TOWN OF HAMDEN

FEDERAL AND STATE
SINGLE AUDIT REPORTS

JUNE 30, 2015

TOWN OF HAMDEN

FEDERAL AND STATE
SINGLE AUDIT REPORTS

TABLE OF CONTENTS

	Page Number
Financial Statements	
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	1-2
Federal Single Audit	
Report on Compliance For Each Major Federal Program; Report on Internal Control Over Compliance; and Report on The Schedule of Expenditures of Federal Awards Required by OMB Circular A-133	3-5
Schedule of Expenditures of Federal Awards	6-7
Notes To Schedule of Expenditures of Federal Awards	8
Schedule of Findings and Questioned Costs	9-10
Summary Schedule of Prior Years Audit Findings	11
State of Connecticut Single Audit	
Report on Compliance For Each Major State Program; Report on Internal Control Over Compliance; and Report on The Schedule of Expenditures of State Financial Assistance Required by The State Single Audit Act	12-14
Schedule of Expenditures of State Financial Assistance	15-16
Notes To Schedule of Expenditures of State Financial Assistance	17
Schedule of Findings and Questioned Costs	18-19

LB LEVITSKY & BERNEY
A PROFESSIONAL CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS
100 BRADLEY ROAD • WOODBRIDGE, CONNECTICUT 06525-2394
203 389-5371 • FAX 203 389-4430

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*

Independent Auditor's Report

To The Legislative Council
Town of Hamden
Hamden, Connecticut 06518

We have audited, in accordance with the 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 the Town of Hamden, which comprise the statement of financial position as of June 30, 2015 and the related statements of activities, and cash flows for the year ended, and the related notes to the financial statements, and have issued our report thereon dated February 10, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of Hamden'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 Town of Hamden's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Hamden'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 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 Town of Hamden'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.

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 Town of Hamden'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 Town of Hamden's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Levitsky & Berney

LEVITSKY & BERNEY, P.C.
Certified Public Accountants
Woodbridge, CT

February 10, 2016

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A PROFESSIONAL CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS
100 BRADLEY ROAD • WOODBRIDGE, CONNECTICUT 06525-2394
203 389-5371 • FAX 203 389-4430

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133

Independent Auditor's Report

To the Legislative Council
Town of Hamden
Hamden, Connecticut 06518

Report on Compliance for Each Major Federal Program

We have audited the Town of Hamden's compliance with the types of compliance requirements described in the OMB Circular A-133 Compliance Supplement that could have a direct and material effect on each of Town of Hamden's major federal programs for the year ended June 30, 2015. The Town of Hamden's major federal programs are identified in the summary of auditor's 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.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Town of Hamden'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 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 Hamden'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 Town of Hamden's compliance.

Opinion on Each Major Federal Program

In our opinion, the Town of Hamden 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, 2015.

Report on Internal Control Over Compliance

Management of the Town of Hamden is responsible for establishing and maintaining effective internal control over compliance with types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Town of Hamden'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 program 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 the internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Town of Hamden'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 the 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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the financial statements of the Town of Hamden as of and for the year ended June 30, 2015, and have issued our report thereon dated February 10, 2016, 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 federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 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 expenditure of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

LEVITSKY & BERNEY, P.C.
Certified Public Accountants
Woodbridge, CT

February 10, 2016

TOWN OF HAMDEN, CONNECTICUT

SCHEDULE OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2015

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Federal Pass-Through Number	C.F.D.A	Expenditures
U.S. Department of Agriculture:				
Passed Through the State of Connecticut:				
Department of Education:				
Food Distribution - Commodities - Non-Cash		12060-SDE64370-20544	10.555	$ 115,533
National School Breakfast Program		12060-SDE64370-20508	10.553	314,507
National School Lunch Program		12060-SDE64370-20560	10.555	974,754
Child Care Food Program		12060-SDE64370-20518	10.555	16,275
Cash-in-Lieu/Commodities-CCFP		12060-SDE64370-20544	10.555	757
Total U.S. Department of Agriculture				$ 1,421,826
U.S. Department of Education:				
Passed Through the State of Connecticut				
Department of Education:				
IDEA-Part B, Section 611		12060-SDE64370-20977	84.027	$ 1,362,327
IDEA-Part B, Section 619		12060-SDE64370-20983	84.173	26,984
Title I - Grants to Local Education Agencies		12060-SDE64370-20679	84.010	1,040,936
Title II Improvements to Teachers Quality		12060-SDE64370-20858	84.367	146,134
Adult Basic Education		12060-SDE64370-20784	84.002	75,000
Title III - Part A - English Language Acquisition		12060-SDE64370-20868	84.365	34,811
Career and Technical Education		12060-SDE64370-20742	84.048	75,882
Total U.S. Department of Education				$ 2,762,074
U.S. Department of Housing and Urban Development:				
Direct Funding:				
Community Development Block Grant/Entitlement Grants			14.218	$ 768,228
U.S. Department of Justice:				
Passed Through the State of Connecticut				
Office of Policy and Management:				
JJ Formula Grant 2003		12060-OPM20350-21676	16.540	$ 10,539
Edward Byrne Memorial Justice Assistance Grant		12060-OPM20350-21921	16.738	17,000
Total U.S. Department of Justice				$ 27,539

