

**THE TOWN OF NEW CANAAN,
CONNECTICUT**

FEDERAL AND STATE FINANCIAL
AND COMPLIANCE REPORTS
Fiscal Year Ended June 30, 2011

TOWN OF NEW CANAAN, CONNECTICUT

FEDERAL AND STATE FINANCIAL AND COMPLIANCE REPORTS

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

To the Honorable First Selectman and
Members of the Town Council
Town of New Canaan, Connecticut

Compliance: We have audited the Town of New Canaan, 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 each of the Town of New Canaan, Connecticut's major federal programs for the year ended June 30, 2011. The Town of New Canaan, Connecticut's major federal 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 federal programs is the responsibility of the Town of New Canaan, Connecticut's management. Our responsibility is to express an opinion on the Town of New Canaan, 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, *Audits of State, 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 of New Canaan, 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 New Canaan, Connecticut's compliance with those requirements.

In our opinion, the Town of New Canaan, 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 federal programs for the year ended June 30, 2011.

Internal Control Over Compliance: Management of the Town of New Canaan, 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 New Canaan, 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 New Canaan, 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 New Canaan, Connecticut as of and for the year ended June 30, 2011, and have issued our report thereon dated January 27, 2012. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the Town of New Canaan, 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 Town Council, the management of the Town of New Canaan, 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.

McGladrey & Pullen, LLP

New Haven, Connecticut
January 27, 2012



TOWN OF NEW CANAAN, CONNECTICUT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2011

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Expenditures
U.S. Department of Education/Passed Through the State of Connecticut Department of Education:			
Title I - Grants to Local Educational Agencies	84.010A	12060-SDE64370-20679	\$ 89,077
Vocational Education Act - Carl D. Perkins	84.048A	12060-SDE64370-20742	27,049
English Language Acquisition	84.365A	12060-SDE64370-20868	3,790
Title IV, Safe and Drug Free Schools	84.186A	12060-SDE64370-20873	692
Title II, Part A, Teachers & Principal Training	84.367	12060-SDE64370-20858	63,292
Special Education Cluster:			
Special Education-Grants to States (IDEA, Part B)-Preschool	84.173A	12060-SDE64370-20983	16,998
Special Education-Grants to States (IDEA, Part B)-Sec. 611	84.027A	12060-SDE64370-20977	720,379
ARRA - Part B, Section 611	84.391A	12060-SDE64370-29011	325,429
ARRA - Preschool Grants	84.392A	12060-SDE64370-29012	12,882
Total Special Education Cluster			<u>1,075,688</u>
ARRA - Stabilization Education Grants	84.394	12060-SDE64370-29054	213,370
Education Jobs	84.410	12060-SDE64370-22405	87,449
Total U.S. Department of Education			<u>1,560,407</u>
U.S. Department of Transportation/Passed Through the State of Connecticut Department of Transportation:			
Alcohol Open Container Grant	20.601	12062-DOT57343-22091	1,897
Highway Planning & Construction Fund Cluster:			
Highway Planning & Construction	20.205	12062-DOT57161-22108	201,897
ARRA - FHWA Highway Planning & Construction	20.205	12062-DOT57161-29015	745,883
Total Highway Planning & Construction Fund Cluster			<u>947,780</u>
Total U.S. Department of Transportation			<u>949,677</u>
U.S. Department of Health and Human Services/ Passed Through the State of Connecticut Department of Public Health:			
Public Health Emergency Preparation	93.069	12060-DPH48557-22333	18,239
U.S. Department of Emergency Management/ Passed Through the State of Connecticut Department of Emergency Management and Homeland Security:			
Public Assistance Grant	97.036	12060-EHS99690-21891	352,686
U.S. Department of Energy/Passed Through the State of Connecticut Department of Policy and Management:			
Energy Efficiency and Conservation Block Grant Program-ARRA	81.128	12060-OPM20810-29009	82,593
Total Expenditures of Federal Awards			<u>\$ 2,963,602</u>

See Notes to Schedule.

TOWN OF NEW CANAAN, CONNECTICUT

**NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2011**

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Town of New Canaan, 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.

