

# Town of Killingworth

CONNECTICUT



Town Hall circa 1895  
photo courtesy of Municipal Historian Thomas Lentz

**ANNUAL REPORT**  
**FISCAL YEAR ENDING JUNE 30, 2011**

# Table of Contents

## TOWN OF KILLINGWORTH

Board of Selectmen.....	1
Board of Finance .....	2
Assessor’s Office .....	3
Board of Elections .....	3
Building Dept.....	3
Conservation Commission .....	5
Emergency Management.....	6
Fire Marshal’s Office .....	7
Health Department.....	7
Helping Hands.....	8
Historic Review Committee .....	9
Inland Wetlands and Watercourses Commission.....	9
Killingworth Volunteer Fire Department .....	10
Municipal Agent for the Elderly .....	11
Municipal Animal Control .....	12
Municipal Historian.....	12
Municipal Land Use Committee.....	13
Park and Recreation Commission .....	14
Parmelee Farm Activities .....	14
Planning & Zoning Commission .....	15
Public Health Agency .....	17
Tax Collector .....	18
Town Clerk (including Special Town Meetings) .....	19
Town Office Building Committee.....	21
Traffic Study Committee .....	22
Zoning Board of Appeals.....	23

## SUPPORTED NON-MUNICIPAL ORGANIZATIONS

Community Health Center .....	24
Connecticut River Coastal Conservation District .....	25
Connecticut River Estuary Regional Planning Agency (CRERPA) .....	29
Connecticut River Gateway Commission.....	33
Estuary Council of Seniors, Inc.....	37
Estuary Transit District.....	38
Haddam Killingworth Rec. Authority .....	40
Killingworth Library Association .....	50
Literacy Volunteers .....	54
Middlesex County Substance Abuse.....	55
Regional Mental Health Board – Region II.....	65
Regional School District 17 .....	68
Youth & Family Services of Haddam and Killingworth .....	74

# Board of Selectmen

Killingworth successfully met the challenges of Fiscal Year '10-'11. These challenges included a tight budget, record-breaking winter storms, staff shortages due to extraordinary illness, and a failing section of the town office building.

A number of projects this year had both environmental and financial benefits for the town. For one example, we retrofitted lighting fixtures in several town buildings to reduce energy use and expense. For another, we launched an electronics recycling program at the Transfer Station, which is removing tons of material from our bulky waste stream, at no cost to the town.

We marshaled our resources to bring our septic pump-out files up to date, and all households overdue for pump outs received a reminder notice by December 31. We now have a system in place that will help protect our groundwater and our "sewer avoidance" plan.

The Town Office Building complex received some long-awaited attention. The decrepit addition to the back of the old barn next to the Town Hall was finally demolished and the east side of the barn was sealed off. As the first phase of an IT project that will link the Fire House and the Town Hall, the town road crew dug a trench and installed conduit for fiber optic cable and other, potential shared services. After the probate court function moved to Old Saybrook in January, the space was converted into the Tax Office—that office having been subject to leaks and other structural problems in the modular section of the Town Hall.

Two labor contracts were negotiated, one with the Highway Department staff and one with Town office staff. In both instances, unionized employees were willing to forgo raises for one year, as nonunionized employees had done for the previous two years, and we are grateful to them for recognizing the economic stresses the town faces.

Major progress was made in turning Parmelee Farm into a center for town activities. The town had applied for a STEAP grant during the previous

fiscal year but submitted an updated application once the state opened up a new grant round in July. We learned in September 2010 that we had been awarded \$150,000 for work at the farm. On the other end of the scale, we received a grant to erect a fitting sign for the farm from the KBE Corporation.

The town applied for and received a grant from the Connecticut Trust for Historic Preservation to develop a master plan for Parmelee Farm. This grant not only ensured that the historic legacy of the farm would not be compromised—and, indeed, helped us win a listing on the Connecticut Register of Historic Places—but also provided an invaluable tool for long-range planning and budgeting.

After years of discussion, the town signed a lease with the Killingworth Historical Society for the farmhouse at Parmelee. Modeled on the lease with the Killingworth Library Association, the lease provides for the town to maintain the exterior of the building and the KHS to restore and maintain the interior for public purposes.

Smaller grants we obtained this year included a Lawn Equipment Exchange Fund grant that allowed us to replace a number of aging chainsaws with more environmentally sound tools; a grant to plant blight-resistant elm trees along Recycle Way—the first step in a long-planned buffer between the private garage and the town property; and a grant in support of the work that went into the Plan of Conservation and Development. We also put some time into applying for a grant to create a truly functional emergency operations center and a STEAP grant to help fund the Town Office Building project.

In April we held our first Community Conversation about Education, thanks to a grant and technical assistance from the Graustein Memorial Fund. Seventy participants from Haddam and Killingworth had a terrifically stimulating and interesting discussion about the purposes of a public education, and we resolved to create more opportunities for serious civil discourse. Findings of the

conversation were presented to the Board of Education in the late spring.

After clarification of the statutory role of the Water Pollution Control Authority, the Board of Selectmen chose to reassume the duties of that agency itself, as a cost saving measure.

Generous townspeople allowed us to undertake overdue projects such as powerwashing the Town Office Building and replacing the broken fence at the North Parker Hill Road Cemetery.

The defining natural event of the year was the extraordinary snowfall of the winter of 2011. For weeks, many of our roads were reduced to one lane, school was cancelled, and roofs buckled under the weight of the snow. In the end, the town exceeded its snow removal budget by \$45,440. Unfortunately, Middlesex County was not included in the disaster declaration for the snow emergency, and so we could not recoup any of the cost. Overall, however, the town endured only a moderate amount of permanent damage.

Respectfully submitted,

*Catherine Iino*  
*First Selectwoman*

Members of the Board of Selectmen for the Fiscal Year 2010-11

Catherine Iino

Richard Cabral

Fred Dudek

## **Board of Finance**

Killingworth's total budget of \$21,193,142 was supported by a mil rate of 21.0.

The municipal portion of this budget was \$4,740,459 in Ordinary Expenses including \$401,640.00 in Capital Expenses. This represented a reduction in spending from the previous year of \$978,430, and included a wage freeze for all non-union municipal employees. The remainder of the

budget, \$16,452,683, supported Killingworth's portion of Regional District 17's budget, or approximately 77% of total municipal expenditures.

The Board of Finance, in conjunction with the Board of Selectmen continue to monitor the Capital Reserve Fund and expenditures on approved capital projects, and continue the strategy of growing the undesignated Capital Reserve Fund balance in anticipation of future capital needs. The Town's Capital plan continues to evolve and is updated regularly to insure our continued eligibility for State of Connecticut LOCIP and STEAP Grant dollars. A significant Capital expenditure approved this year was \$310,000 to refurbish the stainless steel tanks of the two Fire department tankers paid for from previous budget year's capital set asides. The Town also saw the final completion of Burr Hill Road Project at \$150,000 under budget, and the Parmelee Farm land development project continues to move forward without significant financial contributions from the town due to the creative use of grant dollars and the valuable contributions of dedicated volunteers.

Killingworth continues to suffer the effects of diminishing state financial aid and anemic Grand List growth. The Board of Finance in conjunction with the Board of Selectmen continue to refine long range financial and capital plans in an attempt to keep mil rate growth at a reasonable level, without diminishing current services to the community.

We were also able to return approximately \$856,827 of surplus dollars to Killingworth taxpayers.

After examining the financial statements of the Town of Killingworth, the town's auditor, Seward and Monde Inc., rendered an opinion that the statements fairly represented the financial state of the town for fiscal year 2010/11 in conformity with generally accepted accounting principles as well as *Government Accounting Standards* and *Government Auditing Standards*. The audit document is attached.

Respectfully submitted,

*John W. McMahon*  
Chairman

Members of the Board of Finance for the Fiscal  
Year 2010-11

John W. McMahon, Chairman  
Hilary Kumnick, Vice Chairman  
Jerome I. Baron, Clerk  
Gwenne Lally  
Shawn O'Connell  
Louis C. Annino

## Assessor's Office

The following is a summary of totals for the 2010  
assessment year.

### 2010 GRAND LIST

Gross Assessment:	\$882,342,890
Total Exemptions:	63,919,306

NET GRAND LIST	\$818,423,584
----------------	---------------

Net Increase over 2009 Grand List:	4,712,949
% Increase	.58%

### INCREASES

Real Estate	1,623,162
Personal Property	983,617
Motor Vehicles	2,106,440
EXEMPT	262,128

*Donna E. Shanoff, CCMA II*  
Assessor

## Board of Elections

### REGISTRARS OFFICE

The Republican and Democratic parties had a  
primary August 10, 2010. The turnout was 45.2%  
Republicans, 35.5% Democrats.

The State Election was held on November 2, 2010  
with a 71% with a voter turnout.

There was an all-day Referendum for the Regional  
School District #17 school budget Tuesday, May 3,  
2011. The turnout was 14% (voters and taxpay-  
ers).

In the Fall of 2010 we attended a two-day confer-  
ence in Waterbury and in Spring 2011 a four-day  
conference in Cromwell. The educational sessions  
are sponsored by ROVAC.

The Middlesex County Registrar of Voters held  
five county meetings.

At a High School Voter Registration held at Had-  
dam/Killingworth High School April 28, 38 new  
voters registered/ pre-registered: 6 Republicans,  
3 Democrats, and 31 Unaffiliated.

As of June 30, 2011 there are 4,156 registered  
active voters; 1,065 Democrats, 1,173 Republi-  
cans, 1,881 Unaffiliated and 37 Other.

*Elizabeth W. Dennis, Democratic Registrar*  
*Lauren K. Blaha, Republican Registrar*

## Building Department

The overall construction activities both within the  
Town of Killingworth as well as throughout Mid-  
dlesex County continue to stagnate, which we feel  
is the result of the financial mortgage market and  
non-existent credit. There is a general lack of  
available land for development. New housing  
starts within the Town of Killingworth have been  
on a downward spiral due to the difficulties in the  
sale of existing dwellings. We are finding the  
larger homes which are now being built are being  
located on the larger and larger tracts of land as  
such parcels become available. The average new  
dwelling under construction continues to sell in  
the area of \$700,000. Construction of speculative  
houses has become a thing of the past. Residents  
still feel that renovations to their existing homes  
are the more feasible way to obtain the needed  
space, rather than selling and attempting to pur-  
chase a new or existing home with the desired

amenities. Due to high energy costs, there has certainly been a surge in the installation of alternative energy sources for existing residential homes. The fees collected throughout the Permitting process are utilized to offset the expenses of the Land Use Department, encompassing the Offices of the Code Official, Sanitarian, Zoning Enforcement Officer, and the Fire Marshal, minimizing any impact to the taxpayers within the Town of Killingworth.

<i>Category</i>	<i>2006/2007</i>	<i>2007/2008</i>	<i>2008/2009</i>	<i>2009/2010</i>	<i>2010/2011</i>
<i>Residential- Est. Val.</i>	<i>\$7,626,000</i>	<i>\$5,043,000.</i>	<i>3,058,500.</i>	<i>\$1,968,450.</i>	<i>\$1,518,000.</i>
<i>Commercial</i>	<i>\$200,000</i>	<i>\$3,634,000</i>	<i>\$3,609,000.</i>	<i>\$2,060,052.</i>	<i>\$68,000.</i>
<i>Renovations</i>	<i>\$2,894,000</i>	<i>\$3,435,989.</i>	<i>\$2,356,942.</i>	<i>\$2,430,211.</i>	<i>\$1,235,134.</i>
<b>TOTALS</b>	<b>\$10,720,000</b>	<b>\$12,112,989.</b>	<b>\$9,024,522.</b>	<b>\$6,458,713.</b>	<b>\$2,821,134.</b>
<i>Revenues:</i>					
<i>Permit Fees</i>	<i>\$154,614</i>	<i>\$144,900.</i>	<i>\$140,604.</i>	<i>\$90,782.93</i>	<i>\$67,621.</i>
<i>Certificate of Occupancies &amp; Certificate of Completions</i>	<i>23</i> <i>29</i>	<i>26</i> <i>27</i>	<i>35</i>	<i>42</i>	<i>128</i>
<i>Building Permits Issued:</i>	<i>396</i>	<i>375</i>	<i>295</i>	<i>294</i>	<i>272</i>
<i>New Dwellings</i>	<i>23</i>	<i>19</i>	<i>6</i>	<i>6</i>	<i>3</i>
<i>Commercial</i>	<i>1</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>3</i>
<i>Renovations/Additions</i>	<i>94</i>	<i>73</i>	<i>55</i>	<i>67</i>	<i>71</i>
<i>Barns/Sheds</i>	<i>12</i>	<i>16</i>	<i>14</i>	<i>15</i>	<i>22</i>
<i>Garages</i>	<i>9</i>	<i>5</i>	<i>8</i>	<i>7</i>	<i>7</i>
<i>Electrical</i>	<i>105</i>	<i>93</i>	<i>68</i>	<i>66</i>	<i>50</i>
<i>Plumbing</i>	<i>19</i>	<i>30</i>	<i>25</i>	<i>17</i>	<i>13</i>
<i>Mechanicals</i>	<i>104</i>	<i>104</i>	<i>85</i>	<i>79</i>	<i>74</i>
<i>Pools</i>	<i>22</i>	<i>15</i>	<i>9</i>	<i>11</i>	<i>13</i>
<i>Wood Stoves</i>	<i>4</i>	<i>12</i>	<i>19</i>	<i>14</i>	<i>5</i>
<i>Solar</i>				<i>4</i>	<i>4</i>
<i>Demolition Permits</i>	<i>3</i>	<i>4</i>	<i>1</i>	<i>2</i>	<i>7</i>

# Conservation Commission

During the FY 2010/2011 the Killingworth Conservation Commission implemented earlier initiatives and undertook new projects. Some of the highlights for FY 2010/2011 included the following:

**Continued building strong channels of communication** with Killingworth's other commissions, committees, and organizations. KCC liaisons are as follows:

Marilyn Campbell-the Killingworth Garden Club  
Susan Dean-RSD #17 Board of Education member  
Doug Ewers-Parmelee Farm Committee  
Jim Fullmer-CT Trails and Hiking activities  
Peter Richards-Kill. Conservation Land Trust  
Lew Scranton-Historical Society liaison,  
Stephanie Warren-CRERPA Representative

**Maintained outreach efforts with other Conservation Commissions** in our region. Susan Dean and Stephanie Warren have continued work in building connections for mutual support, information sharing, and coordinated region-wide activity. Additional contacts have been established through memberships in related organizations: CACIWC (CT Associations of Conservation Inland Wetland Commissions), the Rockfall Foundation, and the CT Forest & Park Association. Workshops and Conferences throughout the year are attended by commission members.

**Continued to make Killingworth's voice heard on State and National conservation issues** through involvement with the Connecticut League of Conservation Voters ([www.ctlc.org](http://www.ctlc.org)).

We are kept up to date on possible legislation that would affect conservation and environmental issues in Connecticut. One particular topic was the Haddam Land Swap that we began active in through letter, phone calls, and email to local legislators.

**Completed website information for the KCC** link under Boards and Commissions on the new Town of Killingworth website. Updated information on the Killingworth Today website link as well.

**Continued managing the town's comprehensive, web-based, state-of-the-art GIS mapping system.** (please visit at <http://hosting.tighebond.com/killingworthct/main.htm>). Peter Richards continued his leadership in this effort as liaison with the town's land use officials and solutions provider Tighe and Bond.

**Continued working with regional planning agencies such as the Connecticut River Estuary Regional Planning Agency (CRERPA).** Killingworth representative Stephanie Warren works with the Agency to help guide a myriad of services it provides Killingworth and its other member towns. (Learn more about CRERPA at <http://www.crerpa.org>).

**Worked with the First Selectwoman and with residents concerning the use of Outdoor Wood-burning Furnaces in our town.** After several site visits and reviewing the town regulations, it was decided to refer the issue to Planning and Zoning. A Town Meeting was held and the outcome was to get legal advice as to further restrictions, possibly an ordinance regarding OWFs.

**Invasive Plants and Insects:** Members of the commission have attended workshops and conferences regarding this subject. A special thank you to our First Selectwoman, Cathy Iino, for her help and input. We very much appreciate the time given to us by David Gumbart, a resident and state expert on this topic. We toured Killingworth noting some invasive plants. Plans to involve the Town Crew to help eliminate designated areas were not possible at this time. We are hoping that with some guidance and information, residents will be able to manage invasives on their private properties.

**Continued educational initiatives** under the leadership of Stephanie Warren including the building of a media library and identifying conservation-based educational programs available to schools.

Posters were displayed in town stressing the importance of recycling at our Town Transfer Station. Information concerning the European Ash Tree borer was available at our town library.

**Established contact with DEEP** Cockaponset State Forest Manager, Emery Gluck. A ten year Forest Management program has been planned for Killingworth and surrounding towns containing parts of this forest. Emery Gluck and others from DEEP met with the KCC. The goal is to maintain healthy, diversified forests.

**Developed a list of projects and priorities for the Conservation Commission.** The list includes education activities, media and town communication, involvement and co-operation with our Regional School District #17.

**Pat Smulders Memorial Garden** at the Town Hall is in the process of being completed using plants from Pat's own garden. The KCC will be donating a plaque for this location.

**KCC meetings** are held at 7:30 pm on the second Thursday of each month at the Town Office Building. Please feel free to join us.

*Respectfully submitted by*

*Susan Dean*

*Chair*

Conservation Commission FY 2010-2011:

Susan Dean, Chair

Peter Richards, Vice-Chair

Stephanie Warren, Secretary

Marilyn Campbell

Douglas Ewers

James Fullmer

Lewis Scranton

**Patricia M. Smulders - in memoriam**

We honor Pat Smulders. She passed away last spring at the age of 91. She served as chair of the KCC and was an active member until 2010. Pat

contributed much to improve life in our town. She was one of the founders of our ambulance association, had a long liaison with CRERPA, and was a Justice of the Peace. She had a life full of wonderful experiences-and she loved to dance!

