

TOLLAND BOARD OF EDUCATION
Hicks Municipal Building
Council Chambers
Tolland, CT 06084

REGULAR MEETING

7:30 – 10:00 P.M.

AGENDA
January 12, 2011

- A. CALL TO ORDER, PLEDGE OF ALLEGIANCE
- B. STUDENT REPRESENTATIVE REPORT
- C. APPROVAL OF MINUTES
 - December 8, 2010 – Regular Meeting
 - December 8, 2010 – Special Meeting
- D. SUPERINTENDENT'S REPORT
 - D.1. Mathematics Curriculum Report
 - D.2. Fire Marshall Report
 - D.3. Five-Year Capital Plan
 - D.4. BlumShapiro Audit findings – FY 2009/2010
 - D.5. Town Council Request
 - D.6. Board Policies (no enclosure)
 - Policy 3061 – Individuals with Disabilities Education Act Fiscal Compliance
 - Policy 6091 – Individuals with Disabilities Education Act – Alternative Assessments for Students with Disabilities for Statewide and District-Wide Assessments
 - Administrative Regulation 3061 - Individuals with Disabilities Education Act Fiscal Compliance
 - D.7. Superintendent of Schools Fiscal Year 2011-2012 Budget (no enclosure)
- E. PUBLIC PARTICIPATION
- F. POINTS OF INFORMATION
- G. COMMITTEE REPORTS
- H. BOARD ACTION
 - H.1. Revised District Budget Adoption Calendar
- I. INFORMATIONAL ITEMS
 - School Calendars for January
- J. OLD BUSINESS
- K. COMMUNICATIONS
 - Minutes from the Town Council Meeting of December 14, 2010 and December 28, 2010
 - Donation Letter for Computer Equipment
- L. CHAIRPERSON'S REPORT
- M. FUTURE AGENDA ITEMS
- N. EXECUTIVE SESSION – Personnel Matters and Contract Ratification
- O. ADJOURNMENT

**TOLLAND BOARD OF EDUCATION
Regular Meeting
Tolland, CT**

MINUTES – December 8, 2010

Members Present: Mr. Robert Pagoni, Chairperson, Dr. Gayle Block, Vice Chairperson; Mr. Steve Clark; Mr. Thomas Frattaroli; Mrs. Diane Clokey; Ms. Karen Bresciano; and Ms. Christine Riley Howard.

Administrators Present: Mr. William Guzman, Superintendent of Schools; Dr. Kathryn Edison, Director of Curriculum; Mr. James Dineen, Principal, Tolland Intermediate School, Mr. Thomas Swanson, Principal, Birch Grove Primary School; Mr. Michael Moynihan, Assistant Principal, Birch Grove Primary School and Ms. Jane Regina, Business Manager.

The meeting was called to order at 7:35 p.m.

STUDENT REPRESENTATIVE REPORT

Lexi Shea reported that the Student Council sponsored a World Aids Day and also a very successful Food Drive for the Tolland Food Pantry. Progress reports will go out on Thursday, December 9, 2010. Winter sports are also underway.

APPROVAL OF MINUTES

Dr. Block motioned and Mr. Clark seconded to approve the minutes of the regular meeting of November 10, 2010. Ms. Riley Howard requested that the work 'can' on the third page of the minutes be changed to 'canned'. Mrs. Clokey, Mr. Frattaroli, Mr. Clark, Dr. Block, Mr. Pagoni, Ms Riley Howard in favor. Mrs. Bresciano abstained. Motion carried.

SUPERINTENDENT'S REPORT

D.1. Madrigal Singers

Mr. Guzman introduced Linda Tracy, music teacher, who presented the Madrigal Singers. The members of the Madrigal Singers are:

<u>Name</u>	<u>Year</u>
Devin Beck	Senior
Kat Blair	Senior
Tyler Bobey	Senior
Lindsay Cabaniss	Senior
Nicholas DeCrosta	Senior
Ian Friedrich	Senior
Devin Guerreri	Senior
Kelsey Hannington	Senior
Erika Koiva	Senior
Lex Martin	Senior

Laine Povilonis	Senior
Andrea Santariello	Senior
Dylan Schiff	Senior
Kelsey Kaplan	Junior
Cristina Macklem	Junior
Carolyn Sireci	Junior
Anna Giangregorio	Sophomore
Alex Noonan	Sophomore

The group performed a variety of holiday music. The group has performed at the lighting of the Holiday tree on the Tolland Green. The Madrigal dinner will take place on December 10 and 11, 2010 at the high school.

D.2. Tolland High School Boys Cross Country Team

Mr. Guzman introduced Brandon Elliott coach of the Cross Country Team, who presented the members of the Tolland High School Cross Country team and provided highlights of the season. Members of the Cross Country Team are:

<u>Name</u>	<u>Year</u>
Connor Becz	Senior
Bryan Fowler	Senior
Trevor Lafontaine	Senior
Peter Schmidt	Senior
Dan Thompson	Senior
Tim Lebel	Senior
Nate Eichacker	Junior
Adam Medina	Junior
Matt Mensher	Junior
Ryan Possardt	Junior
Matt Snyder	Junior
Tim Zigmont	Junior
Dan Kennedy	Junior
Colin Sauter	Sophomore
Ray Tetreault	Sophomore
Dan Vareed	Sophomore
Connor Lafontaine	Freshmen
Joffre Rodriguez	Freshmen
Jared Bedard	Freshmen

Mr. Pagoni read and presented Mr. Elliott with a proclamation from the Board of Education citing the highlights of the season.

D.3. Social Studies Curriculum Report

Mr. Guzman introduced Dr. Jennifer Olsen, District Social Studies Coordinator, who reported to the Board of Education regarding the Social Studies curriculum which consisted of a presentation focusing on three critical questions:

1. What evidence of student learning is used by teachers to make instructional decisions, and how is this data being used to increase student achievement?
2. What curricular initiatives have recently been implemented, and what has been their impact on student learning?
3. What is the vision for the continued improvement of the K-12 Social Studies curriculum in Tolland?

Dr. Olsen presented a PowerPoint presentation highlighting the changes and accomplishments of the Social Studies curriculum including the development of a virtual tour of Tolland that was created by Dr. Olsen and Ms. Carolyn Tyl, District Science Coordinator. Dr. Olsen responded to questions by members of the Board.

D.4. NESDEC Enrollment Projections

Mr. Guzman presented the projected enrollments for 2011/2012 through 2020/2021 for the School District as calculated by the New England School Development Council (NESDEC). He also cautioned the reliability of the extended projections, as they are only a mathematical extrapolation. A discussion of the possibility of changes to the start date for kindergarten was also discussed and it was determined that it would have minimal impact.

D.5. Status of the Budget – November 30, 2010

In accordance with the Board of Education policy 3010, the Superintendent presented the status report of the budget for fiscal year 2010-11 as of November 30, 2010.

The budget for fiscal year 2010-11 is \$33,808,535. The adjusted budget is \$32,273,186. The budget was reduced by the Town Council in the amount of \$1,535,349. The State Fiscal Stabilization Funds that the Board of Education will receive directly amounts to \$1,534,973. This adjustment is reflected as a transfer under program 178 – Certified Regular Education.

As of November 30, 2010, projected expenditures and encumbrances total \$31,698,466 leaving an unexpended balance at this time in the amount of \$574,720.

Factors continuing to impact this projection are as follows:

- Tutoring costs for students are higher than originally projected;
- Insurance costs have been affected negatively due to the difference in projected vs. actual savings costs for employees who were impacted by budget reductions;
- An increase in the number of outplaced students compared to budgeted;
- Possible extension of unemployment benefits by the Federal government;
- Unanticipated maintenance expenses that may occur;
- Newly projected expenses for utility accounts due to rate increases and comparison of budget vs. actual dollars, and

- Anticipated reimbursement percentage to excess cost reimbursement number.

A budget freeze was put into effect on December 3, 2010 and restrictions for purchasing have been put into place.

There were no budget transfers that require Board approval at this time.

PUBLIC PARTICIPATION

None

POINTS OF INFORMATION

Dr. Block reported that attending the Anti-Defamation League's "Names Can Really Hurt Us" program held at Stafford High School was an amazing experience and would be discussed in the future to bring the program to Tolland High School.

COMMITTEE REPORTS

- **Town Council Liaison**

Mr. Clark reported that the Town Council had not rejected either the Teachers or Administrators contracts. He reminded members that their Financial Disclosure Statement was due to the Town by December 31, 2010.

- **Wellness Committee Report – December 6, 2010**

Mrs. Clokey reported that on the meeting of the Wellness Committee. The members reviewed the status of the activities that had been worked on last year. Members of the committee were working to update that list. The current Policy will need to be amended as a result of changes in regulations. Many new programs are being reviewed. The ERASE Survey results will be reviewed at the January meeting.

- **Finance and Facilities Meeting – November 17, 2010**

Mrs. Bresciano reported that the Family Resource Center (FRC) budget for fiscal year 2010/2011 was discussed. Ms. Regina distributed background information regarding State regulations for the FRC program as well as revenue sources for the program. Mrs. Grabowicz stated that the request for the audit costs should be covered by funds other than from the FRC budget.

Mr. Guzman provided a draft of the consolidation of business services study. Committee members discussed some of the functions of the District business office. Ms. Regina had stated that she was responsible for maintenance and food services in addition to the business office. Mr. Guzman would meet with Mr. Werbner to discuss further.

Mr. Guzman had distributed the revised Capital Improvement Plan to Committee members. He also provided an update of the Education Jobs grant. He had

stated that he would present for Board review a proposal to pay stipends for team leaders at Birch Grove and at the Intermediate School.

Mr. Guzman reviewed the activity fees for four (4) clubs that the Board had reviewed at the last Board meeting. He stated that he would adjust the Board memo to include a fee waiver proposal for the Peer Mediation activity.

Mrs. Grabowicz would discuss the proposed revised Budget calendar at the December 8, 2010 Board meeting. The revisions will include a joint meeting with the Town Council on February 10, 2011 with a Board adoption on February 16, 2011.

The Superintendent distributed the proposed calendar and after discussion it was decided to place the calendar of the agenda for the January 11, 2011 meeting of the Board of Education. Mr. Guzman also distributed a copy of the final results of the study to combine Board of Education and Town Finance Services. It was decided that because of the many other responsibilities of the Business Manager, the number of different labor unions representing Board and Town officials, a consolidation would not be feasible.

BOARD ACTION

H.1. Board Policies

- **Policy 1041 – Green Cleaning Programs**
- **Policy 1080 – Visitors To The Schools**
- **Administrative Regulation 1080 – Visitors To The Schools**
- **Administrative Regulation 1090 – Sexual Offenders**
- **Administrative Regulation 4022 – Concussion Training for Athletic Coaches**

Dr. Block motioned and Ms. Riley Howard seconded to approve Policy 1041 – Green Cleaning Programs and Policy 1080 – Visitors To The Schools with the addition of the wording to Policy 1041 to create an exception for “approved green cleaning” hand sanitizers in item 4. All in favor. Motion carried. The Administrative Regulations do not require approval of the Board.

H.2. Tolland High School Activity Fees (Revised)

Dr. Block motioned and Mrs. Bresciano seconded to approve the elimination of fees to the groups as outlined in the previous Board packet with the addition of the Peer Mediation group. All in favor. Motion carried.

H.3. Request for Unpaid Leave of Absence

Dr. Block motioned and Ms. Riley Howard seconded to approve the request of Suzanne Appleton, the Coordinator of the Family Resource Center, for an unpaid leave of absence from the January 24, 2011 through May 20, 2011. Mr. Guzman indicated that there was a plan to replace Ms. Appleton with a person who had interned at Birch

Grove with Pat Wahlberg and was familiar with the building and the staff. All in favor.
Motion carried.

H.4. Education Jobs Grant Program

Mr. Block motioned and Mr. Clark seconded to approve the request to reestablish the stipend positions at Birch Grove Primary School and Tolland Intermediate School. The reason for the reinstatement was that it has become apparent very early in the school year that team leaders were needed to distribute curriculum and operational information to all staff and to assist the principals. All in favor. Motion carried.

H.5. Cancellation of December 22, 2010 Board Meeting

Dr. Block motioned and Mrs. Clokey seconded that in keeping with past practice the Board of Education meeting scheduled for December 22, 2010 be cancelled. All in favor. Motion carried.

INFORMATIONAL ITEMS

None

Motion

Mrs. Clokey motioned and Mrs. Bresciano seconded to add ongoing personnel matters and the status of negotiations to the Executive Session. All in favor. Motion carried.

OLD BUSINESS

None

COMMUNICATIONS

The minutes from the Town Council Meeting of November 9, 2010 and November 23, 2010 were enclosed. Also enclosed was a memorandum from the Town Manager regarding the Annual Budget for 2011/2012.

CHAIRPERSON'S REPORT

Mr. Pagoni noted that the members review the Town Managers memorandum on the budget. He also had requested information on the number of concussions for the fall season. Mr. Guzman stated that there had been 22.

FUTURE AGENDA ITEMS

1. 2011-2012 Budget
2. Budget Calendar
3. Fire Marshall Report
4. Board Policies
5. Mathematics Curriculum Report

EXECUTIVE SESSION

Mr. Clark motioned and Mrs. Bresciano seconded to go into Executive Session at 9:05 p.m. for the purpose of discussing personnel matters, negotiations and a request for a part-time leave of absence. All in favor. Motion carried.

The Board returned to public session at 9:41 p.m.

Motion

Dr. Block motioned and Mrs. Clokey seconded to transfer 12.5 personal sick days to family illness days in response to a teacher's request. All in favor. Motion carried.

ADJOURNMENT

Mr. Clark motioned and Dr. Block seconded to adjourn the meeting at 9:42 p.m. All in favor. Motion carried.

Respectfully submitted,

A handwritten signature in cursive script, reading "Cheryl J. Abbott".

Cheryl J. Abbott
Board Clerk

**Tolland Board of Education
Special Meeting**

Minutes – December 8, 2010

Members Present: Mrs. Diane Clokey, Mr. Robert Pagoni, Mr. Steve Clark, Dr. Gayle Block and Mr. Thomas Frattaroli

Administrators Present: Mr. William D. Guzman, Superintendent of Schools, Ms. Margot Martello, Assistant Principal, Tolland High School

Mrs. Clokey called the meeting to order at 1:31 p.m. in the Board Office located at 51 Tolland Green, Tolland, CT.

Mr. Clark motioned and Mr. Pagoni seconded to go into executive session for the purpose of discussing confidential student records. All in favor. Motion carried.

The Board returned to public session at 3:15 p.m.

Motion

Dr. Block moved that based on the evidence in the record, that the Board expel Student A, effective December 9, 2010, and continuing through December 8, 2011, as a result of his


- Possession of a deadly weapon,
- Possession of a controlled substance, and
- Possession of drug paraphernalia on school grounds on November 22, 2010, subject to the following conditions:
 - a) During the period of expulsion, the Board will provide Student A with an alternative educational program deemed appropriate by the Administration, provided that Student A attends the alternative education program on a daily basis, makes a good faith effort to excel in the alternative educational program and refrains from engaging in any conduct that would warrant suspension and/or expulsion under the policies of the Tolland Board of Education.
 - b) During the period of his expulsion, Student A will not be permitted to be on school grounds and will not be permitted to attend or participate in any school-sponsored activities, with the sole exception of his participation in the alternative education program provided by the Board in accordance with the provisions of this Agreement.

- c) Prior to the start of the fourth quarter of the 2010-11 school year, Student A may apply for early readmission to the Tolland Alternative Learning Center (TALC) program. In reviewing any such request for early readmission, the Superintendent shall review Student A's conduct, as well as his attendance and effort level in the alternative educational program. If the Superintendent determines that Student A's conduct, together with his attendance and effort level in the alternative educational program, merits early readmission to school, the Superintendent may, in his sole discretion, readmit Student A effective at the start of the fourth quarter of the 2010-11 school year.
- d) If the Superintendent determines that Student A should be readmitted to the Tolland Alternative Learning Center (TALC) program early in accordance with the preceding section, and if Student A subsequently commits any offense that would warrant suspension and/or expulsion under the policies of the Tolland Board of Education, then the Superintendent may reinstate Student A's expulsion for the remainder of the expulsion period without the need for any further proceedings before the Tolland Board of Education.

The motion was seconded by Mr. Clark. All in favor. Motion carried.

Mr. Clark motioned and Mr. Frattaroli seconded to adjourn the meeting at 3:20 p.m. All in favor. Motion carried.

Respectfully submitted,



William D. Guzman
Superintendent of Schools

WDG:ca

TO: Members of the Board of Education

**FROM: William D. Guzman
Kathryn L. Eidson**

DATE: January 12, 2011

SUBJECT: Mathematics Curriculum

A report to the Board of Education regarding the Mathematics curriculum will consist of a presentation focusing on three critical questions:

1. What evidence of student learning is used by teachers to make instructional decisions, and how is this data being used to increase student achievement?
2. What curricular initiatives have recently been implemented, and what has been their impact on student learning?
3. What is the vision for the continued improvement of the K-12 Mathematics curriculum? With the adoption of national standards and new state graduation requirements, there will be a major impact on math instruction, especially at Tolland High School. This impact will be explained.

Mr. Bob Storozuk, District Mathematics Coordinator, will be at the Board meeting to present the curriculum and respond to Board member questions.

TO: Members of the Board of Education

FROM: William D. Guzman

DATE: January 12, 2011

SUBJECT: School Inspection Report

Public Act 09-227, An Act Concerning School Inspection Reports, requires the local fire marshal to submit written reports of every school inspection to the local board of education. Attached are:

- (1) November 8, 2010 inspection report by Fire Marshal Richard Munichiello, and
- (2) January 5, 2011 response to inspection report.

WDG:ca



Richard M. Munichiello
Fire Marshal
860-871-3675
rmunichiello@tolland.org

William Guzman, Superintendent of Schools
51 Tolland Green
Tolland, CT 06084

11-08-10

Dear Mr. Guzman,

I have completed an inspection of each school and include a summary for review and appropriate action.

10-08-10 High School

- 1) Access to the alarm panel in Room 16 shall be maintained free of obstructions. (Photo 1)
- 2) Portable heater under receptionist's desk shall be removed. (cited 2009)
- 3) Fire extinguisher in Room 101 shall be hung in an appropriate location. The 2006 tag indicates it needs a current inspection and tag. (Photo 2)
- 4) The Fire Blanket in Room 127 is missing from the cabinet.
- 5) Plants within the means of egress shall be removed. (Photo 3)
- 6) The machine blocking access to the sprinkler riser room shall be relocated. A more substantial sign may be taken seriously. The propping open of self-closing doors has been previously cited. (Photos 4&5)
- 7) The plexi-glass door shall be replaced on the fire extinguisher cabinet on the auditorium stage. (Photo 6)
- 8) The fire hose cabinet on the stage is blocked by the lift. (Photo 7)
- 9) The rear stairway in the Library requires illumination of this means of egress. The fix can be done several different ways. John Carroll should contact me.
- 10) The use of appliances in these areas should be excluded such as in the shared space between Rooms 217 & 221. (Photo 8)

10-21-10 Middle School

- 1) The cover plate shall be installed on the wall outlet in the cafeteria. (Photo 1)
- 2) Plants within the means of egress shall be removed. (Photo 2)
- 3) Music Room 122 has surge protectors in series. (Photo 3)
- 4) Extension cord in Room 102 to power the fan shall be removed. It speaks for itself. (Photo 4)
- 5) Fire extinguishers in Room 15 shall be properly hung. (Photo 5)

(2)

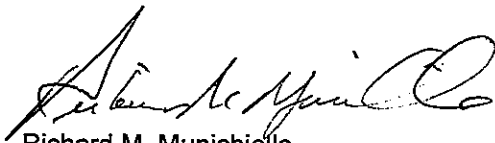
10-05-10 Intermediate School

- 1) Emergency light out Room 237. (Photo 1)
- 2) Science Department shall address housekeeping in areas between rooms.
- 3) Room 227B has a range and washer/dryer. These appliances are still energized although this is no longer used for those skills. (Photos 2&3)
- 4) Second floor hall has display cases and easels that are moveable. They will be affixed or removed. (Photo 4)
- 5) Emergency light over serving line in cafeteria not working. (Photo 5)
- 6) Room 118 still has AC unit draining into a container with an extension cord next to it. (Photo 6) This was cited in 2009 page 2 item four under TIS.
- 7) A heavy mirror is hanging by wire from the ceiling grid in Room 136.(Photo 7)

10-04-10 Birch Grove School

- 1) Transformers shall have three (3) feet of clearance without any items on top. (Photo 1)
- 2) The Main Service Panel shall have access available at all times. (Photo 2)
- 3) The boiler room door shall not be propped open. (Photo 3)
- 4) The door from the Gym hall to the kitchen is wedged open. (Photo 4)
- 5) Door E-5 is difficult to open.
- 6) Second floor storage room is used for group instruction. This space shall not be used as a classroom. It is not properly configured for that use.

Please correct these items and return their status to me for re-inspection. A copy of the 2009 inspection is enclosed for comparison. Thank you for your continuing cooperation.

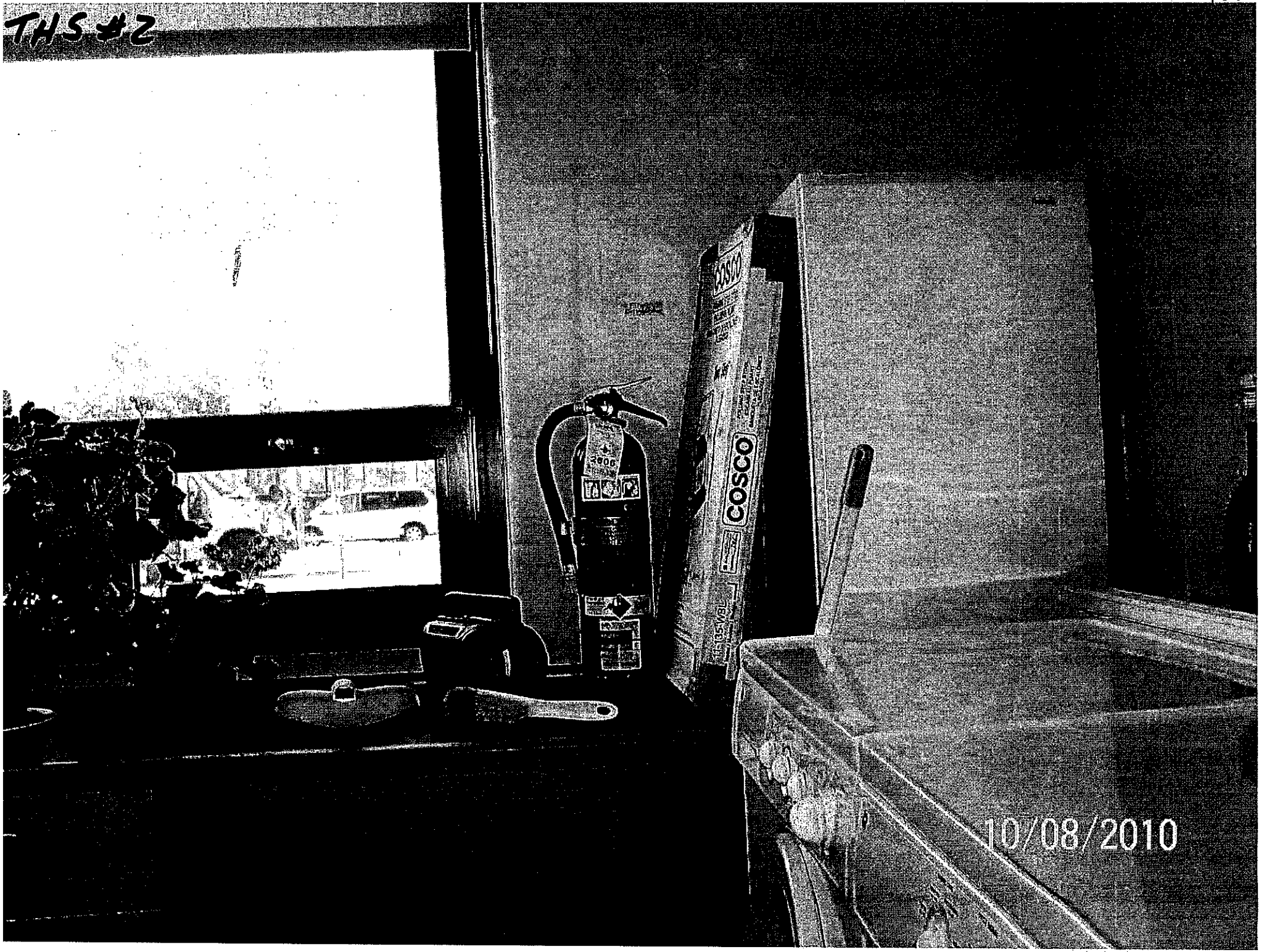


Richard M. Munichiello
Fire Marshal

THS #1

10/08/2010

THS #2



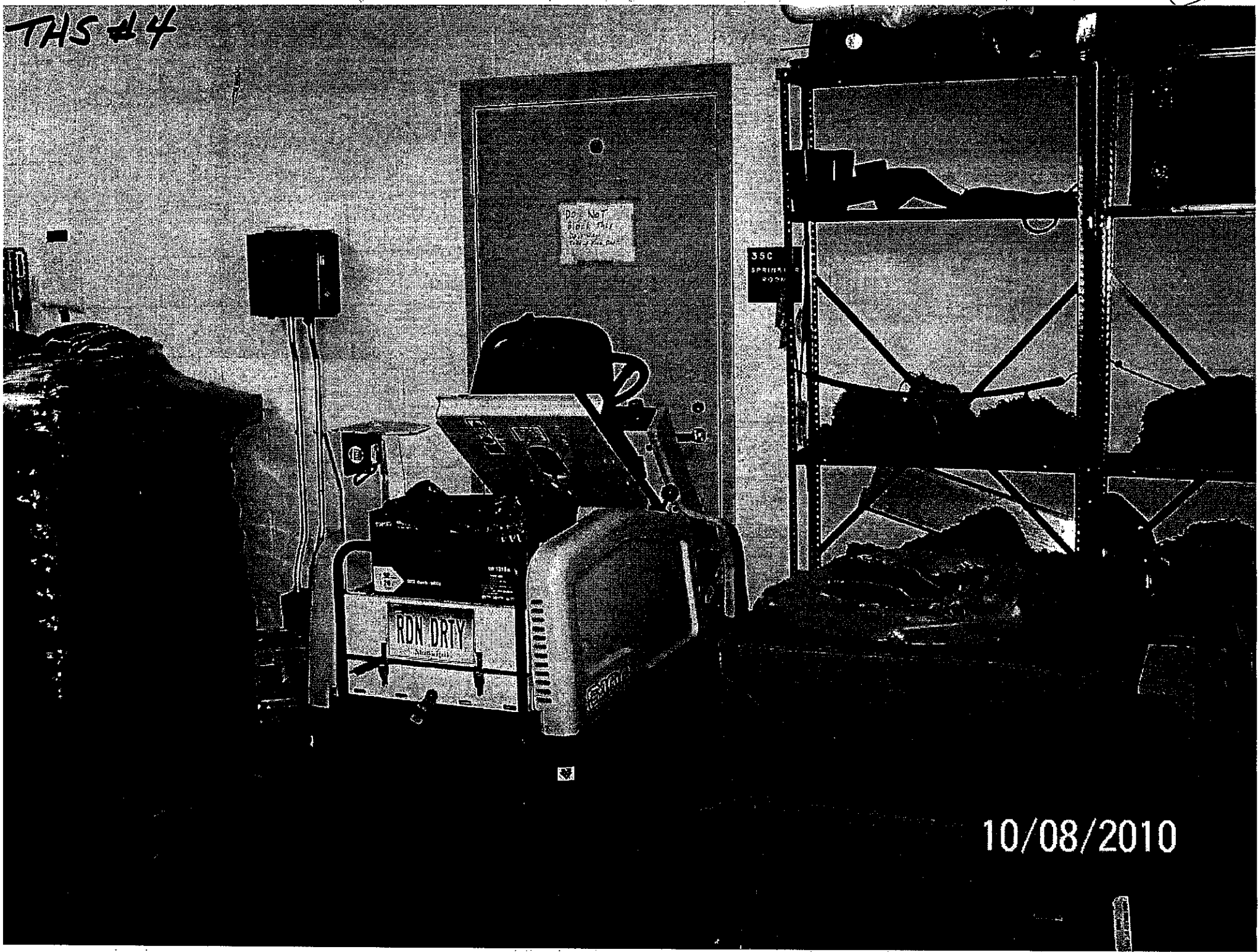
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THS #3

SAVED BY THE
RESCUEE
ASSISTANCE

10/08/2010

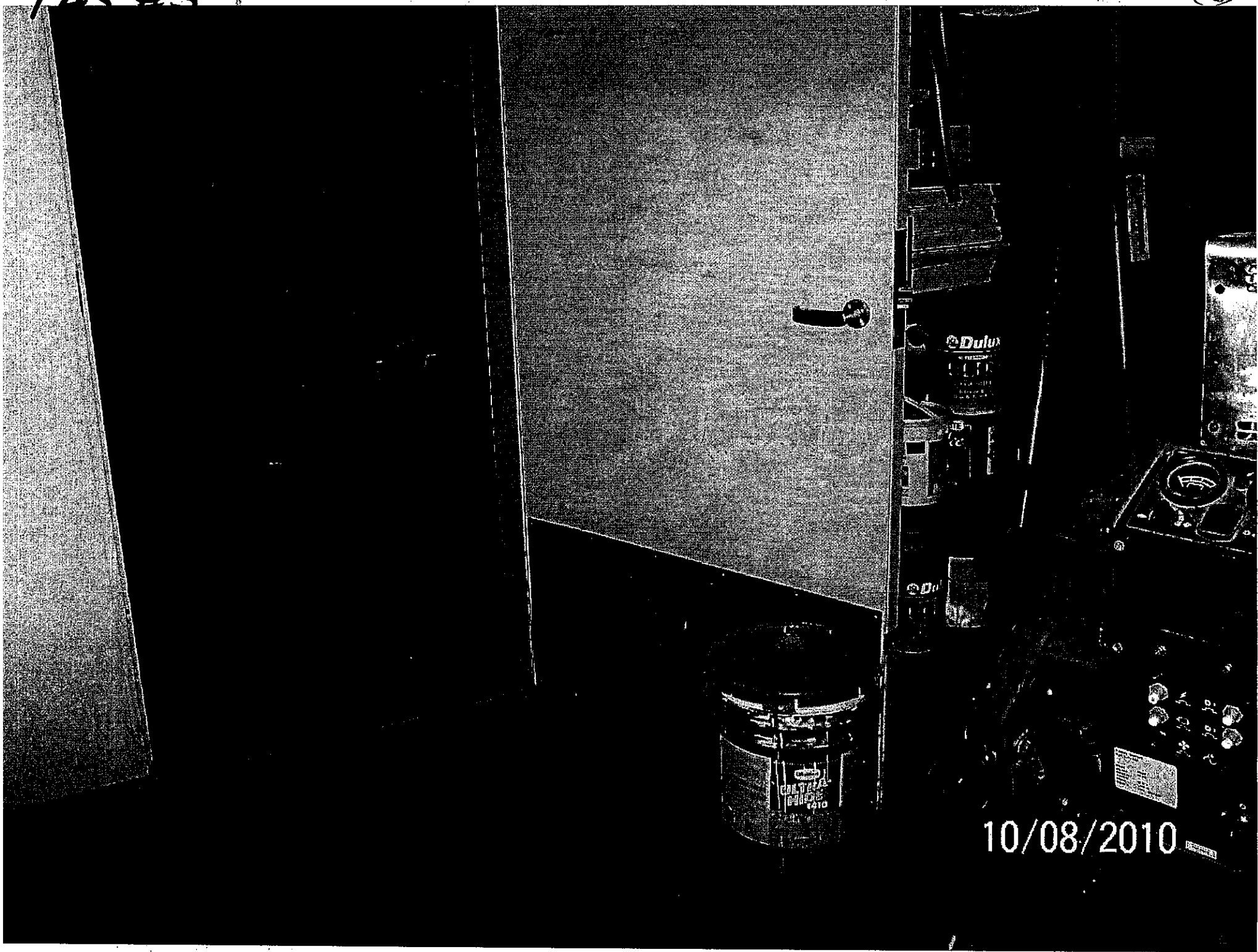
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TLS #5

