

**McGladrey & Pullen**

Certified Public Accountants

**TOWN OF WINDSOR, CONNECTICUT**

**FEDERAL AND STATE FINANCIAL AND COMPLIANCE REPORT  
FISCAL YEAR ENDED JUNE 30, 2003**

**TOWN OF WINDSOR, CONNECTICUT**

**FEDERAL AND STATE FINANCIAL AND COMPLIANCE REPORT**

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# McGladrey & Pullen

Certified Public Accountants

## **REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM, 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 compliance of the Town of Windsor, Connecticut with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2003. The Town of Windsor, Connecticut's major federal programs are identified in the summary of independent 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, "Audits of States, Local Governments, and Nonprofit 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 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 requirements referred to above that are applicable to its major federal programs for the year ended June 30, 2003.

***Internal Control Over Compliance:*** The 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 federal programs. In planning and performing our audit, we considered the Town of Windsor, Connecticut's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our 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.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

***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, 2003, and have issued our report thereon dated January 15, 2004. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the Town of Windsor'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 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 these specified parties.

*McGladrey & Pullen, LLP*

New Haven, Connecticut  
January 15, 2004

**TOWN OF WINDSOR, CONNECTICUT**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended June 30, 2003**

<b>Federal Grantor/Pass-Through Grantor/Program Title</b>	<b>Catalog of Federal Domestic Assistance Number</b>	<b>Pass-Through Entity's Identifying Number</b>	<b>Federal Expenditures</b>
<b>U.S. Department of Agriculture/ Passed through the State of Connecticut Department of Education</b>			
National School Lunch Program	10.555	503-200010001	\$ 10,630
School Breakfast	10.553	503-200010001	27,632
National School Lunch	10.555	520-200010001	104,415
National School Lunch	10.555	520-300010001	255,002
<b>Total U.S. Department of Agriculture</b>			<u>397,679</u>
<b>U.S. Department of Education/ Passed through the State of Connecticut Department of Education</b>			
Title I	84.010	861-300030101	94,370
Title I	84.010	861-200030101	38,756
			<u>133,126</u>
Special Education Cluster			
Title VI - IDEA	84.027	962-300031101	459,787
Title VI - IDEA	84.027	962-200031101	165,845
			<u>625,632</u>
Preschool Incentive Grant	84.173	963-300031101	28,152
Preschool Incentive Grant	84.173	963-200031101	11,291
			<u>39,443</u>
<b>Total Special Education Cluster</b>			<u>665,075</u>
Vocational Education - Perkins Act	84.048	901-300130101	23,528
Title IV - Safe and Drug Free Schools Act	84.186	929-300031101	9,877
Title IV - Safe and Drug Free Schools Act	84.186	929-200031101	6,985
			<u>16,862</u>
Title II, Eisenhower Professional Development Grant	84.281	941-200031101	10,682
Title VI - Innovative Education Strategies	84.298	942-300030101	20,084
Title II - Part D - Technology	84.318	918-300030101	3,085
Title II - Part A - Teachers	84.367	924-300030101	66,891

See Notes to Schedule.

**TOWN OF WINDSOR, CONNECTICUT**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, Continued  
For the Year Ended June 30, 2003**

<b>Federal Grantor/Pass-Through Grantor/Program Title</b>	<b>Catalog of Federal Domestic Assistance Number</b>	<b>Pass-Through Entity's Identifying Number</b>	<b>Federal Expenditures</b>
<b>U.S. Department of Education/ Passed through the State of Connecticut Department of Education, Continued</b>			
Title VI - Class Size Reduction	84.340	903-200030101	<u>7,052</u>
Comprehensive School Reform	84.332	911-200000103	<u>52,650</u>
<b>Total U.S. Department of Education</b>			<u>999,035</u>
<b>U.S. Department of Health and Human Services/ Passed through the State Department of Social Services</b>			
Social Services Block Grant	93.667	N/A	<u>17,250</u>
<b>U.S. Department of Justice Passed through State Department of Public Safety</b>			
Asset Forfeiture	16.579	N/A	<u>11,970</u>
<b>Total U.S. Department of Justice</b>			<u>11,970</u>
<b>U.S. Department of Housing and Urban Development/ Passed through State Department of Economic and Community Development</b>			
Small Cities Block Grant	14.219	164-SC-00	<u>708,850</u>
<b>Total U.S. Department of Housing and Urban Development</b>			<u>708,850</u>
<b>U.S. Department of Public Health Passed through the State Department of Public Health</b>			
Bioterrorism Preparedness	93.283	N/A	<u>6,821</u>
<b>Total expenditures of federal awards</b>			<u><u>\$ 2,141,605</u></u>

**Notes to Schedule of Expenditures of Federal Awards**

Expenditures:

Expenditures are recognized on the modified accrual basis of accounting.