## Office of Emergency Management

The Office of Emergency Management (OEM) had another active year. In the past few years Killingworth has been very fortunate that the town has not been hit with any major storms, but that was about to change. Every year American Red Cross (ARC) offers training in disaster management, and this year was no different. Several Killingworth members of the Valley Shore Emergency Management Community Emergency Response Team (CERT) along with OEM personnel took an ARC sponsored shelter management course in May. The first weekend in June the ARC scheduled an overnight drill at the Killingworth Elementary School (KES) to put the training to use, and then the unthinkable happened. A tornado touched down in Massachusetts, and all the supplies scheduled for the Killingworth exercise was diverted north. The KES drill was shortened to four hours because of lack of food and cots. On August 27, the town's good luck ran out, and hurricane Irene struck the region and most of the town was without power for a week or longer. The Haddam-Killingworth Middle School (HKMS) was opened for nine days for showers, water, charging station for personal devices and some food. The KES was opened the first night as an overnight shelter with two guests, the first selectman, CERT and EOC members spending the night. Then on October 30, snow storm Alfred paid a visit to Killingworth, and again part of the town was without power for up to a week. The HKMS again was opened six days for water, showers, charging personal devices and some MRE's.

Along with the storms and keeping up with all the FEMA requirements, it has been an active year.

I would like to take this opportunity to thank the Lions Club for the dinner they put on with very little notice for the town during Irene and also for the service they offered as required. I also would like to thank all the CERT volunteers for responding to the call to man the shelter during the two disasters.

Without them it would have been very difficult keeping the shelters open as long they were.

Lastly, I would like to thank my deputies for the support that they gave me throughout the year. Thank you, Tim Withington, Rich Cabral, Mike Boccia, Lou DesJardins and our new member Rodney Buckwalter

Respectfully submitted,

*Donald McDougall*

*Director of Emergency Management*

## Fire Marshal's Office

Fire/Rescue Reports	387
Fire Code Inspections	12
Follow-up Inspections	4
Hazmat Truck Inspections	12
Blasting Permits issued	1
Blasting Site Inspections	1
Witness Blasting Shots	1
Training Attended Hours	16
Office Hours [Budget/Exp, Software, Data Inputs]	50
Investigative Reports	1
County Mtgs, CFMA, IAAI	2
Fire Code Consultation	0
Liquor License Applications	2
Fire Prevention Poster Activities	4
Fire Prevention Presentations/	

Planning	7
Plans Review	0
Public Service calls	6
Fire Safety Systems Tests	0
Other Permits/Certifications Issued	0

*James R. McDonald*

*Fire Marshal*

Deputy Fire Marshall: Scott R. Brookes (Haddam FM)

Deputy Fire Marshall : James M. Clark

Deputy Fire Marshal : Clifford Weed

## Health Department

The Health Department continues to have a direct relationship to the construction/remodeling activities within the Town of Killingworth. As the Town experiences a decline in community growth, more and more pressure is being asserted on the available land, some of which is less than desirable for development.

This Office spends a great deal of time overseeing detailed soil testing, verifying engineering analysis of available and proposed residential/commercial lots being considered for development, as well as investigating infrequent septic failures.

This Office, as well as the Director of Health, has implemented strict guidelines for Sub-Surface Sewage Disposal System repairs and modifications through the State Health Department which minimized the septic failures and health problems within the Town of Killingworth, as well as monitoring septic pump-outs under the Killingworth Sewer Avoidance Ordinance.

**HEALTH DEPARTMENT annual report:**

Category	2006/2007	2007/2008	2008/2009	2009/2010	2010/2011
<b>Soil Testing:</b>					
Permits	14	14	3	2	1
Fees	\$3,775.	\$2,550.	\$350.	\$150.	\$75.
<b>Septic Systems</b>					
New Systems	34	14	7	6	2
Fees	\$2,000.	\$700.	\$775.	\$585.	\$200.
Repairs	20	15	26	12	19
Fees	\$1,100.	\$825.	1,300.	\$900.	\$1425.
<b>Subdivision/ Lot Lines</b>					
Reviews	31	17	5	2	5
Fees	\$3,585.	\$1,685.	\$1,200.	\$150.	\$550.
Well Permits	23	30	2	5	9
Fees	\$575.	\$750.	\$50.	\$125.	\$225.
Complaints	1	8	2	4	5
Tank Removals	**	**	**	**	**
Fees	**	**	**	**	**
Pump-outs	@@	@@	@@	769	893
Fees	@@	@@	@@	n/a	n/a
<b>Total Revenues</b>	<b>\$11,035.</b>	<b>\$6,510.</b>	<b>3,775.</b>	<b>\$1890.</b>	<b>\$2,475.</b>

# Helping Hands

Helping Hands of Killingworth is an independent, nondenominational, nonprofit organization run by volunteers. Helping Hands is funded by donations from individuals, churches, civic groups, and school organizations. These groups also collect nonperishable food for Helping Hands at certain times of the year. There is a year-round donation box in the Killingworth Library.

Helping Hands assists Killingworth residents by providing food and grocery gift cards to those in need. The food pantry is available to anyone in need at any time, and contact can be made by leaving a message on the Help Line at 663-1765 ext. 401. Residents receiving fuel assistance are automatically referred to Helping Hands. Any other resident who calls and asks for assistance is also placed on the holiday list. All information about recipients is kept confidential.

Prior to Thanksgiving and at Christmas, Helping Hands volunteers distributed gift boxes full of nonperishable food, fresh vegetables and fruit, bakery items, a turkey or a ham, plus a gift card to over forty families each time. We also worked with the Killingworth Women's Organization to coordinate the wish lists for our clients for the Greg Bousquet Wish Fulfillment Drive.

In February 2011, an open house was held for clients to come and make their own gift boxes. Turkey breasts were also available. Grocery gift cards were sent out and another open house was held before Easter.

*Jan O'Sullivan  
Mercedes Ricciuti  
Co-Directors*

# Historic Review Committee

The Historic Review Committee is charged with the responsibility of encouraging the preservation of architecturally and historically significant buildings and structures and to this end shall review any and all requests to the Town that are submitted for issuance of a permit for demolition of a building or structure of historical significance and, in turn, advise the Building Official on the issuance of said permit under Chapter 238.

The Committee considered three applications for demolition:

**APPROVED:** Removal of the Pine Orchard School, Route 148 to the Parmelee Farm

**DEEMED NOT HISTORICALLY SIGNIFICANT:**  
Demolition of house at 122 Pond Meadow Road

**WITHDRAWN:** Demolition of house at 86 Route 148

*Randy Davis*  
Chairman

Robert Broach  
Bruce Dodson  
Cordelia Ewers  
Lewis Scranton,  
Rachel Schemmerling, Alternate

# Inland Wetlands and Watercourses Commission

The Commission dealt largely with swimming pool and garage construction, and future plans for the Parmelee farm, which is criss-crossed by streams.

A decision on the handling of the storm water drainage from the Wettish fields seems blocked at every turn.

The Commission reached an agreement to prepare a revised Wetlands and Watercourses Map of the town. This will identify the major streams, ponds, and wetland areas on a map showing the town roads. The map will be digitally recorded, making it transmissible and viewable via the Internet. A public hearing to formally adopt this map will be held in the winter of 2011-2012.

The Commission conducted 14 site inspections, performed 58 reviews, issued 10 permits and denied one, and dealt with one violation. The Inland Wetlands Enforcement Officer conducted more than 40 site inspections.

Once again, we wish to recognize the people who have done most of the Commission's work – our clerk, Mary Anne Lisk, the Wetlands and Zoning Enforcement Officer, Cathie Jefferson.

For the Commission,

*Gaylord Rockwell*  
Chairman

IWCC Members for Fiscal Year 2010-11

Terrence Doyle, Vice Chairman

Sheryl Mala, Secretary/Treasurer

Joel D'Angelo

Eric Auer

James Lehane

Cyndy Lippert

# Killingworth Volunteer Fire Company

The Killingworth Volunteer Fire Company (KVFC) had an active year, responding to a total of 387 incidents. This reflects a slight increase in call volume of when compared to the last fiscal year.

There was no loss of life due to fire or motor vehicle accidents during the year but several serious injuries were sustained due to motor vehicle accidents.

## ALARM STATISTICS

**Fire Calls** (including Motor Vehicle Accidents): 177  
**Rescue Calls/Medical emergencies:** 211

During the year, the fire company operated on a \$109,250 budget. Percentages of monies spent :

General operating expenses	
(training, heating, utilities) .....	28%
Building maintenance expenses .....	5%
Equipment maintenance expenses	
(apparatus & firefighting equipment) .....	30%
Firefighter physicals .....	14%
Turnout gear/alert pagers.....	10%
Rescue squad & engineers' supplies.....	8%
Miscellaneous expenses (waterhole	
maintenance, appreciation dinner).....	5%
<b>TOTAL.....</b>	<b>100%</b>

## HIGHLIGHTS

**Truck bay:** Started and completed an addition of a truck bay at our Station 2 on Little City Rd. Town of Killingworth provided \$10,000 for materials with all labor performed by KVFC members.

**Specified and solicited bids** for the refurbishment of our 2 1986 Ford Tankers. Total cost of project is \$310,000 versus approx \$450,000 for new.

## Training accomplishments:

- Graduation of 2 firefighters from a State of CT 120-hour Firefighter 1 certification course.
- Graduation of 2 firefighter from a State of CT 96-hour Firefighter 2 certification course.
- Graduation of 8 firefighters from a State of CT 48-hour Firefighter Instructor course.
- Graduation of 2 firefighters from a Medical Response Technician certification course.
- Graduation of 3 firefighter from an Emergency Medical Technician certification course.

Our year was also marked by the tragic death of Life member and Honorary Chief Walter Albrecht who passed away after an accident at his home.

The Killingworth Board of Fire Commissioners, officers and firefighters of the Killingworth Volunteer Fire Company thank our town officials and the community for their continued support during this past year.

We remain always at your emergency call.

*Todd Hajek, Fire Chief*

*Richard Bauer, Deputy Fire Chief*

## Board of Fire Commissioners:

Francis Dooley, Chariman

Michael Butler

Richard Darin

## Active and Life Membership List

Jeremy Adametz	John Ahearn
Mike Ahearn	Rick Albrecht
Walt Albrecht	Jared Averill
Richard Bauer	Eric Bergman
Brian Blair	Bruce Bowman

Dennis Campbell	Michael Carri
Alan Chapman	Pete Cumpstone
Rick Darin	Ray Desjardins, Jr.
Ray Desjardins, Sr.	Amanda Drew
Robert Drew	Fred Dudek
Daren Frith	John Fox
Greg Golembeski	Rafelina Graham
Todd Hajek	Wilson Harris
Dave Hudson	Paul Jacobs
Tim Kahre	Roger Kindschi
Blake Knockwood	JT Knockwood
Ralph Knockwood	Robert Komola
Andy Kuczma	Don Lagasse
Jerry Manware	Jim McDonald
Charlie Mertz	Zach Melina
Arnie Moore	Chip Morgan
Damon Munz	Anthony Pascucelli
George Roelofsen, Jr.	Paul Schilling
Wayne Sheehan	Bill Shipman
Tom Shipman	Dan Siegel
Don Venuti	Brian Walsh
David Walton	Michael Walton
Cliff Weed	Bill Wright

## Municipal Agent for the Elderly

The Municipal Agent for the Elderly program was established in 1972 by the Connecticut State Legislature in order to assure that elderly persons in each of Connecticut's 169 towns has a Municipal Agent for the elderly. Municipal Agents (MA) assist elders by providing information and referrals to services and benefit programs. The Town of Killingworth appoints the MA for a two-year term.

The Municipal Agent responds to concerns from the community regarding its elderly or disabled

citizens and helps elderly individuals apply for government programs and services, two of which are listed below.

**Fuel Assistance:** The MA fills out applications for fuel assistance from the Connecticut Energy Assistance Program (CEAP), based on information Killingworth residents provide regarding income, number of people in the household, and liquid assets held by members of the household. This program is designed to help offset the winter heating costs of Connecticut's lower income households, specifically those households whose incomes fall at or below 50 percent of the federal poverty guidelines. Fuel assistance from the state is provided to eligible households from November 15, 2011 through March 15 2012. The number of Killingworth residents inquiring or receiving fuel assistance has risen dramatically with the downturn of the economy. Unfortunately, funding for this program has been cut significantly by the federal government for the winter of 2012-2013.

**Elderly/disabled Renter's tax rebate program:** The MA assists Killingworth renters Municipal Agent for the Elderly-Killingworth

Over the age of 65, whose incomes are within certain limits, apply for a rebate check on their rent. The amount of the rebate check is based on income and the amount of rent and utility bills paid. From May 15, 2011 thru September 15, 2011, 38 Killingworth residents received renter's assistance from the State of Connecticut.

*The MA is also available to answer questions on various assistance programs (not just the two listed above) for all Killingworth residents, regardless of age. The MA should be seen as a confidential resource for all. The MA can be reached by calling 860-663-1765, ext: 217. If the MA is not in the office, please leave a message on the answering machine along with some information as to your need, and your call will be returned.*

*Diane Gladstone  
Municipal Agent for the Elderly*

# Municipal Animal Control

<b>Impoundments:</b>	26
Redeemed	21
Placed as pets	4
Euthanized	0
DOA	1

**Complaints Investigated:** 447

The types of complaints we investigated included: Nuisance and roaming; lost and found animals; abuse/neglect reports; bite reports; wild-life/livestock concerns; adoption referrals; and rescue placement referrals.

**Animal Bites:** 7

**Infractions Issued:** (for violations of state statutes): 18

## HIGHLIGHTS

**Licensing Delinquent List:** The initial list totaled over 265. After following up with each person on the delinquent list, we were able to update the town's records, make the required collection and ultimately reduce that number to 13.

**Low Cost Rabies Clinic:** We conducted a clinic in May 2010 at which time we vaccinated approximately 50+ dogs and cats.

**Volunteer Rescues:** We participated in numerous volunteer rescues in Killingworth.

*Marian E. Smith*  
*Animal Control Officer*

# Municipal Historian

The Connecticut General Statutes state that towns may appoint a Municipal Historian. However, they do not define the duties of a municipal historian, so it is up to the individual historian to determine what he or she does. Listed below are activities of the Municipal Historian over the last year in Killingworth.

1. Responded to questions from individuals about town history, ancestors who lived in Killingworth, dates of houses, gravestones, etc. If the question can't be answered, the municipal historian guides persons to appropriate sources such as books, web sites, genealogies, vital records, land records, and cemetery records. The municipal historian does not do genealogical research or title searches for individuals.

2. Cleaned many of the intact eighteenth century gravestones in Killingworth and, with the Historical Society and volunteers, reset many fallen stones.

3. Performed historical research on the Parmelee house and on the Pine Orchard District schoolhouse. The schoolhouse was donated to the Town of Killingworth in September, 2010 and is in storage at the Parmelee Farm. The foundation is in place and it is expected the building will be re-erected shortly.

4. A Demolition Delay Ordinance was approved at a town meeting on 10/27/2008 and amended on 10/13/10. This ordinance provides for a delay of up to 180 days for the issuance of a demolition permit for a historically significant structure. Its purpose is to allow time for interested parties to explore ways in which the structure can be preserved. The Municipal Historian advises the Historic Review Committee regarding the historical significance of structures. In the past year, a colonial house and mill that otherwise would have been demolished have been saved.

*Thomas L. Lentz*  
*Municipal Historian*

# Municipal Land Use Committee

Continuing to work under its charge; *the Municipal Land Use committee reviews applications for improvements and use of municipal properties, prepares reports and submits these, in writing, to the First Selectperson, with recommendations concerning the completeness of the applications and their consistency with the plans of other town commissions and boards.*

The Municipal Land Use Committee continues to support the work of the Parmelee Farm Steering Committee in its efforts to develop and implement plans for the Parmelee Farm property and manage the site.

Pertaining to that, a motion was approved to install an access driveway and trench to provide electrical power to the Parmelee Farm. Further, Tim Gannon, Chairman of the Parmelee Farm Steering Committee, presented information by Be Free Solar Co. regarding application for a state grant to provide power to the Parmelee Farm, the Town Hall and the Town Garage facility. First Selectwoman, Catherine Iino, committed to 'follow-up' on this with the Energy Commission.

To improve aesthetics and provide a 'green' screen of the vehicular storage facility', parcel to the Killingworth Garage (Citgo Station), the First Selectwoman, Catherine Iino, initiated, wrote and received a grant to plant Elm Trees along Recycle Way.

Two new charges were given to the committee by the First Selectwoman, and the Municipal Land Use Committee visited and reviewed both sites for future adaptive re-use as follows:

1. *Consider possible uses for the State Trooper's Office building on the traffic circle, when a new town hall is completed and the trooper is housed there.*

2. *Consider town ownership and use of the VFW Building on Route 81 at Pond Meadow Road.*

Regarding the Town Green Multi-use Path (bicycle trail and pedestrian walkway), a 'Scope of Work' confirmation meeting was held with the Connecticut Department of Transportation. In attendance for the Town of Killingworth were Catherine Iino, First Selectwoman, and, representing the Municipal Land Use Committee, were, Richard Pleines, Chairman, and Hilary Kumnick, Vice Chairman. The next step in advancing this project is a public meeting to be scheduled by Catherine Iino, First Selectwoman.

A motion was passed to approve Phase Two of the Wettish Ball Field as presented by Dan Colonia and Glenn Johnson of the Park and Recreation Commission.

Timothy Forman, President of the Killingworth Lions Club, expressed an interest in the VFW Building.

Following numerous discussions and several site visits regarding the future of the building, the Killingworth Lions expressed an interest in its ownership and were prepared to make repairs and adaptations for its use for Lion's Club activities. The MLUC was in favor of this proposal, however, planning came to a halt when it came to light that the building is under the control of the Veteran's of Foreign War's Sixth District and that that entity has decided to sell the building on the open market.

The relocation of the Pine Orchard Schoolhouse, donated by owner Aaron Snow, was approved to be placed at the North West corner of the Parmelee Farm property.

*Richard Pleines Chairman  
Hilary Kumnick Vice-Chair  
Michelle Becker  
James Churchill  
Timothy Elliott  
Joseph Hutchins  
David Long  
Aaron Snow*

# Park and Recreation Commission

The Killingworth Park and Recreation Commission is continuing to fulfill its Master Plan goals of opening the multipurpose fields at Killingworth Recreational Park (a.k.a. Wettish) and improving planning for the renovation of Irene Sheldon Park.

The construction of four multipurpose fields at the Killingworth Recreational Park (KRP) is complete and grass has been growing on the fields for two seasons. The project was completed under budget. The Commission would like to thank Glenn Johnson and Eric Auer for the enormous number of volunteer hours they spent managing the project during the construction phase of the project. Their efforts saved the town of Killingworth tens of thousands of dollars. It is also important to note how conscientious Venuti Enterprises were in assuring that the construction of the park lived up to very high standards. The Commission expects that the park will open in the spring of 2012. Opening these multipurpose fields will allow the Commission to dedicate the fields at Irene Sheldon Park to baseball. The Commission will put out for bid the maintenance of KRP in July of 2011. We expect to have a maintenance contract in place by late August 2011.

