

TOWN OF WATERFORD
GENERAL FUND
2024 - 2025 PROPOSED BUDGET

DEPT/AGENCY: 10132 CONSERVATION OF HEALTH

LINE ITEM	DESCRIPTION	2022/2023 ACTUAL EXPENDED	2023/2024 RTM APPROP.	2023/2024 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/24	2024/2025 DEPT/ AGENCY REQUEST	2024/2025 BD OF SELECTMEN APPROVED	2024/2025 BD OF FINANCE APPROVED	BOF Approved \$ Increase	BOF Approved % Increase
SERVICES										
52075	LEDGE LIGHT HEALTH DIST.	148,126	148,407		148,407	148,407	148,407	148,407	-	0.00%
	SUBTOTAL	148,126	148,407	0	148,407	148,407	148,407	148,407	-	0.00%
DEPARTMENT TOTAL		148,126	148,407	0	148,407	148,407	148,407	148,407	-	0.00%

Kimberly Allen

From: Jennifer Muggeo <jmuggeo@llhd.org>
Sent: Tuesday, January 2, 2024 2:46 PM
To: Kimberly Allen
Cc: Robert Brule
Subject: RE: FY2025 Budget Requests

CAUTION: This email originated from outside of the organization.

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Hi Kim and Rob –
Hope you are both doing well and enjoyed the holidays.

I wanted to alert you that we received a communication from DPH/OPM on Friday directing us to use the 2021 population estimates due to errors in the 2022 calculations. This means that the FY25 contribution will be exactly the same as the FY24 contribution of \$148,407, which is \$380 lower than the number I originally provided.

Please let me know what you would like me to send you in terms of a formal communication. I can send a revised version of the letter I originally sent or I can send an addendum to that letter noting this change. Whichever works easiest for you and where you are in the process.

Best,
Jen

Jennifer Muggeo, MPH (she/her/hers)
Director of Health
main phone. 860.448.4882 ext. 1300
direct dial. 860.910.0386 (no text)
cell phone. 860.912.1429 (ok to text)
fax. 860.448.4885
jmuggeo@llhd.org
www.llhd.org

Your work day/hours may not be the same as mine. Please don't feel obligated to respond outside of your normal working hours

Promoting healthy communities



From: Kimberly Allen <kallen@waterfordct.org>
Sent: Wednesday, December 27, 2023 10:22 AM
To: Jennifer Muggeo <jmuggeo@llhd.org>
Cc: Rob Brule <rbrule@waterfordct.org>
Subject: RE: FY2025 Budget Requests

Thank you.

Kimberly Allen

Director of Finance
Town of Waterford
15 Rope Ferry Road
Waterford, CT 06385
kallen@waterfordct.org
860.444.5842
860.440.0579 (fax)



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From: Jennifer Muggeo <jmuggeo@llhd.org>
Sent: Tuesday, December 12, 2023 11:05 AM
To: Kimberly Allen <kallen@waterfordct.org>
Cc: Robert Brule <rbrule@waterfordct.org>
Subject: RE: FY2025 Budget Requests

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Good morning Kimberly,

I am so sorry for the delay, I am just waiting for the team to confirm a few numbers on the activity report that we always include. I'm attaching the letter and budget document for your reference and will get you the complete packet later today.

Please let me know if you have any questions and please let me know when I need to be there for the budget hearings!

All the best.
Jen

Jennifer Muggeo, MPH (she/her/hers)

Director of Health
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Promoting healthy communities



From: Kimberly Allen <kallen@waterfordct.org>

Sent: Monday, December 11, 2023 9:18 AM

To: Helen Adap <hadap@llhd.org>; Jennifer Muggeo <jmuggeo@llhd.org>; Desantis, Karen <Karen.Desantis@YNHH.ORG>; Elizabeth Ritter <betsyritter24@gmail.com>; Jennifer Kohl <jek.kohl@gmail.com>

Subject: FY2025 Budget Requests

All,

FY2025 budget requests were due to the finance office on Friday, 12/8/23. To date, I have not received any request for the FY2025 budget. Please submit your entities, commission or board's budget request as soon as possible so that it can be included in the annual FY2025 budget request. If nothing is received, your entity may not have any funds available for next fiscal year.

Regards,

Kimberly Allen

Director of Finance
Town of Waterford
15 Rope Ferry Road
Waterford, CT 06385
kallen@waterfordct.org
860.444.5842
860.440.0579 (fax)



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December 1, 2023

Town of Waterford
First Selectman Robert Brule
15 Rope Ferry Rd
Waterford, CT 06385

First Selectman Brule:

At their November meeting, the Board of Directors of Ledge Light Health District approved my proposal to keep the FY25 member contributions at the current per capita rate of \$7.59. Based on the population reported to us by the Department of Public Health, the Town of Waterford FY25 contribution to Ledge Light Health District will be \$148,787.

A detailed draft budget for FY25 is attached for your review. We have also included a report on our activities and the services offered to Waterford, the first two editions of our new LLHD Highlights Newsletter, and our FY23 audited financial statements (FY24 audit is underway).

As you are aware from previous years, the FY25 budget will not be formally approved until March 2023, following a public hearing.

Please let me know if you have any questions regarding this; I look forward to attending the budget hearings in 2024.

Best regards,

Jennifer Muggeo, MPH
Director of Health

**Ledge Light Health District
Budget FY2025**

Projected Revenue

\$4,303,941

Per Capita \$7.59

Municipality	Population	FY2025 Contribution	\$1,163,615
East Lyme	18,788	\$142,601	
Groton	37,743	\$286,469	
Ledyard	15,456	\$117,311	
Lyme	2,401	\$18,224	
New London	27,980	\$212,368	
North Stonington	5,174	\$39,271	
Old Lyme	7,684	\$58,322	
Stonington	18,480	\$140,263	
Waterford	19,603	\$148,787	
<i>Total Population:</i>	<i>153,309</i>		
State Per Capita			\$398,603
Environmental Health Fees			\$398,000
Food Service		\$225,000	
Cosmetology		\$17,700	
Pools		\$7,800	
Septic/Well		\$145,000	
Other		\$2,500	
Training/Consulting/Other Services			\$10,000
Interest			\$12,000
Grants			\$2,221,462
Block Grant	\$42,905		
Gasp-SPF	\$125,000		
Gasp-LPC	\$7,000		
Immunization	\$100,000		
LPC-DFC	\$125,000		
LPC-LPC	\$3,907		
PHEP R4	\$342,650		
Workforce	\$250,000		
ELC	\$500,000		
OHS-HIC	\$200,000		
OD2A	\$75,000		
CAP	\$200,000		

ARPA	\$250,000	
G&A		\$100,260
Other	\$12,000	
R1	\$54,000	
R4	\$34,260	
<u>Projected Expenses</u>		\$4,288,196
<u>Personnel Services</u>		\$3,272,479
Employee Salary-Core	\$1,280,442	
Benefits/Payroll Taxes-Core	\$486,993	
Employee Salary-Grants	\$1,114,848	
Benefits/Payroll Taxes-Grants	\$390,197	
<u>Non-Personnel Operating Expenses</u>		
Facilities, Utilities and Vehicles		\$102,100
Utilities	\$10,000	
Maintenance	\$48,800	
Security	\$600	
Telephone & telecommunications	\$11,000	
Data Connection	\$7,500	
Vehicle Repair/Fees	\$3,000	
Vehicle Fuel	\$4,000	
Auto/Mileage Reimbursement	\$10,000	
Auto Insurance	\$7,200	
Supplies and Equipment		\$74,000
Office Supplies	\$8,000	
IT Supplies	\$50,000	
Program Supplies	\$7,500	
Postage, shipping, delivery	\$5,000	
Equip rental & maintenance	\$3,500	
Professional Services		\$62,500
Accounting fees	\$13,500	
Legal fees	\$3,500	
IT Consulting Fees	\$20,000	
Medical Consulting Fees	\$3,000	
Other Professional Service Fees	\$2,500	
Insurance Agency Fee	\$20,000	
Other Administrative Costs		\$60,700
Membership dues - organization	\$2,500	
Staff development	\$12,000	
Community Outreach and Engagement	\$2,500	
General Liability Insurance	\$13,000	

Property Insurance	\$2,400	
Public Officials Insurance	\$1,700	
Employment Practices Insurance	\$3,200	
Umbrella Insurance	\$1,600	
Square fees	\$10,000	
Meeting expenses	\$4,300	
CHIP implementation	\$7,500	
Grant Non-Personnel		\$716,417

Ledge Light Health District

Ledge Light Health District (LLHD) serves as the local health department for the municipalities of Waterford, East Lyme, Groton, Ledyard, New London, North Stonington, Old Lyme, and Stonington. The LLHD team, comprised of experts in administration and finance, environmental health, communicable disease prevention, and health education and community outreach, work cooperatively to promote healthy communities and ensure that healthy opportunities are available to everyone.

Environmental Health

Regulated Establishments

LLHD inspects food service establishments to ensure they are compliant with the Connecticut Public Health Code (PHC) and are following good food safety practices. These establishments are inspected based on the risk associated with their level of food preparation activities. We work with these local businesses to implement comprehensive food safety practices and provide cost-effective food service education programs. This year, the State of Connecticut Department of Public Health implemented the legislation passed several years ago to update the PHC to be in alignment with the FDA Food Code. This has required extensive education for both our team and the establishments we inspect. In Waterford there are 99 licensed food service establishments.

We also inspect public pools (5 in Waterford), cosmetology (20 in Waterford), day care (7 in Waterford) and body art establishments (1 in Waterford) to ensure these entities are taking measures to protect public health. We also respond to complaint about lodging establishments (6 in Waterford) and visit other residential and commercial properties in response to complaints or concerns raised by the public (38 in Waterford last fiscal year). Our online complaint reporting system provides residents the opportunity to submit their concerns electronically. During the swimming season, LLHD conducts weekly water sampling at bathing beaches (3 in Waterford) and informs the public regarding bathing water quality that does not meet EPA/State standards.

Land Use

Our environmental land use staff of Sanitarians and Environmental Technicians conduct soil testing and plan reviews for new building lots served by onsite septic systems and/or wells. On existing properties served by septic systems we review residential and commercial building additions, lot line changes, the addition of accessory structures (sheds, decks, pools, and detached garages), and changes in use (residential to commercial, or an increase in the number of bedrooms). All reviews are conducted to ensure compliance with State of CT regulations 19-13-B100a and 19-13-B103 (there were 9 B100a reviews in Waterford last fiscal year). Septic installation plans for new septic systems (10 in Waterford during FY23) or repairs (10 in Waterford in FY23) are reviewed under 19-13-B103 and permitted and inspected by LLHD personnel. Requested exceptions to the CT Public Health Code are reviewed and referred to CT DPH when required. LLHD also conducts the site location review, permit approval, site inspection and water test review for private and public drinking water wells, irrigation wells and geothermal wells. Certain septic systems and water supply permitting involve DPH or DEEP – our sanitarians work closely with both agencies to ensure compliance with all code requirements.

Communicable Disease Prevention

LLHD holds annual free flu vaccination clinics for people aged 6 and up and COVID vaccinations for people who are un- or under-insured. We provide education to the public and organizations about infection prevention and control practices and investigate reports of communicable and/or infectious diseases such as tuberculosis or food borne illnesses. These investigations may include conducting partner follow-up, delivering direct observed therapy (to ensure patients are taking their medications as required), implementing control measures, and providing general support to the affected individual and their families.

LLHD provides support to schools and long-term care facilities during reported outbreaks to help prevent the spread of illness. We also provide yearly educational opportunities for infection control personnel in long term care facilities and schools. We meet with Infection Preventionists from area Long Term Care facilities to provide education and guidance.

Preparedness Activities

LLHD works closely with municipal and regional partners to prepare for and respond to emergency situations. These activities include participation in Drive-Thru Clinics and Millstone exercises, working with local partners to develop Continuity of Operations and COVID plans. Lately, we have been working on Monkeypox Plans and updating the Ebola Plan.

LLHD is the regional lead for emergency preparedness and manages the contract from the Department of Public Health for all health districts within DMHS Region 4. This regional effort provides opportunity to align plans and share resources.

Health Education & Community Outreach

LLHD engages and supports the communities we serve in health education, health promotion, and health policy development activities in a variety of ways. These efforts draw on scientific, evidence-based best practices to ensure that the programmatic processes involved make efficient use of available funding, while achieving measurable and desired changes in our population's overall health and resilience. LLHD works diligently to secure external funding to support these activities and supplement our municipal members' contributions. LLHD continues to support public health projects initiated by other agencies by serving on a variety of coalitions, providing community outreach, educational presentations and materials to schools, healthcare providers, businesses and the community-at-large.

Regional Asthma Management Program – Breathe Well-Respira Bien

Asthma is the most common chronic disease of childhood and a leading cause of preventable hospital admissions for both children and adults. Asthma rates in CT are among the highest in the nation; there are approximately 50 deaths from asthma each year in our state. LLHD has a long history of participating in programs to help reduce the burden of asthma. Although asthma cannot be cured, it can be managed. Understanding medications and their use can prevent emergency situations. Breathe Well is a free program co-sponsored by Lawrence and Memorial Hospital, designed to help children and adults with asthma to manage their asthma better. A trained asthma educator and public health environmental specialist review medications and provide an in-home environmental assessment of asthma triggers.

