

# Town of Colebrook, Connecticut

## Est. 1779

### A TOWN WORTH KNOWING

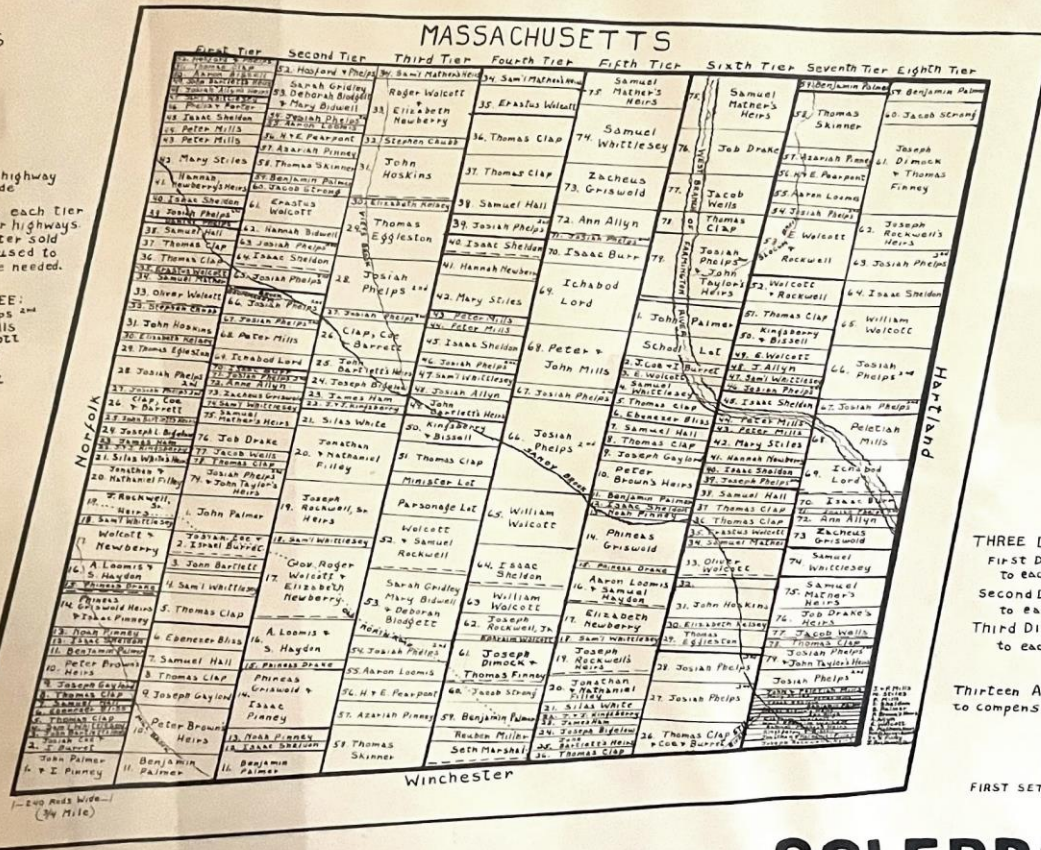
LAND DIVISION OF 1760  
BY WINDSOR  
PROPRIETORS  
According to  
Windsor Tax List

#### EXPLANATIONS

----- Laid out highway  
4 rods wide

10 rods between each tier  
were laid out for highways.  
This land was later sold  
and the money used to  
build roads where needed.

LAND COMMITTEE:  
Capt. Josiah Phelps 2nd  
Capt. Peletiah Mills  
Capt. Oliver Wolcott  
Nathaniel Filley  
James Rockwell  
Ephraim Wolcott



THREE DIVISIONS OF LAND  
First Div. - Approx. 1 acre  
to each pound on Tax List  
Second Div. - Approx. 2 acres  
to each pound on Tax List  
Third Div. - Approx. 1 1/4 acres  
to each pound on Tax List

Thirteen Additional Allotments  
to compensate for poor land

FIRST SETTLER ARRIVED 1765

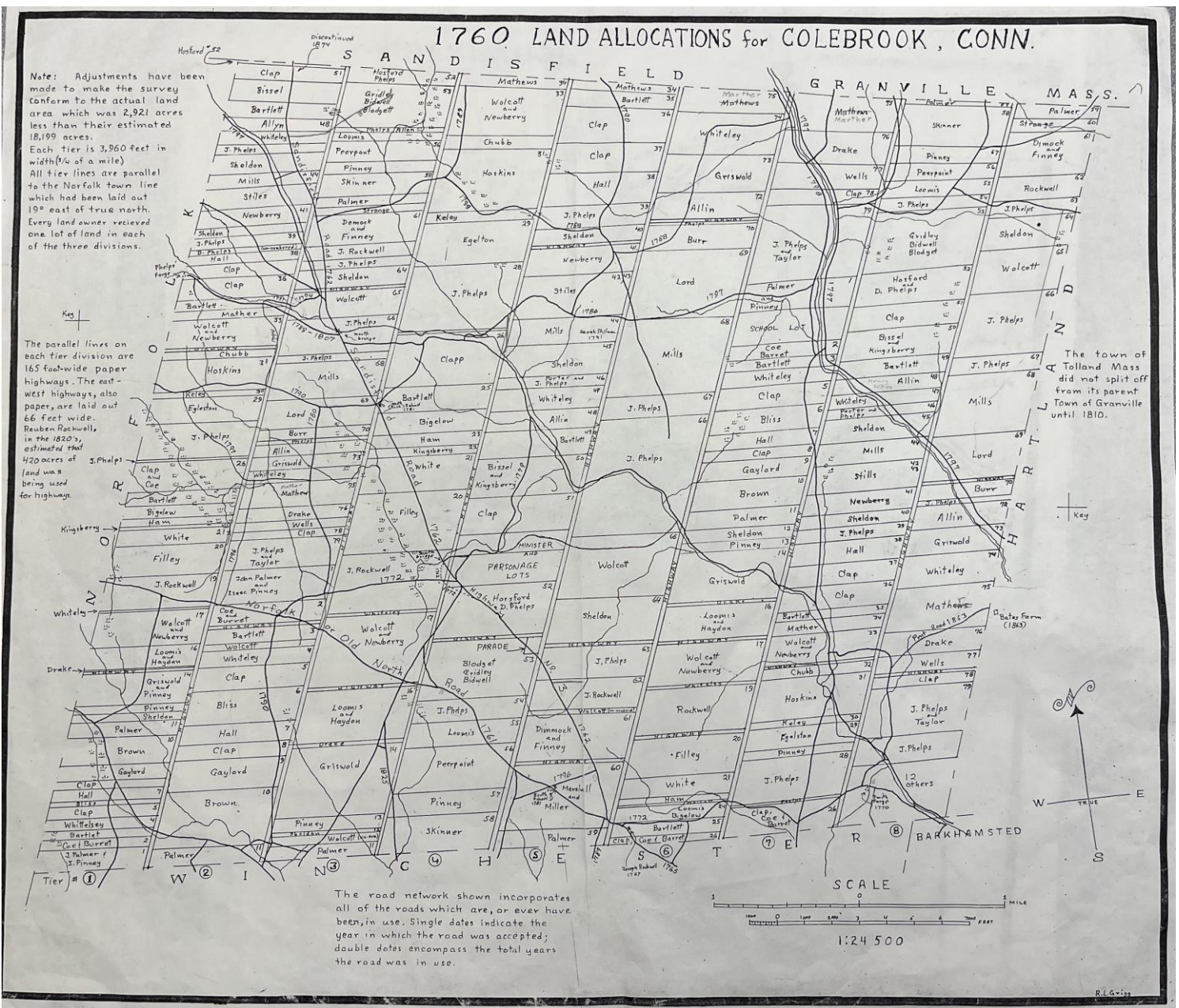
in the Green Woods Country of Connecticut

## COLEBROOK

Match-A-Map by Elaine DeLam, 1988  
Taken from Eben North's Map of Original Survey  
and Colebrook Land Records

# Annual Report For the year ending June 30, 2022





The map on the cover depicts the Land Division of the Town of Colebrook in 1760. This map is on display on the first floor of Town Hall. The map above is a recreation by the late Robert L. Grigg, former Colebrook Town Historian, and is available for viewing at the Town Clerk Office.

### Early Dates of Colebrook

an excerpt from: Bob's Bytes A Treasure Trove of Colebrook History, by Robert L. Grigg, which details the settlement of Colebrook, follows.

## Early Dates in Colebrook

The first resident came to town in 1765, but the territory had been laid out, at least on paper, as far back as the early 1730s. The area was traversed by not less than two Native American trails, which the residents of Windsor expanded upon when they came to lay out highways. By 1765, the physical appearance of the landscape had already been greatly altered from that of virgin forest. There are accounts, most of which are accurate, I'm sure, of pioneers moving into North America's virgin forests and hewing out a niche for themselves by killing the huge trees, building a log house and planting crops among the towering dead trees. It didn't happen that way in what is now northeastern Litchfield County. The residents of Windsor and Hartford who had been granted this land were known as proprietors, and along with the title went the responsibility of developing the area. The proprietors sent teams into these hills to get a feel of the lay of the land and to rough out roadways and to girdle the huge trees in areas that they judged would be best suited for dwellings and agriculture in future years when this rocky upland would become necessary for an expanding Connecticut River Valley community to populate.

The Windsor Proprietors kept all their records in a large leather-bound ledger that has survived intact all these years and now resides in the vault in Colebrook Town Hall. This Proprietor's Book, as it is called, begins with the dispensation of lands within the proposed township among the seventy some-odd proprietor landowners, the earliest date being 1729. The earliest mention of the town name occurs in 1732. For several years it was entered as either one word or two, as they placed a dot between the "e" and "b", but eventually the single name prevailed.

Close attention must be paid to the terminology employed in this ledger. When they say someone buys "a plot of land", or "a parcel of land", he purchases untouched woodland, without the fingerprint of man upon the land. If the description reads "a lot of land with appurtenances", it indicates that someone has altered that acreage, either by cutting, or girdling trees, or perhaps has begun the clearing process, possibly building stone walls or some other type of fence. As soon as a structure is built, the terms employed will read: "a plot of land with appurtenances and structures". This means that a barn or some sort of shed has been erected on the land. This was not unusual in the early days when it was important to provide safe haven to their cattle from wolves, bears and mountain lions; the humans could stay at a neighbor's house until they could build their domicile. Once that took place, and the land was put up for sale, the wording would be "a farm of land with buildings and dwelling house thereon standing". By these terms we can interpret the status of the parcel of property we are examining.

One additional bit of terminology needs to be understood when reading the early land records; in many instances the land will be described as being "bounded east and west by highways". What is being referred to here are strips of land 165 feet wide that separate the three-quarter mile wide tiers that were established by the Windsor proprietors when they marked off the future town in preparation for deciding land ownership by individuals. Although they were referred to as "highways", they were never intended as such; rather they served as a means of putting aside an amount of land within the township for future roads. When the first settlers arrived and the actual transportation grid was laid out, these "paper roads" were exchanged for the real highways. Reuben Rockwell, writing in 1835, estimated that there were 420 acres of roads within Colebrook.

The Proprietor's Book, at least when dealing with the years prior to the first residents, seems to be a compilation of notes from perhaps earlier and smaller compilations that were entered into the large journal. We assume this because the dates are badly out of sequence. What follows are a few entries dealing with early dates in Colebrook; the early use of the term "appurtenances" is quite interesting.

Page 240 – October 7, 1763. The proprietors voted to ask the [Connecticut General] Assembly at New Haven to sell enough land to pay their taxes. They also voted to raise £50 for laying out and clearing roads.

Page 244 contains the description of the Greenwoods Road from Simsbury to Canaan, stating that it must be passable by the 20th day of November 1761. [When they say “Simsbury”, they mean what is today Canton, as that town split off from Simsbury later on.]

Page 247 – “Daniel and Mary Bidwell of Hartford sold to Gideon Horton of Springfield, for £21/0/0 [21 pounds] [about 93.00], a piece of land originally laid out to Thomas Ellsworth, late of Windsor, it being parcel number 53, second division. Consists of 1/3 of this lot. It begins at the southeast corner of the parade, 32 chains, 69 links wide.” [3,714.5 feet] [The parade was where South Cemetery is located today.] “North partly on the Parade, partly on the 4-rod highway” [66 feet] [Smith Hill Road]. “West on the highway, south on land of Josiah Phelps, with appurtenances.” June 9 1764.

Page 249 – On May 30 1764, Horton bought another 1/3 of this lot from Daniel and Deborah Blodget.

Page 252 – Joseph Bigelow sold all his lands in whatever township he owned land with appurtenances. [Did the name “Colebrook” escape him momentarily?] Feb. 21 1753.

Page 254 – James Rockwell of Windsor purchased from Erastus Wolcott 32 acres, it being part of a large lot of land on the right of Joseph Rockwell Sr., late of Windsor. It is bounded east and west on highways, south by land of Samuel Whiteley, north on land of Joseph and Hannah Bidwell – with appurtenances. [Smith Hill] July 16 1764.

Page 264 – I. Barret and Joseph Coe of Durham, sold to Daniel Bissell of Windsor, Colebrook land with appurtenances for £34/3/4 [about \$152.00] [There are several entries about this piece of land, all of which mentions appurtenances.] Oct. 7 1734.

Page 269 Nathaniel Bass bought 50 acres of land in the second division, originally laid out to John More – with appurtenances. July 16 1764.

This is enough to prove that a great deal of work was being expended in Colebrook and the surrounding towns many years prior to the arrival of the first actual resident. An advertisement in the Hartford newspaper in 1744 warned of severe consequences to anyone attempting to remove timber or any wood from the township, indicating that second growth forest was well underway to provide trees small enough to be made into lumber for construction. Presumably they feared that the owners of sawmills in Winchester and Norfolk, towns that were inhabited many years prior to Colebrook, would poach the timber that would be needed for the construction of our first houses and outbuildings.

Grigg, Robert L. “Early Dates in Colebrook”. Bob’s Bytes A Treasure Trove of Colebrook History, The Colebrook Historical Society, 2019, Pages 36 – 38.



# ***In memoriam***

***Joseph J. Alciati, Sr.***

October 22, 1932 to December 30, 2022

***Elizabeth Thompson***

January 2, 1923 to May 19, 2023

***Thomas Lawton***

August 13, 1950 to August 17, 2023

***Isadore “Paul” Jasmin III***

July 14, 1948 to November 4, 2023

***In celebration of the retirement of***

***James Millar***

***and in appreciation for his years of service to the Town of Colebrook***

*Board of Finance \* Assistant Treasurer*

*Capital Improvement Program Committee*

*Planning & Zoning Commission \* Colebrook Pension Plan Committee*

*Colebrook/Norfolk School Study Committee*

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***In celebration of the retirement of***

***Christopher L. Johnstone***

***and in appreciation for his years of service to the Town of Colebrook***

*1<sup>st</sup> Selectman November 2021 to November 2023*

*Board of Selectmen \* Capital Improvement Program Committee*

*Town School Building Committee \* Board of Tax Review*

*American Rescue Plan Act Committee \* Bridge Committee*

*Northwest Connecticut Transit Committee*

*Hogback Watershed Recreation Commission*

*Farmington Valley Health District \* Colebrook Pension Plan Committee*

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First Selectman Bremer's Letter

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Colebrook Land Conservancy

Visiting Nurse & Hospice of Litchfield County

Northwest Conservation District

Farmington Valley Health District

Northwest Hills Council of Governments

Beardsley & Memorial Library

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Office of the First Selectman  
562 Colebrook Road \* PO Box 5 \* Colebrook, Connecticut 06021  
(860) 379-3359 – Ext. 202

My term as First Selectman is ending this November and for the third time I am going to retire! This past year has been an extremely rewarding experience for me, and I am thankful for having the opportunity to serve as your First Selectman. This wouldn't have been possible without the help from all the truly wonderful, dedicated, and professional town employees. I have also enjoyed the support and dedication of the town residents who've helped by serving on the multitude of Boards and Commissions. Thank you all!

