

**THE TOWN OF HEBRON,  
CONNECTICUT**

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

**TOWN OF HEBRON, CONNECTICUT**

**FEDERAL AND STATE FINANCIAL AND COMPLIANCE REPORTS**

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT  
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INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133  
AND ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

To the Members of the Board of Finance  
Town of Hebron, Connecticut

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

In our opinion, the Town of Hebron, 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 Hebron, 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 Hebron, 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 Hebron, 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 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 Federal Awards:** We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Hebron, Connecticut as of and for the year ended June 30, 2011, and have issued our report thereon dated December 23, 2011. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the Town of Hebron, Connecticut's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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

*McGladrey & Pullen, LLP*

New Haven, Connecticut  
December 23, 2011

TOWN OF HEBRON, CONNECTICUT

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

	Catalog of Federal Domestic Assistance Number	Expenditures
<b>U.S. Department of Agriculture/ Passed Through the State of Connecticut</b>		
<b>Department of Education:</b>		
National School Lunch Program	10.555	\$ 37,202
Food Donation - Noncash	10.555	9,903
<b>Total U.S. Department of Agriculture</b>		<u>47,105</u>
<b>U.S. Department of Education/ Passed Through the State of Connecticut</b>		
<b>Department of Education:</b>		
Title I	84.010A	<u>11,547</u>
Improving Teacher Quality State Grants	84.367A	<u>9,523</u>
Title IV - Safe and Drug Free Schools	84.186A	<u>674</u>
Education Jobs Fund	84.410	<u>56,968</u>
Special Education Cluster:		
IDEA - Part B	84.027A	180,525
Handicapped Preschool Incentive Grant	84.173A	5,192
ARRA - IDEA - Part B	84.391A	<u>61,051</u>
<b>Total Special Education Cluster</b>		<u>246,768</u>
State Fiscal Stabilization Fund Cluster:		
ARRA Stabilization - Education Grants	84.394	<u>980,527</u>
<b>Total U.S. Department of Education</b>		<u>1,306,007</u>
<b>U.S. Department of Transportation/ Passed Through the State of Connecticut</b>		
<b>Department of Transportation:</b>		
State and Community Highway Safety	20.600	<u>2,218</u>
<b>U.S. Department of Homeland Security/ Passed Through the State of Connecticut Department of Emergency Management and Homeland Security:</b>		
Disaster Grants - Public Assistance	97.036	35,090
Emergency Management Performance Grant	97.042	<u>4,245</u>
<b>Total U.S. Department of Homeland Security</b>		<u>39,335</u>
<b>Total Expenditures of Federal Awards</b>		<u>\$ 1,394,665</u>

See Notes to Schedule.

**TOWN OF HEBRON, CONNECTICUT**

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

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**Note 1. Basis of Presentation**

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

**Note 2. Contributions**

Donated commodities in the amount of \$9,903 are included in the Department of Agriculture's Child Nutrition Cluster CFDA #10.555. The amount represents the market value of the commodities used during the period.

**TOWN OF HEBRON, CONNECTICUT**

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

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**I. SUMMARY OF INDEPENDENT AUDITOR'S RESULTS**

**Financial Statements**

Type of auditor's report issued: unqualified

Internal control over financial reporting:

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

**Federal Awards**

Internal control over major programs:

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

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

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

**Identification of Major Programs**

CFDA Numbers	Program Name or Cluster
84.394	ARRA Stabilization-Education Grants
Dollar threshold used to distinguish between type A and type B programs	\$300,000
Auditee qualified as low-risk auditee?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

**TOWN OF HEBRON, 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 ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Members of the Board of Finance  
Town of Hebron, Connecticut

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Hebron, Connecticut as of and for the year ended June 30, 2011, which collectively comprise the Town of Hebron, Connecticut's basic financial statements, and have issued our report thereon dated December 23, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

***Internal Control Over Financial Reporting:*** Management of the Town of Hebron, Connecticut is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the Town of Hebron, 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 Hebron, Connecticut's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Town of Hebron, 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 Hebron, 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 Hebron, Connecticut in a separate letter dated December 23, 2011.

