

Town of Limon, Colorado

Schedule of Findings and Questioned Costs for the Year Ended December 31, 2011

1. Summary of Auditor's Results

Type of report issued on the financial statements:	Unqualified
Material weaknesses in financial reporting internal control noted:	None
Significant deficiency(s) identified that are not considered to be material weaknesses in financial reporting:	None
Material noncompliance noted:	None
<i>Federal Awards:</i>	
Material weaknesses in internal control over major programs:	None
<i>Significant deficiency(s) identified that are not considered to be material weaknesses over major programs:</i>	None
<i>Type of report issued on compliance for major programs:</i>	Unqualified
Audit findings required to be reported in accordance with Circular A-133, Section .510(a):	None

The following programs are considered to be major:

CFDA Number	Name of Federal Program or Cluster
93.600	U.S. Department of Health and Human Services, Head Start

Dollar threshold used to distinguish Type A and Type B programs:	\$300,000
Risk type qualification:	Low-risk

2. Findings relating to the financial statements which are required to be reported in accordance with Government Auditing Standards.

None

3. Findings and questioned costs for Federal Awards

None

4. Summary Schedule of Prior Audit Findings

None