

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, 2008

**TOWN OF LONGMEADOW, MASSACHUSETTS
SINGLE AUDIT
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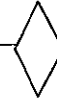
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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Honorable Selectboard
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 information of the Town of Longmeadow, Massachusetts, as of and for the fiscal year ended June 30, 2008, which collectively comprise the Town of Longmeadow, Massachusetts's basic financial statements and have issued our report thereon dated January 16, 2009. 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 the *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Town of Longmeadow, Massachusetts's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Town of Longmeadow, Massachusetts's financial statements that is more than inconsequential will not be prevented or detected by the Town of Longmeadow, Massachusetts's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that result in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Town of Longmeadow, Massachusetts's internal control.

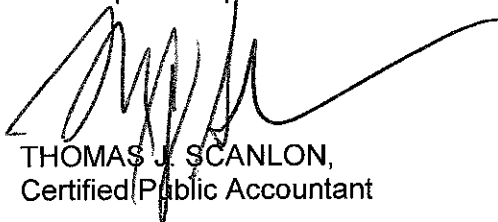
Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies 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's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain other matters that we have reported to management of the Town of Longmeadow, Massachusetts in a separate letter dated January 16, 2009.

This report is intended for the information and use of the Town of Longmeadow, Massachusetts's Selectboard, management, 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.



THOMAS J. SCANLON,
Certified Public Accountant

South Deerfield, Massachusetts
January 16, 2009

**TOWN OF LONGMEADOW, MASSACHUSETTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2008**

Federal Grantor/Pass-Through Grantor/ Program Title	State/ Pass-Through Identification Number	Federal CFDA Number	Federal Awards Expended
U. S. Department of Agriculture			
Passed Through Commonwealth of Massachusetts			
Department of Elementary and Secondary Education:			
Food Donation - School Lunch Commodities	07-159	10.550	\$ 26,270
National School Lunch Program	07-159	10.555	<u>107,378</u>
Total U. S. Department of Agriculture			<u>133,648</u>
U. S. Department of Justice			
Passed Through Commonwealth of Massachusetts			
Executive Office of Public Safety and Homeland Security:			
Byrne Memorial Formula Grant Program:			
Police Task Force		16.579	<u>4,088</u>
Total U. S. Department of Justice			<u>4,088</u>
U. S. Department of Transportation			
Passed Through Commonwealth of Massachusetts			
Executive Office of Public Safety and Homeland Security:			
State and Community Highway Safety			
Police Overtime Enforcement		20.600	<u>4,200</u>
Total U. S. Department of Transportation			<u>4,200</u>
U. S. Department of Education			
Passed Through Commonwealth of Massachusetts			
Department of Elementary and Secondary Education:			
Special Education PL 94-142 - 2007	240-048-7-0159-H	84.027	31,354
Special Education PL 94-142 - 2008	240-269-8-0159-I	84.027	691,426
Special Education Program Improvement - 2007	274-177-7-0159-H	84.027	615
Special Education Program Improvement - 2008	274-032-8-0159-I	84.027	19,185
Drug Free Schools - 2007	331-087-7-0159-H	84.186	125
Drug Free Schools - 2008	331-103-8-0159-I	84.186	6,916
Title V - 2007	302-072-7-0159-H	84.298	71
Title V - 2008	302-161-8-0159-I	84.298	974
Enhanced Education Through Technology - 2007	160-217-7-0159-H	84.318	13
Enhanced Education Through Technology - 2008	160-171-8-0159-I	84.318	14
Teacher Quality - 2007	140-086-7-0159-H	84.367	14,013
Teacher Quality - 2008	140-167-8-0159-I	84.367	38,617
Passed Through Commonwealth of Massachusetts			
Department of Early Education and Care:			
Special Education Early Childhood Allocation - 2007	EEC-262	84.173	1
Special Education Early Childhood Allocation - 2008	EEC-262	84.173	<u>13,459</u>
Total U. S. Department of Education			<u>816,783</u>
U. S. Department of Health and Human Services			
Passed Through National Association of			
County and City Health Officials:			
Medical Reserve Corps	MRC080963	93.008	<u>6,012</u>
Total U. S. Department of Health and Human Services			<u>6,012</u>
U. S. Department of Homeland Security			
Passed Through Commonwealth of Massachusetts			
Executive Office of Public Safety and Homeland Security:			
Local Emergency Management Training		97.004	2,390
Passed Through Commonwealth of Massachusetts			
Emergency Management Agency:			
Disaster Assistance - October 2005 Floods		97.036	<u>36,925</u>
Total U. S. Department of Homeland Security			<u>39,315</u>
TOTAL FEDERAL AWARDS EXPENDED			<u>\$ 1,004,046</u>

The Notes to the Schedule of Expenditures of Federal Awards are an integral part of this Schedule.

**TOWN OF LONGMEADOW, MASSACHUSETTS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2008**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant expenditures of the Town.

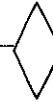
The modified accrual basis of accounting is followed in the schedule. Under the modified accrual basis of accounting, the receipts and proceeds from federal grants are recorded when they become available and measurable. Expenditures are recorded when the liability is incurred, if measurable.

Non-cash assistance, such as food commodities and donated equipment, is valued at fair market value at the time of receipt provided by the federal agency.

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the Honorable Selectboard
Town of Longmeadow, Massachusetts

Compliance

We have audited the compliance of the Town of Longmeadow, Massachusetts, with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2008. The Town of Longmeadow, Massachusetts's 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's management. Our responsibility is to express an opinion on the Town of Longmeadow, Massachusetts's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Town of Longmeadow, Massachusetts's compliance with those requirements.

In our opinion, the Town of Longmeadow, Massachusetts, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2008.

Internal Control Over Compliance

The 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's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, 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's internal control over compliance.

A *control deficiency* in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that result in more than a remote likelihood that a material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be 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 of the governmental activities, the business-type activities, each major fund, and the aggregate remaining information of the Town of Longmeadow, Massachusetts, as of and for the fiscal year ended June 30, 2008, and have issued our report thereon dated January 16, 2009. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the Town of Longmeadow, Massachusetts's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements of the Town of Longmeadow, Massachusetts. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended for the information of the Selectboard, management 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.



Thomas J. Scanlon,
Certified Public Accountant

South Deerfield, Massachusetts
January 16, 2009

**TOWN OF LONGMEADOW, MASSACHUSETTS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2008**

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
Material weakness identified?	No
Significant deficiency identified not considered to be a material weakness?	None Reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weakness identified?	No
Significant deficiency identified not considered to be a material weakness?	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 Circular A-133, Section .510(a)?	No

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
84.027	U. S. Department of Education - Special Education Grants to States
84.173	U. S. Department of Education - Special Education Preschool Grants

Dollar threshold used to distinguish between Type A and Type B programs:	\$300,000
Auditee qualified as a low-risk auditee?	Yes

Section II - Financial Statement Findings

There are no financial statement findings noted.

Section III - Federal Award Findings and Questioned Costs

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