It was disappointing to not be able to start the construction of the ball field at the southwest corner of the KRP. P&Z did not accept the proposed drainage design of the ball field onto Parker Hill Road Ext. and they had serious reservations about the drainage of the multipurpose field project. Until the drainage problems on Parker Hill Rd Extension are resolved this project is on hold. The Commission will be working with the BOS and other town agencies to resolve these problems.

The KP&R Commission will have a conceptual design for the renovation of Irene Sheldon Park in the fall of 2011. The new design will include improvements to the parking areas, new layouts and

surfaces for the three ball fields, new dugouts, irrigation, new fencing, tennis courts, a basketball court and an area where skateboarders can install their own features. We have received \$50,000 in capital funds for the design of this renovation. We will commence the permitting process and in 2012 request construction funding to complement the STEAP Grant.

The Park and Recreation Commission would like to thank Susan Dean and John Machold for their many years of service. John was a member of the commission for more than 10 years. Susan's hard work and enthusiasm will be missed. We would also like to welcome our new members Sally Bauer and William Hurley.

*Dan Colonia  
Chairperson*

*Killingworth Park & Recreation Commission*

*Dan Colonia (Chairperson)*

*Scot Thomas (Vice-chairman)*

*Bill Silas (Treasurer)*

*Sally Bauer (Secretary)*

*William Hurley*

*Rob Grasso*

*Glenn Johnson*

## Parmelee Farm Activities

This has been another busy year at Parmelee Farm. Below is a listing of what has been done.

**Schematic Landscape Master Plan** completed by historic landscape architect Tom Elmore and Parmelee Farm Steering Committee (PFSC). The comprehensive plan was reviewed and approved by Planning & Zoning and the Board of Selectmen

(copies available at Town Office Building and Library).

**STEAP Grant:** State of Connecticut awarded Town of Killingworth \$150,000 STEAP Grant (Small Town Economic Assistance Program), to bring the farmhouse up to code, build exterior restrooms, and to help preserve/restore the stone barn.

**131-acre Parmelee Farm was accepted** on the Connecticut State Register of Historic Places as “a locally significant vernacular landscape notable for representing three periods of occupation providing insight into the history of farming in the rural settlement of Killingworth.”

**Underground electrical power** was brought into the farm and connected to the farmhouse, thanks to extensive trenching and excavation donated by Mike and Karen Milano of MJM Construction, and conduit placement by PFSC efforts.

**Pine Orchard Schoolhouse** disassembled and moved to farm for reconstruction.

**Structural analysis of pole barn completed** to support Killingworth Lions’ plan to adapt building to be an open pavilion.

**Front fields restored** through generosity of Mike and Karen Milano of MJM Construction. Interior fields mowed continuously throughout the year by PFSC and volunteers to re-establish 8 acres of meadow.

**1.25 mile Bosco Trail** created by Land Trust; 3.95 miles of trails now complete.

**Agreement between Town and RSD #17** to permit access to farm from Middle School over old Town road, to be restored by Eagle Scout candidate, Ethan Drain.

**Activities** included Cub Scouts’ Annual Klondike Derby, Killingworth Nursery School’s KIDFEST 2011, Dog Days Adoption, KWO’s Halloween Happenings, 2<sup>nd</sup> Land Trust Trail Day and the 4<sup>th</sup> successful year for the Community Gardens.

**Town residents overwhelming approved the lease** between the town and the Killingworth Historical Society for use of the farmhouse and garage as their new headquarters.

*Respectfully submitted by the  
Parmelee Farm Steering Committee*

## Planning & Zoning Commission

The Killingworth Planning & Zoning Commission held 23 regular meetings and 5 public hearings during the fiscal year July 1, 2010 to June 30, 2011.

The Commission reviewed and acted upon the following subdivisions and resubdivisions:

No.	Name	No. of Lots	Size (acres)	Action
314	E./C. Garguilo	2	18	Withdrawn
The Commission acted on the following applications for Special Exceptions:				
No.	Name	Use	Action	
261	Shirley & Dean Bochanis	Fitness Center	App(cond)	
262	Southport Holdings	Amend Sp. Exc. #193	Approved	
263	June's Outback	Amend Sp. Exc. #244	Approved	
264	Running Brook Farms	Wi-Fi Cafe	Approved	
265	Town Killingworth	Power Line Parmelee Farm	Approved	
266	Christian Life Church	Church	Denied	
267	William Jette	Accessory Apartment	Approved	
268	Town of Killingworth	Wettish Fields Phase II	Withdrawn	
270	Town of Killingworth	Parmelee Farm Plan	Approved	

The Commission’s activities during the year consisted of the review of applications for subdivisions, resubdivisions and special exceptions. Action was taken on those listed above.

Action was taken against violations of the Town’s Zoning Regulations.

At its meeting of December 7, 2010, Thomas Lentz was elected Chairman, Lou Annino, Jr. as Vice Chairman and Susan Morgan as Secretary.

The Commission will continue to serve the best interests of the residents of Killingworth by the equitable implementation and enforcement of its Regulations. The Commission will continue to review and revise its Regulations in order to better meet the goals of the Town Plan.

This has been another active and productive year for the Planning & Zoning Commission and I would like to express my appreciation to all the members of the Commission for the cooperation and dedication they have shown throughout the year. On behalf of the Commission, I thank Cathie Jefferson for her effective work as Zoning Enforcement Officer and Judy Brown for her cooperation and efficiency she has shown as Clerk of the Commission. The Commission also acknowledges the contributions of the Town Clerk, Commission Counsel, Town Engineer and Code Official.

*Thomas L. Lentz*  
*Chairman*

Members of the Planning and Zoning Commission  
for the Fiscal Year 2010-11

Thomas L. Lentz, Chairman  
Louis Annino, Jr., Vice Chairman  
Susan Morgan, Secretary  
Jere Adametz  
Edward Hayash  
David Gross

Alternate Members:

Paul McGuinness  
Jim O'Brien  
Randy Davis

# Public Health Agency

The Public Health Agency accomplished the following:

**Lead Abatement Informational Seminar:** seminar provided overview of the new regulations effective spring of 2010 for contractors and homeowners in the areas of lead abatement process and waste disposal.

**Health needs assessment** for the town of Killingworth present and future- the assessment reviewed services (provided and needed), incident of reportable diseases, town overall health, town health services, population trends and health needs and utilization, school health education programs, immunization. It also assessed food handling awareness, sewer avoidance and maintenance of a healthy safe town environment. Brief discussion was focus on town's emergency management plan and any needs for specific issue studies.

**Interim (contracted) Health Director** conducted review of random sampling of pumpout and inspection records for compliance to regulations- records reviewed were incomplete for pumpout documentation, signatures, dates of service or totally missing. A plan was requested to remedy poor record keeping and maintain record reviews into the future

**Assessed cost benefits analysis** of joining health district vs hiring part time health director- state statute required town to hire a health director with acceptable qualifications or join a health district, contracting for an interim health director was not acceptable. Consideration was made as to most cost effective proposal that also best served town population

**Review and revised** Director of Health job description, qualifications and duties- reviewed job descriptions and duties of local and statewide directors, revised qualifications to conform to current state statute.

**Reviewed salary** of Director of Health statewide- recognized that town position if town did not move to health district would need to have a competitive salary base to attract qualified candidates.

**Actively advertised** for a part time Director of Health- 6 month ad and search yielded 2 inquiries, and 3 serious resumes, yielding 1 qualified candidate.

*Submitted by  
Natalie Ortoli-Drew  
Chair*

# Tax Collector

TAX COLLECTOR  
 TOWN OF KILLINGWORTH  
 ANNUAL REPORT FOR FISCAL YEAR  
 JULY 1, 2010 THROUGH JUNE 30, 2011  
 Page 1 - Active Accounts

YEAR	BEGINNING BALANCE 7/01/10	LAWFUL INCREASES	LAWFUL DECREASES	SUSPENSED	TAXES PAID	INTEREST PAID	LIENS/FEES PAID	REFUND OF OVERPAYMENTS	RECEIVABLE BALANCE AS OF JUNE 30, 2011
1995	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1996	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1997	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1998	0.00	106.98	0.00	0.00	106.98	0.00	0.00	0.00	0.00
1999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2001	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2002	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2003	1,144.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,144.52
2004	1,128.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,128.58
2005	1,440.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,440.22
2006	704.57	0.00	0.00	0.00	94.79	48.34	0.00	5.88	615.66
2007	26,357.39	0.00	3,420.96	14,191.95	10,837.03	6,041.86	73.53	3,019.16	926.61
2008	101,644.56	865.87	7,273.85	0.00	76,083.15	13,210.27	336.62	6,246.86	25,400.29
2009	17,082,539.48	5,323.63	21,429.75	0.00	16,981,796.39	51,738.81	1,950.92	12,975.14	97,612.11

TAX COLLECTOR  
 TOWN OF KILLINGWORTH  
 ANNUAL REPORT FOR FISCAL YEAR  
 JULY 1, 20010 THROUGH JUNE 30, 2011  
 Page 2 - Suspended Accounts

YEAR	BEGINNING BALANCE OF SUSPENSED ACCOUNTS 07/01/10	LAWFUL INCREASES	LAWFUL DECREASES	ADDED TO SUSPENSE	TAXES PAID	INTEREST PAID	LIENS/FEES PAID	REFUND OF OVERPAYMENTS	ENDING BALANCE OF SUSPENSED ACCOUNTS 6/30/11
1995	9,555.12	0.00	0.00	0.00	65.26	173.78	0.00	0.00	9,489.86
1996	9,942.76	0.00	0.00	0.00	157.30	381.89	0.00	0.00	9,785.46
1997	10,454.84	0.00	0.00	0.00	208.89	482.49	0.00	0.00	10,245.95
1998	9,767.25	0.00	0.00	0.00	150.16	309.12	0.00	0.00	9,617.09
1999	9,349.41	0.00	0.00	0.00	105.36	198.70	0.00	0.00	9,244.05
2000	13,314.18	0.00	0.00	0.00	31.35	51.26	0.00	0.00	13,282.83
2001	3,938.34	0.00	0.00	0.00	20.87	30.37	0.00	0.00	3,917.47
2002	5,473.04	0.00	0.00	0.00	349.64	451.04	0.00	0.00	5,123.40
2003	6,577.44	0.00	0.00	0.00	477.73	567.87	0.00	0.00	6,099.71
2004	8,543.79	0.00	0.00	0.00	795.18	797.60	17.03	0.00	7,748.61
2005	31,163.10	0.00	0.00	0.00	1,647.97	1,105.82	19.96	0.00	29,515.13
2006	11,563.21	0.00	64.24	0.00	1,746.84	1,077.84	1.79	0.00	9,752.13
2007	0.00	0.00	0.00	14,191.95	713.20	136.80	0.00	0.00	13,478.75

Michele Nuhn - Tax Collector  
 Jeannette Clegg - Tax Clerk

# Town Clerk

**Land records :** During the last fiscal year one thousand four hundred and seventy four documents were recorded on the land records and twelve maps were filed in the office of the Town Clerk.

**Grants:** The Town Clerk applied for and received a \$3,500.00 Historic Preservation Grant in July 2010. The Preservation/ Conservation Grant was used to recreate nineteen land record volumes. The original books were in a large format requiring a full shelf space in the vault. The cloth covers of these volumes were in poor condition. The new volumes have reduced the necessary shelf space by one-half, thus saving valuable vault space.

**Technology:** The Town Clerk office staff continues to work on the Laserfiche project. Laserfiche is a document imaging system. The system is being utilized to scan minutes of boards and commissions. The system stores the information and allows for easy access and search capability.

The Assistant Town Clerk, Dawn Mooney, serves as the on-site webmaster for the new town website [www.townofkillingworth.com](http://www.townofkillingworth.com).

**Dog Licenses:** All dogs must be licensed when they become six months of age. On the first of June reminders are sent to all currently registered dog owners, to register their dog in person or by mail. Rabies and spaying or neutering certificates are required when licensing. There were one thousand one hundred and fifty seven dogs and eighteen kennel Licenses issued as of June 30, 2011. During the month of June, a "Top Dog" contest was hosted by the Town Clerk's Office to encourage registration.

**Voters:** Residents may register to vote in the office of the Town Clerk on a daily basis or in the office of the Registrars on a weekly basis. They may also register at libraries, all Public Assistance Agencies and the Department of Motor Vehicles. Mail-in and cross-town registration is also an option for anyone unable to access the Town Hall during regular hours. Special sessions are held by

the Registrars of Voters prior to elections and primaries.

**Elections:** During the fiscal year the Town of Killingworth held a State Republican Primary, a State Democratic Primary, a State Election and a Regional School Budget Referendum.

**Vital Statistics:** The Registrar of Vital Statistics issues marriage licenses, burial and cremation permits; certified copies of birth, marriage, and death certificates. The Registrar must index and file all vital records in volumes for that purpose and in the form prescribed by the State Department of Health Services.

## TOWN CLERK FINANCIAL REPORT

### Income:

Recording	\$34,884.00
Filing	723.00
Conveyance Tax	67,613.90
Sports Licenses	7,165.00
Dog Licenses	11,057.00
Certified Copies	2,799.00
Copies	6,058.10
Marriage Licenses	420.00
Record Preservation	4,017.00
Recording Surcharge	53,560.00
Total	\$188,297.00

### Expenditures:

Record Preservation –	
Town Clerk	\$ 1,339.00
State of Connecticut	2,678.00
Sports Licenses –	
State of Connecticut	6,969.00
Dog Fund	7,507.50
Animal Population Control Fund	2,432.00
Abuse and Rape Crisis Fund	266.00
General Fund	113,545.50

Recording Surcharge	
Town Clerk	1,339.00
State of Connecticut	48,204.00
Capital Reserve	4,017.00
<b>TOTAL</b>	<b>\$188,297.00</b>

**ANNUAL REPORT**

**Special Town Meeting October 13, 2010:**

RESOLVED: That the Town approve a LOCIP Multi-Year Capital Improvement Plan.

RESOLVED: That the Town approve a revised Demolition Delay Ordinance.

RESOLVED: That the Town approve the transfer of \$10,000 from Unreserved and Undesignated Capital to the reserved Capital line item for Fire Tanker Protection.

**Special Town Meeting November 18, 2010**

RESOLVED: That the Town appoint Robert J. Grasso as a Killingworth representative to the Haddam – Killingworth Recreation Authority, for a term to commence upon confirmation until June 30, 2011.

RESOLVED: That the Town approve the over expenditures in excess of \$20,000 for the following line items: \$23,808 for Snow Removal and \$35,620 for Tax Refunds and Abatements. Said over expenditures to be funded by Undesignated Fund Balance.

RESOLVED: That the Town close out the following Capital Accounts: \$73, Refurbish Siding/Ext Station #1, and \$649, KVFC Station 1 Floor Drain Repair. The balances to revert to the Capital Fund Undesignated Fund Balance.

RESOLVED: That the Town re-appropriate \$8,783 in the Wettish Property Development budget to FY 2010/2011 and \$10,000 in the Website Development budget to FY 2010/2011.

RESOLVED: That the Town approve a revised ordinance exempting ambulances from property

taxation, as authorized by Connecticut General Statute 12-81c as amended since 1993.

**Special Town Meeting March 2, 2011**

RESOLVED: That the Town accept the Annual Report of the Board of Finance for Fiscal Year 2009-2010.

RESOLVED: That the Town accept the Parmelee Farm STEAP 4-66g Grant Agreement, awarded to the Municipality of Killingworth, and approve expenditure of the funds according to the grant proposal, to the extent possible.

RESOLVED: That the Town approve an amendment to Town ordinance 360(4), recommended by the Park and Recreation Commission.

**Special Town Meeting April 26, 2011**

RESOLVED: That the Town accept a Municipal Plan of Conservation and Development Grant in the amount of \$12,000.

RESOLVED: That the Town accept a Municipal Energy Efficiency and Conservation Block Grant in the amount of \$42,534, to be used to increase the energy efficiency of the Transfer Station and the Resident State Trooper’s Office.

RESOLVED: That the Town approve the transfer of \$42,534 from the unreserved and undesignated capital fund for the execution of the Municipal Energy Efficiency and Conservation Block Grant pending reimbursement.

RESOLVED: To approve the transfer of \$46,000 from general fund surplus to the snow removal budget to cover actual and anticipated overexpenditures in fiscal year 2010/2011.

**Special Town Meeting and Annual Budget Meeting May 16, 2011**

RESOLVED: That the Town adopt the Budget recommendation of the Board of Finance of an Operating Budget for fiscal year July 1, 2011 – June 30, 2012 in the amount of \$4,380,128.

RESOLVED: That the Town adopt the Budget recommendation of the Board of Finance of a Capital Budget for fiscal year July 1, 2011– June 30, 2012 in the amount of \$673,424.

RESOLVED: That the Town appoint Danilo A. Colonia, and Robert J. Grasso as Killingworth’s representatives on the Haddam-Killingworth Recreation Authority; for a term to commence July 1, 2011 and to continue until June 30, 2012.

*Linda M. Dudek, CCTC/CMC*

*Town Clerk*

## Town Office Building Committee

The Town Office Building Committee was charged by the Board of Selectmen on September 14, 2009 with the following assignments:

**Provide general oversight** to the expansion of the Town Clerk’s Office

**Recommend a design** for the construction of a new Town Hall addition to replace the present temporary structure

**Project the cost** of the new Town Hall addition

**Provide general oversight** to the future construction of the Town Hall addition

As we reported last year, the Town Office Building Committee achieved the first of its objectives with the renovations to existing Town Hall. The Town Clerk’s Office, the Assessor’s Office and the Tax Collector’s office all received some long overdue upgrades with 99% of the expenses reimbursed by the State of Connecticut under the LoCIP.

The Committee engaged the drafting services of Wayne O’Berry of Construction Detailing to draft the preliminary drawings for the permanent structure which will replace the modular units in the rear of the complex which are over 10 years

old and no longer safe to occupy. There were several iterations over the course of the year. The final drawings presented a proposed structure which is both modest in its dimensions but also meets the current and future space requirements of its occupants and of the town.

The committee met with three New England Post & Beam construction companies to gain a better understanding of the products and processes.

The committee engaged Harkin Engineering and Gesick Land Surveyors to conduct the preliminary site design, evaluation and recommendations.

