

McGladrey & Pullen

Certified Public Accountants

TOWN OF PLAINFIELD, CONNECTICUT

**FEDERAL AND STATE FINANCIAL AND COMPLIANCE REPORTS
FISCAL YEAR ENDED JUNE 30, 2009**

TOWN OF PLAINFIELD, CONNECTICUT

FEDERAL AND STATE FINANCIAL AND COMPLIANCE REPORTS

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SECTION 4-230 TO 4-236**

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM, ON INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 AND ON THE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

To the Honorable First Selectman and
Members of the Board of Finance
Town of Plainfield, Connecticut

Compliance: We have audited the compliance of the Town of Plainfield, Connecticut (the "Town") with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2009. The Town of Plainfield, Connecticut's major federal programs are identified in the summary of independent 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 Plainfield, Connecticut's management. Our responsibility is to express an opinion on the Town of Plainfield, 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 States, Local Governments, and Nonprofit 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 Plainfield, 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 Plainfield, Connecticut's compliance with those requirements.

In our opinion, the Town of Plainfield, Connecticut complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2009.

Internal Control Over Compliance: The management of the Town of Plainfield, Connecticut is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Town of Plainfield, Connecticut's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance 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 Plainfield, Connecticut's internal control over compliance.

A control deficiency in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that non-compliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the Town of Plainfield, Connecticut's internal control.

A material weakness is a significant deficiency or a combination of significant deficiencies that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the Town of Plainfield, Connecticut's internal control.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the Town's internal control that might be 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 Plainfield, Connecticut as of and for the year ended June 30, 2009, and have issued our report thereon dated March 3, 2010. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the Town of Plainfield, 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 management, the Board of Finance, the Board of Education, 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
March 3, 2010

TOWN OF PLAINFIELD, CONNECTICUT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2009

Federal Grantor/Pass-Through Grantor/Program Title or Cluster Title	Catalog of Federal Domestic Assistance Number	Pass-Through Entity's Identifying Number	Federal Expenditures
U.S. Department of Agriculture			
Passed through the State of Connecticut			
Department of Education:			
National School Lunch Program	10.555	12060-SDE64370-20560	\$ 279,202
National School Breakfast Program	10.553	12060-SDE64370-20508	61,208
Special School Milk Program	10.556	12060-SDE64370-20500	1,997
Food Distribution Program - Non Cash	10.555	N/A	27,265
Total U.S. Department of Agriculture			<u>369,672</u>
U.S. Department of Housing and Urban Development			
Passed through the State of Connecticut Department of Housing:			
Small Cities Grant	14.228	12060-ECD46350-20730	<u>247,000</u>
U.S. Department of Education/Passed through the State of Connecticut Department of Education:			
Title I - Improving Basic Programs	84.010	12060-SDE64370-20679	295,125
Title I, Part B, Reading First	84.357	12060-SDE64370-20854	265,828
			<u>560,953</u>
Vocational Education - Perkins Act	84.048	12060-SDE64370-20742	<u>27,868</u>
Special Education Cluster			
IDEA Part B	84.027	12060-SDE64370-20977	484,150
Preschool Handicapped Incentive	84.173	12060-SDE64370-20983	31,706
			<u>515,856</u>
Title IV - Drug Free Schools Act	84.186	12060-SDE64370-20873	<u>9,445</u>
Title V - Innovative Education Strategies	84.298	12060-SDE64370-20909	<u>1,140</u>
Title II, Part A, Teacher & Principal Training	84.367	12060-SDE64370-20858	139,020
Title II, Part D, Technology	84.318	12060-SDE64370-20826	3,785
			<u>142,805</u>
Total U.S. Department of Education			<u>1,258,067</u>

The accompanying notes are an intergral part of this schedule.