See Notes to Schedule.

(Continued)

TOWN OF HAMDEN, CONNECTICUT

SCHEDULE OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2015

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Federal Pass-Through Number	C.F.D.A	Expenditures
U.S. Department of Transportation:				
Passed Through the State of Connecticut Department of Transportation:				
Alcohol Open Container Requirement		12062-DOT57513-22091	20.607	$ 4,417
Highway Planning and Construction		12062-DOT57161-22108	20.205	14,770
Highway Planning and Construction		12062-DOT57191-22108	20.205	3,064
Total U.S. Department of Transportation				$ 22,251
U.S. Department of Health and Human Services:				
Passed Through the State of Connecticut Department of Social Services:				
Social Services Block Grant		12060-OEC64841-26155	93.667	$ 59,317
U.S. Department of Homeland Security:				
Passed Through the State of Connecticut Department of Public Safety:				
FEMA-Public Assistance Grants		12060-DPS32990-21891	97.036	$ 15,433
ICAC Grant		12060-DPS32353-21917	97.000	999
FEMA-Public Assistance Grants		12060-DPS32990-22520	97.036	3,936
Emergency Management Performance Grant		12060-DPS32960-21881	97.042	23,043
State Homeland Security		12060-DPS32160-27550	97.067	6,053
Total U.S. Department of Homeland Security				$ 49,464
TOTAL FEDERAL AWARDS				$ 5,110,699

See Notes to Schedule.

TOWN OF HAMDEN, CONNECTICUT

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2015

Note 1 - Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal grant activity of the Town of Hamden under programs of the federal government for the year ended June 30, 2015. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments and Non-Profit Organizations. Because the schedule presents only a selected portion of operations of the Town of Hamden, it is not intended to and does not present the financial position, changes in net assets or cash flows of the Town of Hamden.

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 OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

Note 3 – Non-monetary Assistance

The Town's National School Lunch Program receives noncash federal awards in the form of food commodities from the Department of Agriculture.

Non-monetary assistance is reported in the schedule at the fair market value of the items received and disbursed. The market value of the items issued is included in the Schedule of Expenditures of Federal Awards as follows:

Food Commodities	$ 115,533

TOWN OF HAMDEN, CONNECTICUT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2015

I SUMMARY OF AUDITORS RESULTS

Financial Statements

Type of auditor's report 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 report issued on compliance for major programs: **Unmodified**

Any audit findings disclosed that are required to be reported in accordance with §510(a) of OMB Circular A-133? _____ yes __x__ no

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
84.027	IDEA – Part B Section 611
10.555	National School Lunch Program
10.555	Childcare Food Program
84.173	IDEA – Part B Section 619
10.555	National School Breakfast

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

Auditee qualified as low-risk auditee? __x__ yes _____ no

TOWN OF HAMDEN, CONNECTICUT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2015

SECTION II – FINANCIAL STATEMENT FINDINGS

No findings reported.

SECTION III – FEDERAL AWARDS FINDINGS AND QUESTIONED COST

No findings reported.

TOWN OF HAMDEN, CONNECTICUT

SUMMARY SCHEDULE OF PRIOR YEARS AUDIT FINDINGS
JUNE 30, 2015

The Town had no findings reported in the prior years' audit that are required to be reported in this schedule.