The committee presented the Board of Selectmen with a progress report in December. We made a preliminary recommendation for an 8,000 square foot building. Our objective would be to construct a building which would be permanent, conservative in size and design, high quality, low maintenance and energy efficient.

The annual budget for 11/12 included an additional \$75,000 for the purpose of continued exploration, for the architectural services required for complete building design and bid documents and for a more accurate cost estimate. We issued the RFQ (Request for Qualifications) in June. We required that interested architects attend a meeting and site walk. We received thirteen submissions and interviewed five. The RFPs (Request for Proposal) were due back in July. Jacunski Humes Architects of Berlin CT was selected as the project architect based on their past experience with similar projects, assigned personnel and competitive fees.

The committee explored and aggressively pursued funding sources and applied for both a STEAP and an EOC grant in June. To date, the grants recipients have not been announced.

As the life span of the temporary structure comes to an end, we continue to aggressively work on our greatest challenge: the eventual removal and replacement of the modular portion of the building. We welcome your ideas and your participation. Please feel free to join us at any of our meetings generally held on the 3<sup>rd</sup> Thursday of every month at 7 p.m.

Respectfully submitted by

*James Lally*  
*Chair*

Town Office Building Committee members:  
James Lally, Chair  
Lou Annino Sr  
George V. Keithan, Jr  
David Gross  
Regina Regolo  
Fred Dudek – Liaison to the Board of Selectmen  
Richard Leighton – Building Official

## Traffic Study Committee

The following represents activities undertaken by the Traffic Study Committee during the period of 1 July 2010 – 30 June 2011. The Committee consists of five appointed members and one ex-officio member.

The Committee provides advice and assistance to the Legal Traffic Authority (LTA) which is the Board of Selectmen, and the Resident State Trooper on all matters of traffic safety as it relates to the Town's infrastructure. The Committee investigates issues and concerns of town residents regarding traffic safety, making appropriate recommendations to the BOS, Resident Trooper and other town agencies to resolve these matters. Actions include:

**Maintained inventory of Town Roads** to include existing signage, and potentially hazardous conditions (e.g. sight lines at intersections). The Town Crew continues to place/replace signs within established budget guidelines.

**Planned the deployment of the town's Smart Machines** (2 Portable and 2 Semi-permanent Pole mounted) to enhance the enforcement capabilities of the Resident Trooper. These machines assisted in the analysis of real-time data from these machines including traffic counts, time/day and speed. Machines were also utilized in response to Resident concerns on Lower and Middle Roast Meat Hill Roads, Schnoor Road and Route 148

**Completed the evaluation, in conjunction with the DOT, of speed limit changes on Route 148.** This project has gone through several proposals, and counter-proposals, and is close to final resolution. Two intersections (Blue Hills and Stone Hill Roads) will undergo sight line improvements by the Town. Once completed, the DOT will post new limits.

**Responded to requests for evaluation** from the First Selectwoman/BOS on traffic issues such as regulatory signs and speed limits.

**Addressed concerns expressed by Residents of Roast Meat Hill Road** who have attended Committee Meetings, evaluated same and provided advice and assistance

**Generated a significant amount of publicity** for Traffic Safety on electronic media (i.e. PATCH), through interviews and Letters to the Editor.

**Maintains an e-mail address(kwtraffic@snet.net)** to solicit Resident suggestions and concerns as a first step to Committee inclusion on the Town Web Site.

*Respectfully submitted,*

*Robert I. Ellis*  
*Chair*

Members FY 2010-2011:  
Walter Adametz  
George Roelofsen Jr  
Carol Sturges  
Robert Ellis  
Ed Ricciuti  
Resident Trooper Matt Ward (*Ex Officio* member)

# Zoning Board Of Appeals

The Zoning Board of Appeals serves two functions:

(1) Deciding appeals of a decision of the Zoning Enforcement Officer to consider if Zoning Regulations were applied and interpreted correctly.

(2) Deciding if a variance of Zoning Regulations should be granted. A variance or exception to Zoning Regulations is considered only when a hardship exists as defined by Connecticut State Law. This requires careful application of the law to the facts – a judicial function. A hardship exists only in a unique situation affecting real estate, which Zoning Regulations fail to address.

By State Law:

*The hardship must be a unique situation which is different from all other properties.*

*The hardship must be in terms of the property – financial, medical or other personal difficulties of the applicant cannot be considered.*

*Variations are granted to real estate and are attached permanently through land records. The identity or character of the owner or applicant is not relevant.*

*Variations must be consistent with the overall objectives of Zoning Regulations and the Town Plan.*

*The situation leading to the application for variance may not have been created by the owner or occupant.*

The Killingworth ZBA has no jurisdiction over Subdivision Regulations.

Two applications for variances were received and

decided upon during the last fiscal year.

Regular members included: Bruce Dodson, Chairman; Charles Martens, Secretary; Debbie Butler, Leslie Riblet and Brian Young. Alternate members included: David Denvir, Jeffrey Reisman and Mark Williams. Judith Brown continued to provide efficient administration and assistance as Clerk.

Respectfully submitted,

*Bruce E. Dodson*  
Chairman

**NON-MUNICIPAL ORGANIZATIONS**

Supported by the

**TOWN OF KILLINGWORTH**

**Community Health Center Inc.**  
**Statement of Operations**  
**June 30, 2011**

	Year to Date		
	June 30		
	Actual	Budget	Variance
<b>Billable Visits</b>	<b>356,690</b>	<b>365,577</b>	<b>(8,887)</b>
Average patient revenue per visit	\$ 132.10	\$ 132.24	\$ (0.13)
<b>Revenue</b>			
Net Patient Revenue	\$47,120,112.54	\$ 48,342,765	(\$1,222,652)
Grants	\$10,125,036.38	\$ 8,061,795	2,063,241
Other Income	\$2,128,245.59	\$ 318,199	1,810,047
340(b) Prescription Revenue	\$2,911,428.01	\$ 2,104,542	806,886
<b>Total Revenue</b>	<b>\$62,284,822.52</b>	<b>58,827,301</b>	<b>3,457,522</b>
<b>Expenses</b>			
Salaries and Wages	\$29,217,073	\$ 30,627,989	(\$1,410,916)
Fringe Benefits	7,070,060	\$ 6,567,489	502,571
Supplies	4,250,960	\$ 2,444,846	1,806,114
340(b) Purchases & Fees	1,321,351	\$ 1,552,345	(230,994)
Contractual	3,014,392	\$ 2,421,700	592,692
Purchased Services and Other	8,698,003	\$ 7,778,378	919,625
Depreciation	2,547,274	\$ 2,121,171	426,103
Rent	1,318,241	\$ 1,020,887	297,353
Bad Debt	676,177	\$ 966,855	(290,678)
Interest Expense	274,723	\$ 445,623	(170,900)
<b>Total Expenses</b>	<b>58,388,254</b>	<b>55,947,285</b>	<b>2,440,969</b>
<b>Operating Income / (Loss)</b>	<b>\$ 3,896,569</b>	<b>\$ 2,880,016</b>	<b>\$ 1,016,553</b>



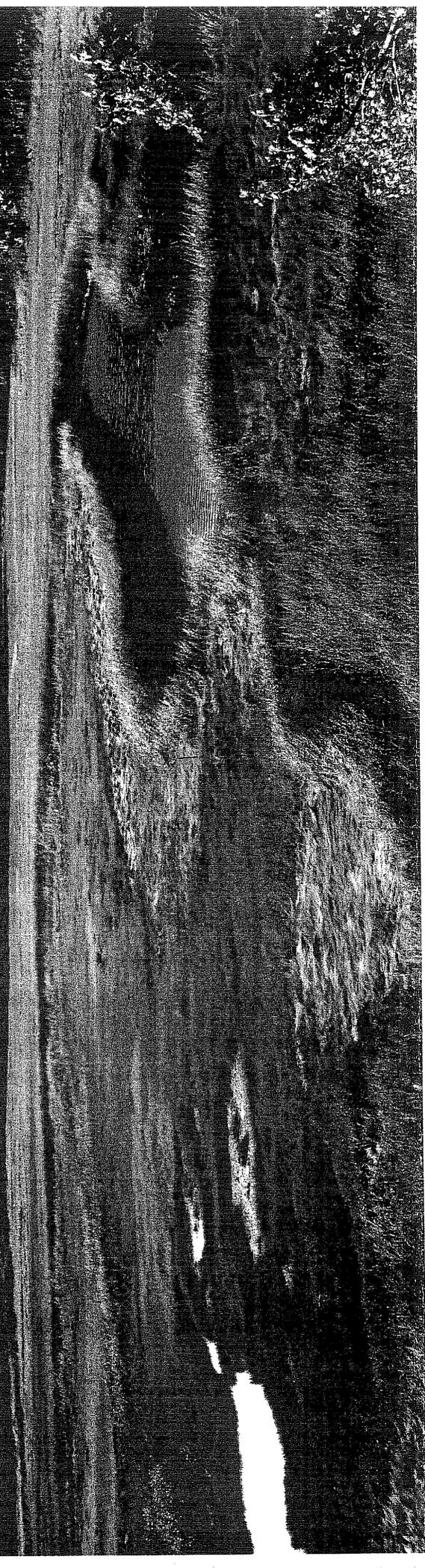
**CONNECTICUT RIVER COASTAL  
CONSERVATION DISTRICT, INC.**

deKoven House Community Center  
27 Washington Street  
Middletown, CT 06457

NON PROFIT ORG.  
U. S. POSTAGE  
**PAID**  
Permit #21  
Haddam, CT 06438

*Providing Technical Assistance  
and Education for Natural  
Resource Conservation  
Since 1946*

**2011 ANNUAL REPORT  
CONNECTICUT RIVER COASTAL  
CONSERVATION DISTRICT, INC.**





# HIGHLIGHTS

## Our Backyards and Farms: Stewardship and Sustainability

- Promoting rain gardens was one of the goals of this year's annual shrub and seedling sale, where we sold a wide variety of difficult-to-find Connecticut native and edible landscape plants, as well as a number of wet-loving plants suitable for rain gardens.
- Project Green Lawn hosted a booth at the Middletown Kids Health & Safety Fair featuring an engaging *Healthy Soil is ALIVE* activity to teach about the beneficial critters in our soil that help plants grow, along with our healthy lawns display created by a Middletown Regional Agricultural Science & Technology Center student team, and a variety of educational materials for the grownups.
- A rain barrel project completed with the City of Middletown, funded in part by The Rockfall Foundation, featured two demonstration rain barrels and accompanying educational signs, one at Russell Library and one at Kidcity Children's Museum, and a take-away brochure with information on the importance of reducing stormwater runoff, along with rain barrel benefits and tips.
- Technical assistance to private property owners and residents with natural resource concerns included on-site assessments and recommendations about erosion and sedimentation control, stormwater management, drainage, pond health, invasive species, and open space management.
- A third year of soil and cornstalk sampling at Greenbacker Farm provided Joe Greenbacker with data needed to refine fertilizer application amounts on his non-manured fields.

## Our Parks and Open Spaces: Habitat Management Planning

- Final recommendations made to the Old Saybrook Conservation Commission for the Great Cedars Conservation Area West and Town Park properties in a management plan addressed priorities for invasive species control, the declining Atlantic White Cedar Swamp, potential New England Cottontail habitat, and seasonally wet trails.
- Work continued on the Old Lyme Bartholomew Preserve coastal habitat management planning project; field investigations were conducted to identify and map potential vernal pools and plant communities, and the property's history, past uses and current use restrictions were researched.

## Our Rivers and Watersheds: Assessment, Pollution Prevention and Restoration

- A committee of Coginchaug River stakeholders convened by the District made progress in prioritizing restoration and improvement activities identified in the watershed management plan completed by the Natural Resources Conservation Service (NRCS). Possible sites were investigated for stream buffer enhancements, a type of restoration activity ranked as a high priority by the committee.
- The District embarked on a collaborative project with NRCS and DEEP to reduce bacteria sources from Esposito Farm, a cattle operation in the headwaters of the Coginchaug River. Engineered designs were completed by NRCS for practices to address access to the stream by animals, runoff from the farm road and stream bank erosion.
- The Connecticut River Watch Program helped initiate a water sampling program in the Eightmile River for the Wild & Scenic Coordinating Committee to support conservation and protection efforts.



## FINANCIAL STATEMENT

July 1, 2010 through June 30, 2011

### INCOME

State Funds	\$50,000
Local Funds	46,020
319 Grants	66,300
Material Sales	35,651
River Watch Program	5,185
UConn Nutrient Management Project	4,005
Contributions	3,206
Eastern Connecticut RC&D Area	1,575
Rockfall Foundation Grant	750
Interest Income	539
Miscellaneous	295
Workshops	178
<b>Total Income</b>	<b>\$183,704</b>

### EXPENSES

Wages	\$141,043
Shrub Sale & Fundraising Expenses	25,569
Rent	13,200
Taxes	11,667
403(b) Marching	4,251
Telephone	3,281
Grant Expenses	2,794
Equipment Lease & Maintenance	2,521
Publications & Advertising	2,134
Insurance	2,028
Professional Fees	750
Office Expense	659
Conferences, Meetings & Workshops	602
Postage	602
Mileage	516
Depreciation	163
Dues & Subscriptions	145
<b>Total Expenses</b>	<b>\$211,925</b>

**Excess (Deficiency) (\$28,221)**

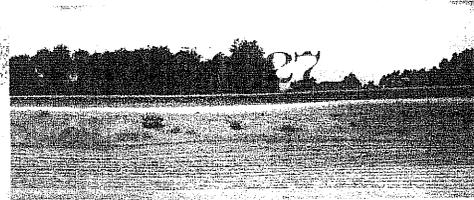
Compiled by Comer & Company, LLC  
Certified Public Accountants

THE MISSION of the Connecticut River Coastal Conservation District is to promote the sound use and management of our natural resources through technical assistance and education. Our programs and services are provided to municipal staff, land use decision makers, environmental professionals, engineers, farmers, teachers, Realtors, civic groups, and the general public.

The District holds public meetings every fourth Wednesday, 7:00 pm at the deKoven House Community Center, 27 Washington Street in Middletown. All programs and services are offered on a nondiscriminatory basis without regard to race, color, national origin, religion, sex, age, marital status or handicap.

The District serves the towns of Berlin, Chester, Clinton, Colchester, Cromwell, Deep River, Durham, East Haddam, East Hampton, Essex, Haddam, Hebron, Killingworth, Lyme, Madison, Marlborough, Middlefield, Middletown, New Britain, Newington, Old Lyme, Old Saybrook, Portland, Rocky Hill, Salem and Westbrook.

Connecticut River Coastal Conservation District, Inc.



Bartholomew Preserve in Old Lyme for a coastal habitat management planning project.



Drawn to the tray of soil at the Middletown Kids Health & Safety Fair, kids engaged in a treasure hunt for critters important to healthy soil. The take-home message from Project Green Lawn? Lawn pesticides and herbicides can kill these beneficial critters that help plants grow.

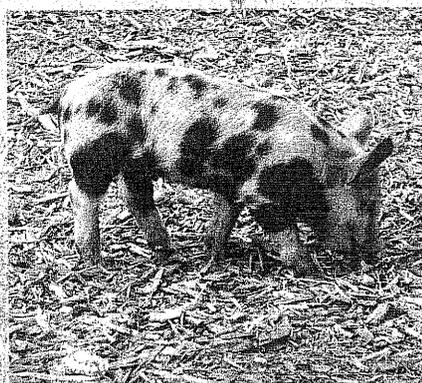


This rain barrel and accompanying eye-catching sign were installed at Kidcity in Middletown as part of our Rockfall Foundation funded project to promote rain barrels as easy to use "green" practices to conserve water and watersheds.

work continued on the Old Lyme Barlow Preserve coastal habitat management planning project; field investigations were conducted to identify and map potential vernal pools and plant communities, and the property's history, past uses and current use restrictions were researched.

## Our Rivers and Watersheds: Assessment, Pollution Prevention and Restoration

- A committee of Coginchaug River stakeholders convened by the District made progress in prioritizing restoration and improvement activities identified in the watershed management plan completed by the Natural Resources Conservation Service (NRCS). Possible sites were investigated for stream buffer enhancements, a type of restoration activity ranked as a high priority by the committee.
- The District embarked on a collaborative project with NRCS and DEEP to reduce bacteria sources from Esposito Farm, a cattle operation in the headwaters of the Coginchaug River. Engineered designs were completed by NRCS for practices to address access to the stream by animals, runoff from the farm road and stream bank erosion.
- The Connecticut River Watch Program helped initiate a water sampling program in the Eightmile River for the Wild & Scenic Coordinating Committee to support conservation and protection efforts.



## CONNECTICUT RIVER COASTAL CONSERVATION DISTRICT DONORS

We are grateful to the many Conservation District donors who support our important work. The following list reflects all individuals, municipalities, or businesses and granting agencies that have supported the District from July 1, 2010 through June 30, 2011. Our sincere apologies for any omissions.

