

# ***Town of Colebrook, Connecticut***

***Est. 1779***



*Image courtesy of Kathleen Wilson*

***Annual Report  
For the year ending  
June 30, 2023***

## **Table of Contents**

Bob's Bytes Excerpt	1
First Selectman Letter	3
Town Officials	4
Calendar of Meetings	10
Tax Collector	11
Land Use Office	11
Registrars of Voters	11
Treasurer	12
Assessor	12
Building Department	12
Town Clerk	13
Community & Senior Center of Colebrook	14
Colebrook Historical Society	15
Colebrook Consolidated School	16
Colebrook Associates	18
Colebrook Land Conservancy	19
Visiting Nurse & Hospice of Litchfield County	22
Northwest Conservation District	23
Farmington Valley Health District	24
Northwest Hills Council of Governments	25
Farmington River Coordinating Committee	29
Beardsley & Memorial Library	37
Annual Financial Statements Table of Contents	53

## **Historical Odds and Ends About Colebrook (Vining)**

**House of J. W. Jones burns.** Flag Hill Farm, the 13-room house of J. W. Jones, situated half a mile east of the Norfolk-Winsted Road in the township of Colebrook, was totally destroyed by fire in December 1922. The property was formerly known as the Emmons place, also in the early days as the Cowles place.

**Bement House Burns** Interbrook, the summer home of Professor Howard Bement on the Sandy Brook Road in Colebrook, was totally destroyed by fire on the afternoon of June 25, 1920. The loss was estimated at about \$3,000. Mr. Bement is on the faculty of The Hill School in Pottstown, Pennsylvania. [Today 189 Sandy Brook Road]

**Rockwell Farm Sold** On January 23, 1875, the farm formerly owned by J. S. and J. T. Rockwell near Albert Kelsey's in South Colebrook, was sold for \$12,000. The prospect that the Lee and New Haven RR would pass through Robertsville and near this farm probably had something to do with the price. A narrow gauge road up Tannery Hill to the tannery was spoken of. This farm is now known as Brookside Farm.

**Horace White House Burns** The house of Horace White of Water Street (Center Brook Road) in Colebrook Center burned to the ground on the morning of March 17, 1922. It started from a defective chimney. The roofs on Mrs. S. A. Cooper's, Mrs. Carrie Sparks' and the farmhouse of Mrs. E. J. Bulkley's houses all caught on fire from the sparks driven by the high winds, but they were extinguished by a bucket brigade made up of the older children from the Center School and a number of Colebrook women.

**Old Hitchcock House Burns** The old S. Hitchcock house and barn, located on the corner opposite the Beech Hill Cemetery and owned by James Anderson of Brooklyn, N. Y., was destroyed by fire during the late morning of a September day in 1917. In recent years it has been known as the Simmons Place. It was occupied by Alvin Johnson, the lumber dealer. Loss was estimated as about \$3,000.

[This house site remained unoccupied until the early 1940s when Fred and Amelia Wilber had the stone house built that they remained in during their lifetime. The house had an interesting history. In the attic was a large iron ring bolted securely to the center of the floor. The floorboards around it were worn thin in a circle, the result of insane people being chained there until they finally died. It sounds pretty horrible today, but isolated farm communities in the early days, part of a society that provided little if any support for mental health, had to deal with their problems by themselves as best they could. When the Wilbers built, they chose a site slightly back of the original, as the old cellar hole, which they filled in, was quite close to the intersection of Beech Hill and Simons Pond Roads.]

**Farm Purchased on Stillman Hill** Frank D. Thompson, a real estate dealer and proprietor of Thompson's Hotel at Colebrook Center, sold a farm on Stillman Hill to W. A. Coffil, a New York sea captain, on May 11, 1895. [Today, this is referred to as Stillman Hill Farm, located at the crest of the hill on the west side of the road. Coffil sold the farm to Richard A. Wagner in 1941. Today it is 33 Stillman Hill Road.]

**C. F. Stotts Buys Northrop Store** Clarence F. Stotts of Colebrook has bought of C. C. Middlebrooks, administrator of the estate of H. D. Northrop, the general store where he has worked for the past 19 years and will take possession tomorrow (Nov. 1, 1924). The purchase includes stock and fixtures. Mr. Stotts plans to renovate the interior and make some improvements. Mr. Northrop purchased the store of C. L. Smith over 25 years ago.

**Dish Mill Brook** Dish Mill Brook starts from a swamp south of the Old Colebrook Road at its junction with the Colebrook-Winsted Road on land of H. L. Culver and the Wheeler Farm. (E. B. Hawksley) flowing south through land of F. C. Thompson, Charles Seymour, now owned by A. Godenzi, then through land of Col. Henry Terrell, crossing the Colebrook-Winsted Road (formerly known as The New Road) at the Colebrook-Winchester town line, thence, following the highway on one side or the other, joining with Indian Meadow Brook, and entering Mad River in Winsted near Dudley's Tannery (now owned by Dudley Vaill), was known as The Dish Mill Brook. It got its name from the dish mill that stood on the Charles Seymour farm. This mill turned out wooden dishes.

[Today, this is named "Colebrook Brook". Using modern terminology, it arises from a spring on property owned by the Colebrook Land Conservancy on the southwest corner of the intersection of the Old Colebrook Road, Stillman Hill Road and Conn. Route 183. The Seymour Farm was located about where numbers 382-386 are presently situated. The tannery was near the present location of Montano-Shay Funeral Home. This was not the only stream with the name Dish Mill Brook; the outflow from Rowley Pond, where the bricks were made during the nineteenth century, as it flows through Colebrook to enter Brookside Pond, also carried the same label. At this writing I am not sure whether this mill was located in Winchester or Colebrook.]

**Wakefield Brook** The Wakefield Brook, starting in swamps south of the Colebrook-Norfolk Road near the Colebrook-Norfolk Town Line, running south in back of the Norfolk Town Farm, across the American Legion land [now Algonquin State Forest], then the lands of William Donaldson, Deacon Grant, Lewis T. Allen, Lawrence Ice Pond, A. B. Ferry, then through Hannafin Meadow and finally into Mad River near the underpass, east of the former Brooks Place. [Today, this brook is named "Mill Brook". The land through which its headwaters arise was owned by two generations of Wakefields, Adin and Hezekiah. It flows through the swamps through which Hannafin Road (the former route of the Waterbury River Turnpike) travels before connecting with U. S. Route 44. The under pass refers to the concrete arch, still visible, where the railroad crossed the brook and began its run past Colebrook Station and the Danbury Quarter section. The Brooks Place, located on Mad River in Winchester, was removed when the dry dam was constructed in the 1950s.]

### **Historic Bytes**

Bob Grigg



## **TOWN OF COLEBROOK**

562 Colebrook Rd. \* P.O. Box 5 \* Colebrook Connecticut 06021 \* Telephone 860-379-3359

### **Colebrook: A special place we call home**

As we reflect on 2024, we have many things to be thankful for here in Colebrook.

- Colebrook Consolidated School was recently ranked as being in the top two percent out of approximately 800 elementary schools in the state of Connecticut. We are grateful for our dedicated teachers, staff and administration, and to our Board of Education, PTO and parents for all they do
- Our Colebrook Community & Senior Center continues to thrive, and we are blessed with staff and volunteers who provide meals and programming that engages our entire community.
- Our Colebrook Volunteer Fire Department—with two companies and more than 40 volunteers—works tirelessly to help keep us safe.
- The Colebrook Fair, which dates back to 1944, is bigger and better than ever. And our annual Holiday Fair brings our community together each holiday season.
- Our team at Town Hall—including our numerous volunteer boards and commissions—and our Department of Public Works work together to deliver essential services and keep Colebrook safe and affordable.
- Our churches and civic organizations provide worship, fellowship and service opportunities, and care for those in need.
- Our business community provides employment opportunities and tax revenue in a manner consistent with our rural character.

We would like to recognize and thank those who left longstanding roles during 2024. Town Treasurer, Amy Gardner, retired after 12 years of service, and Debbie Crowell who led the Community & Senior Center for three years.

Thank you to all who volunteer time and talent to make our community a place where we belong, we work together for the common good—and we look out for one another. Together, we keep Colebrook the special place we call home.

Cordially,

*Brad*

Brad Bremer  
First Selectman

**TOWN OF COLEBROOK**

**OFFICIALS**

**March 10, 2025**

**BOARD OF SELECTMEN - Municipal Election**

Bradley Bremer, First Selectman	11/21/23 – 11/18/25
Ernie Marmer, Selectman	11/21/23 – 11/18/25
Aden J. Ruwet, Selectman	11/21/23 – 11/18/25

**TOWN CLERK/REGISTRAR OF VITAL STATISTICS - Municipal Election**

Debra L. McKeon, CCTC, MCTC	01/04/24 – 01/05/26
Catherine C. Norton, CCTC	01/05/24 – 01/05/26

**TOWN TREASURER - Municipal Election**

Melanie Knap – (filled Gardner vacancy 6/30/24)	07/01/24 - 11/18/25
Martha F. Neal, Assistant Treasurer	

**TAX COLLECTOR - Municipal Election**

Laura A. Bartlett, CCMC	11/21/23 – 11/18/25
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**BOARD OF FINANCE - Municipal Election**

Duncan Wilber, Chairman	11/03/21 – 11/18/25
Scott T. Norton	12/31/23 – 11/18/25
Charles J. Huften	02/11/25 – 11/05/25
Thomas D. McKeon	11/16/21 – 11/16/27
Kathleen Q. Adams	11/21/23 – 11/20/29
Mark Masslon	11/21/23 – 11/20/29

**CAPITAL IMPROVEMENT COMMITTEE – Appointed BOS**

Bradley N. Bremer, Chairman, BOS	01/14/2025
Sean Barry, Fire Department	
Jeb Burrows, Public at Large	
Thomas D. McKeon, BOF	
Becky Roy, BOE	
Vacancy	

**BOARD OF EDUCATION - Municipal Election**

Sarah Robichaud, Chairman	11/16/21 – 11/18/25
John T. Mudano	11/07/23 – 11/18/25
Alisson Jassen	11/16/21 – 11/18/25
Mark Masslon	11/21/23 – 11/16/27
Alyssa R. Correll	11/21/23 – 11/16/27
Rebecca Roy	11/21/23 – 11/16/27
Denise L. McLaughlin	11/21/23 – 11/16/27

**SCHOOL BUILDING COMMITTEE – Appointed BOS Municipal Year**

Mark Masslon, Chairman	
Ernie Marmer	
Rebecca Roy	
Duncan Wilber	
Shayne Young	

**SUPERINTENDENT/PRINCIPAL**

Robert Gilbert, Superintendent  
Beth Driscoll, Principal

860-379-2179 x135  
860-379-2179 x123

**COLEBROOK/NORFOLK K-6 EDUCATIONAL/EXPLORATORY COMMITTEE – BOS Appt.**

Aden J. Ruwet  
Andrew P. Bakulski  
Ashley Gawricki  
Rebecca Roy

**REGIONAL SCHOOL DISTRICT NO. 7 – Elected Annual Budget Meeting**

Theresa J. Kenneson 07/01/21 – 07/01/25  
Lisa Ann B. Fragale 07/01/23 – 07/01/27

**ASSESSOR – Hired by BOS**

David Dietsch, CMMA II 860-379-3359 ext. 206  
Catherine C. Norton, CMMA I - Assessor Clerk

**BOARD OF ASSESSORS – Appointed BOS Municipal Year**

Edward A. Allen 12/23 – 12/25  
Geraldine M. Kassel 12/23 – 12/25  
Karen Odell 12/23 – 12/25

**BOARD OF ASSESSMENT APPEALS - Municipal Election**

Duncan Wilber, Chairman 11/16/21 – 11/18/25  
Thomas D. McKeon 11/16/21 – 11/18/25  
John Fredsall 11/21/23 – 11/16/27

**CONSTABLES -Municipal Election**

William Jasmin 11/21/23 – 11/18/25  
John H. Lossin 11/21/23 – 11/18/25  
Aden B. Ruwet 11/21/23 – 11/18/25  
Alfred R. Tillotson 11/21/23 – 11/18/25

**REGISTRARS OF VOTERS - State Election**

Sherri P. Gray, Republican 01/08/25 – 01/06/27  
Karen M. Odell, Democratic 01/08/25 – 01/06/27

**JUSTICES OF THE PEACE - Presidential Year**

Susan M. Campbell 01/06/25 – 01/02/29  
Hope Carfiro 01/06/25 – 01/02/29  
Sally A. Coleman 01/06/25 – 01/02/29  
Todd H. Correll 01/06/25 – 01/02/29  
Kim Janak 01/06/25 – 01/02/29  
Diane Johnstone 01/06/25 – 01/02/29  
Debra L. McKeon 01/06/25 – 01/02/29  
Shawn A. O'Neil 01/06/25 – 01/02/29  
John P. Parisi 01/06/25 – 01/02/29  
Mark Sullivan 01/06/25 – 01/02/29  
Penelope F. White 01/06/25 – 01/02/29  
Sarah Zordan 01/06/25 – 01/02/29

**LAND USE ADMIN/Zoning Enforcement Officer**

Michael Halloran, Land Use Enforcement Officer - Consultant

860-379-3359 ext.209

**BUILDING OFFICIAL**

William Volovski

860-379-3359 ext. 201

**PLANNING & ZONING COMMISSION** – Elected Annual Town Meeting

Martha F. Neal, Chairman	10/22 – 10/25
Edward P. Catto	10/24 – 10/25
William M. Sweeney	10/23 – 10/26
Todd Correll	10/23 – 10/26
Kevin Robichaud	10/24 – 10/27

**ALTERNATES** - Elected Annual Town Meeting

David Goulet	10/22 – 10/25
John Fernandez	10/23 – 10/26
Aden B. Ruwet	10/24 – 10/27

**ZONING BOARD OF APPEALS** -Elected Annual Town Meeting

Fred P. Williams, Chairman	10/24 – 10/26
Timothy Brainard	10/23 – 10/25
John Fredsall	10/23 – 10/25
Carol Ann Sherwood	10/23 – 10/25
Penelope F. White	10/24 – 10/26

**ALTERNATES** – Elected Annual Town Meeting

Catherine C. Norton	10/22 – 10/25
Helen Campbell	10/23 – 10/26
Sarah Carfiro	10/24 – 10/27

**INLAND WETLANDS COMMISSION** – Appointed BOS

Duncan Wilber, Chairman	02/24 – 02/27
Erich Fritz	02/23 – 02/26
Dennis Gomez	03/23 – 02/26
Bryce Zigmont	12/24 – 02/27
John H. Lossin	02/25 – 02/28

**ALTERNATES** – Appointed BOS

Vacancy	12/24 – 05/25
Vacancy	05/23 – 05/26
Chris Gray	12/24 – 05/27

**CONSERVATION COMMISSION** – Appointed BOS

Joyce Hemingson, Chairman	11/01/24 – 10/31/27
Shayne R. Young	11/01/22 – 10/31/25
Linda Bickford	11/01/23 – 10/31/26
Kim Janak	11/01/23 – 10/31/26
Edna H. Travis	11/01/24 – 10/31/27
Vacancy	11/01/22 – 10/31/25
Vacancy	11/01/22 – 10/31/25
Vacancy	11/01/23 – 10/31/26
Vacancy	11/01/24 – 10/31/27
Vacancy	11/01/24 – 10/31/27
Vacancy	11/01/24 – 10/31/27

**ALTERNATES** – Appointed BOS

Elizabeth Norman	12/12/23 – 10/31/26
Duncan Wilber	12/16/24 – 10/31/25
Michael Corbin	12/16/24 – 10/31/27

**RECREATION BOARD** – Elected Annual Town Meeting

Tiffanie Meehan, Chairman	10/23 – 10/26
Kathleen Martin, Vice Chairman	10/22 – 10/25
Mary Stauffer, Secretary/Treasurer	10/22 – 10/25
Kimberly Thomas	10/23 – 10/26
Ryan Farrell	10/24 – 10/27
Kimberly A. Demarco	10/24 – 10/27
Christopher Beaulieu	10/24 – 10/27

**HISTORIC DISTRICT COMMISSION** – Elected Annual Town Meeting

Catherine C. Norton, Chairman	10/23 – 10/28
Rebecca S. Bodycoat – (filled vacancy)	01/21 – 10/25
Philip Bainbridge – (filled vacancy)	10/22 – 10/26
Sally Estock	10/22 – 10/27
John H. Lossin - (filled vacancy)	10/24 – 10/29

**ALTERNATES** – Elected Annual Town Meeting

David A. Bishop	10/22 – 10/25
Carol H. Lord	10/23 – 10/26
Jennifer D. Catto	10/24 – 10/27

**AFFORDABLE HOUSING COMMITTEE** - Appointed BOS Municipal Year

Ernie Marmer, Chairman	12/11/2023
Ken Andresen	
Melanie Knap	
Scott Patterson	
Leah Ward	

**TOWN PENSION PLAN COMMITTEE** - Appointed BOS Municipal Year

Kathleen Adams	07/11/2022
Brad Bremer	12/12/2023
John Burrows	07/11/2022
Duncan Wilber	07/11/2022
Vacancy, Treasurer	

**DEPT. OF PUBLIC WORKS ADVISORY COMMITTEE** - Appointed BOS Municipal Year

Brad Bremer	02/05/2024
William Jasmin	02/05/2024
Duncan Wilber	02/05/2024
Dennis Gomez	02/05/2024
Richard Perry	02/05/2024

**SAFETY ADVISORY COMMITTEE** - Appointed BOS Municipal Year

Brad Bremer, First Selectman	
William Jasmin, Foreman, Department of Public Works	
Joshua Jasmin, DPW	
Serena Brainard, Community Center	
Dana Towers, Community Center	
Karen Odell, Administrative Assistant	

**COMPOSTING ADVISORY COMMITTEE** – Appointed BOS Municipal Year

Brad Bremer	06/10/2024
Alesia Maltz	06/10/2024
Jeanne Jones	06/10/2024
John Auclair, Consultant	06/10/2024
Barney Adams, Consultant	06/10/2024

**SENIOR AND COMMUNITY CENTER**

860-738-9521

Serena Brainard and Dana Towers, Co-Directors  
Serena Brainard and Dana Towers, Municipal Agents for the Elderly

**SENIOR AND COMMUNITY ADVISORY COMMITTEE** – Appointed BOS Municipal Year

Brad Bremer, Chairman	02/05/2024
Serena Brainard	04/08/2024
Debra L. McKeon	02/05/2024
Catherine C. Norton	02/05/2024
Carol Sherwood	02/05/2024
Dana Towers	04/08/2024
Karen Odell	04/08/2024

**FIRE MARSHAL** – Appointed BOS

Edward Bascetta	860-379-3359 ext. 201
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**FIRE CHIEF**

Sean Barry, Chief	860-738-4151
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**Center Fire House** - 31 Bunnell Street

860-379-8989

Craig Carfiro, Deputy Chief  
Benjamin Bartlett, Captain  
Todd Correll, 1<sup>st</sup> Lieutenant  
John Gray, 2<sup>nd</sup> Lieutenant  
John Parenteau, Training Officer  
Sandra Carfiro, Treasurer  
Aden Ruwet, Fire Police  
Hannah McCaw, Secretary

**Forge Fire House** - 300 Colebrook River Road

860-379-1551

Todd Hiller, Deputy Chief  
Steven Sartirana, Captain  
Terry Phelan, 1<sup>st</sup> Lieutenant  
Shaw Thibault, 2<sup>nd</sup> Lieutenant  
Maureen Bascetta, 1<sup>st</sup> Responder Captain  
Maureen Bascetta, Treasurer  
Elizabeth Norman, Secretary

**BURNING PERMIT OFFICERS** – Appointed BOS

Benjamin Bartlett	860-738-4151
Edward Bascetta	860-379-9215
Todd Correll	860-459-0292
Bryce Zygmunt	860-480-3581

**ANIMAL CONTROL OFFICER** – Appointed BOS Municipal Year

Gordon (Mike) Coleman

860-806-1983

**CEMETERY SEXTON** – Appointed BOS Municipal Year

William Jasmin

860-379-8306

**EMERGENCY MANAGEMENT** – Appointed BOS Municipal Year

Alfred R. Tillotson, Director

860-379-3359 ext. 201

Sean Barry, Deputy Director

**FARMINGTON RIVER COORDINATING COMMITTEE** Appointed BOS

Alison Jassen

Thomas Stanton, Alternate

**FARMINGTON VALLEY HEALTH DISTRICT**

860-352-2333

Jennifer Kertanis, MPH Director

Brad Bremer, Colebrook Representative

**JUDGE OF PROBATE (TORRINGTON)** – Elected Municipal Election

James P. Steck, Esq.

860-489-2215

Gale Pellegren, Chief Clerk

**LAND RECORDS EXAMINER** – Appointed BOS Yearly Per CT General Statute 7-14.

Marco Monroy

**METROPOLITAN DISTRICT** – Appointed BOS

Aden J. Ruwet

**TOWN ATTORNEY** – Appointed BOS Municipal Year

Howd, Lavieri and Finch, LLP

860-379-2761

Halloran & Sage

Murtha Cullina Attorneys at Law

**TOWN DEPOSITORS**

National Iron Bank

STIFF

**TREE WARDEN** – Appointed BOS Municipal Year

Vacancy

860-379-3359 ext. 201

**SUB REGISTRARS** – Appointed BOS Municipal Year

Susan Montano, Montano Shea Funeral Home

Brian Kenny, Kenny Funeral Home

## **CALENDAR OF MEETINGS**

**AFFORDABLE HOUSING COMMITTEE** - Information to come

**ANNUAL TOWN BUDGET HEARING** – Thursday, April 10, 2025, 7:00 pm, Town Hall, (Budget Hearing at least two weeks before Town Meeting).

**ANNUAL TOWN BUDGET MEETING** – Monday, May 5, 2025, 8:00 pm, Town Hall, the evening before the Referendum.

**ANNUAL TOWN BUDGET REFERENDUM** – Tuesday, May 6, 2025, 6:00 am – 8:00 pm, Town Hall, Meeting Room 2<sup>nd</sup> Floor.

**ANNUAL TOWN MEETING** – Third Monday, October 20, 2025, 8:00 pm, Town Hall.

**BOARD OF ASSESSMENT APPEALS** – March 12, 2025, Motor Vehicles, Personal Property, Real Estate Appeal Hearing - and September 10, 2025, Motor Vehicle Appeal Hearing. Town Hall, 5:00 pm to 6:00 pm.

**BOARD OF EDUCATION** - First Wednesday of each month, except May and August - Colebrook Consolidated School, 7:00 pm.

**BOARD OF FINANCE** – Thursdays weekly during budget season, except, March 19; and May 5, then as necessary - Town Hall, 6:00 pm.

**BOARD OF SELECTMEN** – Second Monday of each month except October, Town Hall, 7:00pm.

**CAPITAL IMPROVEMENT COMMITTEE** – January, February, March, May, August, First Thursday of the month at 5:00 pm.

**CONSERVATION COMMISSION** – Meets January 14, April 8, July 8 and October 14, 2025. Town Hall, 7:00 pm.

**COMMUNITY AND SENIOR CENTER ADVISORY COMMITTEE** – Meets January 30, April 24, July 31 and October 30, 2025. Town Hall, 10:30 am.

**ELECTION DAY** - Tuesday, November 4, 2025, 6:00 am – 8:00 pm - Town Hall, Meeting Room 2<sup>nd</sup> Floor.

**FIRE DEPARTMENT – CENTER** – First Monday of each month – Center Fire House 7:00 pm.  
**FORGE** – First Tuesday of each month – Forge Fire House 7:00 pm.

**HISTORIC DISTRICT COMMISSION** – October 28, 2025, Organizational Meeting 4:45 pm, Town Hall, and as necessary. See Website for information.

**INLAND WETLANDS COMMISSION** - Third Tuesday of each month as necessary - Town Hall, 6:30 pm.

**NW REGIONAL SCHOOL DISTRICT NO. 7** - Second and fourth Wednesdays at 6:00 pm, except for July 2, August 4, December 2. NWR #7 Library/Media Center.

**PENSION PLAN** – As necessary. See Website for information.

**PLANNING & ZONING COMMISSION** - Second Monday of each month, except for Tuesday, October 14 - Town Hall, 6:30 pm.

**RECREATION BOARD** – First Tuesday of each month, no December meeting – Town Hall, 7:00 pm.

**SAFETY COMMITTEE** – Meets Thursday, March 27, June 26, September 25 and December 18. Town Hall, 9:00 am.

**ZONING BOARD OF APPEALS** – As necessary. See Website for information.

## **TAX COLLECTOR**

The Tax Collector's Office is responsible for the billing and collection of Town property taxes and all related penalty charges. Its mission is to assist in maintaining the fiscal stability of the Town by ensuring the timely collection and recording of all taxes through the diligent application of State statutes, Town ordinances, regulations, and other enforcement aids, while assisting the public in understanding the taxation process and procedures and maintaining an effective and cordial relationship with the general public.

The Collector is also responsible for reporting fiscal information to various Town Departments, Boards, and Commissions, the State of Connecticut, and the United States Census Bureau.

The Tax Department accepts payments online at [www.townofcolebrook.org](http://www.townofcolebrook.org). There is a convenience fee involved for the taxpayer. This has been a great help for taxpayers and is used daily. Other collection tools are the use of a State Marshal for delinquent accounts, bank executions, and tax sales.

Laura Bartlett has been the Tax Collector for Colebrook since November 2004. This is a part-time elected position. Laura is a Certified Connecticut Municipal Collector and is a member of the Connecticut Tax Collector's Association, Inc. and the Litchfield County Tax Collector's Association. If you have any questions you can reach Laura at 860-379-3359 ext. 204 or by email: [lbartlett@colebrooktownhall.org](mailto:lbartlett@colebrooktownhall.org).

## **LAND USE OFFICE**

The responsibility of the Land Use Office is to work with residents and members of the general public who have concerns, questions, and needs relating to the use of all land in the Town of Colebrook. The Land Use Office works with three boards, Planning and Zoning Commission, Zoning Board of Appeals, and Inland Wetlands and Watercourse Agency and also coordinates with the Building Department, Department of Public Works, and the Historic District Commission.

The Land Use Office can be reached at 860-379-3359 ext 201 or via email [zoningofficer@colebrooktownhall.org](mailto:zoningofficer@colebrooktownhall.org).

## **REGISTRARS OF VOTERS**

Colebrook Registrar of Voters office is open Tuesdays from 1:00 to 4:30. Our office handles voter registration and any changes to registration (address, party, etc.). We are always available and welcome questions regarding voting or the election process.

You may contact the office by phone at 860-379-3359, ext. 211 or by email at [rov@colebrooktownhall.org](mailto:rov@colebrooktownhall.org). You may also visit Connecticut's official online voter registration website to register or make changes to your registration: [voterregistration.ct.gov](http://voterregistration.ct.gov).

**Sherri Gray, Republican**

**Karen Odell, Democratic**

## **TREASURER**

The Treasurer is the Town's in-house banker and accountant, monitoring the Town's financial activities and ensuring the accuracy of financial records. The Treasurer manages and reconciles the Town's checking and investment accounts, and provides timely financial reports to the Selectmen, Board of Finance, accountants, auditors, and various Town organizations, including the Community & Senior Center and the Recreation Commission.

This is a part-time elected position. Amy Gardner was the Treasurer since November 2012 until her resignation effective June 29, 2024. Melanie Knap has been appointed to complete Amy's unfinished term which ends on November 18, 2025. Melanie can be reached at 860-379-3359 ext. 212 or via email [treasurer@colebrooktownhall.org](mailto:treasurer@colebrooktownhall.org).

## **ASSESSOR**

The Assessor's Office is responsible for discovering, valuing, and updating all taxable property including real estate, motor vehicles, and personal property in the Town of Colebrook. After the Grand List of taxable property is finalized in January, the budget process begins, finishing with the establishing of a mill rate.

