

Town of Windsor, Connecticut

Federal and State Financial and Compliance Reports
Fiscal Year Ended June 30, 2015

Contents

Report Required by the Federal Single Audit Act and OMB Circular A-133

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	1-2
Schedule of Expenditures of Federal Awards	3-4
Notes to Schedule of Expenditures of Federal Awards	5
Schedule of Findings and Questioned Costs	6
Summary of Prior Year Audit Findings	7

Report Required by Government Auditing Standards

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	8-9
---	-----

Report Required by the State Single Audit Act C.G.S. Section 4-230 to 4-236

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	10-11
Schedule of Expenditures of State Financial Assistance	12-13
Notes to Schedule of Expenditures of State Financial Assistance	14
Schedule of State Single Audit Compliance Findings and Questioned Costs	15
Summary of Prior Year Audit Findings	16



RSM US LLP

**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 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, 2015. 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, 2015.

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, 2015, 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 30, 2015, 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 expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

RSM US LLP

New Haven, Connecticut
December 30, 2015

Town of Windsor, Connecticut

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2015

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Catalog of Federal Domestic Assistance Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Agriculture			
Passed through the State of Connecticut			
Department of Education			
Child Nutrition Cluster:			
School Breakfast Program	10.553	12060-SDE64370-20508	\$ 222,882
National School Lunch Program	10.555	12060-SDE64370-20560	741,839
Summer Food Service Program - Admin	10.559	12060-SDE64370-20548	1,667
Summer Food Service Program - Operating	10.559	12060-SDE64370-20540	15,464
Total Child Nutrition Cluster			<u>981,852</u>
Child and Adult Care Food Program	10.558	12060-SDE64370-20518	13,577
Child and Adult Care - Cash-in-Lieu of Commodities	10.558	12060-SDE64370-20544	1,256
			<u>14,833</u>
Total U.S. Department of Agriculture			<u>996,685</u>
U.S. Department of Education			
Passed through the State of Connecticut			
Department of Education			
Title I Cluster:			
Title I Grants to LEA - 2014	84.010A	12060-SDE64370-20679	65,682
Title I Grants to LEA - 2015	84.010A	12060-SDE64370-20679	381,583
Total Title I Cluster			<u>447,265</u>
Special Education Cluster:			
Special Education - Grants to States - 2014	84.027A	12060-SDE64370-20977	10,432
Special Education - Grants to States - 2015	84.027A	12060-SDE64370-20977	868,343
Special Education - Preschool Grants - 2014	84.173A	12060-SDE64370-20983	33,092
Special Education - Preschool Grants - 2015	84.173A	12060-SDE64370-20983	21,817
Total Special Education Cluster			<u>933,684</u>
Career and Technical -Basic Grants to States - 2015	84.048A	12060-SDE64370-20742	37,982
English Language Acquisition Grants - 2014	84.365A	12060-SDE64370-20868	12,910
English Language Acquisition Grants - 2015	84.365A	12060-SDE64370-20868	4,634
			<u>17,544</u>
Improving Teacher Quality State Grants - 2014	84.367A	12060-SDE64370-20858	39,201
Improving Teacher Quality State Grants - 2015	84.367A	12060-SDE64370-20858	46,640
			<u>85,841</u>
Total U.S. Department of Education			<u>1,522,316</u>

(Continued)

Town of Windsor, Connecticut

Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2015

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Catalog of Federal Domestic Assistance Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Health and Human Services			
Passed through the State Department of Public Health			
Public Health Emergency Response	93.069	12060-DPH48557-22333	\$ 53,940
Preventative Health and Health Services Block Grant	93.991	12060-DPH48558-22664	5,170
Total U.S. Department of Public Health and Human Services			<u>59,110</u>
U.S. Department of Justice			
Passed through the State Department of Office Policy and Management			
Edward Byrne Memorial Justice Assistance Grant	16.738	12060-OPM20350-21921	13,000
Justice Assistance Grant	16.540	12060-OPM20350-21676	18,033
Total U.S. Department of Justice			<u>31,033</u>
U.S. Department of Housing and Urban Development			
Passed through the State of Connecticut Department of Housing			
Small Cities Block Grant	14.218	12060-DOH46920-20730	<u>50,949</u>
U.S. Department of Transportation			
Passed through State Department of Transportation			
Highway Planning and Construction	20.205	12062-DOT57000-22108	46,671
State and Community Highway Safety	20.600	12062-DOT57513-20559	4,339
Federal Railroad Administration High Speed Intercity Rail	20.xxx	12062-DOT57124-22507	421
Alcohol Impaired Driving Countermeasures Incentive Grants	20.601	12062-DOT57513-22091	<u>4,120</u>
Total U.S. Department of Transportation			<u>55,551</u>
Total expenditures of federal awards			<u>\$ 2,715,644</u>

See Notes to Schedule of Expenditures of Federal Awards.