The year in review:

November 2022: the grant for the Pinney Street Bridge Project, was finalized. The State of Connecticut awarded the Town a \$1.8 million grant towards a heating, ventilating and cooling project for the Colebrook Consolidated School.

January/February 2023: Bids were received for the Sandy Brook Road Bridge replacement and the Old Creamery Road rehabilitation project. NJR Construction was awarded a contract for both bridges and construction began in April 2023.

March 2023: Center Firehouse received a new roof, and a huge winter storm brought down lots of trees, limbs, and power lines. The Department of Public works did a remarkable job of clearing the snow and getting the roads open.

April/May/June 2023: Dayton Construction was selected and awarded a contract to replace the Pinney Street Bridge. Construction began in late August.

July/August/September 2023: Two successive weekends of rain caused major flooding in the Town. Beech Hill, Mt Pisgah, Cobb City, Rock Hall, and several other roads were all heavily damaged by the flooding. The Colebrook Fire Department responded to multiple calls for flooded basements, and again it was an incredible display of our town residents volunteering to help! The Town Hall parking lot, Fritz Road, and Rock Hall Road were repaved with STEAP Grant funds. The Town was awarded another STEAP Grant for \$500K; this grant will be used to pave Pine Road, Robertsville Road, Old Forge Road, Eno Hill, and the Forge Firehouse parking lot. A down payment of \$414,000, using American Rescue Plan Act (ARPA) funds, was paid to 4 Guys, Inc., towards the purchase of a new pumper fire truck for the Colebrook Forge Fire Department. The Labor Day Fair was once again blessed with great weather, crowds of people, and lots of entertainment for all to enjoy.

October/November 2023: Pinney Street Bridge opened to traffic. Sandy Brook and Old Creamery Road bridges should open very soon.

Respectfully,

Chris Johnstone





Office of the First Selectman  
562 Colebrook Road \* PO Box 5 \* Colebrook, Connecticut 06021  
(860) 379-3359 – Ext. 202

I am honored to have the opportunity to serve as your new First Selectman, along with a talented and dedicated team of Town employees. Chris Johnstone's report provides an excellent overview of municipal highlights from the past year. I would like to take a moment and look ahead.

In five short years, the Town of Colebrook will celebrate its 250<sup>th</sup> anniversary. As we approach this important milestone, it seems only fair to ask, what makes us unique? I believe that, although we boast a long, distinguished history and unmatched natural beauty, it's our volunteer culture and rural values that truly define us.

### **Fostering volunteerism**

Like many rural communities, volunteerism is our lifeblood—and it's one of the things that makes us special. Whether it's Town boards and commissions, our volunteer fire department, church and school groups, or civic organizations dedicated to community service, conservation, fellowship, or historic preservation, the passion of volunteers powers our community. Regardless of background or interest, there is an opportunity for each of us to serve.

In addition to volunteering, another way we can all contribute, and make our voices heard, is by voting. During the most recent Municipal Election, for example, the Town of Colebrook ranked among the top 10 towns in the state for voter turnout, with almost 60 percent of registered voters casting a ballot— a remarkable achievement.

### **Preserving our rural values**

It's been said that rural values include a sense of belonging and the bonds we have with our friends and neighbors. Another defining characteristic of ruralism is a sense of community—driven by community participation.

Thank you to everyone who volunteers time and talent to make our community a place where we all belong, we all work together for the common good—and we all look out for one another!

Respectfully,

Brad Bremer

**TOWN OF COLEBROOK**

**OFFICIALS**

**February 1, 2024**

**BOARD OF SELECTMEN**

Bradley N. 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**

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

**TOWN TREASURER**

Amy Gardner	11/21/23 – 11/18/25
Martha F. Neal, Assistant Treasurer	12/12/23 – 12/13/25

**TAX COLLECTOR**

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

Duncan Wilber, Chairman	11/03/21 – 11/18/25
James Millar, Jr. Retired	11/19/19 – 12/31/23
Scott T. Norton – filled Millar vacancy	12/31/23 – 11/04/25
Todd W. Hiller	11/16/21 – 11/16/27
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**

Bradley N. Bremer, Chairman, BOS	12/12/2023 – 12/2025
Sean Barry, Fire Department	
Jennifer LaRocque, P & Z	
Thomas D. McKeon, BOF	
Rebecca Roy, BOE	

**BOARD OF EDUCATION**

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**

Mark Masslon – Chairman	12/12/2023 – 12/2025
Ernie Marmer	
Rebecca Roy	
Duncan Wilber	
Shayne Young	

**SUPERINTENDENT/PRINCIPAL**

Robert Gilbert, Superintendent  
Beth Driscoll, Principal

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

**REGIONAL SCHOOL DISTRICT NO. 7**

Theresa J. Kenneson  
Lisa Ann B. Fragale

07/01/21 – 07/01/25  
07/01/23 – 07/01/27

**ASSESSOR**

David Dietsch, CMMA II  
Catherine C. Norton, Assessor Clerk

860-379-3359 ext. 206

**BOARD OF ASSESSORS**

Edward A. Allen  
Geraldine M. Kassel  
Karen Odell

12/23 – 12/25  
12/23 – 12/25  
12/23 – 12/25

**BOARD OF ASSESSMENT APPEALS**

Duncan Wilber – Chairman  
Thomas D. McKeon  
John Fredsall

11/16/21 – 11/18/25  
11/16/21 – 11/18/25  
11/21/23 – 11/16/27

**CONSTABLES**

William Jasmin  
John H. Lossin  
Aden B. Ruwet  
Alfred R. Tillotson

11/21/23 – 11/18/25  
11/21/23 – 11/18/25  
11/21/23 – 11/18/25  
11/21/23 – 11/18/25

**REGISTRARS OF VOTERS**

Sherri P. Gray, Republican  
Karen M. Odell, Democratic

01/04/23 – 01/08/25  
01/04/23 – 01/08/25

**JUSTICES OF THE PEACE**

Susan M. Campbell  
Hope Carfiro  
Sally A. Coleman  
Todd H. Correll  
Gregory D. Farr  
Diane Johnstone  
Debra L. McKeon  
Shawn A. O'Neil  
John P. Parisi  
Mark Sullivan  
Penelope F. White

01/04/21 – 01/06/25  
01/04/21 – 01/06/25  
01/04/21 – 01/06/25  
01/04/21 – 01/06/25  
11/21/22 – 01/06/25  
01/04/21 – 01/06/25  
01/04/21 – 01/06/25  
08/26/21 – 01/06/25  
01/04/21 – 01/06/25  
04/01/21 – 01/06/25  
01/04/21 – 01/06/25

**LAND USE ENFORCEMENT OFFICER**

Alan Drapach

860-379-3359 ext.209

**BUILDING OFFICIAL**

William Volovski

860-379-3359 ext. 201



### **PLANNING AND ZONING COMMISSION**

Martha F. Neal, Chairman	10/22 – 10/25
Kevin Robichaud	10/21 – 10/24
Jennifer Larocque	10/22 – 10/25
Todd Correll	10/23 – 10/26
William M. Sweeney	10/23 – 10/26

#### **ALTERNATES**

Duncan McClave	10/21 – 10/24
David Goulet	10/22 – 10/25
John Fernandez	10/23 – 10/26

### **ZONING BOARD OF APPEALS**

Fred P. Williams, Chairman	10/22 – 10/24
Penelope F. White	10/22 – 10/24
Timothy Brainard	10/23 – 10/25
John Fredsall	10/23 – 10/25
Carol Ann Sherwood	10/23 – 10/25

#### **ALTERNATES**

Sarah Carfiro	10/21 – 10/24
Catherine C. Norton	10/22 – 10/25
Helen Campbell	10/23 – 10/26

### **INLAND WETLANDS COMMISSION**

Duncan Wilber, Chairman	02/21 – 02/24
Todd W. Hiller	02/21 – 02/24
John H. Lossin	02/22 – 02/25
Erich Fritz	02/23 – 02/26
Dennis Gomez	03/23 – 02/26

#### **ALTERNATES**

Vacancy	05/21 – 05/24
Bryce Zygmunt	05/22 – 05/25
Vacancy	05/23 – 05/26

### **CONSERVATION COMMISSION**

Joyce Hemingson, Chairman	11/01/21 – 10/31/24
Edna H. Travis	11/01/21 – 10/31/24
Shayne R. Young	11/01/22 – 10/31/25
Kim Janak	11/01/23 – 10/31/26
Linda Bickford	11/21/23 – 10/31/26
Vacancy	11/01/21 – 10/31/24
Vacancy	11/01/21 – 10/31/24
Vacancy	11/01/21 – 10/31/24
Vacancy	11/01/22 – 10/31/25
Vacancy	11/01/22 – 10/31/25
Vacancy	11/01/23 – 10/31/26

#### **ALTERNATES**

Vacancy	11/01/21 – 10/31/24
Roberta P. Lawton – (Resigned 10/15/2023)	11/01/22 – 10/31/25
Elizabeth Norman	12/12/23 – 10/31/26

**RECREATION BOARD**

Christopher J. Waring, Chairman	10/21 – 10/24
Ryan Farrell	10/21 – 10/24
Roxanne D. Puhalski	10/21 – 10/24
Kathleen Martin	10/22 – 10/25
Mary Stauffer	10/22 – 10/25
Tiffanie Meehan	10/23 – 10/26
Kimberly Thomas	10/23 – 10/26

**HISTORIC DISTRICT COMMISSION**

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

**ALTERNATES**

Wendy W. Healey – filled vacancy	10/22 – 10/24
David A. Bishop	10/22 – 10/25
Carol H. Lord	10/23 – 10/26

**AFFORDABLE HOUSING COMMITTEE**

Ernie Marmer, Chairman – BOS	12/12/23 – 12/2025
Ken Andresen	
Melanie Knap	
Scott Patterson	
Harry White	

**TOWN PENSION PLAN COMMITTEE**

Kathleen Adams	07/11/2022
John Burrows	07/11/2022
Brad Bremer	12/12/2023
Amy Gardner	07/11/2022
Duncan Wilber	07/11/2022

**SENIOR AND COMMUNITY CENTER**

Deborah Crowell, Site Manager	860-738-9521
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**FARMINGTON VALLEY HEALTH DISTRICT**

Jennifer Kertanis, MPH Director	860-352-2333
Vacancy, Colebrook Representative	

**FIRE MARSHAL**

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

Sean Barry, Chief	860-371-8599
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**Center Fire House -** 31 Bunnell Street 860-379-8989  
Craig Carfiro, Deputy Chief  
Ben Bartlett, Captain  
Todd Correll, 1<sup>st</sup> Lieutenant  
Jon Gray, 2<sup>nd</sup> Lieutenant  
Vacant, Training Officer  
Robert Carfiro, Treasurer  
Paul LaRocque, 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  
Shawn Thibault, 2<sup>nd</sup> Lieutenant  
Maureen Bascetta, 1<sup>st</sup> Responder Captain  
Maggie Parenteau, Treasurer  
Elizabeth Norman, Secretary

**BURNING PERMIT OFFICERS**

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

**EMERGENCY MANAGEMENT**

Alfred R. Tillotson 860-379-3359 ext. 201

**ANIMAL CONTROL OFFICER**

Gordon (Mike) Coleman 860-806-1983

**CEMETERY SEXTON**

Bill Jasmin 860-379-8306

**TREE WARDEN**

Mike DeAngelis 860-379-3359 ext. 201

**METROPOLITAN DISTRICT**

Aden J. Ruwet

**TOWN DEPOSITORS**

National Iron Bank  
STIFF

**JUDGE OF PROBATE (TORRINGTON)**

James P. Steck, Esq. 860-489-2215  
Gale Pellegren, Chief Clerk 860-489-2215

**TOWN ATTORNEY**

Howd, Lavieri and Finch, LLP 860-379-2761  
Halloran & Sage  
Murtha Cullina Attorneys at Law



## **CALENDAR OF MEETINGS**

**AFFORDABLE HOUSING COMMITTEE** - Information to come

**ANNUAL TOWN BUDGET HEARING** – Thursday in April 11, 2024 – Town Hall or by Zoom, if necessary, 7:00 pm (Budget Hearing at least two weeks before Town Meeting).

**ANNUAL TOWN BUDGET MEETING** – Monday May 6, 2024, the night before the Referendum – Town Hall, 8:00 pm.

**ANNUAL TOWN BUDGET REFERENDUM** – Tuesday May 7, 2024, 6:00 am – 8:00 pm - Town Hall, Meeting Room 2<sup>nd</sup> Floor.

**ANNUAL TOWN MEETING** – Third Monday, October 21, 2024 - Town Hall, 8:00 pm.

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

**BOARD OF FINANCE** - Thursdays weekly during budget season, then as necessary - Town Hall, 6:00 pm.

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

**CAPITAL IMPROVEMENT COMMITTEE** – January, February, May, August Thursday at 7:00 pm - check website for Agendas.

**CONSERVATION COMMISSION** – Meets quarterly, see website - Town Hall, 7:00 pm.

**ELECTION DAY** - Tuesday, November 5, 2024, 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.

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

**INLAND WETLANDS COMMISSION** - Third Tuesday of each month - Town Hall, 7:00 pm.

**PENSION PLAN COMMITTEE** – Information to come

**PLANNING AND ZONING COMMISSION** - Second Monday of each month - Town Hall, 6:30 pm.

**RECREATION BOARD** – First Thursday of each month – Town Hall, 6:30 pm – no meeting in July and December.

**REGIONAL SCHOOL DISTRICT NO. 7** - Second and fourth Wednesdays of each month except for July, August and December. Regular meetings during those months will be the second Wednesday in July, the fourth Wednesday in August and the second Wednesday in December. Meetings will be at 6:00 pm in the Newbury Library-Media Center at Northwestern Regional High School/Middle School unless otherwise state on the agenda received prior to the meetings. March 20, 2024, 7:00 pm – Colebrook Budget Presentation, Town Hall, 2<sup>nd</sup> floor.

**ZONING BOARD OF APPEALS** – As necessary – See Website for information -Town Hall,  
7:00 pm.

**LAND RECORDS EXAMINER** – Yearly Per CT General Statute  
Marco Monroy

**SUB REGISTRARS** – Two Year terms  
Susan Montano, Montano Shea Funeral Home  
Brian Kenny, Kenny Funeral Home

**\*October, 2020 Annual Town Meeting appointments made on January 11, 2021 due to COVID-19.**

Revised 02/01/2024

## **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 Bureau of the Census.

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 that have been used a lot 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).

## **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/assessor/](http://www.townofcolebrook.org/assessor/) 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).