The Assessor's Office also administers many tax relief and exemption programs. Please visit [www.townofcolebrook.org/assesor/](http://www.townofcolebrook.org/assesor/) for tax relief programs offered by the Town of Colebrook and the State of Connecticut. If you would like more information on these programs, please contact the office.

David Dietsch, CCMA II is the Assessor and can be reached at 860-379-3359 ext. 206 or email [assessor@colebrooktownhall.org](mailto:assessor@colebrooktownhall.org).

## **BUILDING DEPARTMENT**

The Building Department is responsible for the administration and enforcement of the Connecticut State Building Code. The Building Code ensures that new construction and renovations are conducted in a safe manner. The Building Official works closely with other town departments such as the Fire Marshal, Zoning Officer, Highway Department, and the Farmington Valley Health District to provide a coordinated effort for development in town.

During the past fiscal year the Department issued 140 permits of all types. The constructed value for the work performed was \$4,978,148.61, which includes the Colebrook Consolidated School HVAC project for \$1,537,200.00. Residents and contractors are encouraged to contact the Building Department with any questions before starting a project.

William Volovski is the Building Official and can be reached at 860-379-3359 ext 201 or via email [buildingofficial@colebrooktownhall.org](mailto:buildingofficial@colebrooktownhall.org).



**Office of Town Clerk**

562 Colebrook Road \* PO Box 5 \* Colebrook Connecticut 06021  
(860)-379-3359 ext. 203

2024

Debra L. McKeon, MCTC, Town Clerk  
Catherine C. Norton, CCTC, Asst. Town Clerk

It has been our pleasure to serve the residents of Colebrook for another year. Town Clerk office hours are Monday through Thursday 8:30 to 4:30 pm, closed for lunch from 12 to 1 pm; Fridays 8:30 to noon.

ELECTION YEAR 2024 ushered in election changes. The Town Clerk's office and the Registrar of Voters navigated many additional days of Early Voting. We purchased a new laptop, printer and label printer with grant money to assist in the Early Voting needs. The April 4<sup>th</sup> Presidential Preference Primary brought us (4) four days of early voting, August 13<sup>th</sup> State Primary had (7) seven days of early voting and the November 5<sup>th</sup> Election had (14) fourteen days of early voting. Karen Odell and Sherri Gray did an amazing job of managing and staffing the Early Voting hours while the Town Clerk's office remained open to assist with the voting hours. It was a long and successful election season that ended with a Referendum on December 10, 2024.

2024 Election Voter turnout:

1. April 2, 2024 – Republican Presidential Preference Primary. A total of 65 registered voters came out to vote with a 19.58% voter turnout; 12 of those voters Early Voted.
2. April 2, 2024 – Democratic Presidential Preference Primary. A total of 57 registered voters came out to vote with a 20% voter turnout; 12 of those voters Early Voted.
3. May 7, 2024 - Budget Referendum. A total of 113 registered voters came out to vote with a 10% voter turnout; Referendums are not required to have Early Voting.
4. August 13, 2024 – Republican Primary A total of 32 registered voters came out to vote with a 9% voter turnout; 11 of those voters Early Voted.
5. November 5, 2024 - State Election A total of 981 registered voters came out to vote with an 89.18% voter turnout; 363 of those voters Early Voted.
6. December 10, 2024 – Referendum - Tax Stabilization Agreement w/Wind Colebrook South. A total of 326 registered voters came out to vote with a 28% voter turnout; Referendums are not required to have Early Voting.

The 2025 Historic Documents Preservation Program Grant of \$5,500 This grant project has been started and finished! This grant was to continue to organize and index the Colebrook Land Records. We began by indexing 1375 documents starting where previous grants left off in April 1949 and going backward finishing up the last of the typewritten documents from Volume 30 to Volume 26 in October 1926. Currently the Colebrook land records are available electronically from October 1926 through the present. To date we have written and expended \$101,500 in Document Preservation grant funds on various preservation of town records.

The General Code Ordinance Project is moving slow as we work through each ordinance with the help of General Code and the Connecticut General Statutes and many of the Boards and Commission Chairmen. Once this phase is completed, the ordinances will be reprinted and indexed, and reviewed at a town meeting for approval. The ordinances will be codified printed and indexed into a convenient system for searching both in print and electronically.

Number of Colebrook Dogs Licensed – 268 down 27 from last year. Please remember to license your best friend in June, all dogs six months of age or older must be licensed. Licensing keeps rabies vaccines up to-date as well as helping them find their way home if they are lost. Many thanks to Mike Coleman, our Animal Control Officer for all he does to keeping our community and dogs safe.

2024 Colebrook welcomed ten bundles of joy, congratulates six married couples and with sympathy lost fourteen wonderful residents.

Lastly, please visit our town website, [www.townofcolebrook.org](http://www.townofcolebrook.org)

# Community and Senior Center of Colebrook 2023-2024 Annual Report

## Our Mission

The mission of the Colebrook Senior and Community Center (CSCC) is to provide appropriate services as needed for the town: to partner with community civic activities; to offer nutritious meals to seniors and friends; to provide educational and recreational activities for all ages; to be an active participant in the Colebrook community.

## Hours of Operation

The Center is open during the week at varied hours depending on scheduled activities. The Center will open upon request for special activities, events, or meetings. With a fully equipped kitchen and large hall, it is a convenient location for a multitude of functions. The Center may also be rented for private parties and gatherings.

## Activities and Services

Nutritious and affordable meals are prepared on-site twice a week. Breakfast is on Tuesday 8:00 – 9:15am and lunch is on Thursday at 12:00 pm. The meals can be enjoyed in the center or can be made for take-out for a nominal cost. We also have a monthly birthday lunch that is provided at no charge for members who are celebrating their birthday that month. We also have a free Veteran's Day luncheon for Colebrook Veterans.

Van transportation is available and provided through The Town of Colebrook. Residents in need of transportation to medical appointments, events, and shopping, may utilize this service.

Regularly scheduled exercise activities include Dancercise and Yoga. Other activities include Bingo, Quilters and Crafters, Do you know me Legacy Project, C.U.B.S Group (Colebrook Ukulele Beginners Society) Scrapbooking, Matter of Balance, and the Garden Group. Monthly activities include an in-person speaker on special topics, recreational and educational day trips, health screenings, and a Flu Shot Clinic. Among other annual and community-based events, the Center participates in the Colebrook Labor Day Fair, a Veteran's Day luncheon and the Holiday Craft Fair and more.

We produce a monthly Newsletter that includes a Courtesy Postings section where other organizations may post their events. The Community and Senior Center of Colebrook (CSCC) Newsletter is available at CSCC, The Colebrook Town Hall, The Colebrook Post Office, The Colebrook Store, The Beardsley Library, The Norfolk Library, The Winsted Senior Center, The Barkhamsted Senior Center, The New Hartford Senior Center and The Canton Senior Center. It is also available via email, regular mail, or online. We also maintain a CSCC website at [www.colebrookseniorcommunitycenter.weebly.com](http://www.colebrookseniorcommunitycenter.weebly.com) and Community and Senior Center of Colebrook Facebook Page.

Our staff and Volunteer Committee continue to explore ways to minimize the Center's operational cost to the town, through fundraising and grant awards. We are indebted to our loyal and hardworking volunteers who make our events and activities possible. We are deeply grateful to the townspeople of Colebrook for their generous donations. We hope to provide activities and services to our community well into the future with your continued support.

Serena Brainard, CSCC Director

Danamarie Towers, CSCC Director

*The Colebrook Historical Society*  
*2024*

*Located in the village center The Seymour Inn, built in 1816, is the home of the Colebrook Historical Society. The museum houses a rich collection representing various aspects of life in Colebrook from the mid 1700's to the present as well as an extensive genealogy department. Work continues by volunteers to restore the interior of the building to its former simplicity and beauty. Special exhibits are held during the summer and fall season as well as community receptions. This year's exhibit featured Rediscovering Colebrook River, the Lost Community. Highlights have been our Friday Night Gatherings, special concert and the Christmas Open House with the silent auction – successful events for all the community to enjoy.*

*The Rock School, now completely renovated, hosts the 3<sup>rd</sup> grade class for a day, letting the children experience school in the 1800s. Truly a jewel from the past, this school was erected in 1779 educating Colebrook's children until 1911. We now have an open house during the Colebrook Labor Day Fair Day. Our hope is that the Rock School will continue to be a place where the school children gather as well as the community – a place where young and old can share their knowledge and dreams.*

*Colebrook Historical Society continues to gift Bob Grigg's book, Bob Bytes, to each 6<sup>th</sup> grade graduate at Colebrook Consolidated School.*

*Community is what the Colebrook Historical Society is all about. Stop by the Museum to see our community's treasured past on display, attend our special programs during the season and check our new and updated, redesigned website as well as our Facebook page often for details on upcoming events and the latest findings of our Colebrook history.*

[www.colebrookhistoricalsociety.org](http://www.colebrookhistoricalsociety.org)

# Our School:

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Superintendent

Robert Gilbert

rgilbert@colebrookschoo.org

Principal

Elizabeth Driscoll

bdriscoll@colebrookschoo.org

Grade Levels: K-6

Enrollment: 61

School Hours

8:30-3:15

Mascot: Coyote

School Color: Green

Pupil Services Provided by  
Shared Services



## Board of Education:

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Sarah Robichaud, Chairperson

John Mudano, Vice Chairperson

Denise McLaughlin, Secretary

Rebecca Roy

Alison Jassen

Mark Masslon

Alyssa Correll

## School Mission:

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*The Colebrook Consolidated School, working in partnership with parents and the community, is committed to providing a safe, nurturing, quality educational experience where each child acquires the skills to become a life-long learner and succeed in a changing global society.*



EST. 1949



# Colebrook Consolidated School



452 Smith Hill Road  
P.O Box 9  
Colebrook, CT 06021



Phone: 860-379-2179  
Fax: 860-379-9506



[www.colebrookschoo.org](http://www.colebrookschoo.org)

# Academic Achievements:

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Rated #1 for Best Public Elementary Schools in Litchfield County.

Rated in the top 5% for Best Public Elementary Schools in Connecticut.

Outperformed regional elementary schools on the Smarter Balanced Assessment and Next Generation Science Standards Assessment 6 out of 7 years.

# Parent Teacher Organization:

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Colette Hiller, President

Tiffney Meehan, Vice President

Kimberly Thomas, Treasurer

Mary Stauffer, Secretary

Board of Directors:

Lorraine Ferrante, Hannah McCaw

Beth Driscoll, Ex-Officio



DISCLAIMER: Colebrook Consolidated School does not exclude from participation in, deny benefits of, or otherwise discriminate against any person in any of its programs, activities, or employment practices, on the basis of race, color, religion, sex, age, national origin, ancestry, marital status, sexual orientation, genetic information, disability, or gender identity/expression.

# Points of Pride:

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Our size allows for a strong parent & family connection through Walk to School Day, talent show, holiday celebrations, community feast, concerts and other events.

Commitment to fostering the growth of the whole child by implementing weekly social-emotional lessons, providing student support services, in addition to our core academic curriculum.

Practice of a school-wide framework to help students succeed academically, socially, emotionally and behaviorally to reduce disciplinary measures and ensure a safe environment.

Individual chromebooks for each student.

All classrooms equipped with Promethean Interactive Display Screens.

Active PTO & strong volunteer program

Proud recipient of the Northwest CT Community Foundation Draper Foundation Fund Grant. Upgrades made to the school library space and materials.

Outdoor Learning Space

# Special Programs & Activities :

---

Enrichment Clusters Grade K-6

P.R.I.D.E Community Meetings

School-Wide Assemblies

Multiage Activities

Music Program Offering:  
Chorus  
Band

School Spirit Days

D.A.R.E Program, Grade 6

Athletic programs offered by  
Colebrook Recreation Board

Annual Rock School Field Trip,  
Grade 3

Annual Nature's Classroom Trip,  
Grade 6

Annual Field Day Celebration, K-6

Partnership with Historical Society  
and Senior Center





Colebrook  
*Associates*

*Lending a Sharing Hand to the Colebrook Community Since 1935*

colebrookassociates@gmail.com  
www.colebrookassociates.org  
860-469-2208

Colebrook Associates, Inc. is a non-profit organization which was formed over 75 years ago with the purpose of providing support to Colebrook residents and organizations, especially in times of need. Membership is open to all residents of Colebrook and currently stands with 200 families and individuals as members. As part of the mission, Colebrook Associates, Inc. has provided financial assistance to Colebrook families, individuals and organizations, including awarding educational scholarships to Colebrook residents.

Colebrook Associates, Inc. strives to fulfill its mission by:

- Collaborating with other charitable organizations
- Serving as a catalyst for selected community initiatives
- Making grants to projects and causes that address the community's needs
- Providing financial educational assistance to qualified applicants
- Providing assistance to those in critical need
- Gather, preserving and stewarding resources

This past year, Colebrook Associates, Inc. proudly sponsored the popular pet show and frog-jumping contest at the much-loved Colebrook Fair, as well as Oktoberfest—both wonderful events that bring together the Colebrook and local communities for memorable events. Additionally, Colebrook Associates, Inc. reintroduced the sale of Christmas trees and wreaths at the Holiday Fair. Finally, in February, they hosted the 1<sup>st</sup> annual 'Winter Warmer' event. During the 2023-2024 fiscal year, Colebrook Associates, Inc. accomplished the following:

- Awarded scholarships totaling \$9,000
- Provided over \$5,290 in assistance for local families
- Provided over \$525 in scholarships for incoming students in the kindergarten class at Colebrook Consolidated School to attend a week together at Camp Jewell YMCA
- Donated \$5,920 to support other organizations benefiting Colebrook residents including Colebrook Congregational Church, Colebrook Consolidated School, Winsted Area Ambulance Association, Colebrook Preservation Society, Helping Hands Chore Service, Colebrook Forge & Center Fire Companies, Norfolk Lions Club Ambulance, Northwestern Regional School #7, Colebrook Senior & Community Center, Church in the Wildwood, and Colebrook First Responders.

Currently serving on the Board of Directors: Justine Carbonell, Jodi Gove, Todd Hiller, Diane Johnstone, Maureen Judge, Gilbert Kassel, Kathy Loomis, Catherine Norton, John Parenteau, Scott Shahmanesh, Alan Thayer, Gloria Wilber, Dora Wiskirchen.

Respectfully Submitted,  
Todd Hiller  
President

## The Colebrook Land Conservancy

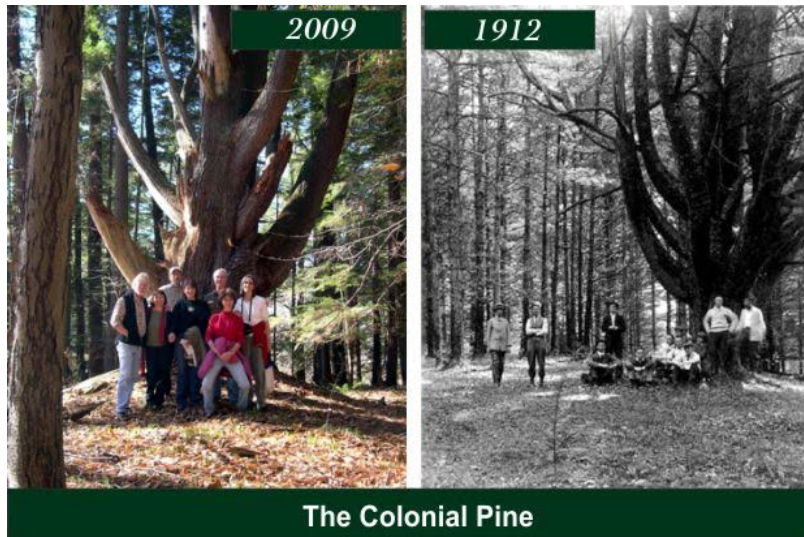


Organized in 1986, The Colebrook Land Conservancy is an all-volunteer, non-profit 501(c)3 organization dedicated to the preservation of Colebrook's rural character through the conservation of its natural resources. Supported by donations from the community, the CLC protects and monitors 1,455 acres of woodlands, wetlands, and scenic roadsides, as well as the historic Hale Farm, which stands at the crossroads of Route 183 and Stillman Hill Road.



### The Hale Barn


Dating from the late 1700s, the Hale Barn is a reminder of Colebrook's rich rural and farming history to everyone passing by.



## The Phelps Research Area

The Conservancy's largest preserve is the Phelps Research Area in North Colebrook, one of the last old growth forests cut off in CT well over a century ago and home to the Colonial Pine, named in 1787 for its 13 main branches, representing the 13 original American colonies.

An important part of the Conservancy's mission is fostering an appreciation of the environment. To that end, the CLC maintains four hiking trails in Colebrook and sponsors a variety of educational and recreational activities, including nature talks, a booth at the Colebrook Fair, and the publication of a newsletter with topics of interest to nature lovers. In honor of Earth Day, the CLC donates nature books and videos to the Colebrook Consolidated School each spring. The CLC also maintains a website ([colebrooklandconservancy.org](http://colebrooklandconservancy.org)) and Facebook page (@CLCCT) which are regularly updated with conservation news, nature-related articles, information about local hikes and events, and photos sent by members of the community.

 Colebrook Land Conservancy  
"Keeping the Country in Colebrook"

 Please join Gerri Griswold for a lavishly illustrated talk that touches on the basics of one of the most beneficial and maligned animals on our planet—the bat. How many species of bats are there? Where do they live? Why are they so important to us? What is harming them?... and so much more will be addressed.

**BATS ARE GOOD GUYS!**  
Sunday, September 15th  
at 4:00 p.m.  
Colebrook Town Hall meeting room  
Free + Refreshments



[www.colebrooklandconservancy.org](http://www.colebrooklandconservancy.org) | @CLCCT



 Colebrook Land Conservancy  
"Keeping the Country in Colebrook"



**HERE COME THE POLLINATORS!**

Just in time for spring, please join the Colebrook Land Conservancy for a presentation about how to create backyard pollinator habitats with John Markelon, President of the Litchfield Land Trust.

March 17th at 4:30 p.m.  
Colebrook Town Hall meeting room  
Free + Refreshments

[www.colebrooklandconservancy.org](http://www.colebrooklandconservancy.org) | @CLCCT

Visitors are always welcome to explore and enjoy the Conservancy's four hiking trails: the Deer Hill Trail, the Hale Trail, the Rockwell Trail, and the Sandy Brook Trail, all of which are well-maintained and open year-round. Natural and historical information about each trail is available at the trail heads, as well as on the Conservancy's website and Facebook page.



### The Deer Hill Trail

The Deer Hill Trail, located on the north side of Deer Hill Road, features a 1.3 mile loop that passes by large oaks, several springs, and a majestic pine forest ridge. A .6 mile spur trail offers stunning views from the Northwest summit of the property.



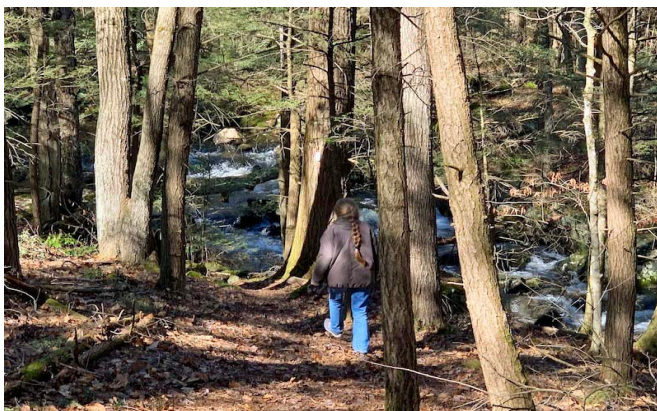
### The Hale Trail

The mile-long Hale Trail, not far from the Hale Barn, provides an opportunity to explore a wooded area that lies in the Loon Brook Watershed and crosses a small brook.



### The Rockwell Trail

The Rockwell Trail, slightly less than a half mile long, features a variety of trees, flowering plants, and rock outcroppings, as well as evidence of an abandoned quarry.



### The Sandy Brook Trail

The Sandy Brook Trail is a 1.5 mile long loop trail that takes you through an ecologically significant and pristine forestland and is bordered by two spectacularly beautiful streams.

[www.colebrooklandconservancy.org](http://www.colebrooklandconservancy.org)

Facebook@CLCCT



## COLEBROOK TOWN REPORT 2023-2024

### VISITING NURSE & HOSPICE OF LITCHFIELD COUNTY, INC.

Visiting Nurse & Hospice of Litchfield County was formed by the mergers of Salisbury Visiting Nurse Association (est. 1904), VNA Northwest (Bantam, est. 1928) Foothills Visiting Nurse & Home Care (Winsted, est. 1922) and the Farmington Valley VNA (Simsbury, est. 1908). The combined agencies will be caring for the residents of Litchfield County and the Farmington Valley.

VNHLC is a State licensed, Medicare certified, non-profit VNA providing care 24 hours a day, 7 days a week. VNHLC provides services in the areas of Skilled Nursing, Physical, Occupational and Speech Therapies, Medical Social Work, Hospice, Dietary, Pediatrics, Wound Care, Chronic Disease Management and non-medical Home Assistance Programs.

VNHLC employs 150 people, 90% of whom reside locally in Northwest Connecticut.

VNHLC cared for 2,398 patients and provided 52,464 patient visits in 2023-2024.

VNHLC is proud of its long-standing history with the Town of Colebrook. 47 persons from Colebrook received home health services from VNHLC during the past year.

Eighty-six (86%) percent of all our patients were age 65 or older and 23% lived alone.

VNHLC also offers, with funding assistance from the town, the following services free of charge to residents of Colebrook:

- Flu Clinics
- Matter of Balance Classes – classes focus on how to maintain balance, continue moving and exercise at any age.
- Blood Pressure Clinics
- Health Promotion Visits - VNHLC receives an annual allocation from the town to help defray the costs of providing free Health Promotion visits and Public Health Programs. Health Promotion is a program in which certain elderly at-risk patients, who normally live alone and no longer qualify for insurance benefits, are routinely monitored free of charge by one of our staff nurses, therapists, social workers, or dieticians.

Structured Bereavement Groups are held twice a year. The groups are free and open to anyone in the community who has lost a family member or friend. The bereavement coordinator is also always available to meet privately with people. Just before the holiday season, an event, The Tree of Lights, is held to honor and remember VNHLC patients who have passed within the past 18 months to which family members and caregivers are invited.

This past year VNHLC was able to conduct public and many private flu clinics and administered more than 1,000 flu vaccines to mostly high-risk individuals. All ages, 18 and older, were welcome to attend.

Since VNHLC is a non-profit health agency, the Board of Directors serve on a voluntary basis and represent all the towns in which full services are provided.

Referrals for services are accepted from anyone and services are provided regardless of ability to pay, as long as contributions, grants and other appropriations are sufficient to cover these costs.

Michael Caselas, Executive Director

**NORTHWEST CONSERVATION DISTRICT ANNUAL REPORT FOR 2023-2024**  
1185 New Litchfield Street \* Torrington, CT 06790 \* 860 626 7222 \* [www.nwcd.org](http://www.nwcd.org)

The Northwest Conservation District (NWCD) is an environmental non-profit organization serving 34 municipalities in northwestern Connecticut. Our mission is to promote conservation, protect the environment through education and technical assistance services, and promotion of healthy, thriving forests, farms and watersheds.

**TECHNICAL SERVICES PROVIDED TO MUNICIPALITIES**

During 2023-2024, we assisted our towns' land-use departments and citizens on site development reviews and field inspections of sites in a variety of land use settings. Our recommendations on proposed land use changes balance development with protection of the natural environment. We provide practical, science-based solutions using the latest techniques, in compliance with the 2024 CT Stormwater Management Guidelines, to ensure protection of the landscape and address changes in our climate. Our soil scientist is available to reviews inland-wetland delineations.

**EDUCATIONAL SERVICES AND PROJECTS ACROSS THE DISTRICT**

We conduct workshops on topics including LID and stormwater management, residential rain gardens, soil health, renewable energy options, pollinator gardens, home composting, invasive plant management, cover crops and other best agricultural management practices. We support the work of the state-wide Pollinator Pathway Northeast. ([www.pollinatorpathway.org](http://www.pollinatorpathway.org))

We provide support to USDA-NRCS's conservation planning program and to farms in our District through our Climate Smart Agriculture Initiative that provides free cover crop seed and educational workshops on cover crops and agroforestry to farmers to help them transition to healthy soil practices.

The CT Envirothon Program ([www.ctenvirothon.org](http://www.ctenvirothon.org)) provides hands-on science for high school students through workshops - NWCD staff helped coordinate two this year - and educational support. Participating schools take part in an annual May Field Day statewide competition and the winning team competes at a National Conservation Foundation (NCF) competition. 26 teams participated in the event in 2024. NWCD participating schools included Marvelwood School from Kent which won the statewide competition and went on to the international competition held in New York state; Nonnewaug HS, Housatonic Valley Regional HS; and Northwest Regional 7 HS.

**EARTH DAY PLANT SALE**

Our Earth Day Plant Sale is held annually at the Goshen Fairgrounds over a three-day period in late April. Through the sale, we encourage people to make personal changes to promote clean air, clean water, healthy soils, and quality habitat. This year we expanded our display of literature and information boards on many topics and we shared literature from many of our northwest corner partners. NWCD staff and Master Gardeners are on hand to help people select the right plants for their needs and growing conditions.

**OUTREACH AND WEBSITE**

We continue to publish our "Voice of Conservation" bi-annual newsletter, as well as a new yearly "Education Edition" in print form and electronic offerings through our website, and Facebook. Recorded webinars and educational articles are now offered on our website with news and links on our Facebook page, and we are planning additional resources for on-line outreach to help readers conserve natural habitats and wildlife. Our goal is to make our educational programming available to a wider audience. To be added to our mailing list, email [info@nwcd.org](mailto:info@nwcd.org).

**THANKS TO YOU!**

NWCD appreciates the ongoing support of the District's 34 municipalities, generous contributions of individuals, funders, and many volunteers. We welcome feedback and requests for information, assistance, and educational programming.

Lawrence Rousseau, Chairman, Northwest Conservation District

**FARMINGTON VALLEY HEALTH DISTRICT**  
*Preventing Disease, Promoting Health, Protecting Against Health Threats*

The Farmington Valley Health District is the local health department for the town of Colebrook. There is nothing more rewarding than leading the agency charged with protecting the public's health and collaborating with partners to create communities where people can thrive! This has been a year of partnership and collaboration. Given the multitude of factors that affect people's health, including the environment, housing, access to healthy foods and healthcare, and safe and walkable neighborhoods, partnerships are crucial to the work we do.

This year we convened community members, subject matter experts, organizations, and agencies that share our goal of exceptional health and wellbeing for all in the communities we serve to develop our Community Health Improvement Plan (CHIP). The CHIP will serve as the blueprint for our work over the next few years. Through a collaborative process, grounded in the findings of our 2022 Community Health Assessment, our CHIP focuses on four priority areas: healthy eating and active living, mental health, optimal wellbeing for older adults, and emerging environmental health concerns. If you know of an agency or organization dedicated to these issues, please send them our way!

Other notable partnerships from this past year include work with schools, law enforcement, and social and senior services, especially as we address mental health challenges. Through the CredibleMind online resource, our partners can direct individuals, families, and friends to fully vetted resources that support mental wellness. Many of our partners are taking advantage of our suicide prevention and mental health trainings, and schools are implementing our *Resilience Grows Here* curriculum to foster the development of resilient attributes that support good mental health among youth.

As the demographics of our community shifts, partnering with our first responder community and senior and social services allows us to address the leading cause of emergency room visits, hospitalizations, and deaths in our older adult population: falls. Through this collaboration, individuals at risk for falls are offered fall prevention programming, home assessments, and other wrap-around services, all to support independent and safe living. As we celebrate the completion of our first ever Community Health Assessment and Community Health Improvement Plan, we give thanks to our many partners.

