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

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**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

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

	Catalog of Federal		
	Domestic	Pass-Through	
Federal Grantor/Pass-Through	Assistance	Entity Identifying	Federal
Grantor/Program or Cluster Title	Number	Number	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			981,852
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
			14,833
Total U.S. Department of Agriculture			996,685
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			447,265
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			933,684
Career and Technical -Basic Grants to States - 2015	84.048A	12060-SDE64370-20742	37,982
2010	0.10.10.1		
English Language Acquisition Grants - 2014	84.365A	12060-SDE64370-20868	12,910
English Language Acquisition Grants - 2015	84.365A	12060-SDE64370-20868	4,634
			17,544
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
			85,841
Total U.S. Department of Education			1,522,316

(Continued)

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

Federal Grantor/Pass-Through Crantor/Pogram or Cluster Title U.S. Department of Health and Human Services Passed through the State Department of Public Health Public Health Emergency Response Preventative Health and Health Services Block Grant Total U.S. Department of Justice Passed through the State Department of Public Health and Health Services Block Grant Preventative Health and Health Services Block Grant Total U.S. Department of Public Health and Human Services  U.S. Department of Justice Passed through the State Department of Office Policy and Management Edward Byme Memorial Justice Assistance Grant Edward Byme Memorial Justice Assistance Grant In 16.540 Justice Assistance Grant Total U.S. Department of Justice  U.S. Department of Housing and Urban Development Passed through the State of Connecticut Department of Housing Small Cities Block Grant  U.S. Department of Transportation Passed through State Department of Transportation Highway Planning and Construction  20.205 Jusce-DOT57000-22108 46,671 State and Community Highway Safety 20.600 12062-DOT57513-20559 4,339 Federal Railroad Administration High Speed Intercity Rail Alcohol Impaired Driving Countermeasures Incentive Grants 20.601 12062-DOT57513-22091 4,120		Catalog of Federal Domestic	Pass-Through		
Grantor/Program or Cluster Title     Number     Number     Expenditures       U.S. Department of Health and Human Services     Passed through the State Department of Public Health     93.069     12060-DPH48557-22333     \$53,940       Preventative Health Emergency Response     93.091     12060-DPH48558-22664     5,170     59,110       U.S. Department of Public Health and Human Services       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-OPM20350-21921     13,000       Justice Assistance Grant     16.540     12060-OPM20350-21961     18,033       Total U.S. Department of Justice       U.S. Department of Housing and Urban Development       Passed through the State of Connecticut       Department of Transportation       Passed through State Department of Transportation       Passed through State 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	Federal Grantor/Pass-Through		•	Federal	
U.S. Department of Health and Human Services           Passed through the State Department of Public Health         93.069         12060-DPH48557-22333         \$ 53,940           Preventative Health and Health Services Block Grant Total U.S. Department of Public Health and Human Services         93.991         12060-DPH48558-22664         5,170           U.S. Department of Justice         59,110         59,110           U.S. Department of Justice         Passed through the State Department of Office Policy and Management         16,738         12060-OPM20350-21921         13,000           Edward Byrne Memorial Justice Assistance Grant State Cariat Total U.S. Department of Justice         16,540         12060-OPM20350-21676         18,033           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         50,949           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         20,202         12062-DOT57513-22507         421           Alcohol Impaired Driving Countermeasures Incentive Grants         20,601         12062-DOT57513-22091	· ·				,
Public Health				ļ	_
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   59,110	Passed through the State Department of				