Charlene & David Amacher  
Richard Amerling  
John Beierle  
Jennifer & Robert Chaffiotte  
Janice & Ronald Catrone  
Diana & Richard Blair  
Alex Bell  
Helen Bonfoey  
Jeanne & Paul Carroll  
Mary Augustiny  
John Carey  
Susan & Thomas Bransfield  
Jerry Clark, Jr.  
Elizabeth Baker  
Carolyn & Donald Capellaro  
Jane Brawerman & Brian Stewart  
Mary C. Colburn  
Katherine T.S. Coley  
Dorothy Rose Colonese  
Eugenie Copp  
Doris Coster  
Mary & Lewis Cross  
Beverly Crowther  
Denis Cunningham  
Lawrence Cyrulik  
Julie & Mark D'Ambrosio  
Barbara O. David  
Barbara Davis

Deborah Dekkers  
Nancy D'Estang  
Randy Dill  
Lisa M. Eleck  
Beth Emery & Tim Roark  
Diane L. Erling  
Shirley Feldmann  
Jonathan Field  
Stephen Cephard  
Kathy Gifford  
Elizabeth Gillman  
Dana Gordon  
Katherine Green  
Judith & James Grover  
Alison & Bill Guinness  
Peter J. Harder  
Jane Harris  
Susan Hessel  
Malgorzata Holszanska  
Clare & Paul Hoover  
Carole Hughes  
Pamela & Michael Hull  
Alan Hurst  
Thomas Jannke  
Emily & John Johl  
Robert M. Johnson  
Phyllis & Robert Junghandel  
Susan Kaufmann

Joanne Kelley  
Mark Kondracky  
Suellen Kozey McCuin  
Virginia LaBella  
Diana Lane  
James Leatherbee, III  
Valerie & Philip LeMontagne  
Ellen & Lew Lukens  
Louise Maloney  
Joan Mazzotta  
Stanley A. McCormick  
Michael S. McCune  
Liz McEvily  
Cynthia Messenger  
Kate Miller  
Caroline & David Miller  
Tom Monahan  
Leigh & Ricardo Morant  
Therese & Edward Natoli  
Melissa & Edward Naughton  
Patricia Newton  
Richard North  
Brian J. O'Connor  
Carol & Toni O'Dell  
Kim & James O'Rourke  
Cathryn & Michael Pallon  
Frances & George Perchal  
Sophia Plichta

Connie & David Post  
Margie Purnell  
Marjorie Reid  
Gail & Daniel Reynolds  
Kimberley A. Ricci  
Justine B. Rutan  
Elaine & Richard Ryan  
Linda Sargent  
Constance Sartler  
Anthony Savino  
Ann & Stephen Sawyer  
Starr & Philip Saytes  
Holly & John Schroeder  
Douglas A. Shomo  
Janice Sina  
Margaret & Mark Smith  
Sue & Arthur Staehly  
Priscilla & Edward Stanton  
Leslie Starr  
Shannon Thomas  
Patricia & Harvey Thomas, Jr.  
Karen & Douglas VanDyke  
Linda Verry  
Roxann M. Walters  
Susan & William Wasch  
Brian Dic Wheeler  
Krishna Winston  
Carol S. Wood

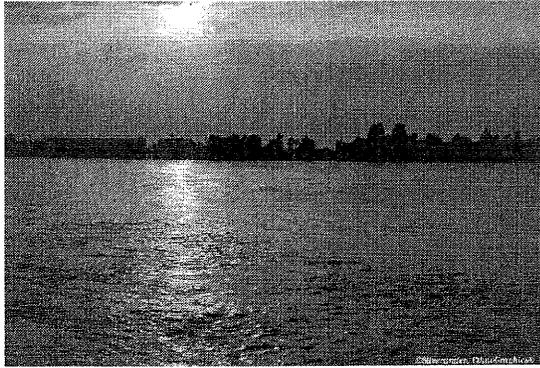
### Corporations

Cato Corner Farm  
Chanard Vineyards  
Clinton Nurseries, Inc.  
Comer & Company, LLC  
Connecticut River Expeditions  
Friends of the Hockanigum  
Linear Park  
Kidcity Museum  
Old Saybrook Shopping  
Priam Vineyards  
Rhode van Gessel Design  
Russell Library  
R2 Graphics, Inc.  
Scott Reil Garden Design  
Sunny Border Nurseries  
The Riverhouse at Good  
The Travelers Foundation  
USDA Natural Resources Conservation Service

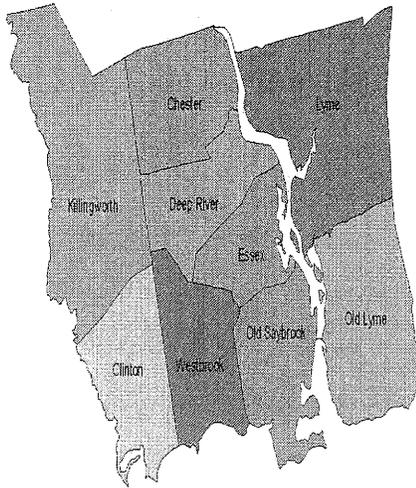
### Municipalities

Berlin  
Chester  
Clinton  
Cromwell  
Deep River  
Durham

**Connecticut River Estuary  
Regional Planning Agency  
44th Year**



**2010-2011**



TOWNS OF THE CONNECTICUT RIVER ESTUARY REGIONAL PLANNING AGENCY

The Connecticut River Estuary Regional Planning Agency (CRERPA) is in its 44th year of planning for the nine-town Estuary region. CRERPA consists of two representatives from each member town, one representing the Board of Selectmen and the other representing the Planning Commission. The CRERPA Board meets on the first Monday of each month at 7:30 p.m. at the Agency office in the Saybrook Junction Marketplace. Our current Chairman is Bruce Edgerton of Deep River.

CRERPA has a staff of 8 full and part-time employees. Independent consultants are occasionally contracted on an as-needed basis. CRERPA is supported financially from a variety of federal, state and local sources. A significant portion of the CRERPA budget continues to be the annual contribution of its member towns, with other major support coming from the Connecticut Department of Transportation, the State Office of Policy and Management, the Connecticut Department of Environmental Protection, and the Department of Emergency Management and Homeland Security.

## REGIONAL ORGANIZATIONS

CRERPA helps its member towns work together voluntarily to solve common problems affecting the Estuary Region. During the year, CRERPA provided staff support and meeting space for several area organizations including the following:

**The Connecticut River Estuary Metropolitan Planning Organization:** The CREMPO Board is comprised of the nine chief elected officials and their alternates, a CRERPA board representative and alternate, and a representative from the Estuary Transit District. CREMPO provides executive oversight for state and federal transportation funding within the region for planning and regional projects. During 2009, CRERPA and CREMPO made significant progress on transportation preparedness for emergency response during disasters; including a special project for a geo-spatial transportation database for the 30 towns in DEMHS Region 2; planning for integrated transportation for pedestrians, bicyclists, public bus passengers, rail, and automobile; work on trail systems, and freight planning,

Although designated as an urban area, the region is characterized by small town centers separated by rural scenic areas and roadways. The need for alternative transportation, and more efficient use of the automobile and inter-modal planning remain important goals of the region even with limited funding opportunities. The most promising work is with the small public transit system, including expansion of the Estuary Transit District with connections to Middletown's public bus service and streamlined service to New London's rail station. Planning for rail parking, and expansion, transit oriented development regulations, and expansion of Shoreline East service is another high priority.

**The Lower Connecticut Valley Selectman's Association (LCVSA)**, brings the chief elected officials of the region together monthly to discuss common interests, including transportation, elderly services, solid waste disposal and recycling. The LCVSA oversees the operation of a regional household hazardous waste collection facility in Essex and is involved in emergency planning efforts. First Selectman Michael Pace of Old Saybrook is the LCVSA Chairman

Janice Ehle/Meyer serves as the CRERPA Recycling, Environmental Education, and HHW Coordinator. Janice organizes and manages the Household Hazardous Waste and electronics collections at the regional facility in Essex operated by CRERPA on behalf of the nine towns.

**The Connecticut River Valley Council of Elected Officials (CRVCEO)** meets monthly and is staffed by CRERPA. The CRVCEO is comprised of the chief elected officials of the 9 town Estuary Region and the 8 town Midstate Region. During the year, the CRVCEO to steps to formally merge the two planning regions.

**The Connecticut River Gateway Commission**, which meets monthly at the CRERPA office, was established in 1973 by State Statute to protect the scenic and environmental qualities of the Lower Connecticut River through a compact among the eight towns that border the River estuary. The Commission participates in the acquisition of land and easements for conservation purposes. Gateway member towns have agreed to adopt common zoning standards for development in the State designated Gateway Area.

## **REGIONAL SUPPORT SERVICES**

**Local Technical Assistance:** A major component of CRERPA's work program is technical assistance to individual member towns including review and comment on inter-municipal referrals for zoning applications, zone changes, subdivisions or as required by statute. CRERPA staff is available to answer questions or conduct research on land use and planning for local officials as requested.

**GIS and Environmental Planning:** CRERPA, with support from Eastern Connecticut Resource Conservation and Development Area, established and serves as the coordinator for the Lower Connecticut River and Coastal Region Land Trust Exchange (LTE), an informal organization whose members include: Chester Land Trust, Clinton Land Conservation Trust, Deep River Land Trust, Essex Land Trust, Lyme Land Conservation Trust, Old Lyme Land Conservation Trust, Old Saybrook Land Trust, Westbrook Land Conservation Trust, Haddam Land Trust, East Haddam Land Trust, Middlesex County Land Trust, Connecticut River Land Trust, and Salem Land Trust. CRERPA and the LTE have embraced and participate in the Wildlands and Woodlands initiative to further the burgeoning New England wide landscape scale preservation, conservation, and development vision.

CRERPA has completed a study to create a Viewshed Education Model for the land use commissions of CRERPA and Connecticut River Gateway member towns. The study began with a survey of the Commissions to assess the attitudes and perceptions of the Commissioners towards viewshed protection on a local and regional scale; and also designed to encourage them to think about what viewsheds within their towns and the region they feel are important and why. The study concludes with a report back to the Commissions including the results of the survey, examples of existing Connecticut viewsheds regulations, and a representative regional geographic information system (GIS) viewshed model.

*The Estuary Transit District:* (ETD) was established in 1981, with the help of CRERPA, to provide public transportation in the Region. In July, 2003, CRERPA successfully transferred administration of the program to an independent office for the Estuary Transit District. CRERPA provides transportation planning services for the district.

*Harbor Management:* Studies funded by the CTDEP and NOAA enable CRERPA to be involved with several of the Harbor Management Commissions that exist on the lower river valley. CRERPA has also been involved in the guidance of a multi town effort to develop standards for private residential docks in the lower river.

*Kayak and Canoe Trails:* CRERPA provides education materials for canoers and kayakers through their Connecticut River Estuary Canoe and Kayak Trail program. This very popular service includes the trail map series of maps for waters of Old Lyme, Essex, Deep River and Old Saybrook. Free laminated trail guides can be found in local libraries, town halls, the DEP Marine Headquarters, at the CRERPA office in Old Saybrook, and online at the CRERPA website ([www.crerpa.org](http://www.crerpa.org)).

*Emergency Management Planning:* The agency continues to work with the Department of Emergency Management and Homeland Security (DEMHS) to facilitate their emergency planning goals with GIS, financial services, and grant writing support. Jean Davies represents the interests of the CRERPA region on the DEMHS Region 2 Emergency Planning Team for emergency planning, sheltering, and evacuation.

*Community Garden:* The agency now offers to the Estuary region a chance to purchase a seasonal plot and garden. The community garden is behind the Pratt House in Essex. The 10 x 10 plots are in full sun and fully fenced. The soil is prepared with manure and turned, ready to plant. Classes are offered throughout the year on garden issues.

CRERPA staff continues to assist member towns with local open space plans, which serve as building blocks for a regional greenway plan. The greenway plan will be part of the background work for the Regional Plan of Conservation and Development .

**Board Members as of June 30, 2011:**

CHESTER	Sally Murray, Thomas Hogarty
CLINTON	Alan Kravitz.
DEEP RIVER	Bruce Edgerton, Chairman; Rob Wylie, Treasurer
ESSEX	Alan Kerr
KILLINGWORTH	Stephanie Warren, Jere Adametz
LYME	Ning Rich
OLD LYME	Jane Marsh, Vice Chairman
OLD SAYBROOK	Karen Jo Marcolini, Richard Tietjen
WESTBROOK	William Neale, Secretary; Lee Bridgewater

**CRERPA STAFF:** Linda Krause, Executive Director; L. Jean Davies, AICP, Principal Planner and Assistant Director; J. H. Torrance Downes, Senior Planner; Margot Burns, Environmental Planner; Jay Northrup, AICP, Senior Regional Planner, Janice Ehle-Meyer, Recycling Coordinator; Dorothy Papp, Financial Administrator; Pat Anthony, Office Manager.

## FISCAL YEAR 2010-2011 ANNUAL REPORT CONNECTICUT RIVER GATEWAY COMMISSION

### **HISTORY**

In 1973, the Connecticut Legislature recognized the Lower Connecticut River Valley as one of the State's most important natural, recreational and scenic areas, and authorized establishment of the Connecticut River Gateway Commission. In July 1974, the Commission became operational with eight eligible towns, two regional planning agencies and the Connecticut Department of Environmental Protection participating.

The Gateway Conservation Zone is about 30 miles long and includes those portions of its eight member towns (Chester, Deep River, East Haddam, Essex, Haddam, Lyme, Old Lyme and Old Saybrook, including the Borough of Fenwick) within view of the river. Since 1973, this area has been recognized as a unique area. The Nature Conservancy has designated the lower Connecticut River as one of its "Last Great Places"; the river's tidelands were recognized as an "internationally significant" habitat for waterfowl under the terms of the international Ramsar Convention; the Secretary of the U.S. Department of Interior has recognized the Lower Connecticut River Valley as "one of the most important ecological landscapes" in the United States; and in 1999, the River was designated as one of 14 American Heritage Rivers by the President of the United States. The State Greenways Council designated the Gateway Conservation Zone as an official State Greenway in 2007.

### **SCENIC PRESERVATION RESPONSIBILITIES**

While other organizations have concerned themselves with natural ecological systems in the river valley, this Commission has concentrated its attention on the protection of key lands along the river that contribute to the valley's scenic qualities. Since its inception, the Commission has worked with others to protect well over 1,000 acres of land through over \$1 million in gifts or purchase of scenic easements, development rights and fee simple titles. These are located in all eight towns, ranging from the estuarine marshes of Old Lyme to the heights of Mount Tom in East Haddam. In recent years, the Commission assisted the Old Saybrook Land Trust with a portion of the funding for purchase of property along the Old Saybrook waterfront, acquisition of the Roger Tory Peterson property in Old Lyme and has committed to funding toward the purchase of a riverfront parcel in the Town of Chester. In East Haddam, the Gateway Commission is in the process of donating a large parcel of Gateway-owned conservation land to the East Haddam Land Trust.

### **LAND USE OVERSIGHT RESPONSIBILITIES**

Another significant role assigned to the Gateway Commission by the 1973 legislation is establishment of common zoning standards for height, setback, lot coverage and the like, which member towns have agreed to adopt and enforce within the Gateway Conservation Zone. At its monthly meetings, the Commission reviews and acts on zone changes, regulations changes and variance applications affecting land within the Conservation Zone referred to it by local boards and commissions. No zone change or change in regulations affecting land within the Conservation Zone can become effective without the Commission's approval.

The Gateway Commission officially amended its zoning standards on February 26, 2004. Revisions include a new requirement for a vegetative buffer area along the riverfront, clarification of limitations on the height of structures, and greater emphasis on blending new structures with existing topography and landscaping. In order to accomplish these goals, local Planning & Zoning Commissions are now responsible for conducting Special Permit reviews for structures in excess of 4,000 square feet in total area in order to understand and mitigate adverse impacts of such large development on the "natural

*and traditional riverway scene*". As a courtesy, the Gateway Commission, through staff, offers to review these applications on behalf of the local Commissions at their own cost. These standards respond to continuing concerns over highly visible, large, new homes along the river bank and in the upland hills facing the river, as well as extensive tree-cutting for new development or new views for existing development.

As of June 30, 2011, Gateway member towns of Chester, Deep River, East Haddam, Haddam, Lyme, Old Lyme and Old Saybrook have incorporated the new standards into their zoning regulations as required by State Statute. The Town of Essex is currently in discussions that may lead to the adoption of the 2004 standards into their Zoning Regulations..

### **OTHER ACTIVITIES**

During the 2010-2011 fiscal year, the Gateway Commission was involved, and continues to be involved in two significant issues that will impact the Conservation Zone in the lower Connecticut River. First, much time and energy was spent by the Commission to voice opinion on the legislative conveyance of 17 acres of land in the Tylerville section of Haddam to a private developer. The developer was to transfer 87 acres of land they own adjacent to Conkaponsett State Forest in Haddam to the State of Connecticut in return. At issue was that the 17 acre parcel had been purchased by the State of Connecticut for the expressed purpose of conservation and use by the public. Great concern was raised by the Commission and the environmental community at large that such a legislative conveyance would result in the erosion of confidence in state government's willingness to protect conservation land that has been acquired. Of great concern was that the Department of Energy and Environmental Protection made no effort to publically oppose the conveyance.

Second, as of the end of the 2010-2011 fiscal year, the Gateway Commission was awaiting the outcome of an affordable housing application submitted for property within the Gateway Conservation Zone of Old Saybrook. The site, the Between the Bridges Marina located between the I-95 Baldwin Bridge and the Connecticut River railroad bridge, has been an active marina for over three decades. The redevelopment of the site to include the marina use, a restaurant and a residential development including affordable units would result in a slightly greater "presentation" to the river, thus creating concerns of potential deterioration of the "natural and traditional riverway scene" in that location. Offsetting the slight increase in size is the feeling that the proposed development may provide what some consider to be a much needed "facelift" to the site, thereby *improving* the river scene in that area. A decision is expected to be rendered by the Gateway Commission early in the 2011-2012 fiscal year.

3D modeling through the use of Sketch Up and Google Earth is being utilized by the Commission, and staff continues working with the Pictometry data and software provided by the State. These tools allow the Gateway Commission to utilize GIS technology in their conservation efforts in order to protect the "*natural and traditional riverway scene*" of the Connecticut River, the Commission's primary mission.

CRERPA environmental planner Margot Burns has continued the collaboration of land trusts within the lower Connecticut River – the Lower Connecticut River and Coastal Region Land Trust Exchange (LTE) - with an eye toward a greater alliance and coordination amongst the trusts. Conservation effectiveness is the goal which is being pursued through regional collaboration without losing individual autonomy. The Gateway Commission's sister land trust – the Connecticut River Land Trust – participates in the alliance work. Find out about the Exchange at [www.crerpa.org/LandTrustCollaboration](http://www.crerpa.org/LandTrustCollaboration)

As a part of the overall effort to better serve the public, Gateway Commission staff J.H. Torrance Downes continues to update design as well as information on the Commission's website, which can be

found at [www.ctrivergateway.org](http://www.ctrivergateway.org). The site includes photographs from the lower river valley, the Gateway's development standards, State statutes governing their authority, minutes, agendas, Annual Reports and other pertinent information. The "News" section of the website is used to continually update the river community on topics related to the preservation mission of the Gateway Commission.

In June of 2011, the Gateway Commission scheduled to hold their annual river tour of the Gateway Conservation Zone. Although a severe thunderstorm resulted in the cruise boat being tied to the dock for the duration, the Commission updated selected local and state dignitaries on events that occurred throughout the year that impacted or may impact the Gateway Conservation Zone. During the 2011-2012 fiscal year, the annual river cruise will be held in the late spring.