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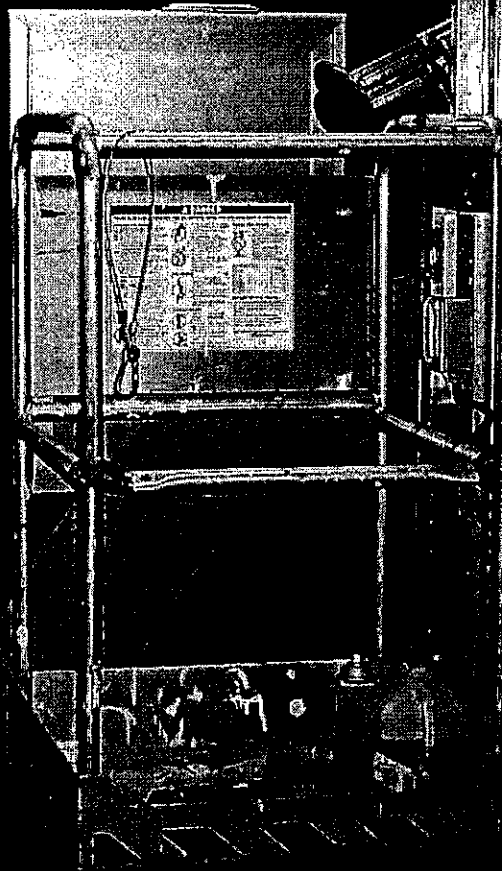
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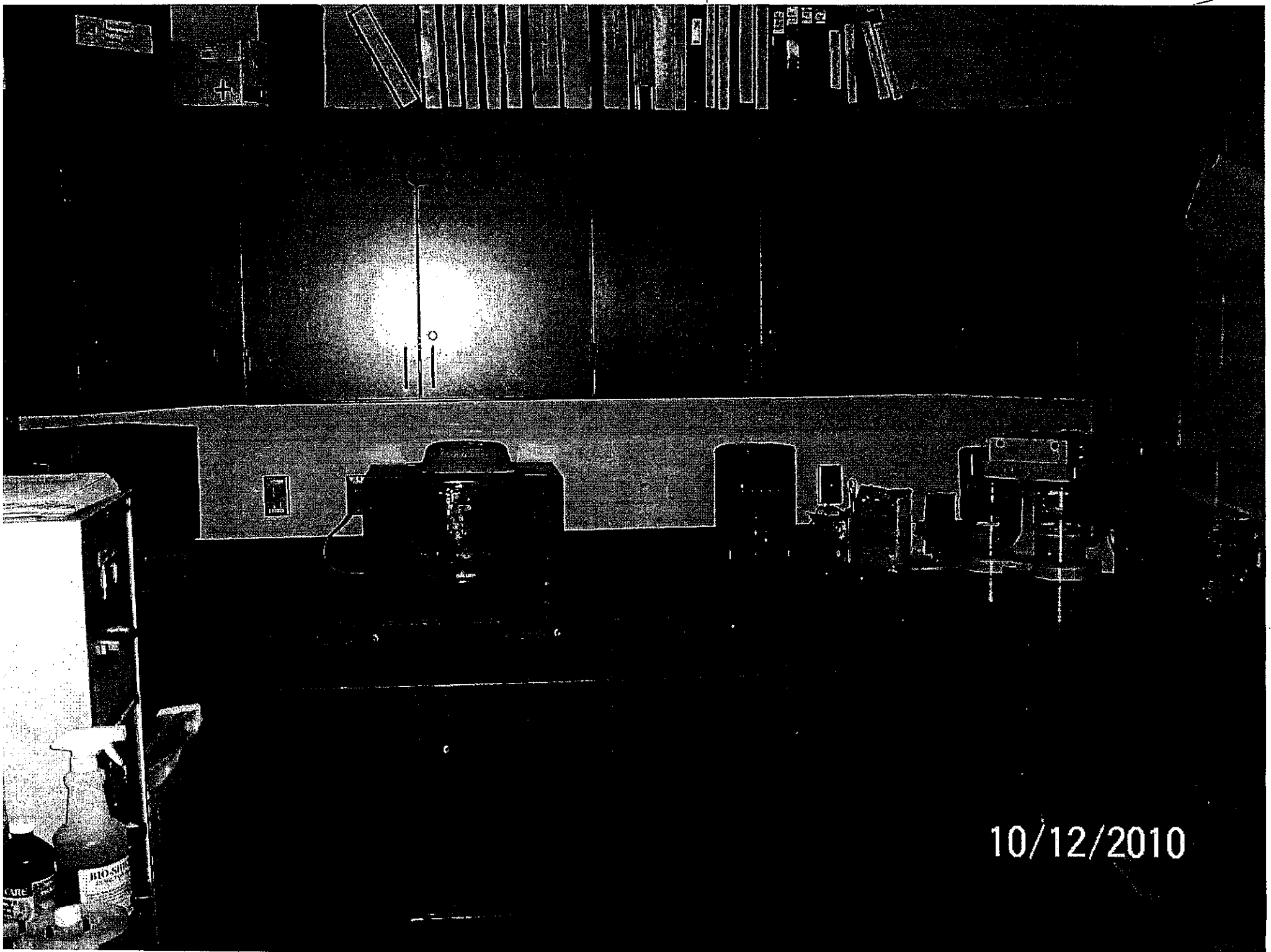
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Genie AMU 2000

10/08/2010

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10/12/2010

TMS #1

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10/21/2010

TMS #2

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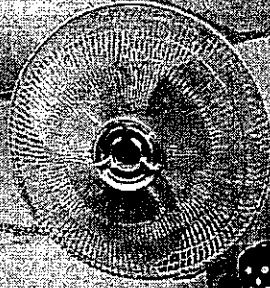
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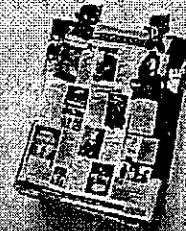


TMS #4



Bornis

1. What did many of the women in Poe's life die of?
2. Name one of the two colleges Poe attended.
3. What was Poe's wife's name?



10/21/2010



TMS #5

ildren.



Don't leave home without it.



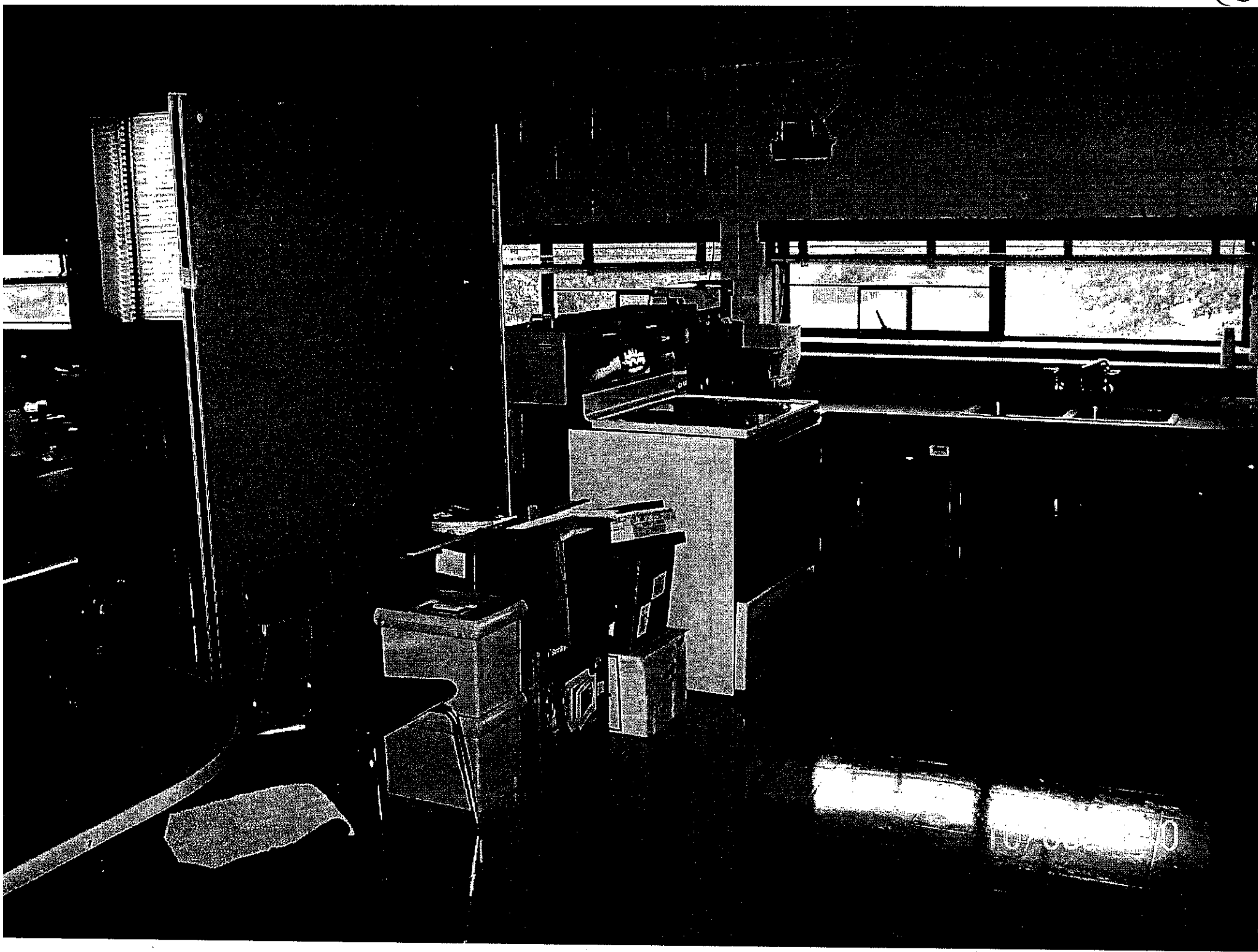
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TIS #1

11



10/05/20



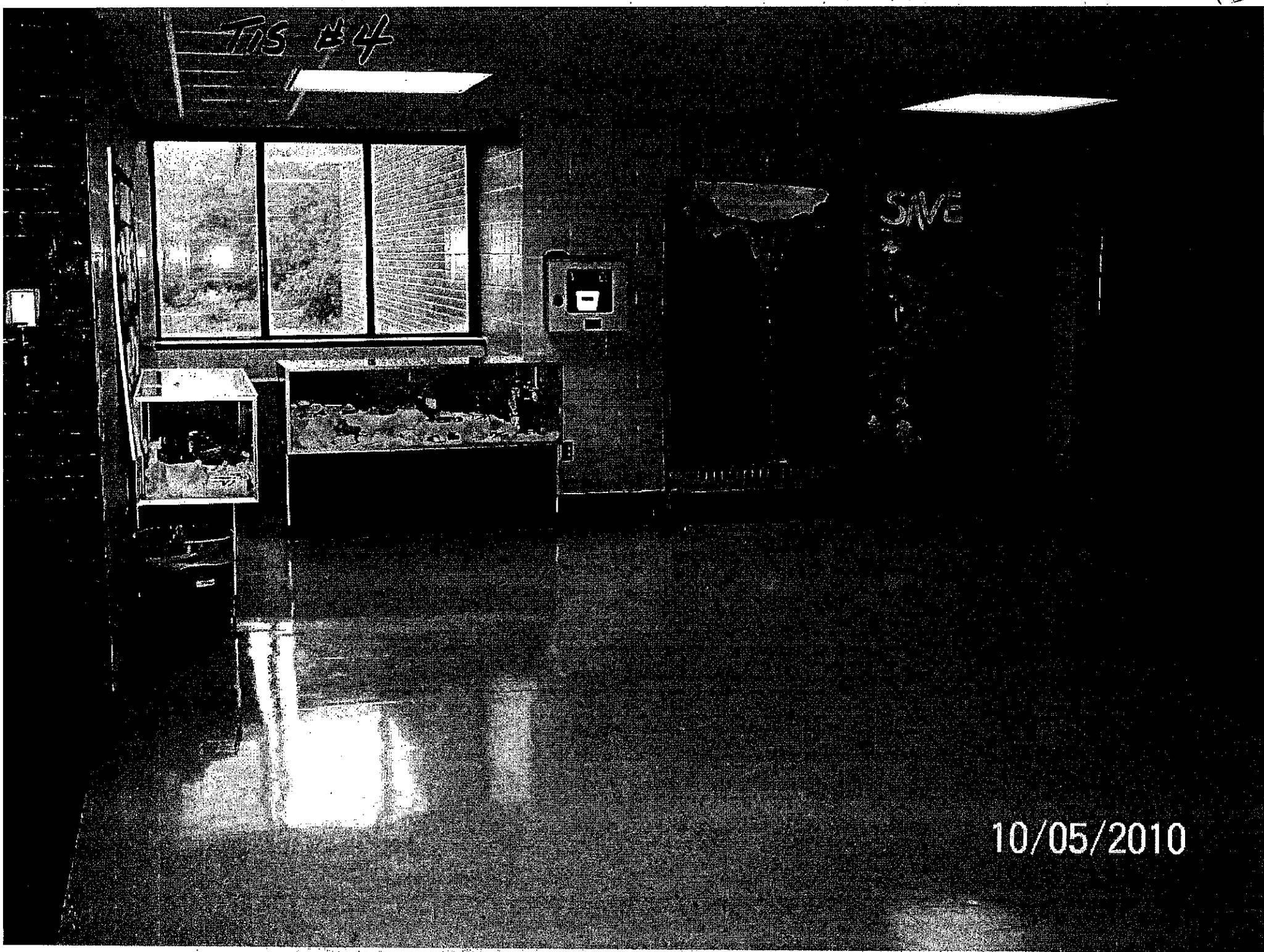
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10/05/2010

FIS #4

SAVE

10/05/2010



TIS #5

got milk?

4

Go Big.

Milk's protein and nutrients give the energy to keep rolling.

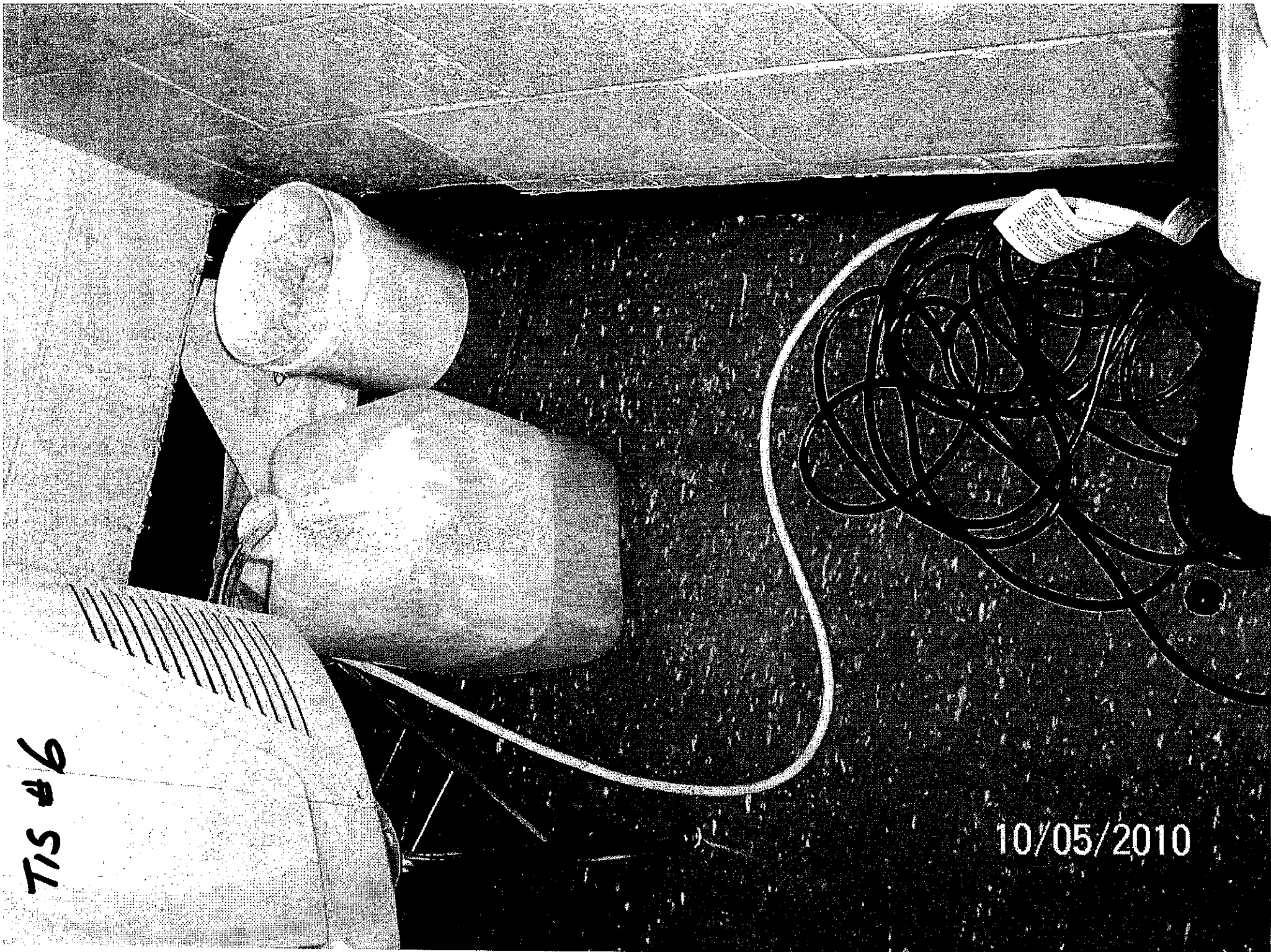
milk.com

FOOD GROUPS
MAKE A
SCHOOL LUNCH

10/05/2010

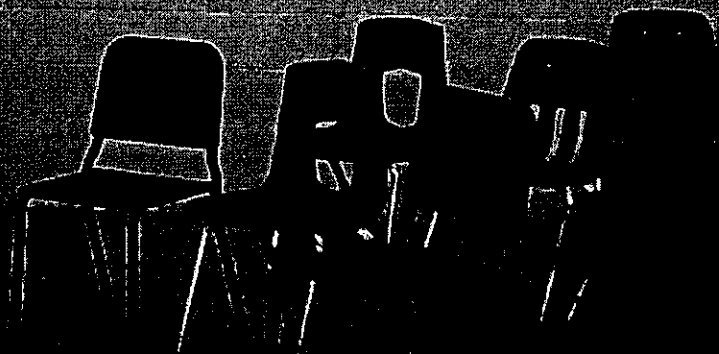
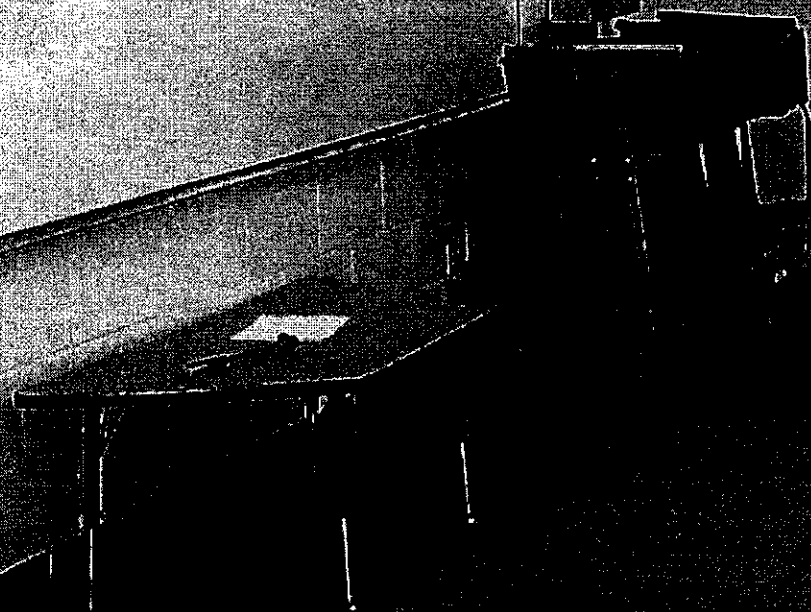
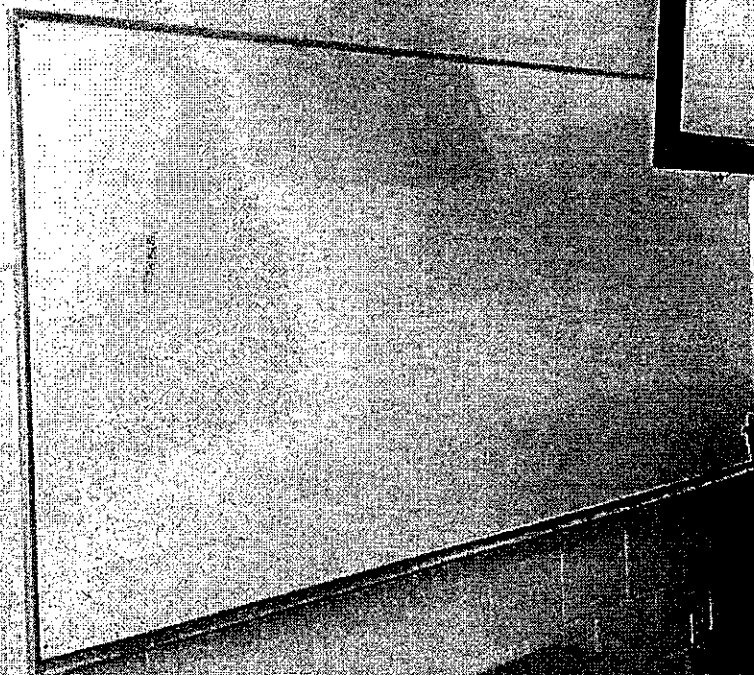
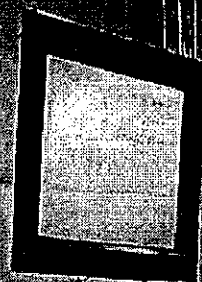
TIS #6

10/05/2010



TIS #7

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10/05/2010

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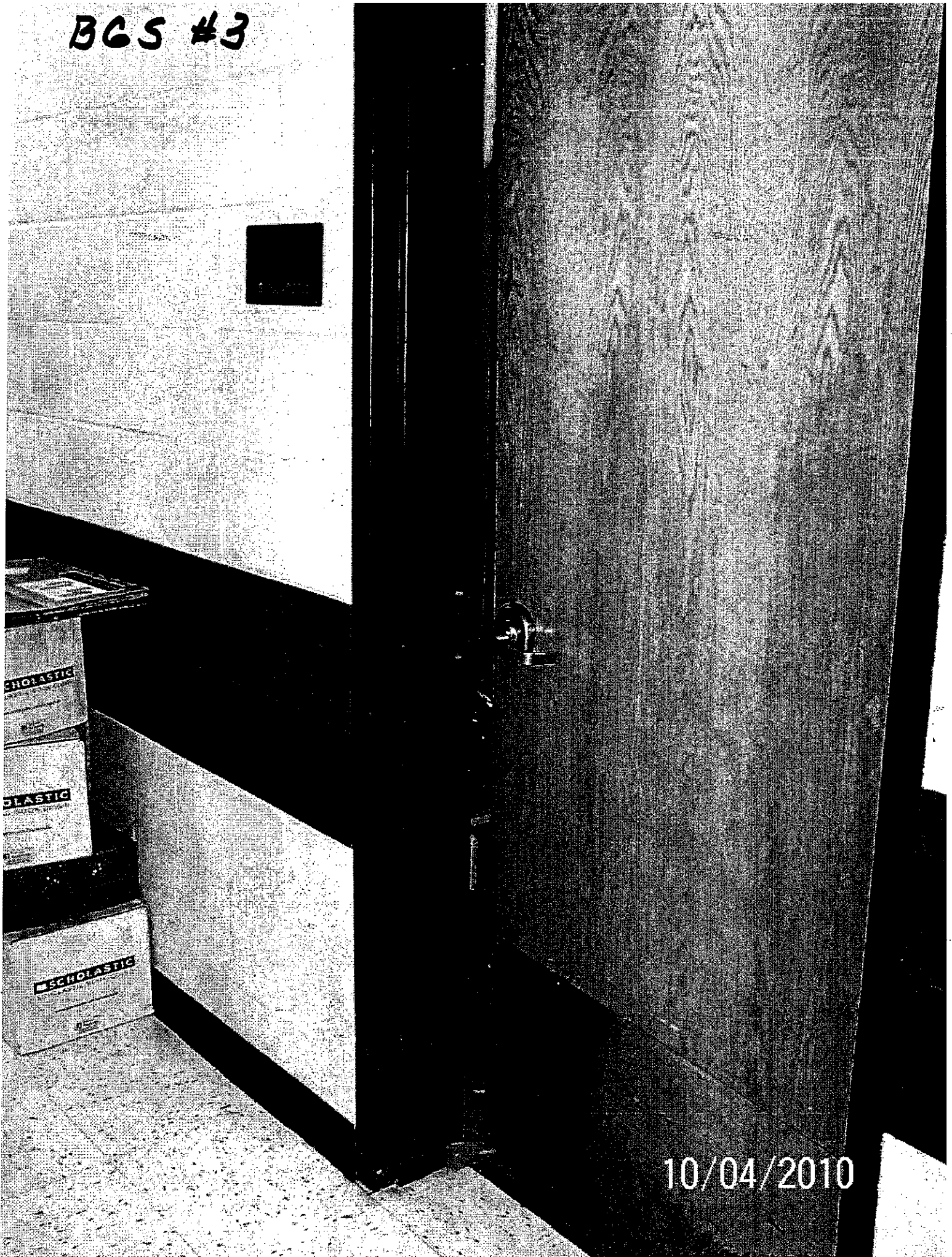
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10/04/2010



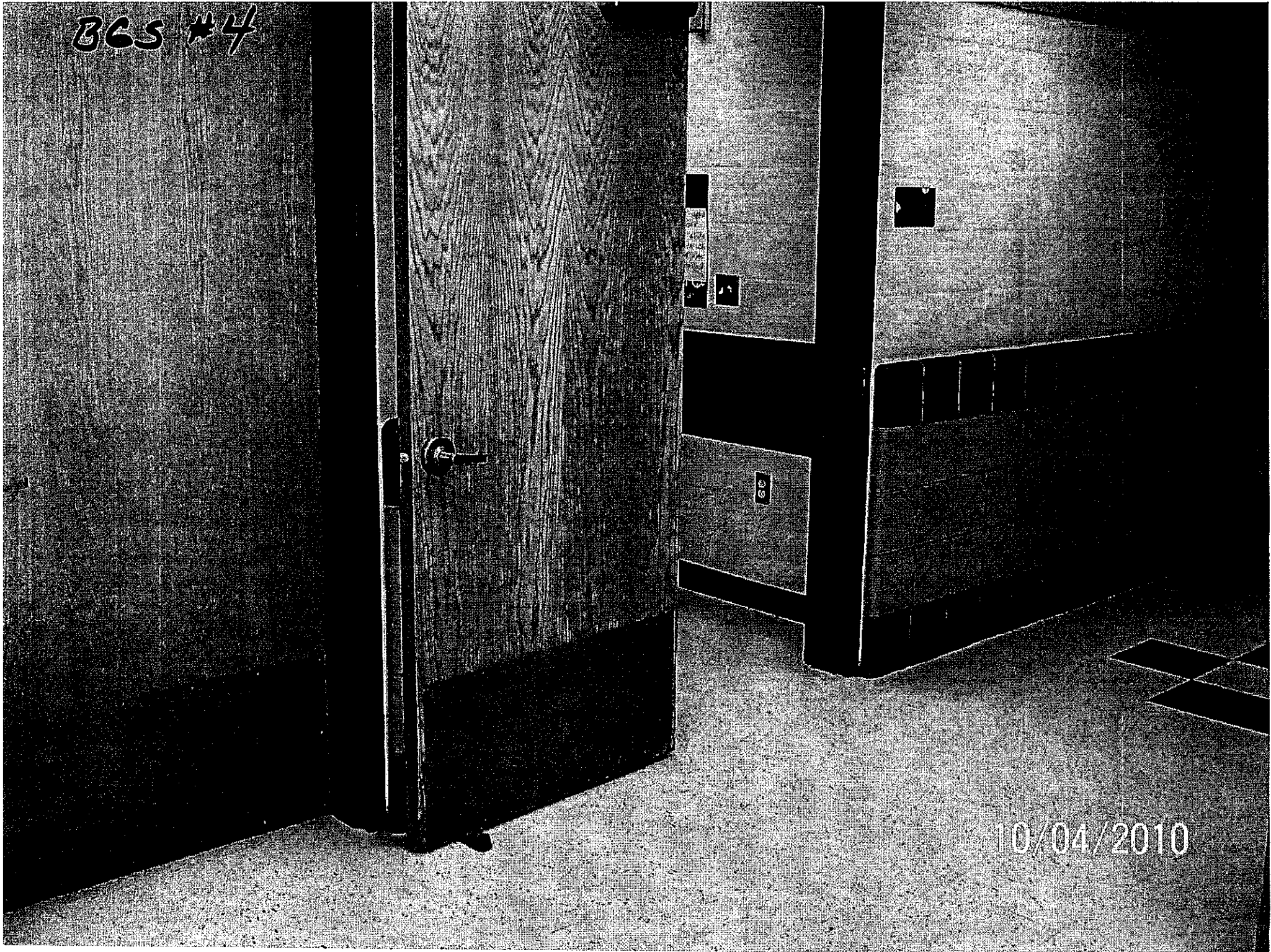
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BCS #3

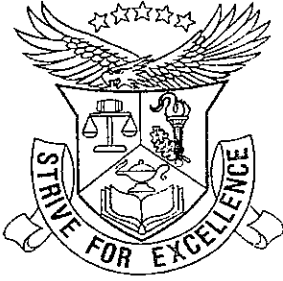


10/04/2010

BCS #4



10/04/2010



Tolland Public Schools

William D. Guzman, Esq.
Superintendent of Schools

51 Tolland Green
Tolland, Connecticut 06084

Tel: (860) 870-6850
Fax: (860) 870-7737
wguzman@tolland.k12.ct.us

January 5, 2011

Mr. Richard Munichello, Fire Marshall
Town of Tolland
21 Tolland Green
Tolland, CT 06084

Dear Dick:

This is an updated response to your recent inspections of the Tolland schools.

Tolland High School

1. Access to the alarm panel in Room 16 shall be maintained free of obstructions. Room 16 was reorganized so that the alarm panel is free of any obstruction. Completed
2. Portable heater under receptionist's desk shall be removed. Completed
3. Fire extinguisher in Room 101 shall be hung in an appropriate location. The 2006 tag indicates it needs a current inspection and tag. **A request to repair this item has been submitted to the Maintenance Department. Work Order #7718. Completed - December 19, 2010.**
4. The Fire Blanket in Room 127 is missing from the cabinet. **A request to repair this item has been submitted to the Maintenance Department. Work Order #7724. Completed - December 19, 2010.**
5. Plants within the egress shall be removed. Dominique Fox has discussed this issue with you and looking for your approval of a design for a more permanent fixture, if possible.
6. The machine blocking access to the sprinkler riser room shall be relocated. A more substantial sign may be taken seriously. The propping open of self-closing doors has previously been cited. The machine has been relocated and the custodial crew has been directed to not prop open the door. Completed
7. The plexi-glass door shall be replaced on the fire extinguisher cabinet on the auditorium stage. **A request to repair this item has been submitted to the Maintenance Department. Work Order #7719. Completed - December 14, 2010.**

8. The fire hose cabinet on the stage is blocked by the lift. The lift has been moved. Completed
9. The rear stairway in the Library requires illumination of this means of egress. The fix can be done several different ways. John Carroll should contact the Fire Marshall. **A request to repair this item has been submitted to the Maintenance Department. Work Order #7795. Approximate date of completion – January 21, 2011.**
10. The use of appliances in these areas should be excluded such as in the shared space between Rooms 217 & 221. The coffee maker has been removed. The microwave is used for instructional purposes. Completed

Tolland Middle School

1. The cover plate shall be installed on the wall outlet in the cafeteria. **A request to repair this item has been submitted to the Maintenance Department. Work Order #7731. Completed - December 7, 2010.**
2. Plants within the means of egress shall be removed. Completed
3. Music Room 122 has surge protectors in series. **A request to repair this item has been submitted to the Maintenance Department. Work Order #7732. Approximate date of completion – January 21, 2011.**
4. Extension cord in Room 102 to power the fan shall be removed. It speaks for itself. Completed
5. Fire extinguishers in Room 15 shall be properly hung. **A request to repair this item has been submitted to the Maintenance Department. Work Order #7732. Completed – January 3, 2011.**

Tolland Intermediate School

1. Emergency Light out in Room 237 (Photo 1). **A request to repair this item has been submitted to the Maintenance Department on 11/17/10. Work Order #7698. Completed - November 29, 2010.**
2. Science Department shall address housekeeping in areas between rooms. Completed
3. Room 227B has a range and washer/dryer. These appliances are still energized although this is no longer used for those skills. (Photos 2&3) The range was removed. The kitchen staff utilizes the washer/dryer to clean their supplies. Completed
4. Second floor hall has display cases and easels that are moveable. Need to be affixed or removed. The cases and the easels have been affixed. Completed

5. Emergency light over serving line in cafeteria is not working. **A request to repair this item has been submitted to the Maintenance Department on 11/17/10. Work Order #7699. Completed – December 14, 2010.**
6. Room 118 still has AC unit draining into a container with an extension cord next to it. The AC unit has been removed. Completed
7. A heavy mirror is hanging by a wire from the ceiling grid in Room 135. The mirror has been removed. Completed

Birch Grove Primary School

1. Transformers shall have three (3) feet of clearance without any items on top. The boxes and equipment have been moved away from the transformer. Completed
2. The main Service panel shall have access available at all times. The equipment has been moved away from the service panel. Completed
3. The boiler room door shall not be propped open. The wooden block has been removed from the boiler room door. Completed
4. The door from the gym hall to the kitchen is wedged open. **A Maintenance Department request has been submitted to install a magnet. The wooden block has been removed from the door. Completed by RockVern Electric – December 4, 2010.**
5. Door E-5 is difficult to open. The door has been inspected and no longer opens with difficulty. Completed
6. Second floor storage is used for group instruction. This space shall not be used as a classroom. It is not properly configured for that use. The teachers have been notified to not use this as a classroom. The furniture has been moved and a sign has been placed on the door. Completed

Please let me know if you require additional information.

