

**McGladrey & Pullen**

Certified Public Accountants

**TOWN OF WOODBRIDGE, CONNECTICUT**

**FEDERAL AND STATE FINANCIAL AND COMPLIANCE REPORTS  
YEAR ENDED JUNE 30, 2007**

**TOWN OF WOODBRIDGE, CONNECTICUT**

**FEDERAL AND STATE FINANCIAL AND COMPLIANCE REPORTS**

**TABLE OF CONTENTS**

---

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

|   |     |
|---|-----|
| Independent Auditor's Report on Compliance With Requirements Applicable to Each Major Program, on Internal Control Over Compliance in Accordance With OMB Circular A-133 and on the Schedule of Expenditures of Federal Awards..... | 1-3 |
| Schedule of Expenditures of Federal Awards.....   | 4-5 |
| Schedule of Findings and Questioned Costs.....  | 6-7 |
| Summary of Prior Year Audit Findings.....   | 8   |

---

**REPORT REQUIRED BY GOVERNMENT AUDITING STANDARDS**

|  |      |
|--|------|
| Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards ..... | 9-10 |
|--|------|

---

**REPORT REQUIRED BY THE STATE SINGLE AUDIT ACT C.G.S.  
SECTION 4-230 TO 4-236**

|  |       |
|--|-------|
| Independent Auditor's Report on Compliance With Requirements Applicable to Each Major Program, on Internal Control Over Compliance in Accordance With the State Single Audit Act and on the Schedule of Awards/Expenditures of State Financial Assistance..... | 11-13 |
| Schedule of Awards/Expenditures of State Financial Assistance .....  | 14-15 |
| Note to Schedule .....   | 16    |
| Schedule of State Single Audit Compliance Findings and Questioned Costs .....  | 17-18 |

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# McGladrey & Pullen

Certified Public Accountants

## **INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM, ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 AND ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

To the Board of Finance  
Town of Woodbridge, Connecticut

### **Compliance**

We have audited the compliance of the Town of Woodbridge, Connecticut (the "Town") with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2007. The Town of Woodbridge, Connecticut's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Town of Woodbridge, Connecticut's management. Our responsibility is to express an opinion on the Town of Woodbridge, Connecticut's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in "Government Auditing Standards," issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and 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 of Woodbridge, Connecticut's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Town of Woodbridge, Connecticut's compliance with those requirements.

In our opinion, the Town of Woodbridge, Connecticut complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2007.

## **Internal Control Over Compliance**

The management of the Town of Woodbridge, Connecticut is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Town of Woodbridge, Connecticut's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance but, not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Town of Woodbridge, Connecticut's internal control over compliance.

A control deficiency in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that non-compliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by an entity's internal control.

A material weakness is a significant deficiency or a combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by an entity's internal control.

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

## **Schedule of Expenditures of Federal Awards**

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Woodbridge, Connecticut as of and for the year ended June 30, 2007, and have issued our report thereon dated December 11, 2007. Our audit was performed for the purpose of forming opinions on the basic financial statements that collectively comprise the Town of Woodbridge, Connecticut's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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

*McGladrey & Pullen, LLP*

New Haven, Connecticut  
December 11, 2007

TOWN OF WOODBRIDGE, CONNECTICUT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2007

