

TOWN OF WATERFORD
GENERAL FUND
2025-2026 PROPOSED BUDGET

DEPT/AGENCY: 10132 CONSERVATION OF HEALTH

LINE ITEM	DESCRIPTION	2023-2024 ACTUAL EXPENDED	2024-2025 RTM APPROP.	2024-2025 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/25	2025-2026 DEPT/ AGENCY REQUEST	2025-2026 BD OF SELECTMEN APPROVED	2025-2026 BOARD OF FINANCE APPROVED	BOF Approved \$ Increase	BOF Approved % Increase
SERVICES										
52075	LEDGE LIGHT HEALTH DIST.	148,407	148,407		148,407	155,063	155,063	155,063	6,656	4.48%
	SUBTOTAL	148,407	148,407		148,407	155,063	155,063	155,063	6,656	4.48%
DEPARTMENT TOTAL		148,407	148,407		148,407	155,063	155,063	155,063	6,656	4.48%



TOWN OF WATERFORD
15 Rope Ferry Road
Waterford, CT 06385
860-442-0553

SOCIAL SERVICES GRANT FUNDING REQUEST

ORGANIZATION NAME: Ledge Light Health District

REQUEST DATE (FISCAL YEAR): FY26

REQUESTED AMOUNT: \$155,062.78

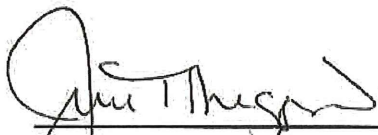
BENEFIT STATEMENT (Describe how these funds will be used)

Ledge Light Health District serves as the Town's local health department. Staff members supported by these funds fulfill the Town's statutory requirements to provide a local director of health and license sanitarian/environmental health specialist. LLHD team members enforce the provisions of the Connecticut Public Health Code related to food service, cosmetology, and other establishments as well as sub-surface sewage disposal and private wells.

Per Town of Waterford Budget Guidelines: please attach a certified audit report of all funds appropriated during the last completed fiscal year to your funding request.

DECLARATION

I, the requester, understand that I am requesting public funds from the Town of Waterford. I declare that this request does not pose any potential conflict with the Town of Waterford and I will provide any documentation requested by the Town of Waterford to authorize funding this request or review the appropriateness of the request.


Signature

12/5/24
Date



December 5, 2024

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 an increase of 3% to the member per capita rate for FY26, raising the per capita charge from \$7.59 to \$7.82 for next fiscal year. This is the first increase to our per capita rate after three years of absorbing contractual and other costs increases. As a reminder to those reviewing this budget submission, the total is inclusive of all fringe benefits and all legal, vehicle, human resources and capital improvement expenses.

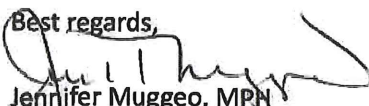
In addition to the change in the per capita rate, there is an increase of 276 people in the population of the Town of Waterford reported to us by the Department of Public Health, which we are mandated by statute to use in calculating each municipality's annual assessment. You might remember that last fiscal year we were directed to use the same population as the prior year while the State calculated the adjustments from the most recent decennial census, so this increase does reflect two years' worth of adjustments in addition to any adjustments recorded in the census.

The per capita and population increases bring Waterford's FY26 contribution to Ledge Light Health District to \$155,062.78.

A detailed draft budget for FY26 is attached for your review. We have also included a report on our activities and the services offered to Waterford and the most recent editions of our LLHD Highlights Newsletter.

Please let me know if you have any questions regarding this; I look forward to attending the usual budget hearings in 2025.

Best regards,



Jennifer Muggeo, MPH
Director of Health

CC: LLHD Waterford Board of Directors Representatives Danielle Gelinas and Paul Goldstein

Per Capita History

	Per Capita Rate	% change
FY08	\$7.30	
FY09	\$7.45	2.00%
FY10	\$7.60	2.01%
FY11	\$7.60	0.00%
FY12	\$6.85	-9.87%
FY13	\$6.85	0.00%
FY14	\$6.88	0.44%
FY15	\$6.98	1.45%
FY16	\$7.15	2.44%
FY17	\$7.29	2.00%
FY18	\$7.37	1.00%
FY19	\$7.37	0.00%
FY20	\$7.37	0.00%
FY21	\$7.37	0.00%
FY22	\$7.59	3.00%
FY23	\$7.59	0.00%
FY24	\$7.59	0.00%
FY25	\$7.59	0.00%
FY26	\$7.82	3.03%

**Ledge Light Health District
Budget FY2026**

Projected transfer from designated funds: (\$36,030)

Projected Revenue **\$3,936,970**

		\$7.82	
		FY2026 Contribution	
Municipality	Population		\$1,199,244
East Lyme	18,929	\$148,024.78	
Groton	37,878	\$296,205.96	
Ledyard	15,459	\$120,889.38	
Lyme	2,409	\$18,838.38	
New London	27,560	\$215,519.20	
North Stonington	5,165	\$40,390.30	
Old Lyme	7,696	\$60,182.72	
Stonington	18,431	\$144,130.42	
Waterford	19,829	\$155,062.78	
<i>Total Population:</i>	<i>153,356</i>		
 State Per Capita			 \$398,726
 Environmental Health Fees			 \$405,000
Food Service		\$225,000	
Cosmetology		\$25,000	
Pools		\$7,500	
Septic/Well		\$145,000	
Other		\$2,500	
 Training/Consulting/Other Services			 \$10,000
 Interest			 \$12,000
 Grants			 \$1,804,000
Public Health Emergency Preparedness		\$881,000	
Foundation Grants		\$50,000	
DPH Block Grant		\$75,000	
DPH Immunization		\$105,000	
DPH Violence Prevention		\$88,000	
DPH Workforce Development		\$225,000	
DMHAS GASP		\$125,000	
DMHAS How Can We Help		\$170,000	
Opioid Settlement Funds		\$40,000	
IOPSL		\$45,000	
 G&A			 \$108,000
Foundation	\$12,000		
PHEP R1	\$64,000		
PHEP R4	\$32,000		

Projected Expenses**Personnel Services****\$3,973,000**

Employee Salary-Core	\$1,374,400
Benefits/Payroll Taxes-Core	\$465,300
Employee Salary-Grants	\$791,900
Benefits/Payroll Taxes-Grants	\$292,900

\$2,924,500**Non-Personnel Operating Expenses****Facilities, Utilities and Vehicles****\$130,600**

Utilities	\$24,000
Maintenance	\$48,800
Security	\$600
Telephone & telecommunications	\$22,000
Data Connection	\$7,500
Vehicle Repair/Fees	\$2,500
Vehicle Fuel	\$6,000
Auto/Mileage Reimbursement	\$10,000
Auto Insurance	\$9,200

Supplies and Equipment**\$73,500**

Office Supplies	\$9,500
IT Supplies and SAS	\$50,000
Program Supplies	\$7,500
Postage, shipping, delivery	\$5,000
Equip rental & maintenance	\$1,500

Professional Services**\$55,000**

Accounting fees	\$13,500
Legal fees	\$5,000
IT Consulting Fees	\$20,000
Medical Consulting Fees	\$3,000
Other Professional Service Fees	\$5,000
Insurance Agency Fee	\$8,500

Other Administrative Costs**\$70,200**

Membership dues - organization	\$2,500
Staff development	\$12,000
Community Outreach and Engag	\$2,500
General Liability Insurance	\$21,000
Property Insurance	\$3,900
Public Officials Insurance	\$1,700
Employment Practices Insurance	\$6,600
Umbrella Insurance	\$3,500
Processing fees	\$7,500
Meeting expenses	\$1,500
CHIP implementation	\$7,500

Grant Non-Personnel and Subcontracts**\$719,200**

Ledge Light Health District

Ledge Light Health District (LLHD) serves as the local health department for the municipalities of Waterford, East Lyme, Groton, Ledyard, Lyme, 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. The Director of Health and finance/admin team support the teams described below and coordinate cross-specialty efforts to improve community service across the organization.

Environmental Health *The 14 members of our Environmental Health Team have a range and depth of expertise that serve Waterford community members*

Regulated Establishments: LLHD inspects food service establishments to ensure they are compliant with the FDA Food Code 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. We continue to support food service establishments and vendors through the changes required due to Connecticut's transition to the FDA Food Code. In Waterford there are 99 licensed food service establishments.

We also inspect public pools (6 in Waterford), cosmetology (23 in Waterford), day care (8 in Waterford) and body art establishments (2 in Waterford) to ensure these entities are taking measures to protect public health. We also respond to complaints about lodging establishments (6 in Waterford). 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 Environmental Health Specialists and Environmental Technicians conduct soil testing and plan reviews for all 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 21 B100a reviews in Waterford last fiscal year). Septic installation plans for new septic systems (5 in Waterford during FY24) or repairs (16 in Waterford in FY24) 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 team works closely with both agencies to ensure compliance with all code requirements.