Finally, the Public Outreach Committee of the Gateway Commission completed an updated version of their Mission Booklet. The booklet has been distributed throughout the eight member towns within the Gateway Conservation Zone in locations such as local libraries, town halls and selected public venues as well as to members of the local Planning & Zoning Commissions and Zoning Boards of Appeal. In an effort to better educate the public on the mission of the Gateway Commission, Mission Booklets have also been distributed to numerous real estate agencies that represent property owners located within the Gateway Conservation Zone. Every effort is being made to have property owners be aware of the mission prior to designing residential structures and additions. The booklet can be acquired by calling staff at (860) 388-3497. During the 2011-2012 fiscal year, the booklet will be uploaded to the Gateway website.

#### **TIDEWATER INSTITUTE:**

During the 2010-2011 fiscal year, the Commission continued to utilize the educational resources previously produced by the Tidewater Institute designed to address key threats to the internationally significant natural resources of the Connecticut River Estuary. Those materials include multi-colored informational cards celebrating the protective benefits of vegetated riparian buffers. Also being considered is the proposed adoption of a set of riparian buffer regulations that were produced with a grant on behalf of the Gateway Commission. At this time, the standards will be incorporated as educational material into the Gateway Commission's website. Tidewater Institute is an independent non-profit 501(c)3 organization.

#### **FINANCES**

Until 1991, the State supported the work of the Commission with a modest annual appropriation for administrative purposes. These funds were removed from the state budget in 1992. The Commission has had no state financial support since that time and has had to rely on income from its land acquisition fund to meet its administrative costs of approximately \$55,000 per year. The development and printing of the Mission Booklet and the retaining of legal representation during the review of the affordable housing application process added to the Commission's expenses during the 2010-2011 fiscal year. Even with the uncertain economy that was experienced during the fiscal year, the Commission's investment portfolio made gains, thereby putting it in a good financial position for the upcoming 2011-2012 fiscal year.

#### **DELEGATES**

Current members include: Margaret (Peggy) Wilson and Martha Wallace of Chester; Nancy Fischbach and Amy Petrone of Deep River; Harvey Thomas of East Haddam; Ellen Whaley and Anthony Chirico of Essex; Susan R. Bement and Derek Turner of Haddam, J. Melvin Woody and Lisa Niccolai of Lyme; Peter Cable and Suzanne Thompson of Old Lyme; Madeline Fish of Old Saybrook; Steve Williams of the Connecticut River Estuary Regional Planning Agency; Raul de Brigard and Stasia

DeMichele of the Midstate Regional Planning Agency; and David Blatt of the Connecticut DEP. Fenwick Borough has been designated an ad hoc member and is represented by Borough Warden Ethel Davis. The Commission continues to seek representatives from the Towns of Old Saybrook and East Haddam and for CRERPA.

#### **FUTURE DIRECTION**

The Gateway continues to explore a number of initiatives and collaborations that they feel further their mission to protect the “*natural and traditional riverway scene*” of the lower Connecticut River. Those initiatives include participation in the Lower Connecticut River and Coastal Region Land Trust Exchange (LTE), continuing efforts to expand their education and outreach and the enhancement of stewardship efforts in the lower river valley by finalizing the transfer of several properties owned by the Commission to the State of Connecticut or to local conservation organizations. The Commission is also a partner in an ongoing effort to preserve the Haddam Neck site of the decommissioned Connecticut Yankee atomic power plant. As always, the Gateway Commission continues to financially support land preservation efforts where the conservation of such properties furthers their mission.

#### **CONTACT**

For more information, contact CRERPA Senior Planner and Gateway staff J. H. Torrance Downes at (860) 388-3497. Information can also be found on the web at [www.ctrivergateway.org](http://www.ctrivergateway.org) and through a link at CRERPA’s website at [www.crerpa.org](http://www.crerpa.org).



# ESTUARY

COUNCIL OF SENIORS, INC.

220 Main Street

Old Saybrook, CT 06475

Tel: 860 388-1611

Fax: 860 388-6770



August 25, 2011

The Honorable Catherine Iino  
Town of Killingworth  
323 Route 81  
Killingworth, CT 06419

Dear Catherine,

RE: Town Report July 1, 2010 – June 30, 2011

The Estuary Council of Seniors, Inc. (ECSI) is a non-profit regional senior center located at 220 Main Street in Old Saybrook with café sites in Clinton, Westbrook, Chester, and Old Lyme. Since 1974, the ECSI's mission has been to promote senior's quality of life, community involvement, and independent living. Last year the ECSI provided nearly 92,000 nutritious meals including Meals On Wheels, 1,508 rides to medical outpatient appointments outside the nine-town Estuary Region, 943 free preventative health screenings, and social and exercise programs too numerous to count.

Many of our participation numbers are lower for the 2010/2011 year due to the extremely harsh winter. ECSI closed for seven days and meals were not served and we could not give rides. Many seniors also stayed home and cancelled appointments for many other days during the winter.

During the 2010/2011 fiscal year, ECSI provided 65 Killingworth seniors with 799 congregate meals and 3,671 Meals On Wheels (homebound meals). 5 Killingworth seniors were provided 40 rides to medical appointments outside the nine-town Estuary Region through the Stan Greimann EMOTS program. In total, 220 Killingworth seniors received 5,366 services through ECSI.

ECSI is funded in part by contributions from the nine towns in the Estuary Region, Senior Resources Agency on Aging with Title III funds made available under the Older Americans Act, other grants, individual donations, and fund raising efforts. Like many other non-profit organizations, ECSI's funding is being cut due to the state budget cuts to Senior Resources. I would like to thank the Town of Killingworth for your continued support of our programs.

For information on our breakfast and lunch nutrition program, Meals On Wheels, EMOTS, exercise programs, and social programs please call 860-388-1611 weekdays from 8:00 a.m. – 4:00 p.m. and Saturday from 8:00 a.m. – 1:00 p.m.

Paula C. Ferrara  
Executive Director

# ESTUARY TRANSIT DISTRICT

## 2010 - 2011

### ANNUAL REPORT

The Estuary Transit District (ETD) was formed in 1981 by the nine towns of the Connecticut River Estuary region. The nine towns include Clinton, Chester, Deep River, Essex, Killingworth, Lyme, Old Lyme, Old Saybrook, and Westbrook. ETD's mission is to provide local, coordinated public transportation for all residents of the area. To meet this goal, ETD operates public transit via the 9 Town Transit (9TT) service.

9TT's four deviated fixed routes serve the main corridors of the region and provide connections to public transit providers serving the surrounding regions. The routes include the Old Saybrook to Madison Shoreline Shuttle, the Old Saybrook to Chester Riverside Shuttle, the Old Saybrook to Middletown Mid-Shore Express, and the new Old Saybrook to New London Southeast Shuttle. These routes offer free connections to the New Haven, New London/Norwich, Middletown, and Hartford area bus services.

In addition to the deviated fixed routes, 9TT provides door-to-door service throughout all nine towns of the Estuary region through its Dial-A-Ride service. As with all of 9TT's services, the Dial-A-Ride service is open to all persons with no age or disability restrictions.

During the year, ETD expanded the service hours of its Shoreline Shuttle and Riverside Shuttle services to improve availability for work related trips. This combined with the marketing efforts have led to an increase in ridership of 19% over the previous fiscal year to 73,190 trips and over 50% of trips being work related. The continued growth has led to a need to purchase larger buses to accommodate the growing passenger loads.

ETD also received over \$900,000 in capital grants in 2010, most of which was used during 2010-2011 fiscal year. The funding provided for the purchase of New England's first two hybrid-gasoline mini-buses, eight bus shelters, and a state of the art trip scheduling system. The new scheduling system has almost doubled efficiency of Dial-A-Ride services, improved on-time performance with real time GPS tracking and scheduling, allows passengers to book trips online, and sends text messages of estimated arrival times to passenger's cell phones.

The Estuary Transit District is governed by the ETD Board of Directors made up of one representative from each town, each having a weighted vote based on the population of the town they represent. The Directors serve in a voluntary capacity to adopt policy, set budgets and conduct long term planning for the district. In 2008, the board hired First Transit, Inc., a professional transit management company, to provide an Executive Director to manage the day to day business of ETD. Regular board meetings are held on the third Friday every other month at 9:00 A.M. at the Estuary Transit District. All meetings are open to the public.

ETD continue to grow its unrestricted fund balance during the 2010-2011 fiscal year through aggressive financial management by staff and the board. This has enhanced ETD's cash flow position and acts as a "rainy day" fund.

**Board of Directors**

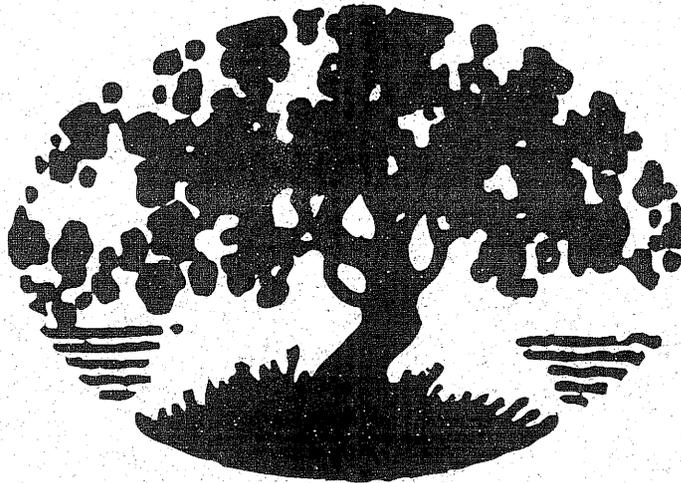
<b>Name</b>		<b>Town</b>
Noel Bishop		Westbrook
Richard Cabral	Chairman	Killingworth
Ralph Eno		Lyme
John Forbis	Treasurer	Old Lyme
Roland Laine		Old Saybrook
Jack Spangler		Essex
Richard Smith		Deep River
Leslie Strauss	Vice-Chairman	Chester
Virginia Zawoy	Secretary	Clinton

**Administrative Staff**

<b>Name</b>	<b>Position</b>
Joseph Comerford	Executive Director
Paul Tyrrell	Operations Manager
Halyna Famiglietti	Finance Manager
Sue Traskos	Lead Dispatcher

# ANNUAL REPORT

For the Year Ending June 30, 2011



## *HADDAM-KILLINGWORTH RECREATION AUTHORITY*

Dan Colonia - Chairman  
Robert Fitzgerald – Vice Chairman  
William Bowles - Treasurer  
Robert Grasso  
Tony Sledzik  
Lisa Wiese  
Frank Sparks, Director of Recreation  
Robyne Brennan, Assistant Director of Recreation  
Jennifer Saglio, Director of Child Care  
Sheila Benoit, Administrative Assistant

## INTRODUCTION

The Haddam-Killingworth Recreation Department has just completed its 35<sup>th</sup> year of service to the HK community.

Over 11,900 HK residents participated in 161 programs and activities. Pre-school through senior citizens took advantage of a plethora of programs throughout our towns. 16 new activities were offered over the past year providing enrichment to the lives of thousands.

Our department is staffed by 4 full-time employees and over 140 part-time employees. Over 90 high school students receive their first job training with the HK Recreation Department and move on to successful careers in college and the workplace.

We are proud of what we have accomplished over the past year. We are thankful for the help of over 150 volunteers and we are grateful to all the families who have participated and supported our department.

Respectfully submitted,

Frank J. Sparks, Director  
HK Recreation Department

## ATTENDANCE

July 2010 – June 2011

	J	A	S	O	N	D	J	F	M	A	M	J
Craig Anderson	x		x									
Anthony Sledzik	Ab		x		x	x		x	x	x	x	
Dan Colonia	x		x		x	x		x	x	x	x	
Robert Fitzgerald	x		x		x	Ab		Ab	x	x	x	
John Machold	Ab		x									
William Bowles	x		x		x	x		x	x	x	x	
Scot Thomas	x		x		x	x		x	Ab	x	x	
Robert Grasso								x	x	x	Ab	
Lisa Wiese					x	x		x	Ab	Ab	x	

Note: August, 2009; October, 2009; January, 2010; and June, 2010 meetings were cancelled.

Scot Thomas resigned in June.

Craig Anderson resigned in September.

John Machold resigned in September.

Robert Grasso was appointed in February.

Lisa Wiese was appointed in November.

# FACILITY USAGE & ATTENDANCE

JULY 1, 2010 - JUNE 30, 2011

	Total Participants	Duration
<b>High School Pool</b>		
Drop-in/Lap Swim	1480	48 weeks
Children Swim Lessons (Summer)	388	7 weeks
Children Swim Lessons (Fall/Winter/Spring)	306	20 weeks
Adult Swim Lessons	14	20 weeks
Cougar Aquatic Team	63	48 weeks
Pool Memberships	57 family / 14 ind. 290 fags	48 weeks
Parent & Tot Swim	40	15 weeks
Pre-School Swim	35	10 weeks
Summer Swim Team	30	5 weeks
Aqua Aerobics	73	33 weeks
Senior Mid-Morning Swim	6	19 weeks
Lifeguard Training	19	8 weeks
<b>High School Fieldhouse / Auxiliary Gym</b>		
Co-ed Volleyball League	11 teams	17 weeks
Drop-in Activities	1100	27 weeks
All-Star Boys Basketball Camp	13	5 days
Skyhawks Basketball Camp (Gr. K-5)	29	5 days
Karate (Summer)	21	8 weeks
Gymnastics Camp	25	4 days
Skyhawks Volleyball Camp	22	4 days
Boot Camp	9	5 days
Zumba	178	26 weeks
Youth Basketball Registration	138	2 nights
Hotshot Contest	13	1 day
<b>High School Cafeteria</b>		
Camp Discovery (Gr. 1-2)	78	8 weeks
Camp Extended Day (AM)	85	8 weeks
Camp Extended Day (PM)	81	8 weeks
Curious Creatures	22	1 day
Fitness Yoga	174	38 weeks
Archery (Fall/Winter/Spring)	38	20 weeks
Pre-Season Soccer Coaches Mtg.	35	1 night
Ballroom Dance	58	24 weeks
Child Care In-Service Day (Nov.)	10	1 day
President's Day	31	1 day
Veteran's Day	39	1 day
Rosh Hashana	80	1 day
April Vacation	92	5 days
Basic Boat Course	47	2 weeks
<b>High School Classrooms/Media Center</b>		
Mad Science Camps	36	10 days

Crossroads Driving School	119	27 weeks
Going Green Camp	3	4 days
Dinosaur Discovery	5	4 days
LEGO Engineering Camps	28	5 days
Movie Making with Transformers	8	4 days
Pre-Season Basketball Coaches Mtg.	35	1 night
Lifeguard Training	11	6 weeks
SAT Workshops	7	2 weeks

### High School Auditorium

Performing Arts Camp	17	5 days
Bubblemania	67 plus camp	1 day
Airborne Jugglers	75 plus camp	1 day
Yo-Yo Guy	32 plus camp	1 day
Newington Ch. Theater (Beauty and the Beast)	162	1 day

### High School Fields, Old MS Fields / Tennis Courts

Tennis Lessons	42	4 weeks
Archery (summer)	11	5 weeks
Field Hockey Camp	45	5 days
Corkum Baseball Camp	27	5 days
Skyhawks Golf Camp	9	5 days
UK Soccer Camp	57	5 days
Skyhawks Lacrosse Camp	15	5 days
Dog Obedience	14	14 weeks
Mini-Hawk Multi-Sports Camp	17	5 days
Summer Soccer Fun	9	5 weeks
Skyhawks Track and Field Camp	14	4 days
Skyhawks Tennis with Quickstart	9	4 days
Skyhawks Tiny Hawk	15	4 days
Corkum Mini-Camp	12	2 days
After-School Picnic	300	1 day

### Old Middle School Classrooms

Camp Adventure (Gr. 3-5)	115	8 weeks
Camp Explorers (Gr. 6-8)	67	8 weeks
Rubber Stamping	23	9 nights
Babysitting Course	39	11 weeks
CPR for Babysitters	7	2 weeks
When I'm in Charge	21	3 nights
Dog Obedience Theory Class	14	2 nights
Music Together	23	18 weeks
Imagination Stations	30	20 weeks
Pre-K Mad Science	10	1 day
Pre-School Gymnastics	14	5 weeks
Curious Campers	66	4 weeks
Messy Art	8	5 weeks
Holidays Around the World	6	5 weeks
Let's Get Dirty	40	20 weeks
It's Theatretime	5	5 weeks
Art Class for Adults	5	8 weeks

**Old Middle School Gym**

Men's 30 & Over Fall Basketball	14	12 weeks
Youth Basketball	246	12 weeks
High School Boys League Sign-up	22	1 night
Wrestling Camp	3	8 nights
High School Basetball League	27	9 weeks
Men's Basketball League	64	15 weeks

**New Middle School Cafeteria**

Cheerleading	49	20 weeks
Fencing	29	16 weeks
AM Summer Extended Day	22	5 weeks
PM Summer Extended Day	20	5 weeks

**New Middle School Gym / Fitness Room**

Get Fit	47	24 weeks
Yth. Basketball Registration	92	1 night
Youth Basketball	246	12 weeks
High School Basetball League	27	9 weeks
Men's Basketball League	64	15 weeks
Pre-Teen Focus on Fitness	15	12 weeks

**New Middle School Fields**

Youth Soccer	300	7 weeks
--------------	-----	---------

**Haddam Elementary School**

Karate (Fall/Winter/Spring)	56	28 weeks
Magic Workshop	28	2 days
Mad Science	27	12 weeks
Fall Flowers Floral Arrangement	5	1 night
Easter Floral Arrangement	2	1 night
After School Program (Total Enrolled)	58	39 weeks
Youth Basketball	246	12 weeks
Basic Boat Course	56	4 weeks
Fungineering	4	4 weeks
Rock and Roll Robots	2	4 weeks
K'Nex Building Machines	4	4 weeks
Robotics	6	4 weeks
Motor Movers	8	4 weeks
Pre-Season Basketball Clinics	25	4 weeks
Post-Season Girls Basketball	12	4 weeks
Girls' Drop-In Basketball	14	3 weeks
Creative Art	25	16 weeks
Creative Greeting Cards	33	7 days

**Burr Elementary School**

Gymnastics (Fall/Winter)	55	15 weeks
Skyhawks B-ball/Soccer	51	10 weeks
After School Child Care (Total Enrolled)	66	39 weeks
Creative Art	34	20 weeks
Acting	16	14 weeks

Magic Workshop	27	2 days
Youth Basketball	246	12 weeks
Swim Lesson Registration	20	1 night
Pee Wee Soccer	16	6 weeks