Preventative Health and Health Services Block Grant Total U.S. Department of Public Health and Human Services  U.S. Department of Justice Passed through the State Department of Office Policy and Management Edward Byrne Memorial Justice Assistance Grant Justice Assistance Grant Total U.S. Department of Justice  U.S. Department of Housing And Urban Development Passed through the State of Connecticut Department of Housing Small Cities Block Grant 14.218  U.S. Department of Transportation Passed through State Department of Transportation Highway Planning and Construction Alignmany Planning and Construction State and Community Highway Safety  Department of Housing State Department of High Speed Intercity Rail Alcohol Impaired Driving Countermeasures Incentive Grants  20.601  12060-DPH48558-22664 5,170 59,110  50,911  12060-OPM20350-21921 13,000 12060-OPM20350-21921 13,000 12060-OPM20350-21921 18,033 11,033  14.218 12060-OPM20350-21921 12060-OPM2	Public Health				
U.S. Department of Justice Passed through the State Department of Office Policy and Management Edward Byrne Memorial Justice Assistance Grant Justice Assistance Grant Total U.S. Department of Justice  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 18.033 170tal U.S. Department of Justice 18.033 170tal 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 50,949  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-DOT57513-22091 4,120 Total U.S. Department of Transportation 55,551	Public Health Emergency Response	93.069	12060-DPH48557-22333	\$ 53,940	
U.S. Department of Justice Passed through the State Department of Office Policy and Management Edward Byrne Memorial Justice Assistance Grant Justice Assistance Grant Total U.S. Department of Justice  U.S. Department of Housing and Urban Development Passed through the State of Connecticut Department of Housing Small Cities Block Grant Transportation Passed through State Department of Transportation Highway Planning and Construction State and Community Highway Safety  Edward Byrne Memorial Justice Assistance Grant Department of Transportation Federal Railroad Administration High Speed Intercity Rail  Loss Department of Transportation Countermeasures Incentive Grants  Total U.S. Department of Transportation 120.xxx 12062-DOT57513-22091  Alcohol Impaired Driving Countermeasures Incentive Grants  Total U.S. Department of Transportation  State Department Of Transportation 120.xxx 12062-DOT57513-22091  Alcohol Impaired Driving Countermeasures Incentive Grants  State and Community Highway Safety  Total U.S. Department of Transportation  State Department Of Transportation  Total U.S. Department of Transportation  State Department Of Transportation  Department Of Tra	Preventative Health and Health Services Block Grant	93.991	12060-DPH48558-22664	5,170	
Passed through the State Department of Office Policy and Management Edward Byrne Memorial Justice Assistance Grant Justice Assistance Grant Total U.S. Department of Justice  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 50.949  U.S. Department of Transportation Passed through State Department of Transportation Highway Planning and Construction 20.205 12062-DOT57513-20559 4,339 Federal Railroad Administration High Speed Intercity Rail Alcohol Impaired Driving Countermeasures Incentive Grants  Total U.S. Department of Transportation  14.218 12060-DOH46920-20730 50.949  14.218 12062-DOT57000-22108 46.671 12062-DOT57513-20559 4.339 12062-DOT57513-20559 4.339 12062-DOT57513-22091 4.120 12062-DOT57513-22091 4.120 12062-DOT57513-22091 555.551	Total U.S. Department of Public Health and Human Serv	ices		59,110	_
Passed through the State Department of Office Policy and Management Edward Byrne Memorial Justice Assistance Grant Justice Assistance Grant Total U.S. Department of Justice  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 50.949  U.S. Department of Transportation Passed through State Department of Transportation Highway Planning and Construction 20.205 12062-DOT57513-20559 4,339 Federal Railroad Administration High Speed Intercity Rail Alcohol Impaired Driving Countermeasures Incentive Grants  Total U.S. Department of Transportation  14.218 12060-DOH46920-20730 50.949  14.218 12062-DOT57000-22108 46.671 12062-DOT57513-20559 4.339 12062-DOT57513-20559 4.339 12062-DOT57513-22091 4.120 12062-DOT57513-22091 4.120 12062-DOT57513-22091 555.551	U.S. Department of Justice				
