



**ADDENDUM NO. 1
to the Request for Proposals #2019-02
for Annual Audit of Financial Statements**

NOTICE TO ALL POTENTIAL RESPONDENTS

The Request for Proposals (RFP) is modified as set forth in this Addendum. The original RFP Documents and any previously issued addenda remain in full force and effect, except as modified by this Addendum, which is hereby made part of the RFP. Respondent shall take this Addendum into consideration when preparing and submitting its Proposal.

This document must be signed where indicated below by a person authorized to sign Submissions and Addenda on behalf of your agency, and returned with your Request for Proposals (RFP) submission. Failure to do so may result in rejection of your Submission.

PRE-PROPOSAL MEETING MINUTES

Attached are copies of the Pre-Proposal Meeting Minutes and Sign-In Sheet from the Pre-Proposal Meeting held on Friday, January 3, 2020, 2020 at 10:00 a.m.

QUESTIONS RECEIVED BY THE DEADLINE	NTD RESPONSE
Do you anticipate extending the bid due date?	No
What additional details are you willing to provide, if any, beyond what is stated in bid documents concerning how you will identify the winning bid?	N/A. The District will award as outlined in the RFP, Section 14.0.
Was this bid posted to the nationwide free bid notification website at www.mygovwatch.com ?	No
Other than your own website, where was this bid posted?	In addition to our website www.norwalktransit.com , it was posted on the State of Connecticut Department of Administrative Services Website at http://www.biznet.ct.gov/SCP_Search and in the Norwalk Hour.
The System for Award Management (SAM) URL provided directs you to "Webpage cannot be found".	The correct URL is https://www.sam.gov/SAM/
What were the total audit fees for the 2019 audit?	This information will not be provided during an active solicitation.
Please provide a copy of the 2019 "Supplementary Program Information report required by the CT Dept. of Transportation contract" that is listed as a service in the RFP.	See attached.

Please provide a copy of the 2019 "Office of Policy and Management Municipal Audit Questionnaire" that is listed as a service in the RFP.	See attached.
Please provide a copy of the 2019 "Information necessary for the submission of the National Transit Database Report" that is listed as a service in the RFP.	N/A. This is required every 10 years and was completed in 2018.
Please provide a copy of the general ledger trial balance as of and for the year ended June 30, 2019.	See attached.
Please provide a copy of the audit adjustments recorded for the last audit.	See attached.
Did the prior audit firm provide any services outside of the service included in the RFP? If so, what were the services and related fees?	The prior audit firm provided miscellaneous research and accounting support based on contract hourly rate. Fee information will not be provided during an active solicitation.
Is there anything in particular that you would like to see improved on by your audit firm for your next audit?	No
How long has the incumbent firm been performing the audit of the financial statements of the Boston Retirement System?	N/A.
Can you please provide copies of the complete reporting package for each of the following for the year ended June 30, 2019: a. Federal Single Audit b. State of Connecticut Single Audit Act c. Connecticut Department of Transportation Program Information Report	See attached: a. & b. Federal and State Single Audit Reports c. Supplementary Program Information
What were the audit fees for the year ended June 30, 2019 for each of the following services: a. Basic financial statements? b. Single Audit? c. State of Connecticut Single Audit? d. Connecticut DOT Program Information Report?	This information will not be provided during an active solicitation.
How many hours did the incumbent firm expend for the following audit services on an annual basis: a. Basic financial statements? b. Single Audit? c. State of Connecticut Single Audit? d. Connecticut DOT Program Information Report?	Unknown. The incumbent firm was awarded a lump sum contract on an annual basis for all services.
Please provide information on the timing of when the incumbent firm performed the following audit related activities: a. Planning b. Interim testing c. Year-end fieldwork	a. May / June b. May / June c. September

Are the basic financial statements, including the notes and supplementary information thereto, prepared by the finance staff of the District (or is it anticipated that such be prepared by the auditor)?	Prepared by awarded auditing firm.
Did the incumbent firm provide any nonattest services during the year ended June 30, 2019? If so, please describe.	The incumbent firm provided miscellaneous accounting support during the year ended June 30, 2019.
For each nonattest service provided by the incumbent firm during the year ended June 30, 2019, please provide the fees charged for each type of service.	The fees charged for nonattest services was based on hourly contract rate. Fee information will not be provided during an active solicitation.
Please describe any information system upgrades or replacements expected that may impact the scope of the audit during the period of the contract.	The District is anticipating upgrade to Sage 2019.
Please provide the required communications, including management letter, received from the external auditors for the year ended June 30, 2019.	N/A
Were there any audit adjustments that were posted for the year ended June 30, 2019? If so, please provide the number of such audit adjustments and describe nature and dollar amount of each adjustment.	See attached "NTD Audit Adjustment Entries 2019".
Were there any waived audit adjustments for the year ended June 30, 2019? If so, please provide the number of such waived adjustments and the nature and dollar amount of each.	No

END OF ADDENDUM 1



PRE-PROPOSAL MEETING MINUTES

Title: RFP #2019-02 for Annual Audit of Financial Statements
Date/Time: January 3, 2020, 10:00 a.m.
Location: Norwalk Transit District, 275 Wilson Avenue, Norwalk, CT 06854

The non-mandatory pre-proposal meeting was conducted as indicated in the above-referenced RFP document at the above-mentioned date, time and venue to provide an overview of the services and to answer questions from prospective proposers. The following is a summary of the discussions that took place at the meeting.

1. SIGN-IN SHEET

All attendees present signed in. See attached "Record of Attendees Sign-In Sheet".

2. WELCOME/INTRODUCTIONS

See attached "Record of Attendees Sign-In Sheet" for introductions.
Lori Hammill, CLO, explained the purpose of the meeting was to provide more information on the scope of work and to answer any questions.

3. RFP OVERVIEW/PROJECT DESCRIPTION/SCOPE OF WORK

Ms. Hammill provided the following overview/description/scope of work:

- Norwalk Transit District is seeking proposals from Certified Public Accounting firms to conduct the annual audit of the Norwalk Transit District's financial statements, the Supplementary Schedule of Federal Financial Assistance and the Supplementary Schedule of State Financial Assistance for the years ending June 30, 2020, June 30, 2021 and June 30, 2022 with options for the years ending June 30, 2023 and June 30, 2024.
- 3-year term Contract with the option to renew for one additional 2-year term.

4. SOLICITATION PARTICULARS / SCHEDULE

Ms. Hammill provided the solicitation particulars / schedule as follows:

- | | |
|--|--|
| • RFP Release Date: | Monday, December 17, 2019 |
| • Pre-Proposal Meeting | Friday, January 3, 2020, 10:00 a.m. |
| • Receipt of Questions | Monday, January 6, 2020 by 11:00 a.m. |
| • Answers to Questions as Addendum | Tuesday, January 7, 2020 by 4:00 p.m. |
| • Receipt of Final Questions | Friday, January 10, 2020 by 11:00 a.m. |
| • Answers to Final Questions as Addendum | Monday, January 13, 2020 by 4:00 p.m. |
| • RFP Due Date | Friday, January 17, 2020 at 2:00 p.m. |

5. QUESTIONS & ANSWERS

A questions and answers session was conducted.

Ms. Hammill requested all questions from attendee be formally submitted in writing to lhammill@norwalktransit.com.

CONCLUSION:

These minutes are a synopsis of the entire meeting. Any discrepancies must be submitted to the author within five days of receipt. Nothing contained herein is intended to change the meaning of the RFP documents unless, and until, specifically amended by a formal, written addendum.

END OF MINUTES

SUPPLEMENTARY PROGRAM INFORMATION
NORWALK TRANSIT DISTRICT
 Final Payment Determination
 June 30, 2019

Enter here the transit service type as it applies to your transit district One column per each state project number. >>>>>	Norwalk Fixed Route	Norwalk ADA	Stamford ADA	Demand Response Matching Grant	Westport E&D/ Demand Response Matching Grant	Capital	Local	General	Total
Type ConnDOT project numbers here >>>>> Type budget addenda numbers here >>>>> Space for additional budget addenda numbers, if needed >>>>> Space for additional budget addenda numbers, if needed >>>>> Type FTA grant numbers here. >>>>> Space for additional grant numbers, if needed >>>>> Space for additional grant numbers, if needed >>>>> Type the state program identification number here->>	DOT04120118OP 2019-OPU-1	DOT04120122OP 2019-OPU-1	DOT04120123OP 2019-OPU-1	DOT01702697OP 2019-MGP-01	DOT01702697OP 2019-MGP-01	DOT04120136EQ DOT04120138RS DOT04120141EQ DOT04120141RS DOT04120143PE DOT041200144EQ DOT04120144RS			
Sources of Funds						49 U.S.C 5307			
I. Maximum Funds Authorized									
FTA - Direct Recipient	-	-	-	-	-	-	-	-	-
FTA - Passed Through ConnDot	-	-	-	-	-	-	-	-	-
ConnDot	7,717,803	1,171,025	3,194,134	71,111	19,818	-	826,076	-	12,173,891
Local	-	-	-	-	-	-	826,076	-	826,076
TOTAL	7,717,803	1,171,025	3,194,134	71,111	19,818	-	826,076	-	12,999,967
II. Audited Expenditures	9,435,288	1,561,584	3,384,408	71,111	43,469	2,073,608	59,013	2,297,721	18,926,202
III. Distribution of Audited Costs									
FTA - Direct Recipient	-	-	-	-	-	1,666,357	-	-	1,666,357
FTA - Passed Through ConnDot	-	-	-	-	-	-	-	-	-
ConnDot	7,717,803	1,171,025	3,194,134	71,111	19,818	407,251	-	-	12,581,142
In-Kind Contributions	-	-	-	-	-	-	-	-	-
Local	1,639,138	105,057	190,274	-	23,651	-	59,821	2,296,913	4,314,854
TOTAL	9,356,941	1,276,082	3,384,408	71,111	43,469	2,073,608	59,821	2,296,913	18,562,353
IV. ConnDot Responsibility									
FTA - Passed Through ConnDot	-	-	-	-	-	-	-	-	-
ConnDot	7,717,803	1,171,025	3,194,134	71,111	19,818	407,251	-	-	12,581,142
Payments Received	7,717,803	1,171,025	3,194,134	71,111	19,818	407,251	-	-	12,581,142
Due (To) From ConnDot June 30, 2019	7,233,796	1,073,440	2,976,644	71,111	28,914	376,831	-	-	11,760,736
	484,007	97,585	217,490	-	(9,096)	30,420	-	-	820,406
Payments Received After June 30, 2019	484,427	-	215,036	-	-	-	-	-	699,463
Amount Due (To) From ConnDot At [10/24/19]	(420)	97,585	2,454	-	(9,096)	30,420	-	-	120,943

