

**TOWN OF SOMERS, CONNECTICUT**

**FEDERAL AND STATE  
SINGLE AUDITS**

**FOR THE YEAR ENDED JUNE 30, 2024**

**TOWN OF SOMERS, CONNECTICUT**  
FEDERAL AND STATE SINGLE AUDIT  
TABLE OF CONTENTS  
FOR THE YEAR ENDED JUNE 30, 2024

---

	<u>Page</u>
<b>INTERNAL CONTROL AND COMPLIANCE REPORT</b>	
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 <i>Government Auditing Standards</i>	1
<b>FEDERAL SINGLE AUDIT SECTION</b>	
Independent Auditor’s Report on Compliance for Each Major Federal Program, on Internal Control over Compliance, and on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	3
Schedule of Expenditures of Federal Awards	6
Notes to Schedule of Expenditures of Federal Awards	7
Schedule of Federal Findings and Questioned Costs	8
Summary Schedule of the Status of Prior Audit Findings	8
<b>STATE SINGLE AUDIT SECTION</b>	
Independent Auditor’s Report on Compliance for Each Major State Program, on Internal Control over Compliance, and on the Schedule of Expenditures of State Financial Assistance Required by the State Single Audit Act	9
Schedule of Expenditures of State Financial Assistance	12
Notes to Schedule of Expenditures of State Financial Assistance	14
Schedule of State Findings and Questioned Costs	15
Summary Schedule of the Status of Prior Audit Findings	15

---

**INTERNAL CONTROL AND COMPLIANCE REPORT**

---

**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 Board of Finance  
Town of Somers, 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, each major fund, and the aggregate remaining fund information of the Town of Somers, Connecticut, (the Town) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements, and have issued our report thereon dated December 19, 2024.

**Report on 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) as a basis for designing 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 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 or significant deficiencies may exist that were not identified.

**Report on 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 financial statements. 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*.

**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.

*Mahoney Sabol + Company, LLP*

Certified Public Accountants  
Glastonbury, Connecticut  
December 19, 2024

---

**FEDERAL SINGLE AUDIT SECTION**

---

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM,  
ON INTERNAL CONTROL OVER COMPLIANCE, AND ON THE SCHEDULE OF EXPENDITURES  
OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Finance  
Town of Somers, Connecticut

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

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

We have audited the Town of Somers, Connecticut's, (the Town) compliance with the types of compliance requirements identified as subject to audit in the OMB *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, 2024. The Town's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of federal findings and questioned costs.

In our opinion, the Town of Somers, Connecticut, 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, 2024.

***Basis for Opinion on Each Major Federal Program***

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 audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Town and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Town's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Town's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Town's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Town's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Town's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Town's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on 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 a 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 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.



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 Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

#### **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements. We issued our report thereon dated December 19, 2024, which contained unmodified opinions on those financial statements. Our audit was performed 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 the Uniform Guidance 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.