Office Policy and Management Edward Byrne Memorial Justice Assistance Grant Justice Assistance Grant 16.540 12060-OPM20350-21921 13,000 18,033 1033  U.S. Department of Justice  U.S. Department of Housing and Urban Development Passed through the State of Connecticut Department of Housing Small Cities Block Grant  U.S. Department of Transportation Passed through State Department of Transportation Highway Planning and Construction  State and Community Highway Safety  Federal Railroad Administration High Speed Intercity Rail  Alcohol Impaired Driving Countermeasures Incentive Grants  16.738 12060-OPM20350-21921 13,000 12060-OPM20350-21921 18.033 1.033  1.0	·				
Edward Byrne Memorial Justice Assistance Grant Justice Assistance Grant Justice Assistance Grant 16.738 12060-OPM20350-21921 13,000 18.033 10.033 1	· · · · · · · · · · · · · · · · · · ·				
Justice Assistance Grant Total U.S. Department of Justice  U.S. Department of Housing and Urban Development Passed through the State of Connecticut Department of Housing Small Cities Block Grant  U.S. Department of Transportation Passed through State Department of Transportation Highway Planning and Construction State and Community Highway Safety  Federal Railroad Administration High Speed Intercity Rail  Alcohol Impaired Driving Countermeasures Incentive Grants  16.540 12060-OPM20350-21676 18,033 11,033 12060-OPM20350-21676 18,033 11,033 12060-DOH46920-20730 12060-DOH46920-20730 12060-DOH46920-20730 12062-DOT57000-22108 146,671 12062-DOT57513-2059 14,339 1420 15062-DOT57513-22091	· · ·	16.738	12060-OPM20350-21921	13,000	
U.S. Department of Housing and Urban Development Passed through the State of Connecticut Department of Housing Small Cities Block Grant  U.S. Department of Transportation Passed through State Department of Transportation Highway Planning and Construction State and Community Highway Safety  Federal Railroad Administration High Speed Intercity Rail  Alcohol Impaired Driving Countermeasures Incentive Grants  U.S. Department of Transportation 20.205 12062-DOT57000-22108 46,671 20.xxx 12062-DOT57513-20559 4,339 421 421 4320 4339 4339 4339 4339 4339 4339 4339 433	· · · · · · · · · · · · · · · · · · ·	16.540	12060-OPM20350-21676	18,033	
Passed through the State of Connecticut Department of Housing Small Cities Block Grant  14.218  12060-DOH46920-20730  50,949  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  4,120  Total U.S. Department of Transportation  55,551	Total U.S. Department of Justice			31,033	_
U.S. Department of Transportation Passed through State Department of Transportation Highway Planning and Construction  State and Community Highway Safety  Federal Railroad Administration High Speed Intercity Rail  Alcohol Impaired Driving Countermeasures Incentive Grants  Total U.S. Department of Transportation  U.S. Department of Transportation  20.205  12062-DOT57000-22108  46,671  20.600  12062-DOT57513-20559  4,339  421  Alcohol Impaired Driving Countermeasures Incentive Grants  20.601  12062-DOT57513-22091  4,120  55,551	Passed through the State of Connecticut Department of Housing	14 218	12060-DOH46920-20730	50 949	
Passed through State Department of Transportation Highway Planning and Construction  State and Community Highway Safety  Pederal Railroad Administration High Speed Intercity Rail  Alcohol Impaired Driving Countermeasures Incentive Grants  Total U.S. Department of Transportation  20.205  12062-DOT57000-22108  46,671  20.600  12062-DOT57513-20559  4,339  421  421  421  4320  55,551	Official Oraco Block Grant	14.210	12000-001140020-20100	30,343	—
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  4,120  Total U.S. Department of Transportation  55,551	Passed through State Department of				
Federal Railroad Administration High Speed Intercity Rail 20.xxx 12062-DOT57124-22507 421  Alcohol Impaired Driving Countermeasures Incentive Grants 20.601 12062-DOT57513-22091 4,120  Total U.S. Department of Transportation 55,551	Highway Planning and Construction	20.205	12062-DOT57000-22108	46,671	
Alcohol Impaired Driving Countermeasures Incentive Grants 20.601 12062-DOT57513-22091 4,120  Total U.S. Department of Transportation 55,551	State and Community Highway Safety	20.600	12062-DOT57513-20559	4,339	
Total U.S. Department of Transportation 55,551	Federal Railroad Administration High Speed Intercity Rail	20.xxx	12062-DOT57124-22507	421	
	Alcohol Impaired Driving Countermeasures Incentive Grants	20.601	12062-DOT57513-22091	4,120	_
Total expenditures of federal awards	Total U.S. Department of Transportation			55,551	_
1 - Can experimental of indical attacks	Total expenditures of federal awards			\$ 2,715,644	