Healthy Housing: Safe and healthy housing is an important public health topic. LLHD supports community members in resolving health concerns associated with their housing in a number of ways. We respond to

complaints or concerns about conditions in rental units and properties with excess garbage, stagnant water or other conditions that may impact health (40 in Waterford last fiscal year). Our community health workers help community members who may be experiencing or at risk of experiencing homelessness connect with resources and supports. Our *Breathe Well* program – a collaboration with Lawrence and Memorial Yale New Haven Health, helps families identify asthma triggers in their homes (more information about *Breathe Well* is provided later in this report). Finally – and of particular importance this year, our team responds to cases of elevated blood lead levels in children under 6. Recently, Connecticut updated the statutes regarding elevated blood lead levels – recognizing that ‘no lead is good lead’ the action level where public health intervention is mandated by law has been lowered over the last few years, leading to a new floor of 3.5 microgram per deciliter in January 2025. This is expected to increase the number of cases where LLHD must conduct a comprehensive lead inspection in Waterford from 2 to 18.

Communicable Disease Prevention *There are 3 team members who focus in this area of work*

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 educate the public about infectious disease prevention and distribute masks and COVID test kits at community events and through our community partners. 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 *One team member has primary responsibility for this body of work*

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. 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 *There are 10 team members who work on these programs*

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: In 2023, the Connecticut Department of Public Health changed the way Local Health Departments/Districts can participate in the Preventive Health Services Block Grant program, increasing the amount of funding available to individual health departments/districts but making it a competitive process. LLHD was honored to be selected for a sub-award through this opportunity. The new grants supports 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. The LLHD Community Health Workers partner with our colleagues in Waterford Human Services to connect with community members at the Waterford Food Bank and other locations. We also serve a number of Waterford residents at The Bodega food pantry at the Place for CommUNITY Wellbeing each week.

Immunization Action Program (IAP) 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 and New London County Coordinated Access, Resources, Engagement and Support (NLC CARES): 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.

The Health Improvement Collaborative (HIC): LLHD continues to convene numerous partner agencies and community members who collectively monitor the health of our communities and take action to address prioritized health concerns through the Health Improvement Collaborative of Southeastern CT. At this time focus groups are being conducted throughout the region and consultants engaged by Yale New Haven Health System are compiling data from surveys and other sources to produce the 2025 Community Health Assessment.

LLHD Strategic and Other Planning – Looking Ahead

In March 2024, the Board of Directors approved and adopted our 2024-2029 Strategic Plan and corresponding Implementation Plan. Our plan is focused on strengthening some of the “10 Essential Services of Public Health” as identified by the CDC, the Public Health Accreditation Board and the State of Connecticut. A high level overview of our goals is provided here, the full plans are available on our website at www.llhd.org/about-us/2024-2029-strategic-plan. We welcome dialogue and feedback about these living documents.

	Strategic Priority	Goals
Internal	Reinforce LLHD's cohesive vision and infrastructure for the next five years, grounded in our stated operating principles and with equity at the center	1. Enhance strategic decision making around financing, infrastructure, and operations to ensure prioritization of LLHD principles. 2. Strengthen LLHD's infrastructure, culture and processes to integrate quality improvement and evaluation practices throughout operations. 3. Strengthen LLHD's infrastructure, culture and processes to reinforce cohesiveness, communication and collaboration across organizational activities. 4. Enhance workforce development strategies.
External	Enhance communication and collaboration with community members and partners.	1. Advance proactive and intentional strategies for community outreach, education and training priorities that align with LLHD's vision and operating principles. 2. Deepen and broaden partnerships and collaborations in alignment with LLHD vision.

LLHD HIGHLIGHTS

Keeping Up with Your Health Department

October/November 2024 — Issue 7

Director's Corner

Hello neighbors! What a busy few months it's been here at the health department and in our community. There are so many great events that take place in fall—I hope you were able to take a moment to enjoy the changing leaves, the crisp autumn air, and maybe the delicious apple cider donuts!

Here at LLHD we've been working hard to connect community members with important vaccinations, help you all enjoy your holiday meals safely, and looking ahead to the winter storm season. You'll find information about these topics and more in the next few pages. Looking for tips on something not covered here? We'd love to know what's on your mind that we could include in our next edition.

But before you dive in, please know that in this season of giving thanks I am especially grateful for the opportunity to work in partnership with so many incredible public health colleagues on the LLHD team, with our amazing community partners, and with all of you. Public health is a team sport—each of us doing our part to keep our community as safe and healthy as possible. Thank you for all the day to day ways you contribute to that effort!



On behalf of the team,

Jen

Jennifer Muggeo, jmuggeo@llhd.org

INSIDE THIS ISSUE

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Did you miss an issue of LLHD Highlights?
Visit our website at llhd.org/about-us/newsroom/



LLHD in the Community

Margaret Lancaster, Senior Health Program Coordinator (second from right), shared her inspirational story as a STRIVE alumna at the STRIVE program commencement in New London. Congratulations STRIVE graduates!



COVID-19 Vaccine Updates

The CDC updated COVID-19 vaccination recommendations in late October. Everyone 6 months and older should get an updated 2024-2025 COVID-19 vaccine. A second dose of the updated COVID-19 vaccine is recommended for adults ages 65 and older, as well as individuals with weakened immune systems 6 months after their last shot.

Staying up-to-date on COVID-19 vaccines helps to protect from serious illness, hospitalization, and death. Getting an updated vaccine can help protect against newer variants of COVID-19 and can reduce the risk of long COVID. There are currently three COVID-19 vaccines available in the U.S.; Moderna, Pfizer, and Novavax. A nasal spray COVID-19 vaccine is currently in development and early trials found a successful immune response against the COVID-19 virus. This could be available in the U.S. as early as 2027. A nasal spray flu vaccine currently exists, and a nasal RSV vaccine is also being studied.

If you are uninsured and need help finding a free COVID-19 vaccine, contact Mary at Ledge Light Health District at 860-448-4882.

Stay Protected: Get Your Flu, COVID-19, and RSV Vaccines for a Healthier Season

- Most people should receive both the flu and COVID-19 vaccines this fall. If you're 75 or older, getting the RSV vaccine is also recommended.
- Adults aged 60-74 who are at higher risk for severe RSV should consult their doctor about whether the RSV vaccine is appropriate for them.
- To protect infants from RSV, pregnant mothers can receive the RSV vaccine, or the baby can get an RSV antibody shot after birth—most infants do not require both.
- You can get the flu, COVID-19, and RSV vaccines at the same time, but if you prefer to space them out, there is no need to wait between vaccinations. Additionally, check with your healthcare provider to see if you are due for other vaccines, such as those for pneumonia, shingles or whooping cough.



Fall and Winter Immunization Guide

COVID-19 and Flu Updated 2024-25 Vaccines

Everyone 6 months
and older



cdc.gov/respiratory-viruses/prevention/immunizations.html

RSV Immunization to Protect Babies

Vaccine
Pregnant parents
during weeks 32-36 of
pregnancy during RSV
season

OR

Monoclonal Antibodies
Babies entering or
born during the RSV
season



RSV Vaccine for Older Adults

(currently, older adults only need to get
the RSV vaccine once, not annually)

People ages 60 and
over at high risk of
severe RSV

AND

Everyone ages 75 and
older



Holiday Food Safety Tips

Feasting with family is part of many holiday celebrations. Food safety is a top priority when you're in the kitchen. Follow these tips to help prevent foodborne illness during the holidays.

Keep foods separated. Keep meat, chicken, turkey, seafood, and eggs separate from all other foods at the grocery store and in the refrigerator. Prevent juices from meat, chicken, turkey, and seafood from dripping or leaking onto other foods by keeping them in containers or sealed plastic bags. Store eggs in their original carton in the main compartment of the refrigerator.

Cook food thoroughly. Use a food thermometer to make sure meat, chicken, turkey, seafood, and eggs have been cooked to a safe internal temperature to kill germs.

Keep food out of the "danger zone." Germs can grow rapidly in the danger zone between 40°F and 140°F. After food is prepared, keep hot food hot and cold food cold. Refrigerate or freeze perishable food like meat, chicken, turkey, seafood, eggs, cut fruit, cooked rice, and leftovers within 2 hours (1 hour if food is exposed to temperatures above 90°F, such as in a hot car). The temperature in your refrigerator should be set at 40°F or below and the freezer at 0°F or below.

Use pasteurized eggs for dishes containing raw eggs. *Salmonella* and other harmful germs can live on both the



outside and inside of normal-looking eggs. Many holiday favorites contain raw eggs, including eggnog, tiramisu, hollandaise sauce, and salad dressings. Always use pasteurized eggs when making these and other foods made with raw eggs.

Know that raw flour and eggs can have germs. Uncooked dough and batter made with flour or eggs can contain harmful germs, such as *E. coli* and *Salmonella*. This includes

dough or batter for cookies, cakes, pies, biscuits, pancakes, tortillas, pizza, or crafts. Some companies and stores offer edible cookie dough made with heat-treated flour and pasteurized eggs or no eggs. Read the label carefully to make sure the dough is meant to be eaten without baking or cooking.

Thaw safely. Thaw frozen meat and poultry in the refrigerator, in a sink of cold water (change the water every 30 minutes), or in the microwave. Do not thaw foods on the counter. Food must thaw at a safe temperature to prevent harmful germs from growing rapidly.

