

**TOWN OF WINDSOR,  
CONNECTICUT**

FEDERAL AND STATE FINANCIAL  
AND COMPLIANCE REPORTS  
Fiscal Year Ended June 30, 2010

**TOWN OF WINDSOR, CONNECTICUT**

**FEDERAL AND STATE FINANCIAL AND COMPLIANCE REPORTS**

**TABLE OF CONTENTS**

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**REPORTS REQUIRED BY THE FEDERAL SINGLE AUDIT ACT AND  
OMB CIRCULAR A-133**

Independent Auditor’s Report on Compliance with Requirements that Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133 and on the Schedule of Expenditures of Federal Awards .....	1-2
Schedule of Expenditures of Federal Awards.....	3-5
Notes to Schedule of Expenditures of Federal Awards .....	6
Schedule of Findings and Questioned Costs.....	7
Summary of Prior Year Audit Findings .....	8

---

**REPORT REQUIRED BY GOVERNMENT AUDITING STANDARDS**

Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with “Government Auditing Standards” .....	9-10
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**REPORTS REQUIRED BY THE STATE SINGLE AUDIT ACT C.G.S.**

**SECTION 4-230 TO 4-236**

Report on Compliance with Requirements that Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance with the State single Audit Act and on the Schedule of Expenditures of State Financial Assistance .....	11-12
Schedule of Expenditures of State Financial Assistance .....	13-14
Note to Schedule of Expenditures of State Financial Assistance.....	15
Schedule of State Single Audit Compliance Findings and Questioned Costs.....	16

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE  
WITH OMB CIRCULAR A-133 AND ON THE SCHEDULE OF EXPENDITURES OF  
FEDERAL AWARDS**

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

**Compliance:** We have audited the Town of Windsor, Connecticut's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the Town of Windsor, Connecticut's major federal programs for the year ended June 30, 2010. The Town of Windsor, Connecticut's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Town of Windsor, Connecticut's management. Our responsibility is to express an opinion on the Town of Windsor, Connecticut's compliance based on our audit.

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. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Town of Windsor, Connecticut'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. Our audit does not provide a legal determination on the Town of Windsor, Connecticut's compliance with those requirements.

In our opinion, the Town of Windsor, Connecticut complied, in all material respects, with the 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, 2010.

**Internal Control Over Compliance:** Management of the Town of Windsor, Connecticut is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Town of Windsor, Connecticut's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance 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 of Windsor, Connecticut'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.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

***Schedule of Expenditures of Federal Awards:*** 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, 2010, and have issued our report thereon dated December 20, 2010. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the Town of Windsor, Connecticut's 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 has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the Town Council and management of the Town of Windsor, Connecticut, federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties.

*McGladrey & Pullen, LLP*

New Haven, Connecticut  
December 20, 2010

TOWN OF WINDSOR, CONNECTICUT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended June 30, 2010

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Catalog of Federal Domestic Assistance Number	Pass-Through Entity Identifying Number	Federal Expenditures
<b>U.S. Department of Agriculture/ Passed through the State of Connecticut</b>			
<b>Department of Education</b>			
Food Donation - Non Cash	10.555	N/A	\$ 6,215
Child Nutrition Cluster:			
School Breakfast	10.553	12060-SDE64370-20508	100,292
National School Lunch	10.555	12060-SDE64370-20560	587,373
<b>Total Child Nutrition Cluster</b>			<u>693,880</u>
National School Lunch Equipment Assistance Grant, ARRA	10.579	12060-SDE64370-29013	<u>4,257</u>
<b>Total U.S. Department of Agriculture</b>			<u>698,137</u>
<b>U.S. Department of Education/ Passed through the State of Connecticut</b>			
<b>Department of Education</b>			
<b>Title I Cluster:</b>			
Title I	84.010	12060-SDE64370-20679	491,557
Title I , ARRA	84.389	12060-SDE64370-29010	157,451
<b>Total Title I Cluster</b>			<u>649,008</u>
<b>Special Education Cluster:</b>			
IDEA - Part B	84.027	12060-SDE64370-20977	916,170
Special Education - Grants to States (IDEA Part B), ARRA	84.391	12060-SDE64370-29011	496,781
Handicapped Preschool Incentive Grant	84.173	12060-SDE64370-20983	70,277
<b>Total Special Education Cluster</b>			<u>1,483,228</u>
Immigrant and Youth Education Program	84.365	12060-SDE64370-20868	<u>38,830</u>
Vocational Education - Perkins Act	84.048	12060-SDE64370-20742	<u>51,165</u>
Title IV - Safe and Drug Free Schools Act	84.186	12060-SDE64370-20873	<u>12,401</u>
Title III Language	84.365	12060-SDE64370-20868	<u>13,512</u>
Title II - Part D - Technology	84.318	12060-SDE64370-20826	<u>1,410</u>
Title II - Part A - Teachers	84.367	12060-SDE64370-20858	<u>95,955</u>

