

TOWN OF WINDSOR, CONNECTICUT

FEDERAL AND STATE FINANCIAL
AND COMPLIANCE REPORTS
Fiscal Year Ended June 30, 2013

TOWN OF WINDSOR, CONNECTICUT

FEDERAL AND STATE FINANCIAL AND COMPLIANCE REPORTS

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**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 Members of the Town Council
Town of Windsor, Connecticut

Report on Compliance for Each Major Federal Program

We have audited the Town of Windsor, Connecticut's (the "Town") 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 the Town's major federal programs for the year ended June 30, 2013. The Town'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'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'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's compliance.

Opinion on Each Major Federal Program

In our opinion, the Town 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, 2013.

Report on Internal Control Over Compliance

Management of the Town 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'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 federal 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Town'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 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 governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Windsor, Connecticut as of and for the year ended June 30, 2013, and the related notes to the financial statement, which collectively comprise the Town of Windsor, Connecticut's financial statements. We issued our report thereon dated November 27, 2013, which contained unmodified opinions on those financial statements. Our audit was conducted 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 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 the federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

McGladrey LLP

New Haven, Connecticut
November 27, 2013

TOWN OF WINDSOR, CONNECTICUT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2013

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Catalog of Federal Domestic Assistance Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Agriculture/ Passed through the State of Connecticut Department of Education			
Child Nutrition Cluster:			
School Breakfast	10.553	12060-SDE64370-20508	\$ 162,421
National School Lunch Program	10.555	12060-SDE64370-20560	711,566
Total Child Nutrition Cluster			<u>873,987</u>
Child and Adult Care Food Program	10.558	12060-SDE64370-20518	19,502
Child and Adult Care - Cash-in-Lieu of Commodities	10.558	12060-SDE64370-20544	1,570
			<u>21,072</u>
Total U.S. Department of Agriculture			<u>895,059</u>
U.S. Department of Education/ Passed through the State of Connecticut Department of Education			
Title I Cluster:			
Title I - 2012	84.010A	12060-SDE64370-20679	151,845
Title I - 2013	84.010A	12060-SDE64370-20679	80,266
Total Title I Cluster			<u>232,111</u>
Special Education Cluster:			
Special Education - Grants to States - 2012	84.027A	12060-SDE64370-20977	288,955
Special Education - Grants to States - 2013	84.027A	12060-SDE64370-20977	813,247
Handicapped Preschool Incentive Grant - 2012	84.173A	12060-SDE64370-20983	7,323
Handicapped Preschool Incentive Grant - 2013	84.173A	12060-SDE64370-20983	8,558
Total Special Education Cluster			<u>1,118,083</u>
Immigrant and Youth Education Program	84.365A	12060-SDE64370-20868	43,999
Innovation - Perkins	84.048A	12060-SDE64370-20742	60,272
Vocational Education - Carl Perkins	84.048A	12060-SDE64370-20742	36,726
			<u>96,998</u>
English Language Acquisition - 2012	84.365A	12060-SDE64370-20868	13,850
English Language Acquisition - 2013	84.365A	12060-SDE64370-20868	-
			<u>13,850</u>
Title II - Part A - Improving Teacher Quality - 2012	84.367A	12060-SDE64370-20858	54,899
Title II - Part A - Improving Teacher Quality - 2013	84.367A	12060-SDE64370-20858	1,179
			<u>56,078</u>
Total U.S. Department of Education			<u>1,561,119</u>

See Notes to Schedule

(Continued)

TOWN OF WINDSOR, CONNECTICUT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, Continued
 For the Year Ended June 30, 2013