|  | Federal<br>CFDA<br>Number | Pass-Through Entity's<br>Identification Number | Federal<br>Expenditures |
|--|---------------------------|--|-------------------------|
| <b>U.S. DEPARTMENT OF AGRICULTURE</b>  |                           |  |                         |
| Passed through State Department of Education:  |                           |  |                         |
| National School Lunch Program  | 10.555                    | 12060-SDE64370-20560                           | \$ 16,970               |
| Food Distribution  | 10.550                    | N/A  | <u>8,403</u>            |
| <b>Total U.S. Department of Agriculture</b>  |                           |  | <u>25,373</u>           |
| <b>U.S. DEPARTMENT OF EDUCATION</b>  |                           |  |                         |
| Passed through State Department of Education:  |                           |  |                         |
| Special Education Cluster  |                           |  |                         |
| Special Education-Grants to States (IDEA, Part B)  | 84.027                    | 12060-SDE64370-20977                           | 188,011                 |
| Special Education-Preschool Grants (IDEA Preschool)  | 84.173                    | 12060-SDE64370-20983                           | <u>11,909</u>           |
| <b>Total Special Education Cluster</b>   |                           |  | <u>199,920</u>          |
| Title IV - Safe and Drug Free Schools  | 84.186                    | 12060-SDE64370-20873                           | <u>4,946</u>            |
| Title I - Improving Basic Programs   | 84.010                    | 12060-SDE64370-20679                           | <u>35,430</u>           |
| Title II - Teacher and Principal Training  | 84.367                    | 12060-SDE64370-20858                           | 29,107                  |
| Title II - Teacher and Principal Training  | 84.318                    | 12060-SDE64370-20826                           | <u>594</u>              |
|  |                           |  | <u>29,701</u>           |
| Title V - Innovative Education Strategies  | 84.298                    | 12060-SDE64370-20909                           | <u>1,536</u>            |
| <b>Total U.S. Department of Education</b>  |                           |  | <u>271,533</u>          |
| <b>U.S. DEPARTMENT OF TRANSPORTATION</b>   |                           |  |                         |
| Passed through the State of Connecticut  |                           |  |                         |
| Department of Transportation:  |                           |  |                         |
| Federal Highway Safety Grants - Alcohol  |                           |  |                         |
| Container Requirements   | 20.607                    | 12062-DOT57533-22091                           | <u>4,755</u>            |
| <b>U.S. DEPARTMENT OF HOUSING AND URBAN<br/>DEVELOPMENT</b>                                  |                           |  |                         |
| Passed through the State of Connecticut Department of<br>Economic and Community Development: |                           |  |                         |
| Community Development Block Grant/<br>Small Cities Program                                   | 14.219                    | 12060-ECD46050-20730                           | <u>169,984</u>          |
| See Notes to Schedule.   |                           |  | (Continued)             |

TOWN OF WOODBRIDGE, CONNECTICUT

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, Continued**  
**For the Year Ended June 30, 2007**

|   | <b>Federal<br/>CFDA<br/>Number</b> | <b>Pass-Through Entity's<br/>Identification Number</b> | <b>Federal<br/>Expenditures</b> |
|---|------------------------------------|--|---------------------------------|
| <b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>                                 |                                    |  |                                 |
| Passed through the State of Connecticut Emergency and<br>Homeland Security: |                                    |  |                                 |
| FEMA Public Assistance  | 14.195                             | 12060-EHS99690-21891                                   | 25,024                          |
| State Homeland Security   | 97.004                             | 12060-EHS99530-21877                                   | 16,475                          |
| Urban Area Security Initiative  | 97.008                             | 12060-EHS99530-21878                                   | 8,320                           |
|   |                                    |  | <u>49,819</u>                   |
| <b>TOTAL</b>  |                                    |  | <u>\$ 521,464</u>               |

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

Basis of Presentation:

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Town of Woodbridge and is presented on the modified accrual/accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations." Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

U.S.D.A. Contributions:

Donated commodities in the amount of \$8,403 are included in Department of Agriculture's Food Distribution Program (CFDA #10.550). The amount represents the market value of the commodities used during the period.

**TOWN OF WOODBRIDGE, CONNECTICUT**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended June 30, 2007**

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

**Financial Statements**

Type of auditor's report issued: unqualified

Internal control over financial reporting:

- Material weakness(es) identified?                   Yes              X   No
- Significant deficiency(ies) identified that are not considered to be material weaknesses?                   Yes              X   None reported
- Noncompliance material to financial statements noted?                   Yes              X   No

**Federal Awards**

Internal control over major programs:

- Material weakness(es) identified?                   Yes              X   No
- Significant deficiency(ies) identified that are not considered to be material weaknesses?                   Yes              X   None reported

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

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

**Identification of Major Programs**

| CFDA Numbers  | Program Name or Cluster                                |
|---------------|--|
| 84.027/84.173 | Special Education Cluster                              |
| 14.219        | Community Development Block Grant/Small Cities Program |

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

Auditee qualified as low-risk auditee?                   Yes              X   No

**TOWN OF WOODBRIDGE, CONNECTICUT**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Continued  
For the Year Ended June 30, 2007**

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**II. FINANCIAL STATEMENT FINDINGS**

**A. Significant Deficiencies in Internal Control**

None reported.