SUPPLEMENTARY PROGRAM INFORMATION
 NORWALK TRANSIT DISTRICT
 Combining Statement of Activities
 June 30, 2019

Enter here the transit service type as it applies to your transit district One column per each state project number. >>>>>	Norwalk Fixed Route	Norwalk ADA	Stamford ADA	Demand Response Matching Grant	Westport EDD/ Demand Response Matching Grant	Capital	Local	General	Total
Type ConnDOT project numbers here >>>> Type budget addenda numbers here>>>>	DOT041201180P 2019-OPU-1	DOT041201220P 2019-OPU-1	DOT041201230P 2019-OPU-1	DOT01026970P 2019-ANGP-01	DOT01026970P 2019-ANGP-01	DOT04120138EQ DOT04120138RS DOT04120141EQ DOT04120141RS DOT04120149PE DOT04120144EQ DOT04120144RS			
Space for additional budget addenda numbers, if needed									
Space for additional grant numbers, if needed >>>>						49 U.S.C 5307			
Space for additional grant numbers, if needed >>>>									
Type the state program identification number here>>>>									
REVENUES									
401 Passenger Fares	1,362,187	105,057	190,274	-	3,833	-	10,615	-	1,671,966
Auxiliary Transportation Revenues	68,610	-	-	-	-	-	-	-	68,610
Non-transportation Revenues	-	-	-	-	-	-	-	-	-
FTA - passed through ConnDot	-	-	-	-	-	-	-	-	-
FTA - Direct Recipient	-	-	-	-	-	1,666,357	-	-	1,666,357
ConnDot	7,717,803	1,171,025	3,194,134	71,111	19,818	407,251	-	-	12,581,142
In-Kind Contributions	-	-	-	-	-	-	-	-	-
Cash Contribution	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	33	33
Local Subsidy	208,341	-	-	-	19,818	-	49,206	548,711	826,076
Miscellaneous	-	-	-	-	-	-	-	18,290	18,290
TOTAL REVENUES	9,356,941	1,276,082	3,384,408	71,111	43,469	2,073,608	59,821	567,034	16,832,474
EXPENSES									
501.01 Operators Salaries & Wages	3,326,725	381,492	718,833	-	14,413	-	20,616	-	4,462,079
501.02 Other Salaries	1,894,577	355,593	753,474	5,014	4,694	-	5,746	-	3,019,098
502 Fringe Benefits	2,183,885	308,296	615,814	2,097	7,993	-	11,027	18,519	3,147,631
503 Services	329,431	-	-	-	-	-	-	-	329,431
504.01 Fuel & Lubricants	582,422	47,082	88,772	-	1,784	-	2,541	-	722,601
504.02 Tires and Tubes	42,175	5,143	9,697	-	195	-	278	-	57,488
504.99 Other Materials and Supplies	435,316	52,986	99,903	-	2,007	-	2,858	-	618,353
505 Utilities	327,046	-	-	-	-	-	-	-	327,046
506 Casualty and Liability Cost	154,649	-	-	-	-	-	-	-	154,649
507 Taxes	-	-	-	-	-	-	-	-	-
508 Purchased Transportation	-	410,992	1,097,915	64,000	12,383	-	15,947	-	1,601,237
509 Miscellaneous Expenses	159,062	-	-	-	-	-	-	18,335	18,335
510 Expense Transfers	9,435,288	1,561,584	3,384,408	71,111	43,469	-	59,013	36,854	14,617,010
TOTAL EXPENSES	9,435,288	1,561,584	3,384,408	71,111	43,469	0	59,013	2,297,721	18,926,202
RECONCILING ITEMS									
511 Interest Expense	-	-	-	-	-	-	-	116,981	116,981
512 Leases and Rentals	-	-	-	-	-	-	-	-	-
513 Depreciation	-	-	-	-	-	-	-	2,118,603	2,118,603
513.13 Amortization of Intangibles	-	-	-	-	-	-	-	-	-
514 Purchase Lease Payments	-	-	-	-	-	-	-	-	-
515 Related Parties Lease Agreements	-	-	-	-	-	-	-	-	-
516 Other Reconciling Items	-	-	-	-	-	2,048,325	-	25,283	2,073,608
TOTAL RECONCILING ITEMS	-	-	-	-	-	2,048,325	-	2,260,867	4,309,192
TOTAL SYSTEM EXPENSES	9,435,288	1,561,584	3,384,408	71,111	43,469	2,073,608	59,013	2,297,721	18,926,202
Excess (deficiency) of revenues over expenses	(78,347)	(285,502)	-	-	-	-	808	(1,730,687)	(2,093,728)
Fund balance, beginning of year	-	-	-	-	-	-	-	-	21,472,946
Adjustment - Contract funded equipment purchases	(78,347)	(285,502)	-	-	-	2,073,608	-	-	2,073,608
Fund balance, end of year	(78,347)	(285,502)	-	-	-	2,073,608	808	(1,730,687)	21,452,826

STATE OF CONNECTICUT
OFFICE OF POLICY AND MANAGEMENT

FY 2018-2019 MUNICIPAL AUDIT QUESTIONNAIRE

❖ This Questionnaire is required to be submitted to OPM with the audit reports of municipalities and audited agencies (as defined under Section 7-391 of the Connecticut General Statutes).

Name of Auditee Norwalk Transit District

Fiscal Period under Audit July 1, 2018 - June 30, 2019

Seward and Monde, CPAs

(Audit Firm Name)

Seward and Monde

(Signature)

October 24, 2019

(Date)

This Questionnaire was reviewed with and a copy given to:

Kimberlee Morton

Name of Municipal Official

on

October 24, 2019

Date

Chief Executive Officer

Title of Municipal Official

(203) 299-5163

Telephone

	<u>YES</u>	<u>NO</u>	<u>NA</u>
1. Did you inform the town, city or Borough clerk of that part of Section 7-394 of the General Statutes which provides that within one week after receiving the audit report he/she shall cause to be published a legal notice in a newspaper having a substantial circulation in the municipality that the report is on file in said clerk's office?	_____	_____	_____X_____
2. Did you obtain a letter from municipal counsel with respect to unpaid or pending judgments and as to any other legal proceeding affecting the municipality's finances?	_____X_____	_____	_____
3. Were financial statements and/or books and records of the entity made available within a reasonable time after the close of the fiscal year?	_____X_____	_____	_____
4. Did the entity issue tax anticipation notes (TANs) during the fiscal year? (If yes, the notes to the financial statements should provide details regarding such TANs, including the purpose for which the TANs were issued.)	_____	_____	_____X_____
5. Was a separate management letter issued in addition to the Internal Control Report? If so, it must be submitted to the Office of Policy and Management with the audit report.	_____	_____	_____X_____
6. Were municipal officials (including the chief elected or executive official and governing body of the municipal entity) made aware of findings and recommendations resulting from the audit?	_____	_____	_____X_____
7. Federal Single Audit Act as Amended, 1996; Uniform Guidance for Federal Awards (Title 2 of CFR, 12/26/13)			
(a) Did you conduct a Single Audit of Federal Financial Assistance expended by the entity for FY 2018-19?	_____X_____	_____	_____
(b) Is a copy of the Single Audit included in the reporting package submitted?	_____X_____	_____	_____
8. State Single Audit (SSA) Act as amended by P.A. 09-7; Regulations to the SSA Act as amended by P.A. 09-7			
(a) Did you conduct a Single Audit of state financial assistance expended by the entity for FY 2018-19 or a program-specific audit of the entity's sole state program?	_____X_____	_____	_____
(b) Is a copy of the State Single Audit or program-specific audit included in the reporting package submitted?	_____X_____	_____	_____

YES NO NA

(c) If applicable, did officials prepare a Corrective Action Plan (CAP) in sufficient time for inclusion in the audit report package [C.G.S. Sec.4-233(d)] to be filed with OPM as the cognizant state agency (hardcopy and electronic)?

_____ _____ X

(d) Did you upload the corrective action plan with the audit report package on OPM's Electronic Audit Reporting System?