Permits Issued:		Inspections/Site Visits/Sampling:	
Food Service Establishments	8	Food Service Establishments	24
Salons	1	Salons	1
Well Permit	3	Natural Bathing	3
New Septic	1	New Septic	5
Septic Repair	5	Septic Repair	11



## FY23-24 ANNUAL REPORT

The Northwest Hills Council of Governments (NHCOC) consists of the Mayors and First Selectmen from twenty-one (21) member towns in the Northwest Corner. It is one of the nine Councils of Governments that have been established in Connecticut.

The NHCOC membership generally meets monthly to discuss issues of municipal concern, oversee COG planning projects, and explore new opportunities for regional cooperation. This past Fiscal Year the board met eleven (11) times and meeting recordings can be viewed at NHCOC's YouTube Channel at: [www.youtube.com/@northwesthillscouncilofgov9418/videos](https://www.youtube.com/@northwesthillscouncilofgov9418/videos) Meeting agendas, minutes and additional information on NHCOC initiatives and activities can also be found on our website: [www.northwesthillscog.org](http://www.northwesthillscog.org)

### BOARD LEADERSHIP

NHCOC Officers serving during the majority of FY 2023-2024 were as follows:

- **Chairman** - Dan Jerram (New Hartford)
- **Vice Chairman** - Michael Criss (Harwinton)
- **Secretary** - Patrick Roy (Roxbury)
- **Treasurer** - Tom Weik (Morris)

The NHCOC board membership approved a FY23-24 budget that incorporated increases in funding in several areas that have a direct benefit to the towns. These areas included an increase in the state Regional Service Grant (RSG) and an increase in the state Department of Transportation (CTDOT) planning funds for the region. With these funding increases, staffing was increased, and funding was set aside for consultants to perform project and planning related work that will directly benefit the region on short- and long-term basis.

In addition, two new areas of service were created that are unique to our region and the state's Council of Governments: 1) *Northwest Hills Community Health Network of CT*. The Health Resources and Services Administration (HRSA) awarded the NHCOC \$1.2M in Rural Health Network Development funding to implement an adolescent mental health network over the next four years. This funding supports three clinical partners and a Rural Health Network Project Director. NHCOC is the only COG in the state with a fulltime position dedicated to rural health, and 2) *Regional Opioid Response Fund*. NHCOC convened nine towns in the region to pool their National Opioid Settlement Funds to pursue evidence-based opioid harm-reduction and prevention initiatives tailored to the needs of small, rural communities. To date, the RORF has expended approximately \$60,000, providing Leave Behind Kits to ambulance crews in participating towns,



purchasing 12-months of harm-reduction supplies for the Litchfield County Opiate Task Force, and partially funded the first LGBTQ Harm Reduction position in the region. NHCOC is currently the only COG in the state to pool National Opioid Settlement Funds.

## **ECONOMIC DEVELOPMENT**

NHCOC, as a federally recognized Economic Development District (EDD), initiated a collaborative review process which culminated in a new Comprehensive Economic Development Strategy (CEDS) for the region. Major strategies outlined in the current CEDS include addressing the housing needs of the region, encourage business growth and expansion, support workforce development that aligns talent with needs of the regional businesses, increase tourism and strengthen the creative economy.

Additionally, three-year funding from the US Economic Development Administration (EDA) was increased to \$70,000 (from \$60,000) for the upcoming FY 25 and will provide for the continued update to our five-year CEDS and continued implementation of the goals and objectives contained within.

## **TRANSPORTATION PLANNING**

NHCOC issued a Request for Proposal (RFP) at the end of FY23-24 to conduct a Transit Analysis Study which will be funded by the Federal Transit Administration, CTDOT and agency match in the next fiscal year. The focus of this study will be to aid in the development of a coordinated transit network that will serve the residents of the NHCOC region and provide a thorough analysis in addressing current and future transit demands.

Under the CT Department of Transportation's statewide Active Transportation Microgrant Program, three municipalities (Canaan, Torrington, and Warren) within the Northwest Hills region were awarded \$5,000 grants for the purpose of providing resources that would promote safe walking and biking in Connecticut.

Additional transit operating funds have been made available for elderly and disabled transportation within the NHCOC region through NHCOC's approved Congressional Direct Spending grant. This \$92,000 grant will provide funding for the Northwest CT Transit District, GEER, and Sullivan Center.

Approximately \$1M is allocated through the CTDOT each year for priority local road improvement projects (LOTICIP). Five municipalities within the region qualify under this program. Projects currently in various stages of approval/development are located in Burlington, Litchfield, Torrington, and Winchester.



Under the Transportation Rural Improvement Program (TRIPS) three projects were awarded in the amount of approximately \$3.1 million for Cornwall sidewalk construction project located on the West Cornwall Bridge, Salisbury Main Street sidewalk construction project, and Sharon sidewalk rehabilitation on Route 41 and 361,

### **EMERGENCY MANAGEMENT AND HOMELAND SECURITY**

NHCOG serves as the oversight agent for approximately \$365,000 in Homeland Security Grant funding received each year for the Department of Emergency Management and Homeland Security (DEMHS) Region 5. Several projects and equipment acquisitions support this program within multiple Emergency Support Function groups in Region-5 (all of NHCOG and portions of NVCOC and WESTCOC).

### **SHARED MUNICIPAL SERVICES**

In FY23-24, NHCOG continued coordination of numerous programs such as: 1) a prescription assistance program in cooperation with the Foundation for Community Health (program ended February 2024), 2) a Neighbor-to-Neighbor program in cooperation with the Berkshire Taconic Community Foundation, 3) the Northwest Hills Public Works Equipment Cooperative sharing various roadway assets, and 4) the region's cooperative purchasing program for products and services relating to public works.

NHCOG also managed a new program serving as the fiduciary of a Produce Rx Program during the first half of the Fiscal Year.

### **LAND USE/CONSERVATION/PRESERVATION/SUSTAINABILITY**

NHCOG serves as the Statutory referral agency for municipalities within and adjacent to the NHCOG regional boundary and reviewed thirty-four (34) zoning, subdivision and Plan of Conservation and Development (POCD) referrals during the Fiscal Year. The agency also advised local municipalities in land use matters on an ad hoc basis as issues arose throughout the year.

NHCOG continues to host a quarterly "5th Thursday" forum for area Planning, Zoning, and Conservation Commission members to meet and discuss items of mutual interest, hear guest speakers, and provide input on regional plans. These also have been utilized to meet the new statutory requirements of Land Use Officials annual training program.

NHCOG has also assumed the role of Fiduciary for National Park Service (NPS) funding (\$135,000) allocated to the Housatonic River Commission (HRC) for the recent designation of



federal Wild and Scenic status for a portion of the Housatonic River while continuing to partner with the 7-town membership of the HRC.

NHCOG also continuously promotes the on-line Interactive Regional Trail Map, developed by NHCOG, in cooperation with the Housatonic Valley Association to promote access and usability of the public hiking trails in the region.

The agency supports local conservation and preservation grant application and funding efforts through letters of support on an ongoing basis throughout the year upon request.

The state of Municipal Solid Waste in the region and its sustainable future was a key issue this fiscal year and ongoing into the next, particularly with the dissolution of the Materials Innovation and Recycling Authority (MIRA) on the horizon in 2025.

NHCOG also continued its support of the SustainableCT Summer Fellowship where college-level students perform valuable sustainability-related work for our member communities each year.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'R. A. Phillips', is positioned above the printed name.

Robert A Phillips, AICP  
Executive Director



## REPRESENTATIVES

### Barkhamsted

Mario Santoro  
Roger Behrens

### Canton

Matt Vinick  
Bill Coleman

### Colebrook

Alison Jassen

### Hartland

Dan Bowler

### New Hartford

Alison Murdock

### CT DEEP

Peter Aarrestad  
Matt Goclowski

### FRAA

Torrey Collins  
Derrick Kirkpatrick

### FVTU

Jim Buchok  
Tom Carpenter

### FRWA

Laura Hart

### MDC

Jim Randazzo

### National Park Service

Andrew Petitdemange  
Liz Lacy

Cover photo:  
Eastern Painted Turtle by  
Mark D Phillips

## FARMINGTON RIVER COORDINATING COMMITTEE FISCAL YEAR 2024 ANNUAL REPORT

### Greetings:

A river is always moving. Perhaps that's what fascinates us. Sometimes it carries leaves, sometimes logs. Whatever falls upon it is carried downstream. Like life, we are carried along and sometimes need a reminder to reflect and appreciate. That is what the Farmington River does for us all.

2024 marked the 30<sup>th</sup> Anniversary of the West Branch Farmington River Wild and Scenic designation. Together with the Centennial Celebration of Peoples State Forest it was a milestone year. As you know, the Wild & Scenic corridor brings beauty and vitality to our towns. Each year, more and more people come to appreciate this remarkable resource and increasingly recognize the FRCC's important role to protect it. The FRCC works cooperatively with public and private organizations to accomplish its goal to conserve and enhance natural and cultural resources of the entire Upper Wild & Scenic corridor. Through Resource Stewardship and Education & Outreach the FRCC has initiated and supported many plans of action, projects and strategies to help ensure that this outstanding resource will be safeguarded. This Annual Report highlights this past year's accomplishments. Please take a moment to look it over. I think you will agree that it was a good year.

Protecting environmental, recreational, and economic values are dependent on a tireless commitment. In 1874, John Muir noted, "Uncle Sam seldom manifests any disposition to look very far into the future". Since the Wild & Scenic designation, the FRCC, as part of the National Park Service, has been sustained by a forward looking Congress willing to invest in protecting our country's precious natural resources. We now have the advantage of years to look back and acknowledge the wisdom and considerable returns on this investment. We are optimistic that this support and commitment will continue and our work will carry on and ensure that the Farmington River will remain Wild & Scenic for generations to come.

We encourage you to become aware of matters affecting the river and to share your thoughts and ideas with us. We wish you continued enjoyment of this special area.

Roger Behrens  
FRCC Chair



## A PARTNERSHIP WILD & SCENIC RIVER: PROTECTING THE UPPER FARMINGTON RIVER

The Upper Farmington is among the first "Partnership Wild & Scenic Rivers." Protection comes from federal, state and local town governments and other organizations with a vested interest in the health of the river, from its initial designation in 1994. The designated section is 15.1 miles long on the Upper Farmington River - from the Goodwin Dam (aka Hogback) in Hartland to the confluence with the Nepaug River in Canton. The additional 1.1 miles were added 2019, under the Dingell Act. Our river provides clean water, wildlife habitat, and recreation. Every year, thousands of people tube, canoe, kayak, and fish the waters of the Farmington and visit the parks, forests and historic sites that dot the river's edge. It is critical that we work together to protect this natural beauty.

The Farmington River Coordinating Committee (FRCC) is an advisory body that was created when the river was designated to coordinate management activities, by implementing the Upper Farmington River Management Plan. The purpose is to promote long term protection of the Wild & Scenic Farmington River through the existing town, state and federal authorities. The Committee is made up of representatives of the five river-fronting towns (Hartland, Colebrook, Barkhamsted, New Hartford, and Canton), the Farmington River Watershed Association (FRWA), the Connecticut Department of Energy and Environmental Protection (DEEP), the Metropolitan District Commission (MDC), the National Park Service (NPS), the Farmington River Angler's Association (FRAA), and the Farmington Valley Trout Unlimited (FVTU), who joined the committee in 2022.

The FRCC office is located at the historic Squire's Tavern, in Peoples State Forest in Pleasant Valley, CT. Learn more at [farmingtonriver.org](http://farmingtonriver.org)

FRCC focuses on Resource Stewardship, Education & Outreach, Land Protection, and Grants. Read on to learn about some of the projects FRCC was involved in and grants awarded in 2024. The events listed are over the calendar year, however the financials on page 8 correspond to the fiscal year of October 2023 to the end of September 2024.

## RESOURCE STEWARDSHIP

FRCC's Resource Stewardship subcommittee meets monthly to discuss resource protection and stewardship concerns, challenges, and opportunities and bring grant proposals and ideas in line the with the Management Plan to the full committee. Some of the areas of focus in 2024 are explained below.

### INVASIVE PLANT MANAGEMENT



Oriental Bittersweet  
*Celastrus orbiculatus*

Photo by Chris Evans; University of Illinois

FRCC worked with CT DEEP Forester, Jerry Milne, to locate and determine the best location to begin targeting the invasive plant species, Oriental Bittersweet. Like many of our non-native invasive plant species, this was brought in as an ornamental plant. Bittersweet regenerates by sprouting from roots, root fragments, and the root crown, and from seed (often dispersed by birds or humans), and grow rapidly. It grows as a vine that smothers plants and uproots trees due to its weight. The harm on native trees and plants, partially on forest edges, is substantial in the watershed. It is listed as a high threat in deciduous, coniferous, and mixed conifer-deciduous forests, old fields, grasslands, riparian areas, and fresh wetlands.

FRCC funded the work to cut a 15 foot wide by 6,800 feet long section of bittersweet vines along the Farmington River in American Legion State Forest, working closely with CT DEEP. 102,000 square feet have been managed in the fall of 2024. FRCC plans to continue with follow-up, and moving on to other locations along the river.

## HEMLOCK WOOLLY ADELGID CONTROL

The Peoples and American Legion State Forests are extensive watershed forests bordering the upper Farmington River, and are important for natural diversity, wildlife, and recreation. These forests have a large eastern hemlock component, critical for wildlife habitat, thermoregulation, and filtering of the streams that feed the river. FRCC has been working with Dr. Carole Cheah, Research Entomologist with the CT Agricultural Experiment Station, to continue control efforts of the hemlock woolly adelgid (HWA) through the release of *Sasajiscymus tsugae*, a beetle that predaes on HWA. Native Eastern Hemlock is susceptible and severely impacted by HWA, especially when stressed by drought and other insect pests. Hemlocks are critical for bank stabilization and cold water temps in our tributaries and river. It looked bleak in the 90's, but there has been improvement in the health of hemlocks since Dr. Cheah's research began, and continued work will help to further improve the health of our forests.

In 2024, FRCC funded the release of 5,000 beetles in targeted areas with high infestations of HWA. Tree Savers hand delivered FRCC shipments of *S. tsugae* to Dr. Cheah. All release sites had been extensively pre-scouted for suitable HWA populations during the winter and early spring. Report on [farmingtonriver.org](http://farmingtonriver.org). Sites for releases were along the following tributaries and west branch of the Farmington River:

- West Branch Farmington River - Peoples State Forest, Matthies Grove, Barkhamsted
- Unnamed tributaries - American Legion State Forest, West River Rd and Henry Buck Trail, Barkhamsted
- Cherry Brook - Canton Land Trust Pratt Preserve, Canton
- Jim Brook - Canton Land Trust Onion Mountain Preserve, Canton
- Jim Brook - Werner Woods, Nepaug State Forest, Canton
- Sandy Brook - Algonquin State Forest/Kitchel Wilderness, Colebrook
- Thorne Brook - Tunxis State Forest, Hartland
- Cedar Swamp Brook - Wildlife Management Area, New Hartford
- East Mountain Brook - New Hartford Land Trust properties (Jones Sawmill and Bilanin), New Hartford
- Unnamed tributary - New Hartford Land Trust Oliva property, New Hartford



## WATER QUALITY MONITORING

FRCC supports water monitoring for the upper Farmington River and tributaries through a contract with the Farmington River Watershed Association (FRWA). FRWA has been collecting data since 2004. The program's objectives are to: document high quality waters for protection and preservation; measure inputs from tributaries to the Farmington River; establish a database for use in documenting future changes in water quality; identify impairments and locate potential preservation & restoration opportunities; educate and involve residents in waterbody protection; inform a cohesive understanding of the entire Farmington River watershed, in CT; and, reveal trends relative to changing climate and precipitation patterns via long term monitoring.

Polluted stormwater runoff (nonpoint source pollution) is the primary water quality concern in the watershed. FRWA's data can show sites of concern, and lead to potential restoration efforts. Through the program contract with FRCC, FRWA shares all data with FRCC in an annual written report and presentation, and shares all data with CT DEEP, uploads to EPA's WQX Portal, and helps educate watershed residents. All data submitted to the CT DEEP is used to evaluate assessed waters for the Integrated Water Quality Report (IWQR) which is submitted to the EPA every two years. Data can be viewed in the Farmington River Watershed Water Quality Report 2024 at [frwa.org/resources](http://frwa.org/resources). Details continue on page 4 of the FRCC funded monitoring on the following parameters.

## BACTERIA

Nineteen sites were monitored for bacteria, 8 times from May to September. The West Branch Farmington River and Farmington River in New Hartford consistently have low *E. coli* values with one of the lowest *E. coli* geomean ever recorded in Riverton at 3 MPN/100mL in 2024. Winsted has a higher percentage of impervious surfaces leading to increases in *E. coli* values in the Mad and Still Rivers. Morgan Brook remained low in *E. coli*.

This data can better inform where there may be higher levels of polluted stormwater runoff and help to determine potential land causes behind these factors. FRWA's bacteria results are updated biweekly during the summer on Connecticut River Conservancy's Is It Clean? website. [connecticutriver.us/](https://connecticutriver.us/)

## WATER TEMPERATURE

FRWA monitors for temperature at 15 sites in the upper river watershed with 3 sites on the river and 12 sites on tributaries, 5 of which also log hourly conductivity. Almost all tributary temperatures were considered cool, with Rugg Brook in Winsted being cold and an Unnamed Tributary to the Farmington River on FRWA Frey property, New Hartford and Still River, Winsted being warm. This Unnamed Tributary is monitored due to lack of a streamside buffer and exposure from previous land use on the property.

## CHLORIDE

Eight sites were monitored for chloride in the upper river watershed and are considered excellent to good conditions, except Jim Brook, Canton, which had chloride spike during winter storms. Jim Brook chloride worsened in 2024 but was not as high as values in 2022. Sites are monitored year-round to determine how locations fare throughout the year, especially in winter months when road salts are applied, and in summer during high-production times for aquatic plants and animals.

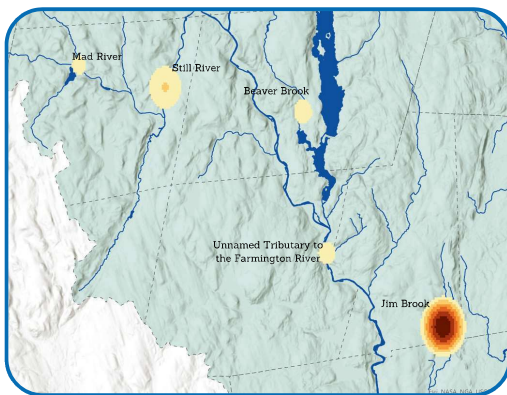


Figure 22: Kernel Density Map of Logger Locations by Highest Conductivity

## CONDUCTIVITY

Additionally, FRCC helped fund the expansion of conductivity loggers in the upper river watershed from 1 to 5 via a grant. Due to the strong correlation between chloride and conductivity, conductivity will increase in response to the rise in chloride levels. This occurs when road salts make their way into water bodies and release free chloride ions. This research allows FRWA to determine if future source monitoring, best management practices (BMPs), and prioritizing Green Snow Pro trainings are needed. Working with CT DEEP, and based on existing discrete measurement data, FRWA added loggers on the Mad and Still Rivers, Beaver Brook, and unnamed tributary on the FRWA Frey Property. Jim Brook and Still River were higher in conductivity and with the highest being 1113  $\mu\text{S}/\text{cm}$  in January 2024 at Jim Brook.

## ROAD STREAM CROSSINGS

FRCC funds FRWA to conduct surveys of road stream crossing (culvert) conditions within the upper watershed in order to determine structural integrity, as well as the ability of passage for aquatic and terrestrial wildlife. Road-stream crossing assessments can be useful in determining which crossings may pose a threat to public safety during storm events, and they also provide insight into the ability of aquatic organisms such as diadromous fish to move throughout the watershed. FRWA performs these assessments using the North Atlantic Aquatic Connectivity Collaborative (NAACC) protocols and contributes its findings to the NAACC database. FRCC and FRWA will work with Trout Unlimited and the local municipalities to address severe barriers on cold-water habitat tributaries by creating preliminary designs for culvert replacements.

FRCC gave a grant to University of Mass/Amherst to help with the costs of the database. In 2024, FRWA received a small grant from FRCC to support its culvert survey program. 14 assessments were performed in Canton by FRWA. Tom Carpenter, FVTU committee rep was fully trained by FRWA.

## GRANTS and LAND PROTECTION

As part of our effort to support local endeavors and enhance protection of the Upper Farmington River, FRCC offers grants up to \$15,000 for applicable projects from the riverbank to the watershed level. FRCC Land Protection Program supports conservation and restoration of the river and land protection within the five riverfront towns. Some of the projects FRCC supported this year are listed below:

### BARKHAMSTED

FRCC supported the River Day school event with a \$5,000 grant, which was held at the Riverton Fairgrounds in September with 400 youth from the local elementary schools of Barkhamsted, Hartland, Colebrook, and Norfolk. Each student was also given the new Junior River Ranger booklet.

FRCC gave a grant of \$450 to the Barkhamsted Earth Day Nature Festival held in Peoples State Forest, with both FRCC and the Farmington River Steward tabling at the annual event.

Friends of American Legion & Peoples State Forest (FALPS) received \$10,000 to purchase trees for the 100<sup>th</sup> Anniversary of Peoples State Forest, which cumulated in a great public event in October at Matthies Grove.

### CANTON

FRCC gave \$2,000 to FRWA to host the 7<sup>th</sup> Annual Wild & Scenic Film Festival, which was as a 2-day event in Collinsville celebrating the Wild & Scenic Farmington River and showing films related to the issues facing our river.

### COLEBROOK

FRCC continued to help fund expenses for the Town of Colebrook to update and expand the Natural Resource Inventory to be included in the next Colebrook Town Plan of Conservation and Development. Researchers are looking into lichens, birds, moths and butterflies, weather, geology, plants, aquatic resources, and conducting mapping for this project. The total grant is for \$7,000.

### HARTLAND & BARKHAMSTED

FRCC continued to support FALPS to assist in the cost of creating a historic interpretive loop trail along the Farmington River in Barkhamsted and Hartland, in memory of David Leff. FALPS has established a 1 mile easy walking loop trail through a centuries old historic industrial site. The trail begins at the north end of School Street in Riverton and continue along the Farmington River north through Hartland.

### NEW HARTFORD

FRCC provided an additional grant of \$1,500 for continued support to the New Hartford Land Trust for the purchase of the Oliva Property, with the overall support from FRCC at \$10,000.

FRCC provided a grant of \$695 the Collinsville Canoe & Kayak's 1<sup>st</sup> Paddling Film Festival held at Brewery Legitimus for the local paddling community.

### WINCHESTER

FRCC gave out the \$10,000 grant for the Cannavo Springs Watershed property to the Winchester Land Trust (WLT). The primary goal is to preserve the undeveloped watershed and, by doing so, protect the purity of the Cannavo Spring, Highland Lake, Mad River, and ultimately the Farmington River, from harmful runoff. WLT will own 25 acres of land above the spring, but not the spring itself. The WLT intends to preserve and protect the water source from contaminants and to continue to allow public access to the spring. Spring water flows through drains to the Mad River, then the Still River, and then the Farmington River.

FRCC awarded a \$10,000 grant for the surveying costs of the 507-acre Laurel Ridge property to WLT. The Land Trust in partnership with the Highland Lake Watershed Association will be purchasing 507 acres of land between Highland Lake and Route 800 with funds from a CT DEEP Open Space & Watershed Acquisition grant. Preserving this land will protect major watersheds of the Mad and Still Rivers which are tributaries of the Farmington River.

## EDUCATION and OUTREACH

FRCC's Education and Outreach subcommittee meets monthly to discuss educational programs, projects, outreach events, publications, and opportunities and bring grant proposals and ideas in line with the Management Plan to the full committee. Some of the areas of focus in 2024 are explained below.



### RIVER STEWARD PROGRAM

The FRCC River Steward Program is a flagship program created for FRCC by Stephan Bastrzycki. Donna Bastrzycki, Stephan's wife and the Barkhamsted Recreation Director, generously continues to volunteer with this program. With Stephan running this seasonal program, 2024 had 7 river stewards and 1 river steward volunteer working on weekends from June 1 to August 18. This year, 4 were returning stewards.

The flows in the river over the summer lead to increased river activities. The vast majority being tubers. The highest hourly total during survey times occurred on July 14<sup>th</sup> (a sunny and 90 degree day), with 493 people going through Satan's Kingdom between 1-2 PM. On three other days in July when counts were taken, there were 400+ users per hour. Contrast this with the 2023 season when the highest hourly user count the stewards recorded for the summer was 398. Having access to boating equipment allows the stewards to engage users maybe otherwise not accessible from shore, and pick up trash.

Education and outreach is a big part of what the stewards do. Common topics discussed with river users included: river conditions, the Wild & Scenic designation, fishing spots and regulations, information on the monofilament containers, trash in the area, area wildlife, local events, and the river steward program.

The 2024 season marked the 10<sup>th</sup> continuous year the Farmington River Steward program has been helping with education and outreach on the Upper Wild and Scenic Farmington River. From its first year in 2015 with three paid summer stewards, it has grown to seven stewards. While the mission to make the Farmington River a safe and fun place to recreate has basically stayed the same, the additional support has allowed the steward team to have better coverage along the river, participate and host more events, and help create a path forward for students seeking a career in environmental science. There are many people and organizations that work hard to protect this beautiful river. The steward team is happy to be a part of that effort, especially with the growing number of recreationists.



### STATISTICS & DATA

Total paid hours for the 7 Assistant Stewards: 1536

Total volunteer hours: ~70

# of people engaged: ~1100

# of garbage bags of picked up litter: 100

Areas with the most litter: Church Pool, Satan's Kingdom, especially the independent tubing takeout, and parts of the riverbank in Collinsville.

### JUNIOR RIVER RANGER BOOKLET

FRCC created a working group and hired a graphic designer to recreate the Junior River Rangers booklets. They have been completed and already given out to well over 500 youth in the community.



New Junior River Ranger booklet!

### WILD & SCENIC EDUCATIONAL KIOSKS

The kiosk project has spanned several years, and is finally completed with 14 newly built and revised front and individual back panels, with 4 new kiosk locations. FRCC funded the building of the 14 kiosks, by local carpenter, William A. Winchester, Jr. Kiosks were replaced on CT DEEP and MDC properties, and added to the Town of Canton and Nepaug Forest. A big thanks to the crew from CT DEEP Maintenance and to MDC for providing equipment and labor. Photo to the right shows a new kiosk being installed on CT DEEP property in Nepaug.

### FRCC AND DEEP PADDLE EVENT

FRCC hosted its 2<sup>nd</sup> paddling event, lead by Dan Bowler, Hartland Rep and paddler, with FRCC reps, Rivers Alliance, staff from several CT DEEP departments, and State Representative Mark Anderson. The paddle was a great way to experience the river first-hand, share knowledge and ideas, and continue collaborative protection of the river.

### FRCC OPEN HOUSE

FRCC hosted the Open House with live fly-tying demonstrations, macroinvertebrate images, specimens, and information, live music from The Travelin' Trout, and a large gathering of river folk.

### EARTH DAY COOPERATIVE FARMINGTON RIVER CLEANUP

FRCC participated in the 4<sup>th</sup> Earth Day River Cleanup, organized by the Farmington River Anglers Association, and in partnership with the FRWA and FVTU. The cleanup was a great success with volunteers filling a large dumpster full of trash collected along the river from below Hogback Dam to Collinsville.

### BARKHAMSTED NATURE DAY FESTIVAL

The family-friendly event was held at Matthies Grove Pavilion, Peoples State Forest, Barkhamsted, and was co-sponsored by the Town of Barkhamsted, Friends of American Legion and Peoples State Forest, and FRCC.