Store safely. The best part about holiday meals can be the leftovers! To enjoy them safely make sure they cool properly—put food in shallow containers and get them in the fridge as soon as possible. Be sure to reheat your leftovers to at least 165 degrees and—as hard as it can be to do this, throw away things that don't get eaten within 3 or 4 days.

Source: CDC website



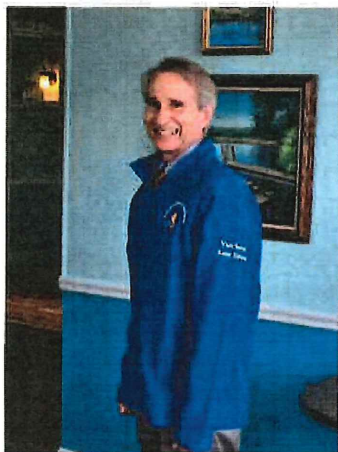
Pasteurization—What and Why!

Over the last century there have been a number of important public health advances that have become part of our daily lives—like buckling up when we get in the car. Being able to purchase pasteurized milk and dairy products is another!

Pasteurization is a process that applies heat in order to destroy pathogens in food. There are different pasteurization methods, the most common in the United States is High Temperature Short Time, which heats the milk to 161 degrees for at least 15 seconds and then rapidly cools it. Whichever method is used, pasteurization is crucial for killing harmful germs and preventing infections of campylobacter, e coli, salmonella and other serious illnesses. The recent outbreaks of H5N1 in dairy cows in the western part of the country are an important reminder of the importance of consuming only pasteurized products.

Source: CDC and International Dairy Foods Association websites

Local Pediatrician Honored as Connecticut's Immunization Champion



Dr. Santoro models the Immunization Champion Blue Jacket which reminds us that "Vaccines Save Lives"

What an honor it was for the LLHD team to celebrate the selection of Dr. Fred Santoro as Connecticut's Immunization Champion for 2024! Many of you will recognize Dr. Santoro, who has been providing high quality, personal and compassionate care for children in Southeastern Connecticut for more than 30 years. Part of his commitment to healthy kids has always been his commitment to vaccinations, so it was very exciting when we got the call from the Department of Public Health that they would be presenting him with this national award supported by the Association of Immunization Managers and the Centers for Disease Control.

Dr. Santoro is extremely passionate about vaccine preventable disease prevention. He remembers a time during the 1980's during his early residency, when he had to treat the illnesses like meningitis because there were no vaccines. Over his career, he has seen first-hand the difference that vaccines have made in the health and lives of his patients. "Thank goodness many of these illnesses are rare today", he says.

Dr. Santoro is the only pediatrician in Southeastern Connecticut who still visits his infant patients while they are still in the birthing center, monitoring their health at the earliest stage of life and ensuring that first important dose of Hep B vaccine is given. When it comes to making sure that all his patients get their annual flu vaccine, Dr. Santoro stresses the importance and offers flu clinics at his office with evening and weekend appointments available, reducing "access to care" barriers as much as possible. In 2023, Dr. Santoro's rate of HPV vaccine was among the highest in Southeastern Connecticut. He says that he focuses on the positives of receiving the HPV vaccine earlier in adolescence - less doses needed, cancer prevention and effectiveness of the vaccine.

His staff credits Dr. Santoro's success in vaccinating so many children to his high level of compassion, working long hours (sometimes well into the evening) and his personal touch, often calling parents himself to encourage them to get their children vaccinated. Dr. Santoro credits his staff, both current and those who have retired, who have used strong, consistent and positive messaging over the years to engage parents and their children. Everyone in the office is onboard with the use of presumptive language of vaccine advocacy and because they are a small office, Dr. Santoro says they can spend a lot of time with their patients. They have developed strong relationships with their patients and their family, which is instrumental in keeping children on track and up to date on all their immunizations.



Dr. Lynn Sosa, CT's Director of Infectious Disease and State Epidemiologist, presents Dr. Santoro with the Immunization Champion Award

LLHD is grateful for the efforts of Dr. Santoro and all pediatricians who encourage families to stay up to date on their vaccinations. Congratulations and thank you Dr. Santoro!

Safe Disposal—Healthy Earth, Healthy People!

Public health, public safety and environmental stewardship all come together in many different ways, including when thinking about how to appropriately dispose of things we don't need any more. Throwing certain things away at special locations/events can prevent people and pets from getting sick or injured AND help the environment!

***Hazardous Waste Events:** Left over paint, old batteries and car fluids, nail polish remover—we've all got some sort of hazardous waste hanging around our houses! Disposing of these safely is important for keeping dangerous chemicals out of the reach of children and pets and out of our water supply. Most of the member towns of LLHD are also served by the Southeastern Connecticut Regional Resources Recovery Authority. You can learn more about safe disposal of household hazardous waste on their website at <https://www.scrarra.org/>.

***Unused Medications:** Cleaning out the medicine cabinet? Did you know that you can take unused medications to drop boxes in police department lobbies throughout LLHD? Prevent kids from accidentally ingesting potentially deadly medicine by considering what you have on hand that you no longer need and taking it to a drop box today!

***Sharps/Syringes:** Used syringes or 'sharps' don't have to be scary! Put them in a secure heavy duty plastic container like an empty laundry detergent container and tape it up marked not for recycling, or drop your sharps in one of the public disposal containers. For more information contact jmuggeo@llhd.org.

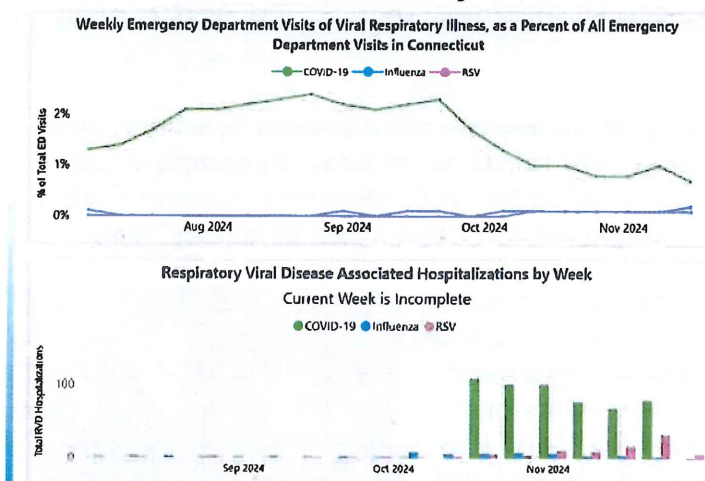
Staying Well This Fall and Winter

There are so many health and wellness topics on our minds as we move through fall and into winter. On one hand, we are preparing for 'respiratory virus season' - although this title is a little bit misleading because COVID, Flu, RSV and other viruses can

cause serious illness any time of the year, as you can see from this graph of emergency department visits in Connecticut.

Weekly Respiratory Viral Disease Summary

For the Week Ending: 11/30/2024



Taken from CT DPH's Respiratory Disease Surveillance Dashboard at <https://portal.ct.gov/dph/infectious-diseases/rvd/respiratory-viral-disease-surveillance>

You can reduce the impact of respiratory viruses on your family by taking a few simple precautions. Stay up to date on your vaccinations—remember there is a updated version of the Flu and COVID vaccines that everyone should get to renew their immunity and be protected against new strains of the viruses. Other layers of personal protection include hand washing, wearing masks, and staying away from others who are already ill. If you're not feeling well, stay home if you can and wear a mask if you have to be around other people. It's important to do that no matter what virus you have, but you might want to test to see if you have COVID because accessing anti-viral medication, isolating yourself and getting a lot of rest is especially important.

LLHD has free rapid tests for community members—contact us to get some.

Even though we are thinking about 'winter' viruses we can't forget ticks! Ticks are active above 40 degrees which makes tick prevention a year round activity. You can prevent ticks from transmitting disease by covering your skin and hair when hiking or working in the yard, using tick repellents and showering and checking for whenever you leave a potential tick habitat. If you find a tick attached to your skin, remove it with tweezers as soon as possible and clean area with an antibiotic/antiseptic product. Engorged deer ticks that have been found on people can be sent to the Connecticut Agricultural Experiment Station for testing. You can learn more, and download a tick submission form, [on our website](#).



Finally, we're thinking a lot about mental health as we head into the holiday season. For many, this 'joyous' time of year can be especially hard—between grieving family members who are no longer here to celebrate, being worried about what the next year will bring, or being impacted by the cold and darkness, some of us may be 'putting on a happy face' but really struggling. Please remember that help is available—if you or a loved one are facing mental health struggles, emotional distress or just need someone to talk to, you can contact the 988 Lifeline by phone, text or website chat at 988lifeline.org. The conversations are always free and always confidential.

4

**REASONS TO
CALL, TEXT,
AND CHAT 988**

- 1 **Thoughts of suicide**
- 2 **Drinking too much or drug use**
- 3 **Feeling depressed or anxious**
- 4 **Trauma**

The LLHD Community Health Workers and NLC CARES Navigators are also here to support you in accessing care, connecting with support for substance use disorder, or addressing life stressors that may be increasing feelings of anxiety. These team members know how hard it can be to get help with insurance, housing, food or transportation and how that can impact your health. They are here to help you identify and reach your individual goals—in English, Spanish or Haitian Creole. Email chw@llhd.org or call us at 860.448.4882.