Sincerely,



William D. Guzman
Superintendent of Schools

cc: Dominique Fox
Walt Willett
Jim Dineen
Tom Swanson

TO: Members of the Board of Education

FROM: William D. Guzman

DATE: January 12, 2011

SUBJECT: Five-Year Capital Plan

Attached for your information is a December 15, 2010 memorandum from Steve Werbner, Town Manager, to the Town Council detailing the Five Year Capital Plan covering the 2011/12 to 2015/16 fiscal years. The Budget Summaries for the Capital Plan are also attached.

Please note that Attachments 1 through 5 referenced in the memorandum have been omitted but can be found on line in the electronic version of the Board agenda at www.tolland.k12.ct.us.




TOWN of TOLLAND / 21 tolland green, tolland, connecticut 06084

Steven R. Werbner
Town Manager
(860) 871-3600
swerbner@tolland.org

December 15, 2010

TO: TOWN COUNCIL

FROM: STEVEN R. WERBNER 

SUBJECT: FIVE-YEAR CAPITAL BUDGET

In accordance with Section C9-5 of the Town Charter, I submit to you the Five-Year Capital Plan covering the 2011/2012-2015/2016 fiscal years. This plan identifies the public improvements deemed necessary over the next five years which meet the parameters for inclusion in the Capital Budget. The Town's Capital Budget guidelines define a capital project as:

- a. Any new or expanded physical facility, including preliminary design and related professional services.
- b. Land or property acquisition.
- c. Items of a non-recurring nature where the benefits are realized over a long period of time.
- d. The project's outcome, non-recurring in nature should have a useful life of greater than eight years.
- e. Cost should be relatively high, non-operative expenditure for the Town; generally in excess of \$10,000 for equipment or plant facility improvements.

The major funding sources for capital improvements are the general fund, CNRE, non-referendum notes, referendum notes and state grants. This Capital Budget is being presented at a time of continued economic uncertainty in our Nation, State and Region. **To that end, I am recommending a capital budget for Year One which has a modest increase in the general fund contribution in comparison to the current year (\$15,408) and requests authorization in Year One for debt financing only for maintenance of our school facilities, Town facilities, large rolling stock and upkeep of our roads. Any authorized debt financing will be structured to minimize the impact on the next fiscal year's budget. A five year debt schedule is attached to this memo (Attachment 1) which demonstrates that the Town's debt service is not negatively impacted by the recommended borrowing in the Capital Budget.**

Over a number of years the Town has made a major investment in the construction of facilities including Town and Board of Education buildings as well as park and recreation fields and hard court surfaces. Similar investments have been made in the Town's infrastructure consisting primarily of roads, bridges and drainage as well as in the Town's heavy equipment rolling stock. I recognize that in difficult financial times, it is often found to be easy to reduce mill rates by reducing capital budgets. This Capital Plan before you, however, is a recognition of the need to continue to the extent possible the investment of prior years so that the facilities, infrastructure and equipment remain usable in a safe manner. By deferring needed projects, capital purchase costs continue to rise and infrastructure continues to deteriorate. The Town Council should be aware that we have significantly reduced the General Fund contribution over the past several years for capital expenditures from a high of \$556,326 in 2006/07 to the current level of \$282,108. We are now contributing only .54% or .58% of the total General Fund budget for capital expenditures based on 2010/11 budget.

The Town's immediate ability to bond to a greater extent for such improvements over the next several years is in large amount made possible due to a declining debt schedule. The Town's financial advisor would like to present the updated Financial Management Plan at the second meeting in January. Preliminary indications are that the Capital Plan could be implemented as recommended with debt service declining for the foreseeable future after a moderate increase in the next year due to high school and open space financing. New borrowing in Years Two through Five of the Plan have been sequenced so that the impact on debt service will occur during years of declining debt service payments. As previously indicated, the mill rate impact of debt service begins to decrease on a yearly basis after that time due to the retirement of certain debt. Although not part of the Capital Plan, it should be noted that our debt financing plan is also impacted by the purchase of additional open space property. Currently there remains \$1 million in the open space fund with the source being grant proceeds and it is anticipated that we will continue to pursue purchase of additional land as it becomes available as well as state open space grants. **Debt burden of Tolland, according to the Fitch Bond Rating Agency, is "moderate on a per capita basis and in relation to property values. While debt levels have increased in recent years as a result of additional public investment in schools, sewer infrastructure and open space, future planned debt is manageable and shall ensure a moderate debt burden going forward". Non-referendum borrowing is permissible in the next year pursuant to the Town Charter not to exceed \$1,820,645 which is 5% of the grand levy.**

As I did last year, I have not programmed into the five-year plan the most significant facility improvements such as Library expansion, Public Works expansion or Fire Station expansion. A Facility Review Committee of the Town Council is currently reviewing the major facility projects and will report shortly. After receiving information from the Subcommittee, I would ask that the Town Council make a policy decision on which projects, if any, are a priority and then I can provide the Council with a recommendation as to where they should be placed in the plan based on funding considerations. As stated above, debt service

declines steadily in future years providing borrowing capacity for facility projects, if that is the desire of the Town Council.

The Town has approximately 132 miles of road for which it is responsible. It is the Town's goal to extend as long as possible the useful life of a road before complete reconstruction is required. The Town engaged VHB Engineering Services to implement an automated road management program. This program involves the review of all 132 miles of road and the development of a standard data base that can be used to recommend priorities for future maintenance work. The results of the study were used this past year to determine priorities for road improvements and will continue to be used in the future. Upon recommendation of the consultants, I am continuing to budget approximately \$500,000 per year for road maintenance as well as \$100,000 for parking lots and \$100,000 for neighborhood roads. The majority of the funding for road improvements come from either Town Aid Road funds, LOCIP or non-referendum notes. The Council will have to make a policy decision on whether to continue to invest in the improvements to roads at the levels requested. Copies of the VHB updated five-year plan will be forwarded to the Town Council within the next several weeks. Also VHB will make a formal presentation regarding their recommendation at the Public Hearing on the Capital Budget.

Capital equipment is another area of immediate concern with many of the pieces being operated as first line equipment well beyond their useful life. The cost to keep this equipment on the road is extremely high and the excessive amount of downtime of the equipment can impact the effectiveness of Town operations. As part of this memo (Attachment 2), I am providing you with a complete listing of all Town rolling stock and its normal useful life. You will see that the Town normally keeps equipment well beyond its useful life which does create significant maintenance and operation concerns. Replacement costs for such equipment are in the \$150,000 range making it difficult to budget for more than one piece of equipment per year provided that the Council does not want to use non-referendum notes or lease purchase financing for such purposes. As part of this memo (Attachment 3), I have provided for you a replacement and rotation plan for staff vehicles which maximizes utilization of such vehicles so that their useful life is between 8-12 years.

I have worked with the Superintendent of Schools, Bill Guzman as well as John Carroll to incorporate the most significant BOE capital requests into the five year plan. The BOE has several large renovation needs particularly at the Intermediate School. I have programmed in Year One of the Plan work which the BOE rates as their highest priority which is repair of the building façade cracks at the Intermediate School as well as driveway repairs at the Middle School. I have included for your information a complete list of the items as originally recommended for inclusion by the Board of Education (Attachment 4). Also in my opinion it would be advisable for the school system to have an inventory of all mechanical systems, roofs, etc., provide date of installation, anticipated life span and estimated date of replacement. This inventory and replacement schedule would be similar to what we do for the Town's rolling stock.

In this way we could better anticipate and plan for the replacement of expensive facility related items. This review is currently programmed for year five of the Capital Plan.

It should also be mentioned that within the Town Public Facilities portion of the Plan, there is no money budgeted for the upgrade to the HVAC systems in the Hicks building. The cost for this work will hopefully be covered by borrowing if approved at a referendum. Should the referendum fail, between \$300,000-\$400,000 per year should be budgeted for this project for at least the next five to ten years.

Also included as Attachment 5 to this memo is Charter required information on the status of accounts of existing capital projects as well as the estimated operation expense for new facilities or additions to facilities recommended in the Plan.

Town staff stands ready at any time to discuss the details of this plan and look forward to continued dialogue on the importance of properly investing in the upkeep of the Town's capital needs. The Public Hearing on the Capital Budget is scheduled for February 17, 2011.

SRW/lth
Attachments

cc: William D. Guzman
Christine K. Hutton
Department Heads

5-YEAR CAPITAL IMPROVEMENT PLAN BUDGET SUMMARIES

YEAR 1: FY 2011-2012

YEAR 2: FY 2012-2013

YEAR 3: FY 2013-2014

YEAR 4: FY 2014-2015

YEAR 5: FY 2015-2016

**FIVE YEAR CAPITAL IMPROVEMENT PLAN
BUDGET SUMMARIES FOR FISCAL YEARS 2011-2012 THROUGH 2015-2016**

PROJECT SUMMARY DESCRIPTIONS	Project Cost	Existing Funds	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016	Funding Totals FY 2012-2016
TOWN ADMINISTRATION								
<i>Town Administration</i>								
Replacement of Light Duty Vehicles	131,326		21,789	27,877	27,877	27,877	25,906	131,326
Board of Education Vehicles	41,000			21,000	20,000			41,000
SUBTOTAL TOWN ADMINISTRATION	172,326	0	21,789	48,877	47,877	27,877	25,906	172,326
BOARD OF EDUCATION								
<i>Parker Memorial School</i>								
Oil Tank Removal	21,000			21,000				21,000
<i>Tolland Intermediate School</i>								
Building Facade Cracks	216,738		216,738					216,738
Sidewalk Paving	15,000		15,000					15,000
Skylight Replacement	26,000		26,000					26,000
Removal and Replacement of Asbestos Floor Tile	681,132			681,132				681,132
Driveway and Parking Lot Paving	89,650			89,650				89,650
Gym Door Removal	24,000				24,000			24,000
<i>Tolland Middle School</i>								
Driveway Paving	78,000		78,000					78,000
Track Resurfacing	100,000			100,000				100,000
Roof Replacement on Modular Classrooms	28,000				28,000			28,000
Gym Door Removal	26,000				26,000			26,000
<i>Birch Grove Primary School</i>								
HVAC BVH/JCI Upgrade	50,810	25,313		25,497				50,810
HVAC BVH/JCI Upgrade	10,000					10,000		10,000
<i>Tolland High School</i>								
THS HVAC/JCI Upgrade	28,070				28,070			28,070
<i>District Wide</i>								
Fiber Optic Circuits	145,000					145,000		145,000
HVAC Replacement Study	25,000						25,000	25,000
SUBTOTAL BOARD OF EDUCATION	1,564,400	25,313	335,738	917,279	106,070	155,000	25,000	1,564,400

**FIVE YEAR CAPITAL IMPROVEMENT PLAN
BUDGET SUMMARIES FOR FISCAL YEARS 2011-2012 THROUGH 2015-2016**

PROJECT SUMMARY DESCRIPTIONS	Project Cost	Existing Funds	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016	Funding Totals FY 2012-2016
CAPITAL EQUIPMENT								
<i>Capital Equipment</i>								
Dump Truck #30 Replacement	145,000		145,000					145,000
Dump Truck #36 Replacement	76,819		76,819					76,819
Dump Truck #24 Replacement	145,000			145,000				145,000
Skid Steer Loader Replacement	32,000			32,000				32,000
Truck #28 Replacement	145,000				145,000			145,000
Easy Rake Ballfield Groomer	17,500				17,500			17,500
1996 Low-Profile Dump Truck #39 Replacement	97,000				97,000			97,000
Caterpillar Bucket Loader #16 Replacement	169,000					169,000		169,000
Mower #2 Replacement	80,000					80,000		80,000
Excavator	95,000						95,000	95,000
Dump Truck #63 Replacement	80,000						80,000	80,000
SUBTOTAL CAPITAL EQUIPMENT	1,082,319	0	221,819	177,000	259,500	249,000	175,000	1,082,319
FIRE AND AMBULANCE								
<i>Fire and Ambulance</i>								
Engine 340 Replacement	490,000	420,000	70,000					490,000
ET340 Refurbishment	86,615		86,615					86,615
Ambulance 540 Replacement	234,513		234,513					234,513
ET440 Fire Truck Refurbishment	75,941			75,941				75,941
Contribution to Emergency Services Equipment Reserve	400,000			200,000	200,000			400,000
Service 140 Replacement	57,330				57,330			57,330
Multi-Gas Meters	22,880				22,880			22,880
Ambulance 640 Replacement	234,513					234,513		234,513
Thermal Imaging Camera	19,656						19,656	19,656
Used 95-105ft Platform Tower Addition	518,700						518,700	518,700
SUBTOTAL FIRE AND AMBULANCE	2,140,148	420,000	391,128	275,941	280,210	234,513	538,356	2,140,148

**FIVE YEAR CAPITAL IMPROVEMENT PLAN
BUDGET SUMMARIES FOR FISCAL YEARS 2011-2012 THROUGH 2015-2016**

PROJECT SUMMARY DESCRIPTIONS	Project Cost	Existing Funds	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016	Funding Totals FY 2012-2016
PARKS AND RECREATION								
<i>Parks and Recreation</i>								
SUBTOTAL PARKS AND RECREATION	0	0	0	0	0	0	0	0
PUBLIC FACILITIES								
<i>Public Facilities</i>								
In-Situ Chemical Oxidation	100,000		100,000					100,000
Base Station Repeaters	60,000	20,000	20,000	20,000				60,000
Library Roof	396,215		396,215					396,215
Addition to Underground Fuel Tanks	25,500		25,500					25,500
Environmental Abatement and Demolition	41,700		41,700					41,700
Highway Garage Roof	80,000			80,000				80,000
Carpeting for Town Hall	50,000			50,000				50,000
Station 140 Roof	28,000				28,000			28,000
Station 240 Roof	20,000					20,000		20,000
Replacement Salt Shed	1,400,000						1,400,000	1,400,000
SUBTOTAL PUBLIC FACILITIES	2,201,415	20,000	583,415	150,000	28,000	20,000	1,400,000	2,201,415
STREETS AND ROADS								
<i>Construction and Reconstruction</i>								
Drainage Infrastructure	320,000		60,000	85,000	75,000		100,000	320,000
Drainage Infrastructure - Johnson Road	15,000			15,000				15,000
Drainage Infrastructure - Weigold Road	188,600		40,000	148,600				188,600
Design Services for Grant Hill Road Culvert	25,000				25,000			25,000
Johnson Road Reconstruction	276,300				276,300			276,300
Grant Hill Reconstruction and Box Culvert	675,000					675,000		675,000
Design Services for Brown's Bridge Culvert	20,000					20,000		20,000
Drainage Infrastructure - Brown's Bridge Road	80,000					80,000		80,000
<i>Pavement Management</i>								
Various Roads	2,360,671		360,671	500,000	500,000	500,000	500,000	2,360,671
Parking Lot Paving	505,000		100,000	105,000	100,000	100,000	100,000	505,000
Neighborhood Roads	506,320		106,320	100,000	100,000	100,000	100,000	506,320
SUBTOTAL STREETS AND ROADS	4,971,891	0	666,991	953,600	1,076,300	1,475,000	800,000	4,971,891
CIP GRAND TOTALS	12,132,499	465,313	2,220,880	2,522,697	1,797,957	2,161,390	2,964,262	12,132,499

**Town of Tolland, Connecticut
Financial Strategy**

Authorized-But-Unissued and Proposed Capital Projects

Authorized-But-Unissued

New High School (including Aug '10 issue)	\$ 43,727	(As of August 10, 2010)
Open Space auth. 10-3-00	5,338	
Open Space auth. 11-7-00	30,000	
Open Space auth. 11-4-03	4,880	
Open Space auth. 11-7-06	330,120	
Various Capital Projects 7-24-07	150,000	
Sewer Project 06-08-10	525,000	
Birch Grove Sch. Expansion	1,762,936	
	<u>\$ 2,852,001</u>	

Proposed Capital Projects

2010/11 school renovation projects	\$ 347,327	
2010/11 pavement management	713,328	
	<u>\$ 1,060,655</u>	
2010/11 geothermal heating	\$ 3,500,000	
	<u>\$ 3,500,000</u>	
2011/12 library roof	\$ 346,215	
2011/12 school renovations	294,738	
2011/12 capital equipment	145,000	
2011/12 pavement management	396,991	
	<u>\$ 1,182,944</u>	
2012/13 school projects	\$ 770,782	
2012/13 capital projects	\$ 80,000	
2012/13 road construction	698,600	
	<u>\$ 1,549,382</u>	
2013/14 road construction	\$ 351,300	
2013/14 pavement management	430,000	
	<u>\$ 781,300</u>	
2014/15 District wide fiber optics	\$ 145,000	
2014/15 Grant Hill reconstruction/Drainage projects	\$ 775,000	
2014/15 Pavement Management	430,000	
	<u>\$ 1,350,000</u>	
2015/16 Salt shed	\$ 1,400,000	
2015/16 Pavement management	\$ 430,000	
	<u>\$ 1,830,000</u>	
Total Capital Projects	<u><u>\$ 11,254,281</u></u>	

**Town of Tolland, Connecticut
Financial Strategy**

Debt Issuance Strategy

Fiscal Year 2010-11

Bond #3A	Dated 8/1/10, due 8/1/12-30	New High School	\$ 1,700,000	\$12,656.20 actual interest due Aug 2010
	Dated 8/1/10, due 8/1/12-30	open space	\$ 825,000	
			<u>\$ 2,525,000</u>	
BAN #3A	Dated 8/10/10, due 8/10/11	Sewer Project*	\$ 825,000	
Bonds #3C	Dated 3/15/11, due 3/15/13-31	Geothermal Heating	\$ 3,500,000	

Fiscal Year 2011/12

Bond #4	Dated 9/15/11, due 9/15/12-31	2010/11 capital projects	\$ 1,060,655	\$12,340.63 actual interest due Aug 2011
	Dated 9/15/11, due 9/15/12-31	2011/12 School projects	\$ 294,738	
	Dated 9/15/11, due 9/15/12-31	2011/12 capital projects	\$ 491,215	
	Dated 9/15/11, due 9/15/12-31	2011/12 road construction/ pavement mgt.	396,991	
		issuance costs	50,000	
			<u>\$ 2,293,599</u>	
		Sewer line ext. project (not G.O. debt)	\$ 825,000	

Fiscal Year 2012/13

BAN #3B	Dated 9/15/12, due 9/14/13	2012/13 school projects	\$ 770,782
		2012/13 capital project	\$ 80,000
		2012/13 road construction/ pavement mgt.	698,600
			<u>\$ 1,549,382</u>

Fiscal Year 2013/14

BAN #4	Dated 9/14/13, due 9/13/14	Rollover of BAN #3B	\$ 1,549,382	Est. Interest Expense in GF Budget @ 2%
	Dated 9/14/13, due 9/13/14	2013/14 road construction/ pavement mgt.	781,300	
			<u>\$ 2,330,682</u>	
				\$ 30,988

Fiscal Year 2014/15

Bond #5	Dated 9/1/14, due 9/1/15-35	Rollover BAN #4	\$ 2,330,682	Est. Interest Expense in GF Budget @ 2%
	Dated 9/1/14, due 9/1/15-35	2014/15 school projects	\$ 145,000	
	Dated 9/1/14, due 9/1/15-35	2014/15 pavement management/ construct	1,205,000	
		issuance costs	50,000	
			<u>\$ 3,730,682</u>	\$ 46,614

Fiscal Year 2015/16

BAN #5	Dated 9/14/15, due 9/13/16	2015/16 capital projects	\$ 1,400,000
	Dated 9/14/15, due 9/13/16	2015/16 road construction/ pavement mgt.	<u>\$ 430,000</u>
			<u>\$ 1,830,000</u>

Total Bonds Issued	<u>\$ 9,524,281</u>
Total BANS and Bonds	<u>\$ 15,234,345</u>

* Sewer Project will be paid from assessments and will not be included in general fund debt service.

Actual/Proposed Debt Plan (Revised June 18, 2010)	Actual 2007-2008	Proposed 2008-2009	Proposed 2009-2010	Proposed 2010-2011	Proposed 2011-2012	Proposed 2012-2013	Proposed 2013-2014	Proposed 2014-2015	Proposed 2015-16	Proposed 2016-17	Proposed 2017-18
School Bond and Note Principal											
1998 bonds refunded (including capital projects)	585,000	585,000	585,000	580,000	575,000	570,000	570,000	565,000	555,000	550,000	495,000
2002 Bonds 46.22%	184,880	184,880	184,880	184,880	184,880	-	-	-	-	-	-
2003 Bonds \$7,525,000 @ 3.5% 51.36%	102,720	102,720	102,720	102,720	100,152	100,152	100,152	100,152	100,152	97,584	97,584
2004 Bonds \$10,000,000 (THS & sewer & misc.-) 12/04 68%	391,000	391,000	391,000	387,600	387,600	387,600	387,600	387,600	329,800	329,800	329,800
2005 Bonds (\$11,000,000) for HS and Misc.-96%	556,800	556,800	556,800	556,800	556,800	556,800	556,800	556,800	556,800	556,800	556,800
2006 Bonds (\$ 7,515,000) THS \$7,050,000- 94% & land 6%		384,631	384,631	384,630	384,630	384,630	384,630	384,630	380,700	376,000	376,000
2007 Bonds (\$4,255,000) 56% H.S & 44% open space			86,800	89,600	92,400	95,200	100,800	103,600	109,200	112,000	117,600
General Fund Bond & Notes Principal											
Vernon WTP Expansion	87,768	89,539	91,347	93,190	95,071	96,990	98,948	100,945	102,983	52,268	-
Vernon Sewer Line	32,300	32,300	32,300	32,300	32,300	27,600	29,400	-	-	-	-
2002 Bonds 53.78%	215,120	215,120	215,120	215,120	215,120	-	-	-	-	-	-
2003 Bonds \$7,525,000 @ 3.5% 48.64%	97,280	97,280	97,280	97,280	94,848	94,848	94,848	94,848	94,848	92,416	92,416
2004 Bonds (\$10,000,000) 32%	184,000	184,000	184,000	182,400	182,400	182,400	182,400	182,400	155,200	155,200	155,200
2005 Bonds (\$11,000,000) for HS and Misc.-4%	23,200	23,200	23,200	23,200	23,200	23,200	23,200	23,200	23,200	23,200	23,200
2006 Bonds (\$ 7,515,000) THS \$7,050,000- 94% & land 6%		25,369	25,369	25,370	25,370	25,370	25,370	25,370	24,300	24,000	24,000
2007 Bonds (\$4,255,000) 56% H.S & 44% open space			68,200	70,400	72,600	74,800	79,200	81,400	85,800	88,000	92,400
2008 Bonds (\$2,010,000) for open space & capital projects				185,000	195,000	205,000	210,000	220,000	230,000	245,000	255,000
Total Principal	2,460,068	2,871,839	3,028,647	3,210,490	3,217,371	2,824,590	2,843,348	2,825,945	2,747,983	2,702,268	2,615,000
School Bond and Note Interest											
1998 bonds refunded (including capital projects)	231,253	207,853	184,453	161,878	140,221	118,753	97,378	76,096	54,958	32,725	10,519
2002 Bonds 46.22%	34,896	28,425	21,723	14,790	7,395	-	-	-	-	-	-
2003 Bonds \$7,525,000 @ 3.5% 51.36%	60,416	57,912	55,280	51,877	48,271	45,028	41,586	38,018	34,324	30,495	26,592
2004 Bonds (THS, sewer line, misc) 12/04 -10,000,000 - 100%	360,831	337,831	314,831	291,931	269,131	246,331	223,531	202,156	183,451	165,749	147,683
2005 Bonds (\$11,000,000) for HS and Misc.	438,765	415,565	392,365	369,890	348,140	326,390	304,640	282,890	260,995	237,650	213,000
2006 Bonds (\$ 7,515,000) THS \$7,050,000- 94% & land 6%	285,753	278,060	262,675	247,289	231,904	216,519	201,134	185,749	170,798	153,784	136,864
2007 Bonds (\$4,255,000) 56% H.S & 44% open space	48,885	97,770	96,034	92,506	88,866	85,114	81,194	77,106	72,850	68,286	62,966
General Fund Note and Bond Interest											
Vernon WTP Expansion	17,379	15,608	13,801	11,957	10,076	8,157	6,199	4,202	2,164	305	-
Vernon Sewer Line	12,506	10,730	8,921	7,080	5,223	3,349	867	-	-	-	-
2002 Bonds 53.78%	40,604	33,075	25,277	17,210	8,605	-	-	-	-	-	-
2003 Bonds \$7,525,000 @ 3.5% 48.64%	57,216	54,845	52,352	49,130	45,714	42,644	39,383	36,004	32,507	28,880	25,183
2006 Bonds (\$ 7,515,000) THS \$7,050,000- 94% & land 6%	18,848	18,340	17,325	16,311	15,296	14,281	13,266	12,251	10,902	9,816	8,736
2007 Bonds (\$4,255,000) 56% H.S & 44% open space	38,410	76,820	75,456	72,684	69,824	66,876	63,796	60,584	57,240	53,654	49,474
2008 Bonds (\$2,010,000) for open space & capital projects		33,581	67,163	64,388	58,688	52,688	46,463	39,738	32,138	23,978	15,222
Total Interest	1,645,761	1,666,416	1,587,656	1,468,920	1,347,354	1,226,129	1,119,436	1,014,794	912,327	805,322	696,239
FYE 07, 08, 09, 10 BANs 2A, 2B, 2C, 2D (interest only)	144,811	97,456	44,804	12,656							
Proposed BAN Interest							19,483	28,183			
Bond 3A-dated Aug 2010-ACTUALS				-9,118	(6,302)						
Proposed Bond 3C-dated Mar 2011 \$3.5 MM				38,553	77,106	200,856	197,106	193,356	190,856	188,356	185,544
Proposed Bond 4-dated Sept 2011 \$2.253MM					140,000	332,500	324,800	317,100	309,400	301,700	294,000
Proposed Bond 5-dated Sept 2014 \$3.421 MM					45,100	202,645	198,135	193,625	189,115	184,605	180,095
Total Proposed bonds & BANs principal & interest	-	-	-	38,553	250,999	736,001	739,524	805,284	1,021,341	999,171	976,689
Total	4,250,640	4,635,711	4,661,107	4,721,501	4,815,724	4,786,720	4,702,308	4,646,023	4,681,651	4,506,761	4,287,928
Contribution to CNRE	-1,407										
Contribution to Fund Balance											
Other revenue source (Investment income on Ban/Bond proceeds)		-250,000	-114,053	-56,976							
Total	4,250,640	4,385,711	4,547,054	4,664,525	4,815,724	4,786,720	4,702,308	4,646,023	4,681,651	4,506,761	4,287,928
Year over year % change	3.30%	3.18%	3.68%	2.58%	3.24%	-0.60%	-1.76%	-1.20%	0.77%	-3.74%	-4.86%
*Vernon WTP Expansion s/b \$86,031 instead of \$66,031											

TOLLAND HIGHWAY 2010 VEHICLE/EQUIPMENT LIST

Vehicle/ Equip #	Year	Useful Life	Make/Model	Miles/Hrs.	Condition	Maintenance Cost	Replacement Cost	Remarks
TRUCKS								
31	2009	15	International	5,146 mi	New	N/A	\$150,000	
30	1993	15	Mack Dump	131,101 mi	Fair	\$3,108	\$140,000	Body issues, dump body fatigue
24	1994	15	Mack Dump	123,359 mi.	Fair	\$3,931	\$140,000	
12	1995	15	One Ton Dump	104,475 mi	Poor	\$1,002	\$55,000	Rusted, dented, front end problems
								Should be on 5yr replacement sch.
11	1996	15	Ford F-150 P/U	104,197 mi	Fair	\$300	\$28,000	
28	1997	15	Ford Dump	135,090 mi	Fair	\$5,271	\$140,000	Body/trans issues, overworked
6	2000	15	Freightliner Lo-Pro Dump	64,717 mi	Fair	\$4,070	\$65,000	
5	1993	15	Dodge W350	122,294 mi	Poor	N/A	\$45,000	
32	2001	15	Sterling Dump	90,021 mi	Good	\$7,988	\$140,000	
35	2002	15	Western Star Dump	68,231 mi	Fair	\$2,335	\$144,000	
1	2003	7	Ford P/U	88,820 mi	Good	\$1,344	\$28,000	
8	2003	15	Ford Utility	53,224 mi	Good	\$708	\$43,000	
23	2004	15	Mack 10 Wheel Dump	48,304 mi	Fair	\$2,596	\$145,000	
33	2005	7	Mack Dump	55,675 mi	Good	\$2,776	\$137,000	
29	1991	15	Mack	184,319 mi	Fair	\$310	\$140,000	
2	2006	15	Ford F-250 P/U	44,187 mi	Good	\$225	\$20,000	
25	2007	15	Ford F-550 (4X4) Dump	30,451 mi	Good	\$200	\$52,000	
14	2008	15	GMC 7500 Dump	7,322 mi	Good	\$500	\$75,000	
34	2008	15	Mack Dump	11,391 mi	Good	N/A	\$140,000	
27	2008	15	International	11,007 mi	Good	N/A	\$150,000	
EQUIPMENT								
17	1972	33	CAT Grader	2748 hrs	Fair	\$2,338	\$80,000	Replace with used
45	1975	35	Ingersol-Rand Air Compressor	1472 hrs	Fair/Poor	0	\$25,000	
10	1988	15	Roller	2580 hrs	Fair/Poor	\$50	\$50,000	Unreliable
16	1988	15	CAT 936 Loader	1692 hrs	Fair	\$20,623	\$155,000	
18	1989	15	John Deer Backhoe	7806 hrs	Poor	\$3,500	\$140,000	Unreliable/used at Transfer Station
	1989	15	John Deere Bulldozer	3,850 hrs.	Good/Fair	\$675	\$170,000	
44	1994	20	Brush Bandit Wood Chipper	1248 hrs	Good	\$60	\$50,000	
7	2000	10	Vac-All	5,700 hrs	Good/Fair	\$7,830	\$146,000	Body replaced
26	2002	15	CAT 938 Loader	8902 hrs	Good	\$1,805	\$155,000	
22	2002	20	CAT Backhoe	4198 hrs	Good	\$3,601	\$130,000	
19	2003	7	Elgin Sweeper	5329 hrs	Good/Fair	\$1,075	\$135,000	
21	2009	20	John Deere Roadside Mower	675 hrs	New	N/A	\$90,000	

Equipment Aging Schedule for Units Assigned to Highway Garage

2011/2012 proposed 5 year CIP

updated as of 12/2010

Vehicle/Eqp #	Description	Year	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Trucks:																	
29 TOL	Mack Dump	1991	19	20	21	22											
30 TOL	Mack Dump	1993	17	18													
24 TOL	Mack Dump	1994	16	17	18												
12 TOL	GMC Dump 3500	1995	15	16	17	18	19										
11 TOL	Ford F-150 P/U	1996	14	15	16	17	18										
28 TOL	Ford Dump	1997	13	14	15	16											
6 TOL	Freightliner Lo-Pro Dump	2000	10	11	12	13	14	15	16								
32 TOL	Sterling Dump	2001	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
35 TOL	Western Star Dump	2002	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
8 TOL	Ford Utility	2003	7	8	9	10	11	12	13								
23 TOL	Mack 10 Wheel Dump	2004	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
33 TOL	Mack Dump	2005	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
2 TOL	Ford F250 P/U	2006	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
25 TOL	Ford D-550 Dump	2007	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
34 TOL	Mack Dump	2008	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
27 TOL	International 7400	2008	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
31 TOL	International 7400	2009	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Scheduled Replacements:																	
30 TOL	Mack Dump	2011		new	1	2	3	4	5	6	7	8	9	10	11	12	13
24 TOL	Mack Dump	2012			new	1	2	3	4	5	6	7	8	9	10	11	12
28 TOL	Mack Dump	2013				new	1	2	3	4	5	6	7	8	9	10	11
6 TOL	Lo-Pro Dump	2016						new	1	2	3	4	5	6	7	8	9
8 TOL	Ford Utility	2016						new	1	2	3	4	5	6	7	8	9
Heavy Equipment:																	
17 TOL	Cat Grader	1972															
16 TOL	Cat Loader	1988					26										
18 TOL	John Deere Backhoe	1989						26									
20 TOL	Elgin Sweeper	1995															
7 TOL	Vac-All	2000	refurb	11	12	13	14	15	16	17	18	19	20	21	22	23	24
22 TOL	Cat Backhoe	2002	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
26 TOL	Cat 938 Loader	2002	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
19 TOL	Elgin Sweeper	2003	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
	Paver (used)	2007	aquired	4	5	6	7	8	9	10	11	12	13	14	15	16	17
21 TOL	Roadside Mower	2010	new	1	2	3	4	5	6	7	8	9	10	11	12	13	14
Scheduled Replacements:																	
16 TOL	Cat Loader	2014					new	1	2	3	4	5	6	7	8	9	10
18 TOL	John Deere Backhoe	2015						new	1	2	3	4	5	6	7	8	9
			recommended end of service								scheduled for replacement						
			1 year past recommended end of service								refurbished						
			2 years past recommended end of service														
			3 years past recommended end of service														
			4 years or more past recommended end of service														