**B. Compliance Findings**

None reported.

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

**A. Internal Controls Over Compliance**

None reported.

**B. Compliance Findings**

None reported.

**TOWN OF WOODBRIDGE, CONNECTICUT  
SUMMARY OF PRIOR YEAR AUDIT FINDINGS  
For the Year Ended June 30, 2007**

There were no findings relative to federal awards in the prior year.

# McGladrey & Pullen

Certified Public Accountants

## **INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Finance  
Town of Woodbridge, Connecticut

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Woodbridge, Connecticut (the "Town"), as of and for the year ended June 30, 2007, which collectively comprise the Town of Woodbridge, Connecticut's basic financial statements, and have issued our report thereon dated December 11, 2007. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in "Government Auditing Standards" issued by the Comptroller General of the United States.

### **Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Town of Woodbridge, Connecticut's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Woodbridge, Connecticut's internal control over financial reporting. Accordingly, we did not express an opinion on the effectiveness of the Town of Woodbridge, Connecticut's internal control over financial reporting.

A control deficiency 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 and detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

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

**Compliance and Other Matters**

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

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

*McGladrey & Pullen, LLP*

New Haven, Connecticut  
December 11, 2007

# McGladrey & Pullen

Certified Public Accountants

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

To the Board of Finance  
Town of Woodbridge, Connecticut

### **Compliance**

We have audited the compliance of the Town of Woodbridge, Connecticut with the types of compliance requirements described in the *Office of Policy and Management Compliance Supplement* that are applicable to each of its major State programs for the year ended June 30, 2007. The major State programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major State programs is the responsibility of the Town of Woodbridge's management. Our responsibility is to express an opinion on compliance based on our audit.

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

In our opinion, the Town of Woodbridge, Connecticut complied, in all material respects, with the requirements referred to above that are applicable to each of its major State programs for the year ended June 30, 2007.

### **Internal Control Over Compliance**

The management of the Town of Woodbridge, Connecticut is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to State programs. In planning and performing our audit, we considered the internal control over compliance with requirements that could have a direct and material effect on a major State program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance but, not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Town of Woodbridge, Connecticut's internal control over compliance.

A control deficiency in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a state program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a state program such that there is more than a remote likelihood that non-compliance with a type of compliance requirement of a state program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency or a combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a state program will not be prevented or detected by an entity's internal control.

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

### **Schedule of Awards/Expenditures of State Financial Assistance**

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Woodbridge, Connecticut as of and for the year ended June 30, 2007, and have issued our report thereon dated December 11, 2007. Our audit was performed for the purpose of forming opinions on the basic financial statements taken as a whole. The accompanying Schedule of Awards/Expenditures of State Financial Assistance is presented for purposes of additional analysis as required by the State Single Audit Act and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of management, the Board of Finance, the Office of Policy and Management, and State awarding agencies and is not intended to be and should not be used by anyone other than those specified parties.

