

**TOWN OF LONGMEADOW, MASSACHUSETTS**

**Schedule of Expenditures of Federal Awards  
and Independent Auditors' Reports Required  
Under the Single Audit Act Amendments of 1996**

**For the Year Ended June 30, 2012**

**TOWN OF LONGMEADOW, MASSACHUSETTS**

**Schedule of Expenditures of Federal Awards  
And Independent Auditors' Reports Required  
Under the Single Audit Act Amendments of 1996**

**For the Year Ended June 30, 2012**

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**Independent Auditor's 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 Honorable Board of Selectmen  
Town of Longmeadow, Massachusetts

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 Longmeadow, Massachusetts, as of and for the year ended June 30, 2012, which collectively comprise the Town of Longmeadow, Massachusetts' basic financial statements and have issued our report thereon dated January 25, 2013. 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**

Management of the Town of Longmeadow, Massachusetts is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the Town of Longmeadow, Massachusetts' 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 of Longmeadow, Massachusetts' internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Town of Longmeadow, Massachusetts' 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 of Longmeadow, Massachusetts' 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*.

We noted certain matters that we reported to management of the Town of Longmeadow, Massachusetts in a separate letter dated January 25, 2013.

This report is intended solely for the information and use of the management, the Board of Selectmen, others within the organization, and 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.

*Scanlon & Associates, LLC*

Scanlon & Associates, LLC  
South Deerfield, Massachusetts

January 25, 2013

**Independent Auditor's Report on Compliance with Requirements  
That Could Have a Direct and Material Effect on Each Major Program and on  
Internal Control Over Compliance in Accordance with OMB Circular A-133**

To the Honorable Board of Selectmen  
Town of Longmeadow, Massachusetts

**Compliance**

We have audited the Town of Longmeadow, Massachusetts' compliance with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the Town of Longmeadow, Massachusetts' major federal programs for the year ended June 30, 2012. The Town of Longmeadow, Massachusetts' major federal programs are identified in the summary of auditor's 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 of Longmeadow, Massachusetts' management. Our responsibility is to express an opinion on the Town of Longmeadow, Massachusetts' 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, *Audits of States, Local Governments, and Non-Profit Organizations*. 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 of Longmeadow, Massachusetts' 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 of Longmeadow, Massachusetts' compliance with those requirements.

In our opinion, the Town of Longmeadow, Massachusetts 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, 2012.

**Internal Control Over Compliance**

Management of the Town of Longmeadow, Massachusetts is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Town of Longmeadow, Massachusetts' internal control over compliance with 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 of Longmeadow, Massachusetts' 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 of Longmeadow, Massachusetts as of and for the year ended June 30, 2012, and have issued our report thereon dated January 25, 2013, which contained unqualified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U. S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, 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 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 financial statements as a whole.

This report is intended solely for the information and use of management, the Board of Selectmen, others within the entity, 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.



Scanlon & Associates, LLC  
South Deerfield, Massachusetts

January 25, 2013

**TOWN OF LONGMEADOW, MASSACHUSETTS**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2012**

<b>Federal Grantor/Pass-Through Grantor/ Program or Cluster Title</b>	<b>Federal CFDA Number</b>	<b>State Pass-Through Identification Number</b>	<b>Federal Awards Expended</b>
<b>U.S. Department of Education:</b>			
<b>Passed Through Commonwealth of Massachusetts</b>			
<b>Department of Elementary and Secondary Education:</b>			
<b><i>Title I, Part A:</i></b>			
Title I – 2011	84.010	305-190-1-0159-L	\$ 1,832
Title I – 2012	84.010	305-163-2-0159-M	<u>77,890</u>
<b>Total – Title I, Part A</b>			<u>79,722</u>
<b><i>Special Education Cluster:</i></b>			
Special Education PL 94-142 – 2011	84.027	240-309-1-0159-L	72,784
Special Education PL 94-142 – 2012	84.027	240-030-2-0159-M	705,618
Special Education Program Improvement – 2012	84.027	274-130-2-0159-M	31,643
Circuit Breaker Supplemental Payments	84.027		35,587
ARRA IDEA – 2012	84.391	760-297-1-0159-L	<u>7,411</u>
<b>Total – Special Education Cluster</b>			<u>853,043</u>
<b><i>Improving Teacher Quality:</i></b>			
Teacher Quality – 2011	84.367	140-006-1-0159-L	10,900
Teacher Quality – 2012	84.367	140-228-2-0159-M	<u>30,701</u>
<b>Total – Improving Teacher Quality</b>			<u>41,601</u>
<b><i>Statewide Data Systems:</i></b>			
Streamline Data Management System – 2011	84.372	120-018-1-0159-L	<u>52,395</u>
<b>Total – Statewide Data Systems</b>			<u>52,395</u>
<b><i>State Fiscal Stabilization Fund:</i></b>			
Race-to-the-Top Incentive Grants, Recovery Act	84.395	201-082-2-0159-M	<u>5,277</u>
<b>Total – State Fiscal Stabilization Fund</b>			<u>5,277</u>
<b><i>Education Jobs Fund:</i></b>			
Education Jobs – 2012	84.410	206-150-2-0159-M	<u>158,379</u>
<b>Total – Education Jobs Fund</b>			<u>158,379</u>
<b>Passed Through Commonwealth of Massachusetts</b>			
<b>Department of Early Education and Care:</b>			
<b>Special Education Cluster:</b>			
Special Education Early Childhood Allocation – 2012	84.173	EEC-262	<u>12,842</u>
<b>Total – Special Education Cluster</b>			<u>12,842</u>
<b>Total – U.S. Department of Education</b>			<u>1,203,259</u>
<b>Total (Page 1 of 2)</b>			<u>\$ 1,203,259</u>

See accompanying notes to the Schedule of Expenditures of Federal Awards.

