department of Public Safety       Enhanced 911 Telecomm Fund       12060-DPS32740-35190       4         Connecticut State Library       Historic Documents Preservation Grants       12060-CSL66094-35150       4         RPOM-ATS Utilities       12060-MIL36238-22070       27         Department of Economic and Community Development       12060-ECD46820-16258       1         Historic Preservation Fund       12060-ECD46820-16258       1         Historic Preservation Fund       12060-ECD46840-21494       2         Historic Preservation Fund       12060-ECD46840-21494       2         Historic Preservation Fund       12060-ECD46840-21494       2	Department of Education		
Youth Service Bureau       11000-SDE64370-17052       21         High Quality Schools       12052-SDE64370-43538       133         School Breakfast       11000-SDE64000-17046       9         Adult Education       11000-SDE64370-17057       477         Magnet School       11000-SDE64370-17057       477         Department of Transportation       12052-DOT57131-43459       320         Judicial Branch       Non-Budgeted Operating Appropriation       34001-JUD95162-40001       88         Department of Public Safety       Enhanced 911 Telecomm Fund       12060-DPS32740-35190       4         Connecticut State Library       Historic Documents Preservation Grants       12060-CSL66094-35150       4         RPOM-ATS Utilities       12060-CSL66094-35150       4       4         Department of Economic and Community Development       12060-ECD46820-16258       1         Historic Preservation Fund       12060-ECD46840-21494       2         Historic Preservation Fund       12060-ECD46840-21494       2         Historic Preservation Fund       12060-ECD46840-21494       2         Historic Preservation Fund       12052-ECD46000-42411-149       5         Local Arts Agency Program       11000-ECD46820-20328       163	Child Nutrition State Matching Grant	11000-SDE64000-16211	7,317
High Quality Schools       12052-SDE64370-43538       139         School Breakfast       11000-SDE64000-17046       9         Adult Education       11000-SDE64000-17046       9         Magnet School       11000-SDE64370-17030       15         Magnet School       11000-SDE64370-17037       47         Department of Transportation       12052-DOT57131-43459       320         Judicial Branch       34001-JUD95162-40001       88         Non-Budgeted Operating Appropriation       34001-JUD95162-40001       88         Department of Public Safety       12060-DPS32740-35190       4         Enhanced 911 Telecomm Fund       12060-CSL66094-35150       4         RPOM-ATS Utilities       12060-CSL66094-35150       4         RPOM-ATS Utilities       12060-CSL66094-35150       4         Historic Preservation Grants       12060-ECD46820-16258       1         Historic Preservation Fund       12060-ECD46840-21494       2         Historic Preservation Fund       12060-ECD46840-90455       151         Historic Preservation Grants       12060-ECD46840-90455       151         School-ECD46840-90455       151       12060-ECD46840-90455       151         Historic Preservation Grants       12060-ECD46840-90455       151	Youth Service Bureau Enhancement	11000-SDE64370-16201	6,171
School Breakfast         11000-SDE64000-17046         9           Adult Education         11000-SDE64370-17030         15           Magnet School         11000-SDE64370-17057         47           Department of Transportation         247           Town Aid Road Grants - STO         12052-DOT57131-43459         320           Judicial Branch         34001-JUD95162-40001         88           Department of Public Safety         12060-DPS32740-35190         4           Connecticut State Library         12060-CSL66094-35150         4           RPOM-ATS Utilities         12060-MIL36238-22070         27           Department of Economic and Community Development         12060-CSL66094-35150         4           Arts Commission         11000-ECD46820-16258         1           Historic Preservation Fund         12060-ECD46840-21494         2           Historic Preservation Fund         12060-ECD46840-21494         2           Historic Preservation Fund         12060-ECD46840-21494         2           Historic Preservation Fund         12052-ECD46840-21494         2           Local Arts Agency Program         12052-ECD46840-202328         163	Youth Service Bureau	11000-SDE64370-17052	21,095