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Catalog of Federal Domestic Assistance Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Housing and Urban Development/ Passed through State Department of Economic and Community Development CDBG-State-Administered Small Cities			
Program Cluster:			
Community Development Block Grant, ARRA	14.253	12060-ECD46350-29044	\$ 183,574
Small Cities Block Grant	14.218	12060-ECD46350-20730	173,552
Total CDBG-State-Administered Small Cities Program Cluster			<u>357,126</u>
U.S. Department of Public Health/ Passed through the State Department of Public Health			
Public Health Emergency Response	93.069	12060-DPH48557-22350	54,023
Preventative Health Services Block Grant	93.991	12060-DPH48558-21530	3,716
Total U.S. Department of Public Health			<u>57,739</u>
U.S. Department of Health and Human Services/ Passed through the State Department of Social Services			
Social Services Block Grant Protective Services for Adults	93.667	12060-DSS60803-20713	1,632
U.S. Department of Justice/ Passed through the State Department of Office Policy and Management			
Juvenile Accountability	16.523	12060-OPM20350-21672	6,520
Edward Byrne Memorial Justice Assistance Grant	16.579	12060-OPM20350-21676	16,668
Justice Assistance Grant ARRA	16.804	12060-OPM20350-29002	13,000
Total U.S. Department of Justice			<u>36,188</u>
U.S. Department of Transportation/ Passed through State Department of Transportation			
Highway Planning and Construction	20.205	12062-DOT57191-22108	90,356
Highway Safety Cluster:			
State and Community Highway Safety	20.600	12062-DOT57513-20559	3,441
Alcohol Impaired Driving Countermeasures Incentive Grants	20.601	12062-DOT57513-22091	23,887
Safety Belt Performance Grants	20.609	12062-DOT57513-22087	3,497
Total Highway Safety Cluster			<u>30,825</u>
Total U.S. Department of Transportation			<u>121,181</u>

See Notes to Schedule

(Continued)

TOWN OF WINDSOR, CONNECTICUT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, Continued
 For the Year Ended June 30, 2013

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Catalog of Federal Domestic Assistance Number	Pass-Through Entity Identifying Number	Federal Expenditures
Emergency Management and Homeland Security Passed through State Department of Public Safety FEMA-Public Assistance Grants	97.036	12060-DPS32990-21891	<u>\$ 158,302</u>
U.S. Department of Energy/Passed through State Department of Energy and Environmental Protection Energy Efficiency and Conservation Block Grant Program-ARRA	81.128	12060-DEP44720-29072	<u>1,200</u>
Total expenditures of federal awards			<u><u>\$ 3,189,546</u></u>

See Notes to Schedule

TOWN OF WINDSOR, CONNECTICUT

**NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2013**

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of the Town of Windsor, Connecticut (the "Town") under programs of the federal government for the year ended June 30, 2013. 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 the operations of the Town, it is not intended to and does not present the financial position, changes in net position or cash flows of the Town.

Note 2. Summary of Significant Accounting Principles

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Town of Windsor, Connecticut and is presented on the modified accrual basis of accounting for grants which are accounted for in the governmental funds and on the accrual basis of accounting for grants which are accounted for in the proprietary funds. 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." Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

TOWN OF WINDSOR, CONNECTICUT

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2013**

I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: unmodified

Internal control over financial reporting:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? 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? Yes 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 510(a) of OMB Circular A-133? Yes No

Identification of Major Programs

CFDA Numbers	Program Name
10.553 / 10.555	Child Nutrition Cluster
14.253 / 14.278	CDBG State Administered Small Cities Program Cluster

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

Auditee qualified as low-risk auditee? Yes No

II. FINANCIAL STATEMENT FINDINGS

No matters were reported

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

No matters were reported.

**TOWN OF WINDSOR, CONNECTICUT
SUMMARY OF PRIOR YEAR AUDIT FINDINGS
For the Year Ended June 30, 2013**

There were no findings in the prior year.



**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 Members of the Town Council
Town of Windsor, Connecticut

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 governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Windsor, Connecticut (the "Town") as of and for the year ended June 30, 2013 and the related notes to the financial, which collectively comprise the Town's basic financial statements, and have issued our report thereon dated November 27, 2013.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town'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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town'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 a 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's financial statements are free from 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 entity'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's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

The image shows a handwritten signature in cursive script that reads "McGladrey LLP". The signature is written in black ink and is positioned above the typed name and date.

New Haven, Connecticut
November 27, 2013



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

INDEPENDENT AUDITOR'S REPORT

To the Members of the Town Council
Town of Windsor, Connecticut

Report on Compliance for Each Major State Program

We have audited the Town of Windsor, Connecticut's (the "Town") 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's major state programs for the year ended June 30, 2013. The Town's major state 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 state programs.