TOLLAND PARKS & FACILITIES 2010 VEHICLE/EQUIPMENT LIST

Vehicle #	Vehicle/Equipment Type	Year	Current Mileage	Description/Condition	Name of assigned driver, if any
TRUCKS					
3	Jeep Grand Cherokee	2006	63,100	Excellent	Operations Manager
4	Ford F250	2007	56,100	Excellent	Working Foreman
36	Dodge 350 Dump Plow	1992	76,000	Fair/Poor	Spare
37	Chevy 3500 Dump Plow Sander	2003	42,600	Good	Birch Grove
38	Ford F550 Dump Plow Sander	2004	34,700	Good	Senior Center, Hicks, Teen Center, BOE, Landfill
39	Ford F350 Dump	1996	43,800	Fair	Cemetery
40	Ford F350	1989	84,300	Poor	Middle School
51	Dodge Pickup	2000	103,500	Fair	Sidewalks
53	Ford F450 Plow Sander	2007	26,500	Excellent	Intermediate School & Parker
61	F250	2006	68,600	Excellent	Mechanic
63	3500 GMC Plow	1999	59,100	Good	All Fire Houses, Training Center, Wells
64	2500 GMC Pickup	1988	90,000	Blown Transmission	Ball Fields
68	Ford F550 Plow Sander	2006	21,300	Excellent	High School
70	Ford F250 Crew Cab	2002	83,400	Good	Sidewalks
75	Ford Van	2008	17,200	Excellent	Building Maintenance
EQUIPMENT					
	Kubota Tractor	1986			
	Kubota Tractor	2007			
	580 Mower	2005			
	580 Mower	2010			
	Easy Rake	1998			
	Easy Rake	2001			
	Easy Rake	2005			
	72" Toro Lawn Mower	1992			
	4000 Lawn Mower	2003			
	4000 Lawn Mower	2007			
	180 New Holland	2002			
	553 New Holland	1986			
	Cat Loader	2007			
	Lazer Lawn Mower	2007			
	Lazer Lawn Mower	2005			
	Lazer Lawn Mower	1999			
	John Deer Tractor	2001			
	Ford Tractor 2610	1970			
	Sweepstar	1991			
	Smithco Sweepstar	1993			
	Line Painter	1978			
	Jay Dee Painter	1999			
	Toro Line Painter	2007			
	Jacobsen LawnMower/Snow Blower	1996			
	Gravley Snow Blower	2007			
	Gravley Snow Blower	1999			
	Gravley Snow Blower	1999			
	Gravley Snow Blower	2005			

Equipment Aging Schedule for Units Assigned to Parks & Facilities Garage

2011/2012 proposed 5 year CIP

updated as of 12/2010

2010-2024 Proposed 5 year plan																		updated as of 12/2016	
Vehicle/Eqp #	Description	Year	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024		
Trucks:																			
64 TOL	GMC 2500	1988	22	23	24	25	26												
40 TOL	Ford F350 one ton	1989	21	22	23	24	25												
36 TOL	Dodge W350 one ton	1992	18																
51 TOL	Dodge W350 service	1993	17	18	19	20	21												
39 TOL	Ford F800 Dump	1996	14	15	16														
63 TOL	GMC 3500	1999	11	12	13	14													
70 TOL	Ford F250	2002	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22		
37 TOL	GMC 3500	2003	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21		
38 TOL	Ford F550	2004	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20		
61 TOL	Ford F250 service	2006	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18		
53 TOL	Ford F450	2007	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17		
68 TOL	Ford F550	2007	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17		
75 TOL	3/4 Ton Van (new)	2008	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16		
Scheduled Replacements:																			
36TOL	Ford F450	2011		new	1	2	3	4	5	6	7	8	9	10	11	12	13		
39TOL	4 yd dump	2013				new	1	2	3	4	5	6	7	8	9	10	11		
63TOL	Ford F450	2014					new	1	2	3	4	5	6	7	8	9	10		
Equipment:																			
	Line Painter	1978	32	33															
	Ford Tractor	1970	30	31	32	33	34	35	36	37									
	Skidsteer New Holland 553	1986	3	4	26														
	Sweepstar	1991	19	20	21	22	23	24	25	26									
	Jacobsen mower/thrower	1996	14	15	16	17	18	19	20	21	22								
	Easy Rake	1998	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26		
	Toro 72" Mower	1992	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25		
	Lazer Lawnmower	1999	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25		
	Gravely Snow Blower	1999	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25		
	Gravely Snow Blower	1999	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25		
	John Deere Tractor	2001	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23		
	Easy Rake	2001	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23		
	skidsteer New Holland180	2002	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22		
	4000 Lawnmower	2003	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21		
	580 Mower #2	2005	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20		
	Easy Rake	2005	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20		
	Lazer Lawnmower	2005	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20		
	Gravely Snow Blower	2005	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20		
	Gravely Snow Blower	2007	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18		
	Lazer Lawnmower	2007	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18		
	Cat Loader	2007	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18		
	Kubota tractor	2007	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18		
	4000 Lawnmower	2007	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18		
	580 Mower #1	2010	new	1	2	3	4	5	6	7	8	9	10	11	12	13	14		
Scheduled Replacements:																			
	skidsteer	2012			new	1	2	3	4	5	6	7	8	9	10	11	12		
	Easy Rake	2013				new	1	2	3	4	5	6	7	8	9	10	11		
	580 Mower #2	2014					new	1	2	3	4	5	6	7	8	9	10		
	Ford tractor	2017								new	1	2	3	4	5	6	7		
	72" mower	2017								new	1	2	3	4	5	6	7		
	Jacobsen mower/thrower	2018									new	1	2	3	4	5	6		
	Generac generator																		
			recommended end of service										3 years past recommended end of service						
			1 year past recommended end of service										4+ years recommended end of service						
			2 years past recommended end of service										scheduled for replacement						

Tolland Vehicle List	Mar-10							
Vehicle Number	Vehicle Type	Vehicle Year	Gallons-pump	Miles	weight	Description/Condition	Name of assigned driver	Normal Life Span
Ambulance 540	Ambulance	2007	N/A	33,431	12,700	Good	Sta 140/ Paid - VOL	
Engine Tank 140	Fire Pumper	2000	1000g/1500gpm	28,241	43,220	Good	Sta 140/ Paid - VOL	20yrs
Tank 140	Tanker	2003	3000g/2000gpm	10,732	53,140	Good	Sta 140/ Paid - VOL	20yrs
Service 140	Pick Up	2002	N/A	50,908	8,220	Fair	Sta 140/ Paid - VOL	10yrs
Service 340	SUV/ Duty Off	2002	N/A	88,110	5,440	CORP OWNED/Townuse	Sta 140/ Paid - VOL	10yrs
Special Haz Trailer	Tow Trailer	2004	N/A	N/A	2640	CORP OWNED/Townuse	Sta 140/ Paid - VOL	15-20yrs
Ambulance 640	Ambulance	2009	N/A	17,781	12,380	Replacement/Capital	Sta 240/ Paid - VOL	5yrs
Rescue 240	Rescue Truck	2002	N/A	14,462	40,140	Good	Sta 240/ Paid - VOL	15yrs
Engine Tank 240	Fire Pumper	2005	1000g/1500gpm	13,159	44,160	Good	Sta 240/ Paid - VOL	20yrs
Truck 240	Ladder Truck	1991	300g/1500gpm	21,675	45,880	Refurbishment	Sta 240/ Paid - VOL	20yrs
Forestry 240	Old Military	1967	500g/350gpm	52,050		Rebuilt-Donations/corp own	Sta 240/ Paid - VOL	10yrs
Service 240	Pick Up	2006	N/A	22,066	7,38	Good	Sta 240/ Paid - VOL	10yrs
Engine Tank 340	Fire Pumper	1994	1000g/1250gpm	26,936	38,040	Refurbishment-DUE	Sta 340/ Paid - VOL	20yrs
Engine Tank 540	Fire Pumper	1988	1000g/1500gpm	29,793	30,700	Recent Refurbishment Aug 0	Sta 340/ Paid - VOL	was 20yrs-?10yrs from ref
Engine Tank 440	Fire Pumper	1993	1000g/1500gpm	36,764	38,000	Refurbishment -DUE	Sta 440/ Paid - VOL	20yrs-? Refurbishment
Tank 440	Tanker	2003	3000g/2000gpm	8185	53,680	Good	Sta 440/ Paid - VOL	20yrs
Chiefs-Supervisor	SUV/Command	2006	N/A	47,000	6,380	CORP OWNED/Townuse	Chief,Supervisor,EMD	4yrs turnover to Vol officers
Fire Marshal	Crown Victoria	1996	N/A	106,311		Town	Fire Marshal	
Explorer	old amb- Expl	1988	N/A			Donated to Corp.	Explorers	? In rough Shape
Trailer 12ft Tandem	Trailer	2008	N/A	N/A		CORP OWNED/Townuse	Sta 240/ Paid - VOL	15-20yrs
Trailer 6ft single	Trailer	1997	N/A	N/A		CORP OWNED/Townuse	Sta 140/ Paid - VOL	15-20yrs
UTV-240 Polaris Ranger	UTV	2008	75g/	159		CORP OWNED/Townuse	Sta 240/ Paid - VOL	20-30yrs
Animal Control	Utility Van	2003	N/A	37,025		Town	Animal Control Officers	
Asst Chief	Crown Victoria	1994	N/A	147,749		CORP OWNED & TOWN	Asst. Fire Chief	

POOL VEHICLE REPLACEMENT SCHEDULE

Attachment 3

Pool Vehicles	updated 12/2010							
	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY14/15	FY15/16	FY16/17	FY 17/18
Town Manager	2006 Cherokee							
			2006 Cherokee transfer to pool car #4					
Public Works Operations		transfer to Fire Marshall						
								New vehicle
Highway Superintendent	2003 F150			New pick up				
				2003 F150 transfer to highway fleet				
P & F Foreman								
Building Inspector	2007 Liberty			New vehicle				
				2007 Liberty transfer to pool car #3				
Elderly Outreach								New vehicle
Canine	2003 Dodge Van (trade in) 2011							
	2010 Van							
Fire Marshall	1996 Crowne Victoria surplus 2011							
Assessor/Pool Car #1	2006 Liberty							
Recreation/Pool Car #2	2001 Cherokee			2003 Durango				
				2001 Cherokee surplus 2013				
Pool Car #3	2003 Durango			2007 Liberty				
				2003 Durango transfer to Rec/Pool car #2				
Pool Car #4			2006 Cherokee					

TO: Members of the Board of Education
FROM: William D. Guzman
DATE: October 13, 2010
SUBJECT: Capital Improvement Plan Request

YEAR 2011/2012

TIS Building Façade Cracks: Friar Associates report of May 2010
Project Total Costs **\$216,738** as of September 2010

Structural steel repair, brick removal, and replacement at entrance. -
Foundation repair and brick pier removal and replacement at north elevation
1971 addition. - Installation of new control joints at building corners / piers.

Replacement of concrete support under brick veneer at stairwells. -
Placement of new "horizontal" expansion / control joints at roof penthouse
area. - Installation of new building expansion joints at Lecture Hall addition. -
Enlargement, removal, and replacement of existing control joints.

Cleaning and sealing brick at efflorescence area -Miscellaneous brick
replacement and re pointing - Installation of control joints & re-pointing. -
Painting at the installation of control joints.

TIS Parking Lot Paving (29,900 SF)

Project Cost **\$104,650** as of September 2010

Grind parking lot and fine grade roll and pave in two (2) layers 1½" binder and
1½" topcoat.

TIS New Concrete Curbing

Project Cost **\$9,375** as of September 2010

Install approximately 375 ft of new concrete curbing at \$25 ft. (safety issue)

TIS Gym Door Removal

Project Cost **\$24,000** as of September 2010

Remove large bi folding gym door (Installed in 1973 20'-6" H x 72' L) and
replace with electrically operated "Roll-Down Curtain"

Gym Door cost about \$1,500 to \$3,000 to repair depending on the problem.

YEAR 2011/2012 (con't)

TIS Skylight Replacement

Project costs - **\$26,000** as of September 2010

Skylights have been repaired a number of times & the weather seals are beyond repair. The lighted area has been reduced due to repairs and plastic area is cracked or crazed due to age.

NOTE: Cost to repair \$300 to \$500

TIS – Removal and Replacement of Asbestos Floor Tile

Project costs - \$681,132 as of September 2010

Phase # 1 Main Building 1st. Floor

(A) Of AFT 33,226 sq. ft. x \$ 8.00 sq.ft. = **\$265,808**

Installation Cost:

(B) Of VCT 33,226 sq. ft. x \$2.25 sq.ft = **\$ 74,758**

Total of A & B = \$ 340,566 as of September 2010

Removal & Soft Cost:

Phase # 2 Main Building 2nd. Floor

(C) Of AFT 33,226 sq. ft. x \$ 8.00 sq.ft. = **\$265,808** as of September 2010

Installation Cost:

(D) Of VCT 33,226 sq. ft. x \$1.94 sq.ft = **\$74,758**

Total of C & D = \$ 340,566 as of September 2010

Note: Science Wing is not included at this time.

Please Note: That large areas of floor tile have come up at times due in part to the glue (installed in 1970) used to hold down the "Asbestos Floor Tile" has been drying out and that the only thing that is holding the 9" x 9" tile in some places is the old floor wax between the tiles.

The average classroom (700 + sq. ft.) can cost us \$ 6,000 (+) for removal of VAT, air sampling and installation of new tile. The larger area like café & hallway can cost \$30,000 (+) and the down time can be a lot greater.

YEAR 2012/13

PMS Oil Tank Removal

Project soft cost **\$21,000** as of September 2010

Removal of 24-year-old 6,000 gallon under ground steel oil tank (emptied of oil September 2010) & in-ground transfer pump pit. Removal, soil test of area, disposal, backfill & repave area.

NOTE: Tank was emptied of 3,000 gallons of old oil. Tank was cleaned inside by Tri-S Envir. Co. 1000 gallons of water will be added to tank for ballast.

TMS Gym Door Removal

Project cost **\$26,000** as of September 2010

Remove hydraulically/chain operated large bi folding gym door (Installed in 1966

20' H x 88' L) and replace with electrically operated "Roll-Down Curtain" Note: Parts are hard to find or need to be custom made for this door and down time is very disruptive for teaching.

NOTE: Gym Door cost about \$1,500 to \$3,000 to repair depending on the problem.

BGP Engineer needed for ductwork and sound problem in the classrooms of 2003 addition

Project cost - **\$8,500** as of September 2010

Replacement of 1997 ½-ton pick up truck used by maintenance department.

Cost - **\$21,000** as of September 2010

NOTE: Cost to repair truck \$800 to \$1,200 (poor gas mileage, body rusting out due to road salt, some major repairs needed)

TMS Library and Guidance/Front Office Area HVAC

Project cost - **\$57,500** as of September 2010

NOTE: The window air conditioner units that are in use today are 4 to 8 yr (+) old. Replacement cost \$300 to \$800 each (depending on location) and there is no air conditioning in the Library on the 2nd floor.

YEAR 2013/14

TMS Modular classrooms 1 and 2 – Roof replacement

Project costs - **\$28,000** as of September 2010

NOTE: Yr. Cost \$300 to \$800 (roof was rusting out and had to be recoated by TMD in summer of 09)

THS HVAC/JCI Upgrade (see attached)

1. ADX-and NIE Controller Upgrades - **\$18,250** as of September 2010
Metasys software upgrade package
2. Summer Equipment Calendar and Chiller Control - **\$2,200** as of September 2010
Reduces energy costs by selectively preventing certain equipment to run on various days.
3. Load Shedding and Occupied and Unoccupied Heating and Cooling Setpoints
\$5,950 as of September 2010
Improves operational efficiency and reduces energy costs
4. Control Algorithm override Removals - **\$1,670** as of September 2010
Allows more efficient operations of all equipment.

YEAR 2014/15

District wide Fiber Optic Circuits

Project cost - **\$145,000** as of September 2010

Purchase and install fiber optic circuits between THS and Birch Grove and between TMS and TIS. The current data connections between THS and Birch Grove Primary and between TMS and TIS are leased phone lines which are both expensive and slow as compared to the fiber-optic connections among the rest of the buildings in the district. As more and more programs run over the wire, the District needs for appropriate connections throughout our WAN has become more and more evident.

TMS All Weather Track (installed 2002) Resurfacing

Project cost - **\$115,000** as of September 2010

THS All Weather Track (installed 2005) Resurfacing

Project cost - **\$70,000** as of September 2010

YEAR 2015/16

TMS New irrigation System

Project cost - **\$50,000** as of September 2010

(Using the existing well/booster pumps & 6,000 gallon holding tanks in TMS pump room) and field restoration

THS Tennis Courts

Cost of Engineer/Bid Spec. (At 6% = **\$ 12,000** as of September 2010) Installation of 6 New Tennis Courts with (HC) access & road located at THS by the Architect in 2005

(Note: The area has been graded in preparation for this project)

Note: Without Architectural Spec. to work from estimated cost as of September 2010 could be **\$200,000**.

**Five Year Capital Budget Summary of Associated Operating Costs
FY 2011-2012 through 2015-2016**

<u>Function</u>	<u>Activity</u>	<u>Program</u>	<u>Project</u>	<u>Operating Costs</u>
FY 2011-2012 Capital Budget	Public Facilities	Public Facilities	HVAC Replacement in Hicks Geothermal	Net energy savings expected

**These costs are estimates and more accurate figures are dependent upon the size and type of building either renovated or built

5-YEAR CAPITAL IMPROVEMENT PLAN BUDGET SUMMARIES

YEAR 1: FY 2011-2012

YEAR 2: FY 2012-2013

YEAR 3: FY 2013-2014

YEAR 4: FY 2014-2015

YEAR 5: FY 2015-2016

**FIVE YEAR CAPITAL IMPROVEMENT PLAN
BUDGET SUMMARIES FOR FISCAL YEARS 2011-2012 THROUGH 2015-2016**

PROJECT SUMMARY DESCRIPTIONS	Project Cost	Existing Funds	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016	Funding Totals FY 2012-2016
TOWN ADMINISTRATION								
<i>Town Administration</i>								
Replacement of Light Duty Vehicles	131,326		21,789	27,877	27,877	27,877	25,906	131,326
Board of Education Vehicles	41,000			21,000	20,000			41,000
SUBTOTAL TOWN ADMINISTRATION	172,326	0	21,789	48,877	47,877	27,877	25,906	172,326
BOARD OF EDUCATION								
<i>Parker Memorial School</i>								
Oil Tank Removal	21,000			21,000				21,000
<i>Tolland Intermediate School</i>								
Building Façade Cracks	216,738		216,738					216,738
Sidewalk Paving	15,000		15,000					15,000
Skylight Replacement	26,000		26,000					26,000
Removal and Replacement of Asbestos Floor Tile	681,132			681,132				681,132
Driveway and Parking Lot Paving	89,650			89,650				89,650
Gym Door Removal	24,000				24,000			24,000
<i>Tolland Middle School</i>								
Driveway Paving	78,000		78,000					78,000
Track Resurfacing	100,000			100,000				100,000
Roof Replacement on Modular Classrooms	28,000				28,000			28,000
Gym Door Removal	26,000				26,000			26,000
<i>Birch Grove Primary School</i>								
HVAC BVH/JCI Upgrade	50,810	25,313		25,497				50,810
HVAC BVH/JCI Upgrade	10,000					10,000		10,000
<i>Tolland High School</i>								
THS HVAC/JCI Upgrade	28,070				28,070			28,070
<i>District Wide</i>								
Fiber Optic Circuits	145,000					145,000		145,000
HVAC Replacement Study	25,000						25,000	25,000
SUBTOTAL BOARD OF EDUCATION	1,564,400	25,313	335,738	917,279	106,070	155,000	25,000	1,564,400

**FIVE YEAR CAPITAL IMPROVEMENT PLAN
BUDGET SUMMARIES FOR FISCAL YEARS 2011-2012 THROUGH 2015-2016**

PROJECT SUMMARY DESCRIPTIONS	Project Cost	Existing Funds	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016	Funding Totals FY 2012-2016
CAPITAL EQUIPMENT								
<i>Capital Equipment</i>								
Dump Truck #30 Replacement	145,000		145,000					145,000
Dump Truck #36 Replacement	76,819		76,819					76,819
Dump Truck #24 Replacement	145,000			145,000				145,000
Skid Steer Loader Replacement	32,000			32,000				32,000
Truck #28 Replacement	145,000				145,000			145,000
Easy Rake Ballfield Groomer	17,500				17,500			17,500
1996 Low-Profile Dump Truck #39 Replacement	97,000				97,000			97,000
Caterpillar Bucket Loader #16 Replacement	169,000					169,000		169,000
Mower #2 Replacement	80,000					80,000		80,000
Excavator	95,000						95,000	95,000
Dump Truck #63 Replacement	80,000						80,000	80,000
SUBTOTAL CAPITAL EQUIPMENT	1,082,319	0	221,819	177,000	259,500	249,000	175,000	1,082,319
FIRE AND AMBULANCE								
<i>Fire and Ambulance</i>								
Engine 340 Replacement	490,000	420,000	70,000					490,000
ET340 Refurbishment	86,615		86,615					86,615
Ambulance 540 Replacement	234,513		234,513					234,513
ET440 Fire Truck Refurbishment	75,941			75,941				75,941
Contribution to Emergency Services Equipment Reserve	400,000			200,000	200,000			400,000
Service 140 Replacement	57,330				57,330			57,330
Multi-Gas Meters	22,880				22,880			22,880
Ambulance 640 Replacement	234,513					234,513		234,513
Thermal Imaging Camera	19,656						19,656	19,656
Used 95-105ft Platform Tower Addition	518,700						518,700	518,700
SUBTOTAL FIRE AND AMBULANCE	2,140,148	420,000	391,128	275,941	280,210	234,513	538,356	2,140,148

**FIVE YEAR CAPITAL IMPROVEMENT PLAN
BUDGET SUMMARIES FOR FISCAL YEARS 2011-2012 THROUGH 2015-2016**

PROJECT SUMMARY DESCRIPTIONS	Project Cost	Existing Funds	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016	Funding Totals FY 2012-2016
PARKS AND RECREATION								
<i>Parks and Recreation</i>								
SUBTOTAL PARKS AND RECREATION	0	0	0	0	0	0	0	0
PUBLIC FACILITIES								
<i>Public Facilities</i>								
In-Situ Chemical Oxidation	100,000		100,000					100,000
Base Station Repeaters	60,000	20,000	20,000	20,000				60,000
Library Roof	396,215		396,215					396,215
Addition to Underground Fuel Tanks	25,500		25,500					25,500
Environmental Abatement and Demolition	41,700		41,700					41,700
Highway Garage Roof	80,000			80,000				80,000
Carpeting for Town Hall	50,000			50,000				50,000
Station 140 Roof	28,000				28,000			28,000
Station 240 Roof	20,000					20,000		20,000
Replacement Salt Shed	1,400,000						1,400,000	1,400,000
SUBTOTAL PUBLIC FACILITIES	2,201,415	20,000	583,415	150,000	28,000	20,000	1,400,000	2,201,415
STREETS AND ROADS								
<i>Construction and Reconstruction</i>								
Drainage Infrastructure	320,000		60,000	85,000	75,000		100,000	320,000
Drainage Infrastructure - Johnson Road	15,000			15,000				15,000
Drainage Infrastructure - Weigold Road	188,600		40,000	148,600				188,600
Design Services for Grant Hill Road Culvert	25,000				25,000			25,000
Johnson Road Reconstruction	276,300				276,300			276,300
Grant Hill Reconstruction and Box Culvert	675,000					675,000		675,000
Design Services for Brown's Bridge Culvert	20,000					20,000		20,000
Drainage Infrastructure - Brown's Bridge Road	80,000					80,000		80,000
<i>Pavement Management</i>								
Various Roads	2,360,671		360,671	500,000	500,000	500,000	500,000	2,360,671
Parking Lot Paving	505,000		100,000	105,000	100,000	100,000	100,000	505,000
Neighborhood Roads	506,320		106,320	100,000	100,000	100,000	100,000	506,320
SUBTOTAL STREETS AND ROADS	4,971,891	0	666,991	953,600	1,076,300	1,475,000	800,000	4,971,891
CIP GRAND TOTALS	12,132,499	465,313	2,220,880	2,522,697	1,797,957	2,161,390	2,964,262	12,132,499

YEAR 1 CAPITAL BUDGET SUMMARY FISCAL YEAR 2011-2012															
YEAR 1 CAPITAL BUDGET FUNDING CATEGORIES	CAPITAL BUDGET FUNDING SOURCES														
	Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes	Refer Notes	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Hicks Trust	Unall Capital Reserve	Other Funding Sources	Funding Totals
PROJECTED AVAILABILITY OF CAPITAL FUNDS →	440,000	282,108	0	0	1,182,944	0	120,000	150,000	0	0	480,878	50,000	0	114,700	2,820,630
TOWN ADMINISTRATION															
Town Administration	0	21,789	0	0	0	0	0	0	0	0	0	0	0	0	21,789
BOARD OF EDUCATION															
Parker Memorial School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tolland Intermediate School	0	41,000	0	0	216,738	0	0	0	0	0	0	0	0	0	257,738
Tolland Middle School	0	0	0	0	78,000	0	0	0	0	0	0	0	0	0	78,000
Birch Grove Primary School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
District Wide	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CAPITAL EQUIPMENT															
Capital Equipment	0	76,819	0	0	145,000	0	0	0	0	0	0	0	0	0	221,819
FIRE AND AMBULANCE															
Fire and Ambulance	420,000	70,000	0	0	0	0	0	0	0	0	321,128	0	0	0	811,128
PARKS AND RECREATION															
Parks and Recreation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PUBLIC FACILITIES															
Public Facilities	20,000	72,500	0	0	346,215	0	0	0	0	0	0	50,000	0	114,700	603,415
STREETS AND ROADS															
Construction and Reconstruction	0	0	0	0	100,000	0	0	0	0	0	0	0	0	0	100,000
Pavement Management	0	0	0	0	296,991	0	120,000	150,000	0	0	0	0	0	0	566,991
SUMMARY PROJECT TOTALS	440,000	282,108	0	0	1,182,944	0	120,000	150,000	0	0	321,128	50,000	0	114,700	2,660,880
FUNDING SOURCE VARIANCES	0	0	0	0	0	0	0	0	0	0	159,750	0	0	0	159,750

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FUNCTION	ACTIVITY	PROGRAM	CODE
FY 2011-2012 Capital Budget - Year 1	Board of Education	Tolland Intermediate School	2010-02
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES	Funding Totals
		Existing Funds General Fund Contrib CNRE Fund Recreation Special Revenue Non Refer Notes Refer Notes LOCIP Grant TAR Grant State & Federal Grants School Const Grant Ambul Reserve Hicks Trust Unall Capital Reserve Other Funding Sources	
Building Faade Cracks Amount includes architectural fees and design costs. Structural steel repair, brick removal and replacement at entrance. Foundation repair and brick pier removal and replacement at North elevation 1971 addition. Installation of new control joints at building corners/piers.	216,738		216,738
Replacement of concrete support under brick veneer stairwells. Placement of new "horizontal" expansion/control joints at roof penthouse area. Installation of new building expansion joints at Lecture Hall addition. Enlargement, removal and replacement of existing control joints.			
Cleaning and sealing brick efflorescence area. Miscellaneous brick replacement and repointing. Installation of control joints and repointing. Painting at the control joints.			
Sidewalk Paving Paving of sidewalk from Old Post Road to top parking lot at Parker.	15,000	15,000	15,000
Skylight Replacement Skylights have been repaired a number of times and the weather seals are beyond repair. The lighted area had been reduced due to repairs and the plastic area is cracked due to age.	26,000	26,000	26,000
TOTAL FOR TIS	257,738	0 41,000 0 0 216,738 0 0 0 0 0 0 0 0 0	257,738

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FUNCTION FY 2011-2012 Capital Budget - Year 1	ACTIVITY Fire and Ambulance	PROGRAM Fire and Ambulance														CODE 2030-00
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES														Funding Totals
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes	Refer Notes	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Hicks Trust	Unall Capital Reserve	Other Funding Sources	
Engine 340 Replacement The 1983 GMC fire apparatus needed to be replaced sooner than scheduled due to the failure of the engine during a routine pump test. Replacement of the engine was considered but given the age of the truck and the uncertainty of other parts failing during subsequent testing, this alternative was not selected. To accommodate the immediacy of the situation, a lease/purchase option with 7 annual payments was selected. This is the final lease payment.	490,000	420,000	70,000													490,000
ET340 Refurbishment Refurbish ET 340, a 1994 Engine Tank. This truck will need the pump and tank overhauled to extend the truck's life expectancy. This truck is located at Station 340 on Gehring Road.	86,615											86,615				86,615
Ambulance 540 Replacement Purchase of a new ambulance 540 in compliance with the standard 5 year replacement program. Each ambulance will serve 5 years at either Station 140 on Crystal Lake Road or Station 240 on Rhodes Road. The ambulance being replaced will serve the Town an additional two years at Station 440 on Plains Road. During the next purchasing cycle for the replacement of Ambulance 640, we will evaluate the cost benefits of replacing just the OEM chassis and remounting the OEM box. This should prove to provide some significant cost savings to the town.	234,513											234,513				234,513
TOTAL FIRE AND AMBULANCE	811,128	420,000	70,000	0	0	0	0	0	0	0	0	321,128	0	0	0	811,128

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FUNCTION FY 2011-2012 Capital Budget - Year 1	ACTIVITY Public Facilities	PROGRAM Public Facilities														CODE 2050-00
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES														Funding Totals
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes	Refer Notes	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Hicks Trust	Unall Capital Reserve	Other Funding Sources	
In-Situ Chemical Oxidation INSCO is being proposed as a method of remediation of soil contamination at the highway garage. Other funding sources are UST funds @ 73% of total cost.	100,000		27,000												73,000	100,000
HVAC Replacement in Hicks with Geothermal Replacement of the current oil-based HVAC system with a geothermal open loop system including the replacement of nineteen heat pumps, ductwork and associated repairs.	3,600,000															0
Base Station Repeaters The base station repeaters located at Highway, Parks and Facilities and the tower site are mandated by the FCC to be licensed and operating in narrowband emissions before January 1, 2013. Failure to complete this upgrade before that deadline will forfeit our current licenses. Our current licenses are grandfathered by the FCC Safe Harbors act for power output. If we forfeit our current licenses, any new licenses will be issued at a significantly reduced power output possibly causing serious coverage problems within town that most likely will require additional infrastructure.	60,000	20,000	20,000													40,000
Library Roof Replacement of library roof.	396,215					346,215							50,000			396,215
Underground Fuel Tanks One pump and flow fuel ports for recently installed above ground fuel tanks plus the removal of the old fuel tanks at the highway garage.	25,500		25,500													25,500
Environmental Abatement and Demolition of 1125 Tolland Stage Road This is a clean up of a town-owned property. Scope includes asbestos removal, segregation and packing of waste chemicals per DOT/EPA regulations, removal of 1,000 gallon single wall underground tank and disposal of any fuel, demolition of building, landscaping loom and plantings. Permission for access to surrounding land will need to be obtained. Project will be funded from the CIRMA dividend program over several years.	41,700														41,700	41,700
TOTAL PUBLIC FACILITIES	4,223,415	20,000	72,500	0	0	346,215	0	0	0	0	0	0	50,000	0	114,700	603,415

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FUNCTION FY 2011-2012 Capital Budget - Year 1	ACTIVITY Streets and Roads	PROGRAM Pavement Management														CODE 2060-00
Project Description	Estimated Project Cost	Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes	Refer Notes	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Hicks Trust	Unall Capital Reserve	Other Funding Sources	Funding Totals
Pavement Management Roads will be repaired according to the automated pavement management system recommendations. The process includes a variety of techniques ranging from crack sealing, chip sealing and thin overlay to total reconstruction. Roads Include: Sugar Hill Road Charter Road	360,671					90,671		120,000	150,000							360,671
Parking Lot Paving Paving of Gehring Road and Plains Road firehouses. Topcoating Heron Cove and crack sealing the jail, the high school tennis courts and upper Crandall's.	100,000					100,000										100,000
Neighborhood Roads Paving of Willow Creek Road, Birchwood Road and Oakwood Drive.	106,320					106,320										106,320
TOTAL PAVEMENT MANAGEMENT	566,991	0	0	0	0	296,991	0	120,000	150,000	0	0	0	0	0	0	566,991