## **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.

Amy Gardner has been the Treasurer for Colebrook since November 2012. This is a part-time elected position. Amy can be reached at 860-379-3359 ext. 212 or via email [agardner@colebrooktownhall.org](mailto:agardner@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 Planning and Zoning Commission, Zoning Board of Appeals, and Inland Wetlands and Watercourse Agency have all worked very hard to better understand and interpret their respective regulations as several members have attended workshops and training sessions. Several changes have been made in the Zoning Regulations to hopefully benefit the Town as a whole.

Alan J. Drapach is the Land Use Enforcement Officer and can be reached at 860-379-3359 ext 209 or via email [zoningofficer@colebrooktownhall.org](mailto:zoningofficer@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 150 permits of all types. The constructed value for the work performed was \$2,872,294.27 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

January 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, Fridays 8:30 to noon.

Many boards and commission vacancies have been filled. If you are interested in serving your town on a board or commission, please contact our First Selectman, Brad Bremer.

### 2023 Voter turnout:

May 2 - Budget Referendum: total 120 voted out of 1069 - 11% registered voter turnout  
November 7 - State Election: 627 voted out of 1089 - 57% registered voter turnout

Our 2024 \$6,000 Grant project has started! This office is working with Karen Odell, Administrative Assistant, by installing a new CIMS Cemetery Software System to index the plots sold in the town cemeteries. This will be an ongoing project to then index all the graves in the five cemeteries. To date we have written and expended \$96,000 in grant funds on various preservation of town records.

The second project we have going is the codification of the town ordinances. This process is slow as we work through each ordinance with the help of the Connecticut General Statutes and the town attorneys. Once this phase is completed, they will be reproduced and indexed into a convenient system for searching.

Number of Colebrook dogs licensed – 295

### Births – Welcome!

Ten families welcomed bundles of joy.

### Marriages – Congratulations! - A record of 20 set for the last seventeen years!

Frank R. Warner and Mary P. Mulcahey  
Brandon Lee Ostrander and Shanna Lynne Kamienski  
Kent Andrew Sanderson and Nichole Ashley Mangione  
Kevin Neil Lambour and Jennifer Marie Komons  
Eric Charles Croce and Chelsey Leia Ayers  
William Philip Bogen and Teresa Mary Wirtemberg  
Alexandra Marie Dolnick and Halie Madison Abt  
Samuel Jameson Coburn and Briana Grace Silva  
Kevin Edward Sullivan and Katrina Marie Armstrong-Magill  
Paige Nicolette Cadorette and Jordan David Wolkowicz

Bailey Reid McCaw and Alexis Marie Leifert  
Carah Ashley Connell and Mai Linh Williams  
Daniel Scott Tomaselli and Kelly Autum Boucher  
Kevin Ian Massey and Lacey Emma Grogan  
Colin Edward Orlowski and Michelle Lee Biel  
Cyril Sydney Kenney and Stacy Lynn LaRosa  
Joshua E. Dumas and Forrest Oneil Russell  
Kyle Brennan Lamanna and Rosa Julianna Pagano  
Leland Matthew Licciardi and Kirsten Nicole Failing  
Nathan Peter Hackmeister and Kimberly Lauren Nevas

### Passings - With Sympathy

Wawrzyniak, Jerzy K.  
Dorazio, Susan C.  
Mills, Richard  
Scanlon, Stephen Edward  
Bazzano, Beckie L  
Ukleya, Leo Gerald  
Young, William G.  
Burke, Ross Kingsland

Resnick, Lee M.  
Geer, Doris J.  
Thompson, Elizabeth T.  
Thomas E. Lawton  
Gangaware, Pauline Carolyn  
Jasmin III, Isidore Paul  
Rout, Norman A.

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

# **Community and Senior Center of Colebrook**

## **2022-2023 Annual Report**

### **Our Mission**

The mission of the Community and Senior Center of Colebrook (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 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 from 8:00 to 9:30 and lunch is on Thursday at 12:00. The meals can be enjoyed in the Center or can be made for take-out. We also have a monthly birthday lunch that is provided at no charge for persons 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 an agreement with Northwest Transit, the Town of Colebrook, and a state grant. Residents in need of transportation to medical appointments, events, and shopping, may utilize this service.

Regularly scheduled exercise activities include Dancercise, Yoga, and Qigong. Other activities include Bingo, Quilters and Crafters, Do You Know Me legacy project, C.U.B.S. Group (Colebrook Ukulele Beginners Society), Scrapbooking, 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, 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, Colebrook Town Hall, Colebrook Post Office, Colebrook Store, Beardsley Library, Norfolk Library, Winsted Senior Center, Barkhamsted Senior Center, New Hartford Senior Center, and 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.

**Deborah Crowell/ CSCC Director**

## *The Colebrook Historical Society*

*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 features miniatures. Highlights have been our Friday Night Gatherings, occasional Fireside Chats featuring speakers who share their unique and personal historical expertise and experience and the Christmas Open House – successful events for all the community to enjoy.*

*The Rock School has been reborn with the completion of building saving stabilization measures along with interior restoration work. Truly a jewel from the past, this school was erected in 1779 educating Colebrook's children until 1911. It has never been electrified nor has it had running water or indoor plumbing! We held two summer workshop projects this year. 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.*

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

## About Colebrook School

Superintendent  
Robert Gilbert  
[rgilbert@colebrookschool.org](mailto:rgilbert@colebrookschool.org)

Principal  
Elizabeth Driscoll  
[bdriscoll@colebrookschool.org](mailto:bdriscoll@colebrookschool.org)

Grade Levels: K-6

Enrollment: 66

School Hours  
8:30-3:15

Mascot: Coyote

Pupil Services Provided by  
Shared Services



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.

## Board of Education

Sarah Robichaud, Chairperson  
John Mudano, Vice Chairperson  
Denise McLaughlin, Secretary  
Rebecca Roy  
Alison Jassen  
Mark Masslon  
Alyssa Correll



## SCHOOL MISSION

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.

# Colebrook Consolidated School



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

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

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



## **ACADEMIC ACHIEVEMENTS**

Rated #1 best public elementary schools in Litchfield County, and top 5% in Connecticut.

Regionally Highest Achieving Elementary School measured through the Smarter Balanced Assessment.

In 2023, 87% of students were measured at Goal Range or Advance on the Next Generation Science Standards Assessment.

## **PTO BOARD OF DIRECTORS**

Colette Hiller, President  
Lorraine Ferrante, Vice President  
Colette Hiller (Interim), Treasurer  
Mary Stauffer, Secretary

Serena Brainard, Board of Directors  
Bridgette Dionne, Board of Directors  
Lorraine Ferrante, Board of Directors  
Colette Hiller, Board of Directors  
Mary Stauffer, Board of Directors  
Beth Driscoll, Ex-Officio

## **POINTS OF PRIDE**

Wireless campus

Individual chromebooks for each student

All classrooms equipped with Promethean Interactive Display Screens

Active PTO & strong volunteer program



## **SPECIAL PROGRAMS & ACTIVITIES**

K-6<sup>th</sup> Enrichment Clusters

School Wide Assemblies

Multiage Activities

Music Program Offering:  
Chorus  
Band  
Violin

School Spirit Days

D.A.R.E Program, Grade 5 & 6

Grandparents/Special Friend Day

Athletic programs offered by  
Colebrook Recreation Board

Grade 3 Rock School Field Trip

Grade 6 Nature's Classroom Trip

K-6<sup>th</sup> Field Day Celebration

Partnership with Historical  
Society



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 contributors. 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
- Gathering, preserving, and stewarding resources

This past year Colebrook Associates, Inc. were once again able to sponsor the pet show and frog jumping contest at the beloved Colebrook Fair. Additionally, in October 2022, they were able to offer a new fundraiser. Not only did Oktoberfest raise just over \$3,000, it also proved to be a great opportunity for both Colebrook and local community members to come out and enjoy an evening together! In the 2022-2023 fiscal year, the Colebrook Associates, Inc. were able to:

- Award scholarships totaling \$9,000
- Provide over \$6,500 in assistance for local families
- Provide \$810 in scholarships for incoming students in the kindergarten class at Colebrook Consolidated School to attend a week together at Camp Jewell YMCA

Colebrook Associates also donated \$7,200 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 Center Women's Auxiliary, Colebrook Senior & Community Center, Church in the Wildwood, Town of Colebrook, and Colebrook First Responders.

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 entirely by donations from the community, the CLC protects and monitors 1,453 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 three 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.



Visitors are always welcome to explore and enjoy the Conservancy's three hiking trails, the Deer Hill Trail, the Hale Trail, and the Rockwell 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, and a .6 mile spur trail that 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.

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





# 2022-2023

# ANNUAL REPORT



# FROM THE HEALTH DIRECTOR

## Recover. Refocus. Recharge.

These are words that best describe this past year as the FVHD team, along with our communities, transitioned to a “new normal” as the pandemic waned. This historic event left much to reflect upon, including not only sacrifices and losses, but experiences and lessons to carry forward. As I write this message, I am filled with gratitude for the FVHD team. Throughout the pandemic they were steadfast in their commitment, working long hours and weekends, taking on new challenges and supporting members of the community during the darkest of days.

Recovery has meant taking time to celebrate the many accomplishments of the past two and a half years – weekly surveillance reports, regular updates to town leadership and partners, vaccination clinics, contact tracing, volunteer coordination, investigating clusters and more. While these successes brought a sense of pride and accomplishment, they did not come without cost to our physical and mental health. While mental health has long been our priority, we are now seeing how the isolation, uncertainty and fear brought on by the pandemic exacerbated mental health challenges at all levels of our communities. As a public health agency, our focus will be on how best to create environments that support good mental health while simultaneously breaking down the stigma that inhibits early treatment.

Refocusing allows us to reapply our skills, knowledge and passion to the broader work of public health. In September, FVHD completed a community health assessment that will provide the blueprint for our disease prevention and health promotion work. We have begun to engage community partners as we develop a community health improvement plan to address the health issues that are presenting the most significant impacts on our communities. Mental health, substance use, and healthy eating/active living are among those priorities. By engaging subject matter experts and community members, we will lay out strategies with a goal of reversing these negative public health trends over time.

If there is one thing that stands out most from our pandemic response, it is the partnerships that were established and strengthened during some of the most challenging times. These partnerships are recharging us as we contemplate the incredible progress we can make in improving the health of our communities. As we advance our community health improvement plan, we hope to hear from many of these community partners who share our vision for healthy communities.

Yours in Health,



Jennifer C. Kertanis, MPH  
Director



# THE FVHD TEAM

## ADMINISTRATION

Jennifer C. Kertanis, MPH  
*Director of Health*

Stephanie Johnson, MT  
(ASCP), MPH  
*Assistant Director*

Samantha Carter  
*Office Manager*

## ENVIRONMENTAL PROTECTION

Dianne Harding, RS  
*Chief Sanitarian*

Patricia Gigliotti, RS  
*Senior Sanitarian*

Kristin Kula, RS  
*Registered Sanitarian*

## FOOD PROTECTION

Jason Brown, RS  
*Food Program Coordinator*

Kristin Olsson, RS  
*Registered Sanitarian*

Miranda Arnold, BS  
*Sanitarian*

Deidra James, BS  
*Sanitarian*

## EMERGENCY PREPAREDNESS

Melissa Marquis, MS, RN  
*Public Health Emergency Response Specialist*

## COMMUNITY HEALTH

Justine Ginsberg, BSN, RN  
*Community Health Coordinator*

Kate Glendon, MPH, CHES, CPS  
*Community Health Coordinator*

Amanda Hubbard, MSN, RN  
*Public Health Nurse*

Kirsten Carew, MPH  
*Epidemiologist*

Anna Larson, MPH  
*Community Health Program Associate*

Olivia Morris, BS  
*Community Health Program Associate*



# PREVENTING

Disease outbreaks and conditions that give rise to poor health outcomes.

The Farmington Valley Health District is responsible for inspecting restaurants, salons, bathing areas, and childcare centers in our towns to ensure the health and safety of the public. We also inspect and permit work done on wells and septic systems to protect the public water supply.

**170**

Salons Inspected



**1,563**

Restaurant  
Inspections  
Conducted

**160**

Temporary Food  
Permits Issued

**379**

Public Swimming  
Pool Inspections

**30**

Town-Owned  
Natural Swimming  
Areas Tested



**280**

Vaccines Administered

**248**

New Construction  
Septic System  
Inspections  
Conducted



**122**

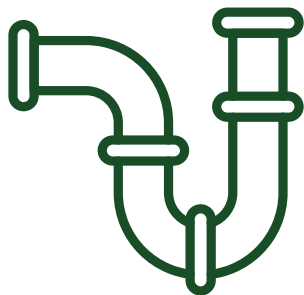
New Construction  
Septic System Plans  
Reviewed

**69**

New Construction  
Lots Tested

**19**

New Construction  
Septic System  
Permits Issued



**578**

Septic System  
Repair  
Inspections  
Conducted

**379**

Septic System  
Repair Sites  
Evaluated

**265**

Septic System  
Repair Permits  
Issued

**119**

New Well Permits  
Issued

**499**

Building Additions  
Reviewed





# PROMOTING

Health programs & policies that support good health.

The Farmington Valley Health District runs various community health programs aimed at promoting the physical, mental, and emotional well-being of our community in all walks of life.



## QPR & Mental Health First Aid

*Teaching community members to recognize signs of a mental health crisis.*

**9**

QPR Classes Taught

**16**

Mental Health First Aid Classes Taught

**339**

Participants Reached

## Year of Resilience

*Building a foundation for lifelong mental wellness for children and teens.*

**3**

School Districts Participating

**2000+**

Students Participating



## No Wrong Doors

*An annual event held in collaboration with Tunxis Community College to support veteran mental health.*

**70**

Attendees

## Prevent T2

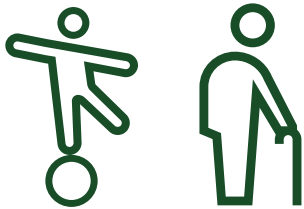
*Delaying or preventing the onset of Type 2 Diabetes for individuals at risk.*

**20**

Participants Reached

**36.2**

Total Pounds Lost



## Communications

**4**

Health Matters Newsletters Released

**32**

Newsletter Articles Published

**334**

Social Media Posts Made

**170**

New Facebook & Instagram Followers



## A Matter of Balance

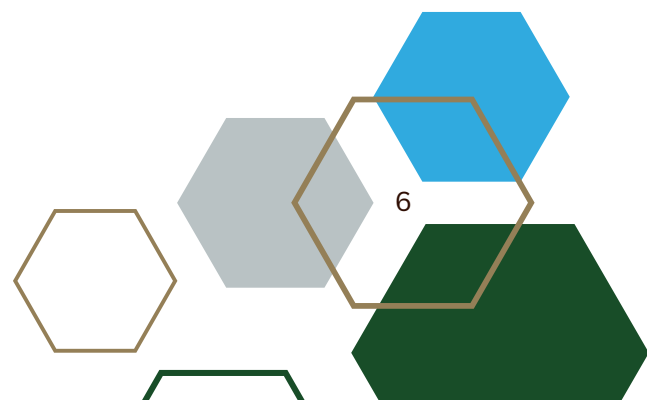
*Helping seniors build strength and confidence to prevent falls.*

**6**

Courses Taught

**115**

Participants Reached





# PROTECTING

Members of our community from health threats—the everyday and the exceptional.