Auditor's Responsibility

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

Opinion on Each Major State Program

In our opinion, the Town 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, 2013.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the State Single Audit Act and which is described in the accompanying schedule of findings and questioned costs as item 2013 – 1. Our opinion on each major state program is not modified with respect to this matter.

The Town's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The Town's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of the Town 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's internal control over compliance with the types 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 an 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'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 a 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 governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Windsor, Connecticut as of and for the year ended June 30, 2013, and the related notes to the financial statement, which collectively comprise the Town of Windsor, Connecticut's financial statements. We issued our report thereon dated November 27, 2013, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions 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 as a whole.



New Haven, Connecticut
November 27, 2013

TOWN OF WINDSOR, CONNECTICUT

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
For the Year Ended June 30, 2013

State Grantor/Pass-Through Grantor/Program Title	State Grant Program CORE-CT Number	Expenditures
State Department of Education:		
School Readiness and Child Care in Severe Needs Schools	11000-SDE64000-12113	\$ 141,692
School Readiness Quality Enhancement	11000-SDE64000-17097	4,487
Youth Service Bureaus	11000-SDE64000-17052	20,009
Open Choice Program	11000-SDE64000-17053	9,000
School Breakfast	11000-SDE64000-17046	34,804
Family Resource Center	11000-SDE64000-16110	97,460
Child Nutrition Program - School Lunch State Match	11000-SDE64000-16211	24,713
Adult Education	11000-SDE64000-17030	48,993
Magnet School Transportation	11000-SDE64000-17057	32,000
Nonpublic Health Services	11000-SDE64000-17034	44,862
Health Foods Initiative	11000-SDE64000-16212	50,667
Youth Service Bureau Enhancement	11000-SDE64000-16201	6,111
ECS - Alliance District Funding	11000-SDE64000-17041-82164	140,382
		<u>655,180</u>
Social Services:		
Social Services Block Grant	12060-DSS60783-20701	16,941
Community Services	11000-DSS60783-17083	3,031
Other Expenses	11000-DSS60439-10020	70
		<u>20,042</u>
Connecticut State Library:		
Grants to Public Libraries	11000-CSL66051-17003	1,239
Connecticard	11000-CSL66051-17010	3,489
Historic Documents Preservation	12060-CSL66094-35150	6,500
		<u>11,228</u>
Department of Revenue Services		
Other Expenses	11000-DRS16312-10020	640
Judicial Branch:		
Judicial Fines	34001-JUD95162-40001	28,802
State Office of Policy and Management:		
Property Tax Relief for Elderly Homeowners	11000-OPM20600-17018	193,527
Property Tax Relief for Veterans	11000-OPM20600-17024	22,070
Reimburse Property Tax-Disabled Exemption	11000-OPM20600-17011	2,662
Payment in Lieu of Taxes (PILOT) on State Owned Property	11000-OPM20600-17004	59,771
		<u>278,030</u>
Department of Public Safety:		
Telecommunications Fund/911 Enhancement	12060-DPS32740-35190	169
Drug Asset Forfeiture Funds	12060-DPS32155-35142	3,567
Firefighter Training	12060-DPS32251-35180	60
		<u>3,796</u>

See Notes to Schedule

(Continued)

TOWN OF WINDSOR, CONNECTICUT

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE, Continued
 For the Year Ended June 30, 2013

State Grantor/Pass-Through Grantor/Program Title	State Grant Program CORE-CT Number	Expenditures
State Department of Transportation:		
Bus Operations	12001-DOT57931-12175	\$ 28,572
Town Aid Road Grant	13033-DOT57131-43459	202,209
Transit Oriented Development Program	12052-DOT57343-43313	180,137
Day Hill Road Pavement Project	34003-DOT57331-42350	23,256
Roadmap for CT Economic Future	13033-DOT57161-43115	91
Other Expenses	12001-DOT57211-10020	883
		<u>435,148</u>
Department of Consumer Protection:		
Bingo Payments	34003-DCP39940-42350	96
Department of Public Health:		
Lead Poisoning Prevention	11000-DPH48766-12126	2,500
Department of Veteran Affairs:		
Veteran Headstones	11000-DVA21134-16049	3,000
Total State Financial Assistance Before Exempt Programs		<u>1,438,462</u>
EXEMPT PROGRAMS		
Department of Education:		
Education Cost Sharing	11000-SDE64000-17041	11,517,423
Transportation of School Children	11000-SDE64000-17027	204,727
Excess Cost-Student Based	11000-SDE64000-17047	1,599,837
Nonpublic School Transportation	11000-SDE64000-17049	53,512
		<u>13,375,499</u>
Office of Policy and Management:		
Mashantucket Pequot Mohegan Fund	12009-OPM20600-17005	117,498
Municipal Video Competition	12060-OPM20600-35362	17,127
Municipal Revenue Sharing	12060-OPM20600-35458	1,248,377
		<u>1,383,002</u>
Department of Construction Services:		
School Construction - Interest	13009-DCS28000-40896	11,530
School Construction Grants	13010-DCS28000-40901	230,327
		<u>241,857</u>
Total Exempt Programs		<u>15,000,358</u>
Total State Financial Assistance		<u>\$ 16,438,820</u>