See Notes to Schedule  
N/A - Not Applicable

(Continued)

TOWN OF WINDSOR, CONNECTICUT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, Continued  
 For the Year Ended June 30, 2010

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Catalog of Federal Domestic Assistance Number	Pass-Through Entity Identifying Number	Federal Expenditures
<b>U.S. Department of Education/ Passed through the State of Connecticut Department of Education, Continued</b>			
<b>State Fiscal Stabilization Fund Cluster:</b>			
State Fiscal Stabilization Fund - Government Services, ARRA	84.397	12060-SDE64370-29053	585,506
State Fiscal Stabilization Fund - Education State Services, ARRA	84.394	12060-SDE64370-29054	1,061,941
<b>Total State Fiscal Stabilization Fund Cluster</b>			<u>1,647,447</u>
<b>Total U.S. Department of Education</b>			<u>3,992,956</u>
<b>U.S. Department of Housing and Urban Development</b>			
<b>Passed through State Department of Economic and Community Development</b>			
<b>CDBG-State-Administered Small Cities Program Cluster:</b>			
Community Development Block Grant, ARRA	14.255	12060-ECD46350-29044	149,438
Small Cities Block Grant	14.228	12060-ECD46350-20730	361,593
<b>Total CDBG-State-Administered Small Cities Program Cluster</b>			<u>511,031</u>
<b>U.S. Department of Public Health</b>			
<b>Passed through the State Department of Public Health</b>			
Public Health Emergency Response	93.069	12060-DPH48577-22350	83,445
Local and District Departments of Health	93.069	12060-DPH48557-22333	40,500
PHP Emergency Preparedness	93.069	12060-DPH48557-21096	21,480
Preventative Health Services Block Grant	93.991	12060-DPH48558-21530	4,089
<b>Total U.S. Department of Public Health</b>			<u>149,514</u>
<b>U.S. Department of Justice</b>			
<b>Passed through the State Department of Office Policy and Management</b>			
Edward Byrne Memorial Justice Assistance Grant, Recovery Act, ARRA	16.803	12060-OPM20350-29002	22,500

See Notes to Schedule  
 N/A - Not Applicable

(Continued)

TOWN OF WINDSOR, CONNECTICUT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, Continued  
 For the Year Ended June 30, 2010