See Notes to Schedule of Expenditures of Federal Awards.

#### 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.

# 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:				
	<ul> <li>Material weakness(es) identified?</li> <li>Significant deficiency(ies) identified?</li> <li>Noncompliance material to financial statements noted?</li> </ul>	Yes Yes Yes	X X X	No None reported No	
	Federal Awards			•	
	Internal control over major federal programs:				
	<ul><li>Material weakness(es) identified?</li><li>Significant deficiency(ies) identified?</li></ul>	Yes Yes	X	No None reported	
	Type of auditor's report issued on compliance for major fe	Type of auditor's report issued on compliance for major federal programs: unmodified			
	<ul> <li>Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133?</li> </ul>	Yes	X	_ No	
	Identification of Major Federal Programs				
	CFDA Numbers	Name of Fed	deral Pro	ogram or Cluster	
	84.027A / 84.173A	Special Educat	ion Clus	ster	
	Dollar threshold used to distinguish between type A and type B programs		<u>\$300</u>	,000	
	Auditee qualified as low-risk auditee?	X_Yes		No	
II.	Financial Statement Findings				
	No matters were reported				
III.	Federal Awards Findings and Questioned Costs				
	No matters were reported.				

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

There were no findings reported in the prior year.



**RSM US LLP** 

#### 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



**RSM US LLP** 

# 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

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

GrantorProgram Title         CORE-CT Number         Expenditures           Department of Education         12052-SDE64370-43538         \$ 175           Regional Vocational - Tech School         12052-SDE64370-43538         \$ 175           Youth Service Bureaus         11000-SDE64000-17052         20,114           Open Choice Program         11000-SDE64000-17046         26,063           Family Resource Center         11000-SDE64000-16101         107,323           Child Nutrition Program - School Lunch State Match         11000-SDE64000-16211         22,919           Adult Education         11000-SDE64000-17037         48,484           Common Core         11000-SDE64000-17057         68,000           Magnet School Transportation         11000-SDE64000-17057         68,000           Nonpublic Health Services         11000-SDE64000-17057         68,000           Talent Development         11000-SDE64000-17037         65,000           Youth Service Bureau Enhancement         11000-SDE64000-17041-82164         937,482           Talent Development         11000-SDE64000-17041-82164         937,482           School Readiness Cuality Enhancement         11000-DEC84840-12113         265,438           School Readiness Cuality Enhancement         11000-DEC84840-12113         265,508           Department of Soc	State Grantor/Pass-Through	State Grant Program	
Department of Education   Regional Vocational - Tech School   12082-SDE64370-43538   \$ 175   Regional Vocational - Tech School   12082-SDE64370-43538   \$ 175   Touth Service Bureaus   11000-SDE64000-17052   20,114   1000-SDE64000-17053   3,000   20,00	•	_	Expenditures
Regional Vocational - Tech School   12062-SDE64307-43538   \$ 175   Youth Service Bureaus   11000-SDE64000-17053   3,000   School Breakfast   11000-SDE64000-17053   3,000   School Breakfast   11000-SDE64000-17064   26,003   3,000   School Breakfast   11000-SDE64000-17064   26,003   3,000   2,			,
Youth Service Bureaus		12052-SDE64370-43538	\$ 175
Open Choice Program         11000-SDE64000-17063         3.000           School Breakfast         11000-SDE64000-17046         26,063           Family Resource Center         11000-SDE64000-17041         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-SDE64000-17034         46,545           Talent Development         11000-SDE64000-17034         46,545           Talent Development         11000-SDE64000-16201         6,171           ECS - Alliance District Funding         11000-SDE64000-17041-82164         937,442           ECS - Alliance District Funding         11000-SDE64000-17041-82164         937,442           School Readiness - Competitive         11000-SDE64000-17041-82164         265,438           School Readiness - Competitive         11000-SDE64000-17018         265,438           School Readiness - Competitive         11000-SDE64000-17018         265,438           School Readiness - Competiti	<u> </u>		•
School Breakfast	Open Choice Program		,
Family Resource Center			·
Child Nutrition Program - School Lunch State Match   11000-SDE64000-16211   22,919   Adult Education   11000-SDE64000-17030   49,848   4			,
Adult Education	· · · · · · · · · · · · · · · · · · ·		
Common Core			
Magnet School Transportation         11000-SDE64000-17057         68,000           Nonpublic Health Services         11000-SDE64000-17034         46,545           Talent Development         11000-SDE64000-16201         6,171           ECS - Alliance District Funding         11000-SDE64000-17041-82164         937,482           Youth Service Bureau Enhancement         11000-SDE64000-17041-82164         937,482           ECS - Alliance District Funding         11000-DEC64000-17041-82164         937,482           Office of Early Childhood         31000-DEC64840-12113         265,438           School Readiness - Competitive         11000-DEC64845-17097         3,070           School Readiness - Competitive Enhancement         11000-DEC64845-17097         3,070           Department of Social Services         12060-DS860783-20701         18,781           Commentity Services Block Grant         12060-DS860783-17083         2,981           Other Expenses         11000-DS860783-17083         2,981           Other Expenses         11000-DS860783-17083         2,981           Connecticut State Library         1         20.000-CSL66051-17003         1,158           Connecticut State Library         11000-CSL66051-17003         1,158           Grants to Public Libraries         11000-CSL66051-17003         1,260			·