### PEOPLES STATE FOREST CENTENNIAL ANNIVERSARY

The 100<sup>th</sup> Anniversary of Peoples State Forest was celebrated this past fall by CT DEEP and FALPS, with FRWA, FVTU and the FRCC River Steward in attendance. A film was made that also features the Wild & Scenic Farmington River, so stay tuned!

### FARMINGTON RIVER QUILT PROJECT

The Quilt is being prepared to be shown with the soon-to-be completed Lower Farmington River and Salmon Brook Quilt. To see the entire quilt virtually visit [farmingtonriverquilt.org](http://farmingtonriverquilt.org)

### WILD & SCENIC FILM FESTIVAL

FRCC was proud to yet again help host the Wild & Scenic Film Festival along with the FRWA. The greater Farmington River community came together at the Canton Town Hall Auditorium and virtually for two days and two different programs.



Kiosks being installed at Nepaug State Forest



FRCC and DEEP Paddle on the Farmington



7th Annual Wild & Scenic Film Festival

## ANNUAL REPORT 2024—OVERVIEW OF EXPENDITURES

### RESOURCE STEWARDSHIP TOTAL - \$62,738.25

Invasive Species Programs \$18,479.50  
 Water Quality Monitoring Programs \$25,520.00  
 Land Protection Assistance \$16,581.95  
 Upper Watershed Resilience \$2,156.80

### EDUCATION AND OUTREACH TOTAL - \$69,967.14

River Steward Program \$58,914.01  
 Publications and website \$10,451.13  
 Outreach & Farmington River Quilt Project \$602.00

### GRANTS - \$49,852.75

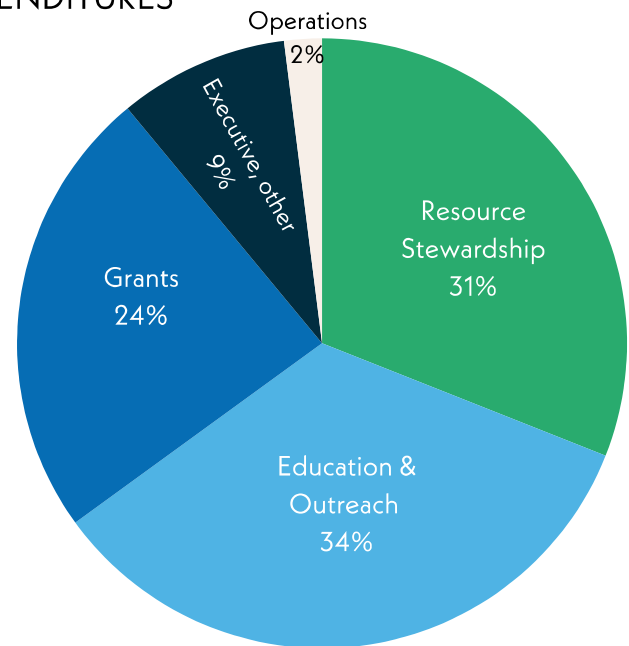
### EXECUTIVE OTHER - \$18,364.00

Organizational development \$364.00  
 Program Assistance \$18,000.00

### OPERATIONS TOTAL- \$4,472.08

The federal fiscal year is 10/1/2023 to 9/30/24. Fiscal year 2023 total \$205,394.22 and \$19,090 Indirect\*

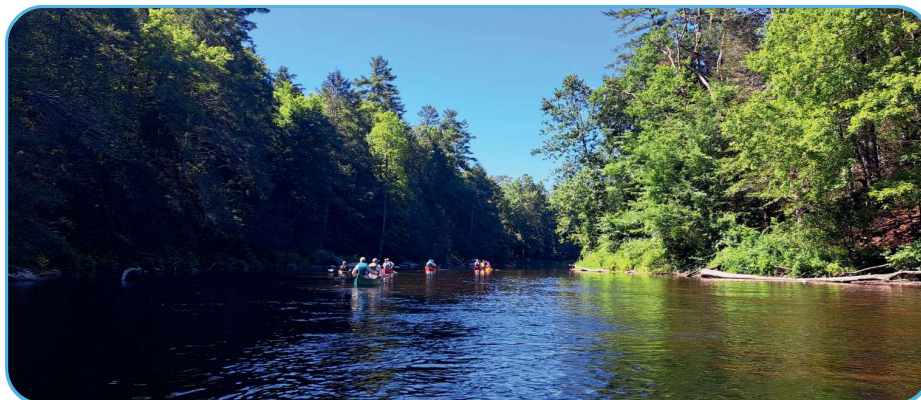
\*Note that some of these funds were carried over from fiscal year 2022.



## Farmington River Coordinating Committee

FRCC's mission is to promote long-term protection of the Upper Farmington River by:

- Bringing interested parties together on a regular basis
- Stimulating cooperation and coordination among the parties
- Providing a forum to discuss and resolve issues
- Coordinating implementation of the Upper Farmington River Management Plan



Paddle of the Farmington River led by Dan Bowler on June 28, 2024 with DEEP and other partners



FRCC  
 P.O. Box 395  
 Pleasant Valley, CT 06063

WEBSITES  
[FarmingtonRiver.org](http://FarmingtonRiver.org)  
[FarmingtonRiverSteward.org](http://FarmingtonRiverSteward.org)  
[FarmingtonRiverQuilt.org](http://FarmingtonRiverQuilt.org)

BEARDSLEY LIBRARY



# ANNUAL REVIEW

2023-2024

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P| 860.379.6043

F| 860.379.3621

<https://www.beardsleylibrary.org/>

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Beardsley Library

40 Munro Place

Winsted, CT 06098



The Beardsley & Memorial Library has been part of the Winsted landscape since the nineteenth century. Because of a gift of \$10,000 from Mrs. Delia Rockwell Beardsley, residents were able to borrow from a small collection of books and read newspapers and magazines in a single room in the Beardsley Block on Main Street.

A bequest made by Jennison Whiting in 1898 made it possible to purchase land and erect a library building on the current site of the library. The original structure of the library building was completed by 1899 and it became a free public library for the community, one of the first libraries to do so.

The Beardsley Library and the Memorial Library operated under two separate Boards of Trustees for several years.

In 1939, by a Special Act of the General Assembly of Connecticut, the two boards consolidated and created the institution known today as the Beardsley & Memorial Library.

After the consolidation, services expanded significantly with the addition of a Children's Library and the Genealogy Library, as well as a growing collection of materials for all library patrons. Barkhamsted and Colebrook designated Beardsley & Memorial Library as their library of record, extending the library's service to patrons in a large area of northwest Connecticut.

The library is governed by a volunteer Board of Trustees, representing Winchester, Colebrook and Barkhamsted. The Board and the library staff are proud of the services it offers to patrons and gratefully acknowledge the support of the Friends of the Library and the generous donations of patrons to help the library grow and improve.

# BEARDSLEY LIBRARY BOARD OF TRUSTEES

ANNUAL REVIEW | 03

**Louise Van Alstyne - President**  
Winsted

**Alan Colavecchio**  
Winsted

**Karin Goodell**  
Winsted

**Bob Geiger - Vice President**  
Barkhamsted

**Richard Lavieri**  
Winsted

**Kirsten Failing**  
Colebrook

**Anne Dodge - Treasurer**  
Barkhamsted

**Barbara McQueen**  
Barkhamsted

**Don Stein**  
Barkhamsted

**Deborah Kane - Assistant Treasurer**  
Winsted

**Barbara Millar**  
Colebrook

**Kimmie Killmer**  
Library Director

**Jeannine Frink - Secretary**  
Barkhamsted

**Jane Williams**  
Winsted



# BEARDSLEY LIBRARY STATISTICS

ANNUAL REVIEW | 04

## 47,309

### PHYSICAL ITEMS WERE BORROWED

The library offers home delivery to patrons who were unable to visit in person

## 4,600+

### VIRTUAL ITEMS WERE BORROWED

People were able to access e-books and audiobooks from wherever they were.

## 46,000+

### TOTAL MATERIALS IN OUR COLLECTION

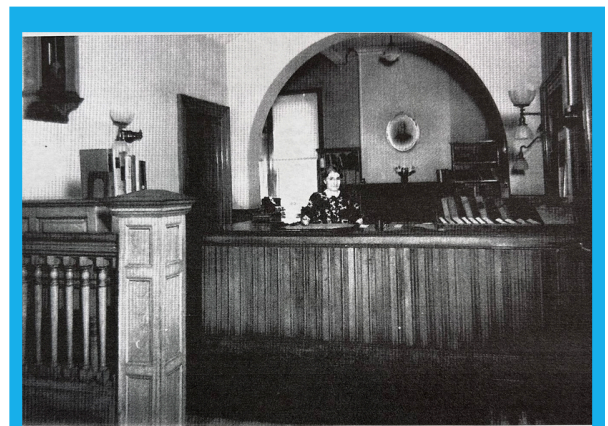
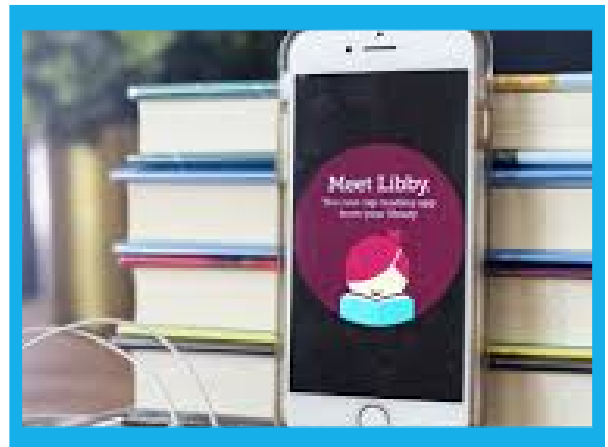
Providing materials that support patron becoming lifelong learners is a goal we strive for. Even though this is the total of books we have, with the consortium we joined allows us to borrow endless amount of materials from other libraries.

## 110+

TOTAL MESUEM  
PASSES WERE  
USED

## 110+

TOTAL USES ON  
MANGO  
LANGUAGE



# COMMUNITY SUPPORT AND COLLABORATION

ANNUAL REVIEW | 05

This year, the Beardsley Library celebrated 150 years of serving our community. We hosted a 150th celebration with three events for the community about the history of the Beardsley Library, the history of Barkhamsted, Colebrook, and Winsted, and a local author talk about Litchfield County. To end our celebrations, we organized a memorable Beardsley Library birthday party for community members to attend.



Beardsley Library enjoys reaching out to the community by attending to town events such as the touch-a-truck with our book mobile, Colebrook fair, fall festival, Memorial Day parade, trunk or treat and much more!

Beardsley also provided students from the Highlander Transition Academy with real world job experience through an internship program.



# ADULT SERVICES

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ANNUAL REVIEW | 06

240

TOTAL NUMBER OF  
PROGRAMS

1,700+

TOTAL PROGRAM  
ATTENDANCE

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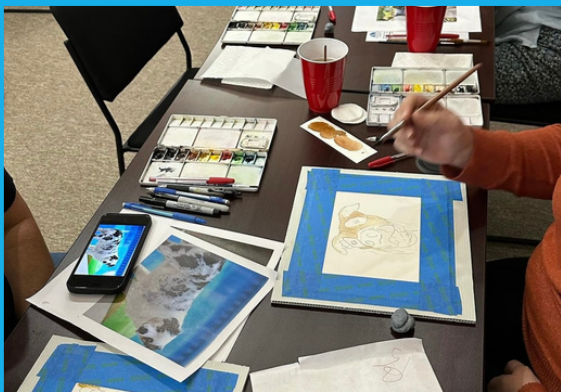


The library provides a variety of programs to serve all members of the community.

Some highlights from the last year included a paint your pet class, Cricut class, charcuterie board class, holiday family photo sessions, recycling old books to make Christmas trees, diamond painting coasters, yarn art canvases, and much more!



During the holiday season, we offer a free Holiday Family Photos program that provides families with 5-7 portraits to use for Christmas cards or other holiday greetings. Our own employee, Jess Tessman, is generous enough to take these photos for 12 families each year.



# ADULT SERVICES

ANNUAL REVIEW | 07

The Beardsley Library, in addition, hosts a variety of weekly clubs. These include a mahjong club, two knitting clubs, and crochet clubs. There are also multiple monthly programs for adult patrons, such as Zentangle, card making classes, and Bring Your Own Dinner movie nights.



This year, we connected with the Northwest Conservation District the Light Source Center for various adult programs.



In addition, we hosted a successful Adult Summer Reading Program that had nearly 100 participants. We offered many monthly programs, such as garden containers and cooking classes and various craft programs. We connected with local businesses to supply the gift card prizes, including Spice320, Little Red Barn Brewers, The Curious Cat Bookshop, and more!



# CHILDREN'S SERVICES

ANNUAL REVIEW | 08

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## 120

TOTAL NUMBER OF  
PROGRAMS

## 5,500+

TOTAL PROGRAM  
ATTENDANCE

---

Throughout the summer the entertainment included a Puppet Story Time, Cooking with Ms. Winn, visiting with opossums, eagles and hawks and then a special hour for cookies with our new Chief of Police! Our Kids Gardening Club is still a highly popular program that ran for eight weeks covering topics such as propagation, water cycle, pollination, soil testing and taste testing farm to table recipes prepared by a talented chef, Doreen Sudol.



We entered the month of July already two weeks into our Australian Summer Reading Adventures. In preparation for this theme, we purchased four new Reading Buddy backpacks featuring a Kookaburra, Kangaroo, Crocodile and a Wombat. To enhance our knowledge of the "Land Down Under, we studied and created coral reefs, kangaroos and ocean fish. 120 registered summer readers were able to tally over 2,000 books and 80,000 pages and were rewarded with fun prizes and free books!



# PROMOTING EARLY LITERACY, ART APPRECIATION AND SCIENCE

ANNUAL REVIEW | 09

During the fall, collaboration continued with the Northwest Conservation District "Paint a Pumpkin Day." We also hosted Hinsdale School's Kindergarten classes for story time and crafts, a library tour and they received their first Library card! Beardsley teamed up with AMP exchanging mutual story times throughout the winter and beyond. More fun was held at Winsted's Trunk or Treat where 650 kids received candy and bookmarks!

We want to highlight two new popular programs that popped up this year, The Beanie Boo Club and The Little Knitwits! Also, Litchfield Hills Audubon gifted us with a beautiful birding backpack and then arranged for an outing at a birding hot spot in Winsted!



The seasons flew by consisting of favorite programs like the Holiday Open House, New Year's Party with puppets and pup Hootie, Dr. Seuss Day, Take Your Child to the Library Day, Read Aloud Day, the Pet Parade and Make Music Day with AMP! All of which were happily attended by our Beardsley families!



# TEEN SERVICES

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58

TOTAL NUMBER OF  
PROGRAMS

745+

TOTAL PROGRAM  
ATTENDANCE

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We had a wonderful year with the teens, filled with exciting programs including: a Halloween Party, food taste tests, movie nights, art projects such as pumpkin painting with the Northwestern Conservation District, mini light-up mushrooms, painting the bookends we use on the shelves in the Teen Room, along with many other memorable activities!



New teen clubs were launched including Book Club, Anime Club, and Dungeons and Dragons Club - all of which were a major success among the Beardsley Teens!





Our 2023 Summer Reading Challenge was filled with engaging events that kept the teens busy and entertained all summer long! Highlights included a soft-pretzel cooking class with Ms. Winn, koala inspired slime-making, a Nintendo Switch tournament, candy sushi-making, visits from animals like raptors and opossums, and so much more!

The Teen Gardening Club, sponsored by The Northwest Conservation District, was a great success as always! The teens explored an array of topics like agriculture, aquaculture, soil layers, pollinators, and farm-to-table recipes thanks to chef Doreen Sudol! One of the major highlights within this eight-week program was the hands-on experience using microscopes, where they got to see and learn about various soil samples. With their newfound knowledge and experience, the Beardsley Garden flourished all Summer!

## Other Teen-Favorite Events:

- Winsted Annual Pet Parade
- Holiday Open House
- Take Your Child to the Library Day
- Trunk or Treat in Winsted



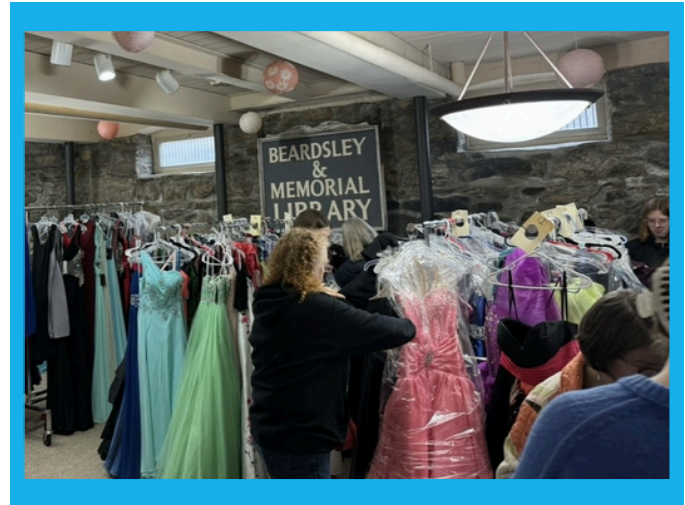
This year's summer reading theme was "Australia", and we were thrilled to have 71 teens take part in this challenge and collectively read over 47,000 pages!

# TEEN SERVICES

ANNUAL REVIEW | 12

We held our annual *Once Upon a Prom* program for three weekends, and had a great turnout! 70 young women attended and most left with a beautiful (and free) gown!

We were lucky enough to have amazing volunteers that dedicated their time and talent to help the teens at Beardsley prepare for their prom night: Julianna Garcia from Skinfusion Beauty Studios (makeup), Maggie St. Pierre (makeup), Victoria Richards from Wild One Salon (hair), Amy Hoerle from All That Glitters Makeup Artistry (hair), Vicki Pac (dress alterations).



Not only did our generous patrons donate beautiful dresses for this event, but Atiana's Boutique in Milford, CT gifted us over 100 brand new gowns, along with shoes and purses. Additionally, we still had many dresses from the online Boutique Birdy Grey donation from the year prior that we were able to put to good use.

We are beyond grateful for all of the thoughtful individuals and communities that supported us to provide the best possible prom experience for young women!



# GENEALOGY & LOCAL HISTORY ROOM

ANNUAL REVIEW | 13

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265+

TOTAL RESEARCH  
REQUESTS AND  
PROJECTS

1300+

RESOURCES USED

---



## New Resources Acquired and Created

- Booklets and other resources about the history of the Beardsley Library
- Winsted Directories 1915 - 1919 digitized
- Resources about American Migration Routes
- A Research Index for *Squire's Tavern Quarterly*



# GENEALOGY & LOCAL HISTORY ROOM

ANNUAL REVIEW | 14

## Donations Received

- Winsted Directories covering the '50s through the '70s
- Two class photos from the Gilbert School ca. 1920s
- Early copies of the *Winsted Evening Citizen*
- Assorted Historical materials from the Town Clerk's Office



## Programs and Community Involvement

Research and participation in the Beardsley 150 Celebration and the Soldiers' Monument Cemetery Walk, attendance and participation in meetings of the Winsted Historical Commission, Genealogy workshops at NWR7, Monthly Genealogy Workshops at the Library



# FRIENDS OF THE LIBRARY

ANNUAL REVIEW | 15

The Friends of the Beardsley Library are a dedicated group of volunteers that help provide supplemental funding to sponsor and support the library and programs that further library objectives through fundraising events. Some fundraisers they have done are Book and Bake Sale, Trivia Night, and our annual Holiday Basket Sale. In addition, the Friends took on attending the Colebrook Fair and had a mini book sale available.

The Friends have sponsored many adult and children's programs throughout the year and helped us purchase a new microfilm machine for our genealogy department. They also fund our museum pass program and our Mango Language resources that we offer to our community.





## Annual Review Contributors

Benjamin Cruson - Genealogy & Local History

Carol Parent - Children's Services

Emily Young - Teen Services

Karley Padin - Adult Programs

Kimmie Killmer - Library Director

This report reflects the library's activities from July 1, 2023 through June 30, 2024

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# **TOWN OF COLEBROOK, CONNECTICUT**

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Annual Financial Statements

For the Year Ended June 30, 2023

# TOWN OF COLEBROOK, CONNECTICUT

## Table of Contents For the Year Ended June 30, 2023

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	<u>Page</u>
<b>INDEPENDENT AUDITOR'S REPORT</b>	1
<b>MANAGEMENT'S DISCUSSION AND ANALYSIS</b>	4
<b>BASIC FINANCIAL STATEMENTS</b>	
<i>Government-Wide Financial Statements:</i>	
Statement of Net Position	10
Statement of Activities	11
<i>Fund Financial Statements:</i>	
<b>Governmental Funds</b>	
Balance Sheet	12
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	13
Statement of Revenues, Expenditures, and Changes in Fund Balances	14
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	15
Budgetary Comparison Statement – General Fund	16
<b>Fiduciary Funds</b>	
Statements of Fiduciary Net Position	17
Statements of Changes in Fiduciary Net Position	18
Notes to the Financial Statements	19
<b>REQUIRED SUPPLEMENTARY INFORMATION</b>	
State Teacher's Retirement System - Proportionate Share of Net Pension Liability	44
State Teacher's Retirement System - Proportionate Share of Net OPEB Liability	45
Schedule of Changes in Total OPEB Liability	46
<b>SUPPLEMENTAL AND COMBINING INDIVIDUAL NONMAJOR FUND STATEMENTS AND SCHEDULES</b>	
<b>General Fund</b>	
Schedule of Revenues and Expenditures – Budget and Actual	47
<b>Nonmajor Governmental Funds</b>	
Combining Balance Sheet	51
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	53
<b>Supplemental Schedules</b>	
Schedule of Property Taxes Levied, Collected, and Outstanding	55
Schedule of Debt Limitation	56
Board of Education Schedule of Expenditures – Budget and Actual	57

# **Financial Section**



## INDEPENDENT AUDITOR'S REPORT

To the Board of Finance of  
Town of Colebrook, Connecticut

### Report on the Audit of the Financial Statements

#### **Opinions**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Colebrook (the "Town"), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town, as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinions**

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Colebrook and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## ***Auditor's Responsibility for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

## ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, and the pension and OPEB schedules on pages 4-9 and 44-46 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The accompanying combining and individual nonmajor fund financial statements, and other supplemental schedules are presented for purposes of additional analysis and are 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 basic 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 combining and individual nonmajor fund financial statements, and other supplemental schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated March 25, 2024, on our consideration of the Town's internal control over financial reporting and on our test of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town's internal control over financial reporting and compliance.



King, King & Associates, CPAs  
Winsted, Connecticut  
March 25, 2024

# TOWN OF COLEBROOK, CONNECTICUT

## Management's Discussion and Analysis

June 30, 2023

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As management of the Town of Colebrook, CT, we offer readers of the Town of Colebrook, CT's financial statements this narrative overview and analysis of the financial activities of the Town of Colebrook, CT for the fiscal year ended June 30, 2023.

### Financial Highlights

- The assets and deferred outflows of resources of the Town of Colebrook, CT exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$11,780,026 (net position). Of this amount, \$3,203,770 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- The Town's total net position increased to \$1,714,842.
- As of the close of the current fiscal year, the Town of Colebrook, CT's governmental funds reported combined ending fund balances of \$3,526,404 an increase of \$321,989 in comparison with the prior year.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$1,597,416 or 20.1 percent of the total general fund budgeted expenditures.

### Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Town of Colebrook, CT's basic financial statements. The Town of Colebrook, CT's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. The report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-wide financial statements.** The *government-wide financial statements* are designed to provide readers with a broad overview of the Town of Colebrook, CT's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the Town of Colebrook, CT's assets and deferred outflows of resources, and liabilities and deferred inflows of resources, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town of Colebrook, CT is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position has changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in future cash inflows (revenues) and outflows (expenditures.)

Both of the government-wide financial statements present functions of the Town of Colebrook, CT that are principally supported by tax revenues, grants and intergovernmental revenues (*governmental activities*). The governmental activities of the Town of Colebrook, CT include general government, public safety, highways, sanitation, health and welfare, recreation, and education. The Town does not report any funds that carry-on business-type activities.

The government-wide financial statements can be found on pages 10-11 of this report.

## TOWN OF COLEBROOK, CONNECTICUT

### Management's Discussion and Analysis

June 30, 2023

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**Fund financial statements.** A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town of Colebrook, CT, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Town of Colebrook, CT can be divided into two categories: governmental funds and fiduciary funds.

**Governmental Funds.** *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The Town of Colebrook, CT maintains a number of individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund and Capital Projects Fund. Data from the other governmental funds are combined into a single, aggregate presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The Town of Colebrook, CT adopts an annual appropriated budget for its General Fund. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 12-16 of this report.

**Fiduciary Funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town of Colebrook, CT's own programs.

The basic fiduciary fund financial statements can be found on pages 17-18 of this report.

**Notes to the financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 19-43 of this report.

# TOWN OF COLEBROOK, CONNECTICUT

## Management's Discussion and Analysis

June 30, 2023

### GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Town of Colebrook, CT, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$11,780,026 at the close of the most recent fiscal year.

#### Summary Statement of Net Position

	2023	2022	Change
Current and Other Assets	\$ 4,085,853	\$ 3,769,522	\$ 316,331
Capital Assets	8,406,554	7,051,671	1,354,883
Total Assets	<u>\$ 12,492,407</u>	<u>\$ 10,821,193</u>	<u>\$ 1,671,214</u>
Deferred Outflows of Resources	-	-	-
Other Liabilities	\$ 353,145	\$ 390,375	\$ (37,230)
Long-Term Liabilities	290,467	290,467	-
Total Liabilities	<u>643,612</u>	<u>680,842</u>	<u>(37,230)</u>
Deferred Inflows of Resources	<u>68,769</u>	<u>75,167</u>	<u>(6,398)</u>
Net Position:			
Net Investment in Capital Assets	8,406,554	7,051,671	1,354,883
Restricted	169,702	172,978	(3,276)
Unrestricted	<u>3,203,770</u>	<u>2,840,535</u>	<u>363,235</u>
Total Net Position	<u>\$ 11,780,026</u>	<u>\$ 10,065,184</u>	<u>\$ 1,714,842</u>

The largest portion of the Town's net position reflects its investment in capital assets (land, buildings and improvements, machinery and equipment, vehicles, and infrastructure assets such as roads and bridges) less any related debt used to acquire those assets that is still outstanding. The Town uses these assets to provide services to its citizens; consequently, these assets are not available for spending. Net investment in capital assets increased by \$1,354,883 primarily due to bridge construction projects, purchase of dump truck and fire truck, school security system, and fire house roof.

The Town's restricted net position of \$169,702 decreased by \$3,276 compared to last year's restricted net position of \$172,978.

The Town's unrestricted net position of \$3,203,770 increased by \$363,235 compared to last year's unrestricted net position of \$2,840,535.