The Farmington Valley Health District is charged with monitoring and investigating disease outbreaks and environmental hazards that may threaten the health of our community. This includes routine monitoring of health data and responding to reports of new outbreaks.



**13**

Foodborne Illness Investigations Conducted

**4**

Infectious Disease Investigations Conducted

**6**

Exposed Traveler Interviews Conducted

**51**

Surveillance Data Reports Generated

**1000+**

COVID Test Kits Distributed



**75**

Radon Test Kits Distributed

**140**

Housing Complaints Investigated



# NOTABLE ACHIEVEMENTS

## COMPLETED A COMMUNITY HEALTH ASSESSMENT

This collaborative, systematic, data-driven report helped us better understand the health gaps in our community.

## PERMIT APPLICATIONS ARE ONLINE AND EASIER THAN EVER

We have continued to expand what permits can be applied for and renewed on our online OpenGov portal to include food, temporary events, salons, pools, and more.

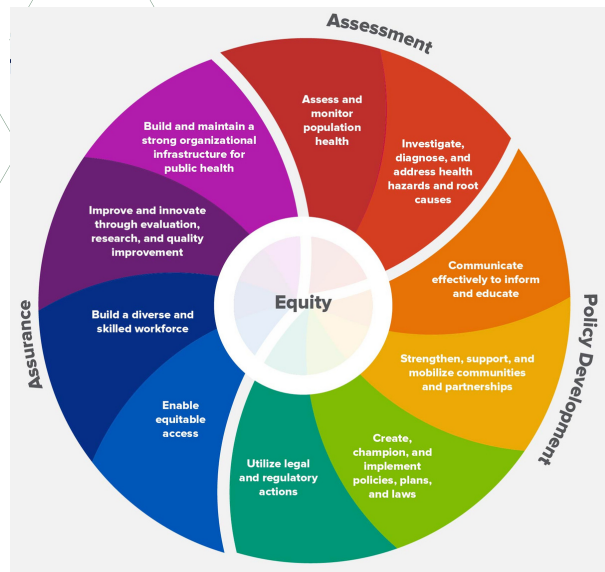
## RECOGNIZED AS SUBJECT-MATTER EXPERTS

From advising our towns on allocation of opioid settlement dollars to our staff being invited as keynote speaker at a national conference, the FVHD continues to be your resource for public health expertise.



# 10 ESSENTIAL SERVICES OF PUBLIC HEALTH

The Farmington Valley Health District is responsible for delivering the 10 Essential Services of Public Health. The Essential Services outline the functions that should be expected of a local health department to improve and protect the health of the public.



## MISSION

**PREVENT** disease outbreaks and conditions that give rise to poor health outcomes,  
**PROMOTE** health programs and policies that support good health, and  
**PROTECT** community members from health threats.

## VISION

Exceptional health and well-being for all people who work, live, learn, and play in the Farmington Valley.

## VALUES

Equity  
 Excellence  
 Data-Driven  
 Professionalism  
 Collaboration  
 Integrity

# BOARD MEMBERS

## AVON

Brandon Robertson, Chair  
Maura Shea

## BARKHAMSTED

Debra Brydon

## CANTON

Warren Humphrey  
Tim Murphy

## COLEBROOK

Christopher Johnstone

## EAST GRANBY

Angela Ciottone

## FARMINGTON

Kathleen A. Blonski  
Jadwiga Gocłowski  
Mary Jane Parlow

## GRANBY

Erica Robertson  
Jean Donihee-Perron

## HARTLAND

VACANT

## NEW HARTFORD

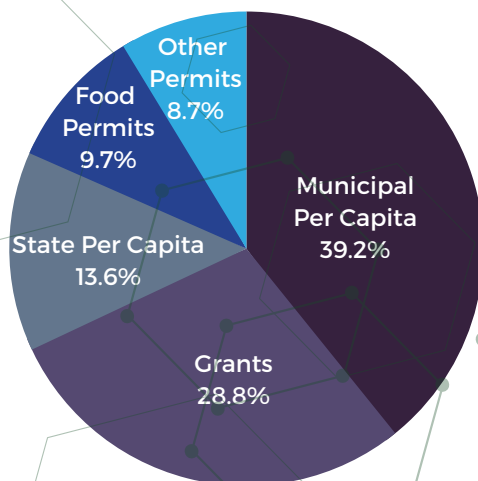
Daniel V. Jerram

## SIMSBURY

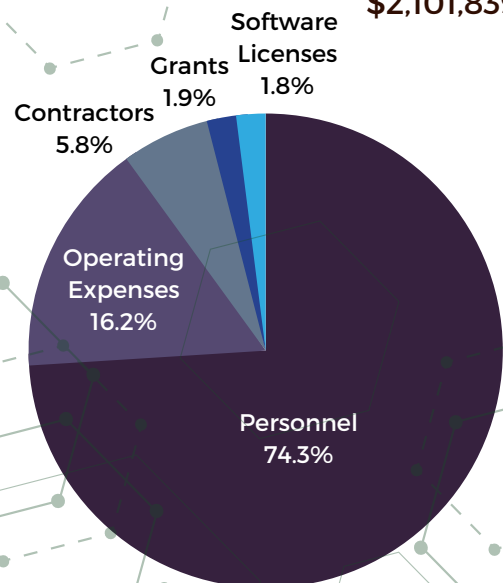
Susan Beardsley  
Maria Capriola  
Tom Fitzgerald  
Melissa Appleby

# BUDGET FISCAL YEAR '22-'23

**REVENUE**  
\$2,101,831



**EXPENDITURES**  
\$2,101,839





**Farmington Valley Health District**  
**95 River Road, Canton CT 06019**  
**(860) 352-2333**



**FVHD.ORG**



**FarmingtonValleyHealthDistrict**



**FarmValleyHD**



## **2023 ANNUAL REPORT**

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

NHCOC generally meets monthly to discuss issues of municipal concern, oversee COG planning projects, and explore new opportunities for regional cooperation. Additional information on COG initiatives and activities is available at: [www.northwesthillscog.org](http://www.northwesthillscog.org)

At the conclusion of the Fiscal Year, NHCOC approved a budget that realized increases in funding and services levels in many areas. These areas included an increase in the state Regional Service Grant (RSG), an increase in the state DOT planning funds for the region, the creation of a regional opioid response fund and a \$1.2M award from Health Resources and Services Administration over the next 4 years for the establishment of a Rural Health Network Project Director to continue the work in this area over the last couple of years. Leonardo Ghio was added to NHCOC staff as the new Project Director for this work.

During the Fiscal Year of July 1<sup>st</sup>, 2022, and June 30<sup>th</sup>, 2023, NHCOC planned for a relocation of the home office from Goshen to Litchfield in space within the EdAdvance building at 355 Goshen Road. The move will become official on September 1<sup>st</sup>, 2023, and will provide additional office space for a growing staff, several sizes of conference room space and efficiencies with other overhead costs along with full time access to our current Information Technology services provided by EdAdvance.

NHCOC also initiated a review and update of the region's Comprehensive Economic Development Strategy (CEDS). Major strategies outlined in the current CEDS include expanding access to high-speed fiber optic broadband (Fiber to the Home – FTTH), promoting tourism/arts/culture, supporting local farms, strengthening manufacturing, and encouraging entrepreneurs and innovation. The 2<sup>nd</sup> round of 3-year funding from US EDA was applied for and granted at the end of the FY and will provide for the continued update to our 5-year CEDS and continued implementation of the goals and objectives contained within.

NHCOC is allocated about \$2M each year from ConnDOT for priority local road improvement projects (LOTICIP) and projects are currently in various stages of approval/development in Burlington, Litchfield, Torrington, and Winchester.

NHCOC also serves as the oversight agent for approximately \$365,000 in Homeland Security Grant funding that is received each year for the Department of Emergency Management and



Homeland Security (DEMHS) Region 5. There are several projects and equipment acquisitions to support this program within multiple Emergency Support Function groups in region-5 (all of NHCOC and portions of NVCOC and WESTCOC).

In 2022-2023, NHCOC continued coordination of numerous popular programs such as a prescription assistance program in cooperation with the Foundation for Community Health, a Neighbor-to-Neighbor program in cooperation with the Berkshire Taconic Community Foundation, the Northwest Hills Public Works Equipment Cooperative, and the region's cooperative purchasing program. NHCOC also started a few new programs including being the fiduciary of a Produce Rx Program and the recent designation of the Wild and Scenic status for a portion of the Housatonic River working with the 7-town membership of the Housatonic River Commission (HRC).

NHCOC continuously promotes the on-line Interactive Regional Trail Map that was developed by NHCOC in cooperation with the Housatonic Valley Association to promote access to the public trails in the region.

In addition, NHCOC continued 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.

Serving as officers of NHCOC during the majority of FY 2022-2023 were Henry Todd, Chairman, Mike Criss, Vice Chairmen; Charlie Perotti, Secretary; and Tom Weik, Treasurer.

Respectfully submitted,

*Robert Phillips*

Robert A Phillips, AICP  
Executive Director

## COLEBROOK TOWN REPORT 2021-2022

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

Visiting Nurse & Hospice of Litchfield County was created in 2020 by the mergers of Salisbury Visiting Nurse Association (est. 1904), VNA Northwest (Bantam, est. 1928) and Foothills Visiting Nurse & Home Care (Winsted, est. 1922). The combined agencies will be caring for the residents of all towns in Litchfield County plus Burlington, Canton, and Hartland.

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, IV Therapy, Dietary, Pediatrics, Wound Care, and Chronic Disease Management.

VNHLC is very proud to be named to the HomeCare Elite for 9 consecutive years and identified as one of the best Home Care Agencies in the United States.

VNHLC employs 115 people, 95% of whom reside locally in Northwest Connecticut.

VNHLC cared for 2,442 patients and provided 56,861 patient visits in 2021-2022.

VNHLC is proud of its long-standing history with the Town of Colebrook. 57 persons from Colebrook received home health services from VNHLC during the past year.

Eighty-three (83%) percent of all our patients were age 65 or older.

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 1,500 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 2022-2023**

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 and protect the environment through education and technical assistance services.

### **TECHNICAL SERVICES PROVIDED TO MUNICIPALITIES**

During 2022-2023, we assisted our towns' land-use departments and citizens with 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, including Low Impact Development (LID), to ensure that projects work with the landscape and are designed to address changes in our climate. Our professional soil scientist is able to review inland-wetland delineations.

### **EDUCATIONAL SERVICES AND PROJECTS ACROSS THE DISTRICT**

We conducted 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 to farmers to help them transition to healthy soil practices.

We support the CT Envirothon Program ([www.ctenvirothon.org](http://www.ctenvirothon.org)) providing hands-on science for high school students through workshops 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. Twelve teams participated in the event. NWCD participating schools included Housatonic Valley Regional; Northwest Regional 7; Marvelwood School from Kent, and Nonnewaug High School winner of the statewide competition and that went on to the international competition in Canada.

### **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 plant sale, we continue to encourage people to make personal changes to promote clean air, clean water, healthy soils, and quality habitat. This year we provided extensive educational material with an expanded 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 and partnership of the District's 34 municipalities, the generous contributions of local individuals, our funders, and many volunteers. We welcome feedback and requests for information, assistance, and educational programming.

Lawrence Rousseau, Chairman, Northwest Conservation District





# ANNUAL REVIEW

2022 - 2023

BEARDSLEY & MEMORIAL LIBRARY

40 MUNRO PLACE

WINSTED, CT 06098

P| 860.379.6043

F| 860.379.3621

# BOARD OF TRUSTEES

**Louise Van Alstyne - President**

Winsted

**Bob Geiger - Vice President**

Barkhamsted

**Anne Dodge - Treasurer**

Barkhamsted

**Deborah Kane - Assistant Treasurer**

Winsted

**Jeannine Frink - Secretary**

Barkhamsted

**Alan Colavecchio**

Winsted

**Richard Lavieri**

Winsted

**Barbara McQueen**

Barkhamsted

**Barbara Millar**

Colebrook

**Jane Williams**

Winsted

**Karin Goodell**

Winsted

**Kimmie Killmer**

Library Director



# The Year At A Glance

**41,300**  
**Physical Items**  
**Were Borrowed**

THE LIBRARY PROVIDED  
CURBSIDE PICKUP AND 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 DOWNLOADABLE  
AUDIOBOOKS FROM WHEREVER  
THEY WERE.



**The collection includes over 35,000 items.**



The library provides a variety of programs to serve all members of the community. Some highlights from the last year included an author talk by Virginia Schultz-Charette about her book on Winsted; a variety of art programs where patrons could create their own works of art; educational programs such as Ginny Apple's program on Connecticut's bears; and others programs such as a visit from local medium Karen Kilmartin.

## Program Stats

TOTAL NUMBER OF PROGRAMS:  
90 PROGRAMS

TOTAL PROGRAM ATTENDANCE:  
1,005 PEOPLE





# Children's Services



## Program Stats

TOTAL NUMBER OF  
PROGRAMS: **82**

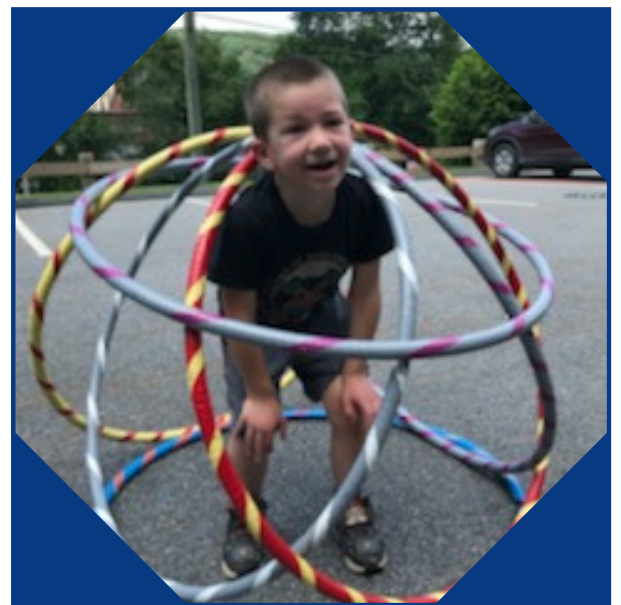
TOTAL ATTENDANCE: **3,500!**

The summer of 2021 started out with a variety of programs including lakes, firetrucks, popsicle parties, monkeys, hula hoops, butterflies, frogs, puppets, llamas, sand and one of the children's favorites, Kids Gardening Club!

Our Summer Reading theme "Tails and Tales" was a big hit with the children. We had 162 readers who read 3,000 books and 58,000 pages!



For a few months during winter we cancelled children's programs and made several hundred Take & Makes along with teaching videos which we shared with playgroups and our youngest patrons. Apple cards, cactus and king snakes, New Years noisemakers, snow dough and penguin cards were some of the favorite topics.



# Promoting Early Literacy, Art Appreciation and Science



We are fortunate to be able to partner with the Winchester Land Trust who sponsored educational and fun programs for our patrons. White Memorial brought several Connecticut animals and birds which the children really enjoyed!

We also partner with the Fermata Art Foundation. They drop off several pieces of children's creative artwork from around the world. Every few months we display another beautiful installment that uses different mediums and materials on a variety of subjects.



This spring, we were happy to be a part of Winsted's 250 anniversary celebration. The children created cityscapes using materials representing Winsted's historically rich industry. To gear up for Summer Reading, we made promotional visits to four schools and had an enjoyable time creating "Ocean's of Possibilities" float to participate in the Pet Parade!