Nanpublic Health Services			
Talent Development	· ·		•
Youth Service Bureau Enhancement         11000-SDE64000-16201         6,171           ECS - Alliance District Funding         11000-SDE64000-17041-82164         937.482           Office of Early Childhood         3744,078           School Readiness - Competitive         11000-DEC64840-12113         265,438           School Readiness Quality Enhancement         11000-DEC64845-17097         3,070           Department of Social Services         3000         268,508           Social Services Block Grant         12060-DS860783-20701         18,781           Community Services         11000-DS860783-10020         50           Other Expenses         11000-DS860783-17003         2,981           Other Expenses         11000-CSL66051-17003         1,158           Connecticard by Unlic Libraries         11000-CSL66051-17003         1,158           Connecticard reservation         12060-CSL66094-35150         7,500           Historic Documents Preservation         11000-DRS16312-10020         490           Department of Revenue Services           Other Expenses         11000-DRS16312-10020         490           Judicial Branch           Judicial Frines         34001-JUD95162-40001         26,790           Office of Policy and Management         1000-DRS166091-7018 <td></td> <td></td> <td>·</td>			·
ECS - Alliance District Funding         11000-SDE64000-17041-82164         937,482           Office of Early Childhood         1,344,078           School Readiness - Competitive         11000-OEC64840-12113         265,438           School Readiness Ouality Enhancement         11000-OEC64845-17097         3,070           Department of Social Services         268,508           Social Services Block Grant         12060-DSS60783-20701         18,781           Community Services         11000-DSS60783-17083         2,981           Other Expenses         11000-DSS60439-10020         50           Experiment of State Library         21,812           Grants to Public Libraries         11000-CSL66051-17003         1,158           Connecticut State Library         11000-CSL66051-17010         4,071           Historic Documents Preservation         12060-CSL66094-35150         7,500           Historic Documents Preservation         11000-DRS16312-10020         490           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 Veterans         1100	•		•
Office of Early Childhood           School Readiness - Competitive         11000-OEC64840-12113         265,438           School Readiness - Competitive         11000-OEC64845-17097         3,070           268,508         266,508           Department of Social Services         12060-DS860783-20701         18,781           Social Services Block Grant         11000-DS560783-17083         2,981           Other Expenses         11000-DS560439-10020         50           Other Expenses         11000-DS60439-10020         50           Grants to Public Libraries         11000-CSL66051-17003         1,158           Connecticard         11000-CSL66051-17010         4,071           Historic Documents Preservation         12060-CSL66094-35150         7,500           Department of Revenue Services         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-OPM20600-17016         12,183           Property Tax Relief for Description         11000-OPM20600-17016         12,183 <td< td=""><td></td><td></td><td></td></td<>			
Office of Early Childhood           School Readiness - Competitive         11000-OEC64840-12113         265,438           School Readiness Quality Enhancement         11000-OEC64845-17097         3,070           Department of Social Services         268,508           Social Services Block Grant         12060-DSS60783-20701         18,781           Community Services         11000-DSS60783-17083         2,981           Other Expenses         11000-DSS60439-10020         50           Connecticut State Library         21,812           Grants to Public Libraries         11000-CSL66051-17003         1,158           Connecticard         11000-CSL66094-35150         7,500           Historic Documents Preservation         12060-CSL66094-35150         7,500           Department of Revenue Services         11000-DRS16312-10020         490           Other Expenses           Other Expenses         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-OPM20600-17018         207,552           Property Tax Relief for Veterans         11000-OPM20600-17016         12,183           Youth S	EGS - Alliance district Funding	11000-3DE04000-17041-02104	
School Readiness - Competitive         11000-OEC64840-12113         265,438           School Readiness Quality Enhancement         11000-OEC64845-17097         3,070           Department of Social Services         268,508           Social Services Block Grant         12060-DSS60783-20701         18,781           Community Services         11000-DSS60783-17083         2,981           Other Expenses         11000-DSS60439-10020         50           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           Department of Revenue Services         11000-DRS16312-10020         490           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-OPM20600-17014         21,427           Payment in Lieu of Taxes (PILOT) on Exempt Property of Manufacturing         11000-OPM20600-17016			1,344,076