**TOWN OF COLEBROOK, CONNECTICUT**

## Management's Discussion and Analysis

June 30, 2023

## Summary Statement of Changes in Net Position

	<u>2023</u>	<u>2022</u>
<b>Revenues:</b>		
<i>General Revenues:</i>		
Property Taxes	\$ 6,419,942	\$ 5,985,608
Unrestricted Investment Income	84,556	11,679
Grants and Contributions	42,080	14,413
Other Income	7,074	74,680
<i>Program Revenues:</i>		
Charges for Services	123,664	141,650
Operating Grants and Contributions	1,078,556	1,283,633
Capital Grants and Contributions	1,219,668	62,261
Total Revenues	<u>8,975,540</u>	<u>7,573,924</u>
<b>Expenses:</b>		
<i>Governmental Activities:</i>		
General Government	988,268	1,007,965
Public Safety	138,722	373,226
Highways	1,033,294	1,681,097
Sanitation	224,468	264,734
Health and Welfare	127,456	130,221
Education	4,748,490	4,393,106
Total Expenses	<u>7,260,698</u>	<u>7,850,349</u>
Change in Net Position	1,714,842	(276,425)
Beginning Net Position	<u>10,065,184</u>	<u>10,341,609</u>
Ending Net Position	<u>\$ 11,780,026</u>	<u>\$ 10,065,184</u>

**Governmental activities.** Governmental activities increased the Town of Colebrook, CT's net position by \$1,714,842.

Seventy-two percent (72%) of the revenues of the Town were derived from property taxes, followed by twenty-six percent (26%) from grants and contributions, one percent (1%) from charges for services and one percent (1%) of the Town's revenue in the fiscal year was derived from income from investments and other income.

Major revenue factors included:

- Property tax revenue increased by \$434,334 compared to the prior year due to an increase in the mill rate from 30.90 to 32.25.
- There was an increase in capital grants and contributions due to bridge and school projects.

Sixty-five percent (65%) of the expenses of the Town were related to education, followed by fourteen percent (14%) related to highways, fourteen percent (14%) related to general government expenses, three percent (3%) related to sanitation, two percent (2%) related to Health and Welfare, and two percent (2%) related to public safety.

Major expense factors included:

- There was an increase in Education due to the increase in tuition for Regional School District #7 and budget increase in education.

# TOWN OF COLEBROOK, CONNECTICUT

## Management's Discussion and Analysis

June 30, 2023

### FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, the Town of Colebrook, CT uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental Funds.** The focus of the Town of Colebrook, CT's governmental funds is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the Town of Colebrook, CT's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the Town of Colebrook, CT's governmental funds reported combined ending fund balances of \$3,526,404, an increase of \$321,989 in comparison with the prior year. Forty-five percent (45%) of this total amount constitutes *unassigned fund balance*, which is available for spending at the government's discretion.

**General Fund.** The General Fund is the chief operating fund of the Town of Colebrook, CT. At the end of the current fiscal year, total fund balance of the General Fund was \$1,597,416. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. Unassigned fund balance represents twenty-four percent (24%) of total General Fund expenditures and is available for spending at the government's discretion.

**Capital Projects Fund.** The fund balance of the Capital Projects Fund increased by \$873,376 during the current fiscal year. This increase is primarily related to an authorized transfer from the General Fund in the amount of \$1,299,770 to fund capital projects and purchases, along with \$805,338 received from grants.

### GENERAL FUND BUDGETARY HIGHLIGHTS

- Budgeted revenues were \$102,368 greater than expected due primarily to investment income, licenses, permits and charges for service being higher than anticipated.
- Budgeted expenditures were \$202,491 lower than expected due primarily to savings in the General Fund, Highways, and Sanitation categories.
- An additional appropriation of fund balance of \$849,770 for capital outlay.

### CAPITAL ASSET AND DEBT ADMINISTRATION

**Capital assets.** The Town of Colebrook, CT's reported value in capital assets for its governmental activities as of June 30, 2023, amounts to \$8,406,554 (net of accumulated depreciation). This reported value in capital assets includes land, buildings and improvements, machinery and equipment, vehicles, and infrastructure. The total decrease in the Town's investment in capital assets for the current fiscal year was \$1,354,883, which consisted of capital additions of \$1,979,010 offset by current year depreciation of \$588,302.

	2023	2022
<i>Governmental Activities:</i>		
Land	\$ 340,083	\$ 340,083
Construction in Progress	1,380,918	281,388
Buildings and Improvements	2,467,899	2,400,295
Infrastructure	3,164,048	3,241,350
Furniture and Fixtures	24,672	22,154
Vehicles	770,521	560,579
Machinery and Equipment	258,413	205,822
	<u>\$ 8,406,554</u>	<u>\$ 7,051,671</u>

## TOWN OF COLEBROOK, CONNECTICUT

### Management's Discussion and Analysis

June 30, 2023

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Major capital asset events during the current fiscal year included the following:

- School security system
- Bridge project for Creamery and Pinney Bridges
- Town Hall parking lot
- New Firehouse Truck
- New Dump Truck

Additional information on the Town of Colebrook, CT's capital assets can be found in Note 6 on page 30 of this report.

**Long-term debt.** At the end of the current fiscal year, the Town of Colebrook, CT had long-term debt and other long-term liabilities outstanding of \$290,467.

	<u>2023</u>	<u>2022</u>
CVFD Tax Abatement OPEB	\$ 290,467	\$ 290,467
Total	<u>\$ 290,467</u>	<u>\$ 290,467</u>

The Town of Colebrook, CT's total long-term liabilities did not change during the current fiscal year due to delayed numbers from the Fire Department tax abatement program. Additional information on the Town of Colebrook, CT's long-term debt can be found in Note 7 on page 31 of this report.

## ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

A summary of key economic factors affecting the Town are as follows:

- The Town receives intergovernmental revenues from the State of Connecticut. Connecticut's economy moves in the same general cycle as the national economy, which from time to time will affect the amount of intergovernmental revenues the Town will receive.
- Increased threat of losing State funding will continue to be a variable in our local budget.

All of these factors were considered in preparing the Town of Colebrook, CT's budget for the 2024 fiscal year.

## REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of the Town of Colebrook, CT's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Finance Office, Town of Colebrook, P.O. Box 5, Colebrook 06021.

# **Basic Financial Statements**

**TOWN OF COLEBROOK, CONNECTICUT**

## Statement of Net Position

June 30, 2023

	<b>Governmental Activities</b>
<b>Assets</b>	
Cash and Cash Equivalents	\$ 3,048,075
Restricted Cash	20,000
Receivables, Net	1,017,778
Capital Assets:	
Assets Not Being Depreciated	1,721,001
Assets Being Depreciated, Net	<u>6,685,553</u>
<b>Total Assets</b>	<u>12,492,407</u>
<b>Deferred Outflows of Resources</b>	<u>-</u>
<b>Liabilities</b>	
Accounts Payable and Accrued Items	265,451
Unearned Revenue	67,694
Performance Bonds	20,000
Noncurrent Liabilities:	
Due Within One Year	-
Due In More Than One Year	<u>290,467</u>
<b>Total Liabilities</b>	<u>643,612</u>
<b>Deferred Inflows of Resources</b>	
Deferred Inflows - OPEB	59,705
Lease Related	<u>9,064</u>
<b>Total Deferred Inflows of Resources</b>	<u>68,769</u>
<b>Net Position</b>	
Net Investment in Capital Assets	8,406,554
Restricted for:	
Cemetery Maintenance	104,811
Education	24,242
Other	40,649
Unrestricted	<u>3,203,770</u>
<b>Total Net Position</b>	<u>\$ 11,780,026</u>

The notes to the financial statements are an integral part of this statement

# TOWN OF COLEBROOK, CONNECTICUT

## Statement of Activities

For the Year Ended June 30, 2023

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities:					Governmental Activities
General Government	\$ 988,268	\$ 105,970	\$ 17,402	\$ 28,272	\$ (836,624)
Public Safety	138,722	898	-	414,330	276,506
Highways	1,033,294	-	201,558	729,547	(102,189)
Health and Welfare	127,456	1,110	34,727	-	(91,619)
Sanitation	224,468	-	-	-	(224,468)
Education	4,748,490	15,686	824,869	47,519	(3,860,416)
Total Governmental Activities	<u>\$ 7,260,698</u>	<u>\$ 123,664</u>	<u>\$ 1,078,556</u>	<u>\$ 1,219,668</u>	<u>(4,838,810)</u>
General Revenues:					
					6,419,942
Property Taxes					42,080
Grants and Contributions not Restricted to Specific Programs					84,556
Unrestricted Investment Earnings					7,074
Other					<u>6,553,652</u>
Total General Revenues					<u>1,714,842</u>
Change in Net Position					10,065,184
Net Position - Beginning of Year					<u>\$ 11,780,026</u>
Net Position - End of Year					

The notes to the financial statements are an integral part of this statement

**TOWN OF COLEBROOK, CONNECTICUT**

Balance Sheet  
Governmental Funds  
June 30, 2023

	General Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>Assets</b>				
Cash and Cash Equivalents	\$ 2,553,089	\$ 242,511	\$ 252,475	\$ 3,048,075
Restricted Cash	20,000	-	-	20,000
Taxes and Interest Receivable, Net	216,785	-	-	216,785
State and Federal Grants Receivable	-	756,618	34,979	791,597
Leases Receivable	-	-	9,396	9,396
Interfund Receivables	34,979	994,435	4,133	1,033,547
Total Assets	<u>\$ 2,824,853</u>	<u>\$ 1,993,564</u>	<u>\$ 300,983</u>	<u>\$ 5,119,400</u>
<b>Liabilities</b>				
Accounts Payable and Accrued Items	\$ 3,947	\$ 257,522	\$ 3,982	\$ 265,451
Unearned Revenue	7,682	59,317	695	67,694
Performance Bonds	20,000	-	-	20,000
Interfund Payables	998,568	-	34,979	1,033,547
Total Liabilities	<u>1,030,197</u>	<u>316,839</u>	<u>39,656</u>	<u>1,386,692</u>
<b>Deferred Inflows of Resources</b>				
Unavailable Revenue - Property Taxes and Interest	197,240	-	-	197,240
Lease Related	-	-	9,064	9,064
Total Deferred Inflows of Resources	<u>197,240</u>	<u>-</u>	<u>9,064</u>	<u>206,304</u>
<b>Fund Balances</b>				
Nonspendable	-	-	332	332
Restricted	-	-	169,702	169,702
Committed	-	1,676,725	82,229	1,758,954
Assigned	-	-	-	-
Unassigned	1,597,416	-	-	1,597,416
Total Fund Balance	<u>1,597,416</u>	<u>1,676,725</u>	<u>252,263</u>	<u>3,526,404</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 2,824,853</u>	<u>\$ 1,993,564</u>	<u>\$ 300,983</u>	<u>\$ 5,119,400</u>

The notes to the financial statements are an integral part of this statement.

## TOWN OF COLEBROOK, CONNECTICUT

### Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position June 30, 2023

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<b>Fund balances reported in governmental funds Balance Sheet</b>	<b>\$ 3,526,404</b>
<b>Amounts reported for governmental activities in the Statement of Net Position are different because:</b>	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	
<i>Capital Assets</i>	16,164,402
<i>Depreciation</i>	(7,757,848)
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.	
<i>Property taxes, interest and liens receivable greater than 60 days</i>	197,240
Certain changes related to OPEB are deferred and amortized over time.	
<i>Deferred Inflows - OPEB</i>	(59,705)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the fund statements.	
<i>OPEB Liability</i>	<u>(290,467)</u>
<b>Net position of governmental activities</b>	<b><u>\$ 11,780,026</u></b>

The notes to the financial statements are an integral part of this statement

**TOWN OF COLEBROOK, CONNECTICUT**  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
Governmental Funds  
For the Year Ended June 30, 2023

	General Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>Revenues</b>				
Property Taxes	\$ 6,381,972	\$ -	\$ -	\$ 6,381,972
Fees and Charges	90,247	531	32,886	123,664
Intergovernmental Revenue	937,078	805,338	478,932	2,221,348
Investment Income	82,767	1,541	248	84,556
Other	-	162	47,958	48,120
Total Revenues	<u>7,492,064</u>	<u>807,572</u>	<u>560,024</u>	<u>8,859,660</u>
<b>Expenditures</b>				
Current:				
General Government	825,764	-	18,831	844,595
Public Safety	86,969	-	97	87,066
Highways	842,523	-	-	842,523
Senior Center	43,790	-	44,543	88,333
Health and Welfare	32,691	-	-	32,691
Miscellaneous	65,876	-	-	65,876
Sanitation	224,468	-	-	224,468
Education	4,614,949	-	88,874	4,703,823
Debt Service	-	-	-	-
Capital Outlay	-	1,233,966	414,330	1,648,296
Total Expenditures	<u>6,737,030</u>	<u>1,233,966</u>	<u>566,675</u>	<u>8,537,671</u>
Excess/(Deficiency) of Revenues Over Expenditures	755,034	(426,394)	(6,651)	321,989
<b>Other Financing Sources/(Uses)</b>				
Operating Transfers Out	(1,299,770)	-	-	(1,299,770)
Operating Transfers In	-	1,299,770	-	1,299,770
Total Other Financing Sources/(Uses)	<u>(1,299,770)</u>	<u>1,299,770</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(544,736)	873,376	(6,651)	321,989
Fund Balance at Beginning of Year	2,142,152	803,349	258,914	3,204,415
Fund Balance at End of Year	<u>\$ 1,597,416</u>	<u>\$ 1,676,725</u>	<u>\$ 252,263</u>	<u>\$ 3,526,404</u>

The notes to the financial statements are an integral part of this statement.

## TOWN OF COLEBROOK, CONNECTICUT

### Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities For the Year Ended June 30, 2023

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<b>Net Change in Fund Balances - Total Governmental Funds</b>	\$ 321,989
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**Amounts reported for governmental activities in the Statement of Activities  
are different because:**

Governmental funds report capital outlays as expenditures. However,  
in the Statement of Activities, the cost of those assets is allocated over  
their estimated useful lives as depreciation expense.

<i>Capital outlay</i>	1,943,185
<i>Depreciation expense</i>	(588,302)

Revenues in the Statement of Activities that do not provide current  
financial resources are not reported as revenue in the funds

<i>Property taxes, interest and liens collected accrual basis change</i>	37,970
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Amortization of deferred inflows of resources related to OPEB benefits	-
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Some expenses reported in the statement of activities do not require the use of  
current financial resources and, therefore, are not reported as expenditures in  
the governmental funds.

<i>OPEB Liability</i>	<u>-</u>
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<b>Change in net position of governmental activities</b>	<u><u>\$ 1,714,842</u></u>
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The notes to the financial statements are an integral part of this statement

**TOWN OF COLEBROOK, CONNECTICUT**

## Budgetary Comparison Statement

## General Fund

For the Year Ended June 30, 2023

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues</b>				
Taxes	\$ 6,387,943	\$ 6,387,943	\$ <b>6,381,972</b>	\$ (5,971)
Fees and Charges	70,000	70,000	<b>85,852</b>	15,852
Intergovernmental Revenue	634,390	634,390	<b>654,110</b>	19,720
Investment Income	10,000	10,000	<b>82,767</b>	72,767
Other Income	-	-	-	-
Total Revenues	<u>7,102,333</u>	<u>7,102,333</u>	<u><b>7,204,701</b></u>	<u>102,368</u>
<b>Expenditures</b>				
Current:				
General Government	825,350	825,350	<b>745,421</b>	79,929
Public Safety	80,736	80,736	<b>86,969</b>	(6,233)
Highways	927,765	927,765	<b>842,523</b>	85,242
Town Hall	69,200	69,200	<b>76,516</b>	(7,316)
Senior Center	48,572	48,572	<b>43,790</b>	4,782
Health and Welfare	33,591	33,591	<b>32,691</b>	900
Miscellaneous	67,851	67,851	<b>65,876</b>	1,975
Sanitation	255,450	255,450	<b>224,468</b>	30,982
Education	4,343,643	4,343,643	<b>4,331,413</b>	12,230
Debt Service	-	-	-	-
Capital Outlay	<u>450,000</u>	<u>1,299,770</u>	<u><b>1,299,770</b></u>	<u>-</u>
Total Expenditures	<u>7,102,158</u>	<u>7,951,928</u>	<u><b>7,749,437</b></u>	<u>202,491</u>
<b>Excess of Revenues over Expenditures</b>	175	(849,595)	<b>(544,736)</b>	304,859
<b>Other Financing Sources (Uses)</b>				
Appropriation of Fund Balance	<u>-</u>	<u>849,770</u>	<u>-</u>	<u>(849,770)</u>
<b>Net Change in Fund Balance</b>	<u>\$ 175</u>	<u>\$ 175</u>	<u><b>\$ (544,736)</b></u>	<u><b>\$ (544,911)</b></u>

The notes to the financial statements are an integral part of this statement.

# TOWN OF COLEBROOK, CONNECTICUT

## Statement of Fiduciary Net Position

### Fiduciary Funds

June 30, 2023

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	<b>Pension Trust Fund</b>
<b>Assets</b>	
Investments, at Fair Value:	
Mutual Funds	\$ 194,388
Contributions Receivable	<u>2,812</u>
<b>Total Assets</b>	<u>197,200</u>
<b>Liabilities</b>	
Payables	<u>-</u>
<b>Deferred Inflows of Resources</b>	<u>-</u>
<b>Net Position</b>	
Restricted for Pension Benefits	<u>\$ 197,200</u>

The notes to the financial statements are an integral part of this statement

**TOWN OF COLEBROOK, CONNECTICUT**

## Statement of Changes in Fiduciary Net Position

## Fiduciary Funds

For the Year Ended June 30, 2023

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	<b>Pension Trust Fund</b>
<b>Additions</b>	
Contributions:	
Employer	\$ 13,045
Employee	5,200
Investment Income:	
Net Appreciation/(Depreciation) in Fair Value of Investments	33,979
Interest and Dividends	-
Total Investment Income	<u>33,979</u>
 Total Additions	 <u>52,224</u>
 <b>Deductions</b>	
Distributions	69,539
Administrative Expenses	<u>420</u>
Total Deductions	<u>69,959</u>
 Change in Net Position	 (17,735)
 Net Position at Beginning of Year	 <u>214,935</u>
 Net Position at End of Year	 <u>\$ 197,200</u>

The notes to the financial statements are an integral part of this statement

# TOWN OF COLEBROOK, CONNECTICUT

## Notes to the Financial Statements

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### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### **Reporting Entity**

The Town of Colebrook, CT is a municipal corporation organized under state statutes. The form of government includes an elected Board of Selectmen and an elected Board of Finance. The Town provides the following services: general government services, public safety, public works, public health and welfare, refuse removal, and recreation. The Colebrook Consolidated School, whose operations are presented in the Town's financial statements, provides primary education services. Secondary education services are provided by Regional School District #7, of which the Towns of Colebrook, New Hartford, Barkhamsted, and Norfolk are members. Town appropriations to the school district are determined by a separate taxpayer approved budget and the percentage of Colebrook residents attending the District's schools.

The Legislative authority of the Town is vested in the Town Meeting. The First Selectman is the chief executive and chief administrative officer. Budget-making authority of the Town resides in the Board of Selectmen. The Board of Finance is responsible for revising the proposed budget and submitting the final budget to the Town Meeting. The Board of Finance is also responsible for establishing the annual tax rate. The Town has the power to incur indebtedness by issuing bonds or notes as provided by the Connecticut General Statutes.

The accounting and reporting policies of the Town relating to the funds included in the accompanying financial statements conform to accounting principles generally accepted in the United States of America applicable to state and local governments. The more significant accounting policies of the Town are described below.

The Town's financial statements include the accounts of all Town controlled operations. As required by generally accepted accounting principles, the financial statements of the reporting entity include those of the Town of Colebrook, CT (the primary government) and its component units. The basic criteria for inclusion of a component unit in a governmental unit's reporting entity for basic financial reporting is the exercise of oversight responsibility. Oversight responsibility is determined on the basis of financial interdependence, selection of governing authority, designation of management, ability to significantly influence operations, accountability for fiscal matters and scope of public service. Currently, there are no entities considered component units of the Town. The Town includes all funds, agencies, boards, commissions, and authorities that are controlled by or dependent on the Town's executive and legislative branches.

The financial statements presented herein do not include agencies which have been formed under applicable State laws or separate and distinct units of government apart from the Town of Colebrook, CT. Based upon the foregoing criteria, the following organizations are not considered part of the Town and are excluded from the accompanying financial statements:

***Regional School District No. 7*** – The School District provides secondary educational services for the Towns of Colebrook, New Hartford, Barkhamsted, and Norfolk, Connecticut. The Town pays tuition and other fees to the school district on a per pupil basis. The financial statements include the operations of the local school system for primary and intermediate grades, which are controlled by the Town.

***Colebrook Center Fire and Forge Fire Departments*** – Certain activities and allocations are included in the financial statements, except for the fundraising activities of the department, which are excluded.

## TOWN OF COLEBROOK, CONNECTICUT

### Notes to the Financial Statements

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#### **Government-Wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Town. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities are normally supported by taxes and intergovernmental revenues.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

#### **Measurement Focus, Basis of Accounting, and Financial Statements Presentation**

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting* as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Their revenues are recognized when they become measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Exceptions to this general rule include: voluntary non-exchange transactions when all eligibility requirements have been met. Expenditures are generally recorded when a liability is incurred. Exceptions to this general rule include: compensated absences, debt service, and claims and judgments that are recorded only when payment is due.

Property taxes when levied, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government, or specifically identified.

The government reports the following major governmental funds:

- The *General Fund* is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another manner.
- The *Capital Projects Fund* is used to account for previously approved capital acquisition and improvements. This is a perpetual fund financed through annual budget appropriations.

## TOWN OF COLEBROOK, CONNECTICUT

### Notes to the Financial Statements

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Fiduciary Funds are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organization, and other governments. Fiduciary Funds are not included in the government-wide financial statements. The Fiduciary Funds are as follows:

- The *Pension Trust Fund* is used to account for the activities of the Town Employees' Retirement System, which accumulates resources for retirement benefit payments to qualified employees.

#### **Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Actual results could differ from those estimates.

#### **Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Equity**

*Cash and Cash Equivalents* – The deposit of public funds is controlled by the Connecticut General Statutes. The Town maintains separate accounts with depositories where necessary. Cash applicable to a particular fund is readily identifiable. Cash in excess of current requirements is invested in various interest-bearing accounts, certificates of deposit, and pooled investment funds that may be deemed to be cash equivalents based on maturity date or availability of conversion to cash. Cash and cash equivalents are stated at cost, which approximates market value and have maturities of three months or less.

*Investments* – In general, State of Connecticut Statutes allow the Town to invest in obligations of the United States of America or United States government sponsored corporations, in shares or other interests in any custodial arrangement, pool, or no-load, open-end management type investment company or investment trust, containing obligations of any U.S or political subdivision rated within the top two rating categories of any nationally recognized rating service, or in obligations of the State of Connecticut or political subdivision rated within the top three rating categories of any nationally recognized rating service. Other trust funds may also invest in stocks, bonds, or other securities selected by the Trustee. The pension fund participants invest in various mutual funds provided by the Trustee.

*Fair Value of Financial Instruments* - In accordance with GASB Statement No. 72, the Town is required to measure the fair value of its assets and liabilities under a three-level hierarchy, as follows:

**Level 1:** Quoted market prices for identical assets or liabilities to which an entity has access to at the measurement date.

**Level 2:** Inputs and information other than quoted market indices included in Level 1 that are observable for the asset or liability, either directly or indirectly. Level 2 inputs include:

- a. Quoted prices for similar assets or liabilities in active markets.
- b. Quoted prices for identical or similar assets in markets that are not active;
- c. Observable inputs other than quoted prices for the assets or liability;
- d. Inputs derived principally from, or corroborated by, observable market data by correlation or by other means.

## TOWN OF COLEBROOK, CONNECTICUT

### Notes to the Financial Statements

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**Level 3:** Unobservable inputs for the asset or liability. Unobservable inputs should be used to measure the fair value to the extent that observable inputs are not available.

*Observable inputs* reflect the assumptions market participants would use in pricing the asset or liability developed from sources independent of the reporting entity; and *unobservable inputs* reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset or liability developed based on the best information available in the circumstances.

Investments carried at fair value are presented in Note 3.

*Receivables* – All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible. The Town has established an allowance for estimated uncollectible property taxes in the amount of \$5,000. The Town's property taxes are levied each July 1, on the assessed value listed on the prior October 1 Grand List for all taxable property located in the Town. Taxes are due and payable in two installments on July 1 and January 1 for real property and personal property and on July 1 for motor vehicles. Additional property taxes are assessed for motor vehicles registered subsequent to the Grand List date through September 30 and are payable in one installment due January 1. The Town files liens against property if taxes, which are due July 1, remain unpaid on the following February 1.

Property tax revenues are recognized when they become available. Available includes those property tax receivables expected to be collected within sixty days after year-end. Delinquent real estate taxes are considered fully collectible.

*Leases (as Lessor)* – The Town recognizes a lease receivable and a deferred inflow of resources in the government-wide, and governmental fund financial statements. At the commencement of a lease, the Town initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the Town determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts. The Town uses its estimated incremental borrowing rate as the discount rate for leases. The lease term includes the non-cancellable period of the lease. The Town monitors changes in circumstances that would require a remeasurement of its lease, and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

*Inventories* – Inventories are reported at cost.

*Advances to and from other funds* - Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either interfund receivables and payables arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed.

## TOWN OF COLEBROOK, CONNECTICUT

### Notes to the Financial Statements

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**Capital Assets** – Capital assets, which include equipment, fixtures, and other long-lived assets, are reported in the governmental activities column in the government-wide financial statements. The government defines capital assets as assets with an initial, individual cost of more than \$2,500 (\$5,000 for buildings, infrastructure and land) and have an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant, and equipment is depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings & Improvements	20-50
Vehicles	5-10
Equipment	5-10
Infrastructure	20

**Unearned Revenues** – Unearned revenues arise when assets are recognized before revenue recognition criteria have been satisfied. In the government-wide financial statements, unearned revenues consist of revenue received in advance and/or amounts from grants received before the eligibility requirements have been met.

**Long-term obligations** – In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net position. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are recognized as an expense in the period they are incurred.

Long-term debt is recognized as a liability of a governmental fund when it is due or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund.

**Leases and Subscription-Based Information Technology Arrangements (as Lessee)** – The Town recognizes a lease/subscription liability and an intangible right-of-use asset (lease/subscription asset) for a noncancellable lease/subscription in the government-wide financial statements. The Town recognizes lease/subscription liabilities with an initial, individual value of \$20,000 or more. At the commencement of a lease/subscription, the Town initially measures the lease/subscription liability at the present value of payments expected to be made during the lease/subscription term. Subsequently, the lease/subscription liability is reduced by the principal portion of lease/subscription payments made. The lease/subscription asset is initially measured as the initial amount of the lease/subscription liability, adjusted for lease/subscription payments made at or before the lease/subscription commencement date, plus certain initial direct costs. Subsequently, the lease/subscription asset is amortized on a straight-line basis over its useful life.

## TOWN OF COLEBROOK, CONNECTICUT

### Notes to the Financial Statements

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Key estimates and judgments related to leases/subscriptions include how the Town determines (1) the discount rate it uses to discount the expected lease/subscription payments to present value, (2) lease/subscription term, and (3) lease/subscription payments. The Town uses the interest rate charged by the lessor/subscription vendor as the discount rate. When the interest rate charged by the lessor/subscription vendor is not provided, the Town generally uses its estimated incremental borrowing rate as the discount rate for leases/subscriptions. The lease/subscription term includes the non-cancellable period of the lease/subscription. Lease/subscription payments included in the measurement of the lease/subscription liability are composed of fixed payments and purchase option price that the Town is reasonably certain to exercise. The Town monitors changes in circumstances that would require a remeasurement of its lease/subscription and will remeasure the lease/subscription asset and liability if certain changes occur that are expected to significantly affect the amount of the lease/subscription liability. Lease/subscription assets are reported with other capital assets and lease/subscription liabilities are reported with long-term debt and other long-term obligations in the statement of net position.

*Deferred Outflows/Inflows of Resources* – In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Within the government-wide statement of net position the Town reports as deferred inflows amounts representing the net difference between expected and actual results, changes in assumptions and projected and actual earnings of its OPEB plans. These amounts are deferred and included in OPEB expense over a period equal to the average of the expected remaining service lives of all employees that are provided with benefits through the OPEB plan (active and inactive employees). The deferred inflows related to leases are recognized as lease revenue in a systematic and rational manner over the lease term.

