

**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.



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<br>Grantor/Program or Cluster Title                   | Catalog of<br>Federal<br>Domestic<br>Assistance<br>Number | Pass-Through<br>Entity Identifying<br>Number | Federal<br>Expenditures |
|--|---|--|-------------------------|
| <b>U.S. Department of Agriculture/<br/>Passed through the State of Connecticut</b> |   |  |                         |
| <b>Department of Education</b>   |   |  |                         |
| Child Nutrition Cluster:   |   |  |                         |
| School Breakfast   | 10.553  | 12060-SDE64370-20508                         | \$ 162,421              |
| National School Lunch Program  | 10.555  | 12060-SDE64370-20560                         | 711,566                 |
| <b>Total Child Nutrition Cluster</b>   |   |  | <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>           |
| <b>Total U.S. Department of Agriculture</b>  |   |  | <u>895,059</u>          |
| <b>U.S. Department of Education/<br/>Passed through the State of Connecticut</b>   |   |  |                         |
| <b>Department of Education</b>   |   |  |                         |
| <b>Title I Cluster:</b>  |   |  |                         |
| Title I - 2012   | 84.010A   | 12060-SDE64370-20679                         | 151,845                 |
| Title I - 2013   | 84.010A   | 12060-SDE64370-20679                         | 80,266                  |
| <b>Total Title I Cluster</b>   |   |  | <u>232,111</u>          |
| <b>Special Education Cluster:</b>  |   |  |                         |
| 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                   |
| <b>Total Special Education Cluster</b>   |   |  | <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>           |
| <b>Total U.S. Department of Education</b>  |   |  | <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<br>Grantor/Program or Cluster Title  | Catalog of<br>Federal<br>Domestic<br>Assistance<br>Number | Pass-Through<br>Entity Identifying<br>Number | Federal<br>Expenditures |
|---|---|--|-------------------------|
| <b>U.S. Department of Housing and Urban Development/<br/>Passed through State Department of<br/>Economic and Community Development<br/>CDBG-State-Administered Small Cities</b> |   |  |                         |
| <b>Program Cluster:</b>   |   |  |                         |
| Community Development Block Grant, ARRA   | 14.253  | 12060-ECD46350-29044                         | \$ 183,574              |
| Small Cities Block Grant  | 14.218  | 12060-ECD46350-20730                         | 173,552                 |
| <b>Total CDBG-State-Administered Small<br/>Cities Program Cluster</b>   |   |  | <u>357,126</u>          |
| <b>U.S. Department of Public Health/<br/>Passed through the State Department of<br/>Public Health</b>   |   |  |                         |
| Public Health Emergency Response  | 93.069  | 12060-DPH48557-22350                         | 54,023                  |
| Preventative Health Services Block Grant  | 93.991  | 12060-DPH48558-21530                         | 3,716                   |
| <b>Total U.S. Department of Public Health</b>   |   |  | <u>57,739</u>           |
| <b>U.S. Department of Health and Human Services/<br/>Passed through the State Department of<br/>Social Services</b>   |   |  |                         |
| Social Services Block Grant Protective<br>Services for Adults   | 93.667  | 12060-DSS60803-20713                         | 1,632                   |
| <b>U.S. Department of Justice/<br/>Passed through the State Department of<br/>Office Policy and Management</b>  |   |  |                         |
| 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                  |
| <b>Total U.S. Department of Justice</b>   |   |  | <u>36,188</u>           |
| <b>U.S. Department of Transportation/<br/>Passed through State Department of<br/>Transportation</b>   |   |  |                         |
| Highway Planning and Construction   | 20.205  | 12062-DOT57191-22108                         | 90,356                  |
| <b>Highway Safety Cluster:</b>  |   |  |                         |
| 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                   |
| <b>Total Highway Safety Cluster</b>   |   |  | <u>30,825</u>           |
| <b>Total U.S. Department of Transportation</b>  |   |  | <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<br>Grantor/Program or Cluster Title  | Catalog of<br>Federal<br>Domestic<br>Assistance<br>Number | Pass-Through<br>Entity Identifying<br>Number | Federal<br>Expenditures    |
|---|---|--|----------------------------|
| <b>Emergency Management and Homeland Security</b><br>Passed through State Department of Public Safety<br>FEMA-Public Assistance Grants  | 97.036  | 12060-DPS32990-21891                         | <u>\$ 158,302</u>          |
| <b>U.S. Department of Energy/Passed through</b><br><b>State Department of Energy and Environmental Protection</b><br>Energy Efficiency and Conservation Block<br>Grant Program-ARRA | 81.128  | 12060-DEP44720-29072                         | <u>1,200</u>               |
| <b>Total expenditures of federal awards</b>   |   |  | <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**

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**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**

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**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**

| <b>CFDA Numbers</b> | <b>Program Name</b>                                  |
|---------------------|--|
| 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<br>Grantor/Program Title      | State Grant Program<br>CORE-CT Number | Expenditures   |
|--|---------------------------------------|----------------|
| <b>State Department of Education:</b>                    |                                       |                |
| 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> |
| <b>Social Services:</b>                                  |                                       |                |
| 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>  |
| <b>Connecticut State Library:</b>                        |                                       |                |
| 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>  |
| <b>Department of Revenue Services</b>                    |                                       |                |
| Other Expenses   | 11000-DRS16312-10020                  | 640            |
| <b>Judicial Branch:</b>                                  |                                       |                |
| Judicial Fines   | 34001-JUD95162-40001                  | 28,802         |
| <b>State Office of Policy and Management:</b>            |                                       |                |
| 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> |
| <b>Department of Public Safety:</b>                      |                                       |                |
| 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<br>Grantor/Program Title                | State Grant Program<br>CORE-CT Number | Expenditures         |
|--|---------------------------------------|----------------------|
| <b>State Department of Transportation:</b>                         |                                       |                      |
| 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>       |
| <b>Department of Consumer Protection:</b>                          |                                       |                      |
| Bingo Payments   | 34003-DCP39940-42350                  | 96                   |
| <b>Department of Public Health:</b>                                |                                       |                      |
| Lead Poisoning Prevention  | 11000-DPH48766-12126                  | 2,500                |
| <b>Department of Veteran Affairs:</b>                              |                                       |                      |
| Veteran Headstones   | 11000-DVA21134-16049                  | 3,000                |
| <b>Total State Financial Assistance Before<br/>Exempt Programs</b> |                                       | <u>1,438,462</u>     |
| <b>EXEMPT PROGRAMS</b>   |                                       |                      |
| <b>Department of Education:</b>                                    |                                       |                      |
| 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>    |
| <b>Office of Policy and Management:</b>                            |                                       |                      |
| 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>     |
| <b>Department of Construction Services:</b>                        |                                       |                      |
| School Construction - Interest                                     | 13009-DCS28000-40896                  | 11,530               |
| School Construction Grants   | 13010-DCS28000-40901                  | 230,327              |
|  |                                       | <u>241,857</u>       |
| <b>Total Exempt Programs</b>                                       |                                       | <u>15,000,358</u>    |
| <b>Total State Financial Assistance</b>                            |                                       | <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

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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**

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**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<br>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"> <li>• Dollar threshold used to distinguish between type A and type B programs</li> </ul> |                            | <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**

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**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.