(Continued)

TOWN OF PLAINFIELD, CONNECTICUT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, Continued
 For the Year Ended June 30, 2009

Federal Grantor/Pass-Through Grantor/Program Title or Cluster Title	Catalog of Federal Domestic Assistance Number	Pass-Through Entity's Identifying Number	Federal Expenditures
U.S. Department of Homeland Security/ Passed through the State of Connecticut Department of Emergency Management & Homeland Security:			
Emergency Management Performance Grant	97.042	12060-EHS99660-21881	<u>4,725</u>
U.S. Department of Transportation Passed through the Connecticut Department of Transportation			
Alcohol Open Container	20.603	12060-DOT57533-22091	<u>8,333</u>
U.S. Federal Election Assistance Commission Passed through the State Secretary Department			
Help America Vote	90.401	12060-SOS12500-21465	<u>4,275</u>
Total expenditures of federal awards			<u><u>\$ 1,892,072</u></u>

N/A = not available

The accompanying notes are an integral part of this schedule.

TOWN OF PLAINFIELD, CONNECTICUT

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2009

Note 1. Basis of Presentation

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

Note 2. Contributions

U.S.D.A. contributions

Donated commodities in the amount of \$27,265 are included in the Department of Agriculture's. Food Distribution Program (CFDA #10.555). The amount represents the market value of the commodities used during the period.

TOWN OF PLAINFIELD, CONNECTICUT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2009

I. SUMMARY OF INDEPENDENT AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: unqualified

Internal Control Over Financial Reporting:

- Material weakness(es) identified? Yes X No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? X Yes 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 that are not considered to be material weaknesses? 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
84.027/84.173	Special Education Cluster
Dollar threshold used to distinguish between type A and type B programs	<u> \$300,000 </u>
Auditee qualified as low-risk auditee?	<u> X </u> Yes <u> </u> No

II. FINANCIAL STATEMENT FINDINGS

A. Significant Deficiencies in Internal Control

SDIC09-1. Criteria:

All funds should be maintained on the general ledger accounting software system.

Condition:

The Town does not maintain many of its funds on their accounting software system. These funds include capital projects and special revenue funds. During the year, the Town put some of its funds on the system, which then created audit adjustments. In addition, certain transactions for various Town projects are recorded within the general fund accounts.

Context:

The funds were not recorded on the accounting software system.

Cause:

The accounts are maintained in excel spreadsheets, which have not been converted.

Effect:

If all funds are not recorded on the accounting software system, the amounts can be clerically incorrect, missing and there can be errors in financial reporting.

Recommendation:

All funds and project activity should be maintained on the general ledger accounting system to maintain accurate and timely financial reporting. This will also allow the Town to better track projects and expenditures. The Town should not record projects in the general fund accounts. They should set up a separate fund to properly record and classify transactions.

TOWN OF PLAINFIELD, CONNECTICUT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Continued
For the Year Ended June 30, 2009

SDIC09-2. Criteria:

The Board of Education should reconcile the bank accounts on a monthly basis and ensure reconciling items are complete and accurate. In addition, all reconciliations must be reviewed and approved by a person independent of the cash receipt and disbursement process.

Condition:

Bank reconciliation provided was not accurate.

Cause:

The Board of Education has not properly reconciled the bank account on a monthly basis.

Context:

The Board of Education bank reconciliation provided was not accurate.

Effect:

Transactions may be recorded in error, and fraud can occur.

Recommendation:

All bank accounts should be reconciled on a monthly basis to the general ledger and be properly reviewed, in accordance with Town policies and procedures.

SDIC09-3 Criteria:

The Board of Education should use the Phoenix system as the main source of documentation.

Condition:

The Board of Education could not provide an accurate system generated listing of total expenditures for the year.

TOWN OF PLAINFIELD, CONNECTICUT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Continued
For the Year Ended June 30, 2009

The system generated report was not reconciled to the proper amount expended by the Board of Education at year-end.

Cause:

The Board of Education did not perform the appropriate reconciliation periodically throughout the year.

Effect:

Lack of reconciliations can cause financial statements to be misstated due to errors.

Recommendation:

We recommend that the system be reconciled and provide an accurate listing of amounts expended during the year. The system needs to become the main source of financial information for the Board of Education as it is integrated with payroll and accounts payable process. Manual expenditure listings can result in inaccurate amounts and information.