_____ _____ X

The following question applies only to the one-hundred and sixty-nine (169) Connecticut municipalities, including the Borough of Naugatuck. It does not apply to other boroughs, regional school districts, other audited agencies or the City of Groton.

YES NO

9. Did the municipality complete its filings of the annual report in accordance with the Uniform System of Accounting for fiscal years ended 2014 through 2018 as provided under Section 7-406c(b) of the General Statutes?

_____ _____

General Ledger Trial Balance for Period Ending 6/30/2019

NORWALK TRANSIT DISTRICT (NTD)

Account Number	Description	Debit	Credit
Current Assets			
10101-00	CASH - CT COMMUNITY BANK		299,861.66
10105-00	CASH - PETTY CASH FUND	200.00	
10106-00	CASH - CREDIT CARD DEPOSITS ACCT	3,533.64	
10111-00	CASH - PENSION ACCRUAL ACCOUNT RESERVE	132,150.85	
10200-00	A/R - CLEARING ACCOUNT	11,962.00	
10210-00	A/R - CONNDOT - NORWALK FIXED ROUTE	511,969.42	
10214-00	A/R - CONNDOT - NORWALK ADA	97,584.58	
10215-00	A/R - CONNDOT - STAMFORD ADA	224,803.39	
10227-00	A/R - LOCAL ASSISTANCE - WESTPORT	60,991.60	
10233-00	A/R - GREENWICH ADULT DAY CARE	7,159.60	
10234-00	A/R - LOCAL - WESTPORT PARK & RIDE	451.00	
10235-00	A/R - LOCAL - WILTON FOR DANBURY 7 LINK	550.00	
10240-00	A/R - DUE FROM EMPLOYEE		430.16
10250-00	A/R - CAPITAL - FEDERAL	11,761.33	
10264-00	A/R - CAPITAL - STATE	84,693.96	
10301-00	INVENTORY - FUEL	33,299.78	
10302-00	INVENTORY - LUBRICANTS	21,624.46	
10303-00	INVENTORY - SPARE PARTS	472,590.59	
10400-00	PREPAID - INSURANCES	9,824.79	
10405-00	PREPAID - WORKER'S COMP RETAINER	5,000.00	
10501-00	A/R - OTHER	22,973.12	
	Current Assets:	<u>1,713,124.11</u>	<u>300,291.82</u>
Fixed Assets			
11101-00	REVENUE VEHICLES	17,488,098.64	
11104-00	PULSE POINT IMPROVEMENTS	4,148,899.96	
11106-00	LAND - WILSON AVENUE	2,686,848.00	
11107-00	BUILDING - WILSON AVENUE HDQTRS	13,356,729.32	
11108-00	FURNITURE, FIXTURES & EQUIPMENT	5,932,370.97	
11120-00	ACCUMULATED DEPRECIATION		20,107,984.10
12012-00	WORK IN PROCESS - CAPITAL	10,643.35	
12015-00	WORK IN PROCESS - FACILITY ASSESSMENT	184,854.10	
	Fixed Assets:	<u>43,808,444.34</u>	<u>20,107,984.10</u>
Current Liabilities			
20101-00	TRADE ACCOUNTS PAYABLE		330,955.92
20200-00	A/P - PENSION LOAN PAYBACKS	476.28	
20290-00	ACCRUED PAYROLL		175,797.31
20300-00	ACCRUED VACATION		373,431.46
20379-00	ACCR LIAB - AFSCME UNION DUES		1,013.36
20384-00	ACCR LIAB - WORKERS COMP CLAIMS		193,625.37
20400-00	LINE OF CREDIT - CT COMMUNITY BANK NB&T		2,384,348.95
20406-00	ACCRUED LIAB - 401A - EMPLOYER TO UNION		131,085.27
20450-00	DEFERRED REVENUE-STATE & LOCAL ADVANCES		9,096.26
20499-00	ACCRUED EXPENSES		61,587.41
	Current Liabilities:	<u>476.28</u>	<u>3,660,941.31</u>
Equity			
30500-00	UNRESTRICTED NET ASSETS	2,288,452.75	
30501-00	INACTIVE EQUITY ACCOUNT	0.17	
30700-00	NET INVESTMENT IN CAPITAL ASSETS		23,761,399.29
	Equity:	<u>2,288,452.92</u>	<u>23,761,399.29</u>
Revenue			
40100-00	FARES - CLEARING ACCOUNT		0.00
40100-01	FARES - NORWALK CORE		874,899.22
40100-21	FARES - WESTPORT SHUTTLE		67,951.11
40100-22	FARES - NORWALK SHUTTLE		133,063.10
40100-23	FARES - CT AVE SHUTTLE		15,738.43

General Ledger Trial Balance for Period Ending 6/30/2019

NORWALK TRANSIT DISTRICT (NTD)

Account Number	Description	Debit	Credit
Revenue			
40100-24	FARES - MAIN AVE SHUTTLE		10,316.23
40100-25	FARES - GREENWICH SHUTTLE		24,728.17
40100-26	FARES - COASTAL LINK		203,546.11
40100-27	FARES - WHEELS 2 U		14,152.00
40100-28	FARES - SUNDAY SHUTTLE		17,793.63
40100-80	FARES - STAMFORD ADA		190,273.80
40100-85	FARES - WESTPORT ELDERLY & DISABLED		3,832.88
40100-90	FARES - NORWALK ADA		87,291.75
40100-92	FARES - COASTAL LINK ADA		17,765.43
40100-93	FARES - WESTPORT TOWN-TO-TOWN		9,803.97
40100-94	FARES - WILTON TOWN-TO-TOWN		811.31
40107-01	REVENUE - ADVERTISING - NORWALK CORE		65,246.13
40108-01	REVENUE - OTHER - NORWALK CORE		2,400.00
40108-21	REVENUE - OTHER - WESTPORT SHUTTLE		964.00
40109-99	REVENUE - INTEREST EARNED		33.38
40150-00	LOCAL FUNDING - CLEARING ACCOUNT		0.00
40150-21	LOCAL FUNDING - WESTPORT FIXED ROUTE		208,341.31
40150-27	LOCAL FUNDING - DANBURY 7		0.00
40150-80	LOCAL FUNDING - STAMFORD ADA		0.00
40150-85	LOCAL FUNDING - WESTPORT ELDERLY & DISABLED		19,817.63
40150-93	LOCAL FUNDING - WESTPORT TOWN-TO-TOWN		42,935.82
40150-94	LOCAL FUNDING - WILTON TOWN-TO-TOWN		6,270.00
40150-99	LOCAL FUNDING - GENERAL FUND		548,711.00
40160-01	STATE OPERATING GRANTS - NORWALK CORE		5,224,812.15
40160-21	STATE OPERATING GRANTS - WESTPORT SHUTTLE		562,914.54
40160-22	STATE OPERATING GRANTS - NORWALK SHUTTLE		967,564.92
40160-23	STATE OPERATING GRANTS - CT AVE SHUTTLE		65,415.82
40160-24	STATE OPERATING GRANTS - MAIN AVE SHUTTLE		70,223.89
40160-25	STATE OPERATING GRANTS - GREENWICH SHUTTLE		215,683.61
40160-26	STATE OPERATING GRANTS - COASTAL LINK		312,669.08
40160-27	STATE OPERATING GRANTS - DANBURY 7 SHUTTLE		184,554.04
40160-28	STATE OPERATING GRANTS - SUNDAY SHUTTLE		113,964.97
40160-80	STATE OPERATING GRANTS - STAMFORD ADA		3,194,133.90
40160-90	STATE OPERATING GRANTS - NORWALK ADA		980,707.70
40160-92	STATE OPERATING GRANTS - COASTAL LINK ADA		190,316.88
40165-85	STATE MUNI-GRANT PROGRAM - WESTPORT		19,817.63
40165-87	STATE MUNI GRANT PROGRAM - NORWALK		71,111.11
40171-98	CAPITAL REVENUE - FEDERAL		1,666,357.18
40172-98	CAPITAL REVENUE - STATE		407,251.48
42000-98	GAIN/LOSS ON SALE OF ASSETS-NON-REIMBURSABLE		18,290.00
	Revenue:		16,832,475.31

Operating Expenses

50101-00	SALARIES - BUS OPERATORS	0.00	
50101-01	SALARIES - OPERATORS - NORWALK CORE	1,873,061.61	
50101-26	SALARIES - OPERATORS - COASTAL LINK	381,119.45	
50102-00	SALARIES - MECHANICS	0.00	
50102-01	SALARIES - MECHANICS - NORWALK CORE	345,216.09	
50102-21	SALARIES - MECHANICS - WESTPORT SHUTTLE	89,577.71	
50102-22	SALARIES - MECHANICS - NORWALK SHUTTLE	93,199.47	
50102-23	SALARIES - MECHANICS - CT AVE SHUTTLE	6,581.76	
50102-24	SALARIES - MECHANICS - MAIN AVE SHUTTLE	6,588.33	
50102-25	SALARIES - MECHANICS - GREENWICH	20,743.72	
50102-26	SALARIES - MECHANICS - COASTAL LINK	70,242.52	
50102-27	SALARIES - MECHANICS - DANBURY 7	17,538.09	
50102-28	SALARIES - MECHANICS - SUNDAY SHUTTLE	11,109.12	
50102-80	SALARIES - MECHANICS - STAMFORD ADA	164,428.88	