See Notes to Schedule

TOWN OF WINDSOR, CONNECTICUT

NOTE TO SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE For the Year Ended June 30, 2013

The accompanying schedule of expenditures of state financial assistance includes state grant activity of the Town of Windsor, Connecticut under programs of the State of Connecticut for the fiscal year ended June 30, 2013. 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. The financial assistance programs fund several programs including education, public works, social services, property tax relief and public safety.

Note 1. Summary of Significant Accounting Policies

The accounting policies of the Town of Windsor, Connecticut conform to accounting principles generally accepted in the United States of America as applicable to governments. The following is a summary of the more significant policies relating to the aforementioned grant programs.

Basis of Accounting

The accompanying Schedule of Expenditures of State Financial Assistance includes the state grant activity of the Town of Windsor, Connecticut and is presented on the modified accrual basis of accounting for grants which are accounted for in the governmental funds and on the accrual basis of accounting for grants which are accounted for in the proprietary fund types.

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 WINDSOR, CONNECTICUT

**SCHEDULE OF STATE SINGLE AUDIT COMPLIANCE FINDINGS AND
QUESTIONED COSTS
For the Year Ended June 30, 2013**

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? _____ X Yes _____ No

The following schedule reflects the major programs included in the State Single Audit:

State Grantor and Program	State CORE-CT Number	Expenditures
DOE - ECS Alliance District Funding	11000-SDE64000-17041-82164	\$ 140,382
DOT - Transit Oriented Development Program	12052-DOT57343-43313	180,137
DOT - Town Aid Road Grants	13003-DOT57131-34359	202,209
OPM - Property Tax Relief for Elderly Homeowners	11000-OPM20600-17018	193,527
OPM - Payment in Lieu of Taxes (PILOT) on State Owned Property	11000-OPM20600-17004	59,771
<ul style="list-style-type: none"> • Dollar threshold used to distinguish between type A and type B programs 		<u>\$ 200,000</u>

II. FINANCIAL STATEMENT FINDINGS

No matters were reported.

TOWN OF WINDSOR, CONNECTICUT

**SCHEDULE OF STATE SINGLE AUDIT COMPLIANCE FINDINGS AND
QUESTIONED COSTS, Continued
For the Year Ended June 30, 2013**

III. STATE FINANCIAL ASSISTANCE FINDINGS AND QUESTIONED COST

FINDING # 2013-1

Grantor: State of Connecticut Department of Transportation

State Program Name: Transit Oriented Development Pilot Program

Pass-through Entity: N/A

State Grant Program

CORE-CT Number: 12052-DOT57343-43313

Criteria

The Town is required to submit quarterly reports to the State Department of Transportation.

Condition

The Town did not submit the quarterly reports timely.

Questioned Cost

None noted.

Context

The quarterly reports for the fourth quarter of the fiscal year were not submitted.

Effect

The State could withhold future reimbursements.

Cause

The contract administrator was not initially aware of the specific reporting requirements.

Recommendation

All contracts should be reviewed to ensure that all reporting requirements are fulfilled.

Views of Responsible Officials and Planned Corrective Actions

The Town has subsequently filed all required reports with the State Department of Transportation.

**TOWN OF WINDSOR, CONNECTICUT
SUMMARY OF PRIOR YEAR AUDIT FINDINGS
For the Year Ended June 30, 2013**

There were no findings in the prior year State Single Audit.