**YEAR 2 CAPITAL BUDGET SUMMARY
FISCAL YEAR 2012-2013**

YEAR 2 CAPITAL BUDGET FUNDING CATEGORIES	CAPITAL BUDGET FUNDING SOURCES														
	Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes	Refer Notes	LOCIP Grant	TAR Grant	State & Federal Grants	School Const. Grant	Ambul Reserve	Hicks Trust	Unall Capital Reserve	Other Funding Sources	Funding Totals
PROJECTED AVAILABILITY OF CAPITAL FUNDS	65,313	372,374	70,000	0	1,534,382	0	120,000	150,000	0	0	394,750	0	0	0	2,706,819
TOWN ADMINISTRATION															
Town Administration	0	48,877	0	0	0	0	0	0	0	0	0	0	0	0	48,877
BOARD OF EDUCATION															
Parker Memorial School	0	21,000	0	0	0	0	0	0	0	0	0	0	0	0	21,000
Tolland Intermediate School	0	0	0	0	770,782	0	0	0	0	0	0	0	0	0	770,782
Tolland Middle School	0	100,000	0	0	0	0	0	0	0	0	0	0	0	0	100,000
Birch Grove Primary School	25,313	25,497	0	0	0	0	0	0	0	0	0	0	0	0	50,810
Tolland High School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CAPITAL EQUIPMENT															
Capital Equipment	0	177,000	0	0	0	0	0	0	0	0	0	0	0	0	177,000
FIRE AND AMBULANCE															
Fire and Ambulance	0	0	0	0	0	0	0	0	0	0	275,941	0	0	0	275,941
PARKS AND RECREATION															
Parks and Recreation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PUBLIC FACILITIES															
Public Facilities	40,000	0	70,000	0	80,000	0	0	0	0	0	0	0	0	0	190,000
STREETS AND ROADS															
Construction and Reconstruction	0	0	0	0	248,600	0	0	0	0	0	0	0	0	0	248,600
Pavement Management	0	0	0	0	435,000	0	120,000	150,000	0	0	0	0	0	0	705,000
SUMMARY PROJECT TOTALS	65,313	372,374	70,000	0	1,534,382	0	120,000	150,000	0	0	275,941	0	0	0	2,588,010
FUNDING SOURCE VARIANCES	0	0	0	0	0	0	0	0	0	0	118,809	0	0	0	118,809

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FUNCTION FY 2012-2013 Capital Budget - Year 2	ACTIVITY Fire and Ambulance	PROGRAM Fire and Ambulance														CODE 2030-00
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES														Funding Totals
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes	Refer Notes	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Hicks Trust	Unall Capital Reserve	Other Funding Sources	
ET440 Fire Truck Refurbishment This truck is located out at Station 440 on Plains Road. This truck was originally scheduled to be refurbished in 2008-2009. This truck is responding to 43% less calls being stationed out at Station 440. The pump will need to be overhauled and the tank will need to be replaced during this year to extend the trucks life expectancy.	75,941											75,941				75,941
Contribution to Emergency Services Equipment Reserve Contributions to the ambulance fund from operations, net of expenses, average approximately \$235,000 per year. Leaving sufficient funds at all times to purchase a replacement ambulance, a yearly contribution of \$200,000 to an emergency services capital reserve fund will provide sufficient funds towards the next large capital equipment purchase and yearly fire/ambulance equipment as identified.	200,000											200,000				200,000
TOTAL FIRE AND AMBULANCE	275,941	0	0	0	0	0	0	0	0	0	0	275,941	0	0	0	275,941

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FUNCTION	ACTIVITY	PROGRAM	CODE
FY 2012-2013 Capital Budget - Year 2	Public Facilities	Public Facilities	2050-00
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES	Funding Totals
		Existing Funds General Fund Contrib CNRE Fund Recreation Special Revenue Non Refer Notes Refer Notes LOCIP Grant TAR Grant State & Federal Grants School Const Grant Ambul Reserve Hicks Trust Unall Capital Reserve Other Funding Sources	
Base Station Repeaters The base station repeaters located at Highway, Parks and Facilities and the tower site are mandated by the FCC to be licensed and operating in narrowband emissions before January 1, 2013. Failure to complete this upgrade before that deadline will forfeit our current licenses. Our current licenses are grandfathered by the FCC Safe Harbors act for power output. If we forfeit our current licenses, any new licenses will be issued at a significantly reduced power output possibly causing serious coverage problems within town that most likely will require additional infrastructure.	60,000	40,000 	
Highway Garage Roof Roof replacement for the 100' X 60' newer section of the highway garage that is approximately 25 years old.	80,000		80,000
Carpeting for Town Hall Replacement of carpeting in town hall offices.	50,000		50,000
TOTAL PUBLIC FACILITIES	190,000	40,000	70,000

FUNCTION		ACTIVITY		PROGRAM												CODE
FY 2012-2013 Capital Budget - Year 2		Streets and Roads		Construction and Reconstruction												2060-00
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES														Funding Totals
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes	Refer Notes	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Hicks Trust	Unall Capital Reserve	Other Funding Sources	
Drainage Infrastructure Drainage on various roads around town.	85,000					85,000										85,000
Drainage Infrastructure - Johnson Road Design cost for the paved portion of Johnson Road (1,300' of road) including design of catch basins.	15,000					15,000										15,000
Drainage Infrastructure - Weigold Road Replacment of deteriorating old metal pipes with concrete box culverts.	148,600					148,600										148,600

FUNCTION FY 2012-2013 Capital Budget - Year 2		ACTIVITY Streets and Roads							PROGRAM Pavement Management							CODE 2060-00
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES														Funding Totals
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes	Refer Notes	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Hicks Trust	Unall Capital Reserve	Other Funding Sources	
Pavement Management Roads will be repaired according to the automated pavement management system recommendations. The process includes a variety of techniques ranging from crack sealing, chip sealing and thin overlay to total reconstruction.	500,000					230,000		120,000	150,000							500,000
Parking Lot Paving Paving of Crandall's II parking lot.	105,000					105,000										105,000
Neighborhood Roads Neighborhood roads will be repaired according to pavement management system recommendation.	100,000					100,000										100,000
TOTAL PAVEMENT MANAGEMENT	705,000	0	0	0	0	435,000	0	120,000	150,000	0	0	0	0	0	0	705,000

**YEAR 3 CAPITAL BUDGET SUMMARY
FISCAL YEAR 2013-2014**

YEAR 3 CAPITAL BUDGET FUNDING CATEGORIES	CAPITAL BUDGET FUNDING SOURCES														
	Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes	Refer Notes	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Hicks Trust	Unall Capital Reserve	Other Funding Sources	Funding Totals
PROJECTED AVAILABILITY OF CAPITAL FUNDS	0	418,447	0	0	781,300	0	120,000	150,000	0	0	353,809	0	0	48,000	1,871,556
TOWN ADMINISTRATION															
Town Administration	0	47,877	0	0	0	0	0	0	0	0	0	0	0	0	47,877
BOARD OF EDUCATION															
Parker Memorial School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tolland Intermediate School	0	24,000	0	0	0	0	0	0	0	0	0	0	0	0	24,000
Tolland Middle School	0	54,000	0	0	0	0	0	0	0	0	0	0	0	0	54,000
District Wide	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tolland High School	0	28,070	0	0	0	0	0	0	0	0	0	0	0	0	28,070
CAPITAL EQUIPMENT															
Capital Equipment	0	211,500	0	0	0	0	0	0	0	0	0	0	0	48,000	259,500
FIRE AND AMBULANCE															
Fire and Ambulance	0	0	0	0	0	0	0	0	0	0	280,210	0	0	0	280,210
PARKS AND RECREATION															
Parks and Recreation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PUBLIC FACILITIES															
Public Facilities	0	28,000	0	0	0	0	0	0	0	0	0	0	0	0	28,000
STREETS AND ROADS															
Construction and Reconstruction	0	25,000	0	0	351,300	0	0	0	0	0	0	0	0	0	376,300
Pavement Management	0	0	0	0	430,000	0	120,000	150,000	0	0	0	0	0	0	700,000
SUMMARY PROJECT TOTALS	0	418,447	0	0	781,300	0	120,000	150,000	0	0	280,210	0	0	48,000	1,797,957
FUNDING SOURCE VARIANCES	0	0	0	0	0	0	0	0	0	0	73,599	0	0	0	73,599

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FUNCTION	ACTIVITY	PROGRAM	CODE													
FY 2013-2014 Capital Budget - Year 3	Capital Equipment	Capital Equipment	2020-00													
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES														Funding Totals
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes	Refer Notes	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Hicks Trust	Unall Capital Reserve	Other Funding Sources	
HIGHWAY:																
Truck #28 Replacement This 1997 Ford will be 16 years old this year. It is a front line snow removal truck and used year-round for maintenance. To be replaced with a truck with ground controls.	145,000		145,000													145,000
PARKS & FACILITIES:																
Easy Rake Ballfield Groomer Replacement of 1995 ballfield groomer.	17,500		17,500													17,500
1996 Low Profile Truck #39 Replacement with 3-4 yard Dump Truck Replacement truck with plow and sander to be used for the cemetery and Town facilities. Other funding sources are from the Cemetery Fund.	97,000		49,000												48,000	97,000
TOTAL CAPITAL EQUIPMENT	259,500	0	211,500	0	0	0	0	0	0	0	0	0	0	0	48,000	259,500

FUNCTION FY 2013-2014 Capital Budget - Year 3	ACTIVITY Fire and Ambulance	PROGRAM Fire and Ambulance														CODE 2030-00
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES														Funding Totals
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes	Refer Notes	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Hicks Trust	Unall Capital Reserve	Other Funding Sources	
Service 140 Replacement Replacement of Service 140, a 2002 F-350 First Response Vehicle. This vehicle will be 11 years old and will have approximately 85,000 to 90,000 miles on it. This vehicle is used by line officers, career staff and other members as a first response vehicle. The use of this vehicle prevents unnecessary use of larger and more expensive equipment. Because this vehicle is smaller, it is more versatile to rapidly respond to and assist at various emergencies.	57,330											57,330				57,330
Contribution to Emergency Services Equipment Reserve Contributions to the ambulance fund from operations, net of expenses, average approximately \$235,000 per year. Leaving sufficient funds at all times to purchase a replacement ambulance, a yearly contribution of \$200,000 to an emergency services capital reserve fund will provide sufficient funds towards the next large capital equipment purchase and yearly fire/ambulance equipment as identified.	200,000											200,000				200,000
Multi-Gas Meters Our current multi-gas meters will be reaching the end of their usable service life. Parts will be increasingly difficult to procure as well as the maintenance fees may become unrealistically expensive. These meters are used to determine air quality at various HAZMAT incidents.	22,880											22,880				22,880
TOTAL FIRE AND AMBULANCE	280,210	0	0	0	0	0	0	0	0	0	0	280,210	0	0	0	280,210

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FUNCTION FY 2013-2014 Capital Budget - Year 3		ACTIVITY Streets and Roads					PROGRAM Pavement Management								CODE 2060-00	
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES										Funding Totals				
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes	Refer Notes	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant		Ambul Reserve	Hicks Trust	Unall Capital Reserve	Other Funding Sources
Pavement Management Roads will be repaired according to the automated pavement management system recommendations. The process includes a variety of techniques ranging from crack sealing, chip sealing and thin overlay to total reconstruction.	500,000					230,000		120,000	150,000							500,000
Parking Lot Paving Pavement of parking lot according to pavement management system.	100,000					100,000										100,000
Neighborhood Roads Neighborhood roads will be repaired according to pavement management system recommendation.	100,000					100,000										100,000

YEAR 4 CAPITAL BUDGET SUMMARY FISCAL YEAR 2014-2015															
YEAR 4 CAPITAL BUDGET FUNDING CATEGORIES	CAPITAL BUDGET FUNDING SOURCES														
	Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes	Refer Notes	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Hicks Trust	Unall Capital Reserve	Other Funding Sources	Funding Totals
PROJECTED AVAILABILITY OF CAPITAL FUNDS =====>	0	306,877	0	0	1,350,000	0	120,000	150,000	0	0	308,599	0	0	0	2,235,476
TOWN ADMINISTRATION															
Town Administration	0	27,877	0	0	0	0	0	0	0	0	0	0	0	0	27,877
BOARD OF EDUCATION															
Parker Memorial School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tolland Intermediate School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tolland Middle School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Birch Grove Primary	0	10,000	0	0	0	0	0	0	0	0	0	0	0	0	10,000
District Wide	0	0	0	0	145,000	0	0	0	0	0	0	0	0	0	145,000
CAPITAL EQUIPMENT															
Capital Equipment	0	249,000	0	0	0	0	0	0	0	0	0	0	0	0	249,000
FIRE AND AMBULANCE															
Fire and Ambulance	0	0	0	0	0	0	0	0	0	0	234,513	0	0	0	234,513
PARKS AND RECREATION															
Parks and Recreation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PUBLIC FACILITIES															
Public Facilities	0	20,000	0	0	0	0	0	0	0	0	0	0	0	0	20,000
STREETS AND ROADS															
Construction and Reconstruction	0	0	0	0	775,000	0	0	0	0	0	0	0	0	0	775,000
Pavement Management	0	0	0	0	430,000	0	120,000	150,000	0	0	0	0	0	0	700,000
SUMMARY PROJECT TOTALS	0	306,877	0	0	1,350,000	0	120,000	150,000	0	0	234,513	0	0	0	2,161,390
FUNDING SOURCE VARIANCES	0	0	0	0	0	0	0	0	0	0	74,086	0	0	0	74,086

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FUNCTION		ACTIVITY		PROGRAM												CODE
FY 2014-2015 Capital Budget - Year 4		Fire and Ambulance		Fire and Ambulance												2030-00
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES														Funding Totals
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes	Refer Notes	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Hicks Trust	Unall Capital Reserve	Other Funding Sources	
Ambulance 640 Replacement Standard 5 year replacement program. Each ambulance will serve 5 years at either Station 140 on Crystal Lake Road or Station 240 on Rhodes Road.	234,513											234,513				234,513
TOTAL FIRE AND AMBULANCE		234,513	0	0	0	0	0	0	0	0	0	234,513	0	0	0	234,513

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YEAR 5 CAPITAL BUDGET SUMMARY FISCAL YEAR 2015-2016															
YEAR 5 CAPITAL BUDGET FUNDING CATEGORIES	CAPITAL BUDGET FUNDING SOURCES														
	Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes	Refer Notes	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Hicks Trust	Unall Capital Reserve	Other Funding Sources	Funding Totals
PROJECTED AVAILABILITY OF CAPITAL FUNDS 	0	325,906	0	0	1,830,000	0	120,000	150,000	0	0	559,086	0	0	0	2,984,992
TOWN ADMINISTRATION															
Town Administration	0	25,906	0	0	0	0	0	0	0	0	0	0	0	0	25,906
BOARD OF EDUCATION															
Parker Memorial School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tolland Intermediate School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Birch Grove Primary School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
District Wide	0	25,000	0	0	0	0	0	0	0	0	0	0	0	0	25,000
Tolland High School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CAPITAL EQUIPMENT															
Capital Equipment	0	175,000	0	0	0	0	0	0	0	0	0	0	0	0	175,000
FIRE AND AMBULANCE															
Fire and Ambulance	0	0	0	0	0	0	0	0	0	0	538,356	0	0	0	538,356
PARKS AND RECREATION															
Parks and Recreation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PUBLIC FACILITIES															
Public Facilities	0	0	0	0	1,400,000	0	0	0	0	0	0	0	0	0	1,400,000
STREETS AND ROADS															
Construction and Reconstruction	0	100,000	0	0	0	0	0	0	0	0	0	0	0	0	100,000
Pavement Management	0	0	0	0	430,000	0	120,000	150,000	0	0	0	0	0	0	700,000
SUMMARY PROJECT TOTALS	0	325,906	0	0	1,830,000	0	120,000	150,000	0	0	538,356	0	0	0	2,964,262
FUNDING SOURCE VARIANCES	0	0	0	0	0	0	0	0	0	0	20,730	0	0	0	20,730

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FUNCTION	ACTIVITY	PROGRAM														CODE
FY 2015-2016 Capital Budget - Year 5	Fire and Ambulance	Fire and Ambulance														2030-00
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES														Funding Totals
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes	Refer Notes	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Hicks Trust	Unall Capital Reserve	Other Funding Sources	
Thermal Imaging Camera New thermal imaging camera for ET540 first line engine tank. Currently, this truck is not equipped with a thermal imaging camera, where as all other Ets are equipped with one.	19,656											19,656				19,656
Used 95ft-105ft Platform Tower Addition This apparatus would make approximately 55% of aerial operations conducted safer for staff. This would provide extended reach capabilities (95-105ft) versus the existing aerial device (75ft). Also, it would provide practical redundancy for existing fire department operations.	518,700											518,700				518,700
TOTAL FIRE AND AMBULANCE	538,356	0	0	0	0	0	0	0	0	0	0	538,356	0	0	0	538,356

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FUNCTION	ACTIVITY	PROGRAM														CODE
FY 2015-2016 Capital Budget - Year 5	Streets and Roads	Pavement Management														2060-00
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES														Funding Totals
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes	Refer Notes	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Hicks Trust	Unall Capital Reserve	Other Funding Sources	
Pavement Management Roads will be repaired according to the automated pavement management system recommendations. The process includes a variety of techniques ranging from crack sealing, chip sealing and thin overlay to total reconstruction.	500,000					230,000		120,000	150,000							500,000
Parking Lot Paving Pavement of parking lot according to pavement management system.	100,000					100,000										100,000
Neighborhood Roads Neighborhood roads will be repaired according to pavement management system recommendation.	100,000					100,000										100,000
TOTAL PAVEMENT MANAGEMENT	700,000	0	0	0	0	430,000	0	120,000	150,000	0	0	0	0	0	0	700,000

D.4.

TO: Members of the Board of Education

FROM: William D. Guzman
Jane A. Regina

DATE: January 12, 2011

SUBJECT: BlumShapiro Audit Findings – FY 2009/2010

Attached for your information is the Independent Auditor's Report dated November 23, 2010 from Blum Shapiro.

Also attached is a copy of the Federal Single Audit Report for year ended June 30, 2010 (Attachment 1) and a copy of the State Single Audit Report for year ended June 30, 2010 (Attachment 2). Attachment 3 is the auditor's report on the District's school year grant data. The forms reviewed include Form ED001 (End of Year School Report), Form ED006S (Public School Information System Supplemental Information), and the PSIS Racial Survey and Enrollment report.

The full audit report can be found on line in the electronic version of the Board agenda at www.tolland.k12.ct.us.

BlumShapiro

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Independent Auditors' Report

To the Town Council
Town of Tolland, Connecticut

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Tolland, Connecticut, as of and for the year ended June 30, 2010, which collectively comprise the Town of Tolland, Connecticut's basic financial statements, as listed in the table of contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express opinions on these financial statements based on our audit.

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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Tolland, Connecticut, as of June 30, 2010 and the respective changes in financial position and cash flows, where applicable, thereof, and the respective budgetary comparison for the general fund for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 23, 2010 on our consideration of the Town of Tolland, Connecticut's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Management's discussion and analysis on pages 3 through 12 is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Tolland, Connecticut's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and schedules, and statistical tables are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements and schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section and statistical tables have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and, accordingly, we express no opinion on them.

Blum, Shapiro & Company, P.C.

November 23, 2010

TOWN OF TOLLAND, CONNECTICUT

STATE SINGLE AUDIT REPORT

JUNE 30, 2010

TOWN OF TOLLAND, CONNECTICUT

STATE SINGLE AUDIT REPORT

JUNE 30, 2010

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Independent Auditors' Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program, on Internal Control over Compliance in Accordance with the State Single Audit Act and on the Schedule of Expenditures of State Financial Assistance

To the Members of Town Council
Town of Tolland, Connecticut

Compliance

We have audited the Town of Tolland, Connecticut's (the Town) compliance with the types of compliance requirements described in the Office of Policy and Management's *Compliance Supplement* that could have a direct and material effect on each of the Town's major state programs for the year ended June 30, 2010. The Town's major state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major state programs is the responsibility of the Town's management. Our responsibility is to express an opinion on the Town's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the State Single Audit Act (C.G.S. Sections 4-230 to 4-236). Those standards and the State Single Audit Act require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major state program occurred. An audit includes examining, on a test basis, evidence about the Town's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Town's compliance with those requirements.

In our opinion, the Town complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2010.

Internal Control over Compliance

Management of the Town is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to state programs. In planning and performing our audit, we considered the Town's internal control over compliance with the requirements that could have a direct and material effect on a major state program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the State Single Audit Act, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Schedule of Expenditures of State Financial Assistance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town as of and for the year ended June 30, 2010 and have issued our report thereon dated November 23, 2010. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The accompanying schedule of expenditures of state financial assistance is presented for purposes of additional analysis as required by the State Single Audit Act and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of management, the Town Council and state awarding agencies and is not intended to be and should not be used by anyone other than these specified parties.

Blum, Shapiro & Company, P.C.

November 23, 2010

**TOWN OF TOLLAND, CONNECTICUT
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2010**

<u>State Grantor/Pass-Through Grantor/ Program Title</u>	<u>State Grant Program Core-CT Number</u>	<u>Expenditures</u>
Board of Education and Services for the Blind		
Education Aid Blind/Visually Impaired Children	11000-ESB65020-12060	\$ <u>2,797</u>
Office of the State Comptroller		
Payment in Lieu of Taxes (PILOT) on State-Owned Property	11000-OSC15910-17004	<u>56,649</u>
Department of Education		
Primary Mental Health	11000-SDE64000-12198	25,000
Healthy Food Certification	11000-SDE64000-16072-82010	25,095
Child Nutrition Program - (School Lunch State Match)	11000-SDE64000-16072-82051	11,533
Family Resource Centers	11000-SDE64000-16110	92,325
Youth Services Bureau - Enhancement	11000-SDE84000-16201	5,000
Adult Education	11000-SDE64000-17030	28,810
Youth Services Bureau	11000-SDE64000-17052	21,109
Magnet Schools	11000-SDE64000-17057	<u>8,400</u>
Total Department of Education		<u>217,272</u>
Department of Environmental Protection		
Boating Account	12060-DEP44434-35403	6,687
Underground Storage Tank Acct.	11000-DEP43950-12489	<u>10,117</u>
Total Department of Environmental Protection		<u>16,804</u>

(Continued on next page)

TOWN OF TOLLAND, CONNECTICUT
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2010

<u>State Grantor/Pass-Through Grantor/ Program Title</u>	<u>State Grant Program Core-CT Number</u>	<u>Expenditures</u>
Connecticut State Library		
Grants to Public Libraries	11000-CSL66051-17003	\$ 1,732
ConnectiCard Payments	11000-CSL66051-17010	<u>1,650</u>
Total Connecticut State Library		<u>3,382</u>
Office of Policy and Management		
Reimbursement of Property Taxes - Disability Exemption	11000-OPM20600-17011	1,690
Property Tax Relief for Elderly and Totally Disabled Homeowners	11000-OPM20600-17018	66,729
Property Tax Relief for Elderly Homeowners - Freeze Program	11000-OPM20600-17021	2,000
Property Tax Relief for Veterans	11000-OPM20600-17024	7,844
Property Tax Relief for Manufacturing Machinery and Equipment and Commercial Vehicles	11000-OPM20600-17031	95,275
Local Capital Improvement Program	12050-OPM20600-40254	40,000
Housing Zone Program	12060-OPM20600-90526	50,000
Municipal Video Competition Tr	12060-OPM20600-35362	<u>485</u>
Total Office of Policy and Management		<u>264,023</u>
Department of Transportation		
Town Aid Road Grants - Municipal	12052-DOT57000-43455	44,913
Town Aid Road - STO	13033-DOT57000-43459	123,512

(Continued on next page)

TOWN OF TOLLAND, CONNECTICUT
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2010

<u>State Grantor/Pass-Through Grantor/ Program Title</u>	<u>State Grant Program Core-CT Number</u>	<u>Expenditures</u>
Transit District Grants and Loan Transportation Fund	12001-DOT57931-12175	\$ <u>26,471</u>
Total Department of Transportation		<u>194,896</u>
Total State Financial Assistance Before Exempt Programs		<u>755,823</u>
Exempt Programs		
Office of the State Comptroller		
Mashantucket Pequot/Mohegan Fund	12009-OSC15910-17005	<u>41,245</u>
Department of Education		
Public School Transportation	11000-SDE64000-17027	181,271
Educational Cost Sharing	11000-SDE64000-17041	9,214,130
Excess Costs Student Based and Equity	11000-SDE64000-17047	966,432
School Construction Grants	13009-SDE64000-40896	67,925
School Construction Grants	13010-SDE64000-40901	<u>364,361</u>
Total Department of Education		<u>10,794,119</u>
Total Exempt Programs		<u>10,835,364</u>
Total State Financial Assistance		\$ <u><u>11,591,187</u></u>

**TOWN OF TOLLAND, CONNECTICUT
NOTE TO SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2010**

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

NOTE - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town conform to accounting principles generally accepted in the United States of America as applicable to government entities. The following is a summary of the more significant policies relating to the aforementioned grant programs.

Basis of Accounting - The financial statements contained in the Town's annual audit report are prepared on the modified accrual basis of accounting. The following is a summary of such basis:

Revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

Expenditures are recorded when the related fund liability is incurred, if measurable.

The schedule of expenditures of state financial assistance, contained in this report, is prepared based on regulations established by the State of Connecticut Office of Policy and Management. In accordance with these regulations (Sections 4-236-22), certain grants are not dependent on expenditure activity and, accordingly, are considered to be expended in the fiscal year of receipt. These grant program receipts are reflected in the expenditures column of the schedule of expenditures of state financial assistance.

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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 Members of Town Council
Town of Tolland, Connecticut

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Tolland, Connecticut (the Town) as of and for the year ended June 30, 2010, which collectively comprise the Town's basic financial statements, and have issued our report thereon dated November 23, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Town's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, the Town Council and state awarding agencies and is not intended to be and should not be used by anyone other than these specified parties.

Blum, Shapiro & Company, P.C.

November 23, 2010

**TOWN OF TOLLAND, CONNECTICUT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2010**

I. SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

- Material weakness(es) identified? _____ yes X no
- Significant deficiency(ies) identified? _____ yes X none reported

Noncompliance material to financial statements noted?

_____ yes X no

State Financial Assistance

Internal control over major programs:

- Material weakness(es) identified? _____ yes X no
- Significant deficiency(ies) identified? _____ yes X none reported

Type of auditors' report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with Section 4-236-24 of the Regulations to the State Single Audit Act?

_____ yes X no

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

<u>State Grantor and Program</u>	<u>State Core-CT Number</u>	<u>Expenditures</u>
Office of the State Comptroller: Payment in Lieu of Taxes (PILOT) on State-Owned Property	11000-OSC15910-17004	\$ 56,649
Department of Education: Family Resource Centers	11000-SDE64000-16110	92,325
Office of Policy and Management: Property Tax Relief for Manufacturing Machinery and Equipment and Commercial Vehicles	11000-OPM20600-17031	95,275
Department of Transportation: Town Aid Road Grants - Municipal	12052-DOT57000-43455	44,913
Town Aid Road - STO	13033-DOT57000-43459	123,512

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

II. FINANCIAL STATEMENT FINDINGS

No matters were reported.

III. STATE FINANCIAL ASSISTANCE FINDINGS AND QUESTIONED COSTS

No matters were reported.

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Independent Accountant's Report on Applying Agreed-Upon Procedures

William D. Guzman
Superintendent of Schools
and Board of Education
Town of Tolland, Connecticut 06084

We have performed the procedures included in the Connecticut State Department of Education's Review Package, which were agreed to by the State Department of Education (SDE) and the Town of Tolland Board of Education ("LEA"), solely to assist the SDE in evaluating certain school year grant data as printed on SDE's Internet application in connection with education reimbursement claims submitted by the LEA for the year ended June 30, 2010. The school year grant data is reported on the following SDE forms and data systems:

- **Form ED001** *dated September 29, 2010 at 09:06:56 AM*
- **Form ED001 SEDAC-G Data Adjustment Form** *dated September 29, 2010 at 9:10:50 AM*
- **Form ED006S** *dated September 29, 2010 at 10:26:54 AM*
- **PSIS Racial Survey and Detail of Enrollment for Entire District report** *dated September 29, 2010 at 10:24:05 AM*

Management is responsible for the LEA's compliance with the SDE requirements. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the SDE. Consequently, we make no representation regarding the sufficiency of the procedures described in the SDE's Review Package either for the purpose for which this report has been requested or for any other purpose.

As a result of performing the procedures included in the SDE's Review Package, certain matters came to our attention that caused us to believe that adjustments should be recorded to the school year grant data reported on Form ED001, and the ED001 SEDAC-G Data Adjustment Form. The adjustments are incorporated in the following internet application printouts: ED001 *dated November 30, 2010 at 7:37:00 PM* and ED001 SEDAC-G Adjustment Form *dated November 30, 2010 at 7:36:20 PM*.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on compliance. Accordingly, we do not express such an opinion. Had we been able to perform all procedures other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the SDE and the LEA and is not intended to be and should not be used by anyone other than these specified parties.

Blum, Shapiro & Company, P.C.

December 6, 2010

TOWN OF TOLLAND, CONNECTICUT

FEDERAL SINGLE AUDIT REPORT

JUNE 30, 2010

TOWN OF TOLLAND, CONNECTICUT

FEDERAL SINGLE AUDIT REPORT

JUNE 30, 2010

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Independent Auditors' Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program, on Internal Control over Compliance in Accordance with OMB Circular A-133 and on the Schedule of Expenditures of Federal Awards

To the Members of Town Council
Town of Tolland, Connecticut

Compliance

We have audited the Town of Tolland, Connecticut's (the Town) compliance with the types of compliance requirements described in the OMB *Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the Town's major federal programs for the year ended June 30, 2010. The Town's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Town's management. Our responsibility is to express an opinion on the Town's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Town's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Town's compliance with those requirements.

In our opinion, the Town complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2010.

Internal Control over Compliance

Management of the Town is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Town's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town as of and for the year ended June 30, 2010 and have issued our report thereon dated November 23, 2010. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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

Blum, Shapiro & Company, P.C.

November 23, 2010

**TOWN OF TOLLAND, CONNECTICUT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2010**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Grantor's Number/ Project Number	Expenditures
United States Department of Agriculture			
<i>Passed Through the State Department of Education:</i>			
Child Nutrition Cluster:			
National School Lunch Program	10.555	12060-SDE64370-20560	\$ <u>137,313</u>
United States Department of Education			
<i>Passed Through the State of Connecticut Department of Education:</i>			
Title I, Part A Cluster:			
Title I Grants to Local Educational Agencies	84.010	12060-SDE64370-20679	77,157
Special Education Cluster:			
Special Education - Grants to States	84.027	12060-SDE64370-20977	\$ 451,133
Special Education - Preschool Grants	84.173	12060-SDE64370-20983	14,453
Special Education - Grants to States ARRA	84.391	12060-SDE64370-29011	477,611
Special Education - Preschool Grants ARRA	84.392	12060-SDE64370-29012	<u>16,214</u>
			959,411
Career and Technical Education - Basic Grants to States	84.048	12060-SDE64370-20742	17,700
Safe and Drug-Free Schools and Communities - National Programs	84.184	12060-SDE64370-20873	5,353
Education Technology State Grants Cluster:			
Education Technology State Grants, ARRA	84.386	12060-SDE64370-29063	941
Improving Teacher Quality State Grants	84.367	12060-SDE64370-20858	58,020
State Fiscal Stabilization Fund Cluster:			
State Fiscal Stabilization Fund - Education State Grants, ARRA	84.394	12060-SDE64370-29054	989,440
State Fiscal Stabilization Fund - Government Services, ARRA	84.397	12060-SDE64370-29053	<u>545,533</u>
			<u>1,534,973</u>
Total United States Department of Education			<u>2,653,555</u>

(Continued on next page)

**TOWN OF TOLLAND, CONNECTICUT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2010**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Grantor's Number/ Project Number	Expenditures
Environmental Protection Agency <i>Passed Through the State of Connecticut Department of Public Health:</i>			
Drinking Water Revenue Bonds	66.468	21018-DPH48770-42319	\$ 63,284
Construction Grants for Wastewater Treatment Works - ARRA	66.418	12060-DPH48770-29029	82,196
Total Environmental Protection Agency			145,480
United States Department of Homeland Security <i>Passed Through the State of Connecticut Department of Emergency Management and Homeland Security:</i>			
Emergency Management Performance Grants	97.042	12060-EHS99660-21881	3,000
<i>Passed Through the State of Connecticut Commission on of Fire Prevention and Control:</i>			
Assistance to Firefighters Grant	97.044	11000-FPC36510-12442	250
Total United States Department of Homeland Security			3,250
United States Department of Housing and Urban Development <i>Passed Through the State of Connecticut Department of Economic and Community Development:</i>			
CDBG-Entitlement Grants Cluster: Community Development Block Grant/Entitlement	14.218	12060-ECD46350-20730	88,965
United States Department of Justice <i>Passed Through the State of Connecticut Office of Policy and Management:</i>			
Justice Assistance Grant - ARRA	16.803	12060-OPM20350-29002	9,075

(Continued on next page)

**TOWN OF TOLLAND, CONNECTICUT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2010**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Grantor's Number/ Project Number	Expenditures
United States Department of Transportation			
<i>Passed Through the State of Connecticut Department of Transportation:</i>			
Highway Planning and Construction Cluster:			
Highway Planning and Construction	20.205	12062-DOT57124-22108	\$ 56
Highway Safety Cluster:			
State and Community Highway Safety	20.600	12062-DOT57343-20559	<u>9,766</u>
Total United States Department of Transportation			<u>9,822</u>
Total Federal Awards Expended			\$ <u>3,047,460</u>

**TOWN OF TOLLAND, CONNECTICUT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2010**

Various agencies of the Federal Government have made financial assistance available to Town of Tolland, Connecticut (the Town). These grants fund several programs including housing, education, human services, transportation and general government activities.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town conform to accounting principles generally accepted in the United States of America as applicable to government entities. The following is a summary of the more significant policies relating to the aforementioned grant programs.