### **Killingworth Elementary School**

Karate (Fall/Winter/Spring)	64	28 weeks
Magic Workshop	18	2 days
Kid's Focus on Fitness	55	18 weeks
Mad Science	47	12 weeks
Creative Art	46	16 weeks
A Merry Mix Floral Arrangement	5	1 night
After School Child Care (Total Enrolled)	98	39 weeks
Youth Basketball	246	12 weeks
Fungineering	6	4 weeks
Rock and Roll Robots	5	4 weeks
Motor Movers	4	4 weeks
Robotics	5	4 weeks
Gymnastics	13	5 weeks
Chess	19	8 weeks
Acting	22	14 weeks
Start Smart	11	6 weeks
Men's Basketball	64	1 week

### **Sheldon Park**

Summer Soccer Fun	18	5 weeks
Youth Soccer	300	9 weeks
Parent/Kid Soccer Instruction	31	6 weeks

### **St. Lawrence Church**

Sr. Citizen Exercise	10 (average)	30 weeks
Fitness Yoga	17	30 weeks

### **Higganum Green**

Black and White	200	1 night
Cover Story	175	1 night
Soul Sensation	200	1 night
Ryan Hartt	175	1 night

### **Great Hill Soccer Field**

Youth Soccer	300	8 weeks
--------------	-----	---------

### **Excursions**

Holiday Extravaganza	20	1 day
Uconn Women's game	32	1 day

### **Other**

Six Flags Discount Tickets	153	20 weeks
Lake Compounce Discount Tickets	310	20 weeks
Horseback Riding (Dream Meadow Farm)	14	24 weeks
Golf (Miner's Hill)	7	4 weeks

**HADDAM-KILLINGWORTH RECREATION AUTHORITY**  
**STATEMENT OF REVENUES AND EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2011**

	Original Budget	Final Budget	Actual	Variance With Final Budget Over (Under)
<b>REVENUES</b>				
Program revenues	\$ 580,000	\$ 580,000	\$ 575,085	\$ (4,915)
District towns appropriations	169,000	169,000	169,000	-
Interest income	-	-	4,793	4,793
Total revenues	749,000	749,000	748,878	(122)
<b>EXPENDITURES</b>				
Recreational programs:				
Salaries	297,706	297,706	294,434	(3,272)
Benefits	123,930	123,930	129,834	5,904
Supplies	21,750	21,750	20,586	(1,164)
Contracted services	18,560	18,560	20,317	1,757
Promotion	10,000	10,000	9,696	(304)
Equipment	5,430	5,430	4,824	(606)
Miscellaneous	4,154	4,154	620	(3,534)
Dues and fees	150	150	190	40
Child care programs:				
Salaries	161,745	161,745	159,617	(2,128)
Benefits	50,354	50,354	49,501	(853)
Supplies	35,876	35,876	40,487	4,611
Contracted services	17,500	17,500	9,458	(8,042)
Equipment	1,820	1,820	1,929	109
Dues and fees	25	25	60	35
Total expenditures	749,000	749,000	741,553	(7,447)
Excess of revenues over expenditures	\$ -	\$ -	7,325	\$ 7,325
Fund balance - beginning			328,586	
Fund balance - ending			\$ 335,911	

*The accompanying notes are an integral part of these financial statements.*

**HADDAM-KILLINGWORTH RECREATION AUTHORITY**  
**STATEMENT OF FIDUCIARY NET ASSETS**  
**FIDUCIARY FUND**  
**JUNE 30, 2011**

	<u>Agency Fund</u>
<b>ASSETS</b>	
Cash	\$ 82,669
	<u>                    </u>
<b>LIABILITIES</b>	
Due to others	\$ 82,669
	<u>                    </u>

*The accompanying notes are an integral part of these financial statements.*

**HADDAM-KILLINGWORTH RECREATION AUTHORITY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2011**

---

**NOTE 5 - EXPLANATIONS OF CERTAIN DIFFERENCES BETWEEN GOVERNMENTAL FUND FINANCIAL STATEMENTS AND THE GOVERNMENT-WIDE FINANCIAL STATEMENTS**  
*(Continued)*

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds. Those assets consist of:

Athletic equipment	\$ 16,262
Office equipment	59,413
Less: accumulated depreciation	<u>(68,428)</u>
Total capital assets, net	<u><u>\$ 7,247</u></u>

**GOVERNMENTAL FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE/STATEMENT OF NET ASSETS**

Adjustments to convert the governmental fund statement of revenues, expenditures and changes in fund balance to the government-wide statement of net assets consisted of the following as of June 30, 2011:

Depreciation expense	\$ 4,078
Loss on disposal of assets	274
Less: capital outlays	<u>(800)</u>
Total expenditures/expenses	<u><u>\$ 3,552</u></u>

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 and reported as depreciation expense. Therefore, an adjustment is made for the amount by which capital outlays exceeded depreciation during the year.

**NOTE 6 - ECONOMIC DEPENDENCY**

A large concentration of revenue is comprised of appropriations from the Towns of Haddam and Killingworth. Any loss or significant reduction of these appropriations could have a significant impact on the Authority's program services.

**NOTE 7 - RISK MANAGEMENT**

The Authority is subject to normal risks associated with its operations including property damage and personal injury. All risks are managed through the purchase of commercial insurance. Losses incurred from insured risks have not exceeded insurance coverage for any of the past three fiscal years.

**NOTE 8 - COMMITMENT**

The Authority has an employment contract with its Director, which provides for compensation and fringe benefits. The term of the contract is for five (5) years expiring June 30, 2014. The contract may be terminated by mutual consent at any time, by the Director with ninety days notice or by the Authority for cause, as defined in the contract.

**HADDAM-KILLINGWORTH RECREATION AUTHORITY  
 COMBINING STATEMENT OF CHANGES IN  
 FIDUCIARY ASSETS AND LIABILITIES  
 AGENCY FUND  
 FOR THE YEAR ENDED JUNE 30, 2011**

<b>ASSETS</b>	<u>Balance July 1, 2010</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2011</u>
<b>CASH</b>				
Recreation activity - Liberty Bank checking account	\$ 6,113	\$ 210,684	\$ 187,422	\$ 29,375
Recreation activity - Liberty Bank savings account	32,659	25,136	37,764	20,031
Aquatics team - Citizen's Bank checking	10,134	7,017	-	17,151
Aquatics team - Liberty Bank checking	17,289	94,180	95,357	16,112
Total assets	<u>\$ 66,195</u>	<u>\$ 337,017</u>	<u>\$ 320,543</u>	<u>\$ 82,669</u>
<b>LIABILITIES</b>				
<b>FUNDS DUE TO OTHERS</b>				
Recreation activity - Liberty Bank checking account	\$ 6,113	\$ 210,684	\$ 187,422	\$ 29,375
Recreation activity - Liberty Bank savings account	32,659	25,136	37,764	20,031
Aquatics team - Citizen's Bank checking	10,134	7,017	-	17,151
Aquatics team - Liberty Bank checking	17,289	94,180	95,357	16,112
Total liabilities	<u>\$ 66,195</u>	<u>\$ 337,017</u>	<u>\$ 320,543</u>	<u>\$ 82,669</u>

# Killingworth Library Association, Inc.

## Annual Report

July 1, 2010 – June 30, 2011

### **Board of Directors** (as of 6-30-11)

Alison Karam - President  
Katherine Smith - Vice President  
Jan O'Sullivan - Treasurer  
Helen Mahoney - Recording Secretary  
Mary Lou Marinelli - Corresponding Secretary  
Bob Bellonio  
Vinny Bongiovanni  
Nancy Bradley  
Sue Cornell

Marsha Couture  
Shelly Cumpstone  
Eileen Cyrus  
Lou Goldblatt  
Jim McDonald  
Victor Prieto  
Mark Torrente  
Connie Wilson  
Harold Wright

### **Staff**

Tammy Eustis - Head Librarian  
Lauren Davis – Full-time Assistant Librarian  
Gayle Byrne – Full-time Children's Librarian  
Janis Leird – Part-time Technical Services / Circulation Desk Staff  
Linda Wehnert – Part-time Circulation Desk Staff

In addition, circulation desk, backroom, community service and student volunteers logged 5,108 hours of service to the library, the equivalent of more than two full-time employees.

### **2011 Objectives:**

1. Raise \$80,228 of Killingworth Library's annual operating revenue of \$297,828 in FY2011-12 through year-round/ event-driven fundraising, grants and other income producing activity.
2. Expand fundraising initiatives and opportunities for individuals, businesses and organizations to support the Killingworth Library.
3. Boost visibility of Killingworth Library programs and initiatives for children and adults through local media, promotional material, library website, and electronic communication to expand community use and participation.
4. Confirm Killingworth Library's bylaws legally comply with state and federal laws.
5. Ensure Killingworth Library's multimedia capabilities stay current within one-two years of the latest technology to best serve the community.
6. Increase non-board member involvement on KLA committees to strengthen the leadership pipeline, spread the volunteer load, and expand involvement in the Killingworth library.
7. Expand library programming to increase cultural and educational opportunities for patrons of all ages.
8. Increase the number of library cards held by community members.

**Our Mission:** "The Killingworth Library will be a resource for all the residents of Killingworth. The building provides meeting space for community groups, a children's room, and areas for quiet reading and study. The Library offers a variety of materials, including popular fiction, non-fiction, reference, periodicals, and multimedia resources. It is also committed to the maintenance of a computer facility that enables library users to access information, including the Internet, and process written work. Furthermore, by sponsoring programs and exhibits of interest to residents, the Killingworth Library will continue to be a focal point of learning and an activity center."

**Our Activities:** The Killingworth Library continued to experience strong patronage, with approximately 34,000 visits from July 1, 2010 to June 30, 2011. Librarians handled 2,192 reference questions, a 45% increase over the prior year, and circulated 63,988 print and multimedia items. Library computer and Internet usage grew to an all-time high of 13,522 users this year, with many adults using library resources to conduct job searches and develop résumés to get back into the workforce. More patrons brought in their laptops to take advantage of the library's wireless Internet and not work in isolation. Our interlibrary loan activity increased to 3,355 items borrowed and lent.

Program attendance was higher than ever at 6,864. The Library hosted free programs for adults, young adults/ teens, youth and children throughout the year, including the popular Traveling Tales, which visits local preschool programs. The Library also continued to offer passes to area museums and attractions that are available to its patrons free of charge. The Library's Meeting Room was used by dozens of groups and individuals, as the room is one of the limited available spaces in town for organizations to gather.

The library continued its second year of expanded service to the public by remaining open for three holidays on which we had been previously closed: Presidents' Day, Columbus Day and Veterans Day. New to the Library this year was a business resource center to help adult patrons with employment and business development, an early literacy station with educational games for the children's room, and a Facebook page to communicate library information to people who use social media in their everyday lives.

**Our Funding:** The Town of Killingworth supported the Library by supplying more than 70% of the monies needed for this year's operations. An additional appropriation was granted in the fall to supplement half the loss of our anticipated room rental income from Middletown Adult Education after the school district shifted the program to gain revenue for its school budget. The remainder of the operating budget was generated by the Library Board's fundraising efforts, including the Annual Fund Drive, expanded Book Sales, Pizza delivery nights and grants. The sixth annual John P. Hine, Jr. Memorial Golf Tournament was held in May 2011 and was a valuable fundraiser for the Library. The Killingworth Women's Organization and Killingworth Lions Club partnered for the second year in a row to raise funds to support the library's children's programs through a successful fundraising event.

The Killingworth Library's collection of books, videos, music and audio books continues to be of the highest quality and variety possible. Library patronage underscores the value of the materials, services and programs we provide year-round to the people of our community.

We invite everyone to use our website ([killingworthlibrary.org](http://killingworthlibrary.org)) and Facebook page to stay informed, and to visit the Library often.



Alison Karam  
President, Board of Directors  
Killingworth Library Association, Inc.

**Killingworth Library Association, Inc.**

Fiscal Year ended June 30, 2011

**EXPENDITURES**

<b><u>Total Salaries and Payroll Taxes</u></b>	<b>\$168,682</b>
<b><u>Health Care Insurance</u></b>	
Insurance expenses	18,771
Reimbursement	5,079
<b><u>Maintenance</u></b>	
Cleaning	3,336
Other	3,192
<b><u>Occupancy</u></b>	
Oil	5,381
Electricity	10,301
Telephone	1,121
<b><u>Insurance expenses</u></b>	
Liability	6,778
D & O Insurance	1,188
Workers Comp	513
<b><u>Subscriptions</u></b>	6,106
<b><u>Dues &amp; Professional Development</u></b>	300
<b><u>Office (Supplies including Postage)</u></b>	9,179
<b><u>Books</u></b>	34,835
<b><u>Programs</u></b>	3,254
<b><u>Museum Passes</u></b>	1,035
<b><u>Computer/Copier</u></b>	
Maintenance	3,103
Equipment and supplies	909
<b><u>Goodwill</u></b>	320
<b>SUBTOTAL</b>	<b>\$283,383</b>
<b><u>Other Expenses*</u></b>	
Additional program and museum passes expense	2,000
Permanent gift expense	103
Additional restricted gift expense	579
Books ordered in June, paid in July	1,000
Transfer to encumbered fund for future programs	4,323
<b>TOTAL EXPENSES</b>	<b>\$291,388</b>

\* Expenses paid with encumbered funds from prior year

**Killingworth Library Association, Inc.**

Fiscal Year ended June 30, 2011

**INCOME**

Town Grant	\$217,600
Annual Fund	18,541
Big Ticket Fundraising	6,499
Miscellaneous Fundraising	4,027
Miscellaneous Income	771
Room Rental	0
Endowment Income	13,827
Book Sales	8,417
User Fees	7,384
Miscellaneous Gifts and Grants	6,359

**SUBTOTAL** **\$283,425**

**Restricted/ Other Income\*\***

Lions/KWO fundraiser - programs/museum passes 2010-11	2,000
Lions/KWO - programs/museum passes future years	4,323
Anonymous Gift Expenditures - donor restricted	3,140
Permanent gifts	376
Increase Health Insurance budget	1,034
Increase Computer budget	2,000
To cover books ordered in June	1,000
Encumbered for grant expenses	380
Reserve for potential shortfall in State funding	3,120

**TOTAL INCOME** **\$300,798**

\*\*Income carried over from prior year



# Literacy Volunteers Valley Shore, CT, Inc.



61 Goodspeed Drive  
Westbrook, CT 06498  
860-399-0280  
lvvs\_ct@yahoo.com  
www.vsliteracy.org

## MISSION STATEMENT

Literacy Volunteers Valley Shore, CT, Inc. trains volunteer tutors to teach Basic Reading and English As A Second Language *primarily* to *adult* residents of the Valley Shore area who cannot read, write or speak English, or who would like to improve these basic skills. This one-to-one instruction is held confidential and is completely without charge to the student.

## Our Students

In the 2010/2011 fiscal year, we aided students from over 40 different countries living in:

Chester	5
Clinton	45
Deep River	16
Essex	5
Guilford	17
Killingworth	5
Lyme/Old Lyme	9
Madison	5
Old Saybrook	23
Westbrook	25
<b>Total</b>	<b>155</b>

## Fiscal Year 2010/2011:

Tutoring Hours	4,054
Admin Hours	5,800
Prep Hours	1,973
<b>Total Volunteer Hours</b>	<b>11,827</b>

**Total students: 155**

**Total volunteers: 174**

**Students from Killingworth: 5**

**Volunteers from Killingworth: 14**

Volunteers from Killingworth include: Betty Amato, Therese Cassidy-Hammil, Thomas Houpert, Elisabeth Lane, and Lorraine Lieberman.

## Special programs this year:

**School tutoring-** Adult tutors provide one-to-one tutoring to students in Basic Reading and English as a Second Language at the **Westbrook High School**, the **Clinton school system** and the **Old Saybrook school system**.

**Workplace tutoring-** **National Sintered Alloys** has created time in the workday for our tutors to spend time with their employees- working to improve their English, and to further their job skills.

## BOARD OF DIRECTORS

John Bogaert  
Kathryn Bozzi  
Eleanor Champion  
John Ferrara  
Joanne Flynn  
Catherine Heiser  
Linda Liptrot  
Peter Mezzetti  
Linda Morales  
Alberta Slattery

## STAFF

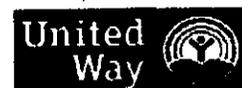
Michael Noto, Director  
Laura Rodriguez, Admin. Asst.  
Wendy Blair, Admin. Aide  
Carol Frank, Librarian  
Rick Odermatt, Newsletter Editor

## WORKSHOP LEADERS

Ann Lander, Chair  
Sara Davis  
Kay Friday  
Judy LeVeeque  
Jo-Ann Veillette-Stonehart  
Ada Wilson

## BOOKSALE COMMITTEE

Diane Crosby  
Christine Egri  
Nancy King  
Nancy Strohla



**Students express gratitude!** *One student wrote: "Few months ago if I wanted something to say and I didn't know how, I give up. Now I know more words. It's easier for me to explain something and I will not give up easily. I would like to say thank you to LVVS and their volunteers for their help, generosity and precious time."*

**MCSAAC**  
**21<sup>st</sup> Annual Report**

October 14, 2011

Middlesex County Substance Abuse Action Council

*"Prevention First"*

A Council of the Business Industry Foundation of Middlesex County

## **A Message from the President**

Congratulations to MCSAAC on its 21<sup>st</sup> year. It has truly come of age! Having been associated with MCSAAC since 1992, I am proud to report that MCSAAC has done more in the past year than ever before. I would also like to recognize and commend Betsey Chadwick, Director and Lisa Mason, Community Health Liaison for their outstanding contributions to MCSAAC.

In addition to serving as a resource to Local Prevention Councils, schools, businesses and other organizations in Middlesex County, MCSAAC created new initiatives to meet gaps in prevention services identified by its members. In this time of budget cuts, MCSAAC continues to collaborate with community partners to maximize resources and improve the health of local youth, families and our communities.

MCSAAC responded to the call at the local level for more parent education about Connecticut's Social Host law. The new *Responsible Hosting* awareness campaign encourages parents to join the 80% of Middlesex County parents who do not support serving underage youth. Created with Local Prevention Councils and co:lab, a graphic design firm, the campaign with its positive message aims to start a community conversation on the important role of parents in keep young people safe. It has been well received by parents, businesses, the community and other prevention professionals. LPCs and youth leadership groups are now launching the campaign in their own towns to ensure consistent messages throughout Middlesex County.

MCSAAC secured funding for another priority project: the creation of an interactive tobacco prevention software program. The program will combine video vignettes of teens craving a cigarette with animation illustrating tobacco's impact on brain chemistry. Filming local teens just occurred at locations in Middletown and Portland. When completed, this software will give schools an innovative tool for health and science education.