*McGladrey & Pullen, LLP*

New Haven, Connecticut  
December 11, 2007

TOWN OF WOODBRIDGE, CONNECTICUT

SCHEDULE OF AWARDS/EXPENDITURES OF STATE FINANCIAL ASSISTANCE

For the Year Ended June 30, 2007

| State Grantor/Pass Through<br>Grantor/Program Title                    | State Grant<br>Program<br>Identification Number | State<br>Awards/<br>Expenditures |
|--|---|----------------------------------|
| <b>DEPARTMENT OF EDUCATION</b>   |   |                                  |
| Child Nutrition Program  | 11000-SDE64370-16072                            | \$ 7,060                         |
| Nonpublic Health Service   | 11000-SDE64370-17034                            | 5,485                            |
| Youth Service Bureaus  | 11000-SDE64370-17052                            | 14,000                           |
| Open Choice  | 11000-SDE64370-17053                            | 20,000                           |
| Primary Mental Health  | 11000-SDE64370-12198                            | 22,375                           |
| Magnet School Transportation   | 11000-SDE64370-17057                            | 6,500                            |
| State Technical Infrastructure   | 12052-SDE64370-42860                            | 2,408                            |
| DCF Primary Mental Health  | 12060-SDE64370-90493                            | 2,625                            |
| Tech Literacy Challenge Fund   | 11000-SDE64370-20826                            | 297                              |
| <b>Total Department of Education</b>                                   |   | <u>80,750</u>                    |
| <b>OFFICE OF POLICY AND MANAGEMENT</b>                                 |   |                                  |
| Property Tax Relief for Elderly and Totally<br>Disabled Homeowners     | 11000-OPM20600-17018                            | 52,388                           |
| Property Tax Relief for Veterans                                       | 11000-OPM20600-17024                            | 5,318                            |
| Property Tax Relief for Manufacturing Machinery<br>and Equipment       | 11000-OPM20600-17031                            | 56,698                           |
| LOCIP  | 12050-OPM20600-40254                            | 66,523                           |
| Property Tax Reimbursement - Disability Exemption                      | 11000-OPM20600-17011                            | 747                              |
| Property Tax Relief  | 11000-OPM20600-17086                            | 8,667                            |
| <b>Total Office of Policy and Management</b>                           |   | <u>190,341</u>                   |
| <b>CONNECTICUT STATE LIBRARY</b>                                       |   |                                  |
| State Grants to Public Libraries                                       | 11000-CSL66051-17003                            | 1,531                            |
| Connecticard Payments  | 11000-CSL66051-17010                            | 16,245                           |
| Historical Documents Preservation                                      | 12060-CSL66094-35150                            | 7,000                            |
| <b>Total Connecticut State Library</b>                                 |   | <u>24,776</u>                    |
| <b>DEPARTMENT OF TRANSPORTATION</b>                                    |   |                                  |
| Town Aid Road Grants - Transportation Fund                             | 12001-DOT57131-17036                            | 122,488                          |
| Federal Highway Safety Grants - Transportation Fund                    | 12062-DOT57533-20559                            | 10,036                           |
| Federal Highway Safety Grants - Alcohol Open<br>Container Requirements | 12062-DOT57533-22091                            | 4,755                            |
| <b>Total Department of Transportation</b>                              |   | <u>137,279</u>                   |

See Notes to Schedule.

(Continued)

TOWN OF WOODBRIDGE, CONNECTICUT

SCHEDULE OF AWARDS/EXPENDITURES OF STATE FINANCIAL ASSISTANCE, Continued  
 For the Year Ended June 30, 2007