Health Services Block Grant

The Connecticut Department of Public Health offers Local Health Departments/Districts the opportunity to participate in the Preventive Health Services Block Grant program. The Block Grant which ran through August of 2024 was used to implement diabetes management programming. The new Block Grant, expected to begin this February, will support LLHD's Community Health Worker Program. Community Health Workers are public health team members who support people experiencing barriers to health in accessing healthcare, insurance, social services, transportation, housing, food and other resources. They draw from their lived experiences and trust relationships with community members as well as their knowledge of systems of care to help community members achieve their individual health goals.

Immunization Action Program (IAP), COVID Immunization Action Program and Immunization Promotion Programs

The Connecticut Department of Public Health provides several funding streams to promote immunization across the lifespan and reduce preventable and sometimes fatal diseases. LLHD provides public education, vaccination clinics and professional development for healthcare providers, conducting site visits to ensure proper vaccine storage and handling and promote quality improvement strategies among providers. LLHD reaches out to parents of children who have missed vaccine doses or need a vaccine provider, conducts community outreach and awareness campaigns, and enrolls families into CTWiZ. A SECT Immunization Partnership meets twice annually to guide program activities and assist in the promotion of childhood immunizations.

Overdose Action Team

The Overdose Action Team continues its coordinated efforts to address the overdose crisis by increasing no barrier access to care and services, saturating the community with naloxone and reducing stigma and discrimination against people living with substance use disorder. The team continues to adapt and innovate in response to new information and changing conditions and to expand partnerships in order to more fully support people's needs and improve community conditions that contribute to overdose. We are grateful for the support of our municipal partners in sharing the science-based information and messaging about overdose prevention and look to continue that partnership.

Community Health Assessment (CHA) and Improvement Plan (CHIP)

LLHD continues – in partnership with numerous partner agencies and community members, to monitor the health of our communities and take collective action to address prioritized health concerns through the Health Improvement Collaborative of Southeastern CT. The Health Improvement Collaborative is currently completing an update to our Community Health Assessment and Community Health Improvement Plan. While we examine the data to identify any new or emerging public health priorities, we continue work on this identified in the 2019 Community Health Improvement Plan: Food Justice; Access to Care; Black Health Across the Lifespan; Hispanic Health; the Overdose Crisis; and Racism as a Public Health Issue.

LLHD HIGHLIGHTS

Keeping Up with Your Health Department

September 2023 — Issue 1

Director's Corner

Happy September!

It's hard to believe summer is over and schools are back in swing, but thank goodness we still have a few weeks of lovely weather. Hopefully that weather is not impacted by a busy hurricane season but it's always good to be prepared! September is National Preparedness Month—look for tips and resources about getting ready for hurricanes and other emergencies on our website.

As we leave summer and head into fall we are finalizing our 2023-2028 Strategic Plan, which includes goals and objectives related to equity, workforce development, communications and community building. We are grateful for the time and insights of the community partners and community members who participated in the focus groups, interviews or surveys that helped shape our plan. Look for it to be launched on our website next month.

As always, there are a TON of activities happening at your health department—we've highlighted just a few things in this newsletter but hope you will stay up to date with us by following us on social media, visiting our website, or just giving us a call when you have a question. We are committed to working in partnership with all of you to promote a healthy community for everyone!

On behalf of the team,

Jennifer Muggeo, jmuggeo@llhd.org



Jennifer Muggeo
Director of Health

COVID is Still Here — and So are We!

LLHD continues to support our community with the COVID-19 response. Throughout the summer, we distributed COVID-19 test kits, isolation and exposure guidance, and hand sanitizing wipes while promoting COVID vaccination to community partners and residents. Since July, we have observed an increase in COVID cases and outbreaks. If you are sick, please stay home and get tested. If you need help finding a test kit, masks, or COVID vaccinations or treatment—or just have a question, please call us! Look out for more information on updated COVID-19 vaccines in the coming weeks! Mary Day, mday@llhd.org

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International Overdose Awareness Day

International Overdose Awareness Day was held on Thursday August 31, 2023. This year's theme was "We See You" and together with our partners at Alliance for Living, we started the day with a premiere of the NLC CARES team thank you video to our community. The [video](#) speaks to and touches everyone in the community that has been impacted by the overdose epidemic and features some of our local faith leaders, businesses, and local political figures that have been assisting and supporting the work being done to help save a life by learning how to administer Narcan (Naloxone).



Our day in community began at the Mashantucket Pequot Reservation where the NLC CARES team was able to table at one of the employee cafeterias and have conversations about what this day meant, what we do locally, and the support offered at the Mashantucket Pequot reservation with a new Peer Navigator now there. We spoke with the EMT's, Human Resources Training Department, casino employees, and new hires who were a very receptive audience, and we were given the opportunity to do additional training for staff in the future. Then to Williams Park in New London where the memorial tent was set up to remember those we have lost, speakers from the NLC CARES team gave comments, a naloxone training was provided, and a mother who lost a child to an overdose reflected on their life, their smile, their caring heart and how they loved. This was a moment of tears, smiles and laughter for many that were there.

The evening sent the NLC CARES team in separate directions. In Stonington team members joined the First Selectman, State Senator Somers, the Stonington Borough Fire Department, Stonington Public Schools, the Stonington Police Department and community members to mark Overdose Awareness Day and have unveil the first 24/7 naloxone distribution box in Stonington.



Other team members participated in the Community Speaks Out event at Ocean Beach while a third group supported Chatham Health District's efforts to get the message out in their community about overdose and how to save a life with naloxone. All of the towns were provided resource information about the NLC CARES program, Peer Navigators, locations of emergency naloxone boxes and how to contact the team for support.

Margaret Lancaster, mlancaster@llhd.org



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[@oat_sect](#)

National Immunization Awareness Month

August was National Immunization Awareness Month - dedicated to promoting on-time vaccination for people of all ages and celebrating the 4-5 million deaths prevented by vaccines worldwide each year. This year LLHD celebrated by hosting social media campaign called "Wellness Wednesdays" highlighting different vaccine related messages. LLHD promoted a media toolkit to 87 healthcare providers and pharmacists and hosted a "lunch and learn" for 67 pediatricians and other providers on the topic of respiratory syncytial virus (RSV) and the new vaccines and monoclonal antibody products to prevent it among adults, pregnant women and infants. To learn more, watch this short clip - [Preventing RSV in Babies: A Scientific Milestone](#); certainly, RSV is a disease you will be hearing more about. Education materials were provided at New London food pantry sites and in collaboration with local farmers markets in Niantic, Ledyard, Groton and New London, LLHD provided community outreach, speaking to hundreds of residents about the vaccines across all ages and distribute COVID test kits. Cindy Barry, cbarry@llhd.org



Public Health Nursing in the Community

In addition to leading the COVID response, the public health nursing team has been busy with other disease surveillance and response, including Mpox, Vibrio, Tuberculosis, and foodborne illnesses. We continue to host ongoing blood pressure screening events at various locations, and are putting plans in place for respiratory disease season. We will be offering free flu and COVID-19 vaccines for ages 6+, prioritizing outreach to underserved populations through small mobile clinics and events organized with community partners. Mary Day, mday@llhd.org

Beach Water Program

Labor Day Weekend marked the close of Ledge Light's 2023 beach water sampling season. We had five samplers on the ground every week for the last 15 weeks sampling 45 beaches throughout East Lyme, Groton, Waterford, New London, Stonington, Ledyard and Old Lyme.

Of those 45 areas, there are just three bodies of fresh water – the rest are marine bathing areas. There are different thresholds of bacteria that establish acceptable water quality standards for fresh water versus marine water, and different bacteria for which the water is being tested. Fresh water is tested for E. Coli while marine water is tested for enterococcal bacteria. Any results above the respective thresholds are considered to be at a concentration that could adversely affect human health and would trigger a swimming advisory and/or beach closure issued by LLHD.

Vibrio hit the headlines this year due to at least three confirmed cases of the infection in our state. Vibrio can

cause infection via consumption of contaminated, raw, or undercooked shellfish, or by sustaining an injury while exposed to marine water. It can also enter the bloodstream through an open wound that was not properly covered before entering the water. While LLHD does not test marine water for the vibrio bacteria, the State of CT Bureau of Aquaculture, a division of the State's Department of Agriculture, does test various shellfish beds throughout the state. Connecticut shellfish have never been linked to any vibrio vulnificus infections. The bacteria itself is naturally occurring and lives in coastal and brackish water. Infections are extremely rare, and people who are at the greatest risk are those with weakened immune systems and the elderly. Next year, LLHD plans to revamp our beach page on our website, returning with our interactive map of sample locations, as well as adding an FAQ section to address our most common inquiries (including vibrio!).

Danielle Holmes, dholmes@llhd.org

Black Health Collective: Group Therapy



The Black Health Collective—an action team of the Health Improvement Collaborative of SECT, has been very busy implementing elements of our mental health campaign this summer. The centerpiece of this effort has been our collaboration with artist Frank Colmenares, whose album “Beautiful Trauma” explores themes related to domestic violence, mental health and healing. Through a unique performance experience we call “Group Therapy” Mr. Colmenares shares his music and then participates in therapy in real-time and with audience interaction. The goal of this effort is to normalize discussions about mental health and breakdown misperceptions about therapy. We are grateful to Mr. Colmenares, the band, and therapist Jewell Jones for sharing their gifts at performances at The Garde Arts Center, Sailfest and The Telegraph this summer and are looking for opportunities to continue and expand the reach of this project. *Stephanye Clarke, sclarke@llhd.org*

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@BlackHealthCollectiveNLC

Groton Community Center Project

Through a grant from the National Parks and Recreation Association we have been collaborating with Groton Parks and Recreation on developing a Wellness Hub at the Groton Community Center. Our focus throughout the summer months has been gathering community feedback on the type of services that members are interested in obtaining at the Community Center. LLHD Health Program Coordinator Karl Jennings, Groton Community Ambassador Neelam Talati, along with LLHD Community Health Workers Lizbeth Polo-Smith and Amparo Bustamante have successfully connected with community members at several sponsored survey events held in Groton. Over 200 surveys were completed by community members via digital and paper applications.

In addition to community feedback surveys, our partnership offered nutrition education sessions at Thrive 55+. LLHD Health Program Coordinator Veronica Mallqui held six interactive 1-hour workshops throughout the summer. Those who attended the sessions were highly motivated and eager to learn about food and nutrition. The workshops allowed community members to learn how to read nutrition facts labels; how to shop on a budget; and how to choose foods lowest in salt, sugar, and saturated fats. Some of the feedback received from these workshops included, “I am now reading the Nutrition Label when I go shopping” and “I now compare the foods to select the best option”.

*Karl Jennings, kjennings@llhd.org and
Veronica Mallqui Reyes, vmallqui@llhd.org*

Academic Detailing on Opioid Safety (ADOPS)

Our Academic Detailing on Opioid Safety program is focused on reaching prescribers and pharmacists in Eastern CT. We are offering brief, focused modules with an emphasis on increased knowledge and behavior change. Available modules include prescription monitoring, naloxone, medications for opioid use disorder, pain management and having difficult conversations. We are seeking interested providers to participate in the program. Our program assistant, UCONN School of Pharmacy student Tiffany Vicente, has been with us helping us conduct provider outreach. Continuing education credits and incentives (depending on employer policy) are available. Referrals are welcome! *Carolyn Wilson, cwilson@llhd.org*

MUJERES ENTRE CULTURAS (WOMEN BETWEEN CULTURES)

The work with immigrant women in the community continues for now with activities in areas such as parks and playgrounds, gardening at FRESH and trips to the beach.

In these last months we have been working with driver's licenses, we have helped them collect all their documentation, address changes, obtain their passports, and proof of their residency in Connecticut. A total of 30 immigrants applied for the license; unfortunately only one could give take the exam because we found many obstacles regarding the proof of residency. We have made new appointments for each of the applicants and sought how to obtain more proof of residency. We are helping immigrants to have their passports and identifications from their countries of origin so it facilitates the procedures they must do here, (DMV, healthcare, schools, obtain savings accounts in banks, changes of address, registration in the Libraries to access the different programs for children, recreation department, etc.). To help more community members navigate these systems we have created a "map" where we indicate each step to follow to start their new life in this country.



In recent months we have seen an increase in cases of domestic violence, which in most cases are not treated as quickly as we would like and this causes anxiety and fear in women. The biggest obstacle in these cases is the lack of knowledge of the laws and their rights regardless of a

individual's immigration status. We have heard four lawsuits in both the New London and Norwich courts; all of them in favor of women victims of violence.

We are supporting some church communities with donations of clothes, furniture, diapers, which we collect from some organizations or from people who always help us by giving us these things. We have also held classes including "Stop the Bleed" to help build capacity in our community members to respond to emergencies.