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

*McGladrey & Pullen, LLP*

New Haven, Connecticut  
December 23, 2011

**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 Members of the Board of Finance  
Town of Hebron, Connecticut

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

In our opinion, the Town of Hebron, 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 Hebron, 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 Hebron, 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 Hebron, 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, each major fund, and the aggregate remaining fund information of the Town of Hebron, Connecticut as of and for the year ended June 30, 2011, and have issued our report thereon dated December 23, 2011. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the Town of Hebron, 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 management, the Board of Finance of the Town of Hebron, Connecticut, the Office of Policy and Management, others within the entity, and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*McGladrey & Pullen, LLP*

New Haven, Connecticut  
December 23, 2011

TOWN OF HEBRON, CONNECTICUT

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

For the Year Ended June 30, 2011

State Grantor/Pass-Through Grantor/Program Title	State Program Identification Number	Expenditures
<b>Office of Policy and Management</b>		
Property Tax-Reimbursement-Disability Exemption	11000-OPM20600-17011	\$ 724
Property Tax Relief for Veterans	11000-OPM20600-17024	2,762
Property Tax Relief Elderly Circuit Breakers	11000-OPM20600-17018	28,731
Property Tax Relief for Manufacturing, Machinery and Equipment and Commercial Vehicles	11000-OPM20600-17031	1,793
Municipal Video Competition Trust Account Tax Relief	11000-OPM20600-35362	370
		<u>34,380</u>
<b>Department of Education</b>		
Child Nutrition Program	11000-SDE64370-16211	3,616
Healthy Foods Initiative	11000-SDE64370-16212	7,882
Youth Services Bureau	11000-SDE64370-17052	37,111
Youth Service Bureau Enhancement	11000-SDE64370-16201	6,250
Family Resource Centers Program	11000-SDE64370-16110	97,000
		<u>151,859</u>
<b>Department of Environmental Protection</b>		
Recreational Trails Program	12060-DEP44321-20296	14,572
Boat Grant	12060-DEP44434-34907	2,654
		<u>17,226</u>
<b>Department of Transportation</b>		
Town Aid Road Grants - Transportation Fund	12001-DOT57131-17036	120,105
Alcohol Open Container Requirements	12062-DOT57513-22091	9,229
Capitol Resurfacing and Related Improvements	13033-DOT57251-41386	2,850
Bus Operation	12001-DOT57000-12175	27,516
		<u>159,700</u>
<b>Office of the State Comptroller</b>		
Town Reimbursement - Tax Loss	11000-OSC15910-17004	13,604
<b>Commission on Culture and Tourism</b>		
Historic Preservation Fund Subgrants	12060-CAT45241-21494	3,000
<b>Judicial Department</b>		
Distributions of Parking Fines	34001-JUD95162-40001	4,639

See Notes to Schedule.

(Continued)

TOWN OF HEBRON, CONNECTICUT

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

State Grantor/Pass-Through Grantor/Program Title	State Program Identification Number	Expenditures
<b>Fire Prevention and Control</b>		
Firefighter Training I	11000-FPC36510-12442	<u>900</u>
<b>Department of Economic and Community Development</b>		
Small Town Economic Assistance Program	12052-ECD46555-42411	<u>99,621</u>
<b>Total State Financial Assistance Before Exempt Programs</b>		<u>484,929</u>
<b>Exempt Programs</b>		
<b>Department of Education</b>		
Education Equalization	11000-SDE64370-17041	5,891,640
Transportation for School Children	11000-SDE64370-17027	44,395
Excess Cost - Student Based	11000-SDE64370-17047	59,902
<b>Total Department of Education</b>		<u>5,995,937</u>
<b>Office of the State Comptroller</b>		
Mashantucket Pequot/Mohegan Fund	12009-OSC15910-17005	<u>27,510</u>
<b>Total Exempt Programs</b>		<u>6,023,447</u>
<b>Total State Financial Assistance</b>		<u><u>\$ 6,508,376</u></u>

See Notes to Schedule.

**TOWN OF HEBRON, CONNECTICUT**

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

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

**Note 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of the Town of Hebron, 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 Hebron's basic financial statements are prepared on the modified 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 also prepared on regulations established by the State of Connecticut Office of Policy and Management. In accordance with (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.

**Note 4. 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***

**Clean Water Fund**

Balance July 1, 2010	Issued	Retired	Balance June 30, 2011
\$ 1,290,809	\$ -	\$ (639,721)	\$ 651,088

**TOWN OF HEBRON, CONNECTICUT**

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

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**I. SUMMARY OF INDEPENDENT AUDITOR'S 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 state compliance audit:

State Program	State Program Identification Number	Expenditures
<b>Department of Economic and Community Development</b>		
Small Town Economic Assistance Program	12052-ECD46555-42411	\$ 99,621
<b>Department of Transportation</b>		
Town Aid Road Grants - Transportation Fund	12001-DOT57131-17036	\$ 120,105
<b>Department of Education</b>		
Family Resource Centers	11000-SDE64370-16110	\$ 97,000

- Dollar threshold used to distinguish between type A and type B programs \$100,000