**TOWN OF LONGMEADOW, MASSACHUSETTS**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2012**

<u>Federal Grantor/Pass-Through Grantor/ Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>State Pass-Through Identification Number</u>	<u>Federal Awards Expended</u>
<b>U.S. Department of Agriculture:</b>			
<b>Passed Through Commonwealth of Massachusetts</b>			
<b>Department of Elementary and Secondary Education:</b>			
National School Lunch Program	10.555	07-159	\$ 99,544
Food- Donation – School Lunch Commodities	10.565	07-159	<u>40,375</u>
<b>Total – U. S. Department of Agriculture</b>			<u>139,919</u>
<b>U.S. Department of Transportation:</b>			
<b>Passed Through Commonwealth of Massachusetts</b>			
<b>Department of Transportation:</b>			
October 2011 Snowstorm Highway Disaster Assistance	20.205		2,101,299
<b>Passed Through Commonwealth of Massachusetts</b>			
<b>Executive Office of Public Safety and Homeland Security:</b>			
<i>State and Community Highway Safety:</i>			
Police Overtime Enforcement	20.600		<u>905</u>
<b>Total – U.S. Department of Transportation</b>			<u>2,102,204</u>
<b>U.S. Department of Health and Human Services:</b>			
<b>Passed Through National Association of County and City Health Officials</b>			
Medical Reserve Corps	93.008		<u>6,292</u>
<b>Total – U.S. Department of Health and Human Services</b>			<u>6,292</u>
<b>U.S. Department of Homeland Security:</b>			
<b>Passed Through Commonwealth of Massachusetts</b>			
<b>Emergency Management Agency:</b>			
<i>Disaster Grants – Public Assistance:</i>			
Tropical Storm Irene	97.036	FEMA-4028-DR-MA	22,880
October 2011 Snowstorm	97.036	FEMA-4051-DR-MA	<u>7,259,260</u>
<b>Total – Disaster Grants – Public Assistance</b>			<u>7,282,140</u>
State and Local – All Hazards	97.051		<u>133</u>
<b>Total – State and Local – All Hazards</b>			<u>133</u>
<b>Passed Through United Way of Pioneer Valley:</b>			
Emergency Food and Shelter Program	97.114		<u>2,400</u>
<b>Total – Emergency Food and Shelter Program</b>			<u>2,400</u>
<b>Total – U.S. Department of Homeland Security</b>			<u>7,284,673</u>
<b>Total (Page 2 of 2)</b>			<u>9,533,088</u>
<b>Total (Page 1 of 2)</b>			<u>1,203,259</u>
<b>TOTAL FEDERAL AWARDS EXPENDED</b>			<u>\$ 10,736,347</u>

See accompanying notes to the Schedule of Expenditures of Federal Awards.



**TOWN OF LONGMEADOW, MASSACHUSETTS**

**Notes to the Schedule of Expenditures of Federal Awards**

**Year Ended June 30, 2012**

**NOTE A – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal grant activity of the Town of Longmeadow, Massachusetts under programs of the federal government for the year ended June 30, 2012. 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*. Because the Schedule presents only a selected portion of the operations of the Town of Longmeadow, Massachusetts, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Town of Longmeadow, Massachusetts.

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

1. Expenditures reported on the Schedule are reported on the accrual basis of accounting.
2. Pass-through entity identifying numbers are presented where available.

**NOTE C – FOOD DISTRIBUTION**

Non-monetary assistance is reported in the Schedule at the fair market value of the commodities received and disbursed.

**TOWN OF LONGMEADOW, MASSACHUSETTS**  
**Schedule of Findings and Questioned Costs**  
**Year Ended June 30, 2012**

**SECTION I – SUMMARY OF AUDIT RESULTS**

**Financial Statements**

Type of Auditor's Report issued: *Unqualified*

Internal control over financial reporting:

- Material weakness(es) identified?  Yes  No
- Significant deficiency(ies) identified that are not considered to be material weakness(es)?  Yes  None Reported

Noncompliance material to financial statements noted?  Yes  No

**Federal Awards**

Internal control over major programs:

- Material weakness(es) identified?  Yes  No
- Significant deficiency(ies) identified that are considered to be material weakness(es)?  Yes  None Reported

Type of Auditor's 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  No

Identification of major program:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
20.205	U.S. Department of Transportation – Highway Planning and Construction
97.036	U.S. Department of Homeland Security – Disaster Grants – Public Assistance
<i>Special Education Cluster:</i>	
84.027	U.S. Department of Education – Special Education Grants to States
84.173	U.S. Department of Education – Special Education Preschool Grants
84.391	U.S. Department of Education – Special Education Grants to States, Recovery Act
Dollar threshold used to distinguish between Type A and Type B programs: \$322,090	
Auditee qualified as low-risk auditee? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

**SECTION II – FINANCIAL STATEMENT FINDINGS**

There are no financial statement findings reported.

**SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

There are no findings or questioned costs on federal programs reported.

**SECTION IV – PRIOR YEAR FINDINGS**

There were no prior year audit findings reported.