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, 2 years
Dawn DeStefano, 4 years

November

Patti Myers, 8 years
Nisha Patel, 6 years
Charlene Swink, 8 years

*Estimados
Contratados*

We Are HIRING

LIKE HELPING PEOPLE?
SPEAK, READ AND WRITE ENGLISH AND SPANISH?
EAGER TO LEARN MORE ABOUT PUBLIC HEALTH?
KNOW HOW TO USE OFFICE (OUTLOOK, WORD, EXCEL)?
EXCITED ABOUT A JOB WHERE NO TWO DAYS ARE THE SAME?

ÚNETE A NOSOTROS

CHECK OUT OUR BILINGUAL
ENVIRONMENTAL TECH POSTING
AND APPLY TODAY!
[HTTPS://TINY.LLHD.ORG/JOBS](https://tiny.llhd.org/jobs)

LLHD

Looking for a rewarding job that doesn't require a college degree?
Join our team as an Environmental Technician!

<https://tiny.llhd.org/jobs>

What do you want to know about? Got an idea for a topic our next newsletter should cover? Email Estelle Harrison at eharrison@llhd.org!

National Influenza Immunization Awareness Week Begins December 2



Did you know that people with certain chronic conditions like asthma, diabetes, and heart disease are at higher risk of developing serious flu complications? A flu shot is the best way to protect yourself, your loved ones, and your community from flu. Get your flu shot now. There's still time. To find a Flu Vaccine provider near you go to: Vaccines.gov or Contact Cindy Barry, Immunization Coordinator at Ledge Light Health District cbarry@llhd.org or 860-448-4883



Ledge Light Health District serves as the local health department for East Lyme, Groton, Ledyard, Lyme, New London, North Stonington, Old Lyme, Stonington, and Waterford, Connecticut. As a health district, formed under Connecticut General Statutes Section 19a-241, LLHD is a special unit of government, allowing member municipalities to provide comprehensive public health services to residents in a more efficient manner by consolidating the services within one organization.

Join our Community Email List

Get our newsletter and important updates sent directly to your inbox.

Email Estelle Harrison at eharrison@llhd.org.



LLHD HIGHLIGHTS

Keeping Up with Your Health Department

September 2024 — Issue 6

Director's Corner

Well we blinked and summer came and went! How lucky are we to live in this beautiful place? I hope you were able to enjoy your favorite summer activities—from the water to the farmers' markets to the festivals there were so many options!

The LLHD team has been hard at work trying to keep all those activities as safe and healthy as possible! As you might have read in the last edition, every week we sample the water at more than 40 swimming areas to monitor the presence of bacteria. We've also been conducting inspections of all the wonderful temporary food service set-ups at the various fairs and events and visiting all the public pools to make sure they are ready for your visit. As we head into fall there are still many of these activities and beautiful weather, for us to enjoy. Of course, we might have pesky company from mosquitoes—check out our article on mosquito prevention and control to learn more about how you can be part of preventing mosquito-borne illness in our community.

This special three-month edition, covering July through September, spans the beginning of our fiscal year and the Annual Meeting of our Board of Directors. Check out some of our stats for Fiscal Year 2024 which ended in June in the LLHD By the Numbers article and then learn more about the amazing volunteers who provide oversight and support by serving on our Board of Directors.

As always, it is my honor to share this newsletter with you and connect you all with the robust and wide-ranging work of your local health department. Got questions about anything you see here? Want to connect with us to brainstorm about public health concerns? I'd love to talk with you!

On behalf of the team,



Jennifer Muggeo, jmuggeo@llhd.org



INSIDE THIS ISSUE

- Board of Directors Annual Meeting
- Climate Change Grant
- Food to People at The Bodega
- Ledyard Prevention Coalition Update
- LLHD By the Numbers
- Mosquito Prevention and Control
- New COVID-19 Variant FLiRT
- Staff Anniversaries

Did you miss an issue of LLHD Highlights?
Visit our website at llhd.org/about-us/newsroom/

Congratulations!

Kris Magnussen, RN, LLHD Public Health Nurse was recognized at the Infection Control Nurses of Connecticut annual meeting. She was presented with a plaque, honoring her for 32 years of service improving the practice of infection control nursing. Kris has many years of experience as an infection preventionist and is a leader and a resource in infection control. Congratulations Kris!



Board of Directors Annual Meeting

Did you know that LLHD is governed by a group of your neighbors who volunteer their time to serve on our Board of Directors? Connecticut statutes call for each member municipality to appoint one Board representative for each 10,000 people and then another for every 10,000 or portion thereof beyond that. Our Board Members bring a range of professional and personal experiences to the table and their perspectives inform our policies and practices.

According to our by-laws, the September meeting is our "Annual Meeting" where the Board elects its officers for the next twelve months. This year we are excited to welcome you all to meet and thank your Board representatives at our Inaugural Showcase! Please join us on Thursday, September 12!



A special thank you to our current Board Officers and Members:

Chair Danielle Steward Gelinis, representing the Town of Waterford since 2007

Vice-Chair John Kiker, representing the Town of Lyme since 2018

Secretary Susan Vincent, representing the Town of Groton since 2011

Treasurer Ken Nogacek, representing the Town of Ledyard since 2013

Steve Buttermore, representing the Town of Ledyard since 2023

Steve Carlow, representing the Town of Groton for since 2004

Kendra Clark, representing the City of New London since 2021

Brian Clinton, representing the City of Groton since 2022

Candace Devendittis, representing the City of New London since 2011

Paul Goldstein, representing the Town of Waterford since 2022

Tom Gotowka, representing the Town of Old Lyme since 2018

Susan Graham, representing the Town of East Lyme since 2016

Ryan McCammon, representing the Town of Stonington since 2023

Michelle Petrucelli, representing the Borough of Stonington since 2024

Eugene Pfeifer, representing the Town of Stonington since 2021

Nicole Porter, representing the Town of North Stonington since 2022

Tracee Reiser, representing the City of New London since 2017

Kent Sistare, representing the Town of East Lyme since 2006

LLHD By the Numbers!

As fiscal year 2024 draws to a close, we are excited to share some of our stats related to public health activities in the District. Of course it's challenging to quantify everything we do to promote healthy communities so if you have questions about some of the things not included here, please ask!



REGULATED ESTABLISHMENTS—1,362

We inspect 18 body art establishments, 221 cosmetology establishments, 49 daycares, 90 lodging facilities, 78 public pools and 906 food service establishments/vendors for compliance with State and LLHD Statutes and Regulations to protect the health and safety of our neighbors.



VACCINATIONS ADMINISTERED— 357

Our Public Health Nurses are in the community and at homes, stepping into the gap to make sure everyone has access to important vaccinations.

DOCUMENTED COMPLAINTS—485

From housing to food to lodging and more, LLHD Environmental Health Professionals are ready to follow-up on concerns reported by our community members.



SEPTIC AND WELL PERMITS—917

New construction, repairs, additions—if your property has a well and/or subsurface sewage disposal system, we take a look at your plans to make sure you, your neighbors and the environment can enjoy your finished project safely!



NALOXONE DISTRIBUTED-768 KITS

A key part of our overdose prevention work is to saturate our community with naloxone. We want everyone to have easy access to this life saving medication.



COMMUNICABLE DISEASE PREVENTION AND CONTROL

Not quantified as State Statutes prohibit us from releasing information related to outbreak investigations, our team is ready in the event of a tuberculosis case, a foodborne illness, Mpox cases, measles outbreaks or cases of other infectious diseases.

New COVID-19 Variant FLiRT: What You Need to Know

A new COVID-19 variant, named FLiRT, has recently become the most prevalent strain in the United States. Originating from the JN.1 lineage, this variant exhibits mutations in the spike protein, which may increase its ability to infect cells and enhance its ability to evade the immune system.

The KP.3 variant, also known as FLiRT, has quickly spread across the U.S. and accounted for 25% of COVID-19 infections and KP.2 accounts for nearly 33% of new COVID-19 cases by early June. Symptoms of the FLiRT variant remain consistent with other COVID-19 strains, including sore throat, body aches, cough, and runny nose. Despite its increased transmissibility, current evidence suggests it does not cause more severe illness than previous variants.

Vaccination is an essential tool in fighting COVID, including the FLiRT variant. Even though the current vaccines were not specifically designed for this variant, they still provide significant protection against severe illness and hospitalization. It is crucial to stay up-to-date with COVID-19 vaccinations, especially for high-risk groups like the elderly and immunocompromised individuals.

This fall, LLHD will be helping community members access COVID and other vaccinations in multiple ways. You can register for an appointment at one of two large vaccination events in October where a partner pharmacy will offer flu, COVID, RSV and Pneumococcal vaccinations. Please bring your insurance card to these events! We will also be offering free vaccinations every Friday at The Place for COMMUNITY Wellbeing at 74 Garfield Ave in New London, as well as at pop-up events around the District. Please check our website and social media for more information as we firm up details.