# Teen Services

## Program Stats

NUMBER OF PROGRAMS

**35 PROGRAMS**

TOTAL ATTENDANCE:

**550 TEENS**



We had many great teen programs offered throughout the year. We had programs such as pumpkin carving, DIY candy sushi, DIY cloud lamps, DIY Harry Potter wands, reverse painting, stack cup competition, Mario kart racing, escape room, and so much more!







We held our annual **Once Upon a Prom** program for two weekends in March.

Fifty-Six young women came to see the donated formal wear, and about fifty of them left with a beautiful...and free...gown!

During this program, we also had The Beauty Nova and All That Glitter hair and makeup artists volunteer their time to do hair and makeup for the girls who came.

The teens were also lucky to celebrate the 250th anniversary of Winsted with the Beardsley Library. With Mrs. Gilson's help with research, we made chocolate molds of historical items made in Winsted. We created a block of cheese to represent cheese boxes, nuts and bolts, spoons for cutlery, and an antique car because Winsted made car accessories, including the famous "Ahh-ooo-gahh" horn.



# Genealogy & Local History Room



## Donations Received

- Central NE & CT Western Railroad memorabilia
- Civil War books
- Flood of 1955 photos
- 1958 Gilbert yearbook
- Highland Lake photos, postcards, "Who's Who & Where" maps, and more!
- Stevens House Hotel guest register, Winsted, 1859-1864

## Digitized Resources

These resources have been digitized to the G&LH webpage. The Highland Lake Watershed Association (HLWA) funded the digitizing of their resources.

- *Highland Lake Reflections*
- 175 Vintage Postcards of Highland Lake
- *Images: Winsted, CT* by June Senack
- *The Winsted Wildman & The Public Be Damned* by Frank L. Wentworth



## Soldiers' Monument (SOMO) Commission

In 2020, Verna Gilson was invited to serve as an ex-officio historian on Winsted's Soldiers' Monument Commission. Verna is honored to be on the commission and uses the G&LH Room resources to create tours and do research for the 250th Anniversary Play, SOMO webpage, and Cemetery Walks.

## Research Stats

Research Requests & Projects – **1,051**

Resources Used – **899**

Inter-Library Loans – **4**



## CT Library Consortium Genealogy Roundtable

In 2021, the topic of a CTLC Genealogy meeting

(via Zoom) was researching  
19th century institutions.

Verna Gilson shared info about Winsted's Reidy, Barreuther, and Howd sanitariums, which performed minor and major surgery and offered psychiatric, pre-natal, and routine health-care.

As always, it was an enjoyable, informative meeting.

## Circulating Resources

The G&LH Room has many reference or non-circulating resources, but a shelf outside the room offers some books that do circulate – thanks to extra copies that have been donated. We also offer selected inter-library loans.

## Research Topics

Expanding our G&LH resources is often inspired by research requests.

Some in-depth topics this year included: Artist Sarah Harvey  
(see painting, at right),  
Elizabeth Home, Dudley Park,  
The Soldiers' Monument, and  
Fr. Leo Rizzo da Saracena.





# Community Support and Collaboration



The library has many partners within the community, including our collaboration with the Northwest Conservation District on a grant-funded program to teach young children how to grow and harvest their own food.

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

This year the library received support from donors such as the Barden Foundation, the Draper Foundation Fund, the Friends of the Library, and Northwest Community Bank, to improve our capacity for programming and delivering services to all members of our community.







The Friend's of the Beardsley Library annual gift basket sale for Christmas time!

Supporting one another in the community is something we are proud to be apart of.



Saturday morning yoga at Soldier's Monument.



Even our patron's pets love our crafts and books!



## Annual Review Contributors

Verna Gilson - Genealogy & Local History

Carol Parent - Children's Services

Kimmie Killmer - Young Adult Services/Program Coordinator

Mackenzie Griffin - Library Director

This report reflects the library's activities from July 1, 2021 through June 30, 2022



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# **TOWN OF COLEBROOK, CONNECTICUT**

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Annual Financial Statements

For the Year Ended June 30, 2022

# TOWN OF COLEBROOK, CONNECTICUT

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# **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, 2022, 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, 2022, 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 the aggregate, they would influence the judgement 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 judgement 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 judgement, 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***

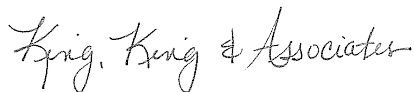
Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, and the pension and OPEB schedules on pages 4-9 and 42-44 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 April 10, 2023, 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  
April 10, 2023



# TOWN OF COLEBROOK, CONNECTICUT

## Management's Discussion and Analysis

June 30, 2022

---

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, 2022.

### 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 \$10,065,184 (net position). Of this amount, \$2,840,535 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- The Town's total net position decreased \$276,425.
- As of the close of the current fiscal year, the Town of Colebrook, CT's governmental funds reported combined ending fund balances of \$3,204,415 an increase of \$288,479 in comparison with the prior year.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$2,142,152 or 31.3 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, 2022

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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, Capital Projects Fund, and ARPA Grant 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 19-41 of this report.

## TOWN OF COLEBROOK, CONNECTICUT

### Management's Discussion and Analysis

June 30, 2022

#### 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 \$10,065,184 at the close of the most recent fiscal year.

#### Summary Statement of Net Position

	2022	2021	Change
Current and Other Assets	\$ 3,769,522	\$ 3,891,174	\$ (121,652)
Capital Assets	7,051,671	7,481,306	(429,635)
Total Assets	<u>\$ 10,821,193</u>	<u>\$ 11,372,480</u>	<u>\$ (551,287)</u>
Deferred Outflows of Resources	-	-	-
Other Liabilities	\$ 390,375	\$ 762,032	\$ (371,657)
Long-Term Liabilities	290,467	239,725	50,742
Total Liabilities	<u>680,842</u>	<u>1,001,757</u>	<u>(320,915)</u>
Deferred Inflows of Resources	<u>75,167</u>	<u>29,114</u>	<u>46,053</u>
Net Position:			
Net Investment in Capital Assets	7,051,671	7,481,306	(429,635)
Restricted	172,978	191,994	(19,016)
Unrestricted	<u>2,840,535</u>	<u>2,668,309</u>	<u>172,226</u>
Total Net Position	<u>\$ 10,065,184</u>	<u>\$ 10,341,609</u>	<u>\$ (276,425)</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 decreased by \$429,635 primarily due to depreciation being greater than fixed asset additions.

The Town's restricted net position of \$172,978 decreased by \$19,016 compared to last year's restricted net position of \$191,994.

The Town's unrestricted net position of \$2,840,535 increased by \$172,226 compared to last year's unrestricted net position of \$2,668,309.

# TOWN OF COLEBROOK, CONNECTICUT

## Management's Discussion and Analysis

June 30, 2022

### Summary Statement of Changes in Net Position

	2022	2021
<b>Revenues:</b>		
<i>General Revenues:</i>		
Property Taxes	\$ 5,985,608	\$ 5,900,501
Unrestricted Investment Income	11,679	5,670
Grants and Contributions	14,413	13,757
Other Income	74,680	9,273
<i>Program Revenues:</i>		
Charges for Services	141,650	144,027
Operating Grants and Contributions	1,283,633	1,332,547
Capital Grants and Contributions	62,261	137,181
Total Revenues	<u>7,573,924</u>	<u>7,542,956</u>
<b>Expenses:</b>		
<i>Governmental Activities:</i>		
General Government	1,007,965	975,539
Public Safety	373,226	168,727
Highways	1,681,097	1,370,140
Sanitation	264,734	235,322
Health and Welfare	130,221	60,235
Education	4,393,106	4,690,634
Total Expenses	<u>7,850,349</u>	<u>7,500,597</u>
Change in Net Position	(276,425)	42,359
Beginning Net Position	10,341,609	10,231,485
Restatements (See Note 15)	-	67,765
Ending Net Position	<u>\$ 10,065,184</u>	<u>\$ 10,341,609</u>

**Governmental activities.** Governmental activities decreased the Town of Colebrook, CT's net position by \$276,425.

### 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 \$3,204,415, an increase of \$288,479 in comparison with the prior year. Sixty-seven percent (67%) 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 \$2,142,152. 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 thirty-three percent (33%) of total General Fund expenditures and is available for spending at the government's discretion.

## TOWN OF COLEBROOK, CONNECTICUT

### Management's Discussion and Analysis

June 30, 2022

**Capital Projects Fund.** The fund balance of the Capital Projects Fund increased by \$273,626 during the current fiscal year. This increase is primarily related to an authorized transfer from the General Fund in the amount of \$570,600 to fund capital projects and purchases, along with \$363,000 received from grants.

**ARPA Grant Fund.** The fund balance of the ARPA Grant Fund remained zero. The funds related to this grant are reported as unearned revenue and will be recognized as revenues when the money is spent.

#### GENERAL FUND BUDGETARY HIGHLIGHTS

- Budgeted revenues were \$3,808 greater than expected due primarily to taxes, licenses, permits and charges for service being higher than anticipated.
- Budgeted expenditures were \$15,025 lower than expected due primarily to savings in the Highways and Education categories.

#### 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, 2022, amounts to \$7,051,671 (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 \$429,635, which consisted of capital additions of \$219,739, offset by current year depreciation of \$547,884 and loss on disposal of \$101,490.

	2022	2021
<i>Governmental Activities:</i>		
Land	\$ 340,083	\$ 340,083
Construction in Progress	281,388	229,996
Buildings and Improvements	2,400,295	2,467,454
Infrastructure	3,241,350	3,534,966
Furniture and Fixtures	22,154	4,481
Vehicles	560,579	700,796
Machinery and Equipment	205,822	203,530
	<u>\$ 7,051,671</u>	<u>\$ 7,481,306</u>

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

- School gym floor replacement
- DPW Chipper
- New Firehouse Truck

Additional information on the Town of Colebrook, CT's capital assets can be found in Note 6 on page 29 of this report.

## TOWN OF COLEBROOK, CONNECTICUT

### Management's Discussion and Analysis

June 30, 2022

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**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.

	2022	2021
CVFD Tax Abatement OPEB	\$ 290,467	\$ 239,725
Total	<u>\$ 290,467</u>	<u>\$ 239,725</u>

The Town of Colebrook, CT's total long-term liabilities increased \$50,742 during the current fiscal year due to current year changes in the Fire Department tax abatement program liability. Additional information on the Town of Colebrook, CT's long-term debt can be found in Note 7 on page 30 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 2023 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, 2022

	<b>Governmental Activities</b>
<b>Assets</b>	
Cash and Cash Equivalents	\$ 3,322,156
Restricted Cash	23,000
Receivables, Net	423,149
Other Assets	1,217
Capital Assets:	
Assets Not Being Depreciated	621,471
Assets Being Depreciated, Net	<u>6,430,200</u>
<b>Total Assets</b>	<u>10,821,193</u>
<b>Deferred Outflows of Resources</b>	<u>-</u>
<b>Liabilities</b>	
Accounts Payable and Accrued Items	85,612
Unearned Revenue	281,763
Performance Bonds	23,000
Noncurrent Liabilities:	
Due Within One Year	-
Due In More Than One Year	<u>290,467</u>
<b>Total Liabilities</b>	<u>680,842</u>
<b>Deferred Inflows of Resources</b>	
Deferred Inflows - OPEB	59,705
Lease Related	<u>15,462</u>
<b>Total Deferred Inflows of Resources</b>	<u>75,167</u>
<b>Net Position</b>	
Net Investment in Capital Assets	7,051,671
Restricted for:	
Cemetery Maintenance	97,363
Education	28,041
Other	47,574
Unrestricted	<u>2,840,535</u>
<b>Total Net Position</b>	<u>\$ 10,065,184</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, 2022

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	\$ 1,007,965	\$ 108,421	\$ 23,083	\$ (876,461)
Public Safety	373,226	2,659	-	(320,567)
Highways	1,681,097	-	565,028	(1,116,069)
Health and Welfare	130,221	12,153	25,256	(92,812)
Sanitation	264,734	-	-	(264,734)
Education	4,393,106	18,417	670,266	(3,692,162)
Total Governmental Activities	\$ 7,850,349	\$ 141,650	\$ 1,283,633	\$ (6,362,805)
General Revenues:				
Property Taxes				5,985,608
Grants and Contributions not Restricted to Specific Programs				14,413
Unrestricted Investment Earnings				11,679
Other				74,680
Total General Revenues				6,086,380
Change in Net Position				(276,425)
Net Position - Beginning of Year, Restated				10,341,609
Net Position - End of Year				\$ 10,065,184

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

**TOWN OF COLEBROOK, CONNECTICUT**

Balance Sheet  
Governmental Funds  
June 30, 2022

	General Fund	Capital Projects Fund	ARPA Grant Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>Assets</b>					
Cash and Cash Equivalents	\$ 2,427,531	\$ 638,616	\$ -	\$ 256,009	\$ 3,322,156
Restricted Cash	23,000	-	-	-	23,000
Taxes and Interest Receivable, Net	187,185	-	-	-	187,185
State and Federal Grants Receivable	12,261	180,898	-	12,140	205,299
Leases Receivable	-	-	-	15,715	15,715
Other Receivables	14,857	63	-	30	14,950
Interfund Receivables	4,183	43,252	207,165	3,928	258,528
Inventory	-	-	-	1,217	1,217
Total Assets	<u>\$ 2,669,017</u>	<u>\$ 862,829</u>	<u>\$ 207,165</u>	<u>\$ 289,039</u>	<u>\$ 4,028,050</u>
<b>Liabilities</b>					
Accounts Payable and Accrued Items	\$ 80,162	\$ -	\$ -	\$ 5,450	\$ 85,612
Unearned Revenue	10,088	59,480	207,165	5,030	281,763
Performance Bonds	23,000	-	-	-	23,000
Interfund Payables	254,345	-	-	4,183	258,528
Total Liabilities	<u>367,595</u>	<u>59,480</u>	<u>207,165</u>	<u>14,663</u>	<u>648,903</u>
<b>Deferred Inflows of Resources</b>					
Unavailable Revenue - Property Taxes and Interest	159,270	-	-	-	159,270
Lease Related	-	-	-	15,462	15,462
Total Deferred Inflows of Resources	<u>159,270</u>	<u>-</u>	<u>-</u>	<u>15,462</u>	<u>174,732</u>
<b>Fund Balances</b>					
Nonspendable	-	-	-	253	253
Restricted	-	-	-	172,978	172,978
Committed	-	803,349	-	85,683	889,032
Assigned for Subsequent Year's Budget	-	-	-	-	-
Unassigned	2,142,152	-	-	-	2,142,152
Total Fund Balance	<u>2,142,152</u>	<u>803,349</u>	<u>-</u>	<u>258,914</u>	<u>3,204,415</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 2,669,017</u>	<u>\$ 862,829</u>	<u>\$ 207,165</u>	<u>\$ 289,039</u>	<u>\$ 4,028,050</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, 2022

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<b>Fund balances reported in governmental funds Balance Sheet</b>	<b>\$ 3,204,415</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>	14,336,957
<i>Depreciation</i>	(7,285,286)
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>	159,270
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>\$ 10,065,184</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, 2022