School Readiness - Competitive         11000-OEC64840-12113         265,438           School Readiness Quality Enhancement         11000-OEC64845-17097         3,070           Department of Social Services         268,508           Social Services Block Grant         12060-DSS60783-20701         18,781           Community Services         11000-DSS60783-17083         2,981           Other Expenses         11000-DSS60439-10020         50           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           Department of Revenue Services         11000-DRS16312-10020         490           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-OPM20600-17014         21,427           Payment in Lieu of Taxes (PILOT) on Exempt Property of Manufacturing         11000-OPM20600-17016	Office of Early Childhood		
School Readiness Quality Enhancement         11000-OEC64845-17097         3,070           Department of Social Services         268,508           Social Services Block Grant         12060-DSS60783-20701         18,781           Community Services         11000-DSS60783-17083         2,981           Other Expenses         11000-DSS60439-10020         50           Expenses         11000-DSS60439-10020         50           Connecticut State Library         11000-CSL66051-17003         1,158           Connecticard         11000-CSL66051-17003         1,158           Connecticard Preservation         12080-CSL66094-35150         7,500           Historic Documents Preservation         11000-DRS16312-10020         490           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-OPM20600-17016         12,183           Youth Services Prevention Grants         11000-OPM20600-17016         12,183           Youth Servi	· · · · · · · · · · · · · · · · · · ·	11000_OEC64840_12113	265 439
Department of Social Services   Social Services   Social Services   Block Grant   12060-DSS60783-20701   18,781   Community Services   11000-DSS60783-17083   2,981   Other Expenses   11000-DSS60783-17083   2,981   Other Expenses   11000-DSS60439-10020   50   21,812   Other Expenses   11000-CSL66051-17003   1,158   Connecticard   11000-CSL66051-17003   1,158   Connecticard   11000-CSL66051-17010   4,071   Historic Documents Preservation   12060-CSL66094-35150   7,500   12,779	·		•
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   21,812     Connecticut State Library   21,812   Connecticut State Library   Srants to Public Libraries   11000-CSL66051-17003   1,158   Connecticard   11000-CSL66051-17010   4,071   Historic Documents Preservation   12060-CSL66094-35150   7,500   12,729     Department of Revenue Services   11000-DRS16312-10020   490   Judicial Branch   Judicial Fines   34001-JUD95162-40001   26,790   26,790	School Reduitess Quality Etitlaticement	11000-05004043-17097	
Social Services Block Grant         12060-DSS60783-20701         18,781           Community Services         11000-DSS60783-17083         2,981           Other Expenses         11000-DSS60439-10020         50           Connecticut State Library         21,812           Grants to Public Libraries         11000-CSL66051-17003         1,158           Connecticard         11000-CSL66051-17010         4,071           Historic Documents Preservation         12060-CSL66094-35150         7,500           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-OPM20600-17016         12,183           Youth Services Prevention Grants         11000-OPM20600-17016         12,183           Youth Services Prevention Grants         11000-OPM20600-17011         2,605           Payment in Lieu of Taxes (PILOT) on State Owned Property         11000-OPM20600-17004         55,006           Regional Performance Incentive         12000-OPM20600-17004         55	Department of Social Services		200,300
Community Services         11000-DSS60783-17083         2,981           Other Expenses         11000-DSS60439-10020         50           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           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-OPM20600-17016         12,183           Youth Services Prevention Grants         11000-OPM20600-17016         12,183           Youth Services Prevention Grants         11000-OPM20600-17016         12,183           Reimburse Property Tax-Disabled Exemption         11000-OPM20600-17004         55,006           Regional Perform	·	12060 DSS60792 20701	10 701
Other Expenses         11000-DSS60439-10020         50           Connecticut State Library         21,812           Grants to Public Libraries         11000-CSL66051-17003         1,158           Connecticard         11000-CSL66051-17010         4,071           Historic Documents Preservation         12060-CSL66094-35150         7,500           Pepartment of Revenue Services         11000-DRS16312-10020         490           Other Expenses         11000-DRS16312-10020         490           Judicial Branch         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-OPM20600-17016         12,183           Youth Services Prevention Grants         11000-OPM20600-17016         12,183           Youth Services Prevention Grants         11000-OPM20600-17016         12,183           Youth Services Property Tax-Disabled Exemption         11000-OPM20600-17011         2,605           Payment in Lieu of Taxes (PILOT) on State Owned Property         11000-OPM20600-35457			•