TOWN OF NEW CANAAN, CONNECTICUT

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2011**

I. SUMMARY OF INDEPENDENT AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: unqualified

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

Federal Awards

Internal control over major programs:

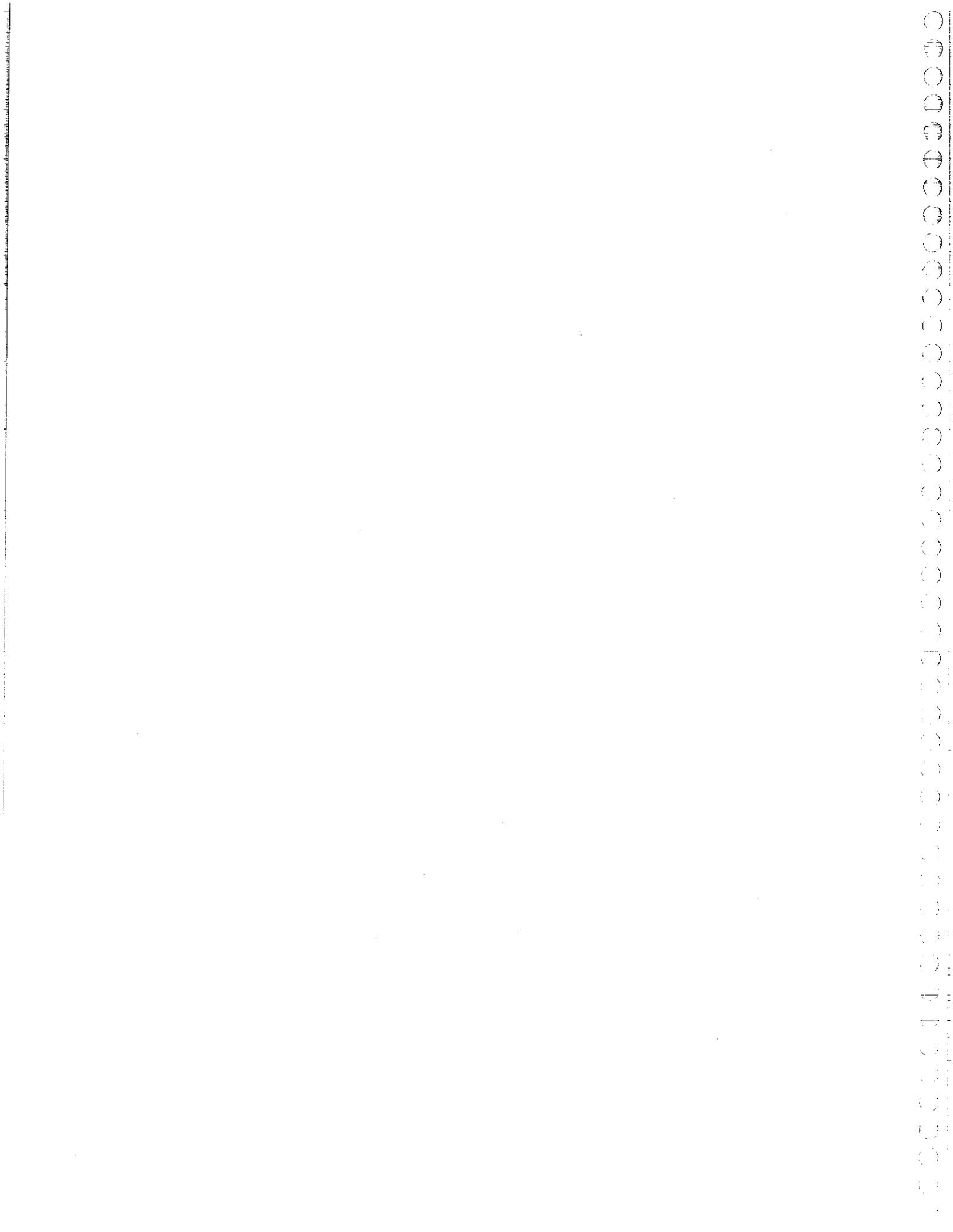
- Material weakness(es) identified? Yes X No
- Significant deficiency(ies) identified? Yes X None reported