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REPORT ON COMPLIANCE FOR EACH MAJOR STATE PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE REQUIRED BY THE STATE SINGLE AUDIT ACT

Independent Auditor's Report

Legislative Council
Town of Hamden
Hamden, Connecticut

Report on Compliance for Each Major State Program

We have audited the Town of Hamden's compliance with the types of compliance requirements described in the Office of Policy and Management's Compliance Supplement that could have a direct and material effect on each of the Town of Hamden's major state programs for the year ended June 30, 2015. The Town of Hamden'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.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Town of Hamden'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 auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the State Single Audit Act (C.G.S. Sections 4-230 to 4-236). Those standards and the State Single Audit Act require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major state program occurred. An audit includes examining, on a test basis, evidence about the Town of Hamden'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 Town of Hamden's compliance.

Opinion on Each Major State Program

In our opinion, the Town of Hamden 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, 2015.

Report on Internal Control Over Compliance

Management of the Town of Hamden, 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 Town of Hamden's internal control over compliance with the type 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 internal control over compliance in accordance with the State Single Audit Act, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Town of Hamden'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 Town of Hamden as of and for the year ended June 30, 2015, and have issued our report thereon dated February 10, 2016, 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 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 taken as a whole.

LEVITSKY & BERNEY, P.C
Certified Public Accountants
Woodbridge, CT

February 10, 2016

TOWN OF HAMDEN

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

FOR THE YEAR ENDED JUNE 30, 2015

State Grantor/Pass-Through Grantor/Program Title	State Core-CT Identification Number		Expenditures
DEPARTMENT OF EDUCATION:			
School Readiness Grant - Severe Needs School	11000-SDE64370-12113	$	472,136
School Readiness Quality Enhancement	11000-SDE64370-17097		3,790
Youth Service Bureau Enhancement	12060-SDE64370-16201		7,455
Child Care Services	11000-SDE64220-12520		198,582
Adult Education	11000-SDE64370-17030		645,932
Child Nutrition Program	11000-SDE64370-16211		26,905
Health Foods Initiative	11000-SDE64370-16212		55,206
Family Resource Center	11000-SDE64370-16110		219,000
Early Childhood Minor Capital	12052-SDE64370-43540		12,400
State School Breakfast	11000-SDE64370-17046		29,240
Non-Public Health Services	11000-SDE64370-17034		161,050
Youth Services Bureau	11000-SDE64370-17052		37,679
Open Choices - Receiving District	11000-SDE64370-17053		24,000
Magnet School - Operating	11000-SDE64370-17057		26,000
ECS - Alliance District Fund	11000-SDE64000-17041-82164		4,087,286
Assessment Reduction Grant	11000-SDE64370-12171		8,754
CCS Professional Learning Mini Grant	11000-SDE64370-12566		3,434
Bilingual Education	11000-SDE64370-17042		5,227
TOTAL DEPARTMENT OF EDUCATION		$	6,024,076
DEPARTMENT OF TRANSPORTATION:			
Town Aid Road Grants	12001-DOT57131-17036	$	668,305
Local Bridge	21010-DOT57191-42313		1,218
TOTAL DEPARTMENT OF TRANSPORTATION		$	669,523
OFFICE OF POLICY AND MANAGEMENT:			
Local Capital Improvement Program	12050-OPM20600-40254	$	245,163
Municipal Grants-in-Aid	12052-OPM20600-43587		269,631
Property Tax Relief - Elderly Circuit Breakers	11000-OPM20600-17018		399,620
Distressed Municipalities	11000-OPM20600-17016		32,433
Property Tax Relief for Elderly Homeowners-Freeze	11000-OPM20600-17021		2,000
Property Tax Relief for Veterans	11000-OPM20600-17024		143,886
Property Tax Relief - Disabled	11000-OPM20600-17011		9,286
Payment in Lieu of Taxes on State-Owned Property	11000-OPM20600-17004		1,015,382
Payment in Lieu of Taxes on Private Colleges	11000-OPM20600-17006		3,026,411
Urban Action Bond	13019-ECD46200-41240		231,643
TOTAL OFFICE OF POLICY AND MANAGEMENT		$	5,375,455
CONNECTICUT STATE LIBRARY:			
Historic Documents Preservation	12060-CSL66094-35150	$	7,500
State Grants to Public Libraries	11000-CSL66051-17003		1,158
Connecticard Payments	11000-CSL66051-17010		5,649
TOTAL CONNECTICUT STATE LIBRARY		$	14,307
DEPARTMENT OF ENERGY AND ENVIRONMENTAL PROTECTION			
Open Space Grant Farmington Canal	12052-DEP43153-40523	$	13,268
Hazardous Waste Disposal Sites	12052-DEP43750-43155		1,478,376
TOTAL DEPARTMENT OF ENERGY AND ENVIRONMENTAL PROTECTION		$	1,491,644
DEPARTMENT OF JUDICIAL SERVICES			
Motor Vehicle Fines	34001-JUD95162-40001	$	45,589
DEPARTMENT OF PUBLIC SAFETY			
State 911 Enhancement	12060-DPS32741-35190	$	101,803
DEPARTMENT OF ECONOMIC AND COMMUNITY DEVELOPMENT			
Historic Preservation Fund	12060-ECD46840-21494	$	2,189
TOTAL STATE FINANCIAL ASSISTANCE BEFORE EXEMPT PROGRAMS		$	13,724,586