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           Department of Revenue Services         11000-DRS16312-10020         490           Other Expenses         11000-DRS16312-10020         490           Judicial Branch         34001-JUD95162-40001         26,790           Office of Policy and Management         11000-OPM20600-17018         207,552           Property Tax Relief for Elderly Homeowners         11000-OPM20600-17018         207,552           Property Tax Relief for Veterans         11000-OPM20600-17018         21,427           Payment in Lieu of Taxes (PILOT) on Exempt Property of Manufacturing         Facilities in Distressed Municipalities         11000-OPM20600-17016         12,183           Youth Services Prevention Grants         11000-OPM20600-17016         12,183           Youth Services Prevention Grants         11000-OPM20600-17011         2,605           Payment in Lieu of Taxes (PILOT) on State Owned Property         11000-OPM20600-17014         55,006           Regional Performance Incentive         12060-OPM20600-35457         53,200           Municipal Grants-in-Aid         12052-OPM20600-40254 </td <td></td> <td></td> <td>•</td>			•
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           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         11000-OPM20600-17016         12,183           Youth Services Prevention Grants         11000-OPM20600-17016         12,183           Youth Services Prevention Grants         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 Prog	Other Expenses	11000-D5560439-10020	
Grants to Public Libraries         11000-CSL66051-17003         1,158           Connecticard         11000-CSL66051-17010         4,071           Historic Documents Preservation         12060-CSL66094-35150         7,500           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         11000-OPM20600-17016         12,183           Youth Services Prevention Grants         11000-OPM20600-17016         12,183           Youth Services Prevention Grants         11000-OPM20600-17011         2,605           Reimburse Property Tax-Disabled Exemption         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 <td>Compositions State Library</td> <td></td> <td>21,812</td>	Compositions State Library		21,812
Connecticard		11000 001 00051 17000	4.450
Department of Revenue Services			•
Department of Revenue Services			•
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 Municipallities         11000-OPM20600-17016         12,183           Youth Services Prevention Grants         11000-OPM20600-17016         12,183           Youth Services Prevention Grants         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	HISTORIC Documents Preservation	12060-CSL66094-35150	
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         11000-OPM20600-17016         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			12,729
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         11000-OPM20600-17016         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	Demonstructure of Devices of Complete		
Judicial Branch         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         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		44000 DD040040 40000	400
Office of Policy and Management         34001-JUD95162-40001         26,790           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         11000-OM20600-17016         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	Other Expenses	11000-DRS16312-10020	490
Office of Policy and Management         34001-JUD95162-40001         26,790           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         11000-OM20600-17016         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	hodistal Bosocale		
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         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		04004 111705400 40004	00.700
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         11000-OPM20600-17016         12,183           Facilities in Distressed Municipalities         11000-OPM20350-12559         40,043           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	Judiciai Fines	34001-JUD95162-40001	26,790
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         11000-OPM20600-17016         12,183           Facilities in Distressed Municipalities         11000-OPM20350-12559         40,043           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	Office of Policy and Management		
Property Tax Relief for Veterans       11000-OPM20600-17024       21,427         Payment in Lieu of Taxes (PILOT) on Exempt Property of Manufacturing       11000-OOM20600-17016       12,183         Facilities in Distressed Municipalities       11000-OPM20350-12559       40,043         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		44000 ODM20000 47040	207.552
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			
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	, ,	11000-OPM20600-17024	21,427
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		44000 001400000 47040	40.400
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			•
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			,
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			•
Municipal Grants-in-Aid         12052-OPM20600-43587         1,242,398           Local Capital Improvement Program         12050-OPM20600-40254         184,250			•
Local Capital Improvement Program 12050-OPM20600-40254 184,250			•
	·		
1,818,664	Local Capital Improvement Program	12050-OPM20600-40254	
			1,818,664