Basis of Accounting - The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Town and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

NOTE 2 - NONCASH AWARDS

Donated commodities in the amount of \$34,209 are included in the Department of Agriculture's National School Lunch program, CFDA #10.555. The amount represents the market value of commodities received.



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**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 Members of Town Council
Town of Tolland, Connecticut

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Tolland, Connecticut (the Town) as of and for the year ended June 30, 2010, which collectively comprise the Town's basic financial statements, and have issued our report thereon dated November 23, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Town's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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

Blum, Shapiro & Company, P.C.

November 23, 2010

**TOWN OF TOLLAND, CONNECTICUT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2010**

I. SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

- Material weakness(es) identified? yes X no
- Significant deficiency(ies) identified? yes X none reported
- Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? yes X no
- Significant deficiency(ies) identified? yes X none reported

Type of auditors' report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133?

 yes X no

Identification of major programs:

CFDA #	Name of Federal Program or Cluster
84.027/84.173/ 84.391/84.392	Special Education Cluster
84.394/84.397	State Fiscal Stabilization Fund Cluster

Dollar threshold used to distinguish between type A and type B programs: \$300,000

Auditee qualified as low-risk auditee? X yes no

II. FINANCIAL STATEMENT FINDINGS

No matters were reported.

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

TOWN OF TOLLAND, CONNECTICUT
COMPREHENSIVE ANNUAL FINANCIAL REPORT

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Introductory Section



TOWN of TOLLAND / 21 tolland green, tolland, connecticut 06084

November 23, 2010

To the Members of the Town Council and Citizens of the Town of Tolland:

State law requires that all local governments publish within six months of the close of each fiscal year a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the Comprehensive Annual Financial Report of the Town of Tolland for the fiscal year ended June 30, 2010.

This report consists of management's representations concerning the finances of the Town of Tolland. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management of the Town of Tolland has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the Town of Tolland's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh the benefits, the Town of Tolland's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The Town of Tolland's financial statements have been audited by Blum, Shapiro & Company, P.C., a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the Town of Tolland for the fiscal year ended June 30, 2010 are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditors concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that the Town of Tolland's financial statements for the fiscal year ended June 30, 2010 are fairly presented in conformity with GAAP. The independent auditors' report is presented as the first component of the financial section of this report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The Town of Tolland's MD&A can be found immediately following the independent auditors' report.

Profile of the Town of Tolland

Tolland is a residential community of 40.4 square miles and a population of 14,853 that retains impressive remnants of its rural past and substantial areas of protected open space. Expanding commercial and industrial resources are notably bolstering the economic base of the Town but in a way consistent with planning designed

to preserve the community's character. Tolland was ranked 27th on Money Magazine's 2009 "100 best Places to Live" in the United States.

Tolland is located 20 miles northeast of Hartford and approximately 90 miles southwest of Boston, Massachusetts. Interstate 84, a major east-west transportation corridor, bisects the Town. Bradley International Airport - approximately 25 minutes driving time away - provides convenient air connections to the rest of the country and the world. A majority of the Town's labor force is employed in the central Connecticut area, primarily in the financial services, industrial, governmental and higher education sectors. Significant to the Town in several ways, the main campus of the University of Connecticut is within 10 miles to virtually any point within the Town.

Tolland's legacy includes a New England town green of substantial proportions as its signature amenity. Tolland Green is the heart of the community, and the area around it is preserved as a National Historic District. Included in the district are several of the Town's historic attractions, such as the former Tolland County Court House, the Old Jail Museum and the Hicks-Stearns Family Museum, plus a number of gracious 18th and 19th century homes. Municipal offices and the Town Library anchor one end of the Green. A few miles from the Green is the Town's oldest home, the 1733 Daniel Benton Homestead Museum, which was recently restored by the Historical Society with grant funding thus symbolizing the value the community places on preserving its heritage.

The Town is an outer-ring suburb of the Hartford metropolitan area. Over 97% of its dwellings are owner-occupied, single-family homes. Land subdivision activity and housing starts have stalled and the Town's population is expected to increase only slightly through the next decade.

Our form of government is a Council/Manager Government, which was approved in 1972. The legislative function is performed by a Town Council consisting of seven members elected at large. The Council formulates public policy, which the Town administration is entrusted to implement. The Board of Education, which is the governing body of the school district, appoints the superintendent of schools to implement its policies. The Chief Executive Officer of the community is the Town Manager, who is appointed for an indefinite term by the Town Council. The Manager has appointive and removal authority over department heads and other employees of the Town.

The Town of Tolland provides its residents with a complete level of municipal services. The Town Administration is organized around five primary divisions:

- Planning and Community Development: This comprehensive development office houses the departments of Planning and Zoning, Inland Wetlands Enforcement, Building Inspection and Health code inspections.
- Community Services: This division includes Human Services, Elderly, Youth, Library and Recreation Services.
- Public Safety: This division includes Police (under contract with the Connecticut State Police), a combination volunteer/paid Fire and Ambulance Department and Animal Control Services.
- Public Works: This division includes the departments of Highway Maintenance, Parks and Facilities and Solid Waste and Recycling.
- Finance and Records: This division includes Accounting, Town Clerk, Town Assessment Services and Revenue Collection.

The above divisions are supervised by a professional Town Manager. The Office of the Town Manager includes a Director of Administrative Services who handles the human resources function for all the Town employees.

The Town has successfully privatized and contracted out several municipal services. Examples include the construction/reconstruction of roads, snow plowing of selected routes, refuse and recyclable collection, sewer capacity and certain social service functions such as health services through the Eastern Highland Health District.

The Town of Tolland provides water and sewer services to a small sector of the community. Approximately 506 residences and 19 businesses are serviced by the Tolland water system, while the Connecticut Water Company services other designated sections throughout the Town. Public sewers are available in the west central portion of the Town, which includes the expanded Business Park, from there down Old Post Road and up Route 195 to the schools and through the Gateway Zone to the new high school. An extension to the system is scheduled for completion by the Fall of 2010.

The Tolland Nonprofit Housing Corporation, which was previously a discretely presented component unit, is now incorporated in the non-major funds due to minimal activity over the last several years. In addition, the Library Foundation, which once was audited independently, has been included in these funds.

The annual budget serves as the foundation for the Town's financial planning and control. A five year Capital Improvement Plan is presented, with the annual budget, but only the first year is adopted. The programs, as presented, are generally followed over the course of the five year planning period. The Town maintains budgetary controls with the objectives to ensure compliance with legal provisions embodied in the annual appropriated budget, approved by the budget referendum. The Town maintains an encumbrance accounting system as one technique of accomplishing budgetary controls. All anticipated expenditures are approved first through a purchase order signed by the Town Manager and the Director of Finance and Records. Encumbrances are reserved against appropriations made through contracts or commitments to vendors. Purchase orders that would result in an over expenditure of an appropriation are not issued until transfers or additional appropriations are made. Council approval is required for transfers between departments. Management approval is required for transfers within departments. As demonstrated by the budgetary schedules included in the financial section of this report, the Town continues to meet its responsibility for sound financial management. In addition to budgetary schedules, NOTE 2 (A) in the Notes to Basic Financial Statements describes the budget process used by the Town.

Local Economy

Although Tolland continues to be a town with a strong emphasis on land preservation, it has taken great steps to expand and encourage commercial growth both in the Industrial Park and the Gateway Zone.

The award of state grants has enabled roads to be extended in the Industrial Park allowing Dari Farms to relocate and expand their business. That expansion also provided space for both NESTEEL and Wilson Woodworking to finish construction of their new buildings which have recently opened. The most recent expansion of the road network within the Park allowed for three additional lots to be available. An athletic complex housing indoor fields and an aquatic facility is occupying one of the lots and opened in late November 2009, leaving two additional lots available for sale.

The Gateway applies to the area in the vicinity of exit 68 off Interstate 84 which serves as the main gateway to Tolland and also as the primary vehicular connection to the University of Connecticut's main campus which is approximately seven miles southeast along Route 195. The Town is currently completing a sewer extension

project on Route 195 in the area identified as a future technology zone. The Planning and Zoning Commission is continuing to work on a visioning exercise for the approximately 100 acres of land on both sides of Route 195 leading into the Tolland Green. More detailed planning in the area is ongoing which will ultimately lead to revised zoning regulations for the area.

The southwest quadrant of the Gateway has been developed into a 120,000 square-foot commercial site currently housing a 60,000 square-foot Big Y supermarket, a branch of a local bank, medical offices occupied by affiliates of ECHN and several retail stores.

Tolland's attractiveness to new business and general population, as evidenced by its growth, has been the topic of publication as of late. Government statistics show a well-educated citizenry with a median household income of \$98,918. Unemployment rates have historically averaged below 3.5%, well below the state average, as most of Tolland's labor force travels to employment within the Hartford region; however, recently with the economic downturn, the unemployment rate in Tolland increased to 6.4% as the State of Connecticut increased to 8.9%.

Long-Term Financial Planning

The Town has embarked on an assertive long-term financial planning program. Specifically it has developed, and continues to modify, a "Long-Term Fiscal Trend Analysis Report," which synthesizes several quantifiable variables into a document that forecasts long-term revenue and expenditure line items which make up the total Town budget. These variables include such indicators as Grand List Growth, intergovernmental revenue projections and forecasts in both municipal and educational operating expenses. The drafting of this trend analysis has helped the Town Manager's Office immensely in developing affordability benchmarks. In conjunction with this, a debt management plan was structured to layer in debt issues for the next five years based on approved projects and anticipated needs. By employing this tool, it makes it readily apparent when new debt can be issued and when projects should be deferred to the future.

Financial Policies and Practices

The Town of Tolland invested some of its available cash, throughout the year, in short-term certificates of deposit and in municipal money market accounts. A minimum of three financial institutions were polled to determine the best rates. Several alternative investment vehicles were employed including the Connecticut State Treasury Short Term Investment Fund (STIF) and MBIA Class Plus fund. STIF is an investment pool managed by the State of Connecticut Office of the State Treasurer. All of these options offer safety of principal, liquidity of investments and competitive yields which is compliant with guidelines set forth in the Investment Policy adopted by the Tolland Town Council.

Interest income for the General Fund in 2010 amounted to \$118,672 compared to \$292,959 in 2009. The decrease resulted from the steady decline in interest rates throughout the fiscal year.

With the creation of the Capital Non-Recurring Fund, which allows more flexibility in investments, the Town employed the services of Webster Trust to oversee these investments. The fund has approximately 30% of investments in equities and the balance in United States government obligations. The intent of this fund is to serve as a future source of pay-as-you-go financing for capital projects.

Major Initiatives

The Town is currently in the process of completing Phase II of its State mandated Sewer Facility Plan. The sewer extensions have greatly enhanced the prospects of the Gateway business area beginning with a

commercial campus in the southwest quadrant of the Gateway. This 130,000 square-foot development includes a Big Y supermarket of 60,000 square-feet and three smaller business buildings housing a new branch for a bank, among other tenants.

The Town has completed a study of traffic improvements on the Tolland Green by using funds obtained through the Capital Region Council of Governments. The Town has also received a \$200,000 STEAP Grant to combine with sewer assessments for the extension of sewers on Route 195 in the area identified as the Technology Corridor Zone. The Planning and Zoning Commission is in the process of preparing a conceptual design for the Tolland Village Center, an area of land located in close proximity the Interstate. Meetings are ongoing with stakeholders and public officials and planning should be complete within the next year.

The Town is in the design phase for the replacement of the HVAC system in its Town Hall. The 40,000 square foot building has an outdated system that is prepared to be replaced with a geothermal system. If approved, the project would commence in the next year.

The Town has also used grant funds to extend walking trails through parks, purchase land for elderly housing and to extend the water line to the Tolland Middle School.

Awards and Acknowledgements

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Town of Tolland for its Comprehensive Annual Financial Report for the year ended June 30, 2009. This was the seventeenth consecutive year that the Town of Tolland has received this prestigious award and its seventh year in compliance with GASB Statement 34 requirements. In order to be awarded a Certificate of Achievement, the Town published an easily readable and efficiently organized Comprehensive Annual Financial Report. This report satisfied both accounting principles generally accepted in the United States of America and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current Comprehensive Annual Financial Report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

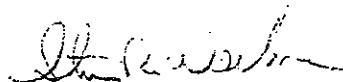
Additionally, the Town received the Distinguished Budget Presentation Award for 2010-2011 budget from GFOA. This is the highest form of recognition in governmental budgeting.

The preparation of this report on a timely basis would not have been possible without the assistance and support of many people. We would like to express our appreciation to all those who contributed to its preparation, including Agata Herasimowicz, Laura Schwabe and Noreen Botticello. We would also like to thank the Town Council and the Board of Education for their interest and support in planning and conducting the financial operations of the Town in a responsible and progressive manner.

Respectfully submitted,



Christine K. Hutton
Director of Finance and Records



Steven R. Werbner
Town Manager

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Town of Tolland
Connecticut

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 2009

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



President

Executive Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*


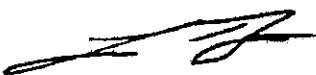
PRESENTED TO

Town of Tolland

Connecticut

For the Fiscal Year Beginning

July 1, 2010

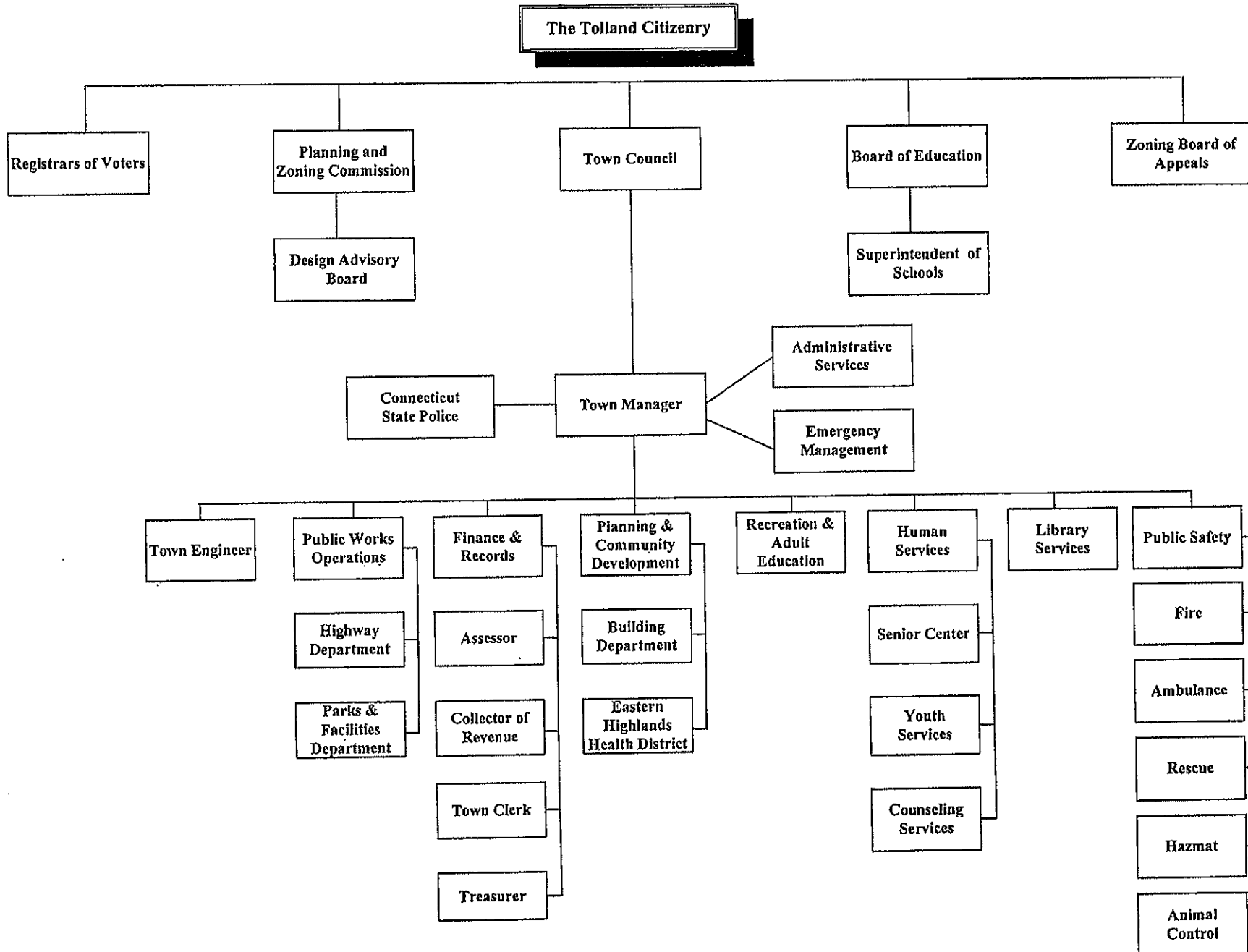


President

Executive Director

Town of Tolland

Organization Chart



TOWN OF TOLLAND, CONNECTICUT

LIST OF PRINCIPAL OFFICIALS

JUNE 30, 2010

Town Council

Frederick M. Daniels, Chairperson
MaryAnn Delaney Tuttle, Vice Chairperson
April C. Teveris
Dale M. Clayton
Craig R. Nussbaum
Jack M. Flynn
Harvey R. Gilbert

Board of Education

Robert P. Pagoni, Chairperson
Gayle A. Block, Vice Chairperson
Robert A. Powell
E. Steve Clark
Karen L. Bresciano
Judith C. Grabowicz
Diane B. Clokey
Thomas J. Frattaroli
Christine R. Howard

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Financial Section

BlumShapiro

Accounting | Tax | Business Consulting

Independent Auditors' Report

To the Town Council
Town of Tolland, Connecticut

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Tolland, Connecticut, as of and for the year ended June 30, 2010, which collectively comprise the Town of Tolland, Connecticut's basic financial statements, as listed in the table of contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express opinions on these financial statements based on our audit.

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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Tolland, Connecticut, as of June 30, 2010 and the respective changes in financial position and cash flows, where applicable, thereof, and the respective budgetary comparison for the general fund for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 23, 2010 on our consideration of the Town of Tolland, Connecticut's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Management's discussion and analysis on pages 3 through 12 is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Tolland, Connecticut's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and schedules, and statistical tables are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements and schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section and statistical tables have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and, accordingly, we express no opinion on them.

Blum, Shapiro & Company, P.C.

November 23, 2010

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2010

As management of the Town of Tolland, we offer readers of the Town of Tolland's financial statements this narrative overview and analysis of the financial activities of the Town of Tolland for the fiscal year ended June 30, 2010. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal in the introductory section of this report, as well as the Town's basic financial statements.

Financial Highlights

- On a government-wide basis, the assets of the Town of Tolland exceeded its liabilities at the close of the most recent year by \$106,636,837 (net assets). Of this amount, \$15,668,833 (unrestricted net assets) may be used to meet the government's ongoing obligations to citizens and creditors.
- On a government-wide basis, the government's total net assets decreased by \$374,150. This decrease is attributable to a decrease in capital assets.
- The total cost of all Town services for the fiscal year 2010 was \$58,359,850, of which \$57,674,137 was for governmental services and \$685,713 for business-type activities.
- At the close of the current fiscal year, the Town of Tolland's governmental funds reported combined ending fund balances of \$11,493,577. The combined fund balances decreased by \$510,153 over the fund balance for 2008/2009. Increases in the fund balances of General Fund and Nonmajor government funds of \$355,910 and \$110,662, respectively, was attributable to greater than anticipated revenues and lower expenditures. This increase was offset by decreases in CDBG Small Cities, Bonded Capital project and Capital Nonrecurring funds. CDBG Small Cities and Capital Nonrecurring deficits resulted from grant revenue lagging behind expenditures. Bonded Capital projects fund is still in a negative position due to the delay in funding for the High School project. Having finally received a resolve from the State that no additional school construction monies were forthcoming, the Town issued bonds in August, 2010 to provide the needed financing.
- At the end of the current fiscal year, unreserved and undesignated fund balance for the General Fund was \$5,884,616, or 11.6% of General Fund expenditures and transfers out. The State of Connecticut's contribution to the teacher's retirement fund in 2009/2010 was \$2,626,935 and is included in both revenues and expenditures.
- No long-term debt was issued during 2009/2010 but the maturing bond anticipation notes were rolled over. After a \$50,000 paydown, the notes were issued for \$1,350,000 on September 10th for two months awaiting the decision from the State on the remaining School Construction Funds. In November, with no news from the State, the bond anticipation notes were re-issued until August, 2010.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Town of Tolland's basic financial statements. The basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the Town of Tolland's finances, in a manner similar to a private-sector business. All of the resources available to the Town are shown, including major assets such as buildings and infrastructure. A thorough accounting of the cost of government is rendered because the statements present all costs, not just how much was collected and disbursed. They provide long-term and short-term information about the Town's overall financial status.

The *statement of net assets* presents information on all of the Town of Tolland's assets and liabilities, with the difference reported as *net assets*. One can think of the Town's net assets, the difference between assets and liabilities, as one way to measure the Town's financial health and financial position. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Town of Tolland is improving or deteriorating. It addresses the question of whether or not the Town is better or worse off as a result of this year's activities.

The *statement of activities* presents information showing how the Town's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods, for example, uncollected taxes and earned but unused vacation leave.

Both of the government-wide financial statements distinguish functions of the Town of Tolland that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the Town of Tolland encompass most of the Town's basic services and include administration, planning and community development, community services, public works, public safety services, records and financial services and education. The business-type activities of the Town of Tolland are water and sewer operations. They are reported here because the Town charges a fee for providing water and sewer services to its customers, which are intended to cover the operating costs, including depreciation.

The government-wide financial statements include only the Town of Tolland (known as the primary government), but no longer include a legally separate component unit, the Tolland Nonprofit Housing Corporation, for which the Town of Tolland is financially responsible. Due to a change in status, the component unit has been blended into the nonmajor governmental funds.

The government-wide financial statements can be found on Exhibits I and II of this report.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town of Tolland, like other state and local governments uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Town of Tolland can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Town of Tolland maintains 32 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General, Sewer Reserve, CDBG Small Cities, Bonded Capital Projects and Capital Nonrecurring funds, which are considered to be major funds. Data from the other 27 governmental funds are combined into a single, aggregated presentation under the caption "nonmajor governmental funds." Nonmajor governmental funds include the Dog Fund, Open Space Maintenance, Stone Pond Sewer Escrow, Tolland Townhouse Sewer Escrow, Lodge Activity, Open Space, Tolland Business Park, Town Aid Road, Recreation, Water Assessment, School Lunch, State and Federal Education Grants, Before/After School Program, Rent Escrow, Eviction Fund, Cemetery Operations, Minnie Hicks, Training Center, Conservation Green Grant, Traffic Fund, Justice Assistance Grant, DWSRF Water Line, Tolland Library Foundation, Non-Profit Housing Unit, Field Maintenance, Cemetery Perpetual Care and Ratcliff Hicks Memorial School funds. Individual fund data for each of these nonmajor governmental funds is provided in the *form of combining statements* elsewhere in this report.

The Town of Tolland adopts an annual appropriated budget for its General Fund. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with this authorized budget.

The basic governmental fund financial statements can be found on Exhibits III - V of this report.

Proprietary funds. The Town of Tolland maintains two proprietary funds. The *enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The Town of Tolland uses enterprise funds to account for its Water and Sewer operations. The Sewer Fund was converted from a Special Revenue Fund to recognize the expansion of the Town's sewer operations in the 2007/2008 CAFR.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Water and Sewer operations, which are considered to be major funds of the Town of Tolland.

The basic proprietary fund financial statements can be found on Exhibits VI - VIII of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the Town. Fiduciary funds are *not* reflected in the government-wide financial statement because the resources of those funds are *not* available to support the Town of Tolland's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statements can be found on Exhibits IX - X of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found beginning on page 25 of this report.

The combining statements and supplemental schedules referred to earlier in connection with nonmajor governmental funds are presented immediately following the notes to the basic financial statements. Combining and individual fund statements and schedules can be found beginning on page 50 of this report.

Government-Wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a Town's financial position and an important determinant of its ability to finance services in the future. Town of Tolland's total assets exceeded liabilities by \$106,636,837 at the close of the most recent fiscal year.

By far the largest portion of the Town of Tolland's net assets (\$90,654,941) (85%) reflects its investment in capital assets (e.g., land, buildings, vehicles, furniture and equipment, water systems and infrastructure) less related debt used to acquire those assets that are still outstanding. The Town of Tolland uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the Town of Tolland's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

TOWN OF TOLLAND NET ASSETS JUNE 30, 2010 AND 2009

	Governmental Activities		Business-Type Activities		Total	
	2010	2009	2010	2009	2010	2009
Current assets	\$ 16,832,396	\$ 17,915,614	\$ 322,598	\$ 349,296	\$ 17,154,994	\$ 18,264,910
Capital assets	122,917,824	125,685,181	9,294,194	9,245,889	132,212,018	134,931,070
Noncurrent assets	<u>2,450,614</u>	<u>2,691,926</u>			<u>2,450,614</u>	<u>2,691,926</u>
Total assets	<u>142,200,834</u>	<u>146,292,721</u>	<u>9,616,792</u>	<u>9,595,185</u>	<u>151,817,626</u>	<u>155,887,906</u>
Current liabilities	6,871,243	7,160,918	67,644	57,558	6,938,887	7,218,476
Noncurrent liabilities	<u>38,241,902</u>	<u>41,658,443</u>			<u>38,241,902</u>	<u>41,658,443</u>
Total liabilities	<u>45,113,145</u>	<u>48,819,361</u>	<u>67,644</u>	<u>57,558</u>	<u>45,180,789</u>	<u>48,876,919</u>
Invested in capital assets, net of related debt	81,360,747	80,876,436	9,294,194	9,245,889	90,654,941	90,122,325
Restricted	313,063	313,063			313,063	313,063
Unrestricted	<u>15,413,879</u>	<u>16,283,861</u>	<u>254,954</u>	<u>291,738</u>	<u>15,668,833</u>	<u>16,575,599</u>
Total Net Assets	<u>\$ 97,087,689</u>	<u>\$ 97,473,360</u>	<u>\$ 9,549,148</u>	<u>\$ 9,537,627</u>	<u>\$ 106,636,837</u>	<u>\$ 107,010,987</u>

An additional portion of the Town of Tolland's total net assets, .29% or \$313,063, represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$15,668,833 is unrestricted net assets and may be used to meet the Town's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the Town of Tolland is able to report positive balances in all three categories of net assets, both for the Town as a whole, as well as for its separate governmental and business-type activities.

The Town's total net assets declined \$374,150 during the current fiscal year due to the decrease in capital assets that was greater than the decrease in liability. Current year expense was greater than the addition of new assets.

Governmental activities:

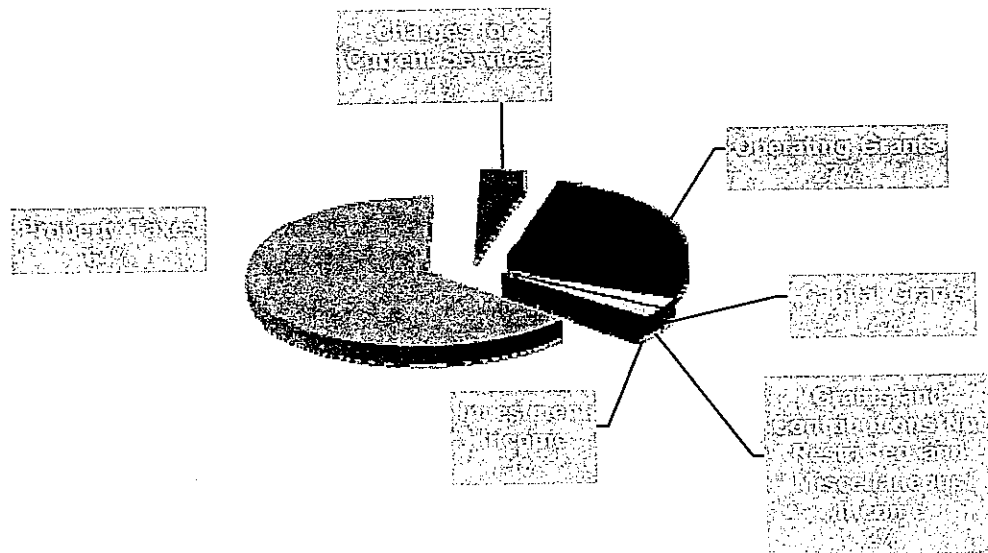
**TOWN OF TOLLAND CHANGES IN NET ASSETS
JUNE 30, 2010 AND 2009**

	Governmental Activities		Business-Type Activities		Total	
	2010	2009	2010	2009	2010	2009
Revenues:						
Program revenues:						
Charges for services	\$ 2,349,228	\$ 2,596,824	\$ 426,737	\$ 408,687	\$ 2,775,965	\$ 3,005,511
Operating grants and contributions	15,676,752	15,560,242			15,676,752	15,560,242
Capital grants and contributions	1,182,048	2,469,797	159,047	10,066	1,341,095	2,479,863
General revenues:						
Property taxes	36,569,603	36,444,090			36,569,603	36,444,090
Grants and contributions not restricted to specific programs	574,468	1,273,901			574,468	1,273,901
Investment income	398,723	358,911	3,064	8,208	401,787	367,119
Miscellaneous	641,127	496,238	4,903		646,030	496,238
Total revenues	<u>57,391,949</u>	<u>59,200,003</u>	<u>593,751</u>	<u>426,961</u>	<u>57,985,700</u>	<u>59,626,964</u>
Expenses:						
Administration	1,197,703	1,161,198			1,197,703	1,161,198
Planning and community development	437,811	494,459			437,811	494,459
Community services	2,241,062	2,436,453			2,241,062	2,436,453
Public works	7,327,481	7,627,881			7,327,481	7,627,881
Public safety services	1,476,762	2,018,465			1,476,762	2,018,465
Records and financial services	1,163,683	1,224,626			1,163,683	1,224,626
Board of education	42,227,879	41,413,090			42,227,879	41,413,090
Interest expense	1,601,756	1,785,519			1,601,756	1,785,519
Sewer Fund			376,151	361,474	376,151	361,474
Water Fund			309,562	316,824	309,562	316,824
Total expenses	<u>57,674,137</u>	<u>58,161,691</u>	<u>685,713</u>	<u>678,298</u>	<u>58,359,850</u>	<u>58,839,989</u>
Excess (deficiency) before transfers	(282,188)	1,038,312	(91,962)	(251,337)	(374,150)	786,975
Transfers	(103,483)	(20,000)	103,483	20,000	-	-
Change in net assets	<u>(385,671)</u>	<u>1,018,312</u>	<u>11,521</u>	<u>(231,337)</u>	<u>(374,150)</u>	<u>786,975</u>
Net Assets - July 1	<u>97,473,360</u>	<u>96,455,048</u>	<u>9,537,627</u>	<u>9,768,964</u>	<u>107,010,987</u>	<u>106,224,012</u>
Net Assets - June 30	<u>\$ 97,087,689</u>	<u>\$ 97,473,360</u>	<u>\$ 9,549,148</u>	<u>\$ 9,537,627</u>	<u>\$ 106,636,837</u>	<u>\$ 107,010,987</u>

Major revenue factors included:

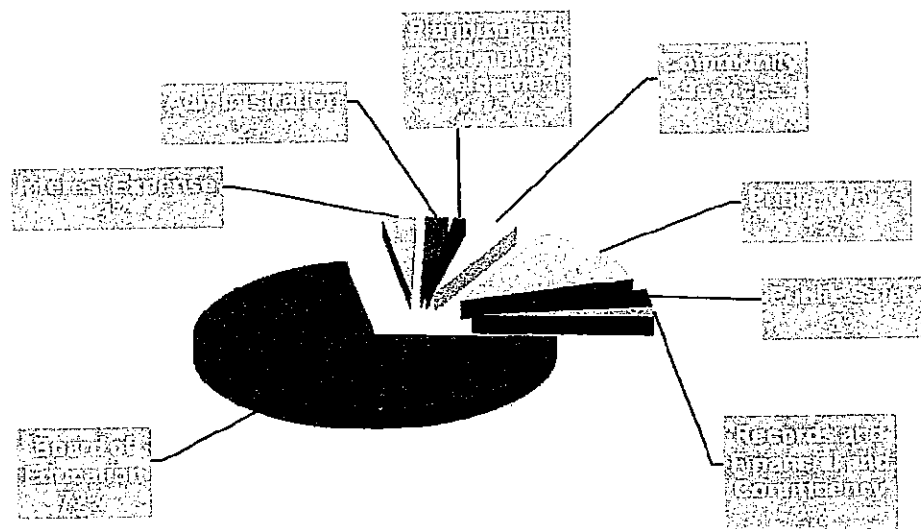
- Property tax revenues increased \$125,513 over 2009 which resulted from the combination of growth in the grand list of .81% and aggressive tax collection procedures which produced revenues at 101% of budget.
- Intergovernmental revenue overall decreased \$1,315,080 from 2009. This decline was primarily responsible for the decrease in total revenue of \$1,808,054.
- Investment earnings increased slightly over 2009 by \$39,812 in spite of depressed markets and declining interest rates due to a large endowment which produced additional interest income.

