

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
MAINE STATE STATUTE REQUIREMENTS

Winslow School Board
Town of Winslow School Department

We have audited the financial statements of each major fund and the aggregate remaining fund information of the Town of Winslow, Maine School Department as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Town of Winslow, Maine School Department's basic financial statements. We have issued our report thereon dated November 23, 2020, which contained unmodified opinions on those financial statements.

As part of obtaining reasonable assurance about whether the Town of Winslow, Maine School Department's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants 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.

In connection with that audit, we:

1. Considered whether the School Department has complied with budget content requirements of section 15693.
2. Considered whether the School Department has complied with transfer limitations between budget cost centers pursuant to section 1485.
3. Considered whether the School Department has exceeded its authority to expend funds.
4. Considered whether the School Department has complied with the applicable provisions of the unexpended balances requirements established under section 15004.
5. Reviewed the annual financial data submitted to the Maine Department of Education and reconciled it to the audited financial statement totals (see attached *Schedule of Reconciliation of the NEO Financial System with Audited Financial Statements*).
6. Considered whether the School Department was in compliance with applicable provisions of the Essential Programs and Services Funding Act.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. Other known matters of noncompliance relating to the above listed items (items #1 - #6) are as follows:

- The School Department did not vote to make budgetary transfers up to 5% as allowed by section 1485 and, as a result, had an individual cost center with actual expenditures in excess of budgeted amounts. However, in total, the School Department did not exceed its authority to expend funds.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying *Schedule of Reconciliation of the NEO Financial System with Audited Financial Statements* is presented for purposes of additional analysis as required by regulation of the Maine Department of Education 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 information is fairly stated in all material respects in relation to the basic financial statements as a whole.

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



November 23, 2020
South Portland, Maine

TOWN OF WINSLOW, MAINE
SCHOOL DEPARTMENT
Schedule of Reconciliation of the NEO Financial System with Audited Financial Statements
For the Year Ended June 30, 2020

	General Fund	High School Renovations Project	Other Special Revenue Funds	School Lunch Program
Revenues and transfers in:				
Per NEO	\$ 16,346,510	-	1,115,486	887,626
Adjustments:				
Other special funds (Fund 9000) not reported in NEO	-	-	223,072	-
Other local revenues not reported in NEO	-	-	8,541	-
Fiscal agent not reported in NEO	-	-	18,876	-
Donated commodities	-	-	-	31,220
Adjusted NEO balance	16,346,510	-	1,365,975	918,846
Per fund financial statements:				
(Statement 2, and Exhibits A-2 & B-2)	16,346,523	-	1,365,975	918,847
Immaterial differences	(13)	-	-	(1)
	General Fund	High School Renovations Project	Other Special Revenue Funds	School Lunch Program
Expenditures and transfers out:				
Per NEO	\$ 15,752,057	6,542,735	986,001	775,083
Adjustments:				
Other special funds (Fund 9000) not reported in NEO	-	-	281,026	-
Portion of fiscal agent not reported in NEO	-	-	1,555	-
Donated commodities	-	-	-	31,220
Adjusted NEO balance	15,752,057	6,542,735	1,268,582	806,303
Per fund financial statements:				
(Statement 2, and Exhibits A-2 & B-2)	15,752,057	6,542,735	1,268,582	806,304
Immaterial differences	\$ -	-	-	(1)

See accompanying auditors report.

Note: This schedule excludes the following which were also excluded from NEO data:

- Student activity funds
- Trust funds