	General Fund	Capital Projects Fund	ARPA Grant Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>Revenues</b>					
Property Taxes	\$ 6,017,684	\$ -	\$ -	\$ -	\$ 6,017,684
Fees and Charges	153,798	666	-	51,383	205,847
Intergovernmental Revenue	904,275	363,145	-	90,378	1,357,798
Investment Income	9,818	931	-	930	11,679
Other	2,100	-	-	36,144	38,244
Total Revenues	<u>7,087,675</u>	<u>364,742</u>	<u>-</u>	<u>178,835</u>	<u>7,631,252</u>
<b>Expenditures</b>					
Current:					
General Government	844,870	-	-	30,119	874,989
Public Safety	88,358	-	-	1,790	90,148
Highways	862,297	-	-	-	862,297
Senior Center	41,255	-	-	45,705	86,960
Health and Welfare	32,621	-	-	-	32,621
Miscellaneous	57,096	-	-	-	57,096
Sanitation	264,734	-	-	-	264,734
Education	4,327,402	-	-	84,810	4,412,212
Debt Service	-	-	-	-	-
Capital Outlay	-	661,716	-	-	661,716
Total Expenditures	<u>6,518,633</u>	<u>661,716</u>	<u>-</u>	<u>162,424</u>	<u>7,342,773</u>
Excess/(Deficiency) of Revenues Over Expenditures	569,042	(296,974)	-	16,411	288,479
<b>Other Financing Sources/(Uses)</b>					
Operating Transfers Out	(570,600)	-	-	-	(570,600)
Operating Transfers In	-	570,600	-	-	570,600
Total Other Financing Sources/(Uses)	<u>(570,600)</u>	<u>570,600</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(1,558)	273,626	-	16,411	288,479
Fund Balance at Beginning of Year, Restated	2,143,710	529,723	-	242,503	2,915,936
Fund Balance at End of Year	<u>\$ 2,142,152</u>	<u>\$ 803,349</u>	<u>\$ -</u>	<u>\$ 258,914</u>	<u>\$ 3,204,415</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, 2022

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<b>Net Change in Fund Balances - Total Governmental Funds</b>	\$ 288,479
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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>	219,739
<i>Depreciation expense</i>	(547,884)
<i>Loss on disposal</i>	(101,490)

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>	(32,076)
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Amortization of deferred inflows of resources related to OPEB benefits	(52,451)
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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>(50,742)</u>
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<b>Change in net position of governmental activities</b>	<b><u>\$ (276,425)</u></b>
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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, 2022

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues</b>				
Taxes	\$ 5,972,410	\$ 5,972,410	\$ <b>6,017,684</b>	\$ 45,274
Fees and Charges	70,000	70,000	<b>152,798</b>	82,798
Intergovernmental Revenue	637,963	637,963	<b>636,781</b>	(1,182)
Investment Income	10,000	10,000	<b>9,818</b>	(182)
Other Income	-	-	<b>2,100</b>	2,100
Appropriated from Surplus	-	125,000	-	(125,000)
Total Revenues	<u>6,690,373</u>	<u>6,815,373</u>	<u><b>6,819,181</b></u>	<u>3,808</u>
<b>Expenditures</b>				
Current:				
General Government	744,136	744,136	<b>757,689</b>	(13,553)
Public Safety	77,131	77,131	<b>87,358</b>	(10,227)
Highways	907,134	907,134	<b>862,297</b>	44,837
Town Hall	61,160	61,160	<b>75,878</b>	(14,718)
Senior Center	40,280	40,280	<b>41,255</b>	(975)
Health and Welfare	33,516	33,516	<b>32,621</b>	895
Miscellaneous	61,698	61,698	<b>57,096</b>	4,602
Sanitation	240,000	240,000	<b>264,734</b>	(24,734)
Education	4,095,709	4,095,709	<b>4,071,211</b>	24,498
Debt Service	-	-	-	-
Capital Outlay	<u>450,000</u>	<u>575,000</u>	<u><b>570,600</b></u>	<u>4,400</u>
Total Expenditures	<u>6,710,764</u>	<u>6,835,764</u>	<u><b>6,820,739</b></u>	<u>15,025</u>
Excess of Revenues over Expenditures	<u>\$ (20,391)</u>	<u>\$ (20,391)</u>	<u><b>\$ (1,558)</b></u>	<u>\$ 18,833</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, 2022

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	<b>Pension Trust Fund</b>
<b>Assets</b>	
Investments, at Fair Value:	
Mutual Funds	\$ 214,935
Contributions Receivable	-
<b>Total Assets</b>	<u>214,935</u>
<b>Liabilities</b>	
Payables	-
<b>Deferred Inflows of Resources</b>	-
<b>Net Position</b>	
Restricted for Pension Benefits	<u>\$ 214,935</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, 2022

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	<b>Pension Trust Fund</b>
<b>Additions</b>	
Contributions:	
Employer	\$ 13,822
Employee	5,200
Investment Income:	
Net Appreciation/(Depreciation) in Fair	
Value of Investments	(47,143)
Interest and Dividends	277
Total Investment Income	<u>(46,866)</u>
Total Additions	<u>(27,844)</u>
<b>Deductions</b>	
Distributions	31,369
Administrative Expenses	260
Total Deductions	<u>31,629</u>
Change in Net Position	(59,473)
Net Position at Beginning of Year	<u>274,408</u>
Net Position at End of Year	<u><u>\$ 214,935</u></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.
- The *ARPA Grant Fund* is used to account for and report financial resources related to the deferral American Rescue Plan Act grant.

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:

## TOWN OF COLEBROOK, CONNECTICUT

### Notes to the Financial Statements

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- 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.

**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.

## TOWN OF COLEBROOK, CONNECTICUT

### Notes to the Financial Statements

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**Receivables and Payables** – 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 \$10,000. 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 Receivable**- The Town's leases receivable are measured at the present value of lease payments expected to be received during the lease term. A deferred inflow of resources is recorded for the lease. The deferred inflow of resources is recorded at the initiation of the lease in an amount equal to the initial recording of the lease receivable. The deferred inflow of resources is amortized on a straight-line basis over the term of the lease.

**Inventories** – Inventories in the School Cafeteria Fund 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.

**Capital Assets** – Capital assets, which include equipment, fixtures, and other long-lived assets, are reported in the applicable governmental or business-type activities columns 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.



## TOWN OF COLEBROOK, CONNECTICUT

### Notes to the Financial Statements

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*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.

*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 position 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 position 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 *Budgetary Comparison Schedule - 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:

	Revenues	Expenditures	Other Financing Sources/(Uses)
Balance, Budgetary Basis	\$ 6,819,181	\$ 6,820,739	\$ -
"On Behalf" payments- State Teachers' Retirement and OPEB	256,191	256,191	-
Gross up Other Grants	12,303	12,303	-
Reclass Transfers to Other Financing	-	(570,600)	(570,600)
Balance, GAAP Basis	<u>\$ 7,087,675</u>	<u>\$ 6,518,633</u>	<u>\$ (570,600)</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, 2022:

	Governmental Funds
Cash and Cash Equivalents	\$ 3,322,156
Restricted Cash	23,000
	<u>\$ 3,345,156</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	\$ 3,345,156
Less: Cash Equivalents (STIF)	(1,816,594)
	<u>\$ 1,528,562</u>

At year-end, the Town’s carrying amount of deposits subject to custodial credit risk was \$1,528,562 and the bank balance was \$1,669,323. Of the bank balance, Federal Depository Insurance Corporation insured \$500,000.

As of June 30, 2022, \$1,169,323 of the Town’s bank balance of \$1,669,323 was exposed to custodial credit risk as follows:

Uninsured and uncollateralized	\$ 1,002,391
Uninsured and collateral held by pledging bank's Trust Department not in the Town's name	166,932
Total	<u>\$ 1,169,323</u>

#### Cash Equivalents

At June 30, 2022, the Town’s cash equivalents (Short-Term Investment Fund “STIF”) amounted to \$1,816,594. 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, 2022:

	Fiduciary Funds
Mutual Funds	<u>\$ 214,935</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, 2022			
<u>Description</u>				
Mutual Funds	\$ 214,935	\$ 214,935	\$ -	\$ -

### 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	\$ 129,287	\$ -	\$ -	\$ 129,287
Interest, Liens, and Fees	67,898	-	-	67,898
Leases	-	-	15,715	15,715
Intergovernmental	12,261	180,898	12,140	205,299
Accounts	14,857	63	30	14,950
Gross Receivables	<u>224,303</u>	<u>180,961</u>	<u>27,885</u>	<u>433,149</u>
Less Allowance for Uncollectibles:				
Property Taxes	<u>(10,000)</u>	<u>-</u>	<u>-</u>	<u>(10,000)</u>
Net Total Receivables	<u>\$ 214,303</u>	<u>\$ 180,961</u>	<u>\$ 27,885</u>	<u>\$ 423,149</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 6/30/22	Deferred Inflow at 6/30/22	Lease Revenue	Lease Interest Revenue
<b>Governmental Activities</b>				
Post Office	\$ 15,715	\$ 15,462	\$ 6,145	\$ 688

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

Year(s)	Governmental Activities	
	Principal	Interest
2023	\$ 6,319	\$ 514
2024	6,577	256
2025	2,819	28
	<u>\$ 15,715</u>	<u>\$ 798</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, 2022, the outstanding balances between funds were:

Payable Fund	Receivable Fund	Total
General Fund	Capital Projects Fund	\$ 43,252
General Fund	ARPA Grant Fund	207,165
General Fund	Nonmajor Governmental Funds	3,928
Nonmajor Governmental Funds	General Fund	<u>4,183</u>
		<u>\$ 258,528</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, 2022, were as follows:

Transfers In:	Transfers Out:	Total
Capital Projects Fund	General Fund	<u>\$ 570,600</u>



# 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, 2022:

	Beginning Balances	Increases	Decreases	Ending Balances
<b>Governmental Activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 340,083	\$ -	\$ -	\$ 340,083
Construction in Progress	229,996	51,392	-	281,388
Total capital assets, not being depreciated	<u>570,079</u>	<u>51,392</u>	<u>-</u>	<u>621,471</u>
Capital assets, being depreciated:				
Buildings & Improvements	5,439,247	57,753	-	5,497,000
Infrastructure	5,872,350	-	-	5,872,350
Furniture & Fixtures	14,085	19,287	-	33,372
Vehicles	1,747,975	50,000	161,952	1,636,023
Machinery and Equipment	666,019	41,307	30,585	676,741
Total capital assets being depreciated	<u>13,739,676</u>	<u>168,347</u>	<u>192,537</u>	<u>13,715,486</u>
Less accumulated depreciation for:				
Buildings & Improvements	2,971,793	124,912	-	3,096,705
Infrastructure	2,337,384	293,616	-	2,631,000
Furniture & Fixtures	9,604	1,614	-	11,218
Vehicles	1,047,179	88,727	60,462	1,075,444
Machinery and Equipment	462,489	39,015	30,585	470,919
Total accumulated depreciation	<u>6,828,449</u>	<u>547,884</u>	<u>91,047</u>	<u>7,285,286</u>
Total capital assets, being depreciated, net	<u>6,911,227</u>	<u>(379,537)</u>	<u>101,490</u>	<u>6,430,200</u>
Governmental activities capital assets, net	<u><u>\$ 7,481,306</u></u>	<u><u>\$ (328,145)</u></u>	<u><u>\$ 101,490</u></u>	<u><u>\$ 7,051,671</u></u>

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

Governmental Activities:	
General Government	\$ 74,281
Highways	348,422
Public Safety	68,540
Health and Welfare	10,640
Education	46,001
Total Depreciation Expense	<u><u>\$ 547,884</u></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, 2022, 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	\$ 239,725	\$ 50,742	\$ -	\$ 290,467	\$ -
Total	<u>\$ 239,725</u>	<u>\$ 50,742</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.

### 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 10.03%, 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 %	10.03%
Town's Share	<u>\$ -</u>

### NOTE 9 - FUND BALANCE COMPONENTS

The components of fund balance for the governmental funds at June 30, 2022 are as follows:

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
Nonspendable:				
Leases	\$ -	\$ -	\$ 253	\$ 253
Restricted for:				
General Government	-	-	117,768	117,768
Public Safety	-	-	6,134	6,134
Senior Center	-	-	21,035	21,035
Education	-	-	28,041	28,041
Total Restricted	<u>-</u>	<u>-</u>	<u>172,978</u>	<u>172,978</u>
Committed to:				
General Government	-	-	66,557	66,557
Education	-	-	19,126	19,126
Capital Purposes	-	803,349	-	803,349
Total Committed	<u>-</u>	<u>803,349</u>	<u>85,683</u>	<u>889,032</u>
Unassigned	<u>2,142,152</u>	<u>-</u>	<u>-</u>	<u>2,142,152</u>
Total Fund Balances	<u>\$ 2,142,152</u>	<u>\$ 803,349</u>	<u>\$ 258,914</u>	<u>\$ 3,204,415</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 multiple-employer defined benefit 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), or by writing to the State of Connecticut, Office of the State Comptroller, 55 Elm Street, Hartford, Connecticut 06106.

*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).

*Early Retirement:* Employees are eligible after 25 years of credited service including 20 years of Connecticut service, or age 55 with 20 years of credited service including 15 years of Connecticut service with reduced benefit amounts.

*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% of average annual salary.

*Contributions:* Per Connecticut General Studies 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, 2022, the certified teachers' contribution to the Connecticut Teachers Retirement Board was \$61,152. Covered payroll for the town for the year ended June 30, 2022 was approximately \$873,605.

## TOWN OF COLEBROOK, CONNECTICUT

### Notes to the Financial Statements

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*Pension Liabilities, Pension Expense, and Deferred Outflows/Inflows of Resources Related to Pensions:* At June 30, 2022 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>2,989,283</u>
Total	<u>\$ 2,989,283</u>

The net pension liability was measured as of June 30, 2021, 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, 2022, the Town had no proportionate share of the net pension liability.

For the year ended June 30, 2022, the Town recognized benefits expense and contribution revenue of \$250,301 in the governmental funds for on-behalf amounts for the benefits provided by the State. In the government-wide financial statements, the Town recognized \$192,965 for pension expense related to actuarial liabilities for on-behalf amounts for the benefits provided by the State.

*Actuarial Assumptions:* The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period July 1, 2015 through June 30, 2019. The total pension liability was determined by an actuarial valuation as of June 30, 2021, 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%.

## TOWN OF COLEBROOK, CONNECTICUT

### Notes to the Financial Statements

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 weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The current capital market assumptions and the target asset allocation as provided by the Treasurer's Office are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity Fund	20.00%	5.60%
Developed Market Intl. Stock Fund	11.00%	6.00%
Emerging Market Intl. Stock Fund	9.00%	7.90%
Core Fixed Income Fund	16.00%	2.10%
Inflation Linked Bond Fund	5.00%	1.10%
Emerging Market Debt Fund	5.00%	2.70%
High Yield Bond Fund	6.00%	4.00%
Real Estate Fund	10.00%	4.50%
Private Equity	10.00%	7.30%
Alternative Investments	7.00%	2.90%
Liquidity Fund	1.00%	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 \$19,500 for 2021-2022. Any participant who is age 50 or older could be eligible for a "catch-up" contribution of \$6,500 in 2021-2022. 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 Educations were \$8,953 and \$4,869, respectively. There was \$5,200 in participant contributions for the year, and no employee forfeiture.