The Town reports advance property tax collections in the government-wide statement of net position and in the governmental funds balance sheet. Advance property tax collections represent taxes inherently associated with a future period.

The Town also reports unavailable revenue from property taxes in the governmental funds balance sheet. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

*Fund equity and net position*– In the government-wide financial statements, net position is classified in the following categories:

*Net Investment in Capital Assets* – This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce this category.

*Restricted Net Position* – This category presents external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

*Unrestricted Net Position* – This category represents the net position of the Town, which is not restricted for any project or other purpose.

## TOWN OF COLEBROOK, CONNECTICUT

### Notes to the Financial Statements

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When both restricted and unrestricted resources are available for certain expenses, the Town expends restricted resources first and uses unrestricted resources when the restricted funds are depleted.

In the fund financial statements, fund balances of governmental funds are classified in the following five separate categories:

*Nonspendable Fund Balance* – Indicates amounts that cannot be spent because they are either not in spendable form, or are legally or contractually required to be maintained intact. Examples are items that are not expected to be converted to cash including prepaid expenditures and permanent fund principal.

*Restricted Fund Balance* – Indicates amounts that are restricted to specific purposes. The spending constraints placed on the use of fund balance amounts are externally imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

*Committed Fund Balance* – Indicates amounts that can be used only for specific purposes pursuant to constraints imposed by formal budgetary action of the Board of Finance and Town Meeting in accordance with provisions of the Connecticut General Statutes.

*Assigned Fund Balance* – Indicates amounts that are constrained by the Town's intent to be used for specific purposes, but are neither restricted nor committed. Intent is expressed by formal action of the Board of Selectman or Board of Finance.

*Unassigned Fund Balance* – Represents the remaining fund balance after amounts are set aside for all other classifications.

The Town has not established a formal policy for its use of restricted and unrestricted (committed, assigned, unassigned) fund balance; however, the Town generally used restricted fund balance first if the expenditure meets the restricted purpose, followed by committed, assigned, and unassigned amounts.

The Town has not formally enacted legislation or Board policies requiring it to maintain a minimum fund balance.

## NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

### Budgetary Information and Accounting

The Town of Colebrook, CT follows these procedures in establishing the budgetary data reflected in the financial statements:

- A proposed operating budget is submitted for the fiscal year.
- Public hearings are conducted in the Town to obtain taxpayer comments.
- The budget is legally enacted through passage at a Town meeting. The operating budget includes proposed expenditures and the means of financing them.
- The Board of Finance is authorized to transfer budgeted amounts between departments within any fund; however, any additional appropriations exceeding \$20,000 over the total budget must be approved at a Town meeting.

## TOWN OF COLEBROOK, CONNECTICUT

### Notes to the Financial Statements

- Formal budgetary integration is employed as a management control device during the year for the General Fund.
- All noncontinuing appropriations lapse at year-end. Capital appropriations do not lapse until completion of the applicable projects.
- Encumbrance accounting is not used.

#### Budgetary/GAAP Reconciliation

The Town of Colebrook, CT prepares its annual budget on a basis (budget basis), which differs in some respects from generally accepted accounting principles (GAAP basis). The budget and all transactions are presented in accordance with the Town's method (budget basis) in the *Schedule of Revenues and Expenditures- Budget and Actual- General Fund* to provide a meaningful comparison of actual results with the budget. The major differences between budget and GAAP basis are that governmental grants and education expenditures for the Teacher's Retirement System are only recorded on GAAP basis and certain interfund transfers are recorded as expenditures (budget) rather than operating transfers (GAAP). The budget as presented has been amended by the Board of Finance throughout the year.

Adjustments necessary to reconcile the budget basis to GAAP basis are presented below:

	<u>Revenues</u>	<u>Expenditures</u>	<u>Other Financing Sources/(Uses)</u>
Balance, Budgetary Basis	\$ 7,204,701	\$ 7,749,437	\$ -
"On Behalf" payments- State			
Teachers' Retirement and OPEB	283,536	283,536	-
Gross up Other Grants	3,827	3,827	-
Reclass Transfers to Other Financing	<u>-</u>	<u>(1,299,770)</u>	<u>(1,299,770)</u>
Balance, GAAP Basis	<u>\$ 7,492,064</u>	<u>\$ 6,737,030</u>	<u>\$ (1,299,770)</u>

#### Risk Management

The Town is exposed to various risks of loss relating to liability, theft or impairment of assets, errors or omissions, injuries to employees and natural disasters. Commercial liability and property insurance coverage is purchased to protect against losses from these risks. Additionally, employee health coverage is purchased from a commercial carrier. The Town does not maintain a self-insurance fund. There was no significant reduction in coverage from the prior year.

The Town belongs to the Connecticut Interlocal Risk Management Agency (CIRMA), a public entity risk pool currently operating as a common risk management and insurance program for a comprehensive workers' compensation insurance program through its workers' compensation pool. The Town pays an annual premium to the pool for its coverage. The agreement for the formation of CIRMA provides that the pool will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$1,000,000 for each insured event to an unlimited excess limit. The pooling agreement allows CIRMA to make additional assessments to make the pool self-sustaining. The Town cannot estimate the amount of such additional assessments and has not been notified that any assessments are forthcoming. CIRMA publishes its own financial report, which can be obtained from: CIRMA, 900 Chapel Street, New Haven, CT.

## TOWN OF COLEBROOK, CONNECTICUT

### Notes to the Financial Statements

#### NOTE 3 – CASH, CASH EQUIVALENTS, AND INVESTMENTS

The deposit of public funds is controlled by the Connecticut General Statutes (Section 7-402). Deposits may be made in a “qualified public depository” as defined by Statute or in amounts not exceeding the Federal Deposit Insurance Corporation insurance limit in an “out of state bank” as defined by the Statutes, which is not a “qualified public depository”. The following is a summary of cash and cash equivalents at June 30, 2023:

	Governmental Funds
Cash and Cash Equivalents	\$ 3,048,075
Restricted Cash	20,000
	<u>\$ 3,068,075</u>

*Custodial Credit Risk - Deposits:* Custodial credit risk is the risk that in the event of a bank failure, the Town’s deposits may not be returned to it. The Town’s custodial credit risk policy is to only use banks that are in the State of Connecticut. The State of Connecticut requires that each depository maintain segregated collateral in an amount equal to a defined percentage of its public deposits based upon the bank’s risk-based capital ratio. The following is a reconciliation of the Town’s deposits subject to custodial credit risk:

Cash, Cash Equivalents and Restricted Cash	\$ 3,068,075
Less: Cash Equivalents (STIF)	<u>(1,854,976)</u>
	<u>\$ 1,213,099</u>

At year-end, the Town’s carrying amount of deposits subject to custodial credit risk was \$1,213,099 and the bank balance was \$1,380,729. Of the bank balance, Federal Depository Insurance Corporation insured \$500,000.

As of June 30, 2023, \$880,729 of the Town’s bank balance of \$1,380,729 was exposed to custodial credit risk as follows:

Uninsured and uncollateralized	\$ 742,656
Uninsured and collateral held by pledging bank's Trust Department not in the Town's name	<u>138,073</u>
Total	<u>\$ 880,729</u>

#### Cash Equivalents

At June 30, 2023, the Town’s cash equivalents (Short-Term Investment Fund “STIF”) amounted to \$1,854,976. STIF is rated AAAM by Standard and Poor’s and has an average maturity of under 60 days.

#### Investments

The following is a summary of investments at June 30, 2023:

	Fiduciary Funds
Mutual Funds	<u>\$ 194,388</u>

# TOWN OF COLEBROOK, CONNECTICUT

## Notes to the Financial Statements

*Custodial Credit Risk - Investments.* This is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. The Town's does not have a policy for custodial credit risk. The Pension Trust Fund investments consist of Mutual Funds and are not exposed to custodial credit risk because they are direct contractual investments and are not securities.

*Credit Risk* – The Town does not have an investment policy that limits investment choices further than the Connecticut General Statutes. Generally, credit risk is defined as the risk that an issuer of a debt type investment will not fulfill its obligation to the holder. This is measured by assignment of a rating by a nationally recognized rating organization.

*Concentrations of Credit Risk* – The Town has no policy limiting an investment in any one issuer that is in excess of 5% of the Town's total investments.

*Interest Rate Risk* - The Town does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

The following is a schedule of assets measured at Fair Value.

		Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
	June 30, 2023			
<u>Description</u>				
Mutual Funds	\$ 194,388	\$ 194,388	\$ -	\$ -

### NOTE 4 – RECEIVABLES

Receivables as of year-end for the Town's individual major funds and nonmajor and fiduciary funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	General Fund	Capital Projects Fund	Nonmajor and Other Funds	Total
Receivables:				
Property Taxes	\$ 153,315	\$ -	\$ -	\$ 153,315
Interest, Liens, and Fees	68,470	-	-	68,470
Leases	-	-	9,396	9,396
Intergovernmental	-	756,618	34,979	791,597
Accounts	-	-	-	-
Gross Receivables	<u>221,785</u>	<u>756,618</u>	<u>44,375</u>	<u>1,022,778</u>
Less Allowance for Uncollectibles:				
Property Taxes	<u>(5,000)</u>	<u>-</u>	<u>-</u>	<u>(5,000)</u>
Net Total Receivables	<u>\$ 216,785</u>	<u>\$ 756,618</u>	<u>\$ 44,375</u>	<u>\$ 1,017,778</u>

# TOWN OF COLEBROOK, CONNECTICUT

## Notes to the Financial Statements

### Leases Receivable

The Town of Colebrook, acting as lessor, has a noncancelable lease agreement to lease a space to the post office. Under the lease, the Town will receive guaranteed monthly payments through November 2024 when a new agreement will be signed.

	Lease Receivable at 6/30/23	Deferred Inflow at 6/30/23	Lease Revenue	Lease Interest Revenue
<b>Governmental Activities</b>				
Post Office	\$ 9,396	\$ 9,064	\$ 6,319	\$ 514

The future minimum lease payments to be received under lease agreements are as follows:

	Governmental Activities	
Year(s)	Principal	Interest
2024	\$ 6,577	\$ 256
2025	2,819	28
	<u>\$ 9,396</u>	<u>\$ 284</u>

### NOTE 5 – INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The outstanding balances between funds result mainly from the time lag between the dates that: 1) inter-fund goods and services are provided, or reimbursable expenditures occur; 2) transactions are recorded in the accounting system; and 3) payments between funds are made. At June 30, 2023, the outstanding balances between funds were:

Payable Fund	Receivable Fund	Total
General Fund	Capital Nonrecurring	\$ 994,435
General Fund	Nonmajor Governmental Funds	4,133
Nonmajor Governmental Funds	General Fund	<u>34,979</u>
		<u>\$ 1,033,547</u>

Fund transfers are used to: 1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, and 2) to account for unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. Interfund transfers during the year ended June 30, 2023, were as follows:

Transfer Out:	Transfer In:	Total
General Fund	Capital Projects Fund	\$ 1,299,770

# TOWN OF COLEBROOK, CONNECTICUT

## Notes to the Financial Statements

### NOTE 6 – CAPITAL ASSETS

The following is a summary of net changes in capital assets for the fiscal year ended June 30, 2023:

	<u>Beginning Balances</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balances</u>
<b>Governmental Activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 340,083	\$ -	\$ -	\$ 340,083
Construction in Progress	281,388	1,329,527	229,997	1,380,918
Total capital assets, not being depreciated	<u>621,471</u>	<u>1,329,527</u>	<u>229,997</u>	<u>1,721,001</u>
Capital assets, being depreciated:				
Buildings & Improvements	5,497,000	204,559	-	5,701,559
Infrastructure	5,872,350	226,517	-	6,098,867
Furniture & Fixtures	33,372	5,430	-	38,802
Vehicles	1,636,023	304,962	115,740	1,825,245
Machinery and Equipment	676,741	102,187	-	778,928
Total capital assets being depreciated	<u>13,715,486</u>	<u>843,655</u>	<u>115,740</u>	<u>14,443,401</u>
Less accumulated depreciation for:				
Buildings & Improvements	3,096,705	136,955	-	3,233,660
Infrastructure	2,631,000	303,819	-	2,934,819
Furniture & Fixtures	11,218	2,912	-	14,130
Vehicles	1,075,444	95,020	115,740	1,054,724
Machinery and Equipment	470,919	49,596	-	520,515
Total accumulated depreciation	<u>7,285,286</u>	<u>588,302</u>	<u>115,740</u>	<u>7,757,848</u>
Total capital assets, being depreciated, net	<u>6,430,200</u>	<u>255,353</u>	<u>-</u>	<u>6,685,553</u>
Governmental activities capital assets, net	<u>\$ 7,051,671</u>	<u>\$ 1,584,880</u>	<u>\$ 229,997</u>	<u>\$ 8,406,554</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental Activities:	
General Government	\$ 76,197
Highways	380,440
Public Safety	64,329
Health and Welfare	11,095
Education	56,241
Total Depreciation Expense	<u>\$ 588,302</u>

# TOWN OF COLEBROOK, CONNECTICUT

## Notes to the Financial Statements

### NOTE 7 – LONG-TERM LIABILITIES

Long-term liability activity for the year ended June 30, 2023, was as follows:

<b>Governmental Activities</b>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
CVFD Tax Abatement					
OPEB Liability	\$ 290,467	\$ -	\$ -	\$ 290,467	\$ -
Total	<u>\$ 290,467</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 290,467</u>	<u>\$ -</u>

Each governmental fund liability is liquidated by the respective fund to which it relates, primarily the General Fund. Interest on these obligations is expensed to the respective fund, primarily the General Fund.

The Town has an unused line of credit in the amount of \$500,000.

### NOTE 8 – OVERLAPPING DEBT

Colebrook is a member of the Regional School District No. 7, along with the Towns of Barkhamsted, New Hartford, and Norfolk. Colebrook's scheduled payment to the School District is a pro rata share of 10.66%, which is based upon student enrollment. The Town's portion of the bond principal for Regional School District No. 7 is as follows:

	<u>Principal</u>
Bonds Outstanding	\$ -
Town's Pro Rata %	10.66%
Town's Share	<u>\$ -</u>

### NOTE 9 - FUND BALANCE COMPONENTS

The components of fund balance for the governmental funds at June 30, 2023 are as follows:

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
Nonspendable:				
Leases	\$ -	\$ -	\$ 332	\$ 332
Restricted for:				
General Government	-	-	126,196	126,196
Public Safety	-	-	12,329	12,329
Senior Center	-	-	6,935	6,935
Education	-	-	24,242	24,242
Total Restricted	<u>-</u>	<u>-</u>	<u>169,702</u>	<u>169,702</u>
Committed to:				
General Government	-	-	73,390	73,390
Education	-	-	8,839	8,839
Capital Purposes	-	1,676,725	-	1,676,725
Total Committed	<u>-</u>	<u>1,676,725</u>	<u>82,229</u>	<u>1,758,954</u>
Unassigned	<u>1,597,416</u>	<u>-</u>	<u>-</u>	<u>1,597,416</u>
Total Fund Balances	<u>\$ 1,597,416</u>	<u>\$ 1,676,725</u>	<u>\$ 252,263</u>	<u>\$ 3,526,404</u>

## TOWN OF COLEBROOK, CONNECTICUT

### Notes to the Financial Statements

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#### NOTE 10 – PENSION PLANS

##### **Connecticut State Teacher's Retirement System**

*Plan Description:* Teachers, principals, superintendents, or supervisors engaged in service of public schools are provided with pensions through the Connecticut State Teachers' Retirement System (the "System"). The System is a cost sharing multiemployer pension plan administered by the Connecticut State Teachers' Retirement Board (CTRB). Chapter 167a of the State Statutes grants authority to establish and amend the benefited terms to the CTRB Board. The CTRB issues a publicly available financial report that can be obtained at [www.ct.gov](http://www.ct.gov).

*Benefit Provisions:* The Plan provides retirement, disability and death benefits. Employees are eligible to retire at age 60 with 20 years of credited service in Connecticut, or 35 years of credited service including at least 25 years of service in Connecticut.

*Normal Retirement:* Retirement benefits for the employees are calculated as 2% of the average annual salary times years of credited service (maximum benefit is 75% of average annual salary during the 3 highest years of salary).

In addition, amounts derived from the accumulation of the 6% contributions made prior to July 1, 1989 and voluntary contributions are payable.

*Early Retirement:* Employees are eligible after 25 years of credited service with a minimum of 20 years of Connecticut service, or age 55 with 20 years of credited service with a minimum of 15 years of Connecticut service. Benefit amounts are reduced by 6% per year for the first 5 years preceding normal retirement age and 4% per year for the next 5 years preceding normal retirement age. Effective, July 1, 1999, the reduction for individuals with 30 or more years of service is 3% per year by which retirement precedes normal retirement date.

*Minimum Benefit:* Effective January 1, 1999, Public Act 98-251 provides a minimum monthly benefit of \$1,200 to teachers who retire under the normal retirement provisions and who have completed at least 25 years of full time Connecticut service at retirement.

*Disability Retirement:* Employees are eligible for service-related disability regardless of length of service. Five years of credited service is required for non-service-related disability or eligibility. Disability benefits are calculated as 2% per year of service times the average of the highest three years of pensionable salary, as defined per the plan, but not less than 15% of average annual salary, nor more than 50%. In addition, disability benefits under this Plan (without regard to cost-of-living adjustments) plus any initial award of Social Security and workers' compensation cannot exceed 75% of average annual salary.

A Plan member who leaves services and has attained 10 years of service will be entitled to 100% of the accrued benefits as of the date of termination of covered employment. Benefits are payable at age 60, and early retirement deductions are based on the number of years of service the member would have had if they had continued work until age 60.

*Pre-Retirement Death Benefit:* The Plan also offers a lump-sum return of contributions with interest or surviving spouse benefit depending on length of service.

## TOWN OF COLEBROOK, CONNECTICUT

### Notes to the Financial Statements

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**Contributions:** Per Connecticut General Statutes Section 10-183z, contribution requirements of active employees and the State of Connecticut are approved, amended, and certified by the State Teachers Retirement Board and appropriated by the General Assembly.

**Employer (School Districts):** School District employers are not required to make contributions to the plan. The statutes require the State of Connecticut to contribute 100% of each school districts' required contributions, which are actuarially determined as an amount, that, when combined with employee contributions, is expected to finance the costs of the benefits earned by employees during the year, with any additional amount to finance any unfunded accrued liability.

**Employees:** Participants are required to contribute 7% of their annual salary to the System as required by the CGS Section 10-183b(7). For the year ended June 30, 2023, the certified teachers' contribution to the Connecticut Teachers Retirement Board was \$63,228. Covered payroll for the town for the year ended June 30, 2023 was approximately \$903,260.

**Administrative Expenses:** Administrative expenses of the Plan are to be paid by the General Assembly per Section 10-183r of the Connecticut General Statutes.

**Pension Liabilities, Pension Expense, and Deferred Outflows/Inflows of Resources Related to Pensions:** At June 30, 2023 the Town reports no amounts for its proportionate share of the net pension liability, and related deferred outflows and inflows due to the statutory requirement that the State pay 100% of the required contribution. The amount recognized by the Town as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the Town were as follows:

Town's proportionate share of the net pension liability	\$ -
State's proportionate share of the net pension liability associated with the Town	<u>3,546,023</u>
Total	<u>\$ 3,546,023</u>

The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. At June 30, 2023, the Town had no proportionate share of the net pension liability.

For the year ended June 30, 2023, the Town recognized benefits expense and contribution revenue of \$279,582 in the governmental funds for on-behalf amounts for the benefits provided by the State. In the government-wide financial statements, the Town recognized \$342,727 for pension expense related to actuarial liabilities for on-behalf amounts for the benefits provided by the State.

## TOWN OF COLEBROOK, CONNECTICUT

### Notes to the Financial Statements

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*Actuarial Assumptions:* The total pension liability was determined by an actuarial valuation as of June 30, 2022, using the following actuarial assumptions, applied to all periods included in the measurement.

Inflation	2.50 Percent
Salary increases, including inflation	3.00-6.50 Percent
Long-term investment rate of return, net of pension investment expense, including inflation.	6.90 Percent

Mortality rates were based on the PubT-2010 Healthy Retiree Table (adjusted 105% for males and 103% for females as ages 82 and above), projected generationally with MP-2019 for the period after service retirement.

Future cost-of-living increases for members who retired prior to September 1, 1992, are made in accordance with increases in the Consumer Price Index, with a minimum of 3% and a maximum of 5% per annum. For teachers who were members of the Teachers' Retirement System before July 1, 2007, and retire on or after September 1, 1992, pension benefit adjustments are made that are consistent with those provided for Social Security benefits on January 1 of the year granted, with a maximum of 6% per annum. If the return on assets in the previous year was less than 8.5%, the maximum increase is 1.5%. For teachers who were members of the Teachers' Retirement System after July 1, 2007, pension benefit adjustments are made that are consistent with those provided for Social Security benefits on January 1 of the year granted, with a maximum of 5% per annum. If the return on assets in the previous year was less than 11.5%, the maximum increase is 3%, and if the return on the assets in the previous year was less than 8.5%, the maximum increase is 1.0%.

The long-term expected rate of return on pension investments was determined using a log-normal distributions analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimates of arithmetic real rates of return for each major asset class as provided by the State of Connecticut's Treasurer's Office are summarized in the following table:

## TOWN OF COLEBROOK, CONNECTICUT

### Notes to the Financial Statements

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<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity Fund	20.00%	5.40%
Developed Market Intl. Stock Fund	11.00%	6.40%
Emerging Market Intl. Stock Fund	9.00%	8.60%
Core Fixed Income Fund	13.00%	0.80%
Emerging Market Debt Fund	5.00%	3.80%
High Yield Bond Fund	3.00%	3.40%
Real Estate Fund	19.00%	5.20%
Private Equity	10.00%	9.40%
Private Credit	5.00%	6.50%
Alternative Investments	3.00%	3.10%
Liquidity Fund	2.00%	-0.40%

*Discount Rate:* The discount rate used to measure the total pension liability was 6.90%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that State contributions will be made at the actuarially determined rates in future years. Based on those assumptions, the pension's fiduciary net position was projected to be available to make all projected future benefit payments of current members. Therefore, the long-term expected rate of return on pension investments was applied to all periods of projected benefit payments to determine the total pension liability.

*Sensitivity of the Net Pension Liability to Changes in the Discount Rate:* The Town's proportionate share of the net pension liability is \$0 and therefore the change in the discount rate would only impact the amount recorded by the State of Connecticut.

#### **Town Employees**

The Town adopted and administers a defined contribution pension plan (Town of Colebrook Employees Pension Plan) to provide benefits at retirement to employees of the Town. All full-time employees having attained age 21 are eligible to participate in the plan on the first of July nearest the completion of twenty-four months of service.

An eligible employee is one whose job description is defined by the Plan Sponsor as "full-time," and who is actively employed as of the annual plan valuation date.

The Town is required to contribute an amount equal to 5% of annual covered payroll. A provision has been included to allow pre-tax employee contributions up to 100% of compensation, subject to IRS dollar limits of \$20,500 for 2022-2023. Any participant who is age 50 or older could be eligible for a "catch-up" contribution of \$6,500 in 2022-2023. Income accumulates tax-free until distribution from the plan.

## TOWN OF COLEBROOK, CONNECTICUT

### Notes to the Financial Statements

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Vesting percentages, based on years of services, are as follows:

<u>Years of Service</u>	<u>Vesting %</u>
Less than 3	0%
3 but less than 4	20%
4 but less than 5	40%
5 but less than 6	60%
6 but less than 7	80%
7 or more	100%

The required 5% contributions from the Town and Board of Education were \$11,504 and \$1,541 respectively. There was \$5,200 in participant contributions for the year, and no employee forfeiture.

At June 30, 2023, membership in the Plan consisted of:

Current employees:

Fully or partially vested:

Town 3

Board of Education 1

Nonvested 2

Total 6

Contributions are placed into individual participant accounts, where the funds are invested in mutual funds at the employees' discretion. Plan provisions and contribution requirements are established and may be amended by the Town.

#### **Significant Accounting Policies**

*Basis of Accounting.* Financial statements are prepared using the accrual basis of accounting. Employer and plan member contributions are recognized in the period that the contributions are due.

*Method Used to Value Investments.* Plan investments are reported at fair value. Short-term investments are reported at cost, which approximates fair value. Securities traded on national exchanges are valued at the last reported sales price. Investments that do not have an established market are reported at estimated fair values.

#### **NOTE 11 – OTHER POSTEMPLOYMENT BENEFITS**

##### **Volunteer Fire Department Tax Abatement Program**

*Plan Description:* The Town has established and administers the Town of Colebrook Volunteer Fire Department Tax Abatement Program. The program provides a real estate and/or motor vehicle property tax abatement for eligible members and senior members for up to but not to exceed \$1,000 or amount of their property for the fiscal year immediately following the certification date. Active members must earn 60 service points in the calendar year preceding the start of the Town's next fiscal year. Senior members receive a "Post Employment" lifetime tax abatement benefit. To be eligible for senior member status, a member must: complete at least 25 years as an active member; turn age 60 or greater by December 31<sup>st</sup> during the preceding tax year of senior member tax abatement; be an active current member to be eligible for lifetime abatement; once an active member becomes a lifetime member, they do not have to continue to be an active member beyond the first eligibility year; own taxable or real property in Town of Colebrook, benefits will cease at anytime the participant does not own taxable or real property in Town of Colebrook. Benefits will cease at death and will not be available to spouse.

## TOWN OF COLEBROOK, CONNECTICUT

### Notes to the Financial Statements

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**Funding Policy:** The contribution requirements are established and may be amended by the Town. The Town appropriates funds annually for the costs associated with this retirement benefit through the General Fund. The revenue loss for the tax abatement program is recognized on the budget basis as a reduction of property tax revenue. There are no assets accumulated in a trust that meets the criteria in GASB Statement No. 75.

#### Employees Covered by Benefit Terms

At June 30, 2023, the following members were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefits	6
Inactive plan members entitled to but not yet receiving benefits	-
Active plan members	45
	<u>51</u>

#### Total OPEB Liability

The Town's total OPEB liability of \$290,467 was measured as of June 30, 2022, and was determined by an actuarial valuation as of that date.

#### Actuarial Assumptions and Other Inputs

The Entry Age Normal Actuarial Cost Method was used to determine Annual Required Contributions Other Post-Employment Benefit liabilities. This method identifies and separately amortizes unfunded actuarial liabilities. Unfunded actuarial liabilities are recalculated as of each valuation and then amortized by a level annual amount over the remaining amortization period. The amortization period was 30 years as of July 1, 2009, so the remaining period as of June 30, 2022, is 16 years.

The total OPEB liability in the June 30, 2022, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods including the measurement, unless otherwise specified:

Interest	3.2% per annum
Mortality: Pre-Retirement:	None
Post-Retirement	2021 Applicable Mortality Table
Turnover	None
Salary Scale	None
Retirement Age:	Later of age 60 or 25 Years of certified service
Expenses	Paid Separately
Asset Valuation Basis	Market Value

# TOWN OF COLEBROOK, CONNECTICUT

## Notes to the Financial Statements

### Changes in Total OPEB Liability

	Total OPEB Liability
Balance at 6/30/22	\$ 290,467
Changes for the Year:	
Service Costs	-
Interest	-
Changes in benefit Terms	-
Difference between expected and actual experience	-
Changes of Assumptions	-
Benefit payments	-
Net changes	-
Balance at 6/30/23	<u>\$ 290,467</u>

### Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following represents the total OPEB liability of the Town, as well as what the Town's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.20%) or 1-percentage-point higher (4.20%) than the current discount rate:

	1% Decrease 2.20%	Discount Rate 3.20%	1% Increase 4.20%
Total OPEB Liability	<u>**</u>	<u>\$ 290,467</u>	<u>**</u>

\*\* Information not provided by the actuary.