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 510(a) of OMB Circular A-133? Yes X No

Identification of Major Programs

CFDA Numbers	Program Name or Cluster
84.027A/84.173A/84.391A/84.392A	Special Education Cluster
20.205	Highway Planning and Construction Fund Cluster
97.036	Public Assistance Grant
Dollar threshold used to distinguish between type A and type B programs	\$300,000
Auditee qualified as low-risk auditee?	<u> X </u> Yes <u> </u> No



**TOWN OF NEW CANAAN, CONNECTICUT
SUMMARY OF PRIOR YEAR AUDIT FINDINGS
For the Year Ended June 30, 2011**

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





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

To the Honorable First Selectman
and Members of the Town Council
Town of New Canaan, 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 New Canaan, Connecticut as of and for the year ended June 30, 2011, which collectively comprise the Town of New Canaan, Connecticut's basic financial statements, and have issued our report thereon dated January 27, 2012. Our report includes a modification related to the adoption of a new accounting standard. 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: Management of the Town of New Canaan, Connecticut is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the Town of New Canaan, 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 New Canaan, Connecticut's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Town of New Canaan, 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 New Canaan, 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 New Canaan, Connecticut in a separate letter dated January 27, 2012.

This report is intended solely for the information and use of the management and the Town Council of the Town of New Canaan, 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.

McGladrey & Pullen, LLP

New Haven, Connecticut
January 27, 2012





**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR
PROGRAM AND 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 First Selectman
and Members of the Town Council
Town of New Canaan, Connecticut

Compliance: We have audited the Town of New Canaan, 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 New Canaan, Connecticut's major state programs for the year ended June 30, 2011. The Town of New Canaan, 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 New Canaan, Connecticut's management. Our responsibility is to express an opinion on the Town of New Canaan, 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 New Canaan, 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 New Canaan, Connecticut's compliance with those requirements.

In our opinion, the Town of New Canaan, 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, 2011.

Internal Control Over Compliance: Management of the Town of New Canaan, 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 New Canaan, 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 New Canaan, 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 New Canaan, Connecticut as of and for the year ended June 30, 2011, and have issued our report thereon dated January 27, 2012. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the Town of New Canaan, 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 Town Council, the management of the Town of New Canaan, 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 those specified parties.

McGladrey & Pullen, LLP

New Haven, Connecticut
January 27, 2012



TOWN OF NEW CANAAN, CONNECTICUT

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
For the Year Ended June 30, 2011

State Grantor/Pass-Through Grantor/ Program Title	State Grant Program CORE-CT Number	Expenditures
DEPARTMENT OF EDUCATION		
Youth Service Bureau Enhancement	11000-SDE64370-16201	\$ 6,250
Adult Education - Cooperative	11000-SDE64370-17030	7,000
Non-Public Health Services	11000-SDE64370-17034	16,461
Interdistrict Cooperative Grant	11000-SDE64370-17045	142,756
Youth Service Bureaus	11000-SDE64370-17052	14,411
Magnet School Operations	11000-SDE64370-17057	1,300
		<u>188,178</u>
OFFICE OF POLICY AND MANAGEMENT		
Local Capital Improvement	12050-OPM20600-40254	234,142
Housing Zone Program	12060-OPM20600-90526	20,000
Property Tax Relief for Elderly and Totally Disabled	11000-OPM20600-17018	35,158
Property Tax Relief for Veterans	11000-OPM20600-17024	1,359
Payment in Lieu of Taxes on New Manufacturing Machinery and Equipment	11000-OPM20600-17031	159
Reimbursement for Property Tax-Disability Exemption	11000-OPM20600-17011	204
Municipal Video Competition	12060-OPM20600-35362	77,959
		<u>368,981</u>
DEPARTMENT OF TRANSPORTATION		
Town Aid Road Grant - STO	13033-DOT57131-43459	121,800
Bus Operations	12001-DOT57931-12175	25,000
Town Aid Road Grant - Municipal	12052-DOT57131-43455	44,291
		<u>191,091</u>
DEPARTMENT OF SOCIAL SERVICES		
Child Day Care	12060-DSS60794-20699	124,900
Day Care Projects	11000-DSS60794-12224	9,953
Child Day Care Local Governments	11000-DSS60794-17022	105,950
		<u>240,803</u>
JUDICIAL DEPARTMENT		
Distributions for Parking Fines	34001-JUD95162-40001	21,136
DEPARTMENT OF ECONOMIC AND COMMUNITY DEVELOPMENT		
Payment in Lieu of Taxes	11000-ECD46400-17012	8,627
OFFICE OF THE STATE COMPTROLLER		
Nitrogen Credit Exchange Program	21016-OTT14230-42407	74,570
Payment in Lieu of Taxes on State Owned Property	11000-OSC15910-17004	41,853
		<u>116,423</u>
DEPARTMENT OF ENVIRONMENTAL PROTECTION		
Small Town Economic Assistance Program	12052-DEP43720-40531	300,000
Boat Grant	12060-DEP44434-34907	5,408
		<u>305,408</u>