*Mahoney Sabol + Company, LLP*

Certified Public Accountants  
Glastonbury, Connecticut  
December 19, 2024

**TOWN OF SOMERS, CONNECTICUT**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

Federal Grantor; Pass-Through Grantor; Program Title; Description	Pass-Through Entity Identification Number	Assistance Listing Number	Passed Through to Subrecipients	Expenditures
<b>UNITED STATES DEPARTMENT OF THE TREASURY</b>				
<b>Passed through the Connecticut Office of Policy and Management:</b>				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)	12060-OPM20600-29669	21.027	\$ -	\$ 488,979
<b>Passed through the Connecticut Department of Emergency Services and Public Protection:</b>				
COVID-19 CSLFRF - Rural Roads Speed Enforcement Grant	12060-DPS32512-28124	21.027	-	1,928
<b>Passed through the Connecticut Department of Education:</b>				
COVID-19 CSLFRF - American Rescue Plan (ARP) Right to Read - 2023	12060-SDE64370-29732	21.027	-	40,481
			-	531,388
<b>Total United States Department of Treasury</b>			-	531,388
<b>UNITED STATES DEPARTMENT OF EDUCATION</b>				
<b>Special Education Cluster:</b>				
<b>Passed through the Connecticut Department of Education:</b>				
Special Education Grants to States - 2024	12060-SDE64370-20977	84.027	-	300,326
Special Education Grants to States - 2023	12060-SDE64370-20977	84.027	-	31,128
Special Education Grants to States - SEDS Implementation Stipend - 2023	12060-SDE64370-20977	84.027	-	1,660
			-	333,114
Special Education Preschool Grants - 2024	12060-SDE64370-20983	84.173	-	3,613
Special Education Preschool Grants - 2023	12060-SDE64370-20983	84.173	-	6,757
			-	10,370
<b>Total Special Education Cluster</b>			-	343,484
<b>Passed through the Connecticut Department of Education:</b>				
Title I Grants to Local Educational Agencies - 2024	12060-SDE64370-20679	84.010	-	48,580
Title I Grants to Local Educational Agencies - 2023	12060-SDE64370-20679	84.010	-	239
			-	48,819
Supporting Effective Instruction State Grants - 2024	12060-SDE64370-20858	84.367	-	11,803
Supporting Effective Instruction State Grants - 2023	12060-SDE64370-20858	84.367	-	12,170
			-	23,973
Student Support and Academic Enrichment Program - 2024	12060-SDE64370-22854	84.424	-	7,048
Student Support and Academic Enrichment Program - 2023	12060-SDE64370-22854	84.424	-	6,337
			-	13,385
<b>Education Stabilization Fund:</b>				
<b>Elementary &amp; Secondary School Emergency Relief Fund (ESSER):</b>				
COVID-19 ARP ESSER - 2021	12060-SD64370-29636	84.425U	-	92,968
COVID-19 ESSER II Bonus Dyslexia Recovery Grant - 2021	12060-SDE6430-29571	84.425D	-	647
COVID-19 ESSER II - 2021	12060-SDE6430-29571	84.425D	-	674
			-	94,289
<b>Passed through the Capital Region Education Council:</b>				
Title III - Part A, English Language Acquisition Grants	-	84.365	-	1,746
<b>Total United States Department of Education</b>			-	525,696
<b>UNITED STATES DEPARTMENT OF HOMELAND SECURITY</b>				
<b>Passed through the Connecticut Department of Emergency Services and Public Protection:</b>				
Emergency Management Performance Grants	12060-DPS32981-21881	97.042	-	3,095
<b>UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
<b>Direct:</b>				
Drug-Free Communities Support Program Grants	-	93.276	-	136,607
<b>Passed through the Connecticut Department of Public Health:</b>				
Pubic Health Infrastructure Grant	12060-DPH48560-23186	93.421	-	488
<b>Total United States Department of Health and Human Services</b>			-	137,095
<b>TOTAL FEDERAL AWARDS</b>			\$ -	\$ 1,197,274

*The accompanying notes are an integral part of this schedule.*

**TOWN OF SOMERS, CONNECTICUT**  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2024

---

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Presentation**

The accounting policies of the Town of Somers, Connecticut, (the Town) conform to accounting principles generally accepted in the United States of America as applicable to governmental organizations. The information in the schedule of expenditures of federal awards is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule of expenditures of federal awards 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 balances, changes in net position or cash flows of the Town.

**Basis of Accounting**

The accompanying schedule of expenditures of federal awards has been prepared on the accrual basis consistent with the preparation of the basic financial statements. 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 expenditure column of the schedule of expenditures of federal awards.

**NOTE 2 - INDIRECT COST RATE**

The Town has elected not to use the 10 percent de minimus indirect cost rate as allowed under the Uniform Guidance. The Town has no federal awards for which an indirect cost rate is applicable.

**NOTE 3 - OTHER FEDERAL ASSISTANCE**

No other federal assistance was received in the forms of loans, loan guarantees, property, commodities or insurance.

**TOWN OF SOMERS, CONNECTICUT**  
**SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

---

**SECTION 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    ✓ 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: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)? \_\_\_\_\_ Yes    ✓ No

Identification of major programs:

Assistance Listing Number	Name of Federal Program
21.027	Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? ✓ Yes    \_\_\_\_\_ No

**SECTION II - FINANCIAL STATEMENT FINDINGS**

No financial statement findings were reported.

**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

No federal award findings or questioned costs were reported.

**SUMMARY SCHEDULE OF THE STATUS OF PRIOR AUDIT FINDINGS**

No audit findings were reported in the prior year schedule of federal findings and questioned costs.