Adult Education11000-SDE64370-1703015Magnet School11000-SDE64370-1705747Department of Transportation247Town Aid Road Grants - STO12052-DOT57131-43459320Judicial Branch34001-JUD95162-4000188Non-Budgeted Operating Appropriation34001-JUD95162-4000188Department of Public Safety12060-DPS32740-351904Connecticut State Library12060-CSL66094-351504Historic Documents Preservation Grants12060-CSL66094-351504RPOM-ATS Utilities12060-MIL36238-2207027Department of Economic and Community Development11000-ECD46820-162581Historic Preservation Fund12060-ECD46840-214942Historic Preservation Grants12060-ECD46840-90455151Small Town Economic Assistance Program12052-ECD46000-42411-1495Local Arts Agency Program12052-ECD468820-20328116331000-ECD468820-203281	High Quality Schools	12052-SDE64370-43538	139,874
Magnet School11000-SDE64370-1705747Department of Transportation Town Aid Road Grants - STO12052-DOT57131-43459320Judicial Branch Non-Budgeted Operating Appropriation34001-JUD95162-4000188Department of Public Safety Enhanced 911 Telecomm Fund12060-DPS32740-351904Connecticut State Library Historic Documents Preservation Grants12060-CSL66094-351504RPOM-ATS Utilities12060-MIL36238-2207027Department of Economic and Community Development Historic Preservation Fund11000-ECD46820-162581Historic Preservation Grants12060-ECD46840-214942Local Arts Agency Program12052-ECD46000-42411-1495Local Arts Agency Program11000-ECD46820-203281	School Breakfast	11000-SDE64000-17046	9,542
Department of Transportation       247         Department of Transportation       12052-DOT57131-43459       320         Judicial Branch       34001-JUD95162-40001       88         Non-Budgeted Operating Appropriation       34001-JUD95162-40001       88         Department of Public Safety       12060-DPS32740-35190       4         Enhanced 911 Telecomm Fund       12060-DPS32740-35190       4         Connecticut State Library       12060-CSL66094-35150       4         RPOM-ATS Utilities       12060-MIL36238-22070       27         Department of Economic and Community Development       11000-ECD46820-16258       1         Arts Commission       11000-ECD46840-21494       2         Historic Preservation Fund       12060-ECD46840-21494       2         Historic Preservation Grants       12060-ECD46840-21494       2         Small Town Economic Assistance Program       12052-ECD46000-42411-149       5         Local Arts Agency Program       11000-ECD46820-20328       1	Adult Education	11000-SDE64370-17030	15,692
Department of Transportation Town Aid Road Grants - STO12052-DOT57131-43459320Judicial Branch Non-Budgeted Operating Appropriation34001-JUD95162-4000188Department of Public Safety Enhanced 911 Telecomm Fund12060-DPS32740-351904Connecticut State Library Historic Documents Preservation Grants12060-CSL66094-351504RPOM-ATS Utilities12060-MIL36238-2207027Department of Economic and Community Development Historic Preservation Fund11000-ECD46820-162581Historic Preservation Fund12060-ECD46840-214942Local Arts Agency Program12052-ECD46000-42411-1495Local Arts Agency Program11000-ECD46820-203281	Magnet School	11000-SDE64370-17057	47,625
Town Aid Road Grants - STO12052-DOT57131-43459320Judicial Branch Non-Budgeted Operating Appropriation34001-JUD95162-4000188Department of Public Safety Enhanced 911 Telecomm Fund12060-DPS32740-351904Connecticut State Library Historic Documents Preservation Grants12060-CSL66094-351504RPOM-ATS Utilities12060-MIL36238-2207027Department of Economic and Community Development Historic Preservation Fund11000-ECD46820-162581Historic Preservation Grants11000-ECD46840-214942Local Arts Agency Program12052-ECD46000-42411-1495Iceal Arts Agency Program11000-ECD46820-203281			247,316
Judicial Branch       34001-JUD95162-40001       88         Non-Budgeted Operating Appropriation       34001-JUD95162-40001       88         Department of Public Safety       12060-DPS32740-35190       4         Enhanced 911 Telecomm Fund       12060-CSL66094-35150       4         Connecticut State Library       12060-CSL66094-35150       4         RPOM-ATS Utilities       12060-MIL36238-22070       27         Department of Economic and Community Development       11000-ECD46820-16258       1         Arts Commission       11000-ECD46840-21494       2         Historic Preservation Grants       12060-ECD46840-21494       2         Small Town Economic Assistance Program       12052-ECD46000-42411-149       5         Local Arts Agency Program       11000-ECD46820-20328       1	Department of Transportation		
Non-Budgeted Operating Appropriation34001-JUD95162-4000188Department of Public Safety Enhanced 911 Telecomm Fund12060-DPS32740-351904Connecticut State Library Historic Documents Preservation Grants12060-CSL66094-351504RPOM-ATS Utilities12060-MIL36238-2207027Department of Economic and Community Development Historic Preservation Fund11000-ECD46820-162581Historic Preservation Fund12060-ECD46840-214942Historic Preservation Grants12060-ECD46840-214942Local Arts Agency Program12052-ECD46000-42411-14955Intervention Fund12052-ECD46800-203281Intervention Fund11Intervention Fund1Intervention Fund1Intervention Fund1Int	Town Aid Road Grants - STO	12052-DOT57131-43459	320,772