SDIC09-4. Criteria:

Per the Town's accounting policy and procedure manual, the Finance Department is responsible for closing and reconciling all accounts to the general ledger at year end.

Condition:

There were significant adjustments made to the final trial balance at year end including the following:

- Recording of deferred revenues.
- Recording of accounts payable and accrued expenses.
- Recording of tax amounts at year-end.

Cause:

All closing entries were not properly recorded.

TOWN OF PLAINFIELD, CONNECTICUT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Continued
For the Year Ended June 30, 2009

Context:

The Town and the Board of Education did not make all of the appropriate adjustments and year-end.

Effect:

The financial statements can be misstated.

Recommendation:

We recommend that the Town follow its month-end and year-end closing procedures as documented in the accounting policy and procedure manual.

B. Compliance Findings

None reported.

III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

A. Internal Control Over Compliance

None reported.

B. Compliance Findings

None reported.

**TOWN OF PLAINFIELD, CONNECTICUT
SUMMARY OF PRIOR YEAR AUDIT FINDINGS
For the Year Ended June 30, 2009**

- IC08-1.** This was not corrected; repeated as finding SDIC09-1.
- IC08-2.** This was not corrected; repeated as finding SDIC09-2.
- IC08-3.** Not repeated.

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

To the Honorable First Selectman and
Members of the Board of Finance
Town of Plainfield, Connecticut

We have audited the financial statements of the governmental activities, the business activities, each major fund and the aggregate remaining fund information of the Town of Plainfield, Connecticut, as of and for the year ended June 30, 2009, which collectively comprise the Town of Plainfield, Connecticut's basic financial statements, and have issued our report thereon dated March 3, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in "Government Auditing Standards" issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting: In planning and performing our audit, we considered the Town of Plainfield, 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 Plainfield, Connecticut's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Town of Plainfield, Connecticut's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Town of Plainfield, Connecticut's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Town of Plainfield, Connecticut's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies described in the accompanying schedule of findings and responses to be significant deficiencies in internal control over financial reporting (Items SDIC09 1 through SDIC09-4).

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Town of Plainfield, Connecticut's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies that are also considered to be material weaknesses. However, we believe that none of the significant deficiencies described above is a material weakness.

Compliance and Other Matters: As part of obtaining reasonable assurance about whether the Town of Plainfield, 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 Plainfield, Connecticut in a separate letter dated March 3, 2010.

This report is intended solely for the information and use of the management, the Board of Finance, the Board of Education, 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
March 3, 2010

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM, ON INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH THE STATE SINGLE AUDIT ACT AND ON
THE SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE**

To the Honorable First Selectman and
Members of the Board of Finance
Town of Plainfield, Connecticut

Compliance

We have audited the compliance of the Town of Plainfield, Connecticut with the types of compliance requirements described in the "Office of Policy and Management Compliance Supplement to the State Single Audit Act" that are applicable to each of its major State programs for the year ended June 30, 2009. The major State programs are identified in the summary of auditor results section of the accompanying schedule of state single audit 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 Plainfield, Connecticut's management. Our responsibility is to express an opinion on 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. 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 Plainfield, 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 Plainfield, Connecticut's compliance with those requirements.

In our opinion, the Town of Plainfield, Connecticut complied, in all material respects, with the requirements referred to above that are applicable to each of its major state programs for the year ended June 30, 2009.

Internal Control Over Compliance

The management of the Town of Plainfield, 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 Plainfield, Connecticut's internal control over compliance with requirements that could have a direct and material effect on a major state program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance 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 Plainfield, Connecticut's internal control over compliance.