General Ledger Trial Balance for Period Ending 6/30/2019

NORWALK TRANSIT DISTRICT (NTD)

Account Number	Description	Debit	Credit
Operating Expenses			
50102-85	SALARIES - MECHANICS - WESTPORT E&D	3,296.82	
50102-90	SALARIES - MECHANICS - NORWALK ADA	71,892.73	
50102-92	SALARIES - MECHANICS - COASTAL LINK ADA	15,371.38	
50102-93	SALARIES - MECHANICS - WESPORT TTT	4,228.93	
50102-94	SALARIES - MECHANICS - WILTON TTT	486.85	
50103-00	SALARIES - ADA/SHUTTLE	0.00	
50103-21	SALARIES - ADA/SHUTTLE - WESTPORT SHUTTLE	391,606.33	
50103-22	SALARIES - ADA/SHUTTLE - NORWALK SHUTTLE	407,439.54	
50103-23	SALARIES - ADA/SHUTTLE - CT AVE SHUTTLE	28,773.46	
50103-24	SALARIES - ADA/SHUTTLE - MAIN AVE SHUTTLE	28,802.13	
50103-25	SALARIES - ADA/SHUTTLE - GREENWICH	90,685.20	
50103-27	SALARIES - ADA/SHUTTLE-W2U	76,671.18	
50103-28	SALARIES - ADA/SHUTTLE - SUNDAY SHUTTLE	48,565.69	
50103-80	SALARIES - ADA/SHUTTLE - STAMFORD ADA	718,832.68	
50103-85	SALARIES - ADA/SHUTTLE - WESTPORT E&D	14,412.68	
50103-90	SALARIES - ADA/SHUTTLE - NORWALK ADA	314,293.00	
50103-92	SALARIES - ADA/SHUTTLE - COASTAL LINK ADA	67,198.95	
50103-93	SALARIES - ADA/SHUTTLE - WESTPORT TTT	18,487.57	
50103-94	SALARIES - ADA/SHUTTLE - WILTON TTTT	2,128.36	
50105-00	SALARIES - ADMINISTRATION	0.00	
50105-01	SALARIES - ADMINISTRATION - NORWALK CORE	816,844.05	
50105-22	SALARIES - ADMINISTRATION - NORWALK SHUTTLE	171,937.19	
50105-23	SALARIES - ADMINISTRATION - CT AVE	12,142.23	
50105-24	SALARIES - ADMINISTRATION - MAIN AVE SHUTTLE	12,154.34	
50105-25	SALARIES - ADMINISTRATION - GREENWICH	38,268.64	
50105-26	SALARIES - ADMINISTRATION - COASTAL LINK	129,585.51	
50105-27	SALARIES - ADMINISTRATION - DANBURY 7	32,354.80	
50105-28	SALARIES - ADMINISTRATION - SUNDAY SHUTTLE	20,494.45	
50105-80	SALARIES - ADMINISTRATION - STAMFORD ADA	589,045.01	
50105-85	SALARIES - ADMINISTRATION - WESTPORT E&D	1,396.50	
50105-87	SALARIES - ADMINISTRATION - NORWALK MUNI GRANT	5,014.22	
50105-90	SALARIES - ADMINISTRATION - NORWALK ADA	224,899.49	
50105-92	SALARIES - ADMINISTRATION - COASTAL LINK ADA	43,429.82	
50105-94	SALARIES - ADMINISTRATION - WILTON TTT	1,030.80	
50200-00	FRINGE BENEFITS - CLEARING		3,129,112.03
50200-01	FRINGE BENEFITS - NORWALK CORE	1,269,483.25	
50200-21	FRINGE BENEFITS - WESTPORT SHUTTLE	201,262.28	
50200-22	FRINGE BENEFITS - NORWALK SHUTTLE	281,314.85	
50200-23	FRINGE BENEFITS - CT AVE SHUTTLE	19,866.50	
50200-24	FRINGE BENEFITS - ROUTE 7 SHUTTLE	19,886.31	
50200-25	FRINGE BENEFITS - GREENWICH	62,613.20	
50200-26	FRINGE BENEFITS - COASTAL LINK	242,989.80	
50200-27	FRINGE BENEFITS - DANBURY 7	52,937.27	
50200-28	FRINGE BENEFITS - SUNDAY SHUTTLE	33,531.97	
50200-80	FRINGE BENEFITS - STAMFORD ADA	615,813.80	
50200-85	FRINGE BENEFITS - WESTPORT ELDERLY & DISABLED	7,992.38	
50200-87	FRINGE BENEFITS - NORWALK MUNI GRANT	2,097.16	
50200-90	FRINGE BENEFITS - NORWALK ADA	255,595.34	
50200-92	FRINGE BENEFITS - COASTAL LINK ADA	52,701.41	
50200-93	FRINGE BENEFITS - WESTPORT TTT	9,501.51	
50200-94	FRINGE BENEFITS - WILTON TTT	1,525.00	
50201-00	FRINGE - PAYROLL TAXES - EMPLOYER	585,070.76	
50202-00	FRINGE - PENSION UNION - EMPLOYER	254,143.62	
50204-00	FRINGE - DENTAL	121,889.60	
50205-00	FRINGE - LIFE INSURANCE	20,824.10	
50208-00	FRINGE - WORKERS COMP	365,024.18	

Account Number	Description	Debit	Credit
Operating Expenses			
50208-99	FRINGE - SELF INSURED W/C RESERVE ADJ	18,519.37	
50211-00	FRINGE - SELF INSURED WORKERS COMP	20,714.62	
50213-00	FRINGE - UNIFORMS AND TOOLS	20,182.93	
50218-00	FRINGE - PENSION ADMIN - EMPLOYER	173,078.09	
50290-00	FRINGE - MEDICAL INSURANCE	1,512,712.84	
50293-00	FRINGE - DISABILITY	38,016.66	
50298-00	FRINGE - MEDICAL EXAMS	12,659.00	
50299-00	FRINGE - VISION PLAN	4,795.66	
50301-01	SERVICES - MARKETING	0.00	
50302-01	SERVICES - PROFESSIONAL SERVICES	175,794.32	
50303-01	SERVICES - TEMP HELP	3,300.00	
50304-01	SERVICES - BUILDING MAINTENANCE & GROUNDS	96,807.89	
50307-01	SERVICES - SECURITY & HR	10,142.53	
50308-01	SERVICES - IT	43,386.59	
50401-00	FUEL & LUBRICANTS	0.00	
50401-01	FUEL & LUBRICANTS - NORWALK CORE	307,753.18	
50401-21	FUEL & LUBRICANTS - WESTPORT SHUTTLE	70,582.47	
50401-22	FUEL & LUBRICANTS - NORWALK SHUTTLE	78,010.58	
50401-23	FUEL & LUBRICANTS - CT AVE SHUTTLE	7,331.42	
50401-24	FUEL & LUBRICANTS - ROUTE 7 SHUTTLE	6,969.22	
50401-25	FUEL & LUBRICANTS - GREENWICH	12,575.33	
50401-26	FUEL & LUBRICANTS - COASTAL LINK	79,811.56	
50401-27	FUEL & LUBRICANTS - DANBURY 7	9,788.96	
50401-28	FUEL & LUBRICANTS - SUNDAY SHUTTLE	9,599.94	
50401-80	FUEL & LUBRICANTS - STAMFORD ADA	88,772.35	
50401-85	FUEL & LUBRICANTS - WESTPORT ELDERLY & DISABLED	1,783.92	
50401-90	FUEL & LUBRICANTS - NORWALK ADA	38,782.58	
50401-92	FUEL & LUBRICANTS - COASTAL LINK ADA	8,299.16	
50401-93	FUEL & LUBRICANTS - WESTPORT TTT	2,278.57	
50401-94	FUEL & LUBRICANTS - WILTON TTT	262.01	
50402-00	TIRES	0.00	
50402-01	TIRES - NORWALK CORE	19,363.59	
50402-21	TIRES - WESTPORT SHUTTLE	7,709.71	
50402-22	TIRES - NORWALK SHUTTLE	6,080.42	
50402-23	TIRES - CT AVE SHUTTLE	571.44	
50402-24	TIRES - ROUTE 7 SHUTTLE	543.21	
50402-25	TIRES - GREENWICH	1,373.60	
50402-26	TIRES - COASTAL LINK	5,021.67	
50402-27	TIRES - DANBURY 7	762.99	
50402-28	TIRES - SUNDAY SHUTTLE	748.25	
50402-80	TIRES - STAMFORD ADA	9,696.59	
50402-85	TIRES - WESTPORT E&D	194.85	
50402-90	TIRES - NORWALK ADA	4,236.21	
50402-92	TIRES - COASTAL LINK ADA	906.52	
50402-93	TIRES - WESTPORT TTT	248.89	
50402-94	TIRES - WILTON TTT	28.62	
50499-00	MATERIALS, SUPPLIES, VEHICLE MAINTENANCE	0.00	
50499-01	MATERIALS & SUPPLIES - NORWALK CORE	199,501.34	
50499-21	MATERIALS & SUPPLIES - WESTPORT SHUTTLE	79,432.45	
50499-22	MATERIALS & SUPPLIES - NORWALK SHUTTLE	62,645.97	
50499-23	MATERIALS & SUPPLIES - CT AVE SHUTTLE	5,887.45	
50499-24	MATERIALS & SUPPLIES - MAIN AVE SHUTTLE	5,596.59	
50499-25	MATERIALS & SUPPLIES - GREENWICH	14,152.09	
50499-26	MATERIALS & SUPPLIES - COASTAL LINK	51,737.93	
50499-27	MATERIALS & SUPPLIES - DANBURY 7	8,652.76	
50499-28	MATERIALS & SUPPLIES - SUNDAY SHUTTLE	7,709.18	