In addition to vaccination, it is important to wear masks in crowded indoor settings, practice hand hygiene, and use antiviral treatment if you test positive for COVID-19 and consult your healthcare provider. Please contact Ledge Light Health District if you need assistance, test kits, or more information related to COVID-19 vaccines.

Maria Munar Gonzalez, mmunargonzalez@llhd.org

Mosquito Prevention and Control

Each summer, the Connecticut Agricultural Experiment Station (CAES) collects and tests mosquitoes trapped at locations across the state—including throughout LLHD, to identify the presence of disease including West Nile Virus (WNV) and Eastern Equine Encephalitis (EEE). In recent weeks, mosquito activity—as well as positive mosquito pools, have increased and so far this season we have had WNV positive mosquitoes in East Lyme, Groton, North Stonington and Stonington and EEE positive mosquitoes in Ledyard, Lyme, North Stonington and Stonington.

Although mosquito borne illness is rare it can be serious and even fatal, and so it's important for us all to take action! Avoiding annoying itchy bites AND serious illness—what could be better?

To reduce mosquitoes on your property the best tip is: reduce standing water. Even a little bit of standing water that might accumulate in the saucer of a plant pot after a rainstorm can be an active breeding ground for mosquitoes. Other places that could be good mosquito breeding grounds include discarded tires; rain barrels; buckets; abandoned boats; clogged roof gutters; bird baths; abandoned or untreated swimming pools; wading pools; ceramic pots; empty cans; wheelbarrows...anywhere water can collect!



To prevent mosquito bites minimize time outdoors at dusk and dawn when mosquitoes are most active and use mosquito repellent and protective clothing when you do have to be outside. Don't forget the babies—cover strollers and baby carriers with mosquito netting!

For more information and tips, please visit our website: <https://llhd.org/healthy-communities/nurturing-healthy-environments/mosquito-borne-disease/>

Free Vaccination Events

- Flu (regular and high-dose)
- COVID-19
- RSV
- Pneumococcal

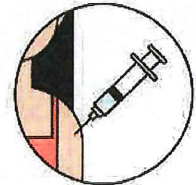
ages 3+

Groton

Friday, October 18th
Groton Municipal Building
295 Meridian Street, Groton
10am-3pm by appointment

East Lyme

Monday, October 21st
East Lyme Senior Center
37 Society Road, Niantic
10am-3pm by appointment



Pre-Registration is Required

To register or for more information,
please call Mary at (860) 326-0753

LLHD
Ledge Light Health District

A Public Health Response to Climate Change



On July 1-2, YCCCCH and the Connecticut Department of Public Health (DPH) hosted colleagues from the Centers for Disease Control and Prevention (CDC) and local health departments (LHDs) to work on Connecticut's public health response to climate change. As part of this collaboration, funded through CDC's Climate-Ready States and Cities Initiative, YCCCCH is working with DPH's Office of Climate and Health to develop trainings for LHDs on the health impacts of climate change in Connecticut. LLHD was honored to receive one of two pilot grants to local health departments and join DPH, CDC and our colleagues from the City of Bridgeport as we launch our year-long effort to develop local heat and air quality preparedness and response plans.

In preparation for the grant, LLHD has invited researchers from the University of Florida and Keane College to do workshops with community members to learn how they understand what a "resilient" New London looks like to them. "Resilience" revolves around climate change and adaptation, but as community members have discussed, other topics came up too, like advocacy, communal support, and housing. The workshops use the CCD Method (Community Concept Drawing), which involves group conversation about the topic and then drawing thoughts onto paper. So far, 3 groups have completed the workshop, and several more are planned for the summer. *Corona Zhang, czhang@llhd.org*



Ledyard Prevention Coalition Update

The Ledyard Prevention Coalition (LPC) kicked off the summer with several fun prevention and educational activities with Youth Coordinator, Karl Jennings and the LPC youth group. First, we marched in the Ledyard Memorial Day Parade which is sponsored by the Ledyard Lion's Club. This is always a great event for families. The LPC youth group was represented and had fun throwing stress balls into the crowd with the message, "Have A Ball Without Alcohol". Next, we had a great leadership training at Waterford Country School's ropes course. Twenty-six students from the 6th and 7th grades at Ledyard Middle School attended the training. This was our 4th year offering this program to students!



We also wrapped up production of our vaping awareness video. This project was quite a feat that included about 20 students from Ledyard Middle School all who have busy schedules and multiple activities but with support from Ledyard Middle School's principal Mr. Early, and expertise from ReelE Media the video was completed! Look for it on the LLHD website and LPC social media soon!

Finally, as part of Ledyard's opioid settlement funds, the LPC purchased Narcan for the Ledyard Police Department and now all patrol officers are equipped with Narcan. This summer we are planning to attend community events to provide Narcan training and getting ready for a busy back to school season!

Kerensa Mansfield, mansfield@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

Lupita Santos, 3 years

July

George Calkins, 18 years

Kris Magnussen, 16 years

August

Kim Hamley, 6 years

September

Katie Baldwin, 16 years

Helen Adap, 3 years

Amparo Bustamante, 2 years

Food for the People at The Bodega

This July marked an exciting transition for the collaborative Food to the People Pantry Program—we are officially open in The Bodega at The Place for CommUNITY Wellbeing!

Since the beginning of COVID LLHD has partnered with FRESH New London, the City of New London, Lawrence and Memorial Hospital and so many other organizations and volunteers to distribute food on a weekly basis to people from



throughout the District. With the move to The Bodega we have been able to increase accessibility by being open 4 times each week and being set-up as a grocery store style full choice pantry. We are honored to be part of this collaborative effort to address food insecurity in our community and to have the opportunity to connect so many community members with other services at the same time, including blood pressure screenings, vaccinations and more.

The Bodega is currently open Tuesday 11-1, Thursday noon-2, and Friday 9-11 and 4:30-6:30. There is no pre-registration or documentation required—if you need food please visit! If you are interested in volunteering at The Bodega, please contact Stephanye Clarke at sclarke@llhd.org.

What do you want to know about? Got an idea for a topic our next newsletter should cover? Email Estelle Harrison at eharrison@llhd.org!

You can decrease your risk of CATCHING a respiratory virus or SPREADING a virus to others by wearing a mask, getting vaccinated against COVID-19 and Flu, avoiding crowds, and remembering hand hygiene!



**RENEW YOUR IMMUNITY! FIND A COVID-19 VACCINE CLINIC NEAR YOU
VISIT OUR WEBSITE LLHD.ORG**

Join our Community Email List

Get our newsletter and important updates sent directly to your inbox.
Email Estelle Harrison at eharrison@llhd.org.



Ledge Light Health District
FY25 Budget-to-Actual

	Year to Date Jul-Oct	Budgeted Jul-Jun
<u>Income</u>	1,658,310	1,670,213
Member Per Capita	1,163,653	1,163,653
State Per Capita	398,616	
Environmental Fees	51,628	391,300
Training/Consulting/Other		10,000
Interest	8,186	5,000
G&A	36,226	100,260
<u>Expenses</u>	940,760	2,068,400
Salaries	503,572	1,272,630
Fringe Benefits/Payroll Taxes	264,997	496,470
Facilities, Utilities and Vehicles	54,785	102,100
Supplies and Equipment	39,992	74,000
Professional Services	17,467	62,500
Other Administrative Costs	59,948	60,700

**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, 2023**

**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
New London, 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, 2023, 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, 2023, 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 27, 2024, 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.

Hoyt, Filippetti & Malaghan, LLC

Groton, Connecticut

February 27, 2024

LEDGE LIGHT HEALTH DISTRICT MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2023

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, 2023; 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, 2023

CONDENSED GOVERNMENT-WIDE STATEMENTS

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

Statement of Net Position

	Governmental Activities		
	2023	2022	Change
Current assets	\$ 1,937,007	\$ 2,487,476	\$ (550,469)
Capital assets, net	534,239	541,529	(7,290)
Deferred outflows of resources	58,826	100,818	(41,992)
Total assets and deferred outflows of resources	<u>\$ 2,530,072</u>	<u>\$ 3,129,823</u>	<u>\$ (599,751)</u>
Current liabilities	\$ 816,283	\$ 1,161,458	\$ (345,175)
Noncurrent liabilities	507,816	480,592	27,224
Total liabilities	<u>1,324,099</u>	<u>1,642,050</u>	<u>(317,951)</u>
Net position			
Invested in capital assets	534,239	541,529	(7,290)
Unrestricted	671,734	946,244	(274,510)
Total net position	<u>1,205,973</u>	<u>1,487,773</u>	<u>(281,800)</u>
Total liabilities and net position	<u>\$ 2,530,072</u>	<u>\$ 3,129,823</u>	<u>\$ (599,751)</u>

Overall, total net position *decreased* from the prior fiscal year by \$281,800, resulting primarily from the combination of a *decrease* in operating grants and contributions and an *increase* in expenses for health services. The overall *decrease* in current assets and liabilities results from an *decrease* in cash and 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, 2023**

CONDENSED GOVERNMENT-WIDE STATEMENTS (Continued)

Statement of Activities

	Governmental Activities		Increase
	2023	2022	(Decrease)
Program revenues			
Charges for services	\$ 444,987	\$ 436,497	\$ 8,490
Operating grants and contributions	4,438,650	4,741,737	(303,087)
General revenues			
Interest and other	19,809	5,130	14,679
Investment income (loss)	(5,430)	(16,650)	11,220
Gain on sale of capital asset	-	2,757	(2,757)
Total revenues	4,898,016	5,169,471	(271,455)
Program expenses			
Health services	5,179,816	5,057,959	121,857
Total expenses	5,179,816	5,057,959	121,857
Change in net position	(281,800)	111,512	(393,312)
Net position, beginning of year	1,487,773	1,376,261	111,512
Net position, end of year	\$ 1,205,973	\$ 1,487,773	\$ (281,800)

As mentioned previously, the District's net position *decreased* \$281,800 from the prior fiscal year primarily resulting from an *decrease* in operating grants and contributions earned throughout the fiscal year and an *increase* in program expenses. Charges for services *increased* slightly while interest income *increased* from an *increase* in interest rates.