A control deficiency in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a state program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a state program such that there is more than a remote likelihood that non-compliance with a type of compliance requirement of a state program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency or a combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a state program will not be prevented or detected by an entity's internal control.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be 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 Plainfield, Connecticut as of and for the year ended June 30, 2009, and have issued our report thereon dated March 3, 2010. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the Town of Plainfield, 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, the Board of Education, the Office of Policy and Management, 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
March 3, 2010

TOWN OF PLAINFIELD, CONNECTICUT

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

For the Year Ended June 30, 2009

State Grantor/Pass-Through Grantor/Program Title	State Grant CORE-CT Number	Expenditures
Department of Revenue Services		
Payments to Municipalities - Parimutuels	34004-DSR18307-40001	\$ 7,899
Office of Policy and Management		
Mashantucket Pequot/Mohegan Fund	12009-OSC15910-17005	235,194
Property Tax Relief for Manufacturing, Machinery and Equipment	11000-OPM20600-17031	245,284
Property Tax Relief for Elderly Homeowners - Freeze Program	11000-OPM20600-17021	2,000
Property Tax Relief for Elderly and Totally Disabled Homeowners	11000-OPM20600-17018	103,984
Property Tax Relief for Veterans	11000-OPM20600-17024	5,293
Payment in Lieu of Taxes (PILOT) on Exempt Property of Manufacturing Facilities in Distressed Municipalities	11000-OPM20600-17016	523,557
Private Tax Exempt Property	12060-OPM15910-17006	4,858
Disability Exemption	12060-OPM20600-17011	2,162
Heating Assistance Schools	12060-OPM20350-17096	32,974
Local Capital Improvement Program	12050-OPM20600-13046	505,006
		<u>1,660,312</u>
Department of Education		
Adult Education	11000-SDE64000-17030	113,057
Health Services - Non public	11000-SDE64000-17034	57,669
Youth Services Bureau	11000-SDE64000-17052	57,311
Family Resource Centers	11000-SDE64000-16110	97,200
Early Reading Success	11000-SDE64000-17056	100,000
State School Breakfast	11000-SDE64000-17046	13,769
Primary Mental Health	11000-SDE64000-12198	24,000
School Readiness and Child Care in Severe Need Schools	11000-SDE64000-12113	107,000
		<u>570,006</u>
Board of Education and Services for the Blind		
Education of Handicapped Blind Children	11000-ESB65020-12060	1,398
Connecticut State Library		
Historic Documents Preservation Grant	12060-CSL66094-35150	7,000
Department of Environmental Protection		
New Diesel Buses	11000-DEP43520-12391	18,750
Clean Diesel Grant Program	12060-DEP43520-22319	6,240
		<u>24,990</u>

See Notes to Schedule.

(Continued)

TOWN OF PLAINFIELD, CONNECTICUT

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE, Continued

For the Year Ended June 30, 2009

State Grantor/Pass-Through Grantor/Program Title	State CORE-CT Number	Expenditures
Department of Transportation		
Town Aid Road Grant - Transportation Fund	12001-DOT57000-17036	147,324
Transportation Services for Elderly Persons with Disabilities	12062-DOT57931-21361	37,442
		<u>184,766</u>
Office of State Comptroller		
Boat Grant	12027-OSC15910-40211	2,116
Payment in Lieu of Taxes (PILOT) on State Owned Property	11000-OSC15910-17004	55,817
		<u>57,933</u>
Department of Social Services		
Services to the Elderly	11000-DSS60782-16123	8,450
TOTAL STATE FINANCIAL ASSISTANCE BEFORE EXEMPT PROGRAMS		<u>2,522,754</u>
EXEMPT PROGRAMS		
DEPARTMENT OF EDUCATION		
Education Cost Sharing	11000-SDE64000-17041	15,339,874
Public School Transportation	11000-SDE64000-17027	552,559
School Construction Grants - Principal	13010-SDE64000-40901	852,286
School Construction Grants - Interest	13009-SDE64000-40896	56,221
Excess Cost - Student Based and Equity	11000-SDE64000-17047	774,730
Nonpublic School Transportation	11000-SDE64000-17049	51,258
Magnet School Transportation	13010-SDE64000-17057	6,500
Total exempt programs		<u>17,633,428</u>
TOTAL STATE FINANCIAL ASSISTANCE		<u>\$ 20,156,182</u>

See Notes to Schedule.