General Ledger Trial Balance for Period Ending 6/30/2019

NORWALK TRANSIT DISTRICT (NTD)

Account Number	Description	Debit	Credit
Operating Expenses			
50499-80	MATERIALS & SUPPLIES - STAMFORD ADA	99,903.06	
50499-85	MATERIALS & SUPPLIES - WESTPORT ELDERLY & DISABLED	2,007.60	
50499-90	MATERIALS & SUPPLIES - NORWALK ADA	43,645.33	
50499-92	MATERIALS & SUPPLIES - COASTAL LINK ADA	9,339.75	
50499-93	MATERIALS & SUPPLIES - WESTPORT TTT	2,564.27	
50499-94	MATERIALS & SUPPLIES - WILTON TTT	294.86	
50501-01	UTILITY - TELEPHONE	38,585.86	
50502-01	UTILITY - REFUSE	7,277.99	
50503-01	UTILITY - WATER	17,415.99	
50505-01	UTILITY - ELECTRICITY	114,270.37	
50506-01	UTILITY - GAS HEAT	142,470.68	
50507-01	UTILITY - INTERNET EXPENSE	7,025.20	
50602-01	INSURANCE - RECOVERY		1,327.12
50603-01	INSURANCE - CORPORATE	155,976.00	
50801-00	PURCHASED TRANSPORTATION	0.00	
50801-80	PURCHASED TRANSP - STAMFORD ADA	1,097,915.33	
50801-85	PURCHASED TRANSP - WESTPORT ELDERLY & DISABLED	12,383.22	
50801-87	PURCHASED TRANSP - NORWALK MUNI GRANT	64,000.00	
50801-90	PURCHASED TRANSP - NORWALK ADA	352,893.10	
50801-92	PURCHASED TRANSP - COASTAL LINK ADA	58,099.08	
50801-93	PURCHASED TRANSP - WESTPORT TTT	15,430.05	
50801-94	PURCHASED TRANSP - WILTON TTT	516.31	
50901-01	MISC - DUES & SUBSCRIPTIONS	18,660.00	
50902-01	MISC - TRAVEL & MEETINGS	22,604.29	
50904-01	MISC - RENT AT PULSE POINT	35,333.00	
50908-01	MISC - ADVERTISING	4,097.27	
50909-01	MISC - OFFICE SUPPLIES & REPRO	64,679.50	
50909-90	MISC - REPRO - NORWALK ADA	0.00	
50910-01	MISC - POSTAGE & SHIPPING	7,317.79	
50912-01	MISC - OPERATING LEASES	99.55	
50913-01	MISC - BANK CHARGES	5,544.62	
50998-01	MISC - TRAINING	780.18	
50999-01	MISC - OTHER EXPENSES		53.98
51000-99	BANK INTEREST EXPENSE	116,980.51	
51150-98	DEPRECIATION EXPENSE - CAPITAL	2,118,602.80	
51190-98	Capital Equipt -5K-CAPITAL	25,283.11	
51200-99	NON REIMBURSABLE EXPENSES	18,335.00	
	Operating Expenses:	<u>19,983,087.31</u>	<u>3,130,493.13</u>
	Report Total:	<u><u>67,793,584.96</u></u>	<u><u>67,793,584.96</u></u>

Client: **10331 - Norwalk Transit District**
 Engagement: **AUD - Norwalk Transit District**
 Period Ending: **6/30/2019**
 Trial Balance: **TB**
 Workpaper: **R-301 - Adjusting Journal Entries Report Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 3				
*** Client Entry ***				
To writeoff additional items related to disposed vans				
11120-00	ACCUMULATED DEPRECIATION		1,200.00	
11101-00	REVENUE VEHICLES			1,200.00
Total			1,200.00	1,200.00
Adjusting Journal Entries JE # 4				
*** Client Entry ***				
To reclass to misc expense				
50999-01	MISC - OTHER EXPENSES		61.00	
51190-98	Capital Equipt -5K-CAPITAL			61.00
Total			61.00	61.00
Adjusting Journal Entries JE # 5				
To adjust State Capital AR and Revenue for Omni Fire wall invoice never received; Initially recorded as received by client				
10264-00	A/R - CAPITAL - STATE		686.00	
40172-98	CAPITAL REVENUE - STATE			686.00
Total			686.00	686.00
Adjusting Journal Entries JE # 6				
Client Entryreclass accrued interest				
20101-00	TRADE ACCOUNTS PAYABLE		11,139.00	
20499-00	ACCRUED EXPENSES			11,139.00
Total			11,139.00	11,139.00
Adjusting Journal Entries JE # 7				
client entryreverse PY voided checks audit entry				
20101-00	TRADE ACCOUNTS PAYABLE		42,569.00	
10101-00	CASH - CT COMMUNITY BANK			42,569.00
Total			42,569.00	42,569.00
Adjusting Journal Entries JE # 8				
Client entry reclass payments to prepaid				
10400-00	PREPAID - INSURANCES		9,825.00	
20101-00	TRADE ACCOUNTS PAYABLE			9,825.00
Total			9,825.00	9,825.00
Adjusting Journal Entries JE # 9				
Client EntryBook additional fuel A/P				
50401-00	FUEL & LUBRICANTS		17,731.00	
20499-00	ACCRUED EXPENSES			17,731.00
Total			17,731.00	17,731.00
Adjusting Journal Entries JE # 10				
Client entry Book final quarter of westport local funding				
10227-00	A/R - LOCAL ASSISTANCE - WESTPORT		60,053.00	
40150-21	LOCAL FUNDING - WESTPORT FIXED ROUTE			44,727.00
40150-85	LOCAL FUNDING - WESTPORT ELDERLY & DISABLED			4,020.00
40150-93	LOCAL FUNDING - WESTPORT TOWN-TO-TOWN			11,306.00
Total			60,053.00	60,053.00
Adjusting Journal Entries JE # 11				
Client Entry Book June receivable from state				

Client: **10331 - Norwalk Transit District**
 Engagement: **AUD - Norwalk Transit District**
 Period Ending: **6/30/2019**
 Trial Balance: **TB**
 Workpaper: **R-301 - Adjusting Journal Entries Report Report**

Account	Description	W/P Ref	Debit	Credit
10210-00	A/R - CONNDOT - NORWALK FIXED ROUTE		484,427.00	
10214-00	A/R - CONNDOT - NORWALK ADA		97,585.00	
10215-00	A/R - CONNDOT - STAMFORD ADA		215,036.00	
40160-01	STATE OPERATING GRANTS - NORWALK CORE			484,427.00
40160-80	STATE OPERATING GRANTS - STAMFORD ADA			215,036.00
40160-90	STATE OPERATING GRANTS - NORWALK ADA			97,585.00
Total			797,048.00	797,048.00

Adjusting Journal Entries JE # 12

Client Entry Book workers comp accrual

50208-00	FRINGE - WORKERS COMP		14,972.00	
20499-00	ACCRUED EXPENSES			14,972.00
Total			14,972.00	14,972.00

Adjusting Journal Entries JE # 13

AP Rec Entry

10101-00	CASH - CT COMMUNITY BANK		43,134.00	
20101-00	TRADE ACCOUNTS PAYABLE		1,726.00	
20101-00	TRADE ACCOUNTS PAYABLE		3,420.00	
20101-00	TRADE ACCOUNTS PAYABLE		11,704.00	
10101-00	CASH - CT COMMUNITY BANK			11,704.00
20101-00	TRADE ACCOUNTS PAYABLE			42,880.00
20499-00	ACCRUED EXPENSES			3,420.00
30500-00	UNRESTRICTED NET ASSETS			1,726.00
40100-00	FARES - CLEARING ACCOUNT			254.00
Total			59,984.00	59,984.00

Adjusting Journal Entries JE # 14

Fare Entry Fix

10101-00	CASH - CT COMMUNITY BANK		11,139.00	
40100-00	FARES - CLEARING ACCOUNT			11,139.00
Total			11,139.00	11,139.00

Adjusting Journal Entries JE # 15

Cigna Prepaid Reclass

20101-00	TRADE ACCOUNTS PAYABLE		9,825.00	
20499-00	ACCRUED EXPENSES			9,825.00
Total			9,825.00	9,825.00

Adjusting Journal Entries JE # 17

Client Entry Book YE AR and deferred rev

10210-00	A/R - CONNDOT - NORWALK FIXED ROUTE		6,483.00	
10215-00	A/R - CONNDOT - STAMFORD ADA		6,099.00	
10227-00	A/R - LOCAL ASSISTANCE - WESTPORT		1,411.00	
40165-87	STATE MUNI GRANT PROGRAM - NORWALK		6,168.00	
20450-00	DEFERRED REVENUE-STATE & LOCAL ADVANCES			6,168.00
40150-21	LOCAL FUNDING - WESTPORT FIXED ROUTE			1,216.00
40150-85	LOCAL FUNDING - WESTPORT ELDERLY & DISABLED			57.00
40150-93	LOCAL FUNDING - WESTPORT TOWN-TO-TOWN			138.00
40160-01	STATE OPERATING GRANTS - NORWALK CORE			6,483.00
40160-80	STATE OPERATING GRANTS - STAMFORD ADA			6,099.00
Total			20,161.00	20,161.00

