

Town of Windsor, Connecticut

Federal and State Financial
and Compliance Reports
Fiscal Year Ended June 30, 2014

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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, 2014. 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, 2014.

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, 2014, and the related notes to the financial statement, which collectively comprise the Town of Windsor, Connecticut's basic financial statements. We issued our report thereon dated December 16, 2014, which contained unmodified opinions on those financial statements. 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 expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. 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 schedule of expenditure of the federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



New Haven, Connecticut
December 16, 2014

Town of Windsor, Connecticut

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

| 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 Program | 10.553 | 12060-SDE64370-20508 | \$ 186,989 |
| National School Lunch Program | 10.555 | 12060-SDE64370-20560 | 738,549 |
| Total Child Nutrition Cluster | | | <u>925,538</u> |
| Child and Adult Care Food Program | 10.558 | 12060-SDE64370-20518 | 15,642 |
| Child and Adult Care - Cash-in-Lieu of Commodities | 10.558 | 12060-SDE64370-20544 | 1,400 |
| | | | <u>17,042</u> |
| Total U.S. Department of Agriculture | | | <u>942,580</u> |
| U.S. Department of Education | | | |
| Passed through the State of Connecticut | | | |
| Department of Education | | | |
| Title I Cluster: | | | |
| Title I Grants to LEA - 2013 | 84.010A | 12060-SDE64370-20679 | 315,483 |
| Title I Grants to LEA - 2014 | 84.010A | 12060-SDE64370-20679 | 390,129 |
| Total Title I Cluster | | | <u>705,612</u> |
| Special Education Cluster: | | | |
| Special Education - Grants to States - 2013 | 84.027A | 12060-SDE64370-20977 | 88,821 |
| Special Education - Grants to States - 2014 | 84.027A | 12060-SDE64370-20977 | 842,583 |
| Special Education - Preschool Grants - 2013 | 84.173A | 12060-SDE64370-20983 | 21,743 |
| Special Education - Preschool Grants - 2014 | 84.173A | 12060-SDE64370-20983 | - |
| Total Special Education Cluster | | | <u>953,147</u> |
| Immigrant and Youth Education Program | 84.365A | 12060-SDE64370-20868 | 20,429 |
| Career and Technical -Basic Grants to States - 2013 | 84.048A | 12060-SDE64370-20742 | 38,556 |
| Career and Technical -Basic Grants to States - 2014 | 84.048A | 12060-SDE64370-20742 | 36,443 |
| | | | <u>74,999</u> |
| English Language Acquisition Grants - 2013 | 84.365A | 12060-SDE64370-20868 | 15,846 |
| English Language Acquisition Grants - 2014 | 84.365A | 12060-SDE64370-20868 | 5,813 |
| | | | <u>21,659</u> |
| Improving Teacher Quality State Grants - 2013 | 84.367A | 12060-SDE64370-20858 | 71,747 |
| Improving Teacher Quality State Grants - 2014 | 84.367A | 12060-SDE64370-20858 | 30,749 |
| | | | <u>102,496</u> |
| Total U.S. Department of Education | | | <u>1,878,342</u> |

(Continued)

Town of Windsor, Connecticut

Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2014

| 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 Health and Human Services | | | |
| Passed through the State Department of Public Health | | | |
| Public Health Emergency Response | 93.069 | 12060-DPH48557-22333 | 54,023 |
| Preventative Health and Health Services Block Grant | 93.991 | 12060-DPH48558-21530 | 5,011 |
| Total U.S. Department of Public Health and Human Services | | | <u>59,034</u> |
| U.S. Department of Justice | | | |
| Passed through the State Department of Office Policy and Management | | | |
| Edward Byrne Memorial Justice Assistance Grant | 16.738 | 12060-OPM20350-21921 | 16,608 |
| Justice Assistance Grant | 16.540 | 12060-OPM20350-21676 | 10,000 |
| Total U.S. Department of Justice | | | <u>26,608</u> |
| U.S. Department of Transportation | | | |
| Passed through State Department of Transportation | | | |
| Highway Planning and Construction | 20.205 | 12062-DOT57191-22108 | 712,561 |
| National Priority Safety Programs | 20.616 | 12062-DOT57513-22600 | 6,984 |
| Enhanced Mobility of Seniors and Individuals with Disabilities | 20.513 | 12062-DOT57931-21361 | 40,000 |
| Alcohol Impaired Driving Countermeasures Incentive Grants | 20.601 | 12062-DOT57513-22091 | 12,977 |
| Total U.S. Department of Transportation | | | <u>772,522</u> |
| Total expenditures of federal awards | | | <u><u>\$ 3,679,086</u></u> |

See Notes to Schedule of Expenditure of Federal Awards

Town of Windsor, Connecticut

**Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014**

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, 2014. 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 fund balance, and changes in net position or cash flows of the Town of Windsor, Connecticut.