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUND

As of June 30, 2023, the District's only governmental fund, the General Fund, reported an ending fund balance of \$844,510, a *decrease* of \$95,539 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 \$276,214. 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, 2023

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 \$1,193,165 and revenues came in *ahead* of budget by \$1,097,626. Both variances were attributable to greater than expected federal grant funding during the year.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2023, the District had over \$809,000 invested in various capital assets as listed below:

	Governmental Activities
Buildings and improvements	\$ 598,549
Equipment	38,819
Vehicles	172,486
Total	<u>\$ 809,854</u>

During the 2022-2023 fiscal year, a new building generator was completed and placed in service at a total cost of \$70,635. \$31,300 of the cost was incurred in the fiscal year ending June 30, 2022 and was included in construction in process.

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, 2023, 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 2023, the Ledge Light Health District adopted a \$4,089,863 budget for the 2023-2024 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, 2023

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

	<u>GOVERNMENTAL ACTIVITIES</u>
CURRENT ASSETS	
Cash and cash equivalents	\$ 1,260,727
Investments	121,582
Receivables	511,644
Prepaid expenses	43,054
Total current assets	<u>1,937,007</u>
NONCURRENT ASSETS	
Capital assets, net of accumulated depreciation	<u>534,239</u>
Total noncurrent assets	<u>534,239</u>
Total assets	<u>2,471,246</u>
DEFERRED OUTFLOWS OF RESOURCES	
Differences between expected and actual experience	20,764
Changes of assumptions	3,368
Net difference between projected and actual earnings on pension plan investments	<u>34,694</u>
Total deferred outflows of resources	<u>58,826</u>
Total assets and deferred outflows of resources	<u><u>\$ 2,530,072</u></u>

LIABILITIES AND NET POSITION

CURRENT LIABILITIES	
Accounts payable	\$ 312,820
Accrued expenses	63,806
Unearned revenue	439,657
Total current liabilities	<u>816,283</u>
NONCURRENT LIABILITIES	
Due within one year	28,918
Due in more than one year	478,898
Total noncurrent liabilities	<u>507,816</u>
Total liabilities	<u>1,324,099</u>
NET POSITION	
Invested in capital assets	534,239
Unrestricted	671,734
Total net position	<u>1,205,973</u>
Total liabilities and net position	<u><u>\$ 2,530,072</u></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, 2023**

Functions / Programs	Program Revenues		Net (Expense) Revenue and Change in Net Position
	Charges for Services	Operating Grants and Contributions	
GOVERNMENTAL ACTIVITIES			
Health services	\$ (5,179,816)	\$ 444,987 \$ 4,438,650	\$ (296,179)
	\$ (5,179,816)	\$ 444,987 \$ 4,438,650	
GENERAL REVENUES			
		Interest and other	19,809
		Investment income (loss)	(5,430)
		Total general revenues	14,379
		Change in net position	(281,800)
		NET POSITION, beginning of year	1,487,773
		NET POSITION, end of year	\$ 1,205,973

The accompanying notes are an integral part of these financial statements

**LEDGE LIGHT HEALTH DISTRICT
BALANCE SHEET
GOVERNMENTAL FUND
JUNE 30, 2023**

ASSETS

	<u>GENERAL FUND</u>
ASSETS	
Cash and cash equivalents	\$ 1,260,727
Investments	121,582
Receivables	511,644
Prepaid expenditures	43,054
Total assets	<u>\$ 1,937,007</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE

LIABILITIES	
Accounts payable	\$ 312,820
Accrued expenses	63,806
Unearned revenues	439,657
Total current liabilities	<u>816,283</u>
DEFERRED INFLOWS OF RESOURCES	
Revenues - unavailable	276,214
Total deferred inflows of resources	<u>276,214</u>
FUND BALANCE	
Nonspendable	43,054
Committed	1,190,000
Unassigned	(388,544)
Total fund balance	<u>844,510</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 1,937,007</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
GOVERNMENTAL ACTIVITIES
JUNE 30, 2023

Total fund balance	\$ 844,510
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.	534,239
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	20,764
Changes of assumptions	3,368
Net difference between projected and actual earnings on pension plan investments	34,694
Deferred inflows - unavailable revenues	276,214
Long-term liabilities are not due and payable in the current period and therefore not reported in the fund financial statements:	
Compensated absences	(161,720)
Net pension liability	(346,096)
Net position of governmental activities	<u>\$ 1,205,973</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, 2023**

	<u>GENERAL FUND</u>
REVENUES	
Town contributions	\$ 1,159,820
Permits and fees	442,777
Federal, state, and private grants	3,390,795
Interest income	19,809
Investment income (loss)	(5,430)
Total revenues	<u>5,007,771</u>
EXPENDITURES	
Current	
Health services	5,063,975
Capital outlay	39,335
Total expenditures	<u>5,103,310</u>
Deficiency of revenues over expenditures	<u>(95,539)</u>
FUND BALANCE, beginning of year	940,049
FUND BALANCE, end of year	<u>\$ 844,510</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, 2023**

Net change in fund balances - total governmental funds \$ (95,539)

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 depreciation (\$46,625) exceeded capital additions (\$39,335) in the current period. (7,290)

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	(10,184)
Decrease in deferred outflows - expected and actual experience	(1,358)
Decrease in deferred outflows - Changes of assumptions	(15,529)
Decrease in deferred outflows - net difference between projected and actual earnings on pension plan investments	(25,105)
Decrease in compensated absences	(17,040)

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

This is the decrease in unavailable grant income during the year. (109,755)

Change in net position of governmental activities \$ (281,800)

The accompanying notes are an integral part of these financial statements

**LEDGE LIGHT HEALTH DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

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, 2023**

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, 2023**

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, 2023**

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, 2023, 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, 2023, 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, 2023. 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, 2023**

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, 2023**

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, 2023, the following accounting pronouncement became effective. The District implemented such pronouncements, where applicable:

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). .

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.

LEDGE LIGHT HEALTH DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

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 27, 2024, 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, 2023**

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

The following is a summary of cash and cash equivalents at June 30, 2023:

	Carrying Amount
Deposit accounts	\$ 710,674
Connecticut Short Term Investment Fund	550,053
Total cash and cash equivalents	<u>\$ 1,260,727</u>

Concentration of Credit Risk – The carrying amount of the District’s deposits with financial institutions was \$710,674 and the bank balance was \$886,020, of which \$250,000 was covered by federal depository insurance, \$88,602 was collateralized by securities held by the financial institution, and the balance of \$547,418 was uninsured and uncollateralized at June 30, 2023.

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, 2023:

Investment Type	Average Credit Rating	Fair Value	Fair Value Measurements		
			Level 1	Level 2	Level 3
Mutual Funds					
T Rowe Price Tax Free High Yield Fund	N/A	\$ 65,375	\$ 65,375	\$ -	\$ -
American Century Government Bond Fund	N/A	55,668	55,668	-	-
Federated Capital Reserves Money Fund	N/A	539	539	-	-
		<u>\$ 121,582</u>	<u>\$ 121,582</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	\$ 65,375	\$ -	\$ -	\$ -
American Century Government Bond Fund	55,668	-	-	-
Federated Capital Reserves Money Fund	539	-	-	-
	<u>\$ 121,582</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

LEDGE LIGHT HEALTH DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 3- RECEIVABLES

At June 30, 2023, the District's receivables consisted of the following:

	Carrying Amount
Intergovernmental grants	\$ 480,222
Permits, fees, and other	31,422
Total receivables	<u>\$ 511,644</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, 2023, the District's deferred inflows of resources in the fund financial statements consisted of the following:

	Revenues - Unavailable
Receivables	<u>\$ 276,214</u>
Total deferred inflows of resources	<u>\$ 276,214</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, 2023 in both the government-wide and fund financial statements. At June 30, 2023, the balance of unearned revenue totaled \$439,657.