Adjusting Journal Entries JE # 18

Client Entry Muni Grant Reclass

40165-87	STATE MUNI GRANT PROGRAM - NORWALK		19,841.00	
40165-85	STATE MUNI-GRANT PROGRAM - WESTPORT			19,841.00

Client: **10331 - Norwalk Transit District**
 Engagement: **AUD - Norwalk Transit District**
 Period Ending: **6/30/2019**
 Trial Balance: **TB**
 Workpaper: **R-301 - Adjusting Journal Entries Report Report**

Account	Description	W/P Ref	Debit	Credit
Total			<u><u>19,841.00</u></u>	<u><u>19,841.00</u></u>
Adjusting Journal Entries JE # 19				
CLIENT ENTRY - rev allocation 1				
40160-01	STATE OPERATING GRANTS - NORWALK CORE		2,496,571.00	
40160-21	STATE OPERATING GRANTS - WESTPORT SHUTTLE			563,713.00
40160-22	STATE OPERATING GRANTS - NORWALK SHUTTLE			969,230.00
40160-23	STATE OPERATING GRANTS - CT AVE SHUTTLE			65,533.00
40160-24	STATE OPERATING GRANTS - MAIN AVE SHUTTLE			70,342.00
40160-25	STATE OPERATING GRANTS - GREENWICH SHUTTLE			216,054.00
40160-26	STATE OPERATING GRANTS - COASTAL LINK			312,669.00
40160-27	STATE OPERATING GRANTS - DANBURY 7 SHUTTLE			184,867.00
40160-28	STATE OPERATING GRANTS - SUNDAY SHUTTLE			114,163.00
Total			<u><u>2,496,571.00</u></u>	<u><u>2,496,571.00</u></u>
Adjusting Journal Entries JE # 20				
CLIENT ENTRY - rev allocation 2				
40100-00	FARES - CLEARING ACCOUNT		1,657,814.00	
40100-01	FARES - NORWALK CORE			874,899.00
40100-21	FARES - WESTPORT SHUTTLE			67,951.00
40100-22	FARES - NORWALK SHUTTLE			133,063.00
40100-23	FARES - CT AVE SHUTTLE			15,738.00
40100-24	FARES - MAIN AVE SHUTTLE			10,316.00
40100-25	FARES - GREENWICH SHUTTLE			24,728.00
40100-26	FARES - COASTAL LINK			203,546.00
40100-28	FARES - SUNDAY SHUTTLE			17,794.00
40100-80	FARES - STAMFORD ADA			190,274.00
40100-85	FARES - WESTPORT ELDERLY & DISABLED			3,833.00
40100-90	FARES - NORWALK ADA			87,292.00
40100-92	FARES - COASTAL LINK ADA			17,765.00
40100-93	FARES - WESTPORT TOWN-TO-TOWN			9,804.00
40100-94	FARES - WILTON TOWN-TO-TOWN			811.00
Total			<u><u>1,657,814.00</u></u>	<u><u>1,657,814.00</u></u>
Adjusting Journal Entries JE # 21				
CLIENT ENTRY - exp alloc 1				
50101-01	SALARIES - OPERATORS - NORWALK CORE		1,873,062.00	
50101-26	SALARIES - OPERATORS - COASTAL LINK		381,119.00	
50101-00	SALARIES - BUS OPERATORS			2,254,181.00
Total			<u><u>2,254,181.00</u></u>	<u><u>2,254,181.00</u></u>
Adjusting Journal Entries JE # 22				
CLIENT ENTRY - exp allocation 2				
50102-01	SALARIES - MECHANICS - NORWALK CORE		345,216.00	
50102-21	SALARIES - MECHANICS - WESTPORT SHUTTLE		89,578.00	
50102-22	SALARIES - MECHANICS - NORWALK SHUTTLE		93,199.00	
50102-23	SALARIES - MECHANICS - CT AVE SHUTTLE		6,582.00	
50102-24	SALARIES - MECHANICS - MAIN AVE SHUTTLE		6,588.00	
50102-25	SALARIES - MECHANICS - GREENWICH		20,744.00	
50102-26	SALARIES - MECHANICS - COASTAL LINK		70,243.00	
50102-27	SALARIES - MECHANICS - DANBURY 7		17,538.00	
50102-28	SALARIES - MECHANICS - SUNDAY SHUTTLE		11,109.00	
50102-80	SALARIES - MECHANICS - STAMFORD ADA		164,429.00	
50102-85	SALARIES - MECHANICS - WESTPORT E&D		3,297.00	
50102-90	SALARIES - MECHANICS - NORWALK ADA		71,893.00	
50102-92	SALARIES - MECHANICS - COASTAL LINK ADA		15,371.00	
50102-93	SALARIES - MECHANICS - WESPORT TTT		4,229.00	
50102-94	SALARIES - MECHANICS - WILTON TTT		486.00	
50102-00	SALARIES - MECHANICS			920,502.00
Total			<u><u>920,502.00</u></u>	<u><u>920,502.00</u></u>

Client: **10331 - Norwalk Transit District**
 Engagement: **AUD - Norwalk Transit District**
 Period Ending: **6/30/2019**
 Trial Balance: **TB**
 Workpaper: **R-301 - Adjusting Journal Entries Report Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 23				
CLIENT ENTRY - exp allocation 3				
50103-21	SALARIES - ADA/SHUTTLE - WESTPORT SHUTTLE		391,606.00	
50103-22	SALARIES - ADA/SHUTTLE - NORWALK SHUTTLE		407,440.00	
50103-23	SALARIES - ADA/SHUTTLE - CT AVE SHUTTLE		28,773.00	
50103-24	SALARIES - ADA/SHUTTLE - MAIN AVE SHUTTLE		28,802.00	
50103-25	SALARIES - ADA/SHUTTLE - GREENWICH		90,685.00	
50103-27	Salaries - ADA/Shuttle - W2U		76,671.00	
50103-28	SALARIES - ADA/SHUTTLE - SUNDAY SHUTTLE		48,566.00	
50103-80	SALARIES - ADA/SHUTTLE - STAMFORD ADA		718,833.00	
50103-85	SALARIES - ADA/SHUTTLE - WESTPORT E&D		14,413.00	
50103-90	SALARIES - ADA/SHUTTLE - NORWALK ADA		314,293.00	
50103-92	SALARIES - ADA/SHUTTLE - COASTAL LINK ADA		67,199.00	
50103-93	SALARIES - ADA/SHUTTLE - WESTPORT TTT		18,488.00	
50103-94	SALARIES - ADA/SHUTTLE - WILTON TTTT		2,128.00	
50103-00	SALARIES - ADA/SHUTTLE			2,207,897.00
Total			2,207,897.00	2,207,897.00

Adjusting Journal Entries JE # 24
CLIENT ENTRY - exp allocation 4

50105-01	SALARIES - ADMINISTRATION - NORWALK CORE		816,843.00	
50105-22	SALARIES - ADMINISTRATION - NORWALK SHUTTLE		171,937.00	
50105-23	SALARIES - ADMINISTRATION - CT AVE		12,142.00	
50105-24	SALARIES - ADMINISTRATION - MAIN AVE SHUTTLE		12,154.00	
50105-25	SALARIES - ADMINISTRATION - GREENWICH		38,269.00	
50105-26	SALARIES - ADMINISTRATION - COASTAL LINK		129,587.00	
50105-27	SALARIES - ADMINISTRATION - DANBURY 7		32,355.00	
50105-28	SALARIES - ADMINISTRATION - SUNDAY SHUTTLE		20,494.00	
50105-80	SALARIES - ADMINISTRATION - STAMFORD ADA		589,045.00	
50105-85	SALARIES - ADMINISTRATION - WESTPORT E&D		1,397.00	
50105-87	SALARIES - ADMINISTRATION - NORWALK MUNI GRANT		5,014.00	
50105-90	SALARIES - ADMINISTRATION - NORWALK ADA		224,899.00	
50105-92	SALARIES - ADMINISTRATION - COASTAL LINK ADA		43,430.00	
50105-94	SALARIES - ADMINISTRATION - WILTON TTT		1,031.00	
50105-00	SALARIES - ADMINISTRATION			2,098,597.00
Total			2,098,597.00	2,098,597.00

Adjusting Journal Entries JE # 25
CLIENT ENTRY - exp allocation 5

50200-01	FRINGE BENEFITS - NORWALK CORE		1,269,483.00	
50200-21	FRINGE BENEFITS - WESTPORT SHUTTLE		201,262.00	
50200-22	FRINGE BENEFITS - NORWALK SHUTTLE		281,315.00	
50200-23	FRINGE BENEFITS - CT AVE SHUTTLE		19,867.00	
50200-24	FRINGE BENEFITS - ROUTE 7 SHUTTLE		19,886.00	
50200-25	FRINGE BENEFITS - GREENWICH		62,613.00	
50200-26	FRINGE BENEFITS - COASTAL LINK		242,990.00	
50200-27	FRINGE BENEFITS - DANBURY 7		52,937.00	
50200-28	FRINGE BENEFITS - SUNDAY SHUTTLE		33,532.00	
50200-80	FRINGE BENEFITS - STAMFORD ADA		615,814.00	
50200-85	FRINGE BENEFITS - WESTPORT ELDERLY & DISABLED		7,993.00	
50200-87	FRINGE BENEFITS - NORWALK MUNI GRANT		2,097.00	
50200-90	FRINGE BENEFITS - NORWALK ADA		255,595.00	
50200-92	FRINGE BENEFITS - COASTAL LINK ADA		52,701.00	
50200-93	FRINGE BENEFITS - WESTPORT TTT		9,502.00	
50200-94	FRINGE BENEFITS - WILTON TTT		1,525.00	
50200-00	FRINGE BENEFITS - CLEARING			3,129,112.00
Total			3,129,112.00	3,129,112.00