At June 30, 2022, membership in the Plan consisted of:

Current employees:

Fully or partially vested:

Town 3

Board of Education 2

Nonvested 2

Total 7

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, 2022, 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 6/30/21	\$ 239,725
Changes for the Year:	
Service Costs	27,690
Interest	15,588
Changes in benefit Terms	-
Difference between expected and actual experience	7,464
Changes of Assumptions	-
Benefit payments	-
Net changes	<u>50,742</u>
Balance at 6/30/22	<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	**	\$ 290,467	**

\*\* 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, 2022, the recognized OPEB expense is \$50,742. As of June 30, 2022, 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	\$ -	\$ 59,705
Changes of assumptions	-	-
	<u>\$ -</u>	<u>\$ 59,705</u>

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

#### Year Ending June 30:

2023	\$ (3,732)
2024	(3,732)
2025	(3,732)
2026	(3,732)
2027	(3,732)
Thereafter	(41,045)

## 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 defined benefit 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 \$110 per month for a retired member plus an additional \$110 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, and has not increased since July of 1996. A subsidy amount of \$220 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 \$220 per month towards coverage under a local school district plan. 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.

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 system. 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.

*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 \$5,890.

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.

*Actuarial Assumptions* - The total OPEB liability was determined by an actuarial valuation as of June 30, 2020 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%

# TOWN OF COLEBROOK, CONNECTICUT

## Notes to the Financial Statements

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	2.17%
Prior Measurement Date	2.21%

The projected fiduciary net position is projected to be depleted in 2023.

Single equivalent interest rate

Measurement Date	2.17%, net of OPEB plan investment expense, including price inflation
Prior Measurement Date	2.21%, net of OPEB plan investment expense, Including price inflation

Healthcare cost trend rates:

Medicare	5.125% for 2020 decreasing to an ultimate Rate of 4.50% by 2023
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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.

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%	-0.42%	1.78%
Price inflation		2.50%	
Expected rate of return (Rounded nearest 0.25%)		2.00%	

## TOWN OF COLEBROOK, CONNECTICUT

### Notes to the Financial Statements

**Discount Rate** - The discount rate used to measure the total OPEB liability was 2.17%. 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, 2020. In addition to the actuarial methods and assumptions of the June 30, 2020 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 2023 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	\$ 272,772	\$ 325,677	\$ 398,023

**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 (1.17%)	Current Discount Rate (2.17%)	1% Increase (3.17%)
Net OPEB liability	\$ 398,617	\$ 325,677	\$ 268,822

**Pension Liabilities, Pension Expense, and Deferred Outflows/Inflows of Resources Related to Pensions:** At June 30, 2022 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 OF COLEBROOK, CONNECTICUT

### Notes to the Financial Statements

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Town's proportionate share of the net OPEB liability	\$ -
State's proportionate share of the net OPEB liability associated with the Town	<u>325,677</u>
Total	<u>\$ 325,677</u>

The net OPEB liability was measured as of June 30, 2021, 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, 2022, the Town had no proportionate share of the net OPEB liability.

For the year ended June 30, 2022, the Town recognized OPEB expense and revenue of \$5,890 in the governmental funds for on-behalf amounts for the benefits provided by the State. In the government-wide financial statements, the Town recognized (\$12,026) 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.

#### 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. 91 – *Conduit Debt Obligations* – The primary objectives of this statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. The requirements of this statement are effective for the Town's reporting period beginning July 1, 2022.

GASB Statement No. 94 – *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* – The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). The requirements of this statement are effective for the Town's reporting period beginning July 1, 2022.

GASB Statement No. 96 – *Subscription-Based Information Technology Arrangements* – This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. The requirements of this statement are effective for the Town's reporting period beginning July 1, 2022.

# TOWN OF COLEBROOK, CONNECTICUT

## Notes to 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.

### NOTE 14 – SUBSEQUENT EVENTS

Subsequent to June 30, 2022, at referendum the Town approved borrowing up to \$1 million for the HVAC replacement at the school. The borrowing has not yet been done.

### NOTE 15 – ADOPTION OF NEW ACCOUNTING STANDARDS

As a result of the implementation of GASB No. 87, *Leases*, as of July 1, 2021, the Town made the following reporting change: leases receivable were added to receivables and deferred leases are now reported under deferred inflows of resources. In addition to the restatements from adopting GASB No. 87, the Town also now reports certain funds as special revenue funds instead of as Custodial Funds. The results of the changes to the fund balance and net position are as follows:

	Governmental Activities	Nonmajor Governmental Funds	Custodial Funds
Net position/fund balance as reported at June 30, 2021	\$ 10,273,844	\$ 174,738	\$ 67,765
Adoption of GASB 87:			
Receivables	21,860	21,860	-
Deferred inflows	(21,860)	(21,860)	-
Reclassify funds to proper fund type	67,765	67,765	(67,765)
Net position/fund balance as restated at July 1, 2021	\$ 10,341,609	\$ 242,503	\$ -



# **Required Supplementary Information**

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

<b>Schedule of Proportionate Share of Net Pension Liability</b>		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%
Town's proportionate share of the net pension liability		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State of Connecticut's proportionate share of the net pension liability associated with the Town		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		<u>\$ 2,989,283</u>	<u>\$ 3,774,306</u>	<u>\$ 3,900,586</u>	<u>\$ 3,007,579</u>	<u>\$ 2,995,683</u>	<u>\$ 3,160,468</u>	<u>\$ 2,463,806</u>	<u>\$ 2,277,295</u>
Town's covered payroll		\$ 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%
Plan fiduciary net position as a percentage of the total pension liability		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	30 years
Asset valuation method	4-year smoothed market
Inflation	2.50%
Salary increases	3.25% - 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 Five Fiscal Years\*

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

	2022	2021	2020	2019	2018
Town's percentage of the net OPEB liability	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	325,677	562,938	608,319	601,255	771,040
Total	<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	\$ 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%
Plan fiduciary net position as a percentage of the total OPEB liability	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\*

	2022	2021	2020	2019	2018
<b>Total OPEB Liability</b>					
Service Costs	\$ 27,690	\$ -	\$ 10,259	\$ 9,054	\$ 10,259
Interest	15,588	-	7,155	6,063	6,265
Difference between expected and actual experience	7,464	-	-	-	(1,965)
Change in benefit terms	-	-	-	-	-
Change in assumptions	-	-	-	-	-
Benefit payments, including refunds of contributions	-	-	(5,938)	-	-
<b>Net change in total OPEB liability</b>	<b>50,742</b>	<b>-</b>	<b>11,476</b>	<b>15,117</b>	<b>14,559</b>
<b>Total OPEB liability, beginning</b>	<b>239,725</b>	<b>239,725</b>	<b>228,249</b>	<b>213,132</b>	<b>198,573</b>
<b>Total OPEB liability, ending</b>	<b>\$ 290,467</b>	<b>\$ 239,725</b>	<b>\$ 239,725</b>	<b>\$ 228,249</b>	<b>\$ 213,132</b>

\* 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, 2021.

# **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, 2022

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>REVENUES</b>				
<b>Taxes:</b>				
Property Taxes	\$ 5,902,410	\$ 5,902,410	\$ 5,913,350	\$ 10,940
Interest and Liens	30,000	30,000	48,698	18,698
Motor Vehicle Supplemental	40,000	40,000	55,636	15,636
Total Taxes	<u>5,972,410</u>	<u>5,972,410</u>	<u>6,017,684</u>	<u>45,274</u>
<b>Intergovernmental Revenue:</b>				
Telephone Access Line Tax Share	4,300	4,300	3,775	(525)
Education Cost Sharing	403,912	403,912	403,912	-
Adult Education	511	511	537	26
State and Federal Property	2,813	2,813	3,451	638
Town Aid Roads	201,166	201,166	201,333	167
Pequot Funds	6,045	6,045	6,045	-
Elderly and Veterans Property Tax Relief	3,100	3,100	2,956	(144)
Other	16,116	16,116	14,772	(1,344)
Total Intergovernmental Revenue	<u>637,963</u>	<u>637,963</u>	<u>636,781</u>	<u>(1,182)</u>
<b>Other Revenues:</b>				
Town Operations	70,000	70,000	152,798	82,798
Insurance Proceeds	-	-	2,100	2,100
Total Other Revenues	<u>70,000</u>	<u>70,000</u>	<u>154,898</u>	<u>84,898</u>
<b>Interest Income</b>	<u>10,000</u>	<u>10,000</u>	<u>9,818</u>	<u>(182)</u>
<b>Total Revenues</b>	<u>6,690,373</u>	<u>6,690,373</u>	<u>6,819,181</u>	<u>128,808</u>
<b>Other Financing Sources:</b>				
Fund Balance Designated to Finance Budget	-	125,000	-	(125,000)
<b>Total Revenues and Other Financing Sources</b>	<u>\$ 6,690,373</u>	<u>\$ 6,815,373</u>	<u>\$ 6,819,181</u>	<u>\$ 3,808</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, 2022

	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	1,360	140
Probate Court	1,700	1,700	1,560	140
Elections	23,080	23,080	16,230	6,850
Board of Finance	600	600	132	468
Board of Assessors	31,824	31,824	34,319	(2,495)
Assessor's Expense	3,610	3,610	5,205	(1,595)
Board of Assessment Appeals	500	500	493	7
Tax Collector	24,227	24,227	24,227	-
Tax Collector's Expense	3,131	3,131	4,468	(1,337)
Treasurer	17,746	17,746	17,746	-
Treasurer's Expense	500	500	41	459
Town Attorney	25,000	25,000	72,371	(47,371)
Town Clerk	49,920	49,920	49,777	143
Town Clerk's Expense	4,000	4,000	2,855	1,145
Assistant Town Clerk	10,761	10,761	10,935	(174)
Building Inspector	14,921	14,921	14,921	-
Building Inspector's Expense	1,000	1,000	366	634
Farmington Valley Health District	9,800	9,800	9,800	-
Planning and Zoning Commission	1,500	1,500	2,938	(1,438)
Zoning Board of Appeals	500	500	-	500
Inland-Wetlands Agency	22,612	22,612	7,170	15,442
Town Secretary	47,450	47,450	48,835	(1,385)
Land Use Sec'y/Enf. Officer	22,620	22,620	16,849	5,771
Social Security	49,876	49,876	46,000	3,876
Pension Contribution	16,330	16,330	13,489	2,841
Employee Medical Insurance	173,101	173,101	159,213	13,888
Insurance (CIRMA)	86,951	86,951	95,321	(8,370)
Recreation Board	17,000	17,000	18,552	(1,552)
Auditor	15,810	15,810	16,120	(310)
Assistant Tax Collector	1,760	1,760	1,565	195
CCM	1,050	1,050	1,042	8
Bank Service Charges	-	-	33	(33)
Total General Government	744,136	744,136	757,689	(13,553)

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, 2022

	Original Budget	Amended Budget	Actual	Variance
<b>Public Safety:</b>				
Fire Marshal	\$ 4,351	\$ 4,351	\$ 4,351	\$ -
Fire Protection	50,600	50,600	62,027	(11,427)
Constables	150	150	150	-
911	16,030	16,030	16,030	-
Animal Control	6,000	6,000	4,800	1,200
Total Public Safety	77,131	77,131	87,358	(10,227)
<b>Highways:</b>				
Wages	239,472	239,472	237,766	1,706
Overtime	34,362	34,362	23,394	10,968
Town Garage Fuel	22,500	22,500	36,018	(13,518)
Town Garage Lubricants	3,000	3,000	1,446	1,554
Town Garage Parts	25,000	25,000	21,178	3,822
Town Garage Repairs	27,300	27,300	40,174	(12,874)
Winter Maintenance	135,000	135,000	101,660	33,340
Road Maintenance	150,000	150,000	133,543	16,457
Oil Program	200,000	200,000	200,000	-
Street Lights	900	900	864	36
Garage Utilities	10,700	10,700	10,797	(97)
Garage Support	5,000	5,000	4,557	443
Tree Removal	40,000	40,000	32,800	7,200
Town Garage Environmental	8,900	8,900	6,675	2,225
Town Garage Building Maintenance	5,000	5,000	11,425	(6,425)
Total Highways	907,134	907,134	862,297	44,837
<b>Town Hall:</b>				
Office Supplies	10,000	10,000	8,057	1,943
Town Hall/Community Hall Util.	23,760	23,760	29,802	(6,042)
Town Hall Maintenance	25,400	25,400	35,196	(9,796)
Miscellaneous	2,000	2,000	2,823	(823)
Total Town Hall	61,160	61,160	75,878	(14,718)
<b>Senior Center:</b>				
Senior Center Maintenance	9,200	9,200	8,552	648
Site Manager and Helper	28,080	28,080	30,986	(2,906)
Van & Driver	3,000	3,000	1,717	1,283
Total Senior Center	40,280	40,280	41,255	(975)

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, 2022

	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	591	591	591	-
Elderly Transit Program	734	734	734	-
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	33,516	33,516	32,621	895
<b>Miscellaneous:</b>				
Libraries	16,953	16,953	16,953	-
Cemeteries	4,000	4,000	233	3,767
Computer IT	13,290	13,290	12,756	534
Data Processing	21,763	21,763	22,094	(331)
Winsted YSB	2,400	2,400	2,400	-
LHCEO	1,120	1,120	1,120	-
Farmington River Watershed	311	311	311	-
Mapping: Micro Filming	1,661	1,661	1,229	432
Conservation Commisson	200	200	-	200
Total Miscellaneous	61,698	61,698	57,096	4,602
<b>Refuse Disposal:</b>				
Town's Refuse/Recycle	240,000	240,000	264,734	(24,734)
Total Refuse Disposal	240,000	240,000	264,734	(24,734)
<b>Debt Service:</b>	-	-	-	-
<b>Education:</b>				
Colebrook School Budget	2,071,834	2,071,834	2,049,388	22,446
Northwest Regional # 7	2,023,875	2,023,875	2,021,823	2,052
Total Education	4,095,709	4,095,709	4,071,211	24,498
<b>Capital Improvements:</b>				
Capital Expenditures	450,000	575,000	570,600	4,400
Total Capital Improvements	450,000	575,000	570,600	4,400
<b>Total Expenditures</b>	<b>6,710,764</b>	<b>6,835,764</b>	<b>6,820,739</b>	<b>15,025</b>
Excess of Revenues over Expenditures	\$ (20,391)	\$ (20,391)	\$ (1,558)	\$ 18,833

See accountant's report.

# TOWN OF COLEBROOK, CONNECTICUT

Combining Balance Sheet

Nonmajor Governmental Funds

June 30, 2022

## SPECIAL REVENUE FUNDS

	Student Activities Fund	Colebrook Recreation Fund	Senior Citizen Center Fund	Colebrook Fair Fund	Post Office Fund
<b>Assets</b>					
Cash and Cash Equivalents	\$ 28,041	\$ 11,882	\$ 24,262	\$ 5,070	\$ 66,557
Accounts Receivable	-	30	-	-	-
State and Federal Grants Receivable	-	-	-	-	-
Leases Receivable	-	-	-	-	15,715
Interfund Receivables	-	-	-	-	-
Inventory	-	-	-	-	-
Total Assets	\$ 28,041	\$ 11,912	\$ 24,262	\$ 5,070	\$ 82,272
<b>Liabilities</b>					
Accounts Payable and Accrued Items	\$ -	\$ -	\$ 3,227	\$ 505	\$ -
Unearned Revenue	-	-	-	-	-
Interfund Payables	-	-	-	-	-
Total Liabilities	-	-	3,227	505	-
<b>Deferred Inflows of Resources</b>					
Lease Related	-	-	-	-	15,462
<b>Fund Balances</b>					
Nonspendable	-	-	-	-	253
Restricted	28,041	11,912	21,035	4,565	-
Committed	-	-	-	-	66,557
Unassigned	-	-	-	-	-
Total Fund Balances	28,041	11,912	21,035	4,565	66,810
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	\$ 28,041	\$ 11,912	\$ 24,262	\$ 5,070	\$ 82,272

See accountant's report.