Department of Public Safety Enhanced 911 Telecomm Fund12060-DPS32740-351904Connecticut State Library Historic Documents Preservation Grants12060-CSL66094-351504RPOM-ATS Utilities12060-MIL36238-2207027Department of Economic and Community Development Arts Commission11000-ECD46820-162581Historic Preservation Fund12060-ECD46840-214942Historic Preservation Grants12060-ECD46840-214942Local Arts Agency Program12052-ECD46000-42411-1495Interview Interview11000-ECD46820-203281Interview Interview12052-ECD46000-42411-1495Interview Interview11000-ECD46820-203281Interview Interview11000-ECD46820-203281Interview Interview11000-ECD46820-203281Interview Interview11000-ECD46820-203281Interview Interview11000-ECD46820-203281Interview Interview11000-ECD46820-203281Interview Interview11000-ECD46820-203281Interview Interview11000-ECD46820-203281Interview Interview11Interview Interview11Interview Interview11Interview Interview11Interview Interview11Interview Interview11Interview Interview1Interview Interview1Interview Interview1Interview <br< td=""><td>Judicial Branch</td><td></td><td></td></br<>	Judicial Branch		
Enhanced 911 Telecomm Fund12060-DPS32740-351904Connecticut State Library Historic Documents Preservation Grants12060-CSL66094-351504RPOM-ATS Utilities12060-MIL36238-2207027Department of Economic and Community Development Arts Commission11000-ECD46820-162581Historic Preservation Fund12060-ECD46840-214942Historic Preservation Grants12060-ECD46840-214942Small Town Economic Assistance Program12052-ECD46000-42411-1495Local Arts Agency Program11000-ECD46820-203281	Non-Budgeted Operating Appropriation	34001-JUD95162-40001	88,050
Connecticut State Library Historic Documents Preservation Grants12060-CSL66094-351504RPOM-ATS Utilities12060-MIL36238-2207027Department of Economic and Community Development Arts Commission11000-ECD46820-162581Historic Preservation Fund12060-ECD46840-214942Historic Preservation Grants12060-ECD46840-90455151Small Town Economic Assistance Program12052-ECD46000-42411-1495Local Arts Agency Program11000-ECD46820-203281	Department of Public Safety		
Historic Documents Preservation Grants12060-CSL66094-351504RPOM-ATS Utilities12060-MIL36238-2207027Department of Economic and Community Development11000-ECD46820-162581Arts Commission11000-ECD46820-162581Historic Preservation Fund12060-ECD46840-214942Historic Preservation Grants12060-ECD46840-90455151Small Town Economic Assistance Program12052-ECD46000-42411-1495Local Arts Agency Program11000-ECD46820-203281	Enhanced 911 Telecomm Fund	12060-DPS32740-35190	4,618
RPOM-ATS Utilities12060-MIL36238-2207027Department of Economic and Community DevelopmentArts Commission11000-ECD46820-162581Historic Preservation Fund12060-ECD46840-214942Historic Preservation Grants12060-ECD46840-214942Small Town Economic Assistance Program12052-ECD46800-42411-1495Local Arts Agency Program11000-ECD46820-203281	Connecticut State Library		
Department of Economic and Community DevelopmentArts Commission11000-ECD46820-162581Historic Preservation Fund12060-ECD46840-214942Historic Preservation Grants12060-ECD46840-90455151Small Town Economic Assistance Program12052-ECD46000-42411-1495Local Arts Agency Program11000-ECD46820-203281163	Historic Documents Preservation Grants	12060-CSL66094-35150	4,000
Arts Commission11000-ECD46820-162581Historic Preservation Fund12060-ECD46840-214942Historic Preservation Grants12060-ECD46840-90455151Small Town Economic Assistance Program12052-ECD46000-42411-1495Local Arts Agency Program11000-ECD46820-203281163	RPOM-ATS Utilities	12060-MIL36238-22070	27,189
Historic Preservation Fund12060-ECD46840-2149422Historic Preservation Grants12060-ECD46840-90455151Small Town Economic Assistance Program12052-ECD46000-42411-14955Local Arts Agency Program11000-ECD46820-203281163	Department of Economic and Community Development		
Historic Preservation Grants12060-ECD46840-90455151Small Town Economic Assistance Program12052-ECD46000-42411-1495Local Arts Agency Program11000-ECD46820-203281163	Arts Commission	11000-ECD46820-16258	1,855
Small Town Economic Assistance Program12052-ECD46000-42411-1495Local Arts Agency Program11000-ECD46820-203281163	Historic Preservation Fund	12060-ECD46840-21494	2,657
Local Arts Agency Program         11000-ECD46820-20328         1           163	Historic Preservation Grants	12060-ECD46840-90455	151,850
163	Small Town Economic Assistance Program	12052-ECD46000-42411-149	5,452
	Local Arts Agency Program	11000-ECD46820-20328	1,378
Total State Financial Assistance	Total State Financial Assistance		163,192
			2,078,180