Adjusting Journal Entries JE # 26
CLIENT ENTRY - exp allocation 6

50401-01	FUEL & LUBRICANTS - NORWALK CORE		307,753.00	
50401-21	FUEL & LUBRICANTS - WESTPORT SHUTTLE		70,582.00	

Client: **10331 - Norwalk Transit District**
 Engagement: **AUD - Norwalk Transit District**
 Period Ending: **6/30/2019**
 Trial Balance: **TB**
 Workpaper: **R-301 - Adjusting Journal Entries Report Report**

Account	Description	W/P Ref	Debit	Credit
50401-22	FUEL & LUBRICANTS - NORWALK SHUTTLE		78,011.00	
50401-23	FUEL & LUBRICANTS - CT AVE SHUTTLE		7,331.00	
50401-24	FUEL & LUBRICANTS - ROUTE 7 SHUTTLE		6,969.00	
50401-25	FUEL & LUBRICANTS - GREENWICH		12,575.00	
50401-26	FUEL & LUBRICANTS - COASTAL LINK		79,812.00	
50401-27	FUEL & LUBRICANTS - DANBURY 7		9,789.00	
50401-28	FUEL & LUBRICANTS - SUNDAY SHUTTLE		9,600.00	
50401-80	FUEL & LUBRICANTS - STAMFORD ADA		88,772.00	
50401-85	FUEL & LUBRICANTS - WESTPORT ELDERLY & DISABLED		1,784.00	
50401-90	FUEL & LUBRICANTS - NORWALK ADA		38,783.00	
50401-92	FUEL & LUBRICANTS - COASTAL LINK ADA		8,299.00	
50401-93	FUEL & LUBRICANTS - WESTPORT TTT		2,279.00	
50401-94	FUEL & LUBRICANTS - WILTON TTT		262.00	
50401-00	FUEL & LUBRICANTS			722,601.00
Total			722,601.00	722,601.00

Adjusting Journal Entries JE # 27
 CLIENT ENTRY - exp allocation 7

50402-01	TIRES - NORWALK CORE		19,366.00	
50402-21	TIRES - WESTPORT SHUTTLE		7,711.00	
50402-22	TIRES - NORWALK SHUTTLE		6,080.00	
50402-23	TIRES - CT AVE SHUTTLE		571.00	
50402-24	TIRES - ROUTE 7 SHUTTLE		543.00	
50402-25	TIRES - GREENWICH		1,374.00	
50402-26	TIRES - COASTAL LINK		5,019.00	
50402-27	TIRES - DANBURY 7		763.00	
50402-28	TIRES - SUNDAY SHUTTLE		748.00	
50402-80	TIRES - STAMFORD ADA		9,697.00	
50402-85	TIRES - WESTPORT E&D		194.00	
50402-90	TIRES - NORWALK ADA		4,237.00	
50402-92	TIRES - COASTAL LINK ADA		907.00	
50402-93	TIRES - WESTPORT TTT		248.00	
50402-94	TIRES - WILTON TTT		29.00	
50402-00	TIRES			57,487.00
Total			57,487.00	57,487.00

Adjusting Journal Entries JE # 28
 CLIENT ENTRY - exp allocation 8

50499-01	MATERIALS & SUPPLIES - NORWALK CORE		199,501.00	
50499-21	MATERIALS & SUPPLIES - WESTPORT SHUTTLE		79,432.00	
50499-22	MATERIALS & SUPPLIES - NORWALK SHUTTLE		62,646.00	
50499-23	MATERIALS & SUPPLIES - CT AVE SHUTTLE		5,888.00	
50499-24	MATERIALS & SUPPLIES - MAIN AVE SHUTTLE		5,597.00	
50499-25	MATERIALS & SUPPLIES - GREENWICH		14,152.00	
50499-26	MATERIALS & SUPPLIES - COASTAL LINK		51,738.00	
50499-27	MATERIALS & SUPPLIES - DANBURY 7		7,861.00	
50499-28	MATERIALS & SUPPLIES - SUNDAY SHUTTLE		7,709.00	
50499-80	MATERIALS & SUPPLIES - STAMFORD ADA		99,903.00	
50499-85	MATERIALS & SUPPLIES - WESTPORT ELDERLY & DISABLED		2,008.00	
50499-90	MATERIALS & SUPPLIES - NORWALK ADA		43,645.00	
50499-92	MATERIALS & SUPPLIES - COASTAL LINK ADA		9,340.00	
50499-93	MATERIALS & SUPPLIES - WESTPORT TTT		2,564.00	
50499-94	MATERIALS & SUPPLIES - WILTON TTT		295.00	
50499-00	MATERIALS, SUPPLIES, VEHICLE MAINTENANCE			592,279.00
Total			592,279.00	592,279.00

Adjusting Journal Entries JE # 29
 CLIENT ENTRY - exp allocation 9

50801-80	PURCHASED TRANSP - STAMFORD ADA		1,097,915.00	
50801-85	PURCHASED TRANSP - WESTPORT ELDERLY & DISABLED		12,383.00	
50801-87	PURCHASED TRANSP - NORWALK MUNI GRANT		64,000.00	
50801-90	PURCHASED TRANSP - NORWALK ADA		352,893.00	
50801-92	PURCHASED TRANSP - COASTAL LINK ADA		58,099.00	

Client: **10331 - Norwalk Transit District**
 Engagement: **AUD - Norwalk Transit District**
 Period Ending: **6/30/2019**
 Trial Balance: **TB**
 Workpaper: **R-301 - Adjusting Journal Entries Report Report**

Account	Description	W/P Ref	Debit	Credit
50801-93	PURCHASED TRANSPO - WESTPORT TTT		15,430.00	
50801-94	PURCHASED TRANSPO - WILTON TTT		517.00	
50801-00	PURCHASED TRANSPORTATION			1,601,237.00
50801-25	PURCHASED TRANSPO - GREENWICH			
Total			1,601,237.00	1,601,237.00
Adjusting Journal Entries JE # 30				
CLIENT ENTRY - 3rd rev allocation				
40150-27	LOCAL FUNDING - DANBURY 7		14,152.00	
40100-27	FARES - DANBURY 7 SHUTTLE			14,152.00
Total			14,152.00	14,152.00
Adjusting Journal Entries JE # 31				
CLIENT ENTRY - uniform entry				
50499-27	MATERIALS & SUPPLIES - DANBURY 7		792.00	
50213-00	FRINGE - UNIFORMS AND TOOLS			792.00
Total			792.00	792.00
Adjusting Journal Entries JE # 32				
To close net investment in capital assets account				
30700-00	NET INVESTMENT IN CAPITAL ASSETS		60,939.00	
6998-SM	CLOSING - CAPITAL ASSETS			60,939.00
Total			60,939.00	60,939.00
Adjusting Journal Entries JE # 33				
To close unrestricted net assets				
6999-SM	CLOSING - UNRESTRICTED		41,638.00	
30500-00	UNRESTRICTED NET ASSETS			41,638.00
Total			41,638.00	41,638.00
Adjusting Journal Entries JE # 34				
Reclass net asset account to proper balance				
30700-00	NET INVESTMENT IN CAPITAL ASSETS		1,678,347.00	
30500-00	UNRESTRICTED NET ASSETS			431,970.00
30501-00	INACTIVE EQUITY ACCOUNT			1,246,377.00
Total			1,678,347.00	1,678,347.00
Adjusting Journal Entries JE # 35				
*** Client Entry *** To reclass account originally misposted per client				
50909-01	MISC - OFFICE SUPPLIES & REPRO		880.00	
50909-90	MISC - REPRO - NORWALK ADA			880.00
Total			880.00	880.00
Adjusting Journal Entries JE # 36				
*** Client Entry *** To make final AR adjustments based on final expense allocations				
40150-21	LOCAL FUNDING - WESTPORT FIXED ROUTE		394.00	
40150-85	LOCAL FUNDING - WESTPORT ELDERLY & DISABLED		22.00	
40150-93	LOCAL FUNDING - WESTPORT TOWN-TO-TOWN		56.00	
40160-01	STATE OPERATING GRANTS - NORWALK CORE		7,003.00	
40160-01	STATE OPERATING GRANTS - WESTPORT SHUTTLE		798.00	
40160-22	STATE OPERATING GRANTS - NORWALK SHUTTLE		1,665.00	
40160-23	STATE OPERATING GRANTS - CT AVE SHUTTLE		117.00	
40160-24	STATE OPERATING GRANTS - MAIN AVE SHUTTLE		119.00	
40160-25	STATE OPERATING GRANTS - GREENWICH SHUTTLE		370.00	
40160-27	STATE OPERATING GRANTS - DANBURY 7 SHUTTLE		313.00	
40160-28	STATE OPERATING GRANTS - SUNDAY SHUTTLE		199.00	
40160-80	STATE OPERATING GRANTS - STAMFORD ADA		3,645.00	
40165-85	STATE MUNI-GRANT PROGRAM - WESTPORT		23.00	