For the month of July, August and September, we have the events of raising the flags of the different countries, for which we work together with the organized groups of each country and the city towns. We are also getting ready for Hispanic Heritage Month, which will include the women serving lunch at the Community Meal Center as well as a number of community celebrations. We will have a "multicultural event" where women who have participated in the crafts workshops will offer everything they have done and learned, there will also be a walk of typical costumes where they will show their clothes and tell us about what each costume means. For this event we have sponsors who can have an information table and will donate some gifts to be raffled that day.



We continue to follow up on families twice a week, for this we make appointments with them and visit them in their homes and talk about how the processes they are doing are going and we see what their most urgent needs are and if necessary we make medical appointments or in organizations with which they have services.

Lizbeth Polo-Smith, lpolosmith@llhd.org and Amparo Bustamante, abustamante@llhd.org

FOLLOW US ON FACEBOOK AND INSTAGRAM
@mujeresentreculturas

Summer Means Temp Events!

We've had so far 246 temp event vendors for this summer. Some of the events that we have had and will have are Sailfest, North Stonington Fair, Garlic Festival, Taste of Mystic, American Food Truck Festival, Celebrate East Lyme, Tour de Lyme & Farmer Markets. LLHD team members work to make sure all vendors have appropriate food safety plans and practices in order to reduce the chance of food borne illness from these fun events.

Tyler Do-Taylor, tdotaylor@llhd.org

Grant Management

During the past fiscal year, July 2022 through June 2023, LLHD received and managed twenty-seven grants awarded from the federal and state government and foundations totaling \$3.35 million. Utilizing these funds, we administered and managed thirty-three sub-contracts to local health departments and community partners totaling \$1.02 million. We also managed memorandums of agreement and donations to LLHD totaling \$630 thousand acquired from LLHD Member Municipalities, staff speaking stipends, community organizations and individual contributions received over the past two years.

Catherine Dragoo, cdragoo@llhd.org

Happy "Knight-iversary"

We celebrate and acknowledge the hard work and dedication of the LLHD team members! Each one of the "Ledge Light Knights" is an integral part of our team working with each other and community partners to promote healthy communities.

June

George Calkins, 15 years

July

Kris Magnussen, 15 years

August

Mike Bibens, 12 years

Kim Hamley, 5 years

September

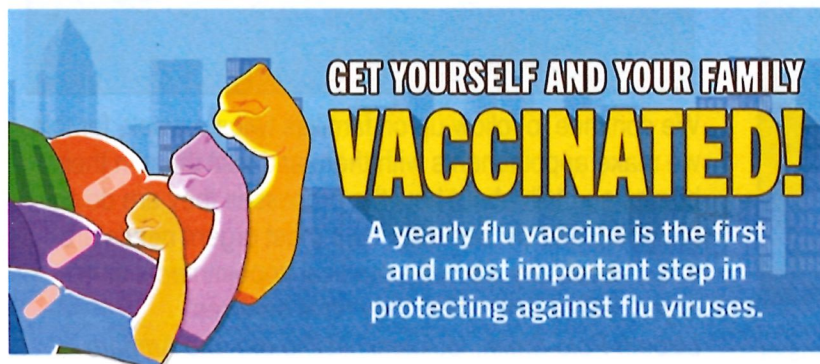
Helen Adap, 2 years

Katie Baldwin, 15 years

Melissa Edmonson, 2 years

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[@ledgelighthd](https://www.instagram.com/ledgelighthd)



Please visit www.LLHD.org for our schedule of upcoming vaccination clinics.

#FIGHT FLU



LLHD
Ledge Light Health District

Join our Community Email List

Get our newsletter and important updates sent directly to your inbox. [Email us at eharrison@llhd.org](mailto:eharrison@llhd.org).

Newsletter Designer & Editor: Estelle Harrison
Editor: Jennifer Muggeo

LLHD HIGHLIGHTS

Keeping Up with Your Health Department

November 2023 — Issue 2

Director's Corner

Happy November!

Well, it seems like it is finally really and truly autumn; after a few almost 80 degree days last week we've had our first frost and consistently cooler temperatures. It's a good time to do a health check on your heating equipment and ensure proper ventilation and other safety measures are working. If you need assistance paying for heat this winter please contact our friends at TVCCA to enroll in the energy assistance program—call them at 860.425.6681 or go online to tvcca.org/energy-assistance.

It's also a good time to remember that although it's cooler now it's not consistently cold, which means we should still be on the lookout for ticks! Ticks may be active any time the temperature is above 40°F, so while you're enjoying the changing leaves use tick protection strategies to stay safe. You can find them on our website at llhd.org or pick up a pamphlet at our office.

Finally, many of us have holiday meal planning on our minds! We hope that everyone enjoys a safe, healthy and happy holiday season and avoids foodborne illness by following good practices when defrosting, preparing, cooling and storing all the delicious food your family traditions call for. We'll be sharing easy to follow guidelines on our website and social media the week of Thanksgiving so check them out before you get cooking!

On behalf of the team,

Jennifer Muggeo, jmuggeo@llhd.org



Jennifer Muggeo
Director of Health

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- Lead Poisoning Prevention
- Ledyard Prevention Coalition
- Medical Reserve Corps
- Mujeres Entre Culturas
- Public Health Nursing in the Community
- Radon Awareness Month

Did you miss Issue 1 of LLHD Highlights? Find it on our website at <https://tiny.llhd.org/Issue1>



We're so grateful for our community partnerships! "Cross-sector collaboration" sounds jargony but it's what we call the simple and common sense approach of different organizations bringing resources and expertise together in service of our community. In October, we met our colleagues from Uncas Health District at Backus Hospital to receive a donation of flu vaccines and EpiPens. The hospital resources of vaccines combined with the health district resources of mobile health services means that more people in our region will be protected against the flu this season! Thank you Backus Hospital!

Jennifer Muggeo, jmuggeo@llhd.org

Lead Poisoning Prevention

October 22-28 was National Lead Poisoning Prevention Week but we think about lead poisoning prevention all year long! Even though it was banned as an additive in paint in 1978, lead is still very much present in our environment. Homes that were built before 1978 are at a greater risk of containing many lead painted surfaces—it is estimated that at least 71% of all homes in Connecticut were built before 1980 meaning that there is a high potential for exposure in our communities. While lead poses a risk



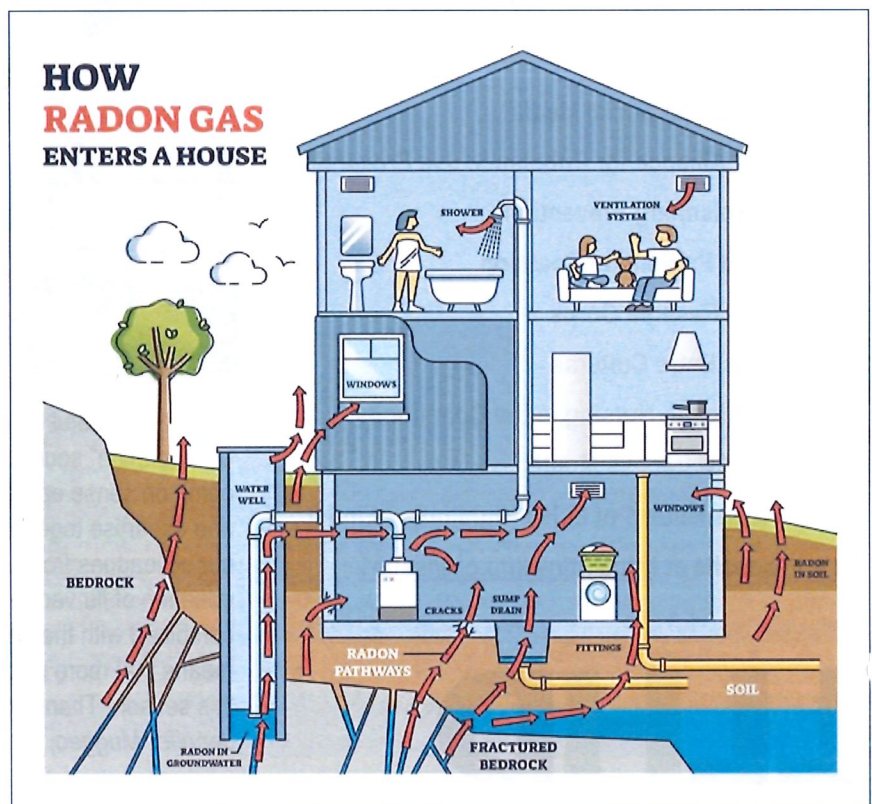
to persons of all ages, children under the age of 6 are at the highest risk as lead affects brain development. That's why Connecticut has mandated that all children are screened each year between 9 and 35 months of age. The capillary screening process consists of a prick to the finger or heel in the pediatrician's office and results are usually presented immediately. If a child has a capillary screening result of 3.5 $\mu\text{g}/\text{dL}$ or greater, the pediatrician will require the child to have a lead venous (in the arm) draw at a laboratory. If you reside in a home that was built before 1978 and have children under the age of 6, call your pediatrician today to discuss having your child tested for lead!

Ledge Light Health District has a robust staff of environmental health professionals who are committed to preventing lead poisoning among children in Connecticut. If you have concerns about your home and lead paint, LLHD inspectors are certified to assess risks of lead in homes and can assist you in identifying potential lead hazards. An inspector will conduct a site visit and perform a visual and environmental assessment of your space. The inspector will provide education on lead hazards and prevention. If you are interested in a home risk assessment, please contact us at 860-448-4882 to schedule an in-home lead risk assessment. *Katie Baldwin, kbaldwin@llhd.org*

In this picture Katie Baldwin, Supervisor of Regulated Facilities and Housing, is collecting a dust wipe of a floor in a home. She places the wipe in a clean tube which is then sent to the lab to be analyzed for lead content in the floor dust. The result should be less than 10 $\mu\text{g}/\text{ft}^2$.

Radon Awareness Month

January is National Radon Awareness Month! Radon is a naturally occurring odorless, tasteless and radioactive gas released into homes from rock, soil and water from the breakdown of uranium. Since you cannot see or taste the gas, the only way to know if it is present in your home is to test! On January 2, 2024, Ledge Light Health District will commence our 7th year participating in the State of Connecticut Annual Radon Partnership Program. We are anticipating receiving 50 radon test kits which will be available to residents free of charge on a first come, first served basis. The test kit includes the short test kit, instructions on testing and a pre-paid envelope to mail the test kit directly to the laboratory. Please contact Tyler Do-Taylor at 860-448-4882 ext. 1346 to obtain a free test kit. For technical and basic radon questions, please contact Supervisor of Regulated Facilities and Housing, Katie Baldwin at 860-448-4882 ext. 1319. *Katie Baldwin, kbaldwin@llhd.org*



Public Health Nursing in the Community

It is the busiest time of the year for public health nurses! Since September, LLHD has been providing flu shots for residents ages 6 and up. We have administered 194 flu vaccines so far this season with more to go. We have small clinics arranged with community partners, as well as some larger events open to the public. We also vaccinate homebound residents. While we get many inquiries to host clinics, we focus efforts on outreach to underserved populations. Our goal is to minimize or eliminate barriers to vaccine access such as cost, health insurance status, proximity, and convenience. So far this season, we have done vaccination events with New London Adult Education, Alliance for Living, Church of the City, Waterford Farmer's Market, New London Community Meal Center, New London Homeless Hospitality Center, New London Senior Center, Hispanic Alliance of SECT, Waterford Farmer's Market, Alliance for Living, and Old Lyme VNA, and we will continue to schedule events into the winter. We are also assisting the Naval Submarine Base with a four-day mass vaccination event in November.

LLHD has purchased a small amount of COVID-19 vaccine to administer to our homebound residents. We've also received a small amount of free COVID vaccine through the State of Connecticut Childhood Vaccine Program and the Center for

Disease Control and Prevention Bridge Program. Vaccines provided through these programs are for adults who self-attest that they are uninsured or underinsured and for children ages six and up. LLHD will not be doing mass COVID vaccination clinics for the public, but individuals who meet the above criteria can schedule vaccination appointments with one of our public health nurses. LLHD will also help to connect any community member with COVID vaccine appointments at pharmacies and with their primary care providers. Please contact us at 860.448.4882 for more information or assistance.

These immunization activities would not be possible without the help and support of our Medical Reserve Corps volunteers. Thank you to the LLHD MRC Unit for your service!

Mary Day, mday@llhd.org



Boost your safety this holiday season! Vaccines are available to protect us from illnesses including, pneumococcal disease, respiratory syncytial virus (RSV), flu and COVID. Contact us for more information and help finding a vaccine!

Medical Reserve Corps

Our Medical Reserve Corps volunteers can be found doing blood pressure checks, helping at the New London Food Pantry, and vaccinating folks against flu and COVID. If you came to any of our many vaccine clinics over the past few years, one of our volunteers gave you your shot. We have 147 volunteers, who are medical and non-medical, but we have a core group of about 30 that always sign up to work. Last year our volunteers contributed 2,387 hours providing services to our communities.

Recently, on a very rainy and windy Saturday, 21 of our volunteers assisted the Old Lyme VNA in giving 200 flu shots in a drive-thru clinic. MRC volunteers assisted with traffic monitoring, greeting, and vaccinating.