### OPEB Expense and Deferred Outflows and Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2023, the recognized OPEB expense is \$0. As of June 30, 2023, deferred outflows and inflows of resources related to OPEB are reported as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 55,973
Changes of assumptions	-	-
	<u>\$ -</u>	<u>\$ 55,973</u>

Amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in the OPEB expense as follows:

<u>Year Ending June 30:</u>	
2024	\$ (3,732)
2025	(3,732)
2026	(3,732)
2027	(3,732)
Thereafter	(41,045)
Total	<u>\$ (55,973)</u>

## TOWN OF COLEBROOK, CONNECTICUT

### Notes to the Financial Statements

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#### **Connecticut Teachers' Retirement System - OPEB**

*Plan Description* - Teachers, principals, superintendents or supervisors engaged in service of public schools are provided with benefits, including retiree health insurance, through the Connecticut Teachers' Retirement System—a cost sharing multiemployer pension plan administered by the TRB. Chapter 167a of the State Statutes grants authority to establish and amend the benefit terms to the TRB. TRS issues a publicly available financial report that can be obtained at [www.ct.gov](http://www.ct.gov).

*Benefit Provisions* - The Plan covers retired teachers and administrators of public schools in the State who are receiving benefits from the Plan. The Plan provides healthcare insurance benefits to eligible retirees and their spouses. Any member that is currently receiving a retirement or disability benefit through the Plan is eligible to participate in the healthcare portion of the Plan. Subsidized Local School District Coverage provides a subsidy paid to members still receiving coverage through their former employer and the TRB Sponsored Medicare Supplemental Plans provide coverage for those participating in Medicare, but not receiving Subsidized Local School District Coverage.

Any member that is not currently participating in Medicare Parts A & B is eligible to continue healthcare coverage with their former employer. A subsidy of up to \$220 per month for a retired member plus an additional \$220 per month for a spouse enrolled in a local school district plan is provided to the school district to first offset the retiree's share of the cost of coverage, any remaining portion is used to offset the district's cost. The subsidy amount is set by statute. A subsidy amount of \$440 per month may be paid for a retired member, spouse or the surviving spouse of a member who has attained the normal retirement age to participate in Medicare, is not eligible for Part A of Medicare without cost and contributes at least \$440 per month towards coverage under a local school district plan.

Any member that is currently participating in Medicare Parts A & B is eligible to either continue health care coverage with their former employer, if offered, or enroll in the Plan sponsored by the TRS. If they elect to remain in the Plan with their former employer, the same subsidies as above will be paid to offset the cost of coverage.

If a member participating in Medicare Parts A & B so elects, they may enroll in one of the CTRB Sponsored Medicare Supplemental Plans. Active members, retirees, and the State pay equally toward the cost of the basic coverage (medical and prescription drug benefits).

Employees are eligible to retire at age 60 with 20 years of credited service in Connecticut, or 35 years of credited service including at least 25 years of service in Connecticut.

*Contributions* - Per Connecticut General Statutes Section 10-183z (which reflects Public Act 79-436 as amended), contribution requirements of active employees and the State of Connecticut are amended and certified by the TRB and appropriated by the General Assembly. The State pays for one third of plan costs through an annual appropriation in the General Fund.

School district employers are not required to make contributions to the Plan. The State of Connecticut's estimated allocated contribution to the Plan on behalf of the Town was \$3,954.

The cost of providing plan benefits is financed on a pay-as-you-go basis as follows: active teachers' pay for one third of the Plan costs through a contribution of 1.25% of their pensionable salaries, and retired teachers pay for one third of the Plan costs through monthly premiums, which helps reduce the cost of health insurance for eligible retired members and dependents.

## TOWN OF COLEBROOK, CONNECTICUT

### Notes to the Financial Statements

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*Actuarial Assumptions* - The total OPEB liability was determined by an actuarial valuation as of June 30, 2022 using the following actuarial assumptions and other inputs, applied to all periods included in the measurement:

Inflation	2.50%
Real Wage Growth	0.50%
Wage Inflation	3.00%
Salary increases	3.00-6.50%, including inflation
Long-term investment rate of return	3.00%, net of OPEB plan investment expense, including inflation

Municipal bond index rate:

Measurement Date	3.54%
Prior Measurement Date	2.16%

The projected fiduciary net position is projected to be depleted in 2027.

Single equivalent interest rate

Measurement Date	3.53%, net of OPEB plan investment expense, including price inflation
Prior Measurement Date	2.17%, net of OPEB plan investment expense, Including price inflation

Healthcare cost trend rates:

Medicare	Known increases until calendar year 2024, then general trend decreasing to an ultimate rate of 4.50% by 2031.
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Mortality rates were based on the PubT-2010 Healthy Retiree Table (adjusted 105% for males and 103% for females as ages 82 and above), projected generationally with MP-2019 for the period after service retirement.

*Long-Term Rate of Return* - The long-term expected rate of return on plan assets is reviewed as part of the GASB 75 valuation process. Several factors are considered in evaluation the long-term rate of return assumption, including the Plan's current asset allocations and a log-normal distribution analysis using the best-estimate ranges of expected future real rates of return (expected return, net of investment expense and inflation) for each major asset class.

The long-term expected rate of return was determined by weighing the expected future real rates of return by the target asset allocation percentage and then adding expected inflation. The assumption is not expected to change absent a significant change in the asset allocation, a change in the inflation assumption, or a fundamental change in the market that alters expected returns in future years.

# TOWN OF COLEBROOK, CONNECTICUT

## Notes to the Financial Statements

The target asset allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Expected 10-Year Geometric Real Rate of Return	Standard Deviation
U.S. Treasuries (Cash Equivalents)	100.0%	-0.98%	1.12%
Price inflation		2.50%	
Expected rate of return (Rounded nearest 0.25%)		1.50%	

**Discount Rate** - The discount rate used to measure the total OPEB liability was 3.53%. The projection of cash flows used to determine the discount rate was performed in accordance with GASB 75. The projection's basis was an actuarial valuation performed as of June 30, 2022.

In addition to the actuarial methods and assumptions of the June 30, 2022 actuarial valuation, the following actuarial methods and assumptions were used in the projection of cash flows:

- Total payroll for the initial projection year consists of the payroll of the active membership present on the valuation date. In subsequent projection years, total payroll was assumed to increase annually at a rate of 3.00%.
- Employee contributions were assumed to be made at the current member contribution rate. Employee contributions for future plan members were used to reduce the estimated amount of total service costs for future plan members.
- Annual state contributions were assumed to be equal to the most recent five-year average of state contributions toward the fund.

Based on those assumptions, the plan's fiduciary net position was projected to be depleted in 2027 and, as a result, the Municipal Bond Index Rate was used in the determination of the single equivalent rate.

**Sensitivity of the Net OPEB Liability to Changes in Healthcare Cost Trend Rates** - The following presents the total OPEB liability, calculated using current cost trend rates, as well as what the Plan's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage point lower or 1-percentage point higher than current healthcare cost trend rates:

	1% Lower Trend Rates	Current Trend Rates	1% Higher Trend Rates
Initial Healthcare Cost Trend Rate	4.125%	5.125%	6.125%
Ultimate Healthcare Cost Trend Rate	3.50%	4.50%	5.50%
Total OPEB Liability	\$ 266,904	\$ 310,550	\$ 369,665

## TOWN OF COLEBROOK, CONNECTICUT

### Notes to the Financial Statements

*Sensitivity of the Net OPEB Liability to Changes in Discount Rates* - The following presents the net OPEB liability, calculated using the current discount rate, as well as what the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	1% Decrease (2.53%)	Current Discount Rate (3.53%)	1% Increase (4.53%)
Net OPEB liability	\$ 374,994	\$ 310,550	\$ 259,724

*Pension Liabilities, Pension Expense, and Deferred Outflows/Inflows of Resources Related to Pensions:* At June 30, 2023 the Town reports no amounts for its proportionate share of the net OPEB liability, and related deferred outflows and inflows due to the statutory requirement that the State pay 100% of the required contribution. The amount recognized by the Town as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability that was associated with the Town were as follows:

Town's proportionate share of the net OPEB liability	\$ -
State's proportionate share of the net OPEB liability associated with the Town	<u>310,550</u>
Total	<u>\$ 310,550</u>

The net OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. At June 30, 2023, the Town had no proportionate share of the net OPEB liability.

For the year ended June 30, 2023, the Town recognized OPEB expense and revenue of \$3,954 in the governmental funds for on-behalf amounts for the benefits provided by the State. In the government-wide financial statements, the Town recognized \$18,719 for OPEB expense related to actuarial liabilities for on-behalf amounts for the benefits provided by the State.

#### NOTE 12 – LITIGATION AND CONTINGENCIES

The Town is not a defendant in any lawsuits that, in the opinion of Town management, in consultation with the Town Attorney, will have an adverse, material effect on the Town's financial position. As noted below, there is one tax assessment appeal case pending which, in the event of an unfavorable ruling, could have a negative impact on the Town's financial position.

The Town has a pending tax assessment appeals case which involves grand lists 2015 through present. While the tax appeals have been pending, the taxpayer has paid all or most of its taxes for assessment years 2015 through 2021 as assessed and billed by the Town. In the event that the litigation results in reduced assessments for the taxpayer, refunds of taxes paid will need to be issued. The Town is contesting the appeals vigorously and is optimistic that the outcome of the tax appeals will be favorable to the Town. The amount of any losses should the case be ruled unfavorably to the Town cannot be estimated at this time.

**NOTE 13 – UPCOMING PRONOUNCEMENTS**

**GASB Pronouncements Issued, But Not Yet Effective**

The Governmental Accounting Standards Board (GASB) has issued several pronouncements that have effective dates that may impact future financial presentations. Management has not currently determined what, if any, impact implementation of the following statements may have on the financial statements:

GASB Statement No. 99 – *Omnibus 2022* - The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The requirements related to extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63 are effective upon issuance. The requirements related to leases, PPPs, and SBITAs are effective for the Town's reporting period beginning July 1, 2022. The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for the Town's reporting period beginning July 1, 2023.

GASB Statement No. 100 – *Accounting Changes and Error Corrections* - The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The requirements of this Statement are effective for the Town's reporting period beginning July 1, 2023.

GASB Statement No. 101 – *Compensated Absences* - The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this Statement are effective for the Town's reporting period beginning July 1, 2024.

# **Required Supplementary Information**

**TOWN OF COLEBROOK, CONNECTICUT**  
State Teacher's Retirement System  
Proportionate Share of Net Pension Liability  
Last Nine Fiscal Years\*

<b>Schedule of Proportionate Share of Net Pension Liability</b>									
	2023	2022	2021	2020	2019	2018	2017	2016	2015
Town's percentage of the net pension liability	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Town's proportionate share of the net pension liability	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State of Connecticut's proportionate share of the net pension liability associated with the Town	3,546,023	2,989,283	3,774,306	3,900,586	3,007,579	2,995,683	3,160,468	2,463,806	2,277,295
Total	\$ 3,546,023	\$ 2,989,283	\$ 3,774,306	\$ 3,900,586	\$ 3,007,579	\$ 2,995,683	\$ 3,160,468	\$ 2,463,806	\$ 2,277,295
Town's covered payroll	\$ 903,260	\$ 873,605	\$ 880,662	\$ 855,571	\$ 859,063	\$ 912,757	\$ 900,964	\$ 786,483	\$ 814,731
Town's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Plan fiduciary net position as a percentage of the total pension liability	54.06%	60.77%	49.24%	52.00%	57.69%	55.93%	52.26%	59.50%	61.51%

\* This schedule is intended to show information for ten years. Additional years' information will be displayed as it becomes available.

**Notes to Schedule**

Actuarial cost method	Entry Age
Amortization method	Level percent of pay closed, grading to a level dollar amortization method for the June 30, 2024 valuation.
Single equivalent amortization period	27.8 years
Inflation	2.50%
Salary increases	3.00% - 6.50% average, including inflation
Investment rate of return	6.90% net of investment expense, including inflation

See accountant's report.

**TOWN OF COLEBROOK, CONNECTICUT**  
State Teacher's Retirement System  
Proportionate Share of Net OPEB Liability  
Last Six Fiscal Years\*

**Schedule of Proportionate Share of Net OPEB Liability**

	2023	2022	2021	2020	2019	2018
Town's percentage of the net OPEB liability	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Town's proportionate share of the net OPEB liability	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State of Connecticut's proportionate share of the net OPEB liability associated with the Town	310,550	325,677	562,938	608,319	601,255	771,040
Total	<u>\$ 310,550</u>	<u>\$ 325,677</u>	<u>\$ 562,938</u>	<u>\$ 608,319</u>	<u>\$ 601,255</u>	<u>\$ 771,040</u>
Town's covered-employee payroll	\$ 903,260	\$ 873,605	\$ 880,662	\$ 855,571	\$ 859,063	\$ 912,757
Town's proportionate share of the net OPEB liability as a percentage of its covered-employee payroll.	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Plan fiduciary net position as a percentage of the total OPEB liability	9.46%	6.11%	2.50%	2.08%	1.49%	1.79%

\* This schedule is intended to show information for ten years. Additional years' information will be displayed as it becomes available.

**Notes to Schedule**

Actuarial Cost Method	Entry age
Amortization Method	Level percent of payroll over an open period
Remaining Amortization Period	30 years
Asset Valuation Method	Market value of assets
Investment Rate of Return	3.00%, net of investment related expense including price inflation
Price Inflation	2.50%

See accountant's report.

**TOWN OF COLEBROOK, CONNECTICUT**  
Schedule of Changes in Total OPEB Liability  
Last Five Fiscal Years\*

	2023	2022	2021	2020	2019
<b>Total OPEB Liability</b>					
Service Costs	\$ -	\$ 27,690	\$ -	\$ 10,259	\$ 9,054
Interest	-	15,588	-	7,155	6,063
Difference between expected and actual experience	-	7,464	-	-	-
Change in benefit terms	-	-	-	-	-
Change in assumptions	-	-	-	-	-
Benefit payments, including refunds of contributions	-	-	-	(5,938)	-
<b>Net change in total OPEB liability</b>	-	50,742	-	11,476	15,117
<b>Total OPEB liability, beginning</b>	290,467	239,725	239,725	228,249	213,132
<b>Total OPEB liability, ending</b>	<u>\$ 290,467</u>	<u>\$ 290,467</u>	<u>\$ 239,725</u>	<u>\$ 239,725</u>	<u>\$ 228,249</u>

\* This schedule is intended to show information for ten years. Additional years' information will be displayed as it becomes available.

There are no assets that are being accumulated in a trust that meets the criteria in GASB 75 to pay benefits.

An actuarial valuation was not performed for the year ending June 30, 2023.

# **Supplemental, Combining and Individual Fund Statements and Schedules**

**TOWN OF COLEBROOK, CONNECTICUT**

Page 1 of 4

General Fund

Schedule of Revenues and Expenditures - Budget and Actual

For the Year Ended June 30, 2023

	Original Budget	Amended Budget	Actual	Variance
<b>REVENUES</b>				
<b>Taxes:</b>				
Property Taxes	\$ 6,317,943	\$ 6,317,943	\$ 6,273,026	\$ (44,917)
Interest and Liens	30,000	30,000	53,310	23,310
Motor Vehicle Supplemental	40,000	40,000	55,636	15,636
Total Taxes	<u>6,387,943</u>	<u>6,387,943</u>	<u>6,381,972</u>	<u>(5,971)</u>
<b>Intergovernmental Revenue:</b>				
Telephone Access Line Tax Share	4,300	4,300	4,395	95
Education Cost Sharing	403,912	403,912	403,912	-
Adult Education	527	527	409	(118)
State and Federal Property	4,623	4,623	4,623	-
Town Aid Roads	201,333	201,333	201,008	(325)
Pequot Funds	6,045	6,045	6,045	-
Municipal Revenue Sharing	-	-	27,776	27,776
Elderly and Veterans Property Tax Relief	3,100	3,100	2,525	(575)
Other	10,550	10,550	3,417	(7,133)
Total Intergovernmental Revenue	<u>634,390</u>	<u>634,390</u>	<u>654,110</u>	<u>19,720</u>
<b>Other Revenues:</b>				
Town Operations	<u>70,000</u>	<u>70,000</u>	<u>85,852</u>	<u>15,852</u>
Total Other Revenues	<u>70,000</u>	<u>70,000</u>	<u>85,852</u>	<u>15,852</u>
<b>Interest Income</b>	<u>10,000</u>	<u>10,000</u>	<u>82,767</u>	<u>72,767</u>
<b>Total Revenues</b>	<u>7,102,333</u>	<u>7,102,333</u>	<u>7,204,701</u>	<u>102,368</u>
<b>Other Financing Sources:</b>				
Use of Fund Balance	<u>-</u>	<u>849,770</u>	<u>-</u>	<u>(849,770)</u>
<b>Total Revenues and Other Financing Sources</b>	<u>\$ 7,102,333</u>	<u>\$ 7,952,103</u>	<u>\$ 7,204,701</u>	<u>\$ (747,402)</u>

See accountant's report.

**TOWN OF COLEBROOK, CONNECTICUT**

Page 2 of 4

General Fund

Schedule of Revenues and Expenditures - Budget and Actual

For the Year Ended June 30, 2023

	Original Budget	Amended Budget	Actual	Variance
<b>EXPENDITURES</b>				
<b>General Government:</b>				
First Selectman	\$ 54,121	\$ 54,121	\$ 54,121	\$ -
2nd & 3rd Selectmen	8,660	8,660	8,660	-
COST	975	975	975	-
Selectmen's Expense	1,500	1,500	1,555	(55)
Probate Court	1,700	1,700	1,475	225
Elections	12,740	12,740	22,047	(9,307)
Registrars	13,600	13,600	-	13,600
Board of Finance	600	600	81	519
Board of Assessors	30,000	30,000	30,000	-
Assessor's Expense	3,640	3,640	4,592	(952)
Board of Assessment Appeals	750	750	750	-
Tax Collector	24,954	24,954	24,954	-
Tax Collector's Expense	3,276	3,276	2,776	500
Treasurer	18,279	18,279	18,279	-
Treasurer's Expense	500	500	-	500
Town Attorney	30,000	30,000	43,101	(13,101)
Town Clerk	51,418	51,418	51,267	151
Town Clerk's Expense	4,126	4,126	4,292	(166)
Assistant Town Clerk	13,240	13,240	11,765	1,475
Building Inspector	15,370	15,370	15,370	-
Building Inspector's Expense	1,000	1,000	959	41
Farmington Valley Health District	10,200	10,200	10,200	-
Planning and Zoning Commission	1,500	1,500	1,349	151
Zoning Board of Appeals	500	500	608	(108)
Zoning Enforcement Officer	-	-	1,501	(1,501)
Inland-Wetlands Agency	23,290	23,290	4,691	18,599
Town Secretary	48,874	48,874	49,420	(546)
Land Use Sec'y/Enf. Officer	23,299	23,299	-	23,299
Social Security	52,300	52,300	44,059	8,241
Pension Contribution	19,949	19,949	15,042	4,907
Employee Medical Insurance	195,556	195,556	153,437	42,119
Insurance (CIRMA)	102,763	102,763	110,963	(8,200)
Recreation Board	19,000	19,000	23,543	(4,543)
Auditor	19,200	19,200	18,200	1,000
Assistant Tax Collector	1,800	1,800	996	804
CCM	1,050	1,050	1,042	8
Assistant Assessor	15,620	15,620	13,351	2,269
Bank Service Charges	-	-	-	-
Total General Government	825,350	825,350	745,421	79,929

See accountant's report.

**TOWN OF COLEBROOK, CONNECTICUT**

Page 3 of 4

General Fund

Schedule of Revenues and Expenditures - Budget and Actual  
For the Year Ended June 30, 2023

	Original Budget	Amended Budget	Actual	Variance
<b>Public Safety:</b>				
Fire Marshal	\$ 4,482	\$ 4,482	\$ 4,482	\$ -
Fire Protection	53,100	53,100	61,481	(8,381)
Constables	150	150	150	-
911	16,824	16,824	15,912	912
Animal Control	6,180	6,180	4,944	1,236
Total Public Safety	80,736	80,736	86,969	(6,233)
<b>Highways:</b>				
Wages	241,092	241,092	218,146	22,946
Overtime	34,773	34,773	22,073	12,700
Town Garage Fuel	32,000	32,000	37,965	(5,965)
Town Garage Lubricants	3,500	3,500	3,013	487
Town Garage Parts	25,000	25,000	29,439	(4,439)
Town Garage Repairs	30,000	30,000	25,191	4,809
Winter Maintenance	135,000	135,000	138,187	(3,187)
Road Maintenance	150,000	150,000	84,150	65,850
Oil Program	200,000	200,000	179,178	20,822
Street Lights	1,200	1,200	960	240
Garage Utilities	15,300	15,300	18,589	(3,289)
Garage Support	5,000	5,000	7,858	(2,858)
Tree Removal	40,000	40,000	48,113	(8,113)
Town Garage Environmental	8,900	8,900	6,481	2,419
Town Garage Building Maintenance	6,000	6,000	23,180	(17,180)
Total Highways	927,765	927,765	842,523	85,242
<b>Town Hall:</b>				
Office Supplies	10,000	10,000	9,785	215
Town Hall/Community Hall Util.	31,800	31,800	32,874	(1,074)
Town Hall Maintenance	25,400	25,400	33,012	(7,612)
Miscellaneous	2,000	2,000	845	1,155
Total Town Hall	69,200	69,200	76,516	(7,316)
<b>Senior Center:</b>				
Senior Center Maintenance	9,752	9,752	10,994	(1,242)
Site Manager and Helper	34,820	34,820	31,964	2,856
Van & Driver	4,000	4,000	832	3,168
Total Senior Center	48,572	48,572	43,790	4,782

See accountant's report.

**TOWN OF COLEBROOK, CONNECTICUT**

Page 4 of 4

General Fund

Schedule of Revenues and Expenditures - Budget and Actual

For the Year Ended June 30, 2023

	Original Budget	Amended Budget	Actual	Variance
<b>Health and Welfare:</b>				
Vital Statistics	\$ 26	\$ 26	\$ -	\$ 26
Foothills Nursing	6,039	6,039	6,039	-
Susan B. Anthony	1,500	1,500	1,500	-
Winsted Ambulance	6,652	6,652	6,652	-
Elderly Nutrition Program	635	635	630	5
Elderly Transit Program	765	765	765	-
Regional Mental Health	1,369	1,369	500	869
Paramedic Intercept	12,453	12,453	12,453	-
Norfolk Ambulance	3,652	3,652	3,652	-
Northwest Corner Chore Service	500	500	500	-
Total Health and Welfare	33,591	33,591	32,691	900
<b>Miscellaneous:</b>				
Libraries	17,462	17,462	17,462	-
Cemeteries	4,000	4,000	1,110	2,890
Computer IT	16,296	16,296	19,438	(3,142)
Data Processing	23,968	23,968	22,043	1,925
Winsted YSB	2,472	2,472	2,472	-
LHCEO	1,120	1,120	1,088	32
Farmington River Watershed	472	472	472	-
Mapping: Micro Filming	1,661	1,661	1,391	270
Conservation Commisson	400	400	400	-
Total Miscellaneous	67,851	67,851	65,876	1,975
<b>Refuse Disposal:</b>				
Town's Refuse/Recycle	255,450	255,450	224,468	30,982
Total Refuse Disposal	255,450	255,450	224,468	30,982
<b>Debt Service:</b>	-	-	-	-
<b>Education:</b>				
Colebrook School Budget	2,154,707	2,154,707	2,142,477	12,230
Northwest Regional # 7	2,188,936	2,188,936	2,188,936	-
Total Education	4,343,643	4,343,643	4,331,413	12,230
<b>Capital Improvements:</b>				
Capital Expenditures	450,000	1,299,770	1,299,770	-
Total Capital Improvements	450,000	1,299,770	1,299,770	-
<b>Total Expenditures</b>	<b>7,102,158</b>	<b>7,951,928</b>	<b>7,749,437</b>	<b>202,491</b>
Excess of Revenues over Expenditures	\$ 175	\$ 175	\$ (544,736)	\$ (544,911)

See accountant's report.

# TOWN OF COLEBROOK, CONNECTICUT

Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2023

Page 1 of 2

SPECIAL REVENUE FUNDS						
	Student Activities Fund	Colebrook Recreation Fund	Senior Citizen Center Fund	Colebrook Fair Fund	Post Office Fund	ARPA Grant Fund
<b>Assets</b>						
Cash and Cash Equivalents	\$ 24,242	\$ 11,994	\$ 15,517	\$ 6,052	\$ 73,390	\$ -
Accounts Receivable	-	-	-	-	-	-
State and Federal Grants Receivable	-	-	-	-	-	-
Leases Receivable	-	-	-	-	9,396	-
Interfund Receivables	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Total Assets	\$ 24,242	\$ 11,994	\$ 15,517	\$ 6,052	\$ 82,786	\$ -
<b>Liabilities</b>						
Accounts Payable and Accrued Items	\$ -	\$ 374	\$ 3,188	\$ 420	\$ -	\$ -
Unearned Revenue	-	-	-	-	-	-
Interfund Payables	-	-	-	-	-	-
Total Liabilities	-	374	3,188	420	-	-
<b>Deferred Inflows of Resources</b>						
Lease Related	-	-	-	-	9,064	-
<b>Fund Balances</b>						
Nonspendable	-	-	-	-	332	-
Restricted	24,242	11,620	12,329	5,632	-	-
Committed	-	-	-	-	73,390	-
Unassigned	-	-	-	-	-	-
Total Fund Balances	24,242	11,620	12,329	5,632	73,722	-
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	\$ 24,242	\$ 11,994	\$ 15,517	\$ 6,052	\$ 82,786	\$ -

See accountant's report.

**TOWN OF COLEBROOK, CONNECTICUT**  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2023

**SPECIAL REVENUE FUNDS**

	Dog Fund	School Cafeteria Fund	Cemetery Fund	Historical Document Fund	Education Grants Fund	Total
<b>Assets</b>						
Cash and Cash Equivalents	\$ 6,935	\$ 8,839	\$ 104,811	\$ -	\$ 695	\$ 252,475
Accounts Receivable	-	-	-	-	-	-
State and Federal Grants Receivable	-	-	-	-	34,979	34,979
Leases Receivable	-	-	-	-	-	9,396
Interfund Receivables	-	-	-	4,133	-	4,133
Inventory	-	-	-	-	-	-
Total Assets	<u>\$ 6,935</u>	<u>\$ 8,839</u>	<u>\$ 104,811</u>	<u>\$ 4,133</u>	<u>\$ 35,674</u>	<u>\$ 300,983</u>
<b>Liabilities</b>						
Accounts Payable and Accrued Items	\$ -	\$ -	\$ -	\$ -	-	\$ 3,982
Unearned Revenue	-	-	-	-	695	695
Interfund Payables	-	-	-	-	34,979	34,979
Total Liabilities	-	-	-	-	35,674	39,656
<b>Deferred Inflows of Resources</b>						
Lease Related	-	-	-	-	-	9,064
<b>Fund Balances</b>						
Nonspendable	-	-	-	-	-	332
Restricted	6,935	-	104,811	4,133	-	169,702
Committed	-	8,839	-	-	-	82,229
Unassigned	-	-	-	-	-	-
Total Fund Balances	<u>6,935</u>	<u>8,839</u>	<u>104,811</u>	<u>4,133</u>	-	<u>252,263</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<u>\$ 6,935</u>	<u>\$ 8,839</u>	<u>\$ 104,811</u>	<u>\$ 4,133</u>	<u>\$ 35,674</u>	<u>\$ 300,983</u>

See accountant's report.