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Catalog of Federal Domestic Assistance Number	Pass-Through Entity Identifying Number	Federal Expenditures
<b>U.S. Department of Transportation</b>			
<b>Passed through State Department of Transportation</b>			
<b>Highway Planning and Construction Cluster:</b>			
Highway Planning and Construction	20.205	12062-DOT57141-22108	85,264
Highway Planning and Construction - ARRA	20.205	12062-DOT57141-29015	<u>710,592</u>
<b>Total Highway Planning and Construction Cluster</b>			<u>795,856</u>
<b>Highway Safety Cluster:</b>			
Federal Highway Safety Grants	20.603	12060-DOT57343-20559	11,025
Alcohol Traffic Safety Grants	20.601	12062-DOT57343-22086	33,070
Safety Belt Performance Grant	20.609	12062-DOT57343-22093	<u>13,557</u>
<b>Total Highway Safety Cluster</b>			<u>57,652</u>
Alcohol Open Container	20.607	12062-DOT57533-22091	<u>3,250</u>
Capital Assistance Program for Elderly Persons and Persons with Disabilities	20.513	12062-DOT57931-21361	<u>40,000</u>
<b>Total U.S. Department of Transportation</b>			<u>896,758</u>
<b>Total expenditures of federal awards</b>			<u><u>\$ 6,270,896</u></u>

See Notes to Schedule.

N/A - Not Applicable

**TOWN OF WINDSOR, CONNECTICUT**

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended June 30, 2010**

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**Note 1. Basis of Presentation**

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 fund types. 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.

**Note 2. Contributions**

U.S.D.A. Contributions:

Donated commodities in the amount of \$6,215 are included in the Department of Agriculture's Food Distribution Program. The amount represents the market value of the commodities used during the period.



**TOWN OF WINDSOR, CONNECTICUT**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended June 30, 2010**

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**A. SUMMARY OF INDEPENDENT AUDITOR'S RESULTS**

**Financial Statements**

Type of auditor's report issued: unqualified

Internal control over financial reporting:

- Material weakness(es) identified? \_\_\_\_\_ Yes      X   No
- Significant deficiency(ies) identified? \_\_\_\_\_ Yes      X   None reported
- Noncompliance material to financial statements noted? \_\_\_\_\_ Yes      X   No

**Federal Awards**

Internal control over major programs:

- Material weakness(es) identified? \_\_\_\_\_ Yes      X   No
- Significant deficiency(ies) identified? \_\_\_\_\_ Yes      X   None reported

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

- Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133? \_\_\_\_\_ Yes      X   No

**Identification of Major Programs**

CFDA Numbers	Program Name
10.553/10.555	Child Nutrition Cluster
84.027/84.173/84.391	Special Education Cluster
84.010/84.389	Title I Cluster
20.205	Highway Planning and Construction Cluster
14.255/14.228	CDBG Entitlement Grants Cluster
84.394/84.397	State Fiscal Stabilization Fund Cluster

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

Auditee qualified as low-risk auditee?   X   Yes    \_\_\_\_\_ No

**TOWN OF WINDSOR, CONNECTICUT  
SUMMARY OF PRIOR YEAR AUDIT FINDINGS  
For the Year Ended June 30, 2010**

**Identifying Number: IC09-1**

**Audit Finding:**

For certain transactions, invoices are not approved and there are no receipts maintained.

**Corrective Action Taken:**

The Town has implemented an approval process and maintains receipt records.

**Identifying Number: IC09-2**

**Audit Finding:**

The Town did not reconcile customer files on a monthly basis.

**Corrective Action Taken:**

The Town has reconciled customer files on a monthly basis.

**Identifying Number: IC09-3**

**Audit Finding:**

There were adjustments made to the final trial balance such as:

- Recording of Board of Education pharmacy insurance activity.

**Corrective Action Taken:**

The Town made proper adjustments at year-end.



**INDEPENDENT AUDITOR'S 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**

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

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, 2010, which collectively comprise the Town of Windsor, Connecticut's basic financial statements, and have issued our report thereon dated December 20, 2010. We conducted our audit in accordance with 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.

**Internal Control Over Financial Reporting:** In planning and performing our audit, we considered the Town of Windsor, Connecticut's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Windsor, Connecticut's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Town of Windsor, Connecticut's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting 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 deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

**Compliance and Other Matters:** As part of obtaining reasonable assurance about whether the Town of Windsor, Connecticut's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under "Government Auditing Standards."

This report is intended solely for the information and use of the Town Council, the management of the Town of Windsor, Connecticut and federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties.