In November, some of our physicians, nurses, and pharmacists will be at the submarine base vaccinating 4,000 sailors and staff against flu. The base clinic does not have the manpower to vaccinate so many. Even though we have to be on the base at 0530, that hasn't kept our volunteers from signing up.

Anyone interested in joining our MRC unit, please sign up via <https://ctresponds.ct.gov/>

Kris Magnussen, kmagnussen@llhd.org



FOLLOW US ON FACEBOOK @LLHDMRC

Youth Substance Use Prevention

The start of the school year has meant a ramp up of activities for youth prevention coalitions across the region. LLHD facilitates the prevention coalitions in Ledyard and Groton, which have been very busy coordinating with community partners to increase protective factors to keep young people safe and healthy!

Ledyard Prevention Coalition (LPC)

The LPC recently completed year 7 of our 10-year Drug Free Communities funding from the CDC. In October, we launched *Take it To the Box Radio Campaign* on WBMW and WJJF. The Campaign ran for the month of October and concluded with National Prescription Drug Take Back Day on October 28th at the Ledyard Police Department. Thank you to Chief Rich, Principal Amanda Fagan, Mayor Allyn, Parks and Recreation Director, Scott Johnson and Ledyard Town Council Member, Gary Paul for participating in the campaign.



Our 2023 Ledyard Youth Survey Report has been completed. This survey is a tool to measure practices and attitudes related to substance use among the town's young people. Results are used to develop appropriate prevention and intervention strategies for youth and for general comparisons with regional and national statistics. Youth in grades 6 through 12 participated in the survey.

FOLLOW US ON SOCIAL MEDIA @ledyardprevents



An abbreviated version of the report will be distributed to the community in November. Overall, we are seeing positive results such as: increased rate of harm of using substances, increased difficulty in obtaining substances, and increased disapproval rate of using substances by friends.

The LPC continues to collaborate with Ledyard Youth and Social Services to facilitate the Ledyard Juvenile Review Board. This year the Juvenile Review Board has seen 9 cases between October 1, 2022 through September 30, 2023.

Other highlights include:

- Implemented a parent education campaign, "Talk They Hear You" this campaign was created by SAMHSA.
- Participated in several events including National Night Out, Farmer's Markets, and Mashantucket Pequot Tribal Nation's Suicide Prevention Event.
- Recruited 30 Ledyard Middle School students and provided a leadership program at Waterford Country School's Ropes Course and Nature Farm.
- Provided substance prevention education classes at the Ledyard Parks and Recreation Department as part of their summer program.

Kerensa Mansfield, kmansfield@llhd.org and Karl Jennings, kjennings@llhd.org.



Groton Alliance For Substance use Prevention (GASP)

Groton Alliance For Substance use Prevention (GASP) is funded largely by the CT DMHAS part B grant focused on underage drinking prevention. The two risk factors we are addressing are family norms and retail availability. With our partners, this summer we focused on surveillance and enforcement of establishments that sell or serve alcohol. We are developing our new Project 21 materials that promote policies and practices that that may prevent underage sales and service. This summer and back to school season, we have been focused

on family outreach and parent recruitment. By building our contact list, we can have a larger, more meaningful reach in Groton.

Carolyn Wilson, cwilson@llhd.org

FOLLOW US ON SOCIAL MEDIA @groton_prevents

MUJERES ENTRE CULTURAS (WOMEN BETWEEN CULTURES)

Culture, social connectedness, and celebrations are important parts of a healthy and well community! During the months of September and October we celebrated Hispanic Heritage Month (Sep 15-Oct 15) in three towns for the first time! Thank you to the community partners in New London, Waterford and Groton who hosted events and created opportunities for women of different nationalities to participate with typical dances and showing their crafts and their representative dresses. We also recognized Hispanic businesses and individuals who are actively involved in helping the Hispanic community.



As another part of our Hispanic Heritage Month celebration, and with thanks to the Community Foundation of Eastern Connecticut, we hosted a deal of meals at the New London Community Meals Center. Our group so enjoyed sharing their time and food with the guests of the Meal Center!

Upcoming November Events and Women Across Cultures Workshops, open to the community:

- Culture Week at Mohegan Sun Casino: November 13th - 17th
- Knitting groups (every Friday) with a scarves and hats project to donate to a community organization.
- Nutrition Workshop
- Event for the fight against gender-based violence
- Dance workshops

Contact us to learn more!

Lizbeth Polo-Smith, lpolosmith@llhd.org

Amparo Bustamante, abustamante@llhd.org

FOLLOW US ON FACEBOOK AND INSTAGRAM
[@mujeresentreculturas](https://www.instagram.com/mujeresentreculturas)

Happy “Knight-iversary”

We celebrate and acknowledge the hard work and dedication of the LLHD team members! Each one of the “Ledge Light Knights” is an integral part of our team working with each other and community partners to promote healthy communities.

October

Amparo Bustamante, 1 year
Dawn DeStefano, 3 years

November

Wendy Brown-Arnold, 9 years
Patti Myers, 7 years
Nisha Patel, 5 years
Charlene Swink, 7 years



Domestic Violence Awareness Month

October is Domestic Violence Awareness Month and on October 22, LLHD joined hundreds of other community members for the Safe Futures walk at Waterford High School. If you or someone you know are experiencing domestic violence, please know that LLHD, Safe Futures and the community stand ready with resources and support. You can learn more at safefuturesct.org or call their 24/7 confidential hotline at 860.701.6001 or text CT Safe Connect at 888.774.2900. All services are free and confidential.

FREE COVID-19 AT-HOME TESTS AVAILABLE

Place your order at COVIDTests.gov.

Need help placing an order for your at-home tests?
Call 1-800-232-0233 (TTY 1-888-720-7489)

Need an at-home test right away? Call LLHD at 860-448-4882.



LLHD
Ledge Light *Healthy* District
216 Broad Street • New London
www.LLHD.org

Join our Community Email List

Get our newsletter and important updates sent directly to your inbox. [Email us at eharrison@llhd.org](mailto:eharrison@llhd.org).

Newsletter Designer & Editor: Estelle Harrison
Editor: Jennifer Muggeo

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@ledgelighthd



**LEDGE LIGHT
HEALTH DISTRICT**

**SERVING THE FOLLOWING TOWNS IN
SOUTHEASTERN CONNECTICUT:**

**GROTON, EAST LYME, LEDYARD, LYME,
NORTH STONINGTON, OLD LYME,
STONINGTON, WATERFORD; THE CITIES
OF GROTON AND NEW LONDON; AND THE
BOROUGH OF STONINGTON**

**BASIC FINANCIAL STATEMENTS
AS OF JUNE 30, 2022**

TOGETHER WITH

INDEPENDENT AUDITORS' REPORT,

**REQUIRED SUPPLEMENTARY
INFORMATION,**

OTHER SUPPLEMENTARY INFORMATION,

FEDERAL SINGLE AUDIT REPORTS AND

STATE SINGLE AUDIT REPORTS



**HOYT
FILIPPETTI &
MALAGHAN LLC**

CERTIFIED PUBLIC ACCOUNTANTS

**LEDGE LIGHT HEALTH DISTRICT
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INDEPENDENT AUDITORS' REPORT

INDEPENDENT AUDITORS' REPORT

To the Board of Health of
Ledge Light Health District
Norwich, Connecticut

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Opinions

We have audited the accompanying financial statements of the governmental activities and the major fund of the Ledge Light Health District (the District), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the District as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the 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 audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. 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 and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, 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 amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4-7, the budgetary comparison information on page 30 and the pension schedules on pages 31-32 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the schedule of expenditures of state financial assistance, as required by the Connecticut State Single Audit Act, are presented for purposes of additional analysis and are 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 basic 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 and the schedule of expenditures of state financial assistance are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 22, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Hayt, Filippetti & Malaghan, LLC

Groton, Connecticut

February 22, 2023

LEDGE LIGHT HEALTH DISTRICT MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2022

BASIC FINANCIAL STATEMENTS

Our discussion and analysis of the Ledge Light Health District's (the District) financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2022; as such, it should be read in conjunction with the District's audited financial statements. The District's financials consist of two series of financial statements: Government-wide and Fund Financial Statements.

1. Government-wide Financial Statements: These statements, which include the Statement of Net Position and the Statement of Activities, provide information about the activity of the District as a whole. These statements also present a longer-term view of the District's finances by presenting all assets, liabilities, net position, revenues, and expenses on the *accrual basis of accounting*, which is similar to the accounting methods used by many private-sector companies.

For purposes of the Government-wide Financial Statements, the District has the following activities:

- a) Governmental Activities – All of the District's health services are reported here. These activities are financed primarily through annual per capita funding from the State of Connecticut and member towns; specific federal, state, and local grants; and permit and other fees assessed.
2. Fund Financial Statements: For governmental activities, these statements present how the services provided by the District were financed in the short term as well as what remains for future spending. Additionally, these statements report the District's activities in greater detail by highlighting the District's only fund – the General Fund. The District's General Fund is classified as the following type of fund:

Governmental Fund – All of the District's basic services are reported as a governmental fund, which focuses on how money flows into and out of the fund and the balances left at year-end that are available for spending. This fund is reported using the *modified accrual basis of accounting*, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's general government operations. These statements help you to determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's operations. We describe the relationship (or differences) between governmental *activities* (reported in the government-wide financial statements) and government *funds* in a reconciliation at the bottom of the fund financial statements.

LEDGE LIGHT HEALTH DISTRICT MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2022

CONDENSED GOVERNMENT-WIDE STATEMENTS

Presented below is a condensed version of the government-wide financial statements.

Statement of Net Position

	Governmental Activities		
	2022	2021	Change
Current assets	\$ 2,487,476	\$ 2,303,665	\$ 183,811
Capital assets, net	541,529	363,761	177,768
Deferred outflows of resources	100,818	39,037	61,781
Total assets and deferred outflows of resources	<u>\$ 3,129,823</u>	<u>\$ 2,706,463</u>	<u>\$ 423,360</u>
Current liabilities	\$ 1,161,458	\$ 916,911	\$ 244,547
Noncurrent liabilities	480,592	326,736	153,856
Deferred inflows of resources	-	86,555	(86,555)
Total liabilities and deferred inflows of resources	<u>1,642,050</u>	<u>1,330,202</u>	<u>311,848</u>
Net position			
Invested in capital assets	541,529	363,761	177,768
Unrestricted	946,244	1,012,500	(66,256)
Total net position	<u>1,487,773</u>	<u>1,376,261</u>	<u>111,512</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 3,129,823</u>	<u>\$ 2,706,463</u>	<u>\$ 423,360</u>

Overall, total net position *increased* from the prior fiscal year by \$111,512, resulting primarily from the availability of numerous federal grants, including funding related to COVID 19. The overall *increase* in current assets and liabilities results from an *increase* in unspent grant funds on hand at year-end. Significant capital outlays (those in excess of \$5,000) are being recorded as District capital assets and are being depreciated over their estimated useful lives. The District made significant capital outlays during the fiscal year which included vehicles and interior building renovations. Capital assets presented here are shown net of their accumulated depreciation. Net position has been separated into two categories on the District's financial statements: 1) Invested in capital assets and 2) Unrestricted net position. Because capital assets are not very liquid (i.e. easily converted to cash), the District's equity in these assets has been separated and labeled as such. Unrestricted net position, however, represents the liquid portion of the District's net position that can be used to finance daily operations without constraints.

**LEDGE LIGHT HEALTH DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2022**

CONDENSED GOVERNMENT-WIDE STATEMENTS (Continued)

Statement of Activities

	Governmental Activities		Increase
	2022	2021	(Decrease)
Program revenues			
Charges for services	\$ 436,497	\$ 531,595	\$ (95,098)
Operating grants and contributions	4,741,737	3,711,648	1,030,089
General revenues			
Interest and other	5,130	10,859	(5,729)
Investment income (loss)	(16,650)	3,564	(20,214)
Gain on sale of capital asset	2,757	-	2,757
Total revenues	5,169,471	4,257,666	911,805
Program expenses			
Health services	5,057,959	4,120,921	937,038
Total expenses	5,057,959	4,120,921	937,038
Change in net position	111,512	136,745	(25,233)
Net position, beginning of year	1,376,261	1,239,516	136,745
Net position, end of year	<u>\$ 1,487,773</u>	<u>\$ 1,376,261</u>	<u>\$ 111,512</u>

As mentioned previously, the District's net position *increased* \$111,512 from the prior fiscal year primarily resulting from an *increase* in operating grants and contributions earned throughout the fiscal year. Charges for services *decreased* as the surge from the COVID-19 business re-openings waned. The District's investments *decreased* in value as the overall securities market experienced losses in 2022.

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUND

As of June 30, 2022, the District's only governmental fund, the General Fund, reported an ending fund balance of \$940,049, a *decrease* of \$278,668 in comparison with the prior year. The *decrease* in fund balance was the result of year-end grants receivable that were not collected soon enough to be considered "available" for revenue recognition and therefore were deferred at year-end. The total amount of unavailable revenue at year-end was \$385,969. The District's management expects to recognize this revenue in the subsequent year as the receivables are collected.