TOWN OF WINDSOR, CONNECTICUT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended June 30, 2003

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I. SUMMARY OF INDEPENDENT AUDITOR'S RESULTS

**Financial Statements**

Type of auditor's report issued: unqualified

- Material weakness(es) identified?  Yes  No
- Reportable condition(s) identified that are not considered to be material weaknesses?  Yes  None reported
- Noncompliance material to financial statements noted?  Yes  No

**Federal Awards**

**Internal control over major programs:**

- Material weakness(es) identified?  Yes  No
- Reportable condition(s) identified that are not considered to be material weaknesses?  Yes  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 Circular A-133?  Yes  No

**Identification of Major Programs**

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
14.219	Small Cities Block Grant
10.555/10.553	National School Lunch Cluster
Dollar threshold used to distinguish between type A and type B programs	<u>\$300,000</u>
Auditee qualified as low-risk auditee?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

TOWN OF WINDSOR, CONNECTICUT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Continued  
For the Year Ended June 30, 2003

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**II. FINDINGS RELATING TO THE FINANCIAL STATEMENT AUDIT AS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GENERALLY ACCEPTED GOVERNMENT AUDITING STANDARDS (“GAGAS”).**

**A. Reportable Conditions in Internal Control**

**IC03-1. Finding:**

There is a lack of segregation of duties in several major departments throughout the Town. In some departments, the same individual who opens the mail, receives checks, makes the deposits, and prepares the cash receipts journal. The journals and the deposit slips are forwarded to Finance. The Finance Department reconciles all of the bank statements. The major departments in which a lack of segregation of duties exist are as follows:

- Building
- Planning and Zoning
- Day Care
- Finance Department

**Recommendation:**

The segregation of duties of the Town’s cash receipts could be strengthened by having someone other than the individual who opens the mail prepare the deposit and record the amounts in the cash receipts journal.

**IC03-2. Finding:**

Student activity funds do not have adequate controls. For some transactions, there are no disbursement vouchers maintained and no approval of the invoices. Also, for some transactions, there are no receipts maintained.



TOWN OF WINDSOR, CONNECTICUT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Continued  
For the Year Ended June 30, 2003

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**Recommendation:**

All disbursements should have vouchers and should be approved by two individuals, the department head and the Principal, to ensure propriety of the expenditure. For collections, there should be receipt vouchers to support the amounts collected. This will ensure accurate recording of all student activity funds.

**IC03-3. Finding:**

The Planning, Zoning and Building office maintain one cash register in their department. The register can be accessed by many individuals and is reconciled every two to three weeks. The checks are not restrictively endorsed upon receipt.

**Recommendation:**

The cash register should only be maintained by a few individuals and should be locked when it is not in use. The cash register should be counted on a daily basis and the cash should be removed and locked in a vault. At the end of the week, all of the cash and checks should be reconciled. Checks should also be restrictively endorsed immediately upon receipt to prevent loss of funds.

**IC03-4. Finding:**

It was noted that the Town's deposits were not always made in a timely manner.

**Recommendation:**

We recommend that all monies collected by the town be restrictively endorsed and deposited on a timely basis.

**B. Compliance Findings**

None reported.

**TOWN OF WINDSOR, CONNECTICUT**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Continued**  
**For the Year Ended June 30, 2003**

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**III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

**A. Internal Control**

None reported.

**B. Compliance Findings**

None reported.

**TOWN OF WINDSOR, CONNECTICUT  
SUMMARY OF PRIOR YEAR AUDIT FINDINGS  
For the Year Ended June 30, 2003**

There were no prior year audit findings relative to federal award programs.

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON  
INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN  
AUDIT OF THE BASIC 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, 2003 that collectively comprise the Town of Windsor's basic financial statements, and have issued our report thereon dated January 15, 2004. 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.

***Compliance:*** 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 grants, 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 that are required to be reported under "Government Auditing Standards."