*McGladrey & Pullen, LLP*

New Haven, Connecticut  
December 20, 2010



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE  
WITH THE STATE SINGLE AUDIT ACT AND ON THE SCHEDULE OF  
EXPENDITURES OF STATE FINANCIAL ASSISTANCE**

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

**Compliance:** We have audited the Town of Windsor, Connecticut's compliance with the types of compliance requirements described in the *Office of Policy and Management Compliance Supplement* that could have a direct and material effect on each of the Town of Windsor, Connecticut's major state programs for the year ended June 30, 2010. The major state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major state programs is the responsibility of the Town of Windsor, Connecticut's management. Our responsibility is to express an opinion on the Town of Windsor, Connecticut's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the State Single Audit Act (C.G.S. Sections 4-230 to 4-236). Those standards and the State Single Audit Act require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major state program occurred. An audit includes examining, on a test basis, evidence about the Town of Windsor, Connecticut'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. Our audit does not provide a legal determination on the Town of Windsor, Connecticut's compliance with those requirements.

In our opinion, the Town of Windsor, Connecticut complied, in all material respects, with the 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, 2010.

**Internal Control Over Compliance:** Management of the Town of Windsor, Connecticut is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to state programs. In planning and performing our audit, we considered the Town of Windsor, Connecticut's internal control over compliance with the requirements that could have a direct and material effect on a major state program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the State Single Audit Act, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Town of Windsor, Connecticut'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.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

***Schedule of Expenditures of State Financial Assistance:*** 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, 2010, and have issued our report thereon dated December 20, 2010. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the Town of Windsor, Connecticut's basic financial statements. 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 has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the management and the Town Council of the Town of Windsor, Connecticut, the Office of Policy and Management, and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*McGladrey & Pullen, LLP*

New Haven, Connecticut  
December 20, 2010

TOWN OF WINDSOR, CONNECTICUT

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
For the Year Ended June 30, 2010

State Grantor/Pass-Through Grantor/Program Title	State CORE-CT Number	Expenditures
<b>State Department of Education:</b>		
School Readiness and Child Care in Severe Needs Schools	11000-SDE64370-12113	\$ 119,519
Child and Adult Care	12060-SDE64370-20544	2,095
Child Care Food Program	12060-SDE64370-20518	27,333
Health and Welfare	11000-SDE64370-17034	41,879
Youth Service Bureaus	11000-SDE64370-17052	20,009
Interdistrict Cooperative	11000-SDE64370-17045	66,973
Open Choice Program	11000-SDE64370-17053	17,500
School Breakfast	11000-SDE64370-17046	9,911
Family Resource Center	11000-SDE64370-16110	92,325
Child Nutrition Program - School Lunch State Match	11000-SDE64370-16072	51,780
Adult Education	11000-SDE64370-17030	58,616
Magnet School Transportation	11000-SDE64370-17057	19,600
School Improvement Grant	12060-SDE64370-22223	41,834
Youth Service Bureau Enhancement	11000-SDE64370-16201	6,250
		<u>575,624</u>
<b>Social Services:</b>		
Social Services Block Grant	12060-DSS60783-20701	17,848
Community Services	11000-DSS60783-17083	5,105
		<u>22,953</u>
<b>Connecticut State Library:</b>		
Grants to Public Libraries	11000-CSL66051-17003	2,757
Connecticard	11000-CSL66051-17010	4,183
Historic Documents Preservation	12060-CSL66094-35150	10,000
		<u>16,940</u>
<b>State Office of Policy and Management:</b>		
Property Tax Relief for Manufacturing Machinery and Equipment	11000-OPM20600-17031	1,545,657
Property Tax Relief for Elderly Homeowners	11000-OPM20600-17018	204,176
Property Tax Relief for Veterans	11000-OPM20600-17024	25,789
Local Capital Improvement Program	12050-OPM20600-40254	153,673
Reimburse Property Tax-Disabled Exemption	11000-OPM20600-17011	2,440
Municipal Video Competition	12060-OPM20600-35362	6,299
		<u>1,938,034</u>
<b>Board of Education and Services for the Blind:</b>		
Education of Handicapped Blind Children	11000-ESB65020-12060	19,187
<b>Department of Public Safety</b>		
Telecommunications Fund/911 Enhancement	12060-DPS32740-35190	2,875