**TOWN OF COLEBROOK, CONNECTICUT**  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2022

Page 2 of 2

**SPECIAL REVENUE FUNDS**

	Dog Fund	School Cafeteria Fund	Cemetery Fund	Historical Document Fund	Education Grants Fund	Total
<b>Assets</b>						
Cash and Cash Equivalents	\$ 7,852	\$ 14,964	\$ 97,363	\$ -	\$ 18	\$ 256,009
Accounts Receivable	-	-	-	-	-	30
State and Federal Grants Receivable	-	11,105	-	-	1,035	12,140
Leases Receivable	-	-	-	-	-	15,715
Interfund Receivables	-	-	-	3,928	-	3,928
Inventory	-	1,217	-	-	-	1,217
Total Assets	\$ 7,852	\$ 27,286	\$ 97,363	\$ 3,928	\$ 1,053	\$ 289,039
<b>Liabilities</b>						
Accounts Payable and Accrued Items	\$ 1,718	\$ -	\$ -	\$ -	\$ -	\$ 5,450
Unearned Revenue	-	5,012	-	-	18	5,030
Interfund Payables	-	3,148	-	-	1,035	4,183
Total Liabilities	1,718	8,160	-	-	1,053	14,663
<b>Deferred Inflows of Resources</b>						
Lease Related	-	-	-	-	-	15,462
<b>Fund Balances</b>						
Nonspendable	-	-	-	-	-	253
Restricted	6,134	-	97,363	3,928	-	172,978
Committed	-	19,126	-	-	-	85,683
Unassigned	-	-	-	-	-	-
Total Fund Balances	6,134	19,126	97,363	3,928	-	258,914
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	\$ 7,852	\$ 27,286	\$ 97,363	\$ 3,928	\$ 1,053	\$ 289,039

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, 2022

## SPECIAL REVENUE FUNDS

	Student Activities Fund	Colebrook Recreation Fund	Senior Citizen Center Fund	Colebrook Fair Fund	Post Office Fund
<b>Revenues</b>					
Fees and Charges	\$ 15,135	\$ 6,081	\$ 12,153	\$ 3,593	\$ -
Intergovernmental Revenues	-	-	-	-	-
Investment Income	-	-	-	-	688
Other	-	2,505	25,256	-	8,383
Total Revenues	15,135	8,586	37,409	3,593	9,071
<b>Expenditures</b>					
Current:					
General Government	-	7,204	-	2,487	1,985
Public Safety	-	-	-	-	-
Senior Center	-	-	45,705	-	-
Education	11,539	-	-	-	-
Total Expenditures	11,539	7,204	45,705	2,487	1,985
Net Changes in Fund Balances Before Other Financing Sources/(Uses)	3,596	1,382	(8,296)	1,106	7,086
Other Financing Sources/(Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources/(Uses)	-	-	-	-	-
Changes in Fund Balances	3,596	1,382	(8,296)	1,106	7,086
<b>Fund Balances - Beginning, Restated</b>	24,445	10,530	29,331	3,459	59,724
<b>Fund Balances - Ending</b>	\$ 28,041	\$ 11,912	\$ 21,035	\$ 4,565	\$ 66,810

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, 2022

## SPECIAL REVENUE FUNDS

	Dog Fund	School Cafeteria Fund	Cemetery Fund	Historical Document Fund	Education Grants Fund	Total
<b>Revenues</b>						
Fees and Charges	\$ 2,659	\$ 3,282	\$ 7,350	\$ 1,130	\$ -	\$ 51,383
Intergovernmental Revenues	-	49,073	-	5,500	35,805	90,378
Investment Income	-	-	242	-	-	930
Other	-	-	-	-	-	36,144
Total Revenues	<u>2,659</u>	<u>52,355</u>	<u>7,592</u>	<u>6,630</u>	<u>35,805</u>	<u>178,835</u>
<b>Expenditures</b>						
Current:						
General Government	-	-	11,749	6,694	-	30,119
Public Safety	1,790	-	-	-	-	1,790
Senior Center	-	-	-	-	-	45,705
Education	-	37,466	-	-	35,805	84,810
Total Expenditures	<u>1,790</u>	<u>37,466</u>	<u>11,749</u>	<u>6,694</u>	<u>35,805</u>	<u>162,424</u>
Net Changes in Fund Balances Before Other Financing Sources/(Uses)	869	14,889	(4,157)	(64)	-	16,411
Other Financing Sources/(Uses)						
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Other Financing Sources/(Uses)	-	-	-	-	-	-
Changes in Fund Balances	869	14,889	(4,157)	(64)	-	16,411
<b>Fund Balances - Beginning, Restated</b>	<u>5,265</u>	<u>4,237</u>	<u>101,520</u>	<u>3,992</u>	<u>-</u>	<u>242,503</u>
<b>Fund Balances - Ending</b>	<u>\$ 6,134</u>	<u>\$ 19,126</u>	<u>\$ 97,363</u>	<u>\$ 3,928</u>	<u>\$ -</u>	<u>\$ 258,914</u>

See accountant's report.

**TOWN OF COLEBROOK, CONNECTICUT**  
Schedule of Property Taxes Levied, Collected, and Outstanding  
For the Year Ended June 30, 2022

List of 10/1:	Outstanding July 1, 2021	Current Levy	Lawful Corrections		Collectable Taxes	Collections During the Year			Transfers to / (from) Suspense	Transfers to / (from) Over Paid	Outstanding June 30, 2022
			Additions	Deductions		Taxes	Interest, Liens, Legal Fees	Total			
2020		\$ 5,964,445	\$ 11,877	\$ 26,724	\$ 5,949,598	\$ 5,892,497	\$ 18,454	\$ 5,910,951	\$ -	\$ 7,452	\$ 57,101
2019	\$ 73,822	-	538	852	73,508	46,476	11,845	58,321	-	1,443	27,032
2018	31,590	-	1	140	31,451	18,511	8,365	26,876	1,695	76	11,245
2017	17,130	-	65	-	17,195	9,999	5,962	15,961	1,590	-	5,606
2016	11,083	-	-	-	11,083	5,585	3,937	9,522	-	-	5,498
2015	4,462	-	-	-	4,462	2,388	1,539	3,927	-	-	2,074
2014	4,756	-	-	-	4,756	1,689	2,025	3,714	-	-	3,067
2013	4,672	-	-	-	4,672	1,689	2,329	4,018	-	-	2,983
2012	3,212	-	-	-	3,212	304	428	732	-	-	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
2006	1,028	-	-	-	1,028	-	-	-	-	-	1,028
	<u>\$ 161,471</u>	<u>\$ 5,964,445</u>	<u>\$ 12,481</u>	<u>\$ 27,716</u>	<u>\$ 6,110,681</u>	<u>5,979,138</u>	<u>54,884</u>	<u>6,034,022</u>	<u>\$ 3,285</u>	<u>\$ 8,971</u>	<u>\$ 128,258</u>
Net Grand List - October 1, 2020											
Tax Rate 30.90 Mills											
				Suspense Collections		431	328	759			
				Total Collections		\$ 5,979,569	\$ 55,212	\$ 6,034,781			

See accountant's report.

# TOWN OF COLEBROOK, CONNECTICUT

## Schedule of Debt Limitation

June 30, 2022

### Total Tax Collections (Prior Year)

Taxes, Liens and Fees \$ 5,838,204

Reimbursement for Loss on:

Tax Relief for the Elderly - Prior Year -

**Base** **\$ 5,838,204**

	<u>General Purpose</u>	<u>Schools</u>	<u>Sewers</u>	<u>Urban Renewal</u>	<u>Pension Deficit</u>
<b>Debt Limitation:</b>					
2 1/4 times base	\$ 13,135,959	\$ -	\$ -	\$ -	\$ -
4 1/2 times base	-	26,271,918	-	-	-
3 3/4 times base	-	-	21,893,265	-	-
3 1/4 times base	-	-	-	18,974,163	-
3 times base	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,514,612</u>
 Total Debt Limitation	 <u>13,135,959</u>	 <u>26,271,918</u>	 <u>21,893,265</u>	 <u>18,974,163</u>	 <u>17,514,612</u>
 <b>Indebtedness:</b>					
Loans Payable	-	-	-	-	-
Overlapping Debt:					
Regional School District No. 7	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Indebtedness	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Debt limitation in excess of outstanding and authorized debt	 <u>\$ 13,135,959</u>	 <u>\$ 26,271,918</u>	 <u>\$ 21,893,265</u>	 <u>\$ 18,974,163</u>	 <u>\$ 17,514,612</u>

Note: In no case should this total indebtedness exceed seven times the base of \$5,838,204, or \$40,867,428.

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, 2022

	Original Budget	Amended Budget	Actual	Variance
<b>Salaries</b>				
<i>Certified Personnel</i>				
Superintendent	\$ 71,400	\$ 71,400	\$ 71,400	\$ -
Principal	118,833	118,833	119,117	(284)
Teachers	702,506	702,506	698,833	3,673
Substitutes	16,500	16,500	10,932	5,568
Head Teacher	1,560	1,560	1,560	-
Extra Hours	2,000	2,000	1,025	975
Reading Consultant	94,795	94,795	94,795	-
<i>Non-Certified</i>				
Aide	82,203	82,203	73,549	8,654
Substitutes	-	-	477	(477)
Team Mentor	325	325	-	325
Overnight Stipend	525	525	160	365
School Nurse	41,012	41,012	40,167	845
Administrative Asst.	50,151	50,151	50,254	(103)
Bookkeeper	35,703	35,703	41,750	(6,047)
Custodian / Full	49,772	49,772	28,049	21,723
Custodian / Part	-	-	12,226	(12,226)
Custodial Overtime	500	500	-	500
Librarian	6,000	6,000	11,534	(5,534)
Total Salaries	<u>1,273,785</u>	<u>1,273,785</u>	<u>1,255,828</u>	<u>17,957</u>
<b>Employee Benefits</b>				
Medical Insurance	173,500	173,500	137,960	35,540
Dental Insurance	8,750	8,750	6,822	1,928
Life Insurance	3,100	3,100	2,379	721
Comp. FICA	23,100	23,100	23,252	(152)
Medicare Company	19,500	19,500	17,174	2,326
Pension	2,500	2,500	2,508	(8)
H.S.A. Contribution	19,125	19,125	16,875	2,250
F.S.A.	700	700	1,100	(400)
Tuition Reimbursement	5,000	5,000	3,762	1,238
Total Employee Benefits	<u>\$ 255,275</u>	<u>\$ 255,275</u>	<u>\$ 211,832</u>	<u>\$ 43,443</u>

See accountant's report.

## TOWN OF COLEBROOK, CONNECTICUT

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Board of Education  
Schedule of Expenditures - Budget and Actual  
For the Fiscal Year Ended June 30, 2022

	Original Budget	Amended Budget	Actual	Variance
<b>Purchased Services</b>				
Admin Seminars (Workshops)	\$ 350	\$ 350	\$ -	\$ 350
Staff Seminars (Workshops)	1,000	1,000	530	470
Curriculum Development	2,000	2,000	300	1,700
Program Enhancement	2,500	2,500	-	2,500
Legal Fees	5,500	5,500	5,009	491
Audit Services	4,000	4,000	3,960	40
Doctor	650	650	-	650
Therapists	23,000	23,000	23,246	(246)
Evaluations	4,500	4,500	1,025	3,475
Fingerprinting	200	200	367	(167)
Computer Support	2,400	2,400	12,289	(9,889)
<i>Purchased Property Services</i>				
Well Monitor	5,800	5,800	4,220	1,580
<i>Repair and Maintenance Services</i>				
Cleaning Services	1,300	1,300	1,325	(25)
Building Maint. & Repairs	10,500	10,500	13,885	(3,385)
Bldg. Insp./Asbestos	1,090	1,090	1,382	(292)
Equipment Repairs	2,000	2,000	1,464	536
Service Contracts	2,250	2,250	2,114	136
Software Upgrade	10,800	10,800	10,153	647
Copier Maintenance	3,300	3,300	4,384	(1,084)
Equipment Lease	2,600	2,600	2,592	8
Miscellaneous	1,000	1,000	375	625
<i>Student Transportation</i>				
Regular Local	99,500	99,500	99,564	(64)
Special Education	40,000	40,000	40,079	(79)
<i>Communication</i>				
Telephone	4,000	4,000	2,837	1,163
Postage	1,000	1,000	560	440
Internet	1,600	1,600	1,476	124
Blackboard	300	300	297	3
Advertising	500	500	359	141
<i>Miscellaneous Purchased Services</i>				
Outplacement	66,000	66,000	90,778	(24,778)
Education Service in CT	3,600	3,600	4,737	(1,137)
Travel	1,500	1,500	606	894
Shared Services/Outplacement	159,458	159,458	140,790	18,668
Total Purchased Services	\$ 464,198	\$ 464,198	\$ 470,703	\$ (6,505)

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, 2022

	Original Budget	Amended Budget	Actual	Variance
<b>Purchases</b>				
<i>Supplies and Materials</i>				
Office Supplies	\$ 600	\$ 600	\$ 1,751	\$ (1,151)
Teaching Supplies	750	750	702	48
Audio Visual Supplies	350	350	-	350
Computer Supplies	2,000	2,000	3,741	(1,741)
Custodial Supplies	5,000	5,000	6,371	(1,371)
Health Supplies	2,000	2,000	163	1,837
Board of Education Supplies	300	300	682	(382)
Science Supplies	700	700	93	607
Library Supplies	200	200	22	178
General School Supplies	5,000	5,000	3,234	1,766
Principal Supplies	150	150	79	71
<i>Energy</i>				
Electricity	19,000	19,000	17,597	1,403
Propane Gas	2,500	2,500	2,041	459
Heating Oil	29,500	29,500	21,947	7,553
<i>Textbooks &amp; Periodicals</i>				
English Textbooks	1,000	1,000	1,309	(309)
Math Textbooks	2,500	2,500	167	2,333
Library Books	500	500	207	293
Spanish Supplies	75	75	-	75
Music Supplies	350	350	363	(13)
Art Supplies	250	250	-	250
Physical Education Supplies	250	250	-	250
Total Purchases	72,975	72,975	60,469	12,506
<b>Capital Outlay</b>				
Furniture & Fixtures	1,500	1,500	42,042	(40,542)
Total Capital Outlay	1,500	1,500	42,042	(40,542)
<b>Other Objects</b>				
Dues & Fees	3,800	3,800	3,719	81
Miscellaneous	301	301	4,795	(4,494)
Total Other Objects	4,101	4,101	8,514	(4,413)
<b>Total Board of Education</b>	<u>\$ 2,071,834</u>	<u>\$ 2,071,834</u>	<u>\$ 2,049,388</u>	<u>\$ 22,446</u>

See accountant's report.