See Notes to Schedule.

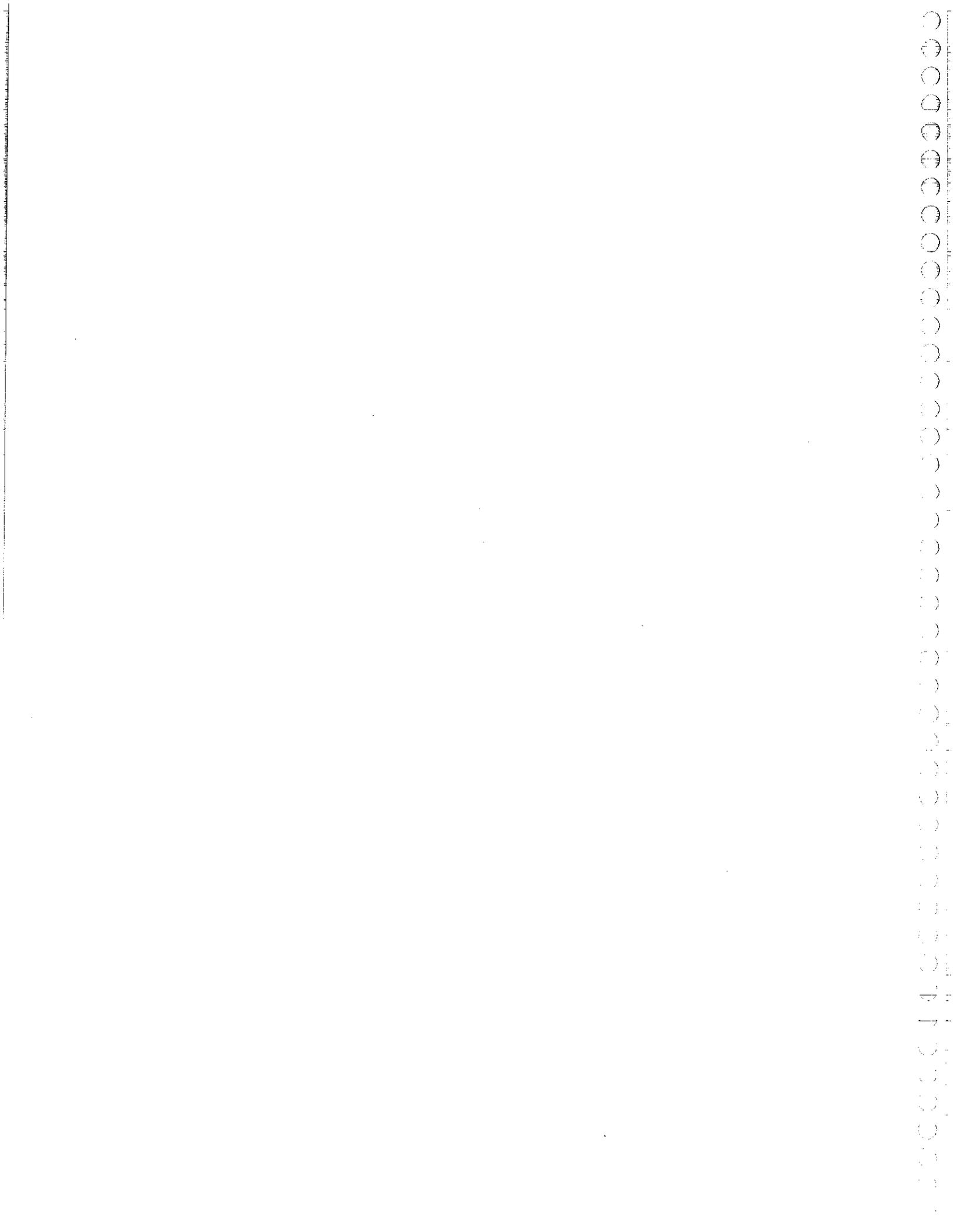


TOWN OF NEW CANAAN, CONNECTICUT

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE, Continued
 For the Year Ended June 30, 2011

State Grantor/Pass-Through Grantor/ Program Title	State Grant Program CORE-CT Number	Expenditures
DEPARTMENT OF PUBLIC SAFETY		
Securing the Cities Program	12060-DPS32934-34906	952
Drug Assistance	12060-DPS32155-35142	1,086
Enhanced 911	12060-DPS32741-35190	809
		<u>2,847</u>
Total State Financial Assistance Before Exempt Programs		<u>1,443,494</u>
EXEMPT PROGRAMS		
DEPARTMENT OF EDUCATION		
Education Cost Sharing	11000-SDE64370-17041	1,323,275
School Construction Projects - Interest	13009-SDE64370-40896	37,996
School Construction Projects - Principal	13010-SDE64370-40901	281,450
Special Education - Excess Cost	11000-SDE64370-17047	682,491
Transport of School Children	11000-SED64370-17027	367
Total Department of Education		<u>2,325,579</u>
OFFICE OF THE STATE COMPTROLLER		
Mashantucket Pequot/Mohegan Fund	12009-OSC15910-17005	7,091
Total Exempt Programs		<u>2,332,670</u>
Total State Financial Assistance		<u>\$ 3,776,164</u>

See Notes to Schedule.



TOWN OF NEW CANAAN, CONNECTICUT

**NOTES TO SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
For the Year Ended June 30, 2011**

Various departments and agencies of the State of Connecticut have provided financial assistance to the Town of New Canaan 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, public safety, social services and general government.