LEDGE LIGHT HEALTH DISTRICT MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2022

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUND (*Continued*)

General Fund Budgetary Highlights

There were no amendments to the District's budget. Overall actual expenditures were *over* budget by \$1,705,388 and revenues came in *ahead* of budget by \$1,507,433. Both variances were attributable to greater than expected federal grant funding during the year.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2022, the District had over \$770,000 invested in various capital assets as listed below:

	Governmental Activities
Construction in process	\$ 31,300
Buildings and improvements	527,915
Equipment	38,819
Vehicles	172,486
Total	<u>\$ 770,520</u>

Construction in process of \$31,300 consists of costs incurred for a new building generator that was not in service at year-end. During the year ended June 30, 2022, the District also purchased three new vehicles and made significant building interior renovations.

Noncurrent Liabilities

The Ledge Light Health District's noncurrent liabilities consist of compensated absences (accrued vacation time) owed to District employees as of June 30, 2022, as well as a net pension liability related to its participation in the Town of Groton Retirement System. More detailed information on the District's capital assets and noncurrent liabilities is presented in the notes to the financial statements.

NEXT YEAR'S BUDGET AND RATES

In April 2022, the Ledge Light Health District adopted a \$3,910,146 budget for the 2022-2023 fiscal year using a per capita rate of \$7.59 for member towns.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances and to show accountability for the money it receives. If you have questions about this report or need additional financial information, contact the District Office at Ledge Light Health District, 216 Broad Street, New London, Connecticut 06320.

LEDGE LIGHT HEALTH DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2022

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

	GOVERNMENTAL ACTIVITIES
CURRENT ASSETS	
Cash and cash equivalents	\$ 1,583,820
Investments	122,808
Receivables	766,803
Prepaid expenses	14,045
Total current assets	<u>2,487,476</u>
NONCURRENT ASSETS	
Capital assets, non-depreciable	31,300
Capital assets, net of accumulated depreciation	510,229
Total noncurrent assets	<u>541,529</u>
Total assets	<u>3,029,005</u>
DEFERRED OUTFLOWS OF RESOURCES	
Differences between expected and actual experience	22,122
Changes of assumptions	18,897
Net difference between projected and actual earnings on pension plan investments	59,799
Total deferred outflows of resources	<u>100,818</u>
Total assets and deferred outflows of resources	<u>\$ 3,129,823</u>

LIABILITIES AND NET POSITION

CURRENT LIABILITIES	
Accounts payable	\$ 335,570
Accrued expenses	46,571
Unearned revenue	779,317
Total current liabilities	<u>1,161,458</u>
NONCURRENT LIABILITIES	
Due within one year	14,449
Due in more than one year	466,143
Total noncurrent liabilities	<u>480,592</u>
Total liabilities	<u>1,642,050</u>
NET POSITION	
Invested in capital assets	541,529
Unrestricted	946,244
Total net position	<u>1,487,773</u>
Total liabilities and net position	<u>\$ 3,129,823</u>

The accompanying notes are an integral part of these financial statements

**LEDGE LIGHT HEALTH DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022**

Functions / Programs	Expenses	Program Revenues		Net (Expense) Revenue and Change in Net Position
		Charges for Services	Operating Grants and Contributions	
GOVERNMENTAL ACTIVITIES Health services	\$ (5,057,959)	\$ 436,497	\$ 4,741,737	\$ 120,275
	<u>\$ (5,057,959)</u>	<u>\$ 436,497</u>	<u>\$ 4,741,737</u>	
GENERAL REVENUES				
Interest and other				5,130
Investment income (loss)				(16,650)
Gain on sale of capital asset				2,757
Total general revenues				<u>(8,763)</u>
Change in net position				111,512
NET POSITION, beginning of year				1,376,261
NET POSITION, end of year				<u>\$ 1,487,773</u>

The accompanying notes are an integral part of these financial statements

**LEDGE LIGHT HEALTH DISTRICT
BALANCE SHEET
GOVERNMENTAL FUND
JUNE 30, 2022**

ASSETS

	GENERAL FUND
ASSETS	
Cash and cash equivalents	1,583,820
Investments	122,808
Receivables	766,803
Prepaid expenditures	14,045
Total assets	<u>\$ 2,487,476</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE

LIABILITIES	
Accounts payable	335,570
Accrued expenses	46,571
Unearned revenues	779,317
Total current liabilities	<u>1,161,458</u>
DEFERRED INFLOWS OF RESOURCES	
Revenues - unavailable	<u>385,969</u>
Total deferred inflows of resources	<u>385,969</u>
FUND BALANCE	
Nonspendable	14,045
Committed	1,220,000
Unassigned	(293,996)
Total fund balance	<u>940,049</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 2,487,476</u>

The accompanying notes are an integral part of these financial statements

LEDGE LIGHT HEALTH DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET
TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION
JUNE 30, 2022

Total fund balance	\$ 940,049
Amounts reported for <i>governmental activities</i> in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and therefore not reported in the fund financial statements.	541,529
Other assets are not available to pay for current-period expenditures and therefore are deferred or excluded from the fund financial statements:	
Differences between expected and actual experience	22,122
Changes of assumptions	18,897
Net difference between projected and actual earnings on pension plan investments	59,799
Deferred inflows - unavailable revenues	385,969
Long-term liabilities are not due and payable in the current period and therefore not reported in the fund financial statements:	
Compensated absences	(144,680)
Net pension liability	(335,912)
Net position of governmental activities	<u>\$ 1,487,773</u>

The accompanying notes are an integral part of these financial statements

**LEDGE LIGHT HEALTH DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
FOR THE YEAR ENDED JUNE 30, 2022**

	GENERAL FUND
REVENUES	
Town contributions	1,142,295
Permits and fees	436,497
Federal, state, and private grants	3,381,511
Interest income	5,130
Investment income (loss)	(16,650)
Total revenues	<u>4,948,783</u>
EXPENDITURES	
Current	
Health services	5,012,003
Capital outlay	218,205
Total expenditures	<u>5,230,208</u>
Deficiency of revenues over expenditures	(281,425)
OTHER FINANCING SOURCES	
Proceeds from sale of capital asset	2,757
Total other financing sources	<u>2,757</u>
Deficiency of revenues and other financing sources over expenditures	<u>(278,668)</u>
FUND BALANCE, beginning of year	1,218,717
FUND BALANCE, end of year	<u><u>\$ 940,049</u></u>

The accompanying notes are an integral part of these financial statements

LEDGE LIGHT HEALTH DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE OF THE GOVERNMENTAL FUND
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021

Net change in fund balances - total governmental funds \$ (278,668)

Government funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their useful lives and reported as depreciation expense. This is the amount by which capital additions (\$218,205) exceeded depreciation (\$40,437) in the current period. 177,768

Certain expenses in the statement of activities do not require the use of current financial resources and are therefore not reported in the fund financial statements, including:

Increase in net pension liability	(196,117)
Decrease in deferred outflows - expected and actual experience	(4,975)
Increase in deferred outflows - Changes of assumptions	6,958
Increase in deferred outflows - net difference between projected and actual earnings on pension plan investments	59,799
Decrease in deferred inflows - net difference between projected and actual earnings on pension plan investments	85,796
Decrease in deferred inflows - Changes of assumptions	759
Decrease in compensated absences	42,261

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

This is the increase in unavailable grant income during the year. 217,931

Change in net position of governmental activities \$ 111,512

The accompanying notes are an integral part of these financial statements

LEDGE LIGHT HEALTH DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Ledge Light Health District (the District) was organized on April 19, 1993 pursuant to Chapter 368f of the Connecticut General Statutes. The District serves the Towns of Groton, East Lyme, Ledyard, Lyme, North Stonington, Old Lyme, Stonington, Waterford, the Cities of Groton and New London, and the Borough of Stonington, Connecticut. Appointed representatives from each municipality comprise the District's Board of Health.

The District was created to preserve and improve the status of public health in southeastern Connecticut by (1) upholding and enforcing (a) the Public Health Code of the State of Connecticut and (b) such ordinances and regulations as may be adopted by the Board; and (2) working with other providers of health services in the District to better coordinate existing programs and to plan and implement new health programs.

The District's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies established in GAAP and used by the District are discussed below.

REPORTING ENTITY

The Ledge Light Health District consists of all significant funds, agencies, boards, commissions and authorities over which the District exercises oversight responsibility. Oversight responsibility was determined on the basis of financial interdependence, selection of governing authority, designation of management, ability to significantly influence operations, accountability for fiscal matters and scope of public service. The District is not included in any other governmental "reporting entity" as defined by GASB pronouncements.

BASIC FINANCIAL STATEMENTS – GOVERNMENT-WIDE STATEMENTS

The District's basic financial statements include both government-wide (reporting the District as a whole) and fund financial statements (reporting the District's major funds). Both the government-wide and fund financial statements categorize its health service activities as governmental.

In the government-wide Statement of Net Position, the governmental activities column (a) is presented on a consolidated basis, and (b) is reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The District's net position is reported in two parts – invested in capital assets and unrestricted net position.

The government-wide Statement of Activities reports both the gross and net cost of the District's health services function. This function is also supported by general government revenues (interest earnings, etc). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating, and capital grants.

**LEDGE LIGHT HEALTH DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

**BASIC FINANCIAL STATEMENTS – GOVERNMENT-WIDE STATEMENTS
(Continued)**

Program revenues must be directly associated with the function. The net costs by function are normally covered by general revenue (interest income, etc). The District does not allocate indirect costs. This government-wide focus is more on the sustainability of the District as an entity and the change in the District's net position resulting from the current year's activities.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as needed.

BASIC FINANCIAL STATEMENTS – FUND FINANCIAL STATEMENTS

The financial transactions of the District are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balance, revenues, and expenditures. The various funds are reported by generic classification within the financial statements.

The following fund types are used by the District:

1) Governmental Funds:

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the District:

- a) General Fund is the general operating fund of the District. It is used to account for all financial resources.

When an expenditure is incurred for a purpose for which amounts in any unrestricted fund balance category could be used, restricted fund balances are considered to have been spent first, followed by committed, assigned, and unassigned fund balances.

BASIS OF ACCOUNTING

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

- 1) Accrual: Governmental activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

**LEDGE LIGHT HEALTH DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

BASIS OF ACCOUNTING *(Continued)*

- 2) Modified Accrual: The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e. both measurable and available. "Available" means collectible within the current period or within 60 days after year-end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

INVESTMENTS

The District reports its investments using the fair value measurement guidelines established by accounting principles generally accepted in the United States of America. These guidelines recognize a three-tiered fair value hierarchy as outlined below:

Level 1: Quoted prices for identical investments in active markets

Level 2: Observable inputs other than quoted prices

Level 3: Unobservable inputs

PREPAID EXPENSES/EXPENDITURES

Certain payments to vendors reflect costs applicable to future accounting periods, and are recorded as prepaid items using the consumption method in both the government-wide and fund financial statements. Reported amounts are equally offset by nonspendable fund balance in the fund financial statements, which indicates that these amounts do not constitute "available spendable resources" even though they are a component of current assets.

CAPITAL ASSETS

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Donated capital assets are recorded at their estimated fair value at the date of donation. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives (expressed in years):

Building and improvements	25
Equipment	5 - 10
Vehicles	5 - 10

LEDGE LIGHT HEALTH DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

ALLOWANCE FOR DOUBTFUL ACCOUNTS

Based upon prior experience, management believes all receivables are fully collectible and that an allowance for doubtful accounts is not necessary.

DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the statement of net position and the governmental fund balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *Deferred Outflows of Resources*, represents the consumption of net position or fund balance that applies to a future period and so it will not be recognized as an expense or expenditure until then. For the year ended June 30, 2022, the District had deferred outflows related to its pension resulting from differences between expected and actual experience, projected and actual earnings on pension plan investments, and from changes in actuarial assumptions (see *Note 7*). In addition to liabilities, the statement of net position and the governmental fund balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *Deferred Inflows of Resources*, represents an acquisition of net position or fund balance that applies to a future period and so it will not be recognized as revenue until then.

For the year ended June 30, 2022, the District had receivables in connection with various grants receivable which were considered unavailable for revenue recognition and were therefore presented as deferred inflows of resources at June 30, 2022. These are discussed further in *Note 3*. The District also had deferred inflows related to its participation in an agent multiple employer defined benefit pension plan, resulting from changes in actuarial experience and actuarial assumptions. These are discussed further in *Note 7*.

UNEARNED REVENUES

Unearned revenues are reported as liabilities in the government-wide and fund financial statements when assets are recognized before the related revenue recognition criteria have been satisfied. In the District, this consists of grants received before the eligibility and performance requirements have been met.

COMPENSATED ABSENCES

The liability for compensated absences reported in the government-wide financial statements consists of unpaid, but earned vacation pay balances. Expenditures and liabilities related to these obligations are recognized in the governmental fund financial statements when they mature such as upon the termination of employment. Compensated absences are reported as noncurrent liabilities in the government-wide statement of net position.

**LEDGE LIGHT HEALTH DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*Continued*)

NET PENSION LIABILITY

The net pension liability is measured as the portion of the actuarial value of projected benefits that is attributed to past periods of employee service in the District's agent multiple employer defined benefit pension plan, net of the pension plan's fiduciary net position.