# TOWN OF COLEBROOK, CONNECTICUT

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended June 30, 2023

## SPECIAL REVENUE FUNDS

	Student Activities Fund	Colebrook Recreation Fund	Senior Citizen Center Fund	Colebrook Fair Fund	Post Office Fund	ARPA Grant Fund
<b>Revenues</b>						
Fees and Charges	\$ 15,686	\$ 3,418	\$ 1,110	\$ 3,903	\$ -	\$ -
Intergovernmental Revenues	-	-	-	-	-	414,330
Investment Income	-	-	-	-	-	-
Other	-	6,319	34,727	-	6,912	-
Total Revenues	15,686	9,737	35,837	3,903	6,912	414,330
<b>Expenditures</b>						
Current:						
General Government	-	10,029	-	2,836	-	-
Public Safety	-	-	-	-	-	-
Senior Center	-	-	44,543	-	-	-
Education	19,485	-	-	-	-	-
Capital Outlay	-	-	-	-	-	414,330
Total Expenditures	19,485	10,029	44,543	2,836	-	414,330
Net Changes in Fund Balances Before Other Financing Sources/(Uses)	(3,799)	(292)	(8,706)	1,067	6,912	-
Other Financing Sources/(Uses)						
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Other Financing Sources/(Uses)	-	-	-	-	-	-
Changes in Fund Balances	(3,799)	(292)	(8,706)	1,067	6,912	-
<b>Fund Balances - Beginning</b>	28,041	11,912	21,035	4,565	66,810	-
<b>Fund Balances - Ending</b>	\$ 24,242	\$ 11,620	\$ 12,329	\$ 5,632	\$ 73,722	\$ -

# TOWN OF COLEBROOK, CONNECTICUT

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended June 30, 2023

## SPECIAL REVENUE FUNDS

	Dog Fund	School Cafeteria Fund	Cemetery Fund	Historical Document Fund	Education Grants Fund	Total
<b>Revenues</b>						
Fees and Charges	\$ 898	\$ -	\$ 7,200	\$ 671	\$ -	\$ 32,886
Intergovernmental Revenues	-	5,640	-	5,500	53,462	478,932
Investment Income	-	-	248	-	-	248
Other	-	-	-	-	-	47,958
Total Revenues	898	5,640	7,448	6,171	53,462	560,024
<b>Expenditures</b>						
Current:						
General Government	-	-	-	5,966	-	18,831
Public Safety	97	-	-	-	-	97
Senior Center	-	-	-	-	-	44,543
Education	-	15,927	-	-	53,462	88,874
Capital Outlay	-	-	-	-	-	414,330
Total Expenditures	97	15,927	-	5,966	53,462	566,675
Net Changes in Fund Balances Before Other Financing Sources/(Uses)	801	(10,287)	7,448	205	-	(6,651)
Other Financing Sources/(Uses)						
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Other Financing Sources/(Uses)	-	-	-	-	-	-
Changes in Fund Balances	801	(10,287)	7,448	205	-	(6,651)
<b>Fund Balances - Beginning</b>	6,134	19,126	97,363	3,928	-	258,914
<b>Fund Balances - Ending</b>	\$ 6,935	\$ 8,839	\$ 104,811	\$ 4,133	\$ -	\$ 252,263

See accountant's report.

**TOWN OF COLEBROOK, CONNECTICUT**  
Schedule of Property Taxes Levied, Collected, and Outstanding  
For the Year Ended June 30, 2023

List of 10/1:	Outstanding July 1, 2022	Current Levy	Lawful Corrections		Collectable Taxes	Collections During the Year			Transfers to / (from) Suspense	Transfers to / (from) Over Paid	Outstanding June 30, 2023
			Additions	Deductions		Taxes	Interest, Liens, Legal Fees	Total			
2021	\$ 127,230	\$ 6,378,722	\$ 37,606	\$ 50,411	\$ 6,365,917	\$ 6,279,186	\$ 35,253	\$ 6,314,439	\$ 596	\$ 6,238	\$ 86,135
2020	\$ 57,101	-	1,446	1,814	56,733	36,250	8,098	44,348	1,144	1,311	19,339
2019	27,032	-	423	530	26,925	15,234	6,546	21,780	1,298	-	10,393
2018	11,245	-	-	-	11,245	5,567	2,393	7,960	82	6	5,596
2017	5,606	-	-	-	5,606	-	-	-	-	-	5,606
2016	5,498	-	-	-	5,498	-	-	-	-	-	5,498
2015	2,074	-	-	-	2,074	-	-	-	-	-	2,074
2014	3,067	-	-	-	3,067	-	-	-	-	-	3,067
2013	2,983	-	-	-	2,983	-	-	-	-	-	2,983
2012	2,908	-	-	-	2,908	-	-	-	-	-	2,908
2011	2,878	-	-	-	2,878	-	-	-	-	-	2,878
2010	2,790	-	-	-	2,790	-	-	-	-	-	2,790
2009	1,873	-	-	-	1,873	-	-	-	-	-	1,873
2008	1,097	-	-	-	1,097	-	-	-	-	-	1,097
2007	1,078	-	-	-	1,078	-	-	-	-	-	1,078
	<u>\$ 127,230</u>	<u>\$ 6,378,722</u>	<u>\$ 39,475</u>	<u>\$ 52,755</u>	<u>\$ 6,492,672</u>	<u>\$ 6,336,237</u>	<u>\$ 52,290</u>	<u>\$ 6,388,527</u>	<u>\$ 3,120</u>	<u>\$ 7,555</u>	<u>\$ 153,315</u>
Net Grand List - October 1, 2021					Suspense Collections	668	798	1,466			
Tax Rate 32.25 Mills					Total Collections	\$ 6,336,905	\$ 53,088	\$ 6,389,993			

See accountant's report.

# TOWN OF COLEBROOK, CONNECTICUT

## Schedule of Debt Limitation

June 30, 2023

### Total Tax Collections (Prior Year)

Taxes, Liens and Fees \$ 6,034,781

Reimbursement for Loss on:

Tax Relief for the Elderly - Prior Year -

**Base** **\$ 6,034,781**

	General Purpose	Schools	Sewers	Urban Renewal	Pension Deficit
<b>Debt Limitation:</b>					
2 1/4 times base	\$ 13,578,257	\$ -	\$ -	\$ -	\$ -
4 1/2 times base	-	27,156,515	-	-	-
3 3/4 times base	-	-	22,630,429	-	-
3 1/4 times base	-	-	-	19,613,038	-
3 times base	-	-	-	-	18,104,343
 Total Debt Limitation	 <u>13,578,257</u>	 <u>27,156,515</u>	 <u>22,630,429</u>	 <u>19,613,038</u>	 <u>18,104,343</u>

### Indebtedness:

Loans Payable	-	-	-	-	-
Overlapping Debt:					
Regional School District No. 7	-	-	-	-	-
Total Indebtedness	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Debt limitation in excess of outstanding and authorized debt	<u>\$ 13,578,257</u>	<u>\$ 27,156,515</u>	<u>\$ 22,630,429</u>	<u>\$ 19,613,038</u>	<u>\$ 18,104,343</u>
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Note: In no case should this total indebtedness exceed seven times the base of \$6,034,781, or \$42,243,467.

See accountant's report.

## TOWN OF COLEBROOK, CONNECTICUT

Page 1 of 3

Board of Education  
Schedule of Expenditures - Budget and Actual  
For the Fiscal Year Ended June 30, 2023

	Original Budget	Amended Budget	Actual	Variance
<b>Salaries</b>				
<i>Certified Personnel</i>				
Superintendent	\$ 71,400	\$ 71,400	\$ 71,400	\$ -
Principal	122,374	122,374	124,235	(1,861)
Teachers	720,833	720,833	708,800	12,033
Substitutes	14,500	14,500	8,439	6,061
Head Teacher	1,560	1,560	1,560	-
Extra Hours	2,000	2,000	4,682	(2,682)
Reading Consultant	96,075	96,075	96,075	-
<i>Non-Certified</i>				
Aide	54,879	54,879	63,398	(8,519)
Substitutes	-	-	-	-
Team Mentor	325	325	-	325
Overnight Stipend	525	525	160	365
School Nurse	42,250	42,250	42,500	(250)
Administrative Asst.	51,655	51,655	37,804	13,851
Bookkeeper	45,340	45,340	41,430	3,910
Custodian / Full	28,890	28,890	29,881	(991)
Custodian / Part	16,466	16,466	15,476	990
Custodial Overtime	-	-	-	-
Librarian	9,590	9,590	12,402	(2,812)
Head Cook	-	-	394	(394)
Total Salaries	1,278,662	1,278,662	1,258,636	20,026
<b>Employee Benefits</b>				
Medical Insurance	173,500	173,500	144,454	29,046
Dental Insurance	8,750	8,750	6,415	2,335
Life Insurance	2,500	2,500	2,550	(50)
Comp. FICA	26,115	26,115	20,598	5,517
Medicare Company	19,175	19,175	17,072	2,103
Pension	2,600	2,600	1,541	1,059
H.S.A. Contribution	16,875	16,875	16,875	-
F.S.A.	700	700	550	150
Tuition Reimbursement	5,000	5,000	-	5,000
Total Employee Benefits	\$ 255,215	\$ 255,215	\$ 210,055	\$ 45,160

See accountant's report.

## TOWN OF COLEBROOK, CONNECTICUT

Page 2 of 3

Board of Education  
Schedule of Expenditures - Budget and Actual  
For the Fiscal Year Ended June 30, 2023

	Original Budget	Amended Budget	Actual	Variance
<b>Purchased Services</b>				
Admin Seminars (Workshops)	\$ 350	\$ 350	\$ -	\$ 350
Staff Seminars (Workshops)	2,700	2,700	1,344	1,356
Curriculum Development	1,000	1,000	-	1,000
Program Enhancement	1,500	1,500	365	1,135
Legal Fees	15,500	15,500	14,046	1,454
Audit Services	4,000	4,000	5,700	(1,700)
Doctor	650	650	-	650
Therapists	23,000	23,000	26,040	(3,040)
Evaluations	4,500	4,500	-	4,500
Fingerprinting	200	200	176	24
Computer Support	5,800	5,800	10,740	(4,940)
<i>Purchased Property Services</i>				
Well Monitor	5,800	5,800	5,845	(45)
<i>Repair and Maintenance Services</i>				
Cleaning Services	1,300	1,300	1,345	(45)
Building Maint. & Repairs	10,500	10,500	105,483	(94,983)
Bldg. Insp./Asbestos	1,090	1,090	842	248
Equipment Repairs	2,000	2,000	1,517	483
Service Contracts	2,250	2,250	3,566	(1,316)
Copier Maintenance	3,300	3,300	3,683	(383)
Equipment Lease	2,600	2,600	2,436	164
Miscellaneous	1,000	1,000	625	375
<i>Student Transportation</i>				
Regular Local	102,000	102,000	102,000	-
Special Education	45,000	45,000	33,095	11,905
<i>Communication</i>				
Telephone	3,000	3,000	2,924	76
Postage	1,000	1,000	750	250
Internet	1,600	1,600	1,476	124
Blackboard	300	300	-	300
Advertising	500	500	-	500
<i>Miscellaneous Purchased Services</i>				
Outplacement	113,350	113,350	123,000	(9,650)
Education Service in CT	4,700	4,700	2,408	2,292
Travel	2,750	2,750	3,114	(364)
Shared Services/Outplacement	162,330	162,330	116,789	45,541
Total Purchased Services	\$ 525,570	\$ 525,570	\$ 569,309	\$ (43,739)

See accountant's report.

## TOWN OF COLEBROOK, CONNECTICUT

Page 3 of 3

Board of Education  
Schedule of Expenditures - Budget and Actual  
For the Fiscal Year Ended June 30, 2023

	Original Budget	Amended Budget	Actual	Variance
<b>Purchases</b>				
<i>Supplies and Materials</i>				
Office Supplies	\$ 600	\$ 600	\$ 752	\$ (152)
Teaching Supplies	750	750	1,315	(565)
Audio Visual Supplies	350	350	-	350
Computer Supplies	2,000	2,000	3,177	(1,177)
Custodial Supplies	5,000	5,000	5,129	(129)
Health Supplies	2,000	2,000	925	1,075
Board of Education Supplies	300	300	2,004	(1,704)
Science Supplies	700	700	136	564
Library Supplies	200	200	275	(75)
General School Supplies	5,000	5,000	3,716	1,284
Principal Supplies	150	150	162	(12)
<i>Energy</i>				
Electricity	17,000	17,000	14,454	2,546
Propane Gas	2,500	2,500	1,889	611
Heating Oil	31,000	31,000	45,411	(14,411)
<i>Textbooks &amp; Periodicals</i>				
English Textbooks	1,000	1,000	219	781
Math Textbooks	2,500	2,500	3,087	(587)
Library Books	500	500	518	(18)
Spanish Supplies	-	-	-	-
Software Resources	17,260	17,260	15,405	1,855
Music Supplies	350	350	428	(78)
Art Supplies	250	250	172	78
Physical Education Supplies	250	250	-	250
Total Purchases	89,660	89,660	99,174	(9,514)
<b>Capital Outlay</b>				
Furniture & Fixtures	1,500	1,500	40	1,460
Total Capital Outlay	1,500	1,500	40	1,460
<b>Other Objects</b>				
Dues & Fees	3,800	3,800	5,016	(1,216)
Miscellaneous	300	300	247	53
Total Other Objects	4,100	4,100	5,263	(1,163)
<b>Total Board of Education</b>	<u>\$ 2,154,707</u>	<u>\$ 2,154,707</u>	<u>\$ 2,142,477</u>	<u>\$ 12,230</u>

See accountant's report.

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# **TOWN OF COLEBROOK, CONNECTICUT**

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Federal Single Audit

For the Year Ended June 30, 2023

# TOWN OF COLEBROOK, CONNECTICUT

## Table of Contents For the Year Ended June 30, 2023

---

	<u>Page</u>
<b>Internal Control and Compliance Report</b>	
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 <i>Government Auditing Standards</i>	1
<b>Federal Single Audit Section</b>	
Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by Uniform Guidance	3
Schedule of Expenditures of Federal Awards	6
Notes to Schedule of Expenditures of Federal Awards	7
Schedule of Findings and Questioned Costs	8



**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 Colebrook, Connecticut

We have audited, 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 the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Colebrook, Connecticut (the "Town"), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements, and have issued our report thereon dated March 25, 2024.

**Report on 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) as a basis for designing audit procedures that are appropriate in the circumstances 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'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 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 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 or significant deficiencies may exist that were not identified.

## **Report on 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 financial statements. 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 result of that testing, and not to provide an opinion on the effectiveness of the Town'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.



King, King & Associates, CPAs  
Winsted, CT  
March 25, 2024



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY UNIFORM GUIDANCE**

To the Board of Finance  
Town of Colebrook, Connecticut

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited the Town of Colebrook, CT's ("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, 2023. The Town's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

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, 2023.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with the 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 audit requirements of Title 2 U.S Code of *Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements* for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Town and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Town's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Town's federal programs.

## ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Town's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on the compliance about the Town's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Town's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Town's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## **Report on 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 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.

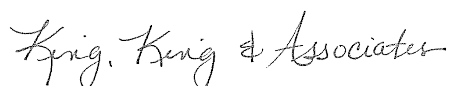
Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

### **Report on Schedule of Expenditures of Federal Awards Required by Uniform Guidance**

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements. We have issued our report thereon dated March 25, 2024, 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 Town's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance 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.



King, King & Associates, CPAs  
Winsted, CT  
March 25, 2024

**TOWN OF COLEBROOK, CONNECTICUT**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

FEDERAL GRANTOR/PASS-THROUGH GRANTOR PROGRAM TITLE OR CLUSTER TITLE	FEDERAL AL NUMBER	PASS-THROUGH ENTITY'S IDENTIFYING NUMBER	AMOUNTS PROVIDED TO SUBRECIPIENTS	TOTAL EXPENDED
<b>United States Department of Agriculture</b>				
<i>Passed Through the State of Connecticut Department of Education:</i>				
State Pandemic Electronic Benefit Transfer (P-EBT) Administrative Costs	10.649	12060-SDE64370-29802	\$ -	\$ 628
State Administrative Expense for School Nutrition	10.560	12060-SDE64370-23126	-	5,012
<b>Total United States Department of Agriculture</b>			-	<u>5,640</u>
<b>United States Department of Education</b>				
<i>Passed Through the State of Connecticut Department of Education:</i>				
Title IV - Student Support and Academic Enrichment	84.424	12060-SDE64370-22854	-	10,000
Education Stabilization Fund Cluster:				
COVID-19 - Elementary & Secondary School Emergency Relief Fund (ESSER)	84.425D	12060-SDE64370-29571	-	7,901
COVID-19 - ARP - Elementary & Secondary School Emergency Relief Fund (ARP ESSER)	84.425U	12060-SDE64370-29636	-	17,078
			-	<u>24,979</u>
<i>Direct:</i>				
Rural Education Achievement Program	84.358	N/A	-	18,483
			-	<u>53,462</u>
<b>Total United States Department of Education</b>				
<b>United States Department of Transportation</b>				
<i>Passed Through the State of Connecticut Department of Transportation:</i>				
Highway Planning and Construction	20.205	12062-DOT57191-22108	-	584,425
<b>Total United States Department of Transportation</b>			-	<u>584,425</u>
<b>United States Department of the Treasury</b>				
<i>Passed Through the State of Connecticut Office of Policy and Management:</i>				
COVID - 19 - American Rescue Plan Act - Coronavirus State and Local Fiscal Recovery Funds	21.027	12060-OPM20600-29669	-	414,330
<b>Total United States Department of the Treasury</b>			-	<u>414,330</u>
<b>United States Election Assistance Commission</b>				
<i>Passed Through the State of Connecticut Secretary of State:</i>				
Help America Vote Act	90.401	12060-SOS12500-21465	-	1,756
<b>Total United States Election Assistance Commission</b>			-	<u>1,756</u>
<b>Total Expenditures of Federal Awards</b>			\$ -	<b>\$ 1,059,613</b>

**TOWN OF COLEBROOK, CONNECTICUT**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

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**Basis of Presentation**

The accompanying schedule of expenditures of federal awards ("Schedule") includes the federal grant activity of the Town of Colebrook, Connecticut ("Town") under programs of the federal government for the year ended June 30, 2023. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

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 net position, or cash flows of the Town.

**Summary of Significant Accounting Policies**

Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

The financial statements for the governmental fund types contained in the Town's basic financial statements are prepared on the modified accrual basis of accounting. The government-wide financial statements are prepared on the full accrual basis of accounting.

- Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities for the current period.
- Expenditures are generally recorded when the related fund liability is incurred, if measurable.

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

**Indirect Costs**

The Town of Colebrook has elected not to use the 10% de minimis indirect cost rate provided under Section 200.414 of the Uniform Guidance.

**TOWN OF COLEBROOK, CONNECTICUT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

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

*Financial Statements*

We audited the financial statements of the Town of Colebrook, Connecticut as of and for the year ended June 30, 2023, and issued our unmodified report thereon dated March 25, 2024.

Internal control over financial reporting:

- Material weakness(es) identified? \_\_\_\_\_ Yes    ✓ No
- Significant deficiency(ies) identified? \_\_\_\_\_ Yes    ✓ None Reported

Noncompliance material to financial statements noted?

\_\_\_\_\_ Yes    ✓ No

*Federal Awards*

Internal control over major programs:

- Material weakness(es) identified? \_\_\_\_\_ Yes    ✓ No
- Significant deficiency(ies) identified? \_\_\_\_\_ Yes    ✓ None Reported

We have issued an unmodified opinion relating to compliance for major Federal programs.

Any audit findings disclosed that are required to be reported in accordance with Section 516(a) of the Uniform Guidance?

\_\_\_\_\_ Yes    ✓ No

**Identification of Major Programs**

20.205 Highway Planning and Construction

**Dollar Threshold**

Dollar threshold used to distinguish between type A and type B programs: \$750,000.

**Low-Risk Auditee**

The Town of Colebrook, Connecticut did not qualify as a low-risk auditee.

**TOWN OF COLEBROOK, CONNECTICUT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

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**II. FINANCIAL STATEMENT FINDINGS**

- We issued reports, dated March 25, 2024, on internal control over financial reporting and on compliance and other matters based on our audit of 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 matters were reported.

**III. FEDERAL AWARD - FINDINGS AND QUESTIONED COSTS**

- No findings or questioned costs are reported relating to federal award programs.

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# **TOWN OF COLEBROOK, CONNECTICUT**

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State Single Audit

For the Year Ended June 30, 2023

# TOWN OF COLEBROOK, CONNECTICUT

## Table of Contents For the Year Ended June 30, 2023

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	<u>Page</u>
<b>Internal Control and Compliance Report</b>	
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 <i>Government Auditing Standards</i>	1
<b>State Single Audit Section</b>	
Independent Auditor's Report on Compliance for Each Major State Program; Report on Internal Control over Compliance; and Report on the Schedule of Expenditures of State Financial Assistance Required by the State Single Audit Act	3
Schedule of Expenditures of State Financial Assistance	6
Notes to Schedule of Expenditures of State Financial Assistance	7
Schedule of Findings and Questioned Costs	8



**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 Colebrook, Connecticut

We have audited, 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 the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Colebrook, Connecticut (the "Town"), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements, and have issued our report thereon dated March 25, 2024.

**Report on 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) as a basis for designing audit procedures that are appropriate in the circumstances 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'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 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 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.

## **Report on 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 financial statements. 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 result of that testing, and not to provide an opinion on the effectiveness of the Town'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.



King, King & Associates, CPAs  
Winsted, CT  
March 25, 2024



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR STATE PROGRAM;  
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE  
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
REQUIRED BY THE STATE SINGLE AUDIT ACT**

To the Board of Finance  
Town of Colebrook, Connecticut

**Report on Compliance for Each Major State Program**  
***Opinion on Each Major State Program***

We have audited the Town of Colebrook, CT's (Town) compliance with the types of compliance requirements identified as subject to audit 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, 2023. The Town's major state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

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, 2023.

***Basis for Opinion on Each Major State Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); 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 (C.G.S Section 4-230 to 4-236). Our responsibilities under those standards and the State Single Audit Act are further described in the Auditors' Responsibilities for the Audit of Compliance section of the report.

We are required to be independent of the Town and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major state program. Our audit does not provide a legal determination of the Town's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Town's state programs.

## ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Town's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the State Single Audit will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on the compliance about the Town's compliance with the requirements of each major state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the State Single Audit Act, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Town's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the Town's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the Town's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## **Report on 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 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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, each major fund, and the aggregate remaining fund information of the Town as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements. We have issued our report thereon dated March 25, 2024, 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 Town's 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.



King, King & Associates, CPAs  
Winsted, CT  
March 25, 2024

**TOWN OF COLEBROOK, CONNECTICUT**  
**SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE**  
**FOR THE YEAR ENDED JUNE 30, 2023**

State Grantor/Pass Through Grantor/Program Title	State Grant Program Identification Number	Expenditures
<b>Connecticut State Library</b>		
Historic Document Preservation	12060-CSL66094-35150	\$ 5,500
<b>State Department of Education</b>		
Adult Education	11000-SDE64370-17030	409
<b>Department of Emergency Services and Public Protection</b>		
School Security Infrastructure	12052-DPS32161-43546	47,519
<b>Department of Transportation</b>		
Town Aid Road Grants - Municipal	12052-DOT57131-43455	100,504
Town Aid Road - STO	13033-DOT57131-43459	100,504
Local Bridge Program	21010-DOT57000-42310	145,123
STEAP-Paving	12052-DOT57191-40532	28,272
Improvement State Bridges/Railroads	13033-DOT57124-41393	185
<b>Judicial Department</b>		
Parking Fines	34001-JUD95162-40001	295
<b>Department of Housing</b>		
Affordable Housing Plan Grant	12039-DOH46920-40233	3,827
<b>Department of Social Services</b>		
Other Expenses	11000-DSS60439-10020	10
<b>Office of Policy and Management</b>		
Tiered Payment in Lieu of Taxes (PILOT)	11000-OPM20600-17111	3,639
MRSA - Tiered Payment in Lieu of Taxes (PILOT)	12060-OPM20600-35691	983
Totally Disabled	11000-OPM20600-17011	203
Veteran's Exemptions	11000-OPM20600-17024	2,322
Municipal Revenue Sharing	12060-OPM20600-35458	27,776
Municipal Purposes and Projects	12052-OPM20600-43587	550
<b>Total State Financial Assistance Before Exempt Programs</b>		<u>467,621</u>
<b>EXEMPT PROGRAMS</b>		
<b>Office of Policy and Management</b>		
Mashantucket Pequot and Mohegan Fund	12009-OPM20600-17005	6,045
<b>Department of Education</b>		
Education Cost Sharing	11000-SDE64370-17041-82010	<u>403,912</u>
<b>Total Exempt Programs</b>		<u>409,957</u>
<b>Total State Financial Assistance</b>		<u>\$ 877,578</u>

See notes to schedule.

**TOWN OF COLEBROOK, CONNECTICUT**  
NOTES TO SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED JUNE 30, 2023

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The accompanying schedule of expenditures of state financial assistance includes state grant activity of the Town of Colebrook, Connecticut under programs of the State of Connecticut for the fiscal year ended June 30, 2023. 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. These financial assistance programs fund several programs of the Town.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of the Town of Colebrook, 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.

***Basis of Accounting***

The fund financial statements contained in the Town of Colebrook, Connecticut's annual report are prepared on the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized when they become both measurable and available while expenditures are recognized in the accounting period in which the fund liability is incurred.

The government-wide financial statements are prepared on the accrual basis of accounting. Under this basis of accounting, revenues are recorded when earned and expenses are recorded when a liability is incurred.

The expenditures reported on the Schedule of Expenditures of State Financial Assistance are reported on the accrual basis of accounting. 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 Expenditure of State Financial Assistance.

**TOWN OF COLEBROOK, CONNECTICUT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

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

*Financial Statements*

We audited the financial statements of the Town of Colebrook, Connecticut as of and for the year ended June 30, 2023, and issued our unmodified report thereon dated March 25, 2024.

Internal control over financial reporting:

- Material weakness(es) identified? \_\_\_\_\_ Yes    ✓ No
- Significant deficiency(ies) identified? \_\_\_\_\_ Yes    ✓ None Reported

Noncompliance material to financial statements noted?

\_\_\_\_\_ Yes    ✓ No

*State Financial Assistance*

Internal control over major programs:

- Material weakness(es) identified? \_\_\_\_\_ Yes    ✓ No
- Significant deficiency(ies) identified? \_\_\_\_\_ Yes    ✓ None Reported

We have issued an unmodified opinion relating to compliance for major State programs.

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:

<b><u>State Grantor and Program</u></b>	<b><u>State Core - CT Number</u></b>	<b><u>Expenditures</u></b>
<b>Department of Transportation</b>		
Town Aid Road Grants - Municipal	12052-DOT57131-43455	\$ 100,504
Town Aid Road - STO	13033-DOT57131-43459	\$ 100,504
Local Bridge Program	21010-DOT57000-42310	\$ 145,123
<b>Office of Policy and Management</b>		
Tiered Payment in Lieu of Taxes (PILOT)	11000-OPM20600-17111	\$ 3,639
MRSA - Tiered Payment in Lieu of Taxes (PILOT)	12060-OPM20600-35691	\$ 983
Municipal Revenue Sharing	12060-OPM20600-35458	\$ 27,776

Dollar threshold used to distinguish between type A and type B programs \$ 100,000

**TOWN OF COLEBROOK, CONNECTICUT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

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**II. FINANCIAL STATEMENT FINDINGS**

We issued reports, dated March 25, 2024, on internal control over financial reporting and on compliance and other matters based on our audit of 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 matters were reported.

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

- No findings or questioned costs are reported relating to State Financial Assistance Programs.