Town of Windsor, Connecticut

**Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2015**

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, 2015. 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 Policies

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, 2015**

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 federal programs:

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

Type of auditor's report issued on compliance for major federal 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 Federal Programs

CFDA Numbers	Name of Federal Program or Cluster
84.027A / 84.173A	Special Education Cluster

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

Auditee qualified as low-risk auditee? Yes No

II. Financial Statement Findings

No matters were reported

III. Federal Awards Findings and Questioned Costs

No matters were reported.

Town of Windsor, Connecticut

**Summary of Prior Year Audit Findings
For the Year Ended June 30, 2015**

There were no findings reported 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, 2015 and the related notes to the financial statements, which collectively comprise the Town's basic financial statements, and have issued our report thereon dated December 30, 2015. Our report includes an emphasis of matter paragraph due to the adoption of Governmental Accounting Standards Board Statement No. 68, *Accounting and Financial Reporting for Pensions* and its amendments, GASB Statement No. 71.

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.

RSM US LLP

New Haven, Connecticut

December 30, 2015

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, 2015. 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, 2015.

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, 2015, 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 30, 2015, 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 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 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.

RSM US LLP

New Haven, Connecticut
December 30, 2015

Town of Windsor, Connecticut

**Schedule of Expenditures of State Financial Assistance
For the Year Ended June 30, 2015**

State Grantor/Pass-Through Grantor/Program Title	State Grant Program CORE-CT Number	Expenditures
Department of Education		
Regional Vocational - Tech School	12052-SDE64370-43538	\$ 175
Youth Service Bureaus	11000-SDE64000-17052	20,114
Open Choice Program	11000-SDE64000-17053	3,000
School Breakfast	11000-SDE64000-17046	26,063
Family Resource Center	11000-SDE64000-16110	107,323
Child Nutrition Program - School Lunch State Match	11000-SDE64000-16211	22,919
Adult Education	11000-SDE64000-17030	49,848
Common Core	11000-SDE64000-12566	449
Magnet School Transportation	11000-SDE64000-17057	68,000
Nonpublic Health Services	11000-SDE64000-17034	46,545
Talent Development	11000-SDE64520-12552	55,989
Youth Service Bureau Enhancement	11000-SDE64000-16201	6,171
ECS - Alliance District Funding	11000-SDE64000-17041-82164	937,482
		<u>1,344,078</u>
Office of Early Childhood		
School Readiness - Competitive	11000-OEC64840-12113	265,438
School Readiness Quality Enhancement	11000-OEC64845-17097	3,070
		<u>268,508</u>
Department of Social Services		
Social Services Block Grant	12060-DSS60783-20701	18,781
Community Services	11000-DSS60783-17083	2,981
Other Expenses	11000-DSS60439-10020	50
		<u>21,812</u>
Connecticut State Library		
Grants to Public Libraries	11000-CSL66051-17003	1,158
Connecticard	11000-CSL66051-17010	4,071
Historic Documents Preservation	12060-CSL66094-35150	7,500
		<u>12,729</u>
Department of Revenue Services		
Other Expenses	11000-DRS16312-10020	490
Judicial Branch		
Judicial Fines	34001-JUD95162-40001	26,790
Office of Policy and Management		
Property Tax Relief for Elderly Homeowners	11000-OPM20600-17018	207,552
Property Tax Relief for Veterans	11000-OPM20600-17024	21,427
Payment in Lieu of Taxes (PILOT) on Exempt Property of Manufacturing Facilities in Distressed Municipalities	11000-OOM20600-17016	12,183
Youth Services Prevention Grants	11000-OPM20350-12559	40,043
Reimburse Property Tax-Disabled Exemption	11000-OPM20600-17011	2,605
Payment in Lieu of Taxes (PILOT) on State Owned Property	11000-OPM20600-17004	55,006
Regional Performance Incentive	12060-OPM20600-35457	53,200
Municipal Grants-in-Aid	12052-OPM20600-43587	1,242,398
Local Capital Improvement Program	12050-OPM20600-40254	184,250
		<u>1,818,664</u>