| State Grantor/Pass Through<br>Grantor/Program Title                | State Grant<br>Program<br>Identification Number | State<br>Awards/<br>Expenditures |
|--|---|----------------------------------|
| <b>DEPARTMENT OF ENVIRONMENTAL PROTECTION</b>                      |   |                                  |
| Open Space Grant   | 11000-DEP44420-40524                            | <u>375,750</u>                   |
| <b>STATE COMPTROLLER</b>   |   |                                  |
| Boat Grant   | 12027-OSC15910-40211                            | 6,173                            |
| Payment in Lieu of Taxes (PILOT) on State Owned Property           | 11000-OSC15910-17004                            | 23,234                           |
| Private Tax-Exempt Property  | 11000-OSC15910-17006                            | 4,295                            |
| Mashantucket Pequot/Mohegan Fund                                   | 12009-OSC15910-17005                            | <u>25,931</u>                    |
| <b>Total State Comptroller</b>                                     |   | <u>59,633</u>                    |
| <b>Total State Financial Assistance<br/>Before Exempt Programs</b> |   | <u>868,529</u>                   |
| <b>EXEMPT PROGRAMS</b>   |   |                                  |
| <b>DEPARTMENT OF EDUCATION</b>                                     |   |                                  |
| Education Cost-Sharing   | 11000-SDE64370-17041                            | 495,582                          |
| Commitments on School Construction - Interest                      | 13009-SDE64370-40896                            | 27,542                           |
| Transportation of School Children - Public                         | 11000-SDE64370-17027                            | 3,291                            |
| Special Education - Excess Cost                                    | 11000-SDE64370-17047                            | 136,799                          |
| Special Education - Excess Cost Equity                             | 11000-SDE64370-17048                            | 3,839                            |
| School Construction Projects - Principal                           | 13010-SDE64370-40901                            | 112,013                          |
| Transportation of School Children - Nonpublic                      | 11000-SDE64370-17049                            | <u>254</u>                       |
| <b>Total Exempt Programs</b>                                       |   | <u>779,320</u>                   |
| <b>Total State Financial Assistance</b>                            |   | <u><u>\$ 1,647,849</u></u>       |

See Notes to Schedule.

**TOWN OF WOODBRIDGE, CONNECTICUT**

**NOTE TO SCHEDULE OF AWARDS/EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
For the Year Ended June 30, 2007**

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Various departments and agencies of the State of Connecticut have provided financial assistance to the Town of Woodbridge, Connecticut through grants and other authorizations in accordance with the General Statutes of the State of Connecticut.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of the Town of Woodbridge, Connecticut conform to accounting principles generally accepted in the United States of America as applicable to governments. The following is a summary of the more significant policies relating to the aforementioned grant programs.

***Basis of Accounting***

The financial statements contained in the Town of Woodbridge, Connecticut's basic financial statements are prepared on the modified accrual basis of accounting.

The Schedule of Expenditures of State Financial Assistance, contained in this report, is also prepared on the modified accrual basis of accounting and on regulations established by the State of Connecticut Office of Policy and Management. In accordance with these regulations (Section 4-236-22), certain grants are not dependent on expenditure activity, and accordingly, are considered to be expended in the fiscal year of receipt. These grant program receipts are reflected as awards in the expenditures column of the Schedule of Expenditures of State Financial Assistance.

As a result, certain classifications of revenues and expenditures under accounting principles generally accepted in the United States of America differ from classifications utilized for the Schedule of Awards/Expenditures of State Financial Assistance.

**TOWN OF WOODBRIDGE, CONNECTICUT**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended June 30, 2007**

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

**Financial Statements**

Type of auditor's report issued: unqualified.

Internal control over financial reporting:

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

**State Financial Assistance**

Internal control over major programs:

- Material weakness(es) identified?  Yes  No
- Significant deficiency(ies) identified that are not considered to be material weaknesses?  Yes  None reported

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

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

The following schedule reflects the major programs included in the audit:

| State Grantor and Program        | State Core-CT Number | State Awards/<br>Expenditures |
|----------------------------------|----------------------|-------------------------------|
| Town Aid Road Grants             | 12001-DOT57131-17036 | \$ 122,488                    |
| Open Space Grant                 | 11000-DEP44420-40524 | \$ 375,750                    |
| Mashantucket Pequot/Mohegan Fund | 12009-OSC15910-17005 | \$ 25,931                     |

**TOWN OF WOODBRIDGE, CONNECTICUT**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Continued  
For the Year Ended June 30, 2007**

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**II. FINANCIAL STATEMENT FINDINGS**

- ◆ We issued reports dated December 11, 2007, on internal control over financial reporting and on compliance and other matters based on an audit of the basic financial statements performed in accordance with "Government Auditing Standards."
- ◆ Our report on compliance indicated no reportable instances of noncompliance.
- ◆ Our report on internal control over financial reporting indicated no significant deficiencies or material weaknesses.

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

**A. Internal Controls Over Compliance**

None reported.

**B. Compliance Findings**

None reported.