REVENUES BY SOURCE - GOVERNMENTAL ACTIVITIES



The largest component of revenue, which is derived from property taxes, rose slightly from 61.5% to 63.1% of total revenue in the current year. Overall, revenues maintained similar proportions to total revenues as in 2009.

EXPENDITURES BY SOURCE - GOVERNMENTAL ACTIVITIES



For governmental activities, 73.2% of the Town's expenditures relate to education, 12.7% to public works, 3.9% to community services, 2.6% to public safety, 2% to records & financial services, 2% to administration, 2.8% to interest payments on long-term debt and 0.8% to planning and community development.

The Board of Education expenditures captured a slightly larger percentage of a lower expenditure total. Within the Town, all service areas decreased, except administration, due to conservative spending. Administration expenditures grew due to an increase in employee benefits.

Business-type activities. Business-types activities increased the Town of Tolland's net assets by \$11,521 after a decrease in 2009. Key elements of this year's activities are as follows:

- Water Fund and Sewer Fund both experienced operating losses for a combined \$91,962. The non-operating revenues as well as the donation and capital contributions of both funds helped to offset the losses but sewer fund still had a decrease in net assets. Overall, the change in net assets for the two funds was a positive \$11,521.
- Water fund expanded its distribution lines with the help of grants and capital contributions from other funds amounting to \$159,047.
- Water fund closed the year with a positive change of \$75,985 while sewer fund continued to experience a loss which this year amounted to \$64,464. The sewer fund has a relatively small user base and is currently not able to keep up with necessary expenses.

Financial Analysis of the Government's Funds:

As noted earlier, the Town of Tolland uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the Town of Tolland's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the Town of Tolland's financing requirements. In particular, *unreserved fund balance* may serve as a useful measure of a Town's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the Town of Tolland's governmental funds reported combined ending fund balances of \$12,003,730, a decrease of \$510,153 from the previous year. This decrease resulted primarily from a change in the fund balance of the bonded capital projects due to a timing difference between expenditures and permanent financing. Funds were expended in 2008/2009 and 2009/2010 and revenue was not recognized until 2010/2011 when the bonds were issued. The balance was a combination of CDBG Small Cities and Capital Nonrecurring funds which also experienced a timing difference. General fund, Sewer Reserve and Nonmajor funds helped to offset the deficit with their surplus.

The total fund balance of the governmental funds is reserved in the amount of \$1,997,873 for encumbrances, a reserve for the subsequent budget, and commitments to contractors which is higher than the previous year by \$118,312. The increase resulted from higher encumbrances and the reserve for 2010/2011 budget of \$200,000.

The General Fund is the chief operating fund of the Town of Tolland. At the end of the current fiscal year, unreserved and undesignated fund balance of the General Fund was \$5,884,616, while total fund balance was \$7,296,427. As a measure of the General Fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 11.7% of total general fund expenditures including transfers out. Total fund balance represents 14.4% of that same amount. The unreserved, undesignated portion of fund balance for the General Fund increased by \$129,302 during the current fiscal year while the total fund balance increased \$355,910. This increase resulted primarily from unanticipated revenue and careful scrutiny of expenditures.

Key factors contributing to the surplus in General Fund were:

- In total, property tax revenue increased \$117,753. It was not anticipated that tax revenue would increase due to sluggish receipts in the first half of the fiscal year but aggressive collection techniques by the tax office reversed this trend, so year-end tax revenues finished at 101% of what was expected.
- All other revenues, except charges for current services, decreased with the largest shortfall of \$2,026,197 in intergovernmental. This decline was primarily related to a shifting of \$1,534,973 of ECS funding from town revenue directly to the Board of Education. A portion of the Transportation Grant was also shifted to the Board of Education leaving another hole in grant revenues of \$108,233. In addition, the Transportation Grant revenue declined from the prior year by \$87,922. The balance was made up by small decreases in the many of the general government grants.
- Investment income decreased again for the 3rd year by \$174,287. Declining interest rates were the cause of this deficit.

The Sewer Reserve Fund had an increase in expenditures but a revenue stream large enough to cover that increase and still produce a surplus of \$48,840. Additional expenditures resulted from the onset of the sewer line extension project on Route 195.

The CDBG Small Cities Fund qualified as a major fund again this year due to expenditures that were generated that boosted revenues. Total fund balance declined as expenditures caught up to revenues that had been received in the prior year. Proceeds from the sale of the Incubator building were used to extend the water line to the Senior Housing project and an ADA pathway was constructed to connect the schools to Crandall Park.

Bonded capital projects continued to have a negative fund balance due to timing of expenditure and revenues. This year's activity increased that deficit. Permanent financing was done in August 2010. Capital Nonrecurring funds are also waiting for funding to offset expenditures and as such experienced another deficit year.

Proprietary funds. The Town of Tolland's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Net assets of the Water Fund amounted to \$3,187,645 and \$6,361,503 for the Sewer Fund at year-end. This represents an increase of \$75,985 for water and a decrease of \$64,464 for sewer. Both funds reported operating losses, although smaller than last year. Factors concerning the finances of this fund have already been addressed in the discussion of the Town of Tolland's business-type activities.

General Fund Budgetary Highlights

Comparing the difference between the original expenditure budget and the final amended budget reveals an overall decrease of \$1,339,964. A summary of the significant changes are as follows:

- Debt Service: The increase in Debt Service of \$178,790 was the largest change and was attributable to an appropriation of bond premium and interest earnings on bond proceeds of \$114,053, an appropriation from designated fund balance to cover a \$50,000 pay down of a bond anticipation note and a fiscal appropriation of \$14,737 to cover issuance costs of an unscheduled BAN.
- Board of Education: The decrease of \$1,534,973 reflected the direct payment to the Board of Education from the State for ECS offset by a decrease in general fund grant revenues and an increase of \$16,218 for Medicaid payments totaling a negative \$1,518,754.
- Other appropriations between departments had no effect on the bottom line.

Capital Asset and Debt Administration

TOWN OF TOLLAND CAPITAL ASSETS (net of depreciation)

	Governmental Activities		Business-Type Activities		Total	
	2010	2009	2010	2009	2010	2009
Land	\$ 13,094,620	\$ 12,699,754	\$ 50,858	\$ 50,858	\$ 13,145,478	\$ 12,750,612
Construction in progress	109,456	286,117	95,241	271,972	204,697	558,089
Buildings	79,886,737	82,106,224			79,886,737	82,106,224
Vehicles, furniture and equipment	5,086,675	5,238,902			5,086,675	5,238,902
Plant and pumping station			1,612,355	1,687,189	1,612,355	1,687,189
Water distribution system			7,535,740	7,235,870	7,535,740	7,235,870
Infrastructure	24,740,336	25,354,184			24,740,336	25,354,184
Total	<u>\$ 122,917,824</u>	<u>\$ 125,685,181</u>	<u>\$ 9,294,194</u>	<u>\$ 9,245,889</u>	<u>\$ 132,212,018</u>	<u>\$ 134,931,070</u>

Capital assets. The Town of Tolland's investment in capital assets for its combined governmental and business-type assets includes land, buildings and improvements, vehicles and equipment, roads, rights of way, water systems, dams, bridges and sewer lines. The total decrease in the Town of Tolland's investment in capital assets for the current fiscal year was \$2,719,052, or 2%, with a decrease of \$2,767,357 for governmental activities and an increase of \$48,305 for business-type activities.

No major capital asset projects occurred during the current fiscal year. The commitment to purchase open space continued with land purchases totaling \$394,866.

Additional information on the Town of Tolland's capital assets can be found in Note 3E on pages 39-40 of this report.

Long-term debt. At the end of the current fiscal year, the Town of Tolland had total bonded debt outstanding of \$39,040,000, all of which is backed by the full faith and credit of the Town.

Of this debt, \$28,916,570 is school related and \$10,123,430 is general obligation. In addition, the Town has an outstanding obligation of \$761,994 to the Town of Vernon to participate proportionately in the repayment of bonds for the wastewater treatment plant upgrade and the East Main Street sewer project. Tolland is hooked into Vernon's treatment plant and is allotted a certain capacity each month in exchange for user fees.

The Town of Tolland's total debt decreased by \$2,995,000. No new general obligation bonds were issued during the fiscal year. Bond anticipation notes were issued and still outstanding at June 30, 2010, in the amount of \$1,350,000 for the balance of the retainage for the new high school unreleased by the State. The balance of the BAN was permanently financed in August 2010, when it was designated that no additional State School Construction grant funds would be received.

The Town of Tolland maintains an "AA" rating from Fitch and an "AA" rating from Standard and Poor's for general obligation debt.

State statutes limit the amount of general obligation debt a governmental entity may issue to 2¼ to 4½ times total tax collections including interest and lien fees and the tax relief for the elderly freeze grant. The current debt limitation for the Town of Tolland is \$255,521,434, which is significantly in excess of the Town of Tolland's outstanding general obligation debt.

Additional information on the Town of Tolland's long-term debt can be found in Note 3H on pages 42-45 of this report.

Economic Factors and Next Year's Budget and Rates

Rapid residential growth and escalating real estate values accounted for a precipitous increase in the Town's tax base in prior years but the current trend has slowed significantly to less than 1% growth in 2009/2010. This is in keeping with the national decline in market conditions. Tolland continues to encourage commercial and industrial growth in its Business Park and the Gateway Zone. This growth has been spurred on by the extension of the sewer line through the Gateway Zone and most recently with the additional extension up Route 195. In the Business Park, a sports complex opened its doors with an indoor soccer/track complex and recently completed phase II which brought a pool and workout facility to the community. A continuation of the visioning process for future growth is underway with a Village concept being considered for the Gateway Zone directly off Interstate 84.

In preparation of the 2010/2011 budget, many obstacles had to be faced including the implementation of the State mandated revaluation, high unemployment rates and uncertainty in State revenues. The Town's overall grand list growth was 2.99%, with only .75% attributable to new growth and the balance from the revaluation. In an effort to be sensitive to residents' tightening budgets, the budget was designed to keep steady or reduce the current mill rate. To that end, the mill rate actually decreased by .34 mills to a rate of 29.15 mills. Cuts in expenditures were made wherever possible to balance the budget while trying to avoid severe service disruptions.

Requests for Information

This financial report is designed to provide a general overview of the Town of Tolland's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the Director of Finance and Records, 21 Tolland Green, Tolland, CT 06084.

Basic Financial Statements

TOWN OF TOLLAND, CONNECTICUT

STATEMENT OF NET ASSETS

JUNE 30, 2010

	Governmental Activities	Business-Type Activities	Total
Assets:			
Cash and cash equivalents	\$ 9,703,421	\$ 148,405	\$ 9,851,826
Investments	2,998,515		2,998,515
Property taxes receivable	522,440		522,440
Intergovernmental receivable	3,520,603		3,520,603
Accounts and other receivables	1,893,785	177,715	2,071,500
Internal balances	3,522	(3,522)	-
Other assets	34,182		34,182
Deferred charges	175,844		175,844
Restricted cash and investments	313,063		313,063
Other post employment benefit asset	117,635		117,635
Capital assets, nondepreciable	13,204,076	146,099	13,350,175
Capital assets, net of accumulated depreciation	109,713,748	9,148,095	118,861,843
Total assets	142,200,834	9,616,792	151,817,626
Liabilities:			
Accounts payable	249,504	67,644	317,148
Accrued liabilities	1,009,911		1,009,911
Accrued interest payable	402,785		402,785
Unearned revenue	314,547		314,547
Bond anticipation notes payable	1,350,000		1,350,000
Noncurrent liabilities, due within one year	3,544,496		3,544,496
Noncurrent liabilities, due in more than one year	38,241,902		38,241,902
Total liabilities	45,113,145	67,644	45,180,789
Net Assets:			
Invested in capital assets, net of related debt	81,360,747	9,294,194	90,654,941
Restricted for:			
Endowments - nonexpendable	20,800		20,800
Perpetual care - nonexpendable	292,263		292,263
Unrestricted	15,413,879	254,954	15,668,833
Total Net Assets	\$ 97,087,689	\$ 9,549,148	\$ 106,636,837

The accompanying notes are an integral part of the financial statements

TOWN OF TOLLAND, CONNECTICUT

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2010

Functions/Programs	Expenses	Program Revenues			Net Revenues (Expenses) and Changes in Net Assets		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental Activities:							
Administration	\$ 1,197,703	\$	\$	\$	\$ (1,197,703)	\$	\$ (1,197,703)
Planning and community development	437,811	272,661		749,762	584,612		584,612
Community services	2,241,062	489,934			(1,751,128)		(1,751,128)
Public works	7,327,481	34,725			(7,292,756)		(7,292,756)
Public safety services	1,476,762	154,448			(1,322,314)		(1,322,314)
Record and financial services	1,163,683	97,487			(1,066,196)		(1,066,196)
Board of education	42,227,879	1,299,973	15,676,752	364,361	(24,886,793)		(24,886,793)
Interest expense	1,601,756			67,925	(1,533,831)		(1,533,831)
Total governmental activities	57,674,137	2,349,228	15,676,752	1,182,048	(38,466,109)	-	(38,466,109)
Business-Type Activities:							
Sewer Fund	376,151	199,308				(176,843)	(176,843)
Water Fund	309,562	227,429		159,047		76,914	76,914
Total business-type activities	685,713	426,737	-	159,047	-	(99,929)	(99,929)
Total Primary Government	\$ 58,359,850	\$ 2,775,965	\$ 15,676,752	\$ 1,341,095	(38,466,109)	(99,929)	(38,566,038)
General revenues:							
Property taxes					36,569,603		36,569,603
Grants and contributions not restricted to specific programs					574,468		574,468
Investment income					398,723	3,064	401,787
Miscellaneous					641,127	4,903	646,030
Transfers					(103,483)	103,483	-
Total general revenues and transfers					38,080,438	111,450	38,191,888
Change in net assets					(385,671)	11,521	(374,150)
Net Assets at Beginning of Year					97,473,360	9,537,627	107,010,987
Net Assets at End of Year					\$ 97,087,689	\$ 9,549,148	\$ 106,636,837

The accompanying notes are an integral part of the financial statements

TOWN OF TOLLAND, CONNECTICUT
BALANCE SHEET - GOVERNMENTAL FUNDS

JUNE 30, 2010

	General	Sewer Reserve	CDBG Small Cities	Bonded Capital Projects	Capital Nonrecurring	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS							
Cash and cash equivalents	\$ 6,855,623	\$ 862,733	\$ 80,770	\$	\$ 197,996	\$ 1,729,362	\$ 9,726,484
Investments	1,000,000				961,644	1,326,871	3,288,515
Receivables	832,145	852,707	626,304	806,767	337,056	91,324	3,546,303
Due from other funds	593,138			237,098	413,817		1,244,053
Other						34,182	34,182
Total Assets	<u>\$ 9,280,906</u>	<u>\$ 1,715,440</u>	<u>\$ 707,074</u>	<u>\$ 1,043,865</u>	<u>\$ 1,910,513</u>	<u>\$ 3,181,739</u>	<u>\$ 17,839,537</u>
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts and other payables	\$ 193,660	\$ 693	\$ 568	\$ 4,750	\$ 762	\$ 49,070	\$ 249,503
Accrued liabilities	1,001,716				8,195		1,009,911
Due to other funds	239,080		12,910	588,648	178,496	221,397	1,240,531
Deferred revenue	550,023	940,354	626,304	18,355	246,816	114,163	2,496,015
Bond anticipation notes payable				1,350,000			1,350,000
Total liabilities	<u>1,984,479</u>	<u>941,047</u>	<u>639,782</u>	<u>1,961,753</u>	<u>434,269</u>	<u>384,630</u>	<u>6,345,960</u>
Fund balances:							
Reserved for:							
Encumbrances	1,176,551						1,176,551
Commitments				211,675	96,584		308,259
Endowments - nonexpendable						20,800	20,800
Perpetual care - nonexpendable						292,263	292,263
Unreserved, reported in:							
General Fund, Undesignated	5,884,616						5,884,616
General Fund, Designated	235,260						235,260
Special Revenue Funds		774,393	67,292			1,994,487	2,836,172
Capital Projects Funds				(1,129,563)	1,379,660		250,097
Permanent Funds						489,559	489,559
Total fund balances	<u>7,296,427</u>	<u>774,393</u>	<u>67,292</u>	<u>(917,888)</u>	<u>1,476,244</u>	<u>2,797,109</u>	<u>11,493,577</u>
Total Liabilities and Fund Balances	<u>\$ 9,280,906</u>	<u>\$ 1,715,440</u>	<u>\$ 707,074</u>	<u>\$ 1,043,865</u>	<u>\$ 1,910,513</u>	<u>\$ 3,181,739</u>	<u>\$ 17,839,537</u>

(Continued on next page)

TOWN OF TOLLAND, CONNECTICUT

BALANCE SHEET - GOVERNMENTAL FUNDS (CONTINUED)

JUNE 30, 2010

Reconciliation of Balance Sheet - Governmental Funds to Statement of Net Assets:

Amounts reported for governmental activities in the statement of net assets (Exhibit I) are different from the governmental fund balance sheet. The details of this difference are as follows:

Total fund balances (Exhibit III)	\$ 11,493,577
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Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds:

Governmental capital assets	\$ 191,482,786	
Less accumulated depreciation	<u>(68,564,962)</u>	
		122,917,824

Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds:

Property tax interest and lien accrual	79,477
Property tax, sewer use, water assessment and community development block grant receivable - accrual basis change	2,181,468
Other post employment benefit asset	117,635
School building grant receivable	2,321,862
Allowance for doubtful accounts on interest and liens	(10,815)
Bond issue costs	175,844

Some liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds:

Bonds and sewer notes payable	(39,801,994)
Compensated absences	(1,579,321)
Accrued interest payable	(402,785)
Capital lease	(133,548)
Bond premium	<u>(271,535)</u>

Net Assets of Governmental Activities (Exhibit I)	<u>\$ 97,087,689</u>
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The accompanying notes are an integral part of the financial statements

TOWN OF TOLLAND, CONNECTICUT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS

FOR THE YEAR ENDED JUNE 30, 2010

	General	Sewer Reserve	CDBG Small Cities	Bonded Capital Projects	Capital Nonrecurring	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:							
Property taxes	\$ 36,529,867	\$	\$	\$ 99,812	\$ 62,117	\$ 3,227,215	\$ 36,529,867
Intergovernmental	13,731,950		88,965				17,210,059
Charges for services	532,384	277,548	49,601			1,715,925	2,575,458
Investment income	118,672	2,658	1,121	485	118,383	157,404	398,723
Other revenues	37,852	9,725		237,098		476,730	761,405
Total revenues	<u>50,950,725</u>	<u>289,931</u>	<u>139,687</u>	<u>337,395</u>	<u>180,500</u>	<u>5,577,274</u>	<u>57,475,512</u>
Expenditures:							
Current:							
Administration	2,406,461						2,406,461
Planning and community development	353,395						353,395
Community services	858,544		348,303			769,936	1,976,783
Public works	4,485,343	95,241				178,035	4,758,619
Public safety services	905,257					37,518	942,775
Record and financial services	958,041						958,041
Contingency and other	48,783						48,783
Board of Education	35,747,088					4,158,106	39,905,194
Capital outlay				902,391	906,325		1,808,716
Debt service	4,672,806	145,850					4,818,656
Total expenditures	<u>50,435,718</u>	<u>241,091</u>	<u>348,303</u>	<u>902,391</u>	<u>906,325</u>	<u>5,143,595</u>	<u>57,977,423</u>
Excess (Deficiency) of Revenues over Expenditures	<u>515,007</u>	<u>48,840</u>	<u>(208,616)</u>	<u>(564,996)</u>	<u>(725,825)</u>	<u>433,679</u>	<u>(501,911)</u>
Other Financing Sources (Uses):							
Transfers in	114,053			372,449	331,750	16,692	834,944
Transfers out	(273,150)			(114,053)	(116,274)	(339,709)	(843,186)
Net other financing sources (uses)	<u>(159,097)</u>	<u>-</u>	<u>-</u>	<u>258,396</u>	<u>215,476</u>	<u>(323,017)</u>	<u>(8,242)</u>
Net Change in Fund Balances	355,910	48,840	(208,616)	(306,600)	(510,349)	110,662	(510,153)
Fund Balances at Beginning of Year	<u>6,940,517</u>	<u>725,553</u>	<u>275,908</u>	<u>(611,288)</u>	<u>1,986,593</u>	<u>2,686,447</u>	<u>12,003,730</u>
Fund Balances at End of Year	<u>\$ 7,296,427</u>	<u>\$ 774,393</u>	<u>\$ 67,292</u>	<u>\$ (917,888)</u>	<u>\$ 1,476,244</u>	<u>\$ 2,797,109</u>	<u>\$ 11,493,577</u>

(Continued on next page)

TOWN OF TOLLAND, CONNECTICUT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS (CONTINUED)

FOR THE YEAR ENDED JUNE 30, 2010

Reconciliation of Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds to Statement of Activities:

Amounts reported for governmental activities in the statement of activities (Exhibit II) are different due to:

Net change in fund balances - total governmental funds (Exhibit IV)	\$ (510,153)
---	--------------

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period:

Capital outlay	1,270,295
Depreciation expense	(3,880,561)
Loss on disposal of capital assets	(157,091)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds, and revenues recognized in the funds are not reported in the statement of activities:

School building grant receipts	(304,549)
Increase in other post employment benefit asset	60,635
Decrease in property tax, sewer use, water assessment and community development block grant receivable - accrual basis change	(83,505)
Increase in property tax interest and lien revenue	4,719
Decrease in property tax, sewer use and community development block grant allowance for doubtful accounts	(424)

The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. The details of these differences in the treatment of long-term debt and related items are as follows:

Bond payments	2,995,000
Change in accrued interest	28,758
Amortization of bond premium and deferred bond issue costs	6,350
Note principal payments	123,647
Capital lease payments	63,145

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:

Compensated absences	<u>(1,937)</u>
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Change in Net Assets of Governmental Activities (Exhibit II)	<u>\$ (385,671)</u>
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The accompanying notes are an integral part of the financial statements

TOWN OF TOLLAND, CONNECTICUT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL - GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 2010

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues:				
Property taxes	\$ 36,177,129	\$ 36,177,129	\$ 36,529,867	\$ 352,738
Intergovernmental	11,842,401	10,323,647	10,138,583	(185,064)
Charges for services	467,336	467,336	532,384	65,048
Investment income	200,000	200,000	118,672	(81,328)
Other revenues	13,200	13,200	37,852	24,652
Total revenues	<u>48,700,066</u>	<u>47,181,312</u>	<u>47,357,358</u>	<u>176,046</u>
Expenditures:				
Current:				
Administrative	2,514,822	2,501,119	2,433,660	67,459
Planning and community development	356,395	344,992	343,456	1,536
Community services	851,422	854,282	848,979	5,303
Public works	4,536,463	4,493,025	4,464,264	28,761
Public safety services	1,399,763	1,403,625	1,391,618	12,007
Record and financial services	892,132	893,147	876,641	16,506
Contingency and other	76,605	118,912	118,783	129
Board of Education	33,473,797	31,955,043	31,832,883	122,160
Debt service	4,544,017	4,672,807	4,672,806	1
Total expenditures	<u>48,645,416</u>	<u>47,236,952</u>	<u>46,983,090</u>	<u>253,862</u>
Excess (Deficiency) of Revenues over Expenditures	<u>54,650</u>	<u>(55,640)</u>	<u>374,268</u>	<u>429,908</u>
Other Financing Sources (Uses):				
Cancellation of prior year encumbrances			49,392	49,392
Appropriation of fund balance	150,000	214,737		(214,737)
Transfers in		114,053	114,053	-
Transfers out	(204,650)	(273,150)	(273,150)	-
Net other financing uses	<u>(54,650)</u>	<u>55,640</u>	<u>(109,705)</u>	<u>(165,345)</u>
Excess of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	<u>\$ -</u>	<u>\$ -</u>	<u>264,563</u>	<u>\$ 264,563</u>
Fund Balance at Beginning of Year			<u>5,855,313</u>	
Fund Balance at End of Year			<u>\$ 6,119,876</u>	

The accompanying notes are an integral part of the financial statements

TOWN OF TOLLAND, CONNECTICUT

STATEMENT OF NET ASSETS

PROPRIETARY FUNDS

JUNE 30, 2010

	Business-Type Activities Enterprise Funds		
	Water Fund	Sewer Fund	Total
Assets:			
Current assets:			
Cash and cash equivalents	\$ 145,238	\$ 3,167	\$ 148,405
Accounts receivable	78,513	99,202	177,715
Total current assets	<u>223,751</u>	<u>102,369</u>	<u>326,120</u>
Noncurrent assets:			
Capital assets, nondepreciable:			
Land	50,858		50,858
Construction in progress		95,241	95,241
Capital assets, net of accumulated depreciation:			
Plant and pumping station	517,189	1,095,166	1,612,355
Distribution system	<u>2,430,401</u>	<u>5,105,339</u>	<u>7,535,740</u>
Total noncurrent assets	<u>2,998,448</u>	<u>6,295,746</u>	<u>9,294,194</u>
Total assets	<u>3,222,199</u>	<u>6,398,115</u>	<u>9,620,314</u>
Liabilities:			
Current liabilities:			
Accounts payable	34,554	33,090	67,644
Due to other funds		3,522	3,522
Total current liabilities	<u>34,554</u>	<u>36,612</u>	<u>71,166</u>
Net Assets:			
Invested in capital assets	2,998,448	6,295,746	9,294,194
Unrestricted	<u>189,197</u>	<u>65,757</u>	<u>254,954</u>
Total Net Assets	<u>\$ 3,187,645</u>	<u>\$ 6,361,503</u>	<u>\$ 9,549,148</u>

The accompanying notes are an integral part of the financial statements

TOWN OF TOLLAND, CONNECTICUT

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

PROPRIETARY FUNDS

FOR THE YEAR ENDED JUNE 30, 2010

	Business-Type Activities Enterprise Funds		
	Water Fund	Sewer Fund	Total
Operating Revenues:			
Charges for services	\$ 227,429	\$ 199,308	\$ 426,737
Operating Expenses:			
Professional services	105,492	38,280	143,772
Repairs and maintenance	20,092	995	21,087
Service fees	195	122,277	122,472
Materials and supplies	28,645	8,663	37,308
Utilities	65,732	29,542	95,274
Depreciation	89,406	176,394	265,800
Total operating expenses	309,562	376,151	685,713
Operating Loss	(82,133)	(176,843)	(258,976)
Nonoperating Revenue:			
Investment income	926	2,138	3,064
Other revenue	4,903		4,903
Total nonoperating revenue	5,829	2,138	7,967
Donation and Capital Contribution	159,047	95,241	254,288
Income (Loss) Before Transfers	82,743	(79,464)	3,279
Transfers In (Out)	(6,758)	15,000	8,242
Change in Net Assets	75,985	(64,464)	11,521
Net Assets at Beginning of Year	3,111,660	6,425,967	9,537,627
Net Assets at End of Year	\$ 3,187,645	\$ 6,361,503	\$ 9,549,148

The accompanying notes are an integral part of the financial statements

TOWN OF TOLLAND, CONNECTICUT

STATEMENT OF CASH FLOWS

PROPRIETARY FUNDS

FOR THE YEAR ENDED JUNE 30, 2010

	Business-Type Activities Enterprise Funds		
	Water Fund	Sewer Fund	Total
Cash Flows from Operating Activities:			
Receipts from customers	\$ 218,284	\$ 178,266	\$ 396,550
Payments to suppliers	(268,300)	(192,915)	(461,215)
Net cash used in operating activities	(50,016)	(14,649)	(64,665)
Cash Flows from Noncapital Financing Activities:			
Transfers in (out)	(6,758)	15,000	8,242
Cash Flows from Investing Activities:			
Investment income	926	2,138	3,064
Net Increase (Decrease) in Cash	(55,848)	2,489	(53,359)
Cash at Beginning of Year	201,086	678	201,764
Cash at End of Year	\$ 145,238	\$ 3,167	\$ 148,405
Reconciliation of Operating Loss to Net Cash Used in Operating Activities:			
Operating loss	\$ (82,133)	\$ (176,843)	\$ (258,976)
Adjustments to reconcile operating loss to net cash used in operating activities:			
Capital expenses	(54,910)		(54,910)
Depreciation expense	89,406	176,394	265,800
Decrease (increase) in accounts receivable	(9,145)	(21,042)	(30,187)
Increase in due to other funds		3,522	3,522
Increase (decrease) in accounts payable	6,766	3,320	10,086
Net Cash Used in Operating Activities	\$ (50,016)	\$ (14,649)	\$ (64,665)
Noncash Financing and Investing Transactions:			
Donations and capital contributions	159,047	95,241	254,288

The accompanying notes are an integral part of the financial statements

TOWN OF TOLLAND, CONNECTICUT
STATEMENT OF FIDUCIARY NET ASSETS

FIDUCIARY FUNDS

JUNE 30, 2010

	<u>OPEB Trust Fund</u>	<u>Private Purpose Trust Fund Stevenson Scholarship</u>	<u>Agency Funds</u>
Assets:			
Cash	\$	\$ 25,073	\$ 406,029
Investments:			
Mutual funds	<u>229,388</u>	<u>25,073</u>	<u>406,029</u>
Total assets	229,388	25,073	406,029
Liabilities:			
Accounts payable	<u> </u>	<u> </u>	<u>406,029</u>
Net Assets:			
Held in Trust for Other Purposes	\$ <u>229,388</u>	\$ <u>25,073</u>	\$ <u>-</u>

The accompanying notes are an integral part of the financial statements

TOWN OF TOLLAND, CONNECTICUT

STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS

FIDUCIARY FUNDS

FOR THE YEAR ENDED JUNE 30, 2010

	<u>OPEB Trust Fund</u>	<u>Private Purpose Trust Fund Stevenson Scholarship</u>
Additions:		
Interest and dividends	\$ 521,000	\$ 693
Contributions	13,099	
Net increase in the fair value of the investment	<u>534,099</u>	<u>693</u>
Total additions		
Deductions:		
Scholarships awarded	423,000	850
Benefits	<u>423,000</u>	<u>850</u>
Total deductions		
Change in Net Assets	111,099	(157)
Net Assets at Beginning of Year	<u>118,289</u>	<u>25,230</u>
Net Assets at End of Year	<u>\$ 229,388</u>	<u>\$ 25,073</u>

The accompanying notes are an integral part of the financial statements

TOWN OF TOLLAND, CONNECTICUT

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Town of Tolland, Connecticut (the Town), originally part of the Town of Windsor, was chartered in 1715 and incorporated in 1722. The Town maintains a Council-Manager form of government and provides the following services as authorized by its charter: public safety (police and fire), public works, education and social services.

As required by accounting principles generally accepted in the United States of America, these financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units, although legally separate entities, are, in substance, part of the government's operations; therefore, data from these units are combined with data of the primary government. Discretely presented component units are presented in a separate column in the government-wide financial statements to emphasize that they are legally separate from the government.

Blended Component Units

The Tolland Nonprofit Housing Corporation (the Corporation) provides affordable housing in Tolland. The Corporation's Board of Directors is appointed by the Town Council. The Town Council also has the right to accept or reject, after approval by the Board of Directors, the annual budget of the Corporation. The governing body of the Corporation is substantially the same as the governing body of the Town. The Corporation is reported as a nonmajor special revenue fund, the Nonprofit Housing Unit Fund.