***Internal Control Over Financial Reporting:*** In planning and performing our audit, we considered the Town of Windsor, Connecticut's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Town of Windsor, Connecticut's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings and questioned costs as items IC03-1 to IC03-4.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. However, we believe none of the reportable conditions described in the accompanying schedule of findings and questioned costs are material weaknesses.

However, we noted other matters involving the internal control over financial reporting that we have reported to management in a separate letter dated January 15, 2004.

This report is intended solely for the information and use of the Town Council and 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 these specified parties.

*McGladrey & Pullen, LLP*

New Haven, Connecticut  
January 15, 2004

# McGladrey & Pullen

Certified Public Accountants

## **REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM, ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE STATE SINGLE AUDIT ACT AND ON THE SCHEDULE OF AWARDS/EXPENDITURES OF STATE FINANCIAL ASSISTANCE**

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

**Compliance:** We have audited the compliance of the Town of Windsor, Connecticut with the types of compliance requirements described in the "Office of Policy and Management Compliance Supplement" that are applicable to each of its major state programs for the year ended June 30, 2003. The major state programs are identified in the summary of audit results section of the accompanying schedule of State Single Audit compliance 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 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 requirements referred to above that are applicable to each of its major state programs for the year ended June 30, 2003.

***Internal Control Over Compliance:*** The 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 internal control over compliance with requirements that could have a direct and material effect on a major state program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance to test and report on internal control over compliance in accordance with the State Single Audit Act.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major state program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

***Schedule of Awards/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, 2003, and have issued our report thereon dated January 15, 2004. Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying schedule of awards/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  
January 15, 2004

**TOWN OF WINDSOR, CONNECTICUT**

**SCHEDULE OF AWARDS/EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
For the Year Ended June 30, 2003**

<b>State Grantor/Pass-Through Grantor/Program Title</b>	<b>State Grant Identification Number</b>	<b>State Awards/ Expenditures</b>
<b>State Department of Education:</b>		
School Readiness and Child Care in Severe Need Schools	0-7001-016	\$ 95,868
Technology Infrastructure	013-000000061	28,748
Adult Education	0-7001-710	178,151
Non-Public Health Services	0-7001-713	38,342
Safe Learning	345-200011103	2,208
Safe Learning	345-300011103	12,201
Primary Mental Health	029-000000029	17,152
Child Nutrition	0-7001-608	25,600
Interdistrict Cooperative	0-7001-726	114,713
Open Choice Program	0-7001-747	40,000
School Breakfast	0-7001-732	3,062
Family Resource Center	0-7001-617	86,161
Early Reading Success	0-7001-751	94,560
Magnet School Transportation	752-000001001	40,800
BEST Program	745-000030101	19,462
		<u>797,028</u>
<b>Social Services:</b>		
Social Services Block Grant	164-SBG	<u>26,170</u>
Education of Handicapped Blind Children	0-7101-605	<u>31,170</u>
<b>Connecticut State Library:</b>		
LTSA Grant	0-7104-602	5,600
Arts Presentation Grants		3,474
Connecticard	0-7104-702	<u>2,692</u>
		<u>11,766</u>
<b>State Office of Policy and Management:</b>		
Property Tax Relief for Manufacturing Machinery and Equipment	0-1310-711	1,260,998
Property Tax Relief for Elderly Homeowners - Freeze Program	0-1710-706	5,223
Property Tax Relief for Elderly Homeowners	0-1310-705	199,044
Property Tax Relief for Veterans	0-1310-707	92,869
Mashantucket Pequot Fund	1114-9802-701	216,874
Property Tax Relief for Totally Disabled	0-1310-703	837
Payment in Lieu of Taxes (PILOT) on State Owned Property	0-1310-9801-701	87,768
FEMA	3176-EM-CT	33,622
Communications Equipment Upgrade		6,000
Local Capital Improvement Program	0-1310-1870-010	<u>73,435</u>
		<u>1,976,670</u>
<b>Department of Economic Development</b>		
Small Town Economic Assistance Program	N/A	<u>290,000</u>

N/A – State program identification number not available.

See Notes to Schedule.