NOTE 4- CAPITAL ASSETS

Changes in capital assets for governmental activities for the year ended June 30, 2023 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>31,300</u>	<u>-</u>	<u>(31,300)</u>	<u>-</u>
Capital assets, being depreciated				
Buildings and improvements	527,915	70,635	-	598,550
Equipment	38,819	-	-	38,819
Vehicles	172,486	-	-	172,486
Total capital assets, being depreciated	<u>739,220</u>	<u>70,635</u>	<u>-</u>	<u>809,855</u>
Less: accumulated depreciation				
Buildings and improvements	162,828	22,765	-	185,593
Equipment	27,121	6,612	-	33,733
Vehicles	39,042	17,248	-	56,290
Total accumulated depreciation	<u>228,991</u>	<u>46,625</u>	<u>-</u>	<u>275,616</u>
Total capital assets, being depreciated, net	<u>510,229</u>	<u>24,010</u>	<u>-</u>	<u>534,239</u>
Governmental activities capital assets, net	<u>\$ 541,529</u>	<u>\$ 24,010</u>	<u>\$ (31,300)</u>	<u>\$ 534,239</u>

**LEDGE LIGHT HEALTH DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 4- CAPITAL ASSETS (Continued)

Depreciation expense of \$46,625 was charged to Health Services for the year ended June 30, 2023.

NOTE 5- NONCURRENT LIABILITIES

A summary of noncurrent liabilities is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Current Portion
Compensated absences	\$ 144,680	\$ 17,040	\$ -	\$ 161,720	\$ 28,918
Net pension liability	335,912	10,184	-	346,096	-
Total	<u>\$ 480,592</u>	<u>\$ 27,224</u>	<u>\$ -</u>	<u>\$ 507,816</u>	<u>\$ 28,918</u>

NOTE 6- FUND BALANCE

At June 30, 2023, committed fund balances on the fund financial statements consisted of the following:

Purpose	Amount
Committed	
Pension liability	\$ 300,000
Operating deficits	200,000
Capital improvements - 216 Broad Street	125,000
Emergency operating expenses	100,000
Program development	100,000
Workforce development	85,000
Vehicle replacements	80,000
Emergency response /PPE /Equipment	75,000
Other employee paid time off	50,000
Future unemployment benefits	50,000
Accreditation / Strategic planning	25,000
Total committed fund balance	<u>\$ 1,190,000</u>

In addition to committed fund balance, the District has non-spendable fund balance of \$43,054 representing it's investment in prepaid expenditures and net unassigned deficit fund balance of (\$388,544) 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, 2023**

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, 2023, the District's matching contributions totaled \$149,291. The plan is not considered a fiduciary activity of the District as the District does not hold the plan's assets or have the ability to direct the use, exchange, or employment of the assets. As of June 30, 2023, there were 33 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 \$33,700 for the year ended June 30, 2023 and were paid during that fiscal year. Pension expense (income) recognized for the year ended June, 30, 2023 was \$85,876 under this plan. As of June 30, 2023, 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

**LEDGE LIGHT HEALTH DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 7- PENSION PLANS (Continued)

Defined Benefit Plan (Continued)

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.

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, 2023:

	Deferred Outflows	Deferred Inflows
Differences between expected and actual experience	\$ 20,764	\$ -
Changes of assumptions	3,368	-
Net difference between projected and actual earnings on pension plan investments	34,694	-
Total	<u>\$ 58,826</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
2024	\$ 28,998
2025	5,940
2026	27,552
2027	(3,664)
	<u>\$ 58,826</u>
Deferred outflows	\$ 58,826
Deferred inflows	-
	<u>\$ 58,826</u>

**LEDGE LIGHT HEALTH DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 7- PENSION PLANS (Continued)

Defined Benefit Plan (Continued)

The District's net pension liability for the year ended June 30, 2023 was derived as follows:

Total pension liability	\$ 1,069,549
Less: Plan fiduciary net position	723,453
Net pension liability	<u>\$ 346,096</u>

Total fiduciary net position as a percentage of the total pension liability	67.64%
--	--------

The total pension liability was determined by an actuarial valuation as of July 1, 2022, rolled forward to June 30, 2023, 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, 2022 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, 2023 are summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return
U.S. large cap	5.00%
U.S. small cap	5.50%
Developed international equities	5.30%
Emerging international equities	6.20%
Core fixed income	3.10%
Limited duration	2.00%
Emerging debt	5.50%
High-yield bonds	4.80%
Real estate (REITs)	5.00%

**LEDGE LIGHT HEALTH DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 7- PENSION PLANS (Continued)

Defined Benefit Plan (Continued)

The following was the plan's adopted asset allocation policy as of June 30, 2023:

Asset Class	Target Allocation
U.S. large cap	32.00%
U.S. small cap	5.00%
Developed international equities	15.00%
Emerging international equities	2.00%
Core fixed income	25.00%
Limited duration	12.00%
Emerging debt	3.00%
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 \$456,959, while if the District's discount rate was increased to 8.00%, the net pension liability would decrease to \$250,265.

**LEDGE LIGHT HEALTH DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 7- PENSION PLANS (Continued)

Defined Benefit Plan (Continued)

Changes in the net pension liability for the year ended June 30, 2023 were as follows:

	Total Pension <u>Liability</u>	Plan Fiduciary <u>Net Position</u>	Net Pension <u>Liability</u>
Balance, June 30, 2022	\$ 1,004,370	\$ 668,458	\$ 335,912
2022-2023 changes:			
Service cost	12,304	-	12,304
Interest on total pension liability	69,481	-	69,481
Differences between expected and actual experience	32,393	-	32,393
Changes of assumptions	-	-	-
Employer contributions	-	33,700	(33,700)
Member contributions	-	5,745	(5,745)
Net investment income	-	64,776	(64,776)
Benefit payments, including employee contribution refunds	(48,998)	(48,998)	-
Administrative expenses	-	(227)	227
	<u>65,180</u>	<u>54,996</u>	<u>10,184</u>
Balance, June 30, 2023	<u>\$ 1,069,550</u>	<u>\$ 723,454</u>	<u>\$ 346,096</u>

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.

**LEDGE LIGHT HEALTH DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 9- EXPENDITURES IN EXCESS OF APPROPRIATIONS

For the year ended June 30, 2023, the following expenditures were in excess of their budgeted appropriations by the following amounts:

Personnel services	
Employee salary - core	\$ 208,351
Employee salary - grants	204,416
Benefits/payroll taxes - grants	48,548
Non-personnel services	
Facilities, utilities, and vehicles	38,517
Supplies and equipment	31,918
Professional services	27,858
Other administrative costs	54,838
Grant non-personnel	609,413

Total expenditures were over budget for the year in the amount of \$1,193,165. Total revenues exceeded budgeted estimates by \$1,097,626.

NOTE 10- BUDGET MODIFICATIONS

There were no budget modifications made for the year ended June 30, 2023.

NOTE 11- PRONOUNCEMENTS ISSUED, NOT YET EFFECTIVE

The Governmental Accounting Standards Board (GASB) has issued several pronouncements prior to June 30, 2023 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 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, 2023**

	ORIGINAL BUDGET	BUDGET ADJUSTMENTS	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES					
Member per capita	\$ 1,159,820	\$ -	\$ 1,159,820	\$ 1,159,820	\$ -
State per capita	397,303	-	397,303	397,303	-
Environmental health fees	391,300	-	391,300	442,267	50,967
Training/consulting/other services	10,000	-	10,000	510	(9,490)
Interest/program overhead - admin	5,000	-	5,000	19,809	14,809
Investment income (loss)	-	-	-	(5,430)	(5,430)
General & Administrative	100,260	-	100,260	-	(100,260)
Contracts/grants	1,846,462	-	1,846,462	2,993,492	1,147,030
Total revenues	3,910,145	-	3,910,145	5,007,771	1,097,626
EXPENDITURES					
Current - health services					
Personnel services					
Employee salary - core	1,252,156	-	1,252,156	1,460,507	(208,351)
Benefits/payroll taxes - core	512,228	-	512,228	481,534	30,694
Employee salary - grants	980,702	-	980,702	1,185,118	(204,416)
Benefits/payroll taxes - grants	343,246	-	343,246	391,794	(48,548)
Non-personnel services					
Facilities, utilities, and vehicles	102,100	-	102,100	140,617	(38,517)
Supplies and equipment	74,000	-	74,000	105,918	(31,918)
Professional services	62,500	-	62,500	90,358	(27,858)
Other administrative costs	60,700	-	60,700	115,538	(54,838)
Grant non-personnel	522,513	-	522,513	1,131,926	(609,413)
Total expenditures	3,910,145	-	3,910,145	5,103,310	(1,193,165)
Excess (deficiency) of revenues over expenditures - GAAP basis	\$ -	\$ -	\$ -	(95,539)	\$ (95,539)
FUND BALANCE, beginning of year				940,049	
FUND BALANCE, end of year				<u>\$ 844,510</u>	

See independent auditors' report

**LEDGE LIGHT HEALTH DISTRICT
SCHEDULE OF EMPLOYER CONTRIBUTIONS
TOWN OF GROTON RETIREMENT SYSTEM
LAST 10 FISCAL YEARS**

	June 30, 2023	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	\$ 33,700	\$ 30,000	\$ 24,800	\$ 19,900	\$ 15,700	\$ 13,200	\$ 8,958	\$ 8,971	\$ 6,764	\$ 9,556
Contributions in relation to the actuarially determined contribution	33,700	30,000	24,800	20,500	15,700	13,200	8,958	8,971	6,764	9,556
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ (600)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered-employee payroll	143,351	134,616	127,535	122,630	112,203	105,474	101,308	90,125	89,652	120,339
Contributions as a percentage of covered-employee payroll	23.51%	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:

July 1, 2022
June 30, 2023

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
17 years (Prior: 18 years)
Adjusted value of assets
2.40%
Vary by age group
7.00%, net of pension plan investment expenses
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.