FUND EQUITY AND NET POSITION

In the government-wide financial statements, net position is classified in the following categories:

Invested in Capital Assets, Net of Related Debt – This category groups all capital assets into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction, or improvement of these assets reduce this category.

Restricted Net Position – This category represents the net position of the District, which are subject to constraint that are either a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or b) imposed by law through constitutional provisions or enabling legislation.

Unrestricted Net Position – This category represents the net position of the District, which are not restricted for any project or other purpose.

In the fund financial statements, fund balances of governmental funds are composed of five classifications designed to disclose the hierarchy of constraints placed on how fund balance can be spent.

Nonspendable Fund Balance – This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The District's nonspendable fund balance relates to its prepaid expenditures.

Restricted Fund Balance – This classification includes amounts that are restricted to specific purposes externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or imposed by law.

Committed Fund Balance – This represents the portion of fund balance that can only be used for specific purposes imposed by the District's highest level of decision making authority (the Board of Health).

Assigned Fund Balance – This classification includes amounts that are intended for a particular purpose, but are neither Restricted nor Committed. In the District, these are monies set aside at the suggestion of the District's Finance Committee.

**LEDGE LIGHT HEALTH DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

FUND EQUITY AND NET POSITION (Continued)

Unassigned Fund Balance – This represents amounts that are available for any purpose. It is the residual classification in the General Fund.

BUDGETS

The District adopts an annual budget for the General Fund by April 30th of each year. The budget is presented on the modified accrual basis of accounting which is consistent with accounting principles generally accepted in the United States of America with the exception that allocations of overhead to grant programs are reported as both revenues and expenditures. The following procedures are followed in establishing the budgetary data reflected in the financial statements:

- 1) The District's Director of Health prepares the annual budget for presentation to the Board of Health.
- 2) The Board of Health holds a public hearing on the proposed budget, where it is formally approved.
- 3) The Board of Health may make amendments to the budget, but any actions which would increase the member towns' contributions by more than seven percent (7%) requires a public hearing.

USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

APPLICATION OF ACCOUNTING STANDARDS

For the year ended June 30, 2022, the following accounting pronouncement became effective. The District implemented such pronouncements, where applicable:

GASB Statement 87, *Leases* - This statement establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset.

LEDGE LIGHT HEALTH DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*Continued*)

SUBSEQUENT EVENTS

Management has evaluated subsequent events for disclosure and/or recognition in the financial statements through February 22, 2023, the date that the financial statements were available to be issued. No subsequent events were identified.

NOTE 2- CASH, CASH EQUIVALENTS, AND INVESTMENTS

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Deposits - The District does not have a policy for deposits. The District also does not have a custodial credit risk policy. However, as a practice, the District follows Connecticut State Statutes. The State of Connecticut requires that each depositor maintain segregated collateral in an amount equal to a defined percentage of its public deposits based upon the bank's risk based capital ratio.

Cash Equivalents / Investments - The District does not have a custodial credit risk policy with regard to cash equivalents, investments, or related credit risk for debt securities, however it is the District's practice to follow Connecticut State Statutes (CGS). CGS Section 7-400 permit municipalities and local governments to invest in: (1) obligations of the United States and its agencies; (2) highly rated obligations of any state of the United States or of any political subdivision, authority or agency thereof; and (3) shares or other interests in custodial arrangements or pools maintaining constant net asset values and in highly rated no-load open end money market mutual funds (with constant or fluctuating net asset values) whose portfolios are limited to obligations of the United States and its agencies, and repurchase agreements fully collateralized by such obligations. CGS Sections 3-27a to 3-27f permit the investment by the District in the shares of the Connecticut Short Term Investment Fund (STIF).

The STIF is a money market investment pool managed by a division of the State of Connecticut's Treasurer's Office. Investments must be made in instruments authorized by the State's CGS using guidelines adopted by the State Treasurer. The fair value of the position in the pool is the same as the value of the pool shares and investments held by the fund and are stated at amortized cost. STIF is rated by Standard & Poor's at AAAM, its highest rating for money funds and investment pools.

Interest Rate Risk - The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from interest rate increases. Generally, the District does not invest in any long-term investment obligations.

**LEDGE LIGHT HEALTH DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 2- CASH, CASH EQUIVALENTS, AND INVESTMENTS (Continued)

The following is a summary of cash and cash equivalents at June 30, 2022:

	Carrying Amount
Deposit accounts	\$ 1,548,241
Connecticut Short Term Investment Fund	35,579
Total cash and cash equivalents	<u>\$ 1,583,820</u>

Concentration of Credit Risk – The carrying amount of the District’s deposits with financial institutions was \$1,548,241 and the bank balance was \$1,778,901, of which \$250,000 was covered by federal depository insurance, \$177,890 was collateralized by securities held by the financial institution, and the balance of \$1,351,011 was uninsured and uncollateralized at June 30, 2022.

The risk category for the District’s shares in STIF cannot be determined since the District does not own identifiable securities, but invests as a shareholder of the investment pool.

The following is a summary of investments at June 30, 2022:

Investment Type	Average	Fair Value	Fair Value Measurements		
	Credit		Level	Level	Level
	Rating		1	2	3
Mutual Funds					
T Rowe Price Tax Free High Yield Fund	N/A	\$ 64,641	\$ 64,641	\$ -	\$ -
American Century Government Bond Fund	N/A	57,636	57,636	-	-
Federated Capital Reserves Money Fund	N/A	531	531	-	-
		<u>\$ 122,808</u>	<u>\$ 122,808</u>	<u>\$ -</u>	<u>\$ -</u>

The average credit rating for the District’s investments in mutual funds cannot be determined since the District does not own identifiable securities, but invests as a shareholder of the funds.

Investment Type	Investment Maturities (Years)			
	N/A	Less than 1	1-10	More than 10
Mutual Funds				
T Rowe Price Tax Free High Yield Fund	\$ 64,641	\$ -	\$ -	\$ -
American Century Government Bond Fund	57,636	-	-	-
Federated Capital Reserves Money Fund	531	-	-	-
	<u>\$ 122,808</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

LEDGE LIGHT HEALTH DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 3- RECEIVABLES

At June 30, 2022, the District's receivables consisted of the following:

	Carrying Amount
Intergovernmental grants	\$ 766,803
Total receivables	<u>\$ 766,803</u>

Governmental funds report *deferred inflows of resources* in connection with receivables that are not considered to be available to liquidate liabilities of the current period. At June 30, 2022, the District's deferred inflows of resources in the fund financial statements consisted of the following:

	Revenues - Unavailable
Receivables	\$ 385,969
Total deferred inflows of resources	<u>\$ 385,969</u>

The District also defers revenue recognition in connection with resources that have been received, but not yet earned. These are recorded in the liability *unearned revenue* at June 30, 2022 in both the government-wide and fund financial statements. At June 30, 2022, the balance of unearned revenue totaled \$779,317.

NOTE 4- CAPITAL ASSETS

Changes in capital assets for governmental activities for the year ended June 30, 2022 are as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets, not being depreciated				
Construction in process	\$ -	\$ 31,300	\$ -	\$ 31,300
Total capital assets, not being depreciated	<u>-</u>	<u>31,300</u>	<u>-</u>	<u>31,300</u>
Capital assets, being depreciated				
Buildings and improvements	436,964	90,951	-	527,915
Equipment	38,819	-	-	38,819
Vehicles	76,532	95,954	-	172,486
Total capital assets, being depreciated	<u>552,315</u>	<u>186,905</u>	<u>-</u>	<u>739,220</u>
Less: accumulated depreciation				
Buildings and improvements	145,349	17,479	\$ -	162,828
Equipment	19,358	7,763	-	27,121
Vehicles	23,847	15,195	-	39,042
Total accumulated depreciation	<u>188,554</u>	<u>40,437</u>	<u>-</u>	<u>228,991</u>
Total capital assets, being depreciated, net	<u>363,761</u>	<u>146,468</u>	<u>-</u>	<u>510,229</u>
Governmental activities capital assets, net	<u>\$ 363,761</u>	<u>\$ 177,768</u>	<u>\$ -</u>	<u>\$ 541,529</u>

**LEDGE LIGHT HEALTH DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 4- CAPITAL ASSETS (Continued)

Depreciation expense of \$40,437 was charged to Health Services for the year ended June 30, 2022.

NOTE 5- NONCURRENT LIABILITIES

A summary of noncurrent liabilities is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Current Portion
Compensated absences	\$ 186,941	\$ -	\$ (42,261)	\$ 144,680	\$ 14,449
Net pension liability	139,795	196,117	-	335,912	-
Total	<u>\$ 326,736</u>	<u>\$ 196,117</u>	<u>\$ (42,261)</u>	<u>\$ 480,592</u>	<u>\$ 14,449</u>

NOTE 6- FUND BALANCE

At June 30, 2022, committed fund balances on the fund financial statements consisted of the following:

Purpose	Amount
Committed	
Operating deficits	\$ 200,000
Workforce development	185,000
Vehicle replacements	160,000
Emergency response /PPE /Equipment	150,000
Capital improvements - 216 Broad Street	125,000
Accreditation / Strategic planning	100,000
Emergency operating expenses	100,000
Program development	100,000
Other employee paid time off	50,000
Future unemployment benefits	50,000
Total committed fund balance	<u>\$ 1,220,000</u>

In addition to committed fund balance, the District has non-spendable fund balance of \$14,045 representing it's investment in prepaid expenditures and net unassigned deficit fund balance of (\$293,996) which it plans to restore through previously unavailable grant receivables.

NOTE 7- PENSION PLAN

The District participates in both a defined contribution and defined benefit plan. The defined benefit plan is closed to new employees, however, all eligible employees may participate in the salary deferral 457(b) plan.

**LEDGE LIGHT HEALTH DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 7- PENSION PLANS (*Continued*)

Defined Contribution Plan

District employees who work a minimum of thirty-two (32) hours per week are eligible for participation in the District's 457(b) salary deferral plan. The plan is administered through ICMA-RC and requires mandatory participation for all full-time employees. The District makes matching contributions in amounts not to exceed six-percent (6%) of the employees' gross pay. The matching contributions are deposited into the District's 401(a) plan and are subject to the following vesting schedule:

<u>Years of Service Completed</u>	<u>% Vested</u>
0 to 2 years	0%
2.1 to 4 years	50%
4.1 + years	100%

Length of service will include continuous service time to a District municipal member by a full-time employee transferred to the District from a municipality which joins the District or to the District by any part-time employee who becomes a full-time employee without a break in service. Contributions of unvested funds that are forfeited by employees leaving the District will be applied towards future District contributions made on behalf of other employees. For the year ended June 30, 2022, the District's matching contributions totaled \$117,670. As of June 30, 2022, there were 31 participants in the plan.

Defined Benefit Plan

Certain employees who were employed with the District on January 1, 2008, may have elected to continue their participation in the Town of Groton Retirement System, an agent multiple employer Public Employee Retirement System (PERS Plan), administered by the Town of Groton's Retirement Board. The PERS Plan provides retirement, disability, and death benefits to plan members and beneficiaries. The Town of Groton (the Town)'s Charter provides the Town Council with the authority to establish and amend benefit provisions, by ordinance, through the Retirement Board. The PERS Plan is considered to be part of the Town's financial reporting entity and is included in the Town's financial reports as a pension trust fund. Those reports may be obtained by writing to the Finance Department of the Town of Groton, 45 Fort Hill Road, Groton, Connecticut.

The District is required to contribute at an actuarially determined rate. As a condition of the plan, participating employees will contribute four percent (4%) of their gross pay. District employees hired after January 1, 2008 are prohibited from participation in this plan. The District's required contributions to this plan totaled \$30,000 for the year ended June 30, 2022 and were paid during that fiscal year. Pension expense (income) recognized for the year ended June, 30, 2022 was \$77,781 under this plan. As of June 30, 2022, there was one current District employee and two retirees and/or beneficiaries receiving benefits, participating in the plan. PERS Plan benefits are calculated as 2% of average annual pay (for highest paid 3 years out of last 5 years) multiplied by the number of years of continuous service up to 30 years and 1.25% of average annual pay times years of continuous service in excess of 30.

LEDGE LIGHT HEALTH DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 7- PENSION PLANS (Continued)

Defined Benefit Plan (Continued)

The PERS Plan's fiduciary net position has been determined on the same basis as that used by the plan. The PERS Plan's financial statements are prepared using the accrual basis of accounting. Plan member contributions are recognized when due and a formal commitment to provide the contributions has been made. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. The PERS Plan's investments are reported at fair value. Investment income is recognized as earned, and gains or losses on sales or exchanges of investments are recognized on the transaction date.