TOWN OF HAMDEN, CONNECTICUT

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE, Continued
For the Year Ended June 30, 2015

State Grantor/Pass-Through Grantor/Program Title	State Core-CT Identification Number		Expenditures
EXEMPT PROGRAMS			
OFFICE OF POLICY AND MANAGEMENT:			
Grant to Towns	12009-OPM20600-17005	$	939,097
TOTAL OFFICE OF POLICY AND MANAGEMENT		$	939,097
DEPARTMENT OF EDUCATION:			
Education Cost-sharing	11000-SDE64000-17041-82010	$	31,566,648
Transportation of School Children	11000-SDE64000-17027		597,059
Excess Cost - Student Based	11000-SDE64000-17047		1,660,833
Nonpublic School Transportation	11000-SDE64000-17049		166,160
TOTAL DEPARTMENT OF EDUCATION		$	33,990,700
DEPARTMENT OF CONSTRUCTION SERVICES:			
School Construction - Interest	13009-DCS28000-40896	$	119,237
School Construction Grants	13010-DCS28000-40901		1,518,689
TOTAL DEPARTMENT OF CONSTRUCTION SERVICES		$	1,637,926
TOTAL EXEMPT PROGRAMS		$	36,567,723
TOTAL STATE FINANCIAL ASSISTANCE		$	50,292,309

See Notes to Schedule.

TOWN OF HAMDEN, CONNECTICUT

NOTES TO THE SCHEDULE OF EXPENDITURES OF
STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2015

The accompanying schedule of expenditures of state financial assistance includes state grant activity of the Town of Hamden under programs of the State of Connecticut for the fiscal year ended June 30, 2015. 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 several programs including education, public safety and general government services.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of Hamden conform to accounting principles generally accepted in the United States of America as applicable to governments.

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.

Basis of Accounting

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

Revenues are recognized when earned and available. Certain grants are recognized based on grant award since they are considered entitlement grants; other grants, such as grants that are dependent upon expenditure factor for determining eligibility, recognize grant revenue to the extent of expenditures.

Expenditures are recorded when the related liability is incurred. Encumbrances are reflected as a reserve against fund balance and accordingly are not reflected as expenditures.

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

TOWN OF HAMDEN, CONNECTICUT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2015

I. SUMMARY OF AUDIT RESULTS

Financial Statements

Type of auditor's report 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

State Financial Assistance

Internal control over major programs:
•Material weakness (es) identified? _____ yes ___x___ no

•Significant deficiency (ies) identified? _____ yes ___x___ none reported

Type of auditor's report 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 ___x___ no

TOWN OF HAMDEN, CONNECTICUT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

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

State Grantor and Program	State Core – CT Number	Expenditures
Office of Policy & Management		
PILOT – Elderly Circuit Breakers	11000-OPM20600-17018	$ 399,620
PILOT – Private Colleges	11000-OPM20600-17006	3,026,411
Property Tax Relief for Veterans	11000-OPM20600-17024	143,886
Local Capital Improvement Program	12050-OPM20600-40254	245,163
Department of Education		
ECS – Alliance District Fund	11000-SDE64000-82164	4,087,286
Non-Public Health Services	11000-SDE64370-17034	161,050
Family Resource Center	11000-SDE64370-16110	219,000
School Readiness Grant–Severe Needs School	11000-SDE64370-12113	472,136
Dept. of Energy and Environmental Protection		
Hazardous Waste Disposal Sites	12052-DEP43750-43155	1,478,376

Dollar threshold used to distinguish type A and type B Programs $ 274,492

II. FINANCIAL STATEMENTS FINDINGS

No matters are reported.

III. STATE FINANCIAL ASSISTANCE FINDINGS AND QUESTIONED COSTS

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