(Continued)

# 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	OCINE OF HUMBER	Ехрепание
Telecommunications Fund/911 Enhancement	12060-DPS32740-35190	\$ 3,309
Firefighter Training	12060-DPS32251-35180	60
	•	3,369
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
		1,219,771
Department of Rehabilitation Services		
Vocational Rehabilitation	12060-SDR63820-20926	1,365
Department of Consumer Protection		
Bingo Payments	34003-DCP39940-42350	86
bingo i ayments	34003-DCI 33340-42330	
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
		240,538
Department of Public Health		
Lead Poisoning Prevention	11000-DPH48766-12126	4,858
Department of Veteran Affairs		
Veteran Headstones	11000-DVA21134-16049	2,900
	•	
Total State Financial Assistance Before		4.005.050
Exempt Programs	-	4,965,958
Exempt Programs	11000-SDE64000-17041-82010	11,662,793
Department of Education	11000-SDE64000-17047	1,408,758
Education Cost Sharing	11000-SDE64000-17027	233,482
Excess Cost - Student Based	11000-SDE64000-17049	29,591
Transportation of School Children	•	13,334,624
Nonpublic School Transportation	•	· · · · · · · · · · · · · · · · · · ·
	12009-OPM20600-17005	108,632
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
		188,363
	•	
Total Exempt Programs		13,631,619
Total State Financial Assistance		\$ 18,597,577

See Notes to Schedule of Expenditures of State Financial Assistance.

## 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.

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

l.	Summary of Auditor's Results		
	Financial Statements		
	Type of auditor's report issued: unmodified		
	Internal control over financial reporting:		
	<ul> <li>Material weakness(es) identified?</li> </ul>	YesX	No
	<ul> <li>Significant deficiency(ies) identified?</li> <li>Noncompliance material to financial statements</li> </ul>	YesX	None reported
	noted?	Yes <u>X</u>	No
	State Financial Assistance		
	Internal control over major state programs:		
	Material weakness(es) identified?	Yes X	<u> </u>
	<ul> <li>Significant deficiency(ies) identified?</li> </ul>	YesX	None reported
	Type of auditor's report issued on compliance for major	r state programs: unm	odified
	<ul> <li>Any audit findings disclosed that are required to be reported in accordance with Section 4-</li> </ul>		
	•		
	236-24 of the Regulations to the State Single	.,	
	Audit Act?	Yes <u>X</u>	No
	The following schedule reflects the major state program	ns included in the State	e Single Audit:
		State CORE-CT	State
	State Grantor and Program	Number	Expenditures
	OPM - Municipal Grants-in-Aid	12052-OPM20600-4358	
	OPM - Regional Incentive Performance	12060-OPM20600-3545	•
	DOT- Local Transportation Capital Improvement Program	13033-DOT57197-4358	•
	OEC - School Readiness - Competitive	11000-OEC64840-1211	
	DEEP - PEGPETIA	12052-DEP44620-4361	•
	DEEP - Municipal Incinerators Landfill Grant	12052-DEP43930-4051	,
	DOE - Talent Development	11000-SDE64520-1255	2 55,989
	<ul> <li>Dollar threshold used to distinguish between type A and type B programs</li> </ul>		\$ 200,000
II.	Financial Statement Findings		
	No matters were reported.		
II.	State Financial Assistance Findings and Questioned Co	osts	

No matters were reported.

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

There were no findings reported in prior year.