

# **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
<b>U.S. Department of Agriculture</b>			
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
<b>Total Child Nutrition Cluster</b>			<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>
<b>Total U.S. Department of Agriculture</b>			<u>942,580</u>
<b>U.S. Department of Education</b>			
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
<b>Total Title I Cluster</b>			<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	-
<b>Total Special Education Cluster</b>			<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>
<b>Total U.S. Department of Education</b>			<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
<b>U.S. Department of Health and Human Services</b>			
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
<b>Total U.S. Department of Public Health and Human Services</b>			<u>59,034</u>
<b>U.S. Department of Justice</b>			
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
<b>Total U.S. Department of Justice</b>			<u>26,608</u>
<b>U.S. Department of Transportation</b>			
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
<b>Total U.S. Department of Transportation</b>			<u>772,522</u>
<b>Total expenditures of federal awards</b>			<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**

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**Note 1. Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of the Town of Windsor, Connecticut (the "Town") under programs of the federal government for the year ended June 30, 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**

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I. Summary of Auditor's Results

*Financial Statements*

Type of auditor's report issued: unmodified

Internal control over financial reporting:

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

*Federal Awards*

Internal control over major programs:

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

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

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

*Identification of Major Programs*

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**

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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.

*McGladrey LLP*

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
<b>Department of Education</b>		
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>
<b>Office of Early Childhood</b>		
School Readiness - Competitive	11000-OEC64840-12113	155,637
School Readiness Quality Enhancement	11000-OEC64845-17097	4,331
		<u>159,968</u>
<b>Department of Social Services</b>		
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>
<b>Connecticut State Library</b>		
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>
<b>Department of Revenue Services</b>		
Other Expenses	11000-DRS16312-10020	140
<b>Judicial Branch</b>		
Judicial Fines	34001-JUD95162-40001	<u>23,934</u>
<b>Office of Policy and Management</b>		
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
<b>Department of Public Safety</b>		
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>
<b>Department of Transportation</b>		
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>
<b>Department of Consumer Protection</b>		
Bingo Payments	34003-DCP39940-42350	<u>78</u>
<b>Department of Public Health</b>		
Lead Poisoning Prevention	11000-DPH48766-12126	<u>6,300</u>
<b>Department of Veteran Affairs</b>		
Veteran Headstones	11000-DVA21134-16049	<u>2,400</u>
<b>Total State Financial Assistance Before Exempt Programs</b>		<u>3,606,873</u>
<b>Exempt Programs</b>		
<b>Department of Education</b>		
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>
<b>Office of Policy and Management</b>		
Mashantucket Pequot and Mohegan Fund Grant	12009-OPM20600-17005	109,863
Municipal Video Competition	12060-OPM20600-35362	6,133
		<u>115,996</u>
<b>Department of Administrative Services</b>		
School Construction - Interest	13009-DAS27636-40896	4,914
School Construction Grants	13010-DAS27636-40901	832,022
		<u>836,936</u>
<b>Total Exempt Programs</b>		<u>14,272,950</u>
<b>Total State Financial Assistance</b>		<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

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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**

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I. Summary of Auditor's Results

*Financial Statements*

Type of auditor's report issued: unmodified

Internal control over financial reporting:

- Material weakness(es) identified? \_\_\_\_\_ Yes      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**

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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.