---

**STATE SINGLE AUDIT SECTION**

---

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR STATE PROGRAM,  
ON INTERNAL CONTROL OVER COMPLIANCE, AND ON THE SCHEDULE OF EXPENDITURES  
OF STATE FINANCIAL ASSISTANCE REQUIRED BY THE STATE SINGLE AUDIT ACT**

To the Board of Finance  
Town of Somers, Connecticut

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

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

We have audited the Town of Somers, Connecticut's, (the Town) compliance with the types of compliance requirements identified as subject to audit 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, 2024. The Town's major state programs are identified in the summary of auditor's results section of the accompanying schedule of state findings and questioned costs.

In our opinion, the Town of Somers, Connecticut, 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, 2024.

***Basis for Opinion on Each Major State Program***

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 audit requirements of the State Single Audit Act (C.G.S. Sections 4-230 to 4-236). Our responsibilities under those standards and the State Single Audit Act are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Town and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major state program. Our audit does not provide a legal determination of the Town's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Town's state programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Town's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the State Single Audit Act will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Town's compliance with the requirements of each major state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the State Single Audit Act, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Town's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Town's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the Town's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on 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 a 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 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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, each major fund, and the aggregate remaining fund information of the Town, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements. We issued our report thereon, dated December 19, 2024, which contained unmodified opinions on those financial statements. Our audit was performed 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.

*Mahoney Sabol + Company, LLP*

Certified Public Accountants  
Glastonbury, Connecticut  
December 19, 2024



**TOWN OF SOMERS, CONNECTICUT**  
**SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE**  
**FOR THE YEAR ENDED JUNE 30, 2024**

State Grantor; Pass-Through Grantor; Program Title	State Grant Program Core-CT Number	Passed Through to Subrecipients	Expenditures
<b>NONEXEMPT PROGRAMS:</b>			
<b>CONNECTICUT STATE LIBRARY</b>			
<b>Direct:</b>			
Historic Documents Preservation Grants	12060-CSL66094-35150	\$ -	\$ 6,000
Public Incentive Grant	11000-CSL66051-10020	-	1,442
Connecticard Payments	11000-CSL66051-17010	-	1,033
<b>Total Connecticut State Library</b>		<u>-</u>	<u>8,475</u>
<b>DEPARTMENT OF TRANSPORTATION</b>			
<b>Direct:</b>			
Town Aid Road Grants Transportation Fund	12001-DOT57131-17036-34005	-	257,656
Small Town Economic Assistance Program	12052-DOT57191-40530	-	236,960
Bus Operations	12001-DOT57931-12175	-	23,076
<b>Total Department of Transportation</b>		<u>-</u>	<u>517,692</u>
<b>DEPARTMENT OF SOCIAL SERVICES</b>			
<b>Direct:</b>			
Medicaid	11000-DSS60000-16020	-	50,663
<b>JUDICIAL BRANCH</b>			
<b>Direct:</b>			
Court Fees	34001-JUD95162-40001	-	1,900
<b>OFFICE OF POLICY AND MANAGEMENT</b>			
<b>Direct:</b>			
Tiered Payment in Lieu of Taxes	11000-OPM20600-17111	-	1,440,566
Municipal Grants-In-Aid	12052-OPM20600-43587	-	82,324
Property Tax Relief For Veterans	11000-OPM20600-17024	-	2,022
Property Tax Relief on Property of Totally Disabled Persons	11000-OPM20600-17011	-	823
<b>Total Office of Policy and Management</b>		<u>-</u>	<u>1,525,735</u>
<b>DEPARTMENT OF EDUCATION</b>			
<b>Direct:</b>			
Open Choice	11000-SDE64370-17053-82060	-	46,949
Open Choice - Academic, Student & Social Support	11000-SDE64370-17053-82160	-	43,615
Adult Education	11000-SDE64370-17030	-	12,223
Open Choice - Acceptance Rate	11000-SDE64370-12457-82160	-	1,650
Open Choice - Educational Enhancement	11000-SDE64370-12457-82160	-	1,462
Talent Development	11000-SDE64370-12552	-	1,429
<b>Total Department of Education</b>		<u>-</u>	<u>107,328</u>
<b>OFFICE OF EARLY CHILDHOOD</b>			
<b>Direct:</b>			
Smart Start	11000-OEC64845-16279	-	75,000
<b>DEPARTMENT OF CHILDREN AND FAMILIES</b>			
<b>Direct:</b>			
Youth Service Bureau	11000-DCF91185-17052	-	14,103
Youth Service Bureau Enhancement	11000-DCF91185-17107	-	8,604
Community Based Prevention Programs	11000-DCF91185-16092	-	3,101
<b>Total Department of Children and Families</b>		<u>-</u>	<u>25,808</u>
<b>DEPARTMENT OF ENERGY AND ENVIRONMENTAL PROTECTION</b>			
<b>Direct:</b>			
Public, Educational and Governmental Programming and Educational Technology Investment Account	12060-DEP44620-35363	-	27,939

(Continued)

The accompanying notes are an integral part of this schedule.