(Continued)

#### Schedule of Expenditures of State Financial Assistance (Continued) For the Year Ended June 30, 2014

State Grantor/Pass-Through	State Grant Program	
Grantor/Program Title	CORE-CT Number	Expenditures
Exempt Programs		
Department of Education		
Education Cost-sharing	11000-SDE64370-17041	\$ 7,128,356
Transportation of School Children	11000-SDE64370-17027	52,267
Excess Cost - Student Based	11000-SDE64370-17047	668,150
Total Department of Education		7,848,773
Office of Policy and Management		
Muncipal Revenue Sharing	12060-OPM20600-35458	114,206
Municipal Video Competition	12060-OPM20600-35362	5,095
Mashantucket Pequot/Mohegan Fund	12009-OPM20600-17005	329,119
Total Office of Policy and Management		448,420
Total Exempt Programs		8,297,193
Total State Financial Assistance		\$ 10,375,373

See Notes to Schedule of Expenditures of State Financial Assistance.

## Notes to Schedule of Expenditures of State Financial Assistance For the Year Ended June 30, 2014

## Note 1. Summary of Significant Accounting Policies

The accompanying schedule of expenditures of state financial assistance (the Schedule) includes the state grant activity of the Town of East Lyme, Connecticut (the "Town"), under programs of the State of Connecticut for the year ended June 30, 2014. Various departments and agencies of the State of Connecticut have provided financial assistance through grants and other authorizations in accordance with the General Statutes of the State of Connecticut. Because the Schedule presents only a selected portion of the operations of the Town, it is not intended to, and does not, present the financial position, changes in fund balance, and changes in net position or cash flows of the Town.

## Note 2. Summary of Significant Accounting Policies

The accounting policies of the Town conform to accounting principles generally accepted in the United States of America as applicable to governmental organizations. The information in the Schedule is presented based upon regulations established by the State of Connecticut, Office of Policy and Management.

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

## Note 3. Loan Programs

In accordance with Section 4-236(a)(4)(F) of the Regulations to the State Single Audit Act, the notes to the schedule of expenditures of state financial assistance shall include loans and loan activities. The following is a summary of the various loan program activity for the year ended June 30, 2014:

## Department of Energy and Environmental Protection:

Clean Water Funds 6865-3100-888	Balance uly 1, 2013	Issued	Retired	Ju	Balance ne 30, 2014
176-C 177-C 2010-8003 2012-7010	\$ 225,458 22,450 366,184 360,516	\$ -	\$ 225,018 22,450 19,669 25,473	\$	440 - 346,515 335,043
Total	\$ 974,608	\$ -	\$ 292,610	\$	681,998

## Schedule of State Single Audit Compliance Findings and Questioned Costs For the Year Ended June 30, 2014

I. Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? Yes Х No • Significant deficiency(ies) identified? None reported Yes Noncompliance material to financial statements noted? Yes X No State Financial Assistance Internal control over major programs: Material weakness(es) identified? No • Yes Х
  - Significant deficiency(ies) identified?
     Yes X None reported

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

• Any audit findings disclosed that are required to be reported in accordance with Section 4-236-24 of the Regulations to the State Single Audit Act?

Yes X No

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

	State Core-CT		
State Grantor and Program	Number	Ex	penditures
Office of Policy and Management			
Property Tax Relief for Elderly and Totally Disabled Homeowners	11000-OPM20600-17018	\$	102,889
Property Tax Relief State-Owned Property	11000-OPM20600-17004		933,077
Department of Education			
High Quality Schools	12052-SDE64370-43538		139,874

• Dollar threshold used to distinguish between type A and Type B programs:

#### \$200,000

II. Financial Statement Findings

See IC2014-1.

III. State Financial Assistance Findings and Questioned Costs

No matters were reported.

# Summary of Prior Year Audit Findings For the Year Ended June 30, 2014

There were no findings in the prior year for the State Single Audit.