TOWN OF PLAINFIELD, CONNECTICUT

NOTES TO SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
For the Year Ended June 30, 2009

Various departments and agencies of the State of Connecticut have provided financial assistance to the Town of Plainfield, 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, social services, transportation, property tax relief and public safety.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of Plainfield, Connecticut conform to accounting principles generally accepted in the United States of America as applicable to government entities. 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 Plainfield, Connecticut's basic financial statements are prepared on the modified accrual basis of accounting. The financial statements for the business-type activities are prepared on the full accrual basis of accounting.

The Schedule of Awards/Expenditures of State Financial Assistance, contained in this report, is also prepared on the modified accrual basis of accounting and on regulations established by the State of Connecticut Office of Policy and Management. In accordance with these regulations, 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.

As a result, certain classifications of revenues and expenditures under accounting principles generally accepted in the United States of America differ from classifications utilized for the Schedule of Expenditures of State Financial Assistance.

TOWN OF PLAINFIELD, CONNECTICUT

NOTES TO SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE, Continued
For the Year Ended June 30, 2009

2. LOAN PROGRAMS

In accordance with Section 426-23(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, 2009:

Department of Economic and Community Development

Manufacturing Assistance Act 1502-3500-002

Balance July 1, 2008	Issued	Retired	Balance June 30, 2009
\$ 197,500	\$ -	\$ 5,931	\$ 191,569

Department of Environmental Protection

Clean Water Fund

Balance July 1, 2008	Issued	Retired	Balance June 30, 2009
\$ 1,237,257	\$ -	\$ 73,940	\$ 1,163,317

TOWN OF PLAINFIELD, CONNECTICUT

**SCHEDULE OF STATE SINGLE AUDIT COMPLIANCE FINDINGS
AND QUESTIONED COSTS**
For the Year Ended June 30, 2009

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 X No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? X Yes None reported
- Noncompliance material to financial statements noted? Yes X No

State Financial Assistance

Internal control over major programs:

- Material weakness(es) identified? Yes X No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? Yes X None reported

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

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

Identification of Major Programs

<u>State Grantor and Program</u>	<u>State Grant CORE-CT Number</u>	<u>Expenditures</u>
OPM-Mashantucket Pequot/Mohegan Fund	12009-OSC15910-17005	\$ 235,194
OPM-Property Tax Relief for Manufacturing, Machinery and Equipment	11000-OPM20600-17031	245,284
OPM - Property Tax Relief for Elderly and Totally Disabled Homeowners	11000-OPM20600-17018	103,984
OPM-Payment in Lieu of Taxes (PILOT) on Exempt Property of Manufacturing Facilities in Distressed Municipalities	11000-OPM20600-17016	523,557
OPM-Local Capital Improvement Program	12060-OPM20350-12251	505,006
DOE-Adult Education	11000-SDE64000-17030	113,057
DOE-Early Reading Success	11000-SDE64000-17056	100,000
DOE-School Readiness and Child Care in Severe Needs Schools	11000-SDE64000-12113	107,000
DOT-Town Aid Road	12001-DOT57000-17036	147,324

TOWN OF PLAINFIELD, CONNECTICUT

**SCHEDULE OF STATE SINGLE AUDIT COMPLIANCE FINDINGS
AND QUESTIONED COSTS, Continued
For the Year Ended June 30, 2009**

II. FINANCIAL STATEMENT FINDINGS

- We issued reports, dated March 3, 2010, on internal control over financial reporting and compliance based on an audit of basic financial statements performed in accordance with "Government Auditing Standards."
- Our report on compliance indicated no reportable instances of noncompliance.
- Our report on internal control over financial reporting indicated matters that we consider to be significant deficiencies.

III. FINDINGS AND QUESTIONED COSTS FOR STATE FINANCIAL ASSISTANCE

A. Internal Controls Over Compliance

None reported.

B. Compliance Findings

None reported.

IV. SUMMARY OF PRIOR YEAR AUDIT FINDINGS

A. Internal Controls Over Compliance

None reported.

B. Compliance Findings

None reported.