Note 2. Summary of Significant Accounting Principles

Expenditures reported on the Schedule are reported using the modified accrual basis of accounting for governmental funds and the accrual basis of accounting for proprietary funds. 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.

Town of Windsor, Connecticut

**Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2014**

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 |
|-------------------|---------------------------|
| 84.027A / 84.173A | Special Education Cluster |
| 84.010A | Title I |
| 84.367A | Title II |

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, 2014**

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, 2014 and the related notes to the financial, which collectively comprise the Town's basic financial statements, and have issued our report thereon dated December 16, 2014.

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 black ink that reads "McGladrey LLP". The signature is written in a cursive, flowing style.

New Haven, Connecticut
December 16, 2014



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, 2014. 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, 2014.

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, 2014, and the related notes to the financial statement, which collectively comprise the Town of Windsor, Connecticut's basic financial statements. We issued our report thereon dated December 16, 2014, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements as that collectively comprise the basic financial statement. 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 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 schedule of expenditures of state financial assistance is fairly stated in all material respects in relation to the basic financial statements as a whole.

McGladrey LLP

New Haven, Connecticut
December 16, 2014

Town of Windsor, Connecticut

**Schedule of Expenditures of State Financial Assistance
For the Year Ended June 30, 2014**

| State Grantor/Pass-Through Grantor/Program Title | State Grant Program CORE-CT Number | Expenditures |
|--|---------------------------------------|------------------|
| Department of Education | | |
| High Quality Schools Start Up | 12052-SDE64370-43538 | \$ 169,756 |
| Youth Service Bureaus | 11000-SDE64000-17052 | 20,114 |
| Open Choice Program | 11000-SDE64000-17053 | 6,000 |
| School Breakfast | 11000-SDE64000-17046 | 26,722 |
| Family Resource Center | 11000-SDE64000-16110 | 103,787 |
| Child Nutrition Program - School Lunch State Match | 11000-SDE64000-16211 | 24,156 |
| Adult Education | 11000-SDE64000-17030 | 51,698 |
| Magnet School Transportation | 11000-SDE64000-17057 | 56,000 |
| Nonpublic Health Services | 11000-SDE64000-17034 | 45,440 |
| Health Foods Initiative | 11000-SDE64000-16212 | 47,067 |
| Youth Service Bureau Enhancement | 11000-SDE64000-16201 | 6,171 |
| ECS - Alliance District Funding | 11000-SDE64000-17041-82164 | 661,926 |
| | | <u>1,218,837</u> |
| Office of Early Childhood | | |
| School Readiness - Competitive | 11000-OEC64840-12113 | 155,637 |
| School Readiness Quality Enhancement | 11000-OEC64845-17097 | 4,331 |
| | | <u>159,968</u> |
| Department of Social Services | | |
| Social Services Block Grant | 12060-DSS60783-20701 | 18,649 |
| Community Services | 11000-DSS60783-17083 | 2,981 |
| Other Expenses | 11000-DSS60439-10020 | 40 |
| | | <u>21,670</u> |
| Connecticut State Library | | |
| Grants to Public Libraries | 11000-CSL66051-17003 | 1,247 |
| Connecticard | 11000-CSL66051-17010 | 3,791 |
| Historic Documents Preservation | 12060-CSL66094-35150 | 6,500 |
| | | <u>11,538</u> |
| Department of Revenue Services | | |
| Other Expenses | 11000-DRS16312-10020 | 140 |
| Judicial Branch | | |
| Judicial Fines | 34001-JUD95162-40001 | <u>23,934</u> |
| Office of Policy and Management | | |
| Property Tax Relief for Elderly Homeowners | 11000-OPM20600-17018 | 197,150 |
| Property Tax Relief for Veterans | 11000-OPM20600-17024 | 19,875 |
| Youth Services Prevention Grants | 11000-OPM20350-12559 | 42,146 |
| Reimburse Property Tax-Disabled Exemption | 11000-OPM20600-17011 | 2,659 |
| Payment in Lieu of Taxes (PILOT) on State Owned Property | 11000-OPM20600-17004 | 58,247 |
| Municipal Grants-in-Aid | 12052-OPM20600-43587 | 1,242,398 |
| Local Capital Improvement Program | 12050-OPM20600-40254 | 202,696 |
| | | <u>1,765,171</u> |