(Continued)

Town of Windsor, Connecticut

Schedule of Expenditures of State Financial Assistance (Continued)
For the Year Ended June 30, 2015

State Grantor/Pass-Through Grantor/Program Title	State Grant Program CORE-CT Number	Expenditures
Department of Public Safety		
Telecommunications Fund/911 Enhancement	12060-DPS32740-35190	\$ 3,309
Firefighter Training	12060-DPS32251-35180	60
		<u>3,369</u>
Department of Transportation		
Bus Operations	12001-DOT57931-12175	38,096
Town Aid Road Grant	13033-DOT57131-43459	404,234
Local Transportation Capital Improvement Program	13033-DOT57197-43584	777,441
		<u>1,219,771</u>
Department of Rehabilitation Services		
Vocational Rehabilitation	12060-SDR63820-20926	<u>1,365</u>
Department of Consumer Protection		
Bingo Payments	34003-DCP39940-42350	<u>86</u>
Department of Energy and Environmental Protection		
PEGPETIA Grant	12052-DEP44620-43611	78,388
Open Space	17081-DEP43153-43343	1,446
Municipal Incinerators/Landfill Grant	12052-DEP43930-40518	160,704
		<u>240,538</u>
Department of Public Health		
Lead Poisoning Prevention	11000-DPH48766-12126	<u>4,858</u>
Department of Veteran Affairs		
Veteran Headstones	11000-DVA21134-16049	<u>2,900</u>
Total State Financial Assistance Before Exempt Programs		<u>4,965,958</u>
Exempt Programs		
	11000-SDE64000-17041-82010	11,662,793
Department of Education		
Education Cost Sharing	11000-SDE64000-17047	1,408,758
Excess Cost - Student Based	11000-SDE64000-17027	233,482
Transportation of School Children	11000-SDE64000-17049	29,591
Nonpublic School Transportation		<u>13,334,624</u>
	12009-OPM20600-17005	<u>108,632</u>
Office of Policy and Management		
Mashantucket Pequot and Mohegan Fund grant		
Department of Administrative Services		
School Construction - Interest	13009-DAS27636-40896	2,437
School Construction Grants	13010-DAS27636-40901	185,926
		<u>188,363</u>
Total Exempt Programs		<u>13,631,619</u>
Total State Financial Assistance		<u>\$ 18,597,577</u>

See Notes to Schedule of Expenditures of State Financial Assistance.

Town of Windsor, Connecticut

Notes to Schedule of Expenditures of State Financial Assistance For the Year Ended June 30, 2015

Note 1. Basis of Presentation

The accompanying schedule of expenditures of state financial assistance includes state grant activity of the Town of Windsor, Connecticut under programs of the State of Connecticut for the fiscal year ended June 30, 2015. 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 2. 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 information in the Schedule of Expenditures of State Financial Assistance is presented based upon regulations established by the State of Connecticut, Office of Policy and Management.

The expenditures reported on the Schedule of Expenditures of State Financial Assistance are reported 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. In accordance with Section 4-236-22 of the Regulations to the State Single Audit Act, 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 Assistance.

Town of Windsor, Connecticut

**Schedule of State Single Audit Compliance Findings and Questioned Costs
For the Year Ended June 30, 2015**

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 state 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 state programs: unmodified

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

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

State Grantor and Program	State CORE-CT Number	State Expenditures
OPM - Municipal Grants-in-Aid	12052-OPM20600-43587	\$ 1,242,398
OPM - Regional Incentive Performance	12060-OPM20600-35457	53,200
DOT- Local Transportation Capital Improvement Program	13033-DOT57197-43584	777,441
OEC - School Readiness - Competitive	11000-OEC64840-12113	265,438
DEEP - PEGPETIA	12052-DEP44620-43611	78,388
DEEP - Municipal Incinerators Landfill Grant	12052-DEP43930-40518	160,704
DOE - Talent Development	11000-SDE64520-12552	55,989

- Dollar threshold used to distinguish between type A and type B programs \$ 200,000

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, 2015**

There were no findings reported in prior year.