**TOWN OF SOMERS, CONNECTICUT**  
**SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE (Continued)**  
**FOR THE YEAR ENDED JUNE 30, 2024**

State Grantor; Pass-Through Grantor; Program Title	State Grant Program Core-CT Number	Passed Through to Subrecipients	Expenditures
<b>NONEXEMPT PROGRAMS: (Continued)</b>			
<b>SECRETARY OF THE STATE</b>			
<b>Direct:</b>			
Early Voting	11000-SOS12500-12651	\$ -	\$ 2,778
<b>Total State Financial Assistance Before Exempt Programs</b>		-	2,343,318
<b>EXEMPT PROGRAMS:</b>			
<b>OFFICE OF POLICY AND MANAGEMENT</b>			
<b>Direct:</b>			
Municipal Revenue Sharing Grant	12060-OPM20600-35458	-	259,455
Supplement Revenue Sharing Grant	12002-OPM20600-17102	-	240,198
Mashantucket Pequot and Mohegan Fund Grant	12009-OPM20600-17005	-	1,564,515
<b>Total Office of Policy and Management</b>		-	2,064,168
<b>DEPARTMENT OF EDUCATION</b>			
<b>Direct:</b>			
Education Cost Sharing	11000-SDE64370-17041	-	5,689,393
Excess Costs Student Based and Equity	11000-SDE64370-17047	-	244,390
<b>Total Department of Education</b>		-	5,933,783
<b>Total Exempt Programs</b>		-	7,997,951
<b>TOTAL STATE FINANCIAL ASSISTANCE</b>		\$ -	\$ 10,341,269

*(Concluded)*

*The accompanying notes are an integral part of this schedule.*

**TOWN OF SOMERS, CONNECTICUT**  
NOTES TO SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED JUNE 30, 2024

---

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Presentation**

The accompanying schedule of expenditures of state financial assistance includes state grant activity of the Town of Somers, Connecticut, (the Town) under programs of the State of Connecticut for the fiscal year ended June 30, 2024. Various departments and agencies of the State of Connecticut have provided financial assistance to the Town through grants and other authorizations in accordance with the General Statutes of the State of Connecticut. These financial assistance programs fund several programs of the Town. Because the schedule of expenditures of state financial assistance 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 balances, changes in net position or cash flows of the Town.

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 of expenditures of state financial assistance is presented based upon regulations established by the State of Connecticut, Office of Policy and Management. The following is a summary of the more significant policies relating to the aforementioned grant programs.

**Basis of Accounting**

The accompanying schedule of expenditures of state financial assistance has been prepared on the accrual basis consistent with the preparation of the basic financial statements. 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 expenditure column of the schedule of expenditures of state financial assistance.

**TOWN OF SOMERS, CONNECTICUT**  
**SCHEDULE OF STATE FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

---

**SECTION 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 ✓ No

Significant deficiency(ies) identified? \_\_\_\_\_ Yes ✓ 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 ✓ 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 ✓ No

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

<b>State Grantor/ Program</b>	<b>State Grant Program Core-CT Number</b>	<b>Expenditures</b>
<b>OFFICE OF POLICY AND MANAGEMENT</b>		
Tiered Payment in Lieu of Taxes	11000-OPM20600-17111	\$ 1,440,566
<b>DEPARTMENT OF TRANSPORTATION</b>		
Town Aid Road Grants Transportation Fund	12001-DOT57131-17036-34005	257,656
Small Town Economic Assistance Program	12052-DOT57191-40530	236,960

Dollar threshold used to distinguish between Type A and Type B programs: \$200,000

**SECTION II - FINANCIAL STATEMENT FINDINGS**

No financial statement findings were reported.

**SECTION III - STATE FINANCIAL ASSISTANCE FINDINGS AND QUESTIONED COSTS**

No state financial assistance findings or questioned costs were reported.

**SUMMARY SCHEDULE OF THE STATUS OF PRIOR AUDIT FINDINGS**

No audit findings were reported in the prior year schedule of state findings and questioned costs.