(Continued)

Town of Windsor, Connecticut

Schedule of Expenditures of State Financial Assistance (Continued)
For the Year Ended June 30, 2014

| State Grantor/Pass-Through Grantor/Program Title | State Grant Program CORE-CT Number | Expenditures |
|--|---------------------------------------|----------------------|
| Department of Public Safety | | |
| Telecommunications Fund/911 Enhancement | 12060-DPS32740-35190 | \$ 5,643 |
| Drug Asset Forfeiture Funds | 12060-DPS32155-35142 | 3,220 |
| Firefighter Training | 12060-DPS32251-35180 | 140 |
| | | <u>9,003</u> |
| Department of Transportation | | |
| Bus Operations | 12001-DOT57931-12175 | 45,239 |
| Town Aid Road Grant | 13033-DOT57131-43459 | 278,849 |
| Transit Oriented Development Program | 12052-DOT57343-43313 | 62,863 |
| Other Expenses | 12001-DOT57211-10020 | 883 |
| | | <u>387,834</u> |
| Department of Consumer Protection | | |
| Bingo Payments | 34003-DCP39940-42350 | <u>78</u> |
| Department of Public Health | | |
| Lead Poisoning Prevention | 11000-DPH48766-12126 | <u>6,300</u> |
| Department of Veteran Affairs | | |
| Veteran Headstones | 11000-DVA21134-16049 | <u>2,400</u> |
| Total State Financial Assistance Before Exempt Programs | | <u>3,606,873</u> |
| Exempt Programs | | |
| Department of Education | | |
| Education Cost Sharing | 11000-SDE64000-17041-82010 | 11,503,492 |
| Transportation of School Children | 11000-SDE64000-17027 | 229,418 |
| Excess Costs Student Based and Equity | 11000-SDE64000-17047 | 1,525,679 |
| Nonpublic School Transportation | 11000-SDE64000-17049 | 61,429 |
| | | <u>13,320,018</u> |
| Office of Policy and Management | | |
| Mashantucket Pequot and Mohegan Fund Grant | 12009-OPM20600-17005 | 109,863 |
| Municipal Video Competition | 12060-OPM20600-35362 | 6,133 |
| | | <u>115,996</u> |
| Department of Administrative Services | | |
| School Construction - Interest | 13009-DAS27636-40896 | 4,914 |
| School Construction Grants | 13010-DAS27636-40901 | 832,022 |
| | | <u>836,936</u> |
| Total Exempt Programs | | <u>14,272,950</u> |
| Total State Financial Assistance | | <u>\$ 17,879,823</u> |

See Notes to Schedule of Expenditures of State Financial Assistance

Town of Windsor, Connecticut

Note to Schedule of Expenditures of State Financial Assistance For the Year Ended June 30, 2014

The accompanying schedule of expenditures of state financial assistance (the Schedule) includes state grant activity of the Town of Windsor, Connecticut under programs of the State of Connecticut for the fiscal year ended June 30, 2014. 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. 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 fund balance, changes in net position or cash flows of the Town of Windsor, Connecticut.

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, 2014**

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 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 4-236-22 of the Regulations to the State Single Audit Act? _____ Yes X No

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

| State Grantor and Program | State CORE-CT Number | Expenditures |
|---|----------------------------|-------------------|
| OPM - Municipal Grants-In-Aid | 12052-OPM20600-43587 | \$ 1,242,398 |
| DOE - ECS Alliance District Funding | 11000-SDE64000-17041-82164 | 661,926 |
| DOT - Transit Oriented Development Program | 12052-DOT57343-43313 | 62,863 |
| DOE - Nonpublic Health Services | 11000-SDE64000-17034 | 45,440 |
| • Dollar threshold used to distinguish between type A and type B programs | | <u>\$ 200,000</u> |

II. Financial Statement Findings

No matters were reported.

III. State Financial Assistance Findings and Questioned Costs

No matters were reported.

Town of Windsor, Connecticut

**Summary of Prior Year Audit Findings
For the Year Ended June 30, 2014**

Finding # 2013-1

Condition:

The Town did not comply with the reporting requirement specified for the Transit Oriented Development Pilot Program.

Current Status:

The finding has been corrected.