The District reported the following deferred outflows of resources and deferred inflows of resources in connection with the PERS Plan on the statement of net position as of June 30, 2022:

	Deferred Outflows	Deferred Inflows
Differences between expected and actual experience	\$ 22,122	\$ -
Changes of assumptions	18,897	-
Net difference between projected and actual earnings on pension plan investments	59,799	-
Total	<u>\$ 100,818</u>	<u>\$ -</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to the pension will be recognized in pension expense as follows:

Year ending June 30,	Expense
2023	\$ 44,304
2024	17,237
2025	8,061
2026	31,216
	<u>\$ 100,818</u>
Deferred outflows	\$ 100,818
Deferred inflows	-
	<u>\$ 100,818</u>

**LEDGE LIGHT HEALTH DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 7- PENSION PLANS (Continued)

Defined Benefit Plan (Continued)

The District's net pension liability for the year ended June 30, 2022 was derived as follows:

Total pension liability	\$ 1,004,370
Less: Plan fiduciary net position	<u>668,458</u>
Net pension liability	<u>\$ 335,912</u>

Total fiduciary net position as a percentage of the total pension liability	66.55%
--	--------

The total pension liability was determined by an actuarial valuation as of July 1, 2021, rolled forward to June 30, 2022, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40%
Salary increases	Varies by age
Investment rate of return	7.00%

Mortality rates were based on the Pub-2010 Public Retirement Plans Amount-Weighted Mortality Tables projected to valuation date with Scale MP-2021. The actuarial assumptions used in the July 1, 2021 valuation were based on the 2014 Experience Study Report published in August 2014. The long-term expected rate of return on pension plan investments was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2022 are summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return
U.S. large cap	5.10%
U.S. small cap	5.40%
Developed international equities	5.30%
Emerging international equities	6.40%
Core fixed income	1.10%
High-yield bonds	3.70%
Real estate (REITs)	4.20%

LEDGE LIGHT HEALTH DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 7- PENSION PLANS (Continued)

Defined Benefit Plan (Continued)

The following was the plan's adopted asset allocation policy as of June 30, 2022:

Asset Class	Target Allocation
U.S. large cap	37.00%
U.S. small cap	7.00%
Developed international equities	11.00%
Emerging international equities	2.00%
Core fixed income	37.00%
High-yield bonds	3.00%
Real estate (REITs)	3.00%
	<u>100.00%</u>

The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that the District's contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. If the District's discount rate was lowered to 6.00%, the net pension liability would increase to \$441,764, while if the District's discount rate was increased to 8.00%, the net pension liability would decrease to \$244,524. Changes in the net pension liability for the year ended June 30, 2022 were as follows:

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balance, June 30, 2021	\$ 921,627	\$ 781,832	\$ 139,795
2021-2022 changes:			
Service cost	10,959	-	10,959
Interest on total pension liability	65,868	-	65,868
Differences between expected and actual experience	29,096	-	29,096
Changes of assumptions	25,818	-	25,818
Employer contributions	-	30,000	(30,000)
Member contributions	-	5,734	(5,734)
Net investment income	-	(99,874)	99,874
Benefit payments, including employee contribution refunds	(48,998)	(48,998)	-
Administrative expenses	-	(236)	236
	<u>82,743</u>	<u>(113,374)</u>	<u>196,117</u>
Balance, June 30, 2022	<u>\$ 1,004,370</u>	<u>\$ 668,458</u>	<u>\$ 335,912</u>

LEDGE LIGHT HEALTH DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 8- RISK MANAGEMENT

The District is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has obtained coverage from commercial insurance companies and has effectively managed risk through various employee education and prevention programs. There have been no significant reductions in insurance coverage and settlements have not exceeded insurance coverage for each of the past three fiscal years. All risk management activities are accounted for in the general fund.

NOTE 9- EXPENDITURES IN EXCESS OF APPROPRIATIONS

For the year ended June 30, 2022, the following expenditures were in excess of their budgeted appropriations by the following amounts:

Personnel services	
Employee salary - core	\$ 49,395
Employee salary - grants	507,859
Benefits/payroll taxes - grants	159,776
Non-personnel services	
Facilities, utilities, and vehicles	46,294
Supplies and equipment	283,147
Other administrative costs	157,092
Grant non-personnel	644,850

Total expenditures were over budget for the year in the amount of \$1,705,388. Total revenues exceeded budgeted estimates by \$1,507,433.

NOTE 10- BUDGET MODIFICATIONS

There were no budget modifications made for the year ended June 30, 2022.

NOTE 11- PRONOUNCEMENTS ISSUED, NOT YET EFFECTIVE

The Governmental Accounting Standards Board (GASB) has issued several pronouncements prior to June 30, 2022 that have effective dates that may impact future financial presentations.

Management has not currently determined what, if any, impact implementation of the following statements may have on the financial statements:

GASB Statement 91, Conduit Debt Obligations. This statement provides a single method of reporting conduit debt obligations by issuers and eliminates diversity in practice associated with: (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. The requirements of this statement are effective for reporting periods beginning after December 15, 2021 (the District's year ending June 30, 2023).

LEDGE LIGHT HEALTH DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 11- PRONOUNCEMENTS ISSUED, NOT YET EFFECTIVE *(Continued)*

GASB Statement 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements. This statement improves financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). The requirements of this statement are effective for fiscal years beginning after June 15, 2022 (the District's year ending June 30, 2023).

GASB Statement 96, Subscription-Based Information Technology Arrangements. This statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users. The requirements of this statement are effective for fiscal years beginning after June 15, 2022 (the District's year ending June 30, 2023).

GASB Statement 99 - Omnibus 2022. This statement address both select practice issues that have been identified during implementation and accounting and financial reporting for financial guarantees. Portions of the statement are effective upon issuance (April 2022), while others are effective for years beginning after June 15, 2022 or June 15, 2023 (the District's fiscal years ending June 30, 2023 and 2024, respectively).

GASB Statement 100 - Accounting Changes and Error Corrections. This statement enhances accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. This statement is effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023 (the District's fiscal year ending June 30, 2024).

GASB Statement 101 - Compensated Absences. This statement updates the recognition and measurement guidance for compensated absences. The requirements of this statement are effective for fiscal years beginning after December 15, 2023 (the District's fiscal year ending June 30, 2025).

**LEDGE LIGHT HEALTH DISTRICT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2022**

	ORIGINAL BUDGET	BUDGET ADJUSTMENTS	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES					
Member per capita	\$ 1,142,295	\$ -	\$ 1,142,295	\$ 1,142,295	\$ -
State per capita	250,583	-	250,583	391,300	140,717
Environmental health fees	390,000	-	390,000	428,409	38,409
Training/consulting/other services	20,000	-	20,000	8,088	(11,912)
Interest/program overhead - admin	2,500	-	2,500	5,130	2,630
Investment income (loss)	-	-	-	(16,650)	(16,650)
General & Administrative	103,260	-	103,260	-	(103,260)
Contracts/grants	1,532,712	-	1,532,712	2,990,211	1,457,499
Total revenues	3,441,350	-	3,441,350	4,948,783	1,507,433
EXPENDITURES					
Current - health services					
Personnel services	1,251,580	-	1,251,580	1,300,975	(49,395)
Employee salary - core	482,606	-	482,606	357,090	125,516
Benefits/payroll taxes - core	687,337	-	687,337	1,195,196	(507,859)
Employee salary - grants	240,568	-	240,568	400,344	(159,776)
Benefits/payroll taxes - grants					
Non-personnel services					
Facilities, utilities, and vehicles	107,171	-	107,171	153,465	(46,294)
Supplies and equipment	57,900	-	57,900	341,047	(283,147)
Professional services	66,200	-	66,200	48,691	17,509
Other administrative costs	26,650	-	26,650	183,742	(157,092)
Grant non-personnel	604,808	-	604,808	1,249,658	(644,850)
Total expenditures	3,524,820	-	3,524,820	5,230,208	(1,705,388)
Excess (deficiency) of revenues over expenditures - budgetary basis	(83,470)	-	(83,470)	(281,425)	(197,955)
OTHER FINANCING SOURCES (USES)					
Proceeds from sale of capital asset	-	-	-	2,757	2,757
Total other financing sources (uses)	-	-	-	2,757	2,757
Excess (deficiency) of revenues over expenditures - GAAP basis	(83,470)	\$ -	\$ (83,470)	(278,668)	\$ (195,198)
FUND BALANCE, beginning of year				1,218,717	
FUND BALANCE, end of year				\$ 940,049	

See independent auditors' report

LEDGE LIGHT HEALTH DISTRICT
SCHEDULE OF EMPLOYER CONTRIBUTIONS
TOWN OF GROTON RETIREMENT SYSTEM
LAST 10 FISCAL YEARS OR SINCE INCEPTION OF GASB 68

	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014
Actuarially determined contribution	\$ 30,000	\$ 24,800	\$ 19,900	\$ 15,700	\$ 13,200	\$ 8,958	\$ 8,971	\$ 6,764	\$ 9,536
Contributions in relation to the actuarially determined contribution	30,000	24,800	20,500	15,700	13,200	8,958	8,971	6,764	9,536
Contribution deficiency (excess)	\$ -	\$ -	\$ (600)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered-employee payroll	134,616	127,535	122,630	112,203	105,474	101,308	90,125	89,652	120,539
Contributions as a percentage of covered-employee payroll	22.29%	19.45%	16.72%	13.99%	12.51%	8.84%	9.95%	7.54%	7.93%

Notes to Schedule

Valuation date:
Measurement date:

Actuarially determined rates are calculated as of June 30th, two years prior to the end of the fiscal year in which the contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method
Amortization method
Remaining amortization period
Asset valuation method
Inflation
Salary increases
Investment rate of return
Retirement age
Mortality

Entry Age Normal
Normal Actuarial Cost
18 years (Prior: 19 years)
Adjusted value of assets
2.40%
Vary by age group
7.00%, net of pension plan investment expenses (prior 7.25%)
Age related table
Pub-2010 Public Retirement Plans Amount-Weighted Mortality Tables (with separate tables for Public Safety), projected to the valuation date with Scale MP-2021.
Prior: (Pub-2010 Public Retirement Plans Amount-Weighted Mortality Tables with separate tables for Public Safety), projected to the valuation date with Scale MP-2020.

See independent auditors' report

LEDGE LIGHT HEALTH DISTRICT
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED
TOWN OF GROTON RETIREMENT SYSTEM
LAST 10 FISCAL YEARS OR SINCE INCEPTION OF GASB 68

	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014
Total pension liability:									
Service cost	\$ 10,959	\$ 10,578	\$ 9,829	\$ 8,959	\$ 8,701	\$ 7,714	\$ 621,108	\$ 7,181	\$ 6,972
Interest on total pension liability	65,868	61,063	56,837	54,160	51,179	48,675	94,625	46,078	44,858
Differences between expected and actual experience	29,096	24,596	39,206	23,550	21,741	29,608	(651,642)	(7,730)	-
Changes in assumptions	25,818	18,648	(2,655)	14,387	(4,319)	5,161	(5,817)	23,355	-
Benefit payments, including employee contribution refunds	(48,998)	(48,998)	(42,468)	(37,804)	(37,804)	(37,804)	(37,804)	(37,804)	(35,815)
Net change in total pension liability	82,743	65,887	60,749	63,252	39,498	53,354	20,470	31,080	16,015
Total pension liability - beginning of year	921,627	855,740	794,991	731,739	692,241	638,887	618,417	587,337	571,322
Total pension liability - end of year	1,004,370	921,627	855,740	794,991	731,739	692,241	638,887	618,417	587,337
Plan fiduciary net position:									
Contributions - employer	30,000	24,800	20,500	15,700	13,200	8,958	8,971	6,764	9,556
Contributions - member	5,734	5,385	5,101	4,905	4,442	4,265	4,052	3,627	3,483
Net investment income	(99,874)	161,457	34,415	42,276	42,251	55,221	(380)	19,083	79,029
Benefit payments, including employee contribution refunds	(48,998)	(48,998)	(42,468)	(37,804)	(37,804)	(37,804)	(37,804)	(37,804)	(35,815)
Administrative expense	(236)	(203)	(284)	(203)	(251)	(179)	(172)	(212)	(321)
Net change in plan fiduciary net position	(113,374)	142,441	17,264	24,874	21,838	30,461	(25,333)	(8,542)	55,932
Plan fiduciary net position - beginning of year	781,832	639,391	622,127	597,253	575,415	544,954	570,287	578,829	522,897
Plan fiduciary net position - end of year	668,458	781,832	639,391	622,127	597,253	575,415	544,954	570,287	578,829
Net pension liability - end of year	\$ 335,912	\$ 139,795	\$ 216,349	\$ 172,864	\$ 134,486	\$ 116,826	\$ 93,933	\$ 48,130	\$ 8,508
Plan fiduciary net position as a percentage of the total pension liability	66.55%	84.83%	74.72%	78.26%	81.62%	83.12%	85.30%	92.22%	98.55%
Covered-employee payroll	\$ 134,616	\$ 127,535	\$ 122,630	\$ 112,203	\$ 105,474	\$ 101,308	\$ 90,125	\$ 89,652	\$ 120,539
Net pension liability as a percentage of covered-employee payroll	249.53%	109.61%	176.42%	154.06%	127.51%	115.32%	104.23%	53.69%	7.06%

See independent auditors' report

FEDERAL SINGLE AUDIT REPORTS

**FEDERAL INTERNAL CONTROL
AND COMPLIANCE REPORTS**

**INDEPENDENT AUDITORS' 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 Health of
Ledge Light Health District
New London, 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 and the major fund of the Ledge Light Health District (the District), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated February 22, 2023.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit of the financial statements, we considered the District'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 District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District'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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of state findings and questioned costs as MW-2022-001, that we consider to be a material weakness.