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

	June 30, 2023	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	\$ 12,304	\$ 10,959	\$ 10,578	\$ 9,829	\$ 8,959	\$ 8,701	\$ 7,714	\$ 6,211	\$ 7,181	\$ 6,972
Interest on total pension liability	69,481	65,868	61,063	56,837	54,160	51,179	48,675	94,625	46,078	44,858
Differences between expected and actual experience	32,393	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)	(48,998)	(42,468)	(37,804)	(37,804)	(37,804)	(37,804)	(37,804)	(35,815)
Net change in total pension liability	65,180	82,743	65,887	60,749	63,252	39,498	53,354	20,470	31,080	16,015
Total pension liability - beginning of year	1,004,370	921,627	855,740	794,991	731,739	692,241	638,887	618,417	587,337	571,322
Total pension liability - end of year	1,069,550	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	33,700	30,000	24,800	20,500	15,700	13,200	8,958	8,971	6,764	9,556
Contributions - member	5,745	5,734	5,385	5,101	4,905	4,442	4,265	4,052	3,627	3,483
Net investment income	64,776	(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)	(48,998)	(42,468)	(37,804)	(37,804)	(37,804)	(37,804)	(37,804)	(35,815)
Administrative expense	(227)	(236)	(203)	(284)	(203)	(251)	(179)	(172)	(212)	(321)
Net change in plan fiduciary net position	54,996	(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	668,458	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	723,454	668,458	781,832	639,391	622,127	597,253	575,415	544,954	570,287	578,829
Net pension liability - end of year	\$ 346,096	\$ 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	67.64%	66.55%	84.83%	74.72%	78.26%	81.62%	83.12%	85.30%	92.22%	98.55%
Covered-employee payroll	\$ 143,351	\$ 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	241.43%	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, 2023, 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 27, 2024.

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-2023-001, 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 27, 2024

**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's (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, 2023. 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, 2023.

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.

Hayt, Filippetti & Malaghan, LLC

Groton, Connecticut

February 27, 2024

**SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS**

**LEDGE LIGHT HEALTH DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023**

<u>Grantor; Pass-through Grantor; Program Title; Description</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal CFDA Number</u>	<u>Grant Expenditures</u>
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	\$ 39,922
ECL - Epidemiology and Laboratory Capacity for Infectious Disease		93.323	484,278
Public Health Emergency Prep	2019-0231	93.069	464,730
Public Health Emergency Prep	2019-0226	93.069	345,702
Opioid Overdose Crisis	2021-0038	93.138	202,846
IAP Covid Supplement	2021-0007	93.268	141,816
Immunization Action Plan	2021-0007	93.268	104,306
			<u>1,783,600</u>
Passed through the State of Connecticut Department of Mental Health and Addiction Services			
Opioid Academic Detailing	23MHA1066	93.243	5,000
Opioid Academic Detailing	22MHA1101	93.788	7,447
Opioid Academic Detailing	23MHA1042	93.788	25,914
Groton Alliance Substance Abuse Prevention	22MHA1020-2	93.959	131,807
Connecticut Promotes Recovery	23MHA6026	93.788	154,022
			<u>324,190</u>
Passed through the State of Connecticut Office of Health Strategy			
State Innovation Models	21OHS0010	93.624	144,623
Passed through Southeastern Regional Action Council			
Prevention and Treatment of Substance Abuse		93.959	11,063
Passed through Yale University			
Bioterrorism Hospital Preparedness		93.889	9,573
Passed through National Association of County and City Health Officials			
Implementing Overdose Prevention Strategies	2022-112103	93.421	65,159
Direct:			
Drug-Free Communities Support Program	1NH28CE003053-02	93.276	31,285
Drug-Free Communities Support Program	1NH28CE003053-03	93.276	90,769
			<u>122,054</u>
Total U.S. Department of Public Health and Human Services			<u>2,460,262</u>
US DEPARTMENT OF TREASURY			
Indirect:			
Passed through the Town of East Lyme, CT			
Coronavirus State and Local Fiscal Recovery Funds		21.027	20,070
Passed through the Town of Groton, CT			
Coronavirus State and Local Fiscal Recovery Funds		21.027	31,219
Passed through the Town of Ledyard, CT			
Coronavirus State and Local Fiscal Recovery Funds		21.027	15,610
Passed through the Town of Lyme, CT			
Coronavirus State and Local Fiscal Recovery Funds		21.027	2,230
Passed through the City of New London, CT			
Coronavirus State and Local Fiscal Recovery Funds		21.027	98,118
Passed through the Town of Old Lyme, CT			
Coronavirus State and Local Fiscal Recovery Funds		21.027	8,920
Passed through the Town of Waterford, CT			
Coronavirus State and Local Fiscal Recovery Funds		21.027	20,070
Passed through the Town of Stonington, CT			
Coronavirus State and Local Fiscal Recovery Funds		21.027	20,070
Passed through the Groton Long Point Association, Inc.			
Coronavirus State and Local Fiscal Recovery Funds		21.027	557
Passed through the Borough of Stonington, CT			
Coronavirus State and Local Fiscal Recovery Funds		21.027	1,672
Passed through the Town of North of Stonington, CT			
Coronavirus State and Local Fiscal Recovery Funds		21.027	4,460
Total U.S. Department of Treasury			<u>222,996</u>
Total expenditures of federal awards			<u>\$ 2,683,258</u>

The accompanying notes are an integral part of this schedule.

LEDGE LIGHT HEALTH DISTRICT
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2023

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**

**LEDGE LIGHT HEALTH DISTRICT
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023**

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

- We issued a report dated February 27, 2024 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-2023-001 – Timely Bank Reconciliations

During our audit, we noted that bank statements were accumulated for a few months 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, 2023**

PRIOR YEAR AUDIT FINDINGS RESOLVED

None

PRIOR YEAR AUDIT FINDINGS REPEATED

MW-2019-001 Timely Bank Reconciliations (as MW-2023-001)

STATE SINGLE AUDIT REPORTS

**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, 2023, 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 27, 2024.

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-2023-001, 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 & Malaghan, LLC

Groton, Connecticut

February 27, 2024

**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, 2023. 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, 2023.

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 2023-001. 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 27, 2024

**SCHEDULE OF EXPENDITURES OF STATE FINANCIAL
ASSISTANCE**

LEDGE LIGHT HEALTH DISTRICT
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2023

<u>State Grantor; Pass-through Grantor; Program Title</u>	<u>State Grant Program Core-CT Number</u>	<u>Expenditures</u>
NONEXEMPT PROGRAMS		
DEPARTMENT OF PUBLIC HEALTH		
Direct:		
Local and District Departments of Health	11000-DPH48500-17009	\$ 397,303
TOTAL STATE FINANCIAL ASSISTANCE		<u>\$ 397,303</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, 2023**

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, 2023**

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
 Yes ✓ None reported

☐ Significant deficiency(ies) identified?

Noncompliance material to financial statements noted?

 Yes ✓ No

STATE FINANCIAL ASSISTANCE

Internal control over major programs:

☐ Material weakness(es) identified?

 Yes ✓ No
 Yes ✓ None reported

☐ Significant deficiency(ies) identified?

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>State Grantor/Program</u>	<u>State Grant Program Identification Number</u>	<u>Expenditures</u>
Department of Public Health:		
Local and District Departments of Health	11000-DPH48500-17009	\$ 397,303
Dollar threshold used to distinguish between Type A and Type B program:		<u>\$100,000</u>

**LEDGE LIGHT HEALTH DISTRICT
SCHEDULE OF STATE FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023**

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

- We issued a report dated February 27, 2024 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-2023-001 – Timely Bank Reconciliations

During our audit, we noted that bank statements were accumulated for a few months 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, 2023**

PRIOR YEAR AUDIT FINDINGS RESOLVED

None

PRIOR YEAR AUDIT FINDINGS REPEATED

MW-2022-001 Timely Bank Reconciliations (as MW-2023-001)

Ledge Light Health District
FY25 Budget-to-Actual

	Year to Date Jul-Oct	Budgeted Jul-Jun
<u>Income</u>	1,658,310	1,670,213
Member Per Capita	1,163,653	1,163,653
State Per Capita	398,616	
Environmental Fees	51,628	391,300
Training/Consulting/Other		10,000
Interest	8,186	5,000
G&A	36,226	100,260
<u>Expenses</u>	940,760	2,068,400
Salaries	503,572	1,272,630
Fringe Benefits/Payroll Taxes	264,997	496,470
Facilities, Utilities and Vehicles	54,785	102,100
Supplies and Equipment	39,992	74,000
Professional Services	17,467	62,500
Other Administrative Costs	59,948	60,700