See Notes to Schedule

(Continued)

TOWN OF WINDSOR, CONNECTICUT

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE, Continued  
 For the Year Ended June 30, 2010

State Grantor/Pass-Through Grantor/Program Title	State CORE-CT Number	Expenditures
<b>State Department of Transportation:</b>		
Bus Operations	12001-DOT57931-12175	37,361
Town Aid Road Grants - Municipal	12052-DOT57131-43455	54,276
Town Aid Road - STO	13033-DOT57131-43459	144,260
		<u>235,897</u>
<b>Department of Environmental Protection:</b>		
Recreational Trails Program	12060-DEP44321-20296	9,060
Boating Account	12060-DEP44434-35403	8,005
		<u>17,065</u>
<b>State Comptroller:</b>		
Payment in Lieu of Taxes (PILOT) on State Owned Property	11000-OSC15910-17004	64,667
<b>Department of Mental Health and Addition Services</b>		
Drug Assets Forfeiture Funds	12060-DPS32155-35142	7,335
<b>Veterans</b>		
Veteran Headstones	11000-DVA21134-16049	1,800
		<u>1,800</u>
<b>Total State Financial Assistance Before Exempt Programs</b>		<u>2,902,377</u>
<b>EXEMPT PROGRAMS</b>		
<b>Department of Education</b>		
Education Cost Sharing	11000-SDE64370-17041	9,838,028
Transportation of School Children	11000-SDE64370-17027	241,294
Special Education-Excess Cost	11000-SDE64370-17047	1,772,352
Nonpublic School Transportation	11000-SDE64370-17049	58,771
School Construction Projects - Interest	13009-SDE64370-40896	48,166
School Construction Projects - Principal	13010-SDE64370-40901	342,256
		<u>12,300,867</u>
<b>Office of Policy and Management</b>		
Mashantucket Pequot Fund	12009-OSC15910-17005	104,213
		<u>104,213</u>
<b>Total Exempt Programs</b>		<u>12,405,080</u>
<b>Total State Financial Assistance</b>		<u>\$ 15,307,457</u>

See Notes to Schedule



## TOWN OF WINDSOR, CONNECTICUT

### NOTE TO SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE For the Year Ended June 30, 2010

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Various departments and agencies of the State of Connecticut have provided financial assistance to the Town of Windsor, Connecticut 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.

#### 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 financial statements for the governmental fund types contained in the Town of Windsor, Connecticut's basic financial statements are prepared on the modified accrual basis of accounting. The financial statements for the business-type activities are prepared on the full accrual basis of accounting.

- Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities for the current period.
- Expenditures are generally recorded when a liability is incurred except for debt service expenditures, as well as expenditures related to compensated absences, pension obligations, landfill post-closure monitoring, claims and judgments, and other post-employment benefits which are recorded only when payment is due (matured).

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, 2010**

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**I. SUMMARY OF INDEPENDENT AUDITOR'S AUDIT RESULTS**

**Financial Statements**

Type of auditor's report issued: unqualified.

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: unqualified.

- Any audit findings disclosed that are required to be reported in accordance with Section 4-236-24 of the Regulations to the State Single Audit Act? \_\_\_\_\_ Yes      X   No

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

State Grantor and Program	State CORE-CT Number	Expenditures
OPM-Property Tax Relief for Manufacturing, Machinery & Equipment	11000-OPM20600-17031	\$ 1,545,657
OPM-Property Tax Relief for Elderly Homeowners	11000-OPM20600-17018	204,176
• Dollar threshold used to distinguish between type A and type B programs		<u>\$200,000</u>