Client: **10331 - Norwalk Transit District**
 Engagement: **AUD - Norwalk Transit District**
 Period Ending: **6/30/2019**
 Trial Balance: **TB**
 Workpaper: **R-301 - Adjusting Journal Entries Report Report**

Account	Description	W/P Ref	Debit	Credit
10210-00	A/R - CONNDOT - NORWALK FIXED ROUTE			10,584.00
10215-00	A/R - CONNDOT - STAMFORD ADA			3,645.00
10227-00	A/R - LOCAL ASSISTANCE - WESTPORT			472.00
20450-00	DEFERRED REVENUE-STATE & LOCAL ADVANCES			23.00
Total			14,724.00	14,724.00

Adjusting Journal Entries JE # 37

To reclass state revenue allocated to Norwalk ADA CL per client schedule

40160-90	STATE OPERATING GRANTS - NORWALK ADA		190,317.00	
40160-92	STATE OPERATING GRANTS - COASTAL LINK ADA			190,317.00
Total			190,317.00	190,317.00

**NORWALK TRANSIT DISTRICT
Federal and State Single Audit Reports
June 30, 2019**

NORWALK TRANSIT DISTRICT
June 30, 2019

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GOVERNMENT AUDITING STANDARDS

SEWARD AND MONDE

CERTIFIED PUBLIC ACCOUNTANTS
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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

Board of Commissioners

Norwalk Transit District

Norwalk, Connecticut

We have audited, 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, the financial statements of Norwalk Transit District (the District), which comprise the statement of net position as of June 30, 2019, and the related statement of revenues, expenses and changes in net position and cash flows for the year then ended, and the related notes to the financial statements and have issued our report thereon dated October 24, 2019.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.



Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Seward and Monde

North Haven, Connecticut
October 24, 2019

FEDERAL SINGLE AUDIT

SEWARD AND MONDE

CERTIFIED PUBLIC ACCOUNTANTS
296 STATE STREET
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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE AND ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

Board of Commissioners

Norwalk Transit District

Norwalk, Connecticut

Report on Compliance for Each Major Federal Program

We have audited the Norwalk Transit District's (the District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2019. The District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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 District'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 on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on Each Major Federal Program

In our opinion, Norwalk Transit District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

Report on Internal Control over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on the internal control over compliance in accordance with the Uniform Guidance, 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 District'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. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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

We have audited the financial statements of the Norwalk Transit District, as of and for the year ended June 30, 2019, and the related notes to the financial statements, and have issued our report thereon dated October 24, 2019, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Seward and Monde

North Haven, Connecticut
October 24, 2019

NORWALK TRANSIT DISTRICT
 SCHEDULE of EXPENDITURES of FEDERAL AWARDS
 For the year ended June 30, 2019

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Federal Expenditures
U.S. Department of Transportation:		
Federal Transit Administration Cluster:		
Formula Grants	20.507	\$ <u><u>1,666,357</u></u>

See notes to Schedule of Expenditures of Federal Awards

NORWALK TRANSIT DISTRICT
NOTES to SCHEDULE of EXPENDITURES
of FEDERAL AWARDS
For the year ended June 30, 2019

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Norwalk Transit District (the District) under programs of the federal government for the fiscal year ended June 30, 2019. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the net position, changes in net position or cash flows of the District.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3 - Indirect Cost Recovery

The District did not recover its indirect costs using the 10 percent de minimis indirect cost rate provided under Section 200.414 of the Uniform Guidance.

NORWALK TRANSIT DISTRICT
SCHEDULE of FINDINGS and QUESTIONED COSTS
For the year ended June 30, 2019

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' opinion issued: Unmodified

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' opinion issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)? yes X no

Major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
20.507	Federal Transit Administration Cluster

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

Auditee qualified as low-risk auditee? X yes no

NORWALK TRANSIT DISTRICT
SCHEDULE of FINDINGS and QUESTIONED COSTS
For the year ended June 30, 2019

Section II - Financial Statement Findings

There are no findings to report.

Section III - Federal Award Findings and Questioned Costs

There are no findings or questioned costs to report.

STATE SINGLE AUDIT

SEWARD AND MONDE

CERTIFIED PUBLIC ACCOUNTANTS
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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR STATE PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE AND ON THE SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE REQUIRED BY THE STATE SINGLE AUDIT ACT

Board of Commissioners

Norwalk Transit District

Norwalk, Connecticut

Report on Compliance for Each Major State Program

We have audited the Norwalk Transit District's (the District) 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 District's major state programs for the year ended June 30, 2019. The District's major state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its state programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with audit 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 District'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 on compliance for each major state program. However, our audit does not provide a legal determination of the District's compliance.

ASSOCIATED WORLD-WIDE WITH



Opinion on Each Major State Program

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2019.

Report on Internal Control over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major state program and to test and report on the 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 District'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. *A significant deficiency in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the State Single Audit Act. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of State Financial Assistance Required by the State Single Audit Act

We have audited the financial statements of the Norwalk Transit District, as of and for the year ended June 30, 2019, and the related notes to the financial statements, and have issued our report thereon dated October 24, 2019 which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. 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 financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of state financial assistance is fairly stated in all material respects in relation to the financial statements as a whole.

Seward and Monde

North Haven, Connecticut
October 24, 2019

NORWALK TRANSIT DISTRICT
 SCHEDULE OF EXPENDITURES of STATE FINANCIAL ASSISTANCE
 For the year ended June 30, 2019

STATE GRANTOR PASS-THROUGH GRANTOR PROGRAM TITLE	STATE GRANT PROGRAM CORE-CT NUMBER	EXPENDITURES
Department of Transportation:		
Transit District Grants and Loans Transportation Fund Bus Operations:		
Bus Operations:	12001-DOT57000-12175	
Norwalk Fixed Route Transit Service Agreement No. 5.14-09(18); Addendum No. 2019-OPU-01 State Project No. DOT04120118OP		\$ 7,717,803
Demand Response Service Agreement No. 5.14-09(18); Addendum No. 2019-MGP-01 State Project No. DOT01702697OP		90,929
Capital Assistance Agreement No. 5.14-09(18); State Project No. DOT04120136EQ, DOT04120138RS, DOT04120141EQ, DOT04120141RS, DOT04120143PE, DOT04120144EQ DOT041200144RS,		<u>396,208</u>
		<u>8,204,940</u>
Handicapped Access:	12001-DOT57000-12378	
Norwalk ADA Service Agreement No. 5.14-09(18); Addendum No. 2019-OPU-01 State Project No. DOT04120122OP		1,171,025
Stamford ADA Service Agreement No. 5.14-09(18); Addendum No. 2019-OPU-01 State Project No. DOT04120123OP		<u>3,194,134</u>
		<u>4,365,159</u>
Bus and Rail Facility and Improvements:	13033-DOT57000-41390	
No. 4.19-13(11); State Project No. DOT04120145RS		<u>11,043</u>
Total Expenditures of State Financial Assistance		<u>\$ 12,581,142</u>

See notes to Schedule of Expenditures of State Financial Assistance

NORWALK TRANSIT DISTRICT
NOTES to SCHEDULE of EXPENDITURES of
STATE FINANCIAL ASSISTANCE
For the year ended June 30, 2019

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of state financial assistance includes state grant activity of the Norwalk Transit District (the District) under programs of the State of Connecticut for the fiscal year ended June 30, 2019. Various departments and agencies of the State of Connecticut have provided financial assistance through grants and other authorizations in accordance with the General Statutes of the State of Connecticut. These financial assistance programs fund the transportation services of the District.

Note 2 - Summary of Significant Accounting Policies

The accounting policies of the Norwalk Transit District conform to accounting principles generally accepted in the United States of America as applicable to governmental units.

The information in the Schedule of Expenditures of State Financial Assistance is presented based upon regulations established by the State of Connecticut, Office of Policy and Management.

The expenditures reported on the Schedule of Expenditures of State Financial Assistance are reported on the accrual basis of accounting. In accordance with Section 4-236-22 of the Regulations to the State Single Audit Act, certain grants are not dependent on expenditure activity, and accordingly, are considered to be expended in the fiscal year of receipt. These grant program receipts are reflected in the expenditures column of the Schedule of Expenditures of State Financial Assistance.

NORWALK TRANSIT DISTRICT
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 For the year ended June 30, 2019

I. Summary of Auditors' Results

Financial Statements

Type of auditors' opinion issued: Unmodified

Internal control over financial reporting:

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

Noncompliance material to financial statements noted? yes no

State Financial Assistance

Internal control over major programs:

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

Type of auditors' opinion issued on compliance for major programs: Unmodified

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

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

<u>State Grantor and Program</u>	<u>State Core-CT Number</u>	<u>Expenditures</u>
Department of Transportation:		
Transit District Grants and Loans		
Transportation Fund		
Bus Operations	12001-DOT57000-12175	\$ 8,204,940
Handicapped Access	12001-DOT57000-12378	4,365,159

Dollar threshold used to distinguish between Type A and Type B programs is \$251,623.

NORWALK TRANSIT DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the year ended June 30, 2019

II. Financial Statement Findings

No findings are reported.

III. State Financial Assistance Findings and Questioned Costs

No findings or questioned costs are reported relating to the State Financial Assistance Programs.