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

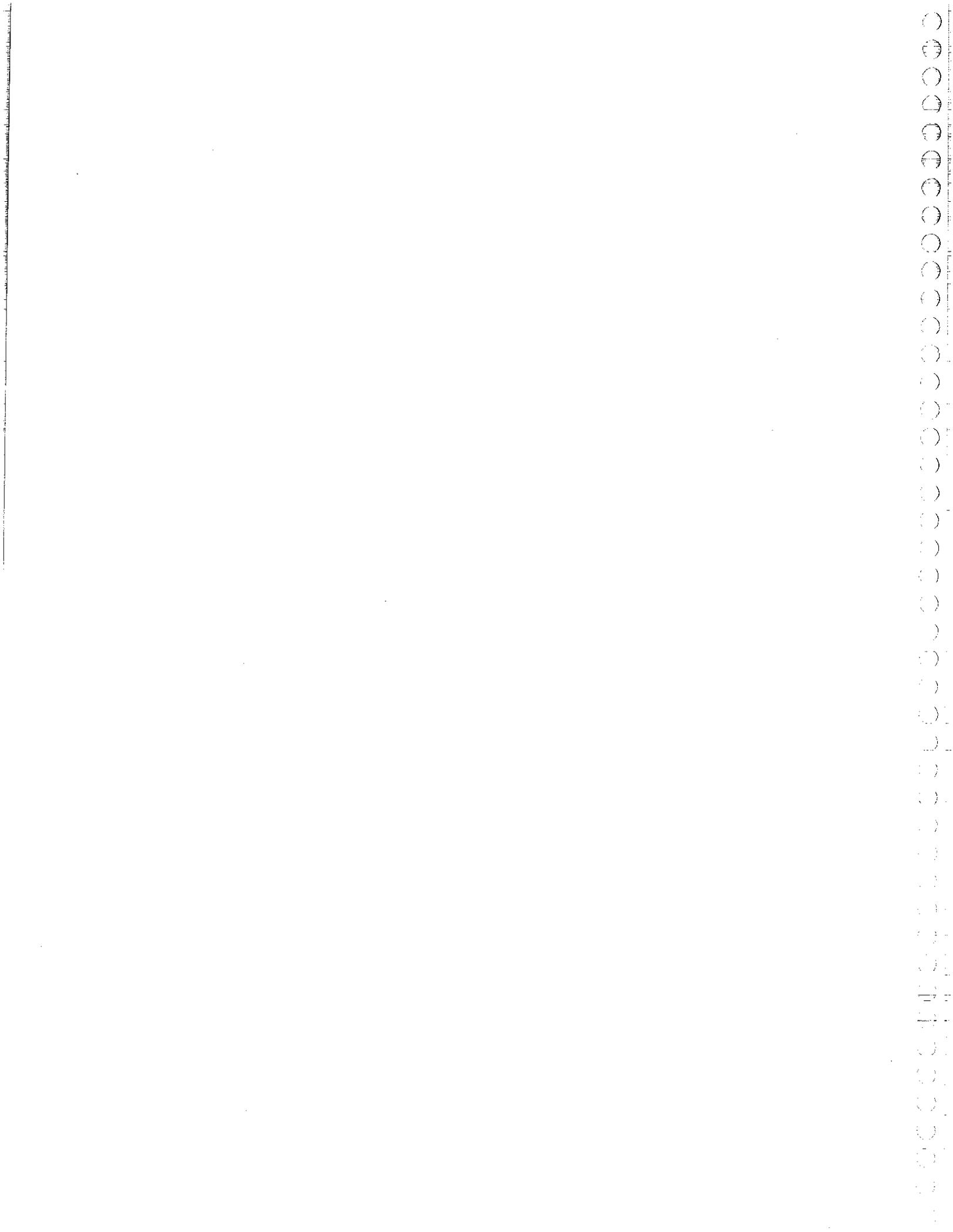
The accounting policies of the Town of New Canaan, Connecticut conform to accounting principles generally accepted in the United States of America as applicable to governments. The following is a summary of the more significant policies relating to the aforementioned grant programs.

Basis of Accounting

The financial statements for the governmental fund types contained in the Town of New Canaan'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 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 as awards in the expenditures column of the Schedule of Expenditures of State Financial Assistance.