Financial statements for the component unit may be obtained at the Corporation's administrative office: Tolland Nonprofit Housing Corporation, 21 Tolland Green, Tolland, CT 06084.

The Tolland Public Library Foundation (the Foundation) works to develop specific programs funded by donated money. These programs advocate literacy, literature appreciation and various other endeavors. The Foundation is managed by a Board of Directors chosen by the Town Council and answerable to its approval. The Foundation is reported as a nonmajor special revenue fund, the Tolland Library Foundation Fund.

Financial statements for the component unit may be obtained at the Foundation's administrative office: Tolland Public Library Foundation, 21 Tolland Green, Tolland, CT 06084.

TOWN OF TOLLAND, CONNECTICUT

NOTES TO FINANCIAL STATEMENTS, CONTINUED

B. Basis of Presentation

The financial statements of the Town have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Town's accounting policies are described below.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the Town's primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Agency Funds use the accrual basis of accounting but have no measurement focus since they report only assets and liabilities.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay

TOWN OF TOLLAND, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS, CONTINUED

liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Property taxes and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. In determining when to recognize intergovernmental revenues (grants and entitlements), the legal and contractual requirements of the individual programs are used as guidance. Revenues are recognized when the eligibility requirements have been met. All other revenue items are considered to be measurable and available only when cash is received by the Town.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The Town reports the following major governmental funds:

The *General Fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *Sewer Reserve Fund* accounts for the capital provided for sewer extensions, pumping stations, interceptors and other capital improvements. Revenue is derived from assessment fees.

The *Bonded Capital Projects Fund* accounts for revenues to be used for major capital asset construction and/or purchases funded by debt issuances.

The *Capital Nonrecurring Fund* accounts for revenues to be used for major capital asset construction and/or purchases funded substantially by grants and General Fund appropriations.

The *CDBG Small Cities Fund* accounts for funds for rehabilitation loans to property owners.

The Town reports the following major proprietary funds:

The *Water Fund* accounts for activities of the government's water operations.

The *Sewer Fund* accounts for the maintenance needs of the sewer system, as well as to receive and remit sewer usage fees to the Town of Vernon.

TOWN OF TOLLAND, CONNECTICUT

NOTES TO FINANCIAL STATEMENTS, CONTINUED

Additionally, the Town reports the following fund types:

The *Other Post Employment Benefit Trust Fund* is used to account for the activities for both Town and Board of Education for other post employment benefits (e.g. health insurance, life insurance) which accumulate resources for other post employment benefit payments to qualified employees.

The *Private-Purpose Trust Fund* is used to account for resources legally held in trust for student scholarships. None of the resources of the fund, including any earnings on invested resources, can be used to support the Town's activities. The fund has a nonexpendable portion.

The *Agency Funds* account for monies held on behalf of students, employees and other community groups and amounts held for performance bonds.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989 are generally followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The Town has elected not to follow subsequent private-sector guidance.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the Water and Sewer Fund and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenue includes all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the proprietary funds are charges to customers for services. The enterprise fund also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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

TOWN OF TOLLAND, CONNECTICUT

NOTES TO FINANCIAL STATEMENTS, CONTINUED

Blended Component Units

The Tolland Nonprofit Housing Corporation's financial statements and the Tolland Public Library Foundation Corporation's financial statements are accounted for using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when measurable and available. Expenditures are generally recognized when the related fund liability is incurred.

C. Cash and Cash Equivalents

The Town'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.

State statutes authorize the Town to invest in obligations of the U.S. Treasury, commercial paper, corporate bonds, repurchase agreements and certain other investments as described in Note 3.

D. Investments

Investments are reported at fair value.

E. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

F. Restricted Assets

The Cemetery Perpetual Care and Ratcliff Memorial School Funds are restricted to expenditure of the investment income only for the donor-designated purpose. Any appreciation of the funds is also restricted.

G. Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, bridges, sidewalks and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial individual cost of more than \$5,000 for equipment, \$25,000 for improvements and \$50,000 for infrastructure, and an estimated useful life of more than two years. Such assets are recorded at historical cost or

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To the Members of the Town Council
Town of Tolland, Connecticut

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Tolland, Connecticut (the Town) for the year ended June 30, 2010 and have issued our report thereon dated November 23, 2010. Professional standards require that we provide you with the following information related to our audit.

Our Responsibilities Under Auditing Standards Generally Accepted in the United States of America, OMB Circular A-133 and the State Single Audit Act

As stated in our engagement letter dated April 6, 2010, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your responsibilities.

As part of our audit, we considered the Town's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting. We also considered internal control over compliance with requirements that could have a direct and material effect on a major federal or state program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and not to test and report on internal control over compliance in accordance with OMB Circular A-133 and the State Single Audit Act.

Our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement. As part of obtaining reasonable assurance about whether the Town's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit. Also in accordance with OMB Circular A-133 and the State Single Audit Act, we examined, on a test basis, evidence about the Town's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* applicable to each of its major federal programs, and the compliance requirements described in the *Compliance Supplement to the State Single Audit Act* applicable to each of its major state programs for the

purpose of expressing an opinion on the Town's compliance with those requirements. While our audit provides a reasonable basis for our opinion, it does not provide a legal determination on the Town's compliance with those requirements.

We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.

Other Information in Documents Containing Audited Financial Statements

Management may include the audited financial statements in an official statement for the sale of debt and/or other documents such as an annual report. Our responsibility for the other information in these documents containing the Town's financial statements does not extend beyond the financial information identified in this report. We do not have an obligation to perform any procedures to corroborate other information contained in these documents. We have not performed any additional procedures with respect to these documents.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our meeting about planning matters on June 2, 2010.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Town are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the Town during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events

affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was as follows:

Management's estimate of the useful lives of capital assets, which are used in computing depreciation in the government-wide and proprietary financial statements. We evaluated the key factors and assumptions used to develop the useful life estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The disclosures in the financial statements are neutral, consistent and clear. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Independence

There are no relationships between any of our representatives and the Town that in our professional judgment may reasonably be thought to bear on our independence.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 23, 2010.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Town's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Town's auditors. However, these discussions occurred in the normal course of our professional relationship, and our responses were not a condition to our retention.

This information is intended solely for the use of the Town Council and management of the Town of Tolland, Connecticut, and is not intended to be and should not be used by anyone other than these specified parties.

Blum, Shapiro & Company, P.C.

November 23, 2010

TOWN OF TOLLAND, CONNECTICUT

FEDERAL SINGLE AUDIT REPORT

JUNE 30, 2010

TOWN OF TOLLAND, CONNECTICUT

FEDERAL SINGLE AUDIT REPORT

JUNE 30, 2010

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Independent Auditors' Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program, on Internal Control over Compliance in Accordance with OMB Circular A-133 and on the Schedule of Expenditures of Federal Awards

To the Members of Town Council
Town of Tolland, Connecticut

Compliance

We have audited the Town of Tolland, Connecticut's (the Town) compliance with the types of compliance requirements described in the OMB *Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the Town's major federal programs for the year ended June 30, 2010. The Town's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Town's management. Our responsibility is to express an opinion on the Town's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Town's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Town's compliance with those requirements.

In our opinion, the Town complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2010.

Internal Control over Compliance

Management of the Town is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Town's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town as of and for the year ended June 30, 2010 and have issued our report thereon dated November 23, 2010. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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

Blum, Shapiro & Company, P.C.

November 23, 2010

**TOWN OF TOLLAND, CONNECTICUT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2010**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Grantor's Number/ Project Number	Expenditures
United States Department of Agriculture			
<i>Passed Through the State Department of Education:</i>			
Child Nutrition Cluster:			
National School Lunch Program	10.555	12060-SDE64370-20560	\$ <u>137,313</u>
United States Department of Education			
<i>Passed Through the State of Connecticut Department of Education:</i>			
Title I, Part A Cluster:			
Title I Grants to Local Educational Agencies	84.010	12060-SDE64370-20679	77,157
Special Education Cluster:			
Special Education - Grants to States	84.027	12060-SDE64370-20977	\$ 451,133
Special Education - Preschool Grants	84.173	12060-SDE64370-20983	14,453
Special Education - Grants to States ARRA	84.391	12060-SDE64370-29011	477,611
Special Education - Preschool Grants ARRA	84.392	12060-SDE64370-29012	<u>16,214</u>
			959,411
Career and Technical Education - Basic Grants to States	84.048	12060-SDE64370-20742	17,700
Safe and Drug-Free Schools and Communities - National Programs	84.184	12060-SDE64370-20873	5,353
Education Technology State Grants Cluster:			
Education Technology State Grants, ARRA	84.386	12060-SDE64370-29063	941
Improving Teacher Quality State Grants	84.367	12060-SDE64370-20858	58,020
State Fiscal Stabilization Fund Cluster:			
State Fiscal Stabilization Fund - Education State Grants, ARRA	84.394	12060-SDE64370-29054	989,440
State Fiscal Stabilization Fund - Government Services, ARRA	84.397	12060-SDE64370-29053	<u>545,533</u>
			<u>1,534,973</u>
Total United States Department of Education			<u>2,653,555</u>

(Continued on next page)

TOWN OF TOLLAND, CONNECTICUT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2010

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Grantor's Number/ Project Number	Expenditures
Environmental Protection Agency <i>Passed Through the State of Connecticut Department of Public Health:</i>			
Drinking Water Revenue Bonds	66.468	21018-DPH48770-42319	\$ 63,284
Construction Grants for Wastewater Treatment Works - ARRA	66.418	12060-DPH48770-29029	82,196
Total Environmental Protection Agency			145,480
United States Department of Homeland Security <i>Passed Through the State of Connecticut Department of Emergency Management and Homeland Security:</i>			
Emergency Management Performance Grants	97.042	12060-EHS99660-21881	3,000
<i>Passed Through the State of Connecticut Commission on of Fire Prevention and Control:</i>			
Assistance to Firefighters Grant	97.044	11000-FPC36510-12442	250
Total United States Department of Homeland Security			3,250
United States Department of Housing and Urban Development <i>Passed Through the State of Connecticut Department of Economic and Community Development:</i>			
CDBG-Entitlement Grants Cluster: Community Development Block Grant/Entitlement	14.218	12060-ECD46350-20730	88,965
United States Department of Justice <i>Passed Through the State of Connecticut Office of Policy and Management:</i>			
Justice Assistance Grant - ARRA	16.803	12060-OPM20350-29002	9,075

(Continued on next page)

**TOWN OF TOLLAND, CONNECTICUT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2010**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Grantor's Number/ Project Number	Expenditures
United States Department of Transportation			
<i>Passed Through the State of Connecticut Department of Transportation:</i>			
Highway Planning and Construction Cluster:			
Highway Planning and Construction	20.205	12062-DOT57124-22108	\$ 56
Highway Safety Cluster:			
State and Community Highway Safety	20.600	12062-DOT57343-20559	<u>9,766</u>
Total United States Department of Transportation			<u>9,822</u>
Total Federal Awards Expended			\$ <u>3,047,460</u>

**TOWN OF TOLLAND, CONNECTICUT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2010**

Various agencies of the Federal Government have made financial assistance available to Town of Tolland, Connecticut (the Town). These grants fund several programs including housing, education, human services, transportation and general government activities.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town conform to accounting principles generally accepted in the United States of America as applicable to government entities. The following is a summary of the more significant policies relating to the aforementioned grant programs.

Basis of Accounting - The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Town and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

NOTE 2 - NONCASH AWARDS

Donated commodities in the amount of \$34,209 are included in the Department of Agriculture's National School Lunch program, CFDA #10.555. The amount represents the market value of commodities received.

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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 Members of Town Council
Town of Tolland, Connecticut

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Tolland, Connecticut (the Town) as of and for the year ended June 30, 2010, which collectively comprise the Town's basic financial statements, and have issued our report thereon dated November 23, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Town's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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

Blum, Shapiro & Company, P.C.

November 23, 2010

**TOWN OF TOLLAND, CONNECTICUT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2010**

I. SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

- Material weakness(es) identified? yes X no
- Significant deficiency(ies) identified? yes X none reported
- Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? yes X no
- Significant deficiency(ies) identified? yes X none reported

Type of auditors' report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be
reported in accordance with Section 510(a) of
Circular A-133?

 yes X no

Identification of major programs:

CFDA #	Name of Federal Program or Cluster
84.027/84.173/ 84.391/84.392	Special Education Cluster
84.394/84.397	State Fiscal Stabilization Fund Cluster

Dollar threshold used to distinguish between type A and type B programs: \$300,000

Auditee qualified as low-risk auditee? X yes no

II. FINANCIAL STATEMENT FINDINGS

No matters were reported.

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

TOWN OF TOLLAND, CONNECTICUT

STATE SINGLE AUDIT REPORT

JUNE 30, 2010

TOWN OF TOLLAND, CONNECTICUT

STATE SINGLE AUDIT REPORT

JUNE 30, 2010

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Independent Auditors' Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program, on Internal Control over Compliance in Accordance with the State Single Audit Act and on the Schedule of Expenditures of State Financial Assistance

To the Members of Town Council
Town of Tolland, Connecticut

Compliance

We have audited the Town of Tolland, Connecticut's (the Town) compliance with the types of compliance requirements described in the Office of Policy and Management's *Compliance Supplement* that could have a direct and material effect on each of the Town's major state programs for the year ended June 30, 2010. The Town's major state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major state programs is the responsibility of the Town's management. Our responsibility is to express an opinion on the Town's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the State Single Audit Act (C.G.S. Sections 4-230 to 4-236). Those standards and the State Single Audit Act require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major state program occurred. An audit includes examining, on a test basis, evidence about the Town's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Town's compliance with those requirements.

In our opinion, the Town complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2010.

Internal Control over Compliance

Management of the Town is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to state programs. In planning and performing our audit, we considered the Town's internal control over compliance with the requirements that could have a direct and material effect on a major state program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the State Single Audit Act, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Schedule of Expenditures of State Financial Assistance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town as of and for the year ended June 30, 2010 and have issued our report thereon dated November 23, 2010. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The accompanying schedule of expenditures of state financial assistance is presented for purposes of additional analysis as required by the State Single Audit Act and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of management, the Town Council and state awarding agencies and is not intended to be and should not be used by anyone other than these specified parties.

Blum, Shapiro & Company, P.C.

November 23, 2010

**TOWN OF TOLLAND, CONNECTICUT
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2010**

<u>State Grantor/Pass-Through Grantor/ Program Title</u>	<u>State Grant Program Core-CT Number</u>	<u>Expenditures</u>
Board of Education and Services for the Blind		
Education Aid Blind/Visually Impaired Children	11000-ESB65020-12060	\$ <u>2,797</u>
Office of the State Comptroller		
Payment in Lieu of Taxes (PILOT) on State-Owned Property	11000-OSC15910-17004	<u>56,649</u>
Department of Education		
Primary Mental Health	11000-SDE64000-12198	25,000
Healthy Food Certification	11000-SDE64000-16072-82010	25,095
Child Nutrition Program - (School Lunch State Match)	11000-SDE64000-16072-82051	11,533
Family Resource Centers	11000-SDE64000-16110	92,325
Youth Services Bureau - Enhancement	11000-SDE84000-16201	5,000
Adult Education	11000-SDE64000-17030	28,810
Youth Services Bureau	11000-SDE64000-17052	21,109
Magnet Schools	11000-SDE64000-17057	<u>8,400</u>
Total Department of Education		<u>217,272</u>
Department of Environmental Protection		
Boating Account	12060-DEP44434-35403	6,687
Underground Storage Tank Acct.	11000-DEP43950-12489	<u>10,117</u>
Total Department of Environmental Protection		<u>16,804</u>

(Continued on next page)

TOWN OF TOLLAND, CONNECTICUT
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2010

<u>State Grantor/Pass-Through Grantor/ Program Title</u>	<u>State Grant Program Core-CT Number</u>	<u>Expenditures</u>
Connecticut State Library		
Grants to Public Libraries	11000-CSL66051-17003	\$ 1,732
ConnectiCard Payments	11000-CSL66051-17010	<u>1,650</u>
Total Connecticut State Library		<u>3,382</u>
Office of Policy and Management		
Reimbursement of Property Taxes - Disability Exemption	11000-OPM20600-17011	1,690
Property Tax Relief for Elderly and Totally Disabled Homeowners	11000-OPM20600-17018	66,729
Property Tax Relief for Elderly Homeowners - Freeze Program	11000-OPM20600-17021	2,000
Property Tax Relief for Veterans	11000-OPM20600-17024	7,844
Property Tax Relief for Manufacturing Machinery and Equipment and Commercial Vehicles	11000-OPM20600-17031	95,275
Local Capital Improvement Program	12050-OPM20600-40254	40,000
Housing Zone Program	12060-OPM20600-90526	50,000
Municipal Video Competition Tr	12060-OPM20600-35362	<u>485</u>
Total Office of Policy and Management		<u>264,023</u>
Department of Transportation		
Town Aid Road Grants - Municipal	12052-DOT57000-43455	44,913
Town Aid Road - STO	13033-DOT57000-43459	123,512

(Continued on next page)

TOWN OF TOLLAND, CONNECTICUT
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2010

<u>State Grantor/Pass-Through Grantor/ Program Title</u>	<u>State Grant Program Core-CT Number</u>	<u>Expenditures</u>
Transit District Grants and Loan Transportation Fund	12001-DOT57931-12175	\$ <u>26,471</u>
Total Department of Transportation		<u>194,896</u>
Total State Financial Assistance Before Exempt Programs		<u>755,823</u>
Exempt Programs		
Office of the State Comptroller		
Mashantucket Pequot/Mohegan Fund	12009-OSC15910-17005	<u>41,245</u>
Department of Education		
Public School Transportation	11000-SDE64000-17027	181,271
Educational Cost Sharing	11000-SDE64000-17041	9,214,130
Excess Costs Student Based and Equity	11000-SDE64000-17047	966,432
School Construction Grants	13009-SDE64000-40896	67,925
School Construction Grants	13010-SDE64000-40901	<u>364,361</u>
Total Department of Education		<u>10,794,119</u>
Total Exempt Programs		<u>10,835,364</u>
Total State Financial Assistance		\$ <u><u>11,591,187</u></u>

**TOWN OF TOLLAND, CONNECTICUT
NOTE TO SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2010**

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

NOTE - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town conform to accounting principles generally accepted in the United States of America as applicable to government entities. The following is a summary of the more significant policies relating to the aforementioned grant programs.

Basis of Accounting - The financial statements contained in the Town's annual audit report are prepared on the modified accrual basis of accounting. The following is a summary of such basis:

Revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

Expenditures are recorded when the related fund liability is incurred, if measurable.

The schedule of expenditures of state financial assistance, contained in this report, is prepared based on regulations established by the State of Connecticut Office of Policy and Management. In accordance with these regulations (Sections 4-236-22), certain grants are not dependent on expenditure activity and, accordingly, are considered to be expended in the fiscal year of receipt. These grant program receipts are reflected in the expenditures column of the schedule of expenditures of state financial assistance.

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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 Members of Town Council
Town of Tolland, Connecticut

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Tolland, Connecticut (the Town) as of and for the year ended June 30, 2010, which collectively comprise the Town's basic financial statements, and have issued our report thereon dated November 23, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Town's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, the Town Council and state awarding agencies and is not intended to be and should not be used by anyone other than these specified parties.

Blum, Shapiro & Company, P.C.

November 23, 2010

**TOWN OF TOLLAND, CONNECTICUT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2010**

I. SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

- Material weakness(es) identified? _____ yes X no
- Significant deficiency(ies) identified? _____ yes X none reported

Noncompliance material to financial statements noted?

_____ yes X no

State Financial Assistance

Internal control over major programs:

- Material weakness(es) identified? _____ yes X no
- Significant deficiency(ies) identified? _____ yes X none reported

Type of auditors' report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with Section 4-236-24 of the Regulations to the State Single Audit Act?

_____ yes X no

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

<u>State Grantor and Program</u>	<u>State Core-CT Number</u>	<u>Expenditures</u>
Office of the State Comptroller: Payment in Lieu of Taxes (PILOT) on State-Owned Property	11000-OSC15910-17004	\$ 56,649
Department of Education: Family Resource Centers	11000-SDE64000-16110	92,325
Office of Policy and Management: Property Tax Relief for Manufacturing Machinery and Equipment and Commercial Vehicles	11000-OPM20600-17031	95,275
Department of Transportation: Town Aid Road Grants - Municipal	12052-DOT57000-43455	44,913
Town Aid Road - STO	13033-DOT57000-43459	123,512

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

II. FINANCIAL STATEMENT FINDINGS

No matters were reported.

III. STATE FINANCIAL ASSISTANCE FINDINGS AND QUESTIONED COSTS

No matters were reported.

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Independent Accountant's Report on Applying Agreed-Upon Procedures

William D. Guzman
Superintendent of Schools
and Board of Education
Town of Tolland, Connecticut 06084

We have performed the procedures included in the Connecticut State Department of Education's Review Package, which were agreed to by the State Department of Education (SDE) and the Town of Tolland Board of Education ("LEA"), solely to assist the SDE in evaluating certain school year grant data as printed on SDE's Internet application in connection with education reimbursement claims submitted by the LEA for the year ended June 30, 2010. The school year grant data is reported on the following SDE forms and data systems:

- **Form ED001** dated September 29, 2010 at 09:06:56 AM
- **Form ED001 SEDAC-G Data Adjustment Form** dated September 29, 2010 at 9:10:50 AM
- **Form ED006S** dated September 29, 2010 at 10:26:54 AM
- **PSIS Racial Survey and Detail of Enrollment for Entire District report** dated September 29, 2010 at 10:24:05 AM

Management is responsible for the LEA's compliance with the SDE requirements. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the SDE. Consequently, we make no representation regarding the sufficiency of the procedures described in the SDE's Review Package either for the purpose for which this report has been requested or for any other purpose.

As a result of performing the procedures included in the SDE's Review Package, certain matters came to our attention that caused us to believe that adjustments should be recorded to the school year grant data reported on Form ED001, and the ED001 SEDAC-G Data Adjustment Form. The adjustments are incorporated in the following internet application printouts: ED001 dated November 30, 2010 at 7:37:00 PM and ED001 SEDAC-G Adjustment Form dated November 30, 2010 at 7:36:20 PM.

Town of Tolland
Page Two

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on compliance. Accordingly, we do not express such an opinion. Had we been able to perform all procedures other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the SDE and the LEA and is not intended to be and should not be used by anyone other than these specified parties.

Blum, Shapiro & Company, P.C.

December 6, 2010

Blum, Shapiro & Company, P.C.
WEST HARTFORD • SHELTON
Westport • Waterbury

An Independent Member of Baker Tilly International

D.5.

TO: Members of the Board of Education

FROM: William D. Guzman

DATE: January 12, 2011

SUBJECT: Town Council Request

Attached is a September 29, 2010 memorandum from Town Council Chairperson, Fred Daniels, requesting the Board to consider an allocation of \$18,014 to cover additional interest expense and debt issuance costs related to the bonds for the High School construction project.

This item had been considered by the Board and was tabled for future consideration. The Finance and Facilities Committee recommended that this item be placed on the agenda for discussion.

WDG:ca



TOWN of TOLLAND / 21 tolland green, tolland, connecticut 06084

September 29, 2010

TO: BOARD OF EDUCATION
FROM: FREDERICK M. DANIELS, TOWN COUNCIL CHAIR
SUBJECT: BUDGET REQUEST

On behalf of the Town Council, a formal request is being made for the Board of Education fund from within their 2010/11 budget the amount of \$18,014 for additional interest expense and debt issuance costs associated with the General Obligation Bonds for the High School project. These funds are not currently budgeted within our debt service accounts nor are they designated within Fund Balance. Your consideration of this request would be appreciated. The Town Council has delayed action on the appropriation until its meeting of November 9, 2010. The Town Council looks forward to hearing from the Board of Education regarding this matter.

FMD//ltb

cc: W. Guzman
S. Werbner

H.1.

TO: Members of the Board of Education

FROM: William D. Guzman

DATE: January 12, 2011

SUBJECT: Revised District Budget Adoption Calendar

The attached proposed District budget calendar includes three dates that have been added. These additional dates provide for a Joint Meeting with the Town Council prior to Board adoption of the budget (February 10, 2011) and a change in the Board Budget adoption date typically set for the third budget workshop (February 2, 2011) to February 16, 2011. The final date (March 8, 2011) is the Joint Meeting with the Town Council which is required by Town Charter to take place prior to April 11.

At the December 8, 2010 Board of Education meeting, a request was made to place this on the agenda for consideration by the Board.

Also attached for your information is a copy of the Town's Budget Schedule for 2011/2012.

WDG:ca

District Budget Calendar

11/5/10	Budget requests for new year due to Business Office	Guzman Leege Eidson Raymond Regina Dept. Directors
11/8-11/12/10	Begin compilation of program budget requests	Regina Lynch
11/15-11/16/10	Superintendent reviews program budgets with principals/directors	Guzman Eidson Regina Principals Directors
11/17-11/23/10	Budget additions/changes/deletions posted to budget files	Principals Dept. Directors
11/2-11/24/10	Develop personnel budget based on Leadership Council recommendations	Regina Payroll
11/29/10	Superintendent determines final FY2011-12 budget	Guzman
12/1-12/23/10	Prepare budget document	Regina Lynch
12/27-1/7/11	Proof, collate, paginate, and print	Abbott Allen
1/12/11 (Wednesday)	Presentation of Superintendent's proposed Fiscal Year 2011-12 budget to Board of Education	Guzman
1/19/11 (Wednesday)	Board of Education budget review workshop	BOE
1/26/11 (Wednesday)	Board of Education budget review workshop	Guzman
2/2/11 (Wednesday)	Board of Education budget review workshop (if necessary)	Eidson Regina
2/10/11 (Thursday)	Joint Meeting between Council and Board of Education to Discuss Board Budget	Guzman
2/16/11 (Wednesday)	Board of Education approve Budget	BOE
3/8/11 (Tuesday)	Town Manager convenes Joint Meeting between Council and Board of Education Council	BOE
5/3/11 (Tuesday)	Budget Referendum	Town
7/1/11 (Friday)	Fiscal year 2011-12 budget year begins	

BUDGET SCHEDULE – 2011 – 2012




TARGETED TIMELINES

October 28, 2010 (Thursday)	Capital Improvement Plan data for Department Heads and Boards & Commissions submitted to Manager
Month of November	Capital Budget Review Committee meetings
Week of Dec. 13, 2010	Manager submits Capital Improvement Plan Draft to Council (by January 6 per Charter requirement)
January 10, 2011 (Monday)	Department Heads submit Budget to Manager (by Feb. 21 per Charter requirement)
February 10, 2011 (Thursday)	Joint meeting of Town Council and BOE to discuss BOE expenditure needs and Town revenue realities
February 17, 2011 (Thursday)	Board of Education submit Budget to Manager (by Feb. 21 per Charter req.)
February 17, 2011 (Thursday)	Capital Budget Public Hearing – Council Room – 7:30 p.m.
February 24, 2011 (Thursday)	Community Conversation on Town Budgetary Matters – Fire Training Center – 7:30 p.m.
March 8, 2011 (Tuesday)	Manager convenes joint meeting between Council and Board of Education (by April 11 per Charter requirement) – Council Room – 7:30 p.m.
March 15, 2011 (Tuesday)	Manager submits Budget to Council (by March 27 per Charter requirement)
March 17, 2011 (Thursday)	Advertise Public Hearing
March 17, 2011 (Thursday)	Mgr. discusses Budget w/Council–Council Room – 7:30 p.m.
March 23, 2011 (Wednesday)	Mgr. discusses Budget w/Council–Council Room – 7:30 p.m.
March 24, 2011 (Thursday)	Mgr. discusses Budget w/Council–Council Room – 7:30 p.m.
March 29, 2011 (Tuesday)	<u>PUBLIC HEARING</u> on Manager's Recommended Budget: Board of Education, Town Government, Capital Improvement Plan – THS Auditorium – 7:30 p.m.
April 5, 2011 (Tuesday)	Council Discussion – Budget finalized – Council Room – 7:30 p.m.
April 14, 2011 (Thursday)	Advertise Budget
April 26, 2011 (Tuesday)	<u>ANNUAL BUDGET PRESENTATION MEETING</u> – THS Auditorium – 7:30 p.m. – BOE is provided an opportunity to present a revised adopted budget based on funding approved by Town Council and other line item updates
April 27, 2011 (Wednesday)	Budget Presentation – Senior Center – 12:30 p.m.
May 3, 2011 (Tuesday)	Annual Budget Referendum
By May 12, 2011 (Thursday)	Council Establish Mill Rate upon referendum adoption
By June 30, 2011 (Thursday)	BOE adopts a final budget for FY 2011/12 if expenditure levels have been adjusted as a result of the referendum process or other significant changes that occur since April 26, 2011

I. INFORMATIONAL ITEMS

JANUARY 2011

THE THEME OF THE MONTH IS RESPONSIBILITY

Sun	Mon	Tue	Wed	Thu	Fri	Sat
						<i>1</i> <i>New Years Day</i> 
<i>2</i>	<i>3</i> <i>Winter recess ends</i> <i>Back to school</i>	<i>4</i>	<i>5</i>	<i>6</i> <i>Six Flags reading log</i> <i>Last day</i>	<i>7</i>	<i>8</i>
<i>9</i>	<i>10</i>	<i>11</i>	<i>12</i> <i>BOE Meeting</i> <i>Council Chambers</i> <i>7:30 pm</i>	<i>13</i> <i>FRC Pre-School and</i> <i>Childcare Fair</i> <i>6:00—7:30 pm</i>	<i>14</i>	<i>15</i>
<i>16</i>	<i>17</i> <i>Martin Luther King,</i> <i>Jr. Birthday— No</i> <i>School</i>	<i>18</i>	<i>19</i>	<i>20</i>	<i>21</i>	<i>22</i>
<i>23</i>	<i>24</i>	<i>25</i>	<i>26</i> <i>BOE Meeting</i> <i>Council Chambers</i> <i>7:30 pm</i>	<i>27</i>	<i>28</i>	<i>29</i>
<i>30</i>	<i>31</i>					

January 2011 – Tolland Intermediate School

<i>Sun</i>	<i>Mon</i>	<i>Tue</i>	<i>Wed</i>	<i>Thu</i>	<i>Fri</i>	<i>Sat</i>
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
	No School (MLK Day)			Geography Bee 9:15		
23	24	25	26	27	28	29
30	31					

2011

January 2011

Sun	Mon	Tue	Wed	Thu	Fri	Sat
						1
2	3	4	5	6 <i>Basketball- Ellington B—H, G—A</i>	7 <i>Basketball- Vernon B—A, G—H</i>	8
9	10 <i>Basketball- Stafford B—A, G—H</i>	11 <i>Basketball- W. Locks B—H, G—A TMS PTO MTG 7:30 p.m.</i>	12	13 <i>Basketball- TEMS B—H, G—A</i>	14	15
16	17 <i>Martin Luther King Day No School</i>	18	19	20 <i>Geography Bee-12:45- 2:30pm Basketball- Ellington B—A, G—H</i>	21 <i>Basketball- Mansfield B—A, G—H</i>	22
23 30	24 8-9:30 Gr 6 Assem- bly 31	25 <i>Basketball- Stafford B—H, G—A</i>	26	27 <i>Basketball- Suffield B—A, G—AH</i>	28 <i>Grade 6-TMS Read-In 7-9 p.m. Basketball- Vernon B—H, G—A</i>	29

TOLLAND HIGH SCHOOL

January 2011

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
					New Year's Day No School	1
2	3	4	5 C.L. Mtg. 2:00 p.m.	6	7	8
9	10 PLC 2:00-3:00 Booster Club 7:00 p.m.	11	12 Faculty Mtg. 2:00 p.m.	13 Music Dept. Concert 7:00 p.m.	14	15
16	17 Martin Luther King Day No School	18 End of 2 nd Quarter	19 Final Exams (Tentative)	20 Final Exams (Tentative)	21 In-Service Day No School (Tentative)	22 SAT Test
23 30	24 PLC 31	25	26 Orientation and College Fair – 6:30 p.m.	27	28	29

K. COMMUNICATIONS



Technology in Instruction Tolland Public Schools

One Eagle Hill, Tolland, CT 06084
Roger Leege, District Director

Memorandum

To: Heather Ricker-Gilbert
From: Roger Leege
Date: December 15, 2010
Subject: Equipment Donation

RECEIVED
DEC 15 2010
TOLLAND PUBLIC SCHOOLS

Thank you very much for your recent donation of computer equipment to Tolland Schools. Familiar as you are with the antiquity of some of our inventory, you know well how helpful donations like yours are to us.

For your records, we received:

Quantity	Description
1	Dell Dimension 4600C CPU with Windows COA
1	Acer AL1716F 17" Color LCD display
1	SmartDisk FD-USB-B2 removable 3.5" floppy drive
1	Dell 104 key Windows PS2 Keyboard
1	Dell PS2 non-optical wheel mouse
1	Harmon Kardon stereo external speaker set

We depend on the Tolland community for our continuing success and we much appreciate both this donation and your support over all those years!

Thanks, again, for keeping us in mind.

Roger Leege
12/15/10