REPORT ON COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the District'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*.

THE DISTRICT'S RESPONSE TO FINDINGS

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the finding identified in our audit and described in the accompanying schedule of federal findings and questioned costs. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Hoyt, Filippetti & Malaghan, LLC

Groton, Connecticut
February 22, 2023

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED
BY THE UNIFORM GUIDANCE**

To the Board of Health of
Ledge Light Health District
New London, Connecticut

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM

Opinion on Each Major Federal Program

We have audited Ledge Light Health District (the District's) 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 District's major federal programs for the year ended June 30, 2022. the District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of federal findings and questioned costs.

In our opinion, the District 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, 2022.

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 Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District 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 District'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 District'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 District'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 District'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 District'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 District'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 District'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 Auditors' 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.

Hoyt, Filippetti & Malaghan, LLC

Groton, Connecticut

February 22, 2023

**SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS**

**LEDGE LIGHT HEALTH DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022**

Grantor; Pass-through Grantor; Program Title; Description	Pass-Through Entity Identifying Number	Federal CFDA Number	Grant Expenditures
U.S. DEPARTMENT OF PUBLIC HEALTH AND HUMAN SERVICES			
Indirect:			
Passed through the State of Connecticut Department of Public Health:			
Prev. Health Services Block Grant PPHF	2020-0058	93.758	\$ 45,431
ECL - Epidemiology and Laboratory Capacity for Infectious Disease		93.323	569,571
Immunization Children	2021-0192	93.323	212,536
Public Health Emergency Prep	2019-0231	93.069	498,904
Public Health Emergency Prep	2019-0226	93.069	339,883
Opioid Overdose Crisis	2021-0038	93.138	183,021
Bioterrorism Hospital Preparedness	2019-0231	93.889	50,930
Bioterrorism Hospital Preparedness	2019-0226	93.889	58,503
IAP Covid Supplement	2021-0007	93.268	211,899
Immunization Action Plan	2021-0007	93.268	110,465
			2,281,143
Passed through the State of Connecticut Department of Mental Health and Addiction Services			
Opioid Academic Detailing	21MHA1055	93.243	8,200
Opioid Academic Detailing	21MHA1055	93.788	9,658
Opioid Academic Detailing	22MHA1101	93.788	8,553
Groton Alliance Substance Abuse Prevention	22MHA1020	93.959	125,000
Connecticut Promotes Recovery	21MHA6009	93.788	152,728
			304,139
Passed through the State of Connecticut Office of Health Strategy			
State Innovation Models	21OHS0010	93.624	48,751
Passed through Southeastern Regional Action Council Prevention and Treatment of Substance Abuse		93.959	19,294
Passed through National Association of County and City Health Officials			
Strengthening Public Health Systems	6NU38OT000306-04-02	93.421	50,000
Direct:			
Drug-Free Communities Support Program	1NH28CE003053-01	93.276	151,593
US DEPARTMENT OF TREASURY			
Indirect:			
Passed through the Town of East Lyme, CT			
Coronavirus State and Local Fiscal Recovery Funds		21.027	12,257
Passed through the Town of Groton, CT			
Coronavirus State and Local Fiscal Recovery Funds		21.027	19,066
Passed through the Town of Ledyard, CT			
Coronavirus State and Local Fiscal Recovery Funds		21.027	9,533
Passed through the Town of Lyme, CT			
Coronavirus State and Local Fiscal Recovery Funds		21.027	1,362
Passed through the City of New London, CT			
Coronavirus State and Local Fiscal Recovery Funds		21.027	59,921
Passed through the Town of Old Lyme, CT			
Coronavirus State and Local Fiscal Recovery Funds		21.027	5,447
Passed through the Town of Waterford, CT			
Coronavirus State and Local Fiscal Recovery Funds		21.027	12,257
Passed through the Town of Stonington, CT			
Coronavirus State and Local Fiscal Recovery Funds		21.027	12,257
Passed through the Groton Long Point Association, Inc.			
Coronavirus State and Local Fiscal Recovery Funds		21.027	340
Passed through the Borough of Stonington, CT			
Coronavirus State and Local Fiscal Recovery Funds		21.027	1,021
Passed through the Town of North of Stonington, CT			
Coronavirus State and Local Fiscal Recovery Funds		21.027	2,724
			136,185
Total expenditures of federal awards			\$ 2,991,105

The accompanying notes are an integral part of this schedule.

LEDGE LIGHT HEALTH DISTRICT
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2022

NOTE A - ACCOUNTING BASIS

BASIC FINANCIAL STATEMENTS

The accounting policies of the District conform to accounting principles generally accepted in the United States of America as applicable to state and local governments.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The accompanying schedule of expenditures of federal awards has been prepared on the accrual basis consistent with the preparation of the basic financial statements. Information included in the schedule of expenditures of federal awards is presented in accordance with the requirements Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

For cost reimbursement awards, revenues are recognized to the extent of expenditures. Expenditures have been recognized to the extent the related obligation was incurred within the applicable grant period and liquidated within 90 days after the end of the grant period.

For performance-based awards, revenues are recognized to the extent of performance achieved during the grant period.

Ledge Light Health District has not elected to use the 10% de Minimis indirect cost rate.

SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

Agency	Name of Federal Project	Funding	Comments
0100	1. Department of Health and Human Services - Federal Health Program	200,000	200,000
0200	2. Department of Health and Human Services - Federal Health Program	200,000	200,000
0300	3. Department of Health and Human Services - Federal Health Program	200,000	200,000

**LEDGE LIGHT HEALTH DISTRICT
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022**

**SECTION II – SUMMARY OF FINDINGS RELATED TO FINANCIAL STATEMENTS
REQUIRED UNDER GENERALLY ACCEPTED *GOVERNMENT
AUDITING STANDARDS***

- We issued a report dated February 22, 2023 on compliance and on internal control over financial reporting based on an audit of 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 disclosed the following material weakness:

MW-2019-001 – Timely Bank Reconciliations

During our audit, we noted that bank statements were accumulated for the entire fiscal year before they were reconciled to the appropriate general ledger controls. Not reconciling the accounts on a monthly basis means that errors or other problems might not be recognized and resolved on a timely basis.

Recommendation: We recommend that all bank accounts of the District be reconciled on a monthly basis.

Management's Response: We agree with the material weakness as described. While we do regularly review the bank statements against activity as recorded in the general ledger, we recognize that it would be best if we formally reconcile the bank statements against the general ledger on a monthly basis. We have increased our financial staffing levels and are putting procedures in place that will assure that all credit card payments received are recorded in the general ledger on a monthly basis, which will allow the account to be reconciled in a timely manner.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

- There were no findings or questioned costs reported.

**LEDGE LIGHT HEALTH DISTRICT
SUMMARY SCHEDULE OF THE STATUS OF
PRIOR FEDERAL AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2022**

PRIOR YEAR AUDIT FINDINGS RESOLVED

None

PRIOR YEAR AUDIT FINDINGS REPEATED

MW-2019-001 Timely Bank Reconciliations (as MW-2022-001)

STATE SINGLE AUDIT REPORTS

STATE OF KANSAS
COMPTROLLER GENERAL

**STATE INTERNAL CONTROL AND
COMPLIANCE REPORTS**

**INDEPENDENT AUDITORS' 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 Health of
Ledge Light Health District
New London, 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 and the major fund of the Ledge Light Health District (the District), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated February 22, 2023.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit of the financial statements, we considered the District'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 District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District'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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of state findings and questioned costs as MW-2022-001, that we consider to be a material weakness.

REPORT ON COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the District'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*.

THE DISTRICT'S RESPONSE TO FINDINGS

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the finding identified in our audit and described in the accompanying schedule of state findings and questioned costs. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Hoyt, Filippetti & Malachuk, LLC

Groton, Connecticut

February 22, 2023

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR STATE
PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY
THE STATE SINGLE AUDIT ACT**

To the Board of Health of
Ledge Light Health District
New London, Connecticut

REPORT ON COMPLIANCE FOR EACH MAJOR STATE PROGRAM

Opinion on Each Major State Program

We have audited Ledge Light Health District's (the "District") 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 District's major state programs for the year ended June 30, 2022. The District's major state programs are identified in the summary of auditors' results section of the accompanying schedule of state findings and questioned costs.

In our opinion, the District 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, 2022.

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 (GAAS); 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). Our responsibilities under those standards and the State Single Audit Act are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District 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 District'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 District's state programs.

Auditors' 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 District'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 GAAS, *Government Auditing Standards*, and the State Single Audit 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 District's compliance with the requirements of each major state program as a whole.

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

- Exercise professional judgement 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 District'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 District'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 District'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 material weaknesses and significant deficiencies in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the State Single Audit Act and which is described in the accompanying schedule of findings and questioned costs as item 2022-001. Our opinion on each major state program is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the noncompliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 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 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 Auditors' 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.

Hoyt, Filippetti & Malaghan, LLC

Groton, Connecticut

February 22, 2023

**SCHEDULE OF EXPENDITURES OF STATE FINANCIAL
ASSISTANCE**

LEDGE LIGHT HEALTH DISTRICT
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2022

State Grantor; Pass-through Grantor; Program Title	State Grant Program Core-CT Number	Expenditures
NONEXEMPT PROGRAMS		
DEPARTMENT OF PUBLIC HEALTH		
Direct:		
Local and District Departments of Health	11000-DPH48500-17009	\$ 391,300
X-Ray Screening and Tuberculosis Care	12004-DPH48666-16112	4,997
Total Direct		<u>396,297</u>
Indirect:		
Passed through the Uncas Health District		
Tobacco Cessation	12060-DPH48500-35386	3,915
Total Indirect		<u>3,915</u>
TOTAL STATE FINANCIAL ASSISTANCE		<u><u>\$ 400,212</u></u>

The accompanying notes are an integral part of this schedule

**LEDGE LIGHT HEALTH DISTRICT
NOTE TO SCHEDULE OF EXPENDITURES OF
STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2022**

NOTE A - ACCOUNTING BASIS

BASIC FINANCIAL STATEMENTS

The accounting policies of Ledge Light Health District (the District) conform to accounting principles generally accepted in the United States of America as applicable to state and local governments.

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

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. Information included in the schedule of expenditures of state financial assistance is presented in accordance with regulations established by the State of Connecticut, Office of Policy and Management.

For cost reimbursement awards, revenues are recognized to the extent of expenditures. Expenditures have been recognized to the extent the related obligation was incurred within the applicable grant period and liquidated within 90 days after the end of the grant period.

For performance-based awards, revenues are recognized to the extent of performance achieved during the period.

SCHEDULE OF STATE FINDINGS AND QUESTIONED COSTS

**LEDGE LIGHT HEALTH DISTRICT
SCHEDULE OF STATE FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022**

SECTION I – SUMMARY OF AUDITORS’ RESULTS

FINANCIAL STATEMENTS

Type of auditors’ 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

STATE FINANCIAL ASSISTANCE

Internal control over major programs:

☐ Material weakness(es) identified?

 Yes ✓ No

☐ Significant deficiency(ies) identified?

 Yes ✓ None reported

Type of auditors’ 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 program included in the audit:

<u><i>State Grantor/Program</i></u>	<u><i>State Grant Program Identification Number</i></u>	<u><i>Expenditures</i></u>
Department of Public Health:		
Local and District Departments of Health	11000-DPH48500-17009	\$ 391,300

Dollar threshold used to distinguish between Type A and Type B program: \$100,000

**LEDGE LIGHT HEALTH DISTRICT
SCHEDULE OF STATE FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022**

**SECTION II– SUMMARY OF FINDINGS RELATED TO FINANCIAL STATEMENTS
REQUIRED UNDER *GOVERNMENT AUDITING STANDARDS***

- We issued a report dated February 22, 2023 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*.
- Our report on compliance indicated no reportable instances of noncompliance.
- Our report on internal control over financial reporting disclosed the following material weakness:

MW-2022-001 – Timely Bank Reconciliations

During our audit, we noted that bank statements were accumulated for the entire fiscal year before they were reconciled to the appropriate general ledger controls. Not reconciling the accounts on a monthly basis means that errors or other problems might not be recognized and resolved on a timely basis.

Recommendation: We recommend that all bank accounts of the District be reconciled on a monthly basis.

Management's Response: We agree with the material weakness as described. While we do regularly review the bank statements against activity as recorded in the general ledger, we recognize that it would be best if we formally reconcile the bank statements against the general ledger on a monthly basis. We have increased our financial staffing levels and are putting procedures in place that will assure that all credit card payments received are recorded in the general ledger on a monthly basis, which will allow the account to be reconciled in a timely manner.

**SECTION III – FINDINGS AND QUESTIONED COSTS RELATING TO STATE
FINANCIAL ASSISTANCE**

None

**LEDGE LIGHT HEALTH DISTRICT
SUMMARY SCHEDULE OF THE STATUS OF
PRIOR STATE AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2022**

PRIOR YEAR AUDIT FINDINGS RESOLVED

No prior year findings reported.