TOWN OF NEW CANAAN, CONNECTICUT

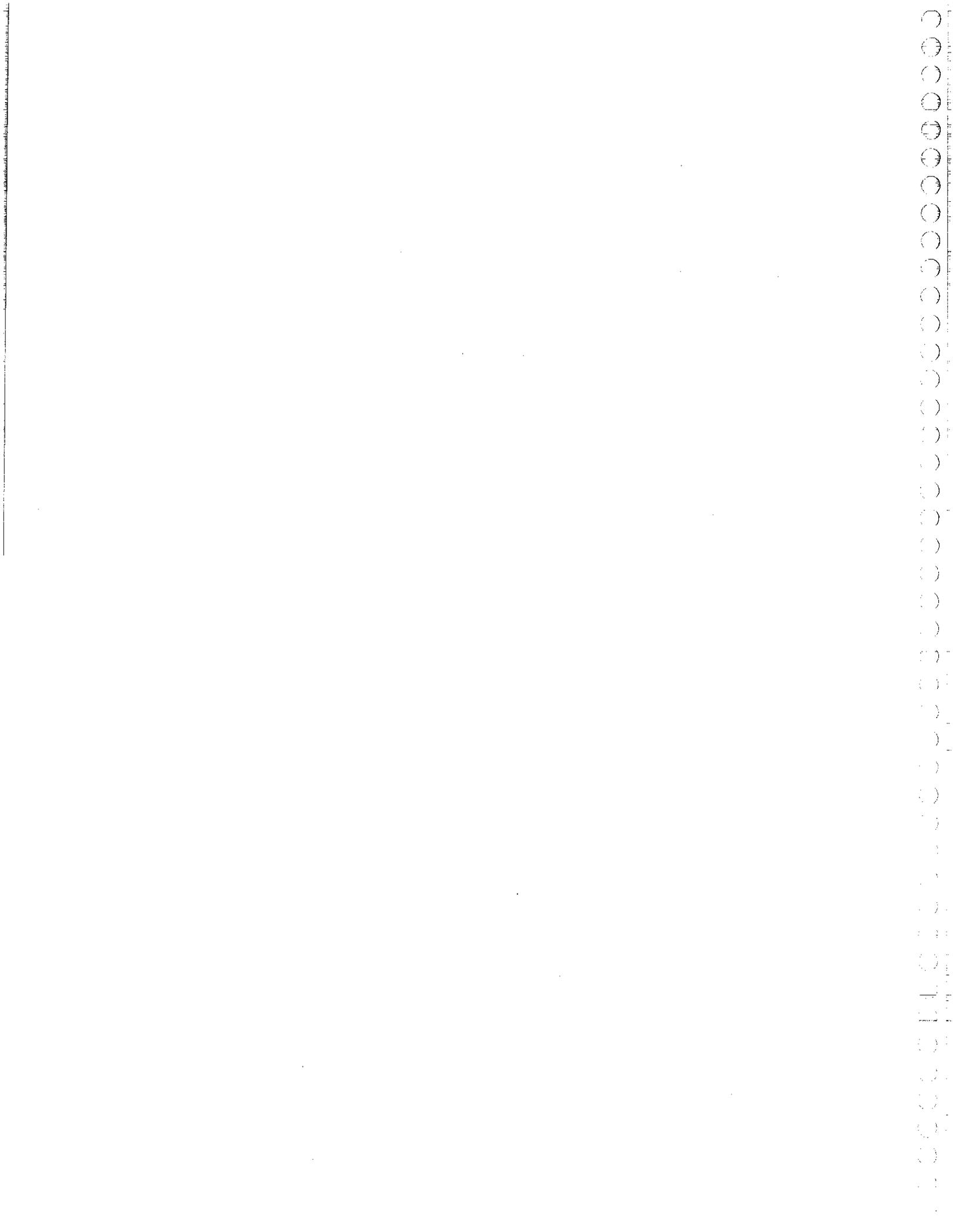
**NOTES TO SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE, Continued
For the Year Ended June 30, 2011**

Note 2. LOAN PROGRAMS

In accordance with Section 4-236-23(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, 2011:

Department of Environmental Protection:

	Balance July 1, 2010	Issued	Retired	Balance June 30, 2011
185-P	\$ 32,943	\$ -	\$ 10,463	\$ 22,480
185-D/C	6,105,472	-	631,854	5,473,618



TOWN OF NEW CANAAN, CONNECTICUT

**SCHEDULE OF STATE SINGLE AUDIT FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2011**

I. SUMMARY OF AUDIT 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

State Financial Assistance

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 4-236-24 of the Regulations to the State Single Audit Act? Yes No

The following schedule reflects the major programs included in the audit:

State Program	State Grant Program CORE-CT Number	Expenditures
Interdistrict Cooperative Grant	11000-SDE64370-17045	\$ 142,756
Town Aid Road Grant - STO	13033-DOT57131-43459	121,800
Town Aid Road Grant - Municipal	12052-DOT57131-43455	44,291
Small Town Economic Assistance	12052-DEP43720-40531	300,000
Local Capital Improvement	12050-OPM20600-40254	234,142

- Dollar threshold used to distinguish between type A and type B programs \$200,000