**TOWN OF WINDSOR, CONNECTICUT**

**SCHEDULE OF AWARDS/EXPENDITURES OF STATE FINANCIAL ASSISTANCE,  
Continued  
For the Year Ended June 30, 2003**

<b>State Grantor/Pass-Through Grantor/Program Title</b>	<b>State Grant Identification Number</b>	<b>State Awards/ Expenditures</b>
<b>State Department of Public Health:</b>		
Health Services - Per Capita	0-4001-702	<u>26,847</u>
<b>State Department of Transportation:</b>		
Town Aid Road	1210-5000-714	<u>112,535</u>
<b>State Comptroller:</b>		
Boat Grant	0-7042-1202	<u>15,623</u>
<b>TOTAL STATE FINANCIAL ASSISTANCE BEFORE EXEMPT PROGRAMS</b>		<u>3,287,809</u>
<b>EXEMPT PROGRAMS</b>		
Education Cost Sharing	0-7001-719	8,081,218
Transportation of School Children	0-7001-709	292,575
Excess Cost - Student Based	0-7001-733	-
Special Education-Agency Placements I	733-000000156	293,765
Special Education - AP1 - Regular Education	733-000000166	30,103
Special Education-Excess Cost	733-000000158	166,586
Nonpublic School Transportation	0-7001-737	45,219
School Construction Projects - Interest	703-000000151	37,567
School Construction Projects - Principal	010-000000001	454,036
School Construction Projects-Progress Payments	010-000001001	3,489,517
School Construction Projects	010-000000151	<u>207,074</u>
<b>Total Exempt Programs</b>		<u>13,097,660</u>
<b>TOTAL STATE FINANCIAL ASSISTANCE</b>		<u><u>\$ 16,385,469</u></u>

N/A – State program identification number not available.

See Notes to Schedule.

**TOWN OF WINDSOR, CONNECTICUT**

**NOTE TO SCHEDULE OF AWARDS/EXPENDITURES OF STATE FINANCIAL ASSISTANCE**

**For the Year Ended June 30, 2003**

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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.

**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 Schedule of Awards/Expenditures of State Financial Assistance, contained in this report, is also prepared on the modified accrual basis of accounting and on regulations established by the State of Connecticut Office of Policy and Management. In accordance with these regulations (Section 4-236-5), 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 as awards in the awards/expenditures column of the Schedule of Awards/Expenditures of State Financial Assistance.

As a result, certain classifications of revenues and expenditures under accounting principles generally accepted in the United States of America differ from classifications utilized for the Schedule of Awards/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, 2003**

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**I. SUMMARY OF AUDIT RESULTS**

- We audited the basic financial statements of the Town Windsor, Connecticut as of and for the year ended June 30, 2003 and issued our unqualified report thereon dated January 15, 2004.
- We have also issued an unqualified opinion dated January 15, 2004, in relation to the basic financial statements taken as a whole, on the Town of Windsor, Connecticut's Schedule of Awards/Expenditures of State Financial Assistance.
- The audit disclosed no material weaknesses in internal control over major State programs.
- We have issued an unqualified opinion relating to compliance for major State programs.
- The audit disclosed no state compliance audit findings.
- The following schedule reflects the major programs included in the state compliance audit:

State Program	State Grant Program Identification Number	State Awards/ Expenditures
Mashantucket Pequot Fund	114-9802-701	\$ 216,874
Town Aid Road	1210-5000-714	112,535
Property Tax Relief for Manufacturing, Machinery & Equipment	0-1310-711	1,260,998
Property Tax Relief for Elderly Homeowners	0-1310-705	199,044
Adult Education	0-7001-710	178,151
Interdistrict Cooperative	0-7001-726	114,713
Small Town Economic Assistance Program	N/A	290,000

**TOWN OF WINDSOR, CONNECTICUT**

**SCHEDULE OF STATE SINGLE AUDIT COMPLIANCE FINDINGS AND  
QUESTIONED COSTS, Continued  
For the Year Ended June 30, 2003**

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**II. SUMMARY OF FINDINGS RELATED TO FINANCIAL STATEMENTS  
REQUIRED UNDER GENERALLY ACCEPTED GOVERNMENT AUDITING  
STANDARDS**

- We issued reports, dated January 15, 2004, on compliance and on internal control over financial reporting based on an audit of financial statements performed in accordance with the standards applicable to financial audits contained in “Government Auditing Standards.”
- Our report on compliance indicated no reportable instances of noncompliance.
- Our report on internal control over financial reporting indicated certain matters that we consider to be reportable conditions. The reportable conditions are described in the accompanying schedule of findings and questioned costs.

**III. FINDINGS AND QUESTIONED COSTS FOR STATE FINANCIAL  
ASSISTANCE**

**A. Internal Control**

None reported.

**B. Compliance**

None reported.