As we look to the future, we will continue to identify community needs and seek funding to create new prevention initiatives. A seldom discussed consequence of underage drinking is an increased risk of sexual assault. MCSAAC is seeking funding to bring mothers and daughters together to address this very important issue. The goal of this project is to increase mothers' and daughters' comfort level and communication skills. If funded, MCSAAC will pilot the program in three communities and then offer it to all Local Prevention Councils in Middlesex County.

Another overlooked population is our senior citizens and their caregivers. As use of prescription drugs increases, so does the confusion over their proper use and disposal. One priority group for outreach and education is drivers who help transport the elderly to medical appointments. Educating caregivers about the impact of alcohol use on the elderly and restricting access to prescription drugs is another goal.

The Prevention Committee of the Middlesex Chamber of Commerce is expanding its role. In addition to the twice yearly seminars for business, the Prevention Committee will attend Chamber division meetings to better communicate with business, assess their needs and distribute prevention information.

MCSAAC continues its important work as the coordinator of substance abuse prevention for Middlesex County. Our unique relationship with the Middlesex Chamber of Commerce allows us to reach out to and involve the business community in our prevention efforts. We look forward to continuing our collaboration with other community partners to keep our communities safe and promote the health of our residents.

*Anthony J. Salvatore*  
*President*



### MCSAAC 2011 Annual Awards

Jen Schulten  
Go Far  
Durham - Middlefield  
"Best Prevention Program"

Aidan Charles  
Charles Coaching & Nutrition Services  
Middletown  
"Harry E. Burr Business Award"

Cindi Coutu  
East Hampton Local Prevention Council Chair  
"Father O'Hara Volunteer Award"

Megan Lohutko  
Westbrook High School  
"Youth Leadership Award"

Senator Paul Doyle  
Connecticut General Assembly, 9th Senate District  
"Terry Concannon Award"

# MCSAAC Review of the Year

## Conferences

The annual youth leadership conference sponsored for many years by MCSAAC came to a close as the ten years' Drug Free Communities support ended. However, we were delighted to find new partners with whom we will build a new decade of youth leadership opportunities. The *Leading with Assets Youth Conference* took place on December 3, 2010 at Middlesex Community College in collaboration with Middlesex United Way, Rushford Center and the Healthy Communities- Healthy Youth programs in Middlesex County.

On August 11, 2011 the first summer Teen Power Conference took place in Middlefield in partnership with East Haddam and Durham-Middlefield youth & family service bureaus. Volunteer college and high school students were trained to facilitate middle school youth groups. We look forward to growing this program in the summers to come.



## Responsible Hosting Campaign



Originally conceived to educate parents about Connecticut's Social Hosting law, this project grew to a multi-level, environmental campaign with participation from every LPC in the county. The message is based on the fact that 82% of Middlesex County adults disapprove of allowing youth to drink at home parties (MCSAAC Survey, 2010). At the same time, too many parents are still reluctant to stand up and be recognized as having no tolerance for this kind of illegal and unhealthy behavior. MCSAAC's Responsible Hosting campaign educates parents and assures them that they're in the healthy majority by saying "no" to teen drinking. The campaign includes a website and 18,000 printed pieces.

## Special Programs



MCSAAC participated with twelve fellow RACs to implement a summer camp-based tobacco prevention program funded by the Connecticut Department of Public Health. Westbrook and Cromwell Parks & Recreation department and Camp Ingersoll were our partners.

A major grant from the Connecticut Department of Public Health allowed us to create a film-based curriculum about the teen brain and nicotine/tobacco. It will be used at the Connecticut Juvenile Training School, Mount St. John, and made available to all middle school health classrooms across Middlesex County.

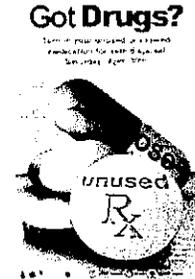


### Presentations to the Community

MCSAAC participated in a variety of Middletown-based events for youth including the Health Department's Teen Life Conference, the Healthy Kids Fair, and the Wesleyan Health Fair. Westbrook's Youth Awareness Day brought us to their middle school. We had booths in the Chamber's Career Expo for high school students and the annual Business Expo.

Education to combat prescription drug abuse was high on our agenda. MCSAAC staff made presentations to the general public in Old Saybrook and to teachers and counselors at Westbrook and Coginchaug high schools. An audience of DCF nurses was also appreciative of our Prescription Drug Abuse and Teens workshop.

Finally, we're pleased that so many towns in Middlesex County got involved in Prescription Drug Take-Back events this year!



### Prevention Committee Seminars

MCSAAC collaborated with the Chamber of Commerce Prevention Committee to develop and sponsor two morning seminars for business people: *"It's a Prescription! It's Safe, Legal, and None of Your Business – Or is it?"* was presented in the fall. The spring seminar was *"Workplace Wellness Programs: Success Stories and How to Replicate Them."*

## **LDC Program Highlights 2010-2011**

**The Durham-Middlefield Local Wellness Council** provides substance abuse prevention programming for both Durham and Middlefield. The Council's ongoing programs include the Community Round-up Food Collection Program, the CRHS EDGE student prevention group (e.g., *Internet Safety* and *Teens in the Driver's Seat*) and the Go Far running and fitness program at all district schools. The Council funds speakers on topics from bullying to alcohol and drug awareness. It sponsored a "car wreckage" at the Middlefield Community Center to remind youth to stay safe during prom and graduation. New initiatives include the *Role Models* program (peer level substance abuse prevention); the *Gratitude is an Attitude* program at the middle school and the *Safe Dates: Choose Respect* program lead by high school students on dating safety; and the addition of a *Homework Hangout* program for middle school students. Many programs are provided through collaboration with Durham-Middlefield YFS. Finally, the Council sponsors the summer TEEN POWER Program which empowered CRHS and Strong students to become active in the prevention efforts in their community. The Council collaborates with The Town Times, Patch.com, DMYFS and all Region 13 schools to spread the word about prevention programs and events through articles, newsletters, flyers to student via backpacks and electronic school e-mail systems.



**The Clinton First Selectman's Task Force on Substance Abuse** is committed to reducing the number of youth that use alcohol and other substances. What follows are examples of our successful strategies. We chose these strategies to address the Boundaries and Expectations and Family Support asset categories. They are *Compliance Checks*, 15 of 17 businesses passed; *Prescription Drug Take Back*, our take was part of the 595 lbs. collected throughout Middlesex County; *Parents' Promise—Clinton's Safe Home Pledge*, over 200 households; and *BE THE WALL*. The latter is a campaign used nationally to empower parents to be the wall between kids and alcohol--giving their kids a clear, firm and consistent message. This highly visible campaign educates and creates awareness that parents are that essential piece for us to truly have a healthy community and healthy youth.

**The Cromwell Prevention and Awareness Council** contributed to Project Graduation at the high school, a multi-media assembly for Cromwell schools with Cromwell Youth Services and purchased books addressing awareness and prevention for the Cromwell High School library. The Council also contributed to Cromwell Park and Recreation for Cornerstones to train playground staff during the summer. The Cromwell Awareness Youth Action Council (CAYAC) promotes awareness about substance abuse to the community and includes awareness programs on destructive decisions made by youth. For example, we conducted an internet safety awareness program for fifth graders and presented suicide prevention information to high-school freshman. CAYAC has recently promoted the awareness of the dangers of distracted driving by having students sign an *iPromise* pledge. This was in response to the death of a recent graduate of Cromwell High. CAYAC has also recently increased awareness of social hosting by distributing pamphlets and posters to local liquor stores and the community. CAYAC also educates the community about the dangers of drinking and driving by distributing MADD's Red Ribbons prior to Thanksgiving and holiday bags at local liquor stores in December.

**The East Haddam Local Prevention Council** sponsors annual prevention programs including Red Ribbon Week and Kick Butts Day, and on-going asset-based programs including Family Day, a Volunteer Recognition Luncheon, Project Safe Halloween, Project Graduation, monthly Family Nights for elementary school students and parents, Middle School First Day, After-school Programs for middle school students, Bi-weekly Teen Jam Nights for high school and middle school students, an annual music festival, beach party for middle school students and end of the summer beach barbecue for high school students . This year, in addition to its ongoing initiatives, the council organized a full-day Youth Forum in May for young people in grades 7-12 who had taken the Search Institute survey. The forum engaged students in small group conversations about survey results. Group discussions were led by members of the EHLPC and personnel from other Youth Service agencies, Rushford Center and MCSAAC. Survey and Asset presentations have been done throughout the community. The Council also produces and distributes prevention and developmental asset materials.

**The East Hampton Local Prevention Council** sponsored a variety of programs including the *Biking Builds Better Breathers* bike rides in the fall and spring with middle school students and their families, the purchase of D.A.R.E. workbooks for the 5th graders and the creation of a

billboard depicting healthy choices, a result of a middle school poster contest. New initiatives included a second, comparative high school survey, the *Prescription Drug Take Back* program in conjunction with police and the DEA, and a Parent Information Night with MCSAAC's Betsey Chadwick presenting information from school surveys and Robert Powers, Ph.D., toxicologist talking about latest drug trends and the damage they cause. Donations were given to Project Graduation, Epoch Arts to help fund substance free coffee houses/entertainment for youth and social hosting literature. The East Hampton Youth Leadership Council conducted the *Be Smart, Don't Start* anti-tobacco campaign, activities fair for freshmen to encourage participation in alternative activities, birthday cards to 16 year olds which include driving laws, *Kick Butts* day, an anti-smoking campaign, *Kiss-a-Senior Goodbye* with messages to be safe, and parent information on social hosting.

**The Haddam-Killingworth Healthy Communities-Healthy Kids Coalition** had a very busy year. A new co-chair was chosen to help lead the coalition in the fall. The 2010 survey results were presented to the Board of Education. Focus groups were conducted to explore the survey results further. A comparative survey report was developed which included all three years of survey data and was mailed to every household in Haddam-Killingworth. The coalition supported the activities of the Middle School SADD group which included the National SADD Chairman Stephen Wallace who presented his Parent Power program to parents. One restaurant in Killingworth was TIPS trained. A sub-committee of the coalition has begun developing a sustainability plan for the coalition. A social norms campaign was implemented in the high school to correct students' misperceptions of their peers' alcohol and drug use. In addition to youth, parents were targeted in the campaign and were encouraged to ask where their child is going. The coalition took part in the April 30, 2011 DEA Drug Take Back, and was able to safely dispose of three boxes of medications. The Haddam and Killingworth Resident Troopers partnered with the coalition to conduct party patrols to increase underage drinking enforcement. Two local pharmacists participated in a prescription drug abuse prevention program videotaped for the local cable access station. The coalition received a Police & Youth Grant from the State of Connecticut's Office of Policy and Management.

**The Middletown Substance Abuse Prevention Council** again sponsored its fifth annual White Out Night, a community march during holiday week in which teens and adult mentors remind residents not to drink and drive. New this year was a four session parent and youth lecture series. Topics included cyber-bullying, presented by student researchers, one's online identity, understanding the teen brain and developmental assets. Mini-grants were given to community organizations providing substance abuse education and/or alternative activities including Safe Graduation, a family hiking program, a mother-daughter workshop, family intergenerational events, a teen life conference and a family health & safety day.

The **Portland Local Prevention Council** helps to sponsor the annual *Family Day* now in its 15<sup>th</sup> year. Held in September, Family Day is an affordable day for families to come together for games, food, crafts, entertainment and information provided by our local businesses, crafters and organizations. Middle school and high school members of the Youth Services Youth Action

Council help with this event. During the month of December, red ribbons are passed out by the Youth Action Council at the annual tree lighting ceremony sponsored by the towns Park and Recreation Dept. The Council participated with the local police and fire department in pre-prom activities presenting a re-enactment of a drunk driving accident for high school students. Materials for the Underage Drinking Campaign were purchased. The Council also contributes to the High School Project Graduation.

The **Old Saybrook High School REACH Team**, co-sponsored by Old Saybrook Youth and Family Services and the High School, is a student group which raises awareness about substance abuse. On Saturday, May 7th, the OSHS REACH Team participated in the Walk Like MADD 5K, the second walk for the REACH Team this year. The team raised \$448.75 and won recognition as the highest academic fundraising group at the walk. They also surveyed the middle and



high schools for the 8<sup>th</sup> annual Big Bowl Vote: the survey identifies the top three remembered products advertised during the NFL Super Bowl. More than 40,000 middle and high school students in 39 states participated in the Drug-Free Action Alliance Super Bowl Survey 2010, which once again revealed the youth appeal of alcohol advertising as two of the top five "most memorable" commercials in teens' minds were beer commercials! This year the good news: Doritos commercials took all three top spots. The REACH Team also created one of the winning designs that decorate the Old Saybrook YFS' van, which can often be seen driving around town.

**The Tri-Town Substance Abuse Prevention Council** serves the towns of Chester, Deep River, and Essex and annually sponsors *High on Life* week, Peer Advocate Training, Youth Advisory Councils and Safe Graduation. Youth and leaders attended a "Leading with Assets" conference at Middlesex Community College in December and participated in the LEAD youth conference over the summer. As recipients of Drug Free Communities funding, Council members attended the CADCA Forum and met to share success with legislators, organized party patrols, and embarked on a social norming campaign, which was based upon data from the January administration of the Search survey.

**The Westbrook Local Prevention Council** continues to sponsor its well-received Youth Awareness Day at Westbrook Middle School. The Council, middle school and volunteers collaborate to increase students' understanding of healthy choices and the importance of avoiding alcohol, tobacco and other drugs. The Council also sponsors a Middle School Fun Night as an alternative activity for young teens with members of the High School SADD chapter chaperoning and providing DJ services. The Council co-sponsors the Westbrook Middle School SADD chapter and collaborates with the Westbrook High School SADD Chapter on multiple activities. In addition, the Council funded a billboard with the theme of not buying alcohol for underage youth.

**TOBACCO: Don't Be Owned!**  
**Your happiness, health, and money belong to you.**

A Film Project of the  
Middlesex County Substance Abuse Action Council  
with funding from the  
Connecticut Department of Public Health  
&  
American Medical Association Foundation

Directed by  
Moving Pictures, Inc.  
Middletown, CT

**Credits:**

Dr. Stephen A. Wyatt, Medical Director, Dual Diagnosis Program  
Middlesex Hospital

**Actors**

Terri.....	Miassha Cain
Lyn.....	Amanda Lucas
Brian.....	Sean McCarthy
Tommy.....	Will Meyers
Derek.....	Arthur Moore
Karen.....	Kelley St. Amand
Jason.....	Jason Ferrucci
Ron.....	James (JD) Walsh
Christine.....	Samantha Zgombick

A Special Thanks To  
Typhoon Restaurant, Middletown  
Portland Parks & Recreation  
Middlesex County Chamber of Commerce

---

**MCSAAC is grateful to the following organizations for their generous financial support:**

- CT Department of Mental Health and Addiction Services
- CT Department of Public Health (Innovative Tobacco Prevention Education)
- CT Department of Public Health (Tobacco Prevention Education for High Risk Youth)
- GPP / Purdue Pharma
- Middletown Health Department

**Business Industry Foundation of Middlesex County, Inc.  
BUDGET FY 2010-2011**

<b>INCOME</b>			
	<u>MCSAAC</u>	<u>Workforce Dev.</u>	<u>Total</u>
Seminars	\$ -	\$ 17,000	\$ 17,000
Corporate Support	\$ -	\$ 137,000	\$ 137,000
Grants and Contracts	\$ 228,000	\$ 250,000	\$ 478,000
<b>Total Income</b>	<b>\$ 228,000</b>	<b>\$ 404,000</b>	<b>\$ 632,000</b>
<b>EXPENSES</b>			
Payroll and related	\$ 105,000	\$ 78,000	\$ 183,000
Admin & program expenses	\$ 122,500	\$ 326,000	\$ 448,500
<b>Total Expenses</b>	<b>\$ 227,500</b>	<b>\$ 404,000</b>	<b>\$ 631,500</b>

**MCSAAC Detail**

<b>Income</b>	
State of Connecticut	\$ 166,000.00
Federal grants through state	\$ 27,400.00
Unrestricted donations	\$ 8,000.00
Private (foundation) grants	\$ 70,000.00
<b>Total Income</b>	<b>\$ 227,948.00</b>
<b>Expenses</b>	
<b>Salaries and benefits</b>	
Salaries (2.3 FTE)	\$ 94,500.00
Fringe benefits	\$ 10,395.00
<b>Overhead</b>	
Rent	\$ 22,598.00
Office supplies, copying, postage, website maint.	\$ 2,200.00
Phone, fax, computer support	\$ 1,500.00
Bookkeeping & Audit	\$ 17,000.00
Legal fees	\$ 500.00
Annual Meeting	\$ 2,000.00
Training, subscription, dues	\$ 1,000.00
Consultants	\$ 1,250.00
<b>Program Expenses</b>	
LPC Grants	\$ 40,000.00
"Happiness" Software Project	\$ 15,000.00
Health Fairs	\$ 600.00
Contracted Speakers	\$ 1,000.00
Community Enhancement <i>workshops, training, contractual</i>	\$ 10,000.00
Program Supplies	\$ 6,000.00
Travel	\$ 2,000.00
<b>Total Expenses</b>	<b>\$ 227,543.00</b>

REGION II  
REGIONAL MENTAL HEALTH BOARD

BUDGET AND FINANCE COMMITTEE

ANNUAL REPORT  
Fiscal Year 2010-2011

Chairperson: Richard B. Schreiber, Treasurer

Members: Larry Doyle, Assistant Treasurer; Irene Herden; Lyne Landry;  
Claire Phelan; Toni Tyndall, Ralph Despres.

Staff: RMHB II Executive Director Kristie Barber.

\*\*\*\*\*

FY 2011

The Budget and Finance Committee is particularly appreciative of the work and support of the RMHB II staff, Debbie Stengel and Chantal DeArmitt with the leadership of Kristie Barber, during a challenging year.

The Region II Regional Mental Health Board's fiscal year 2011 balanced budget, adopted June 2010, was \$153,195.00. The spending plan called for about 68 percent of the board's income, \$105,499.00, to be paid under the agreement with the Department of Mental Health and Addiction Services. Town contributions were the income source for about 35 percent, or \$36,800, and withdrawals of \$10,896 from reserve funds accounted for approximately 7 percent of income in the adopted budget.

A June 1, 2011 review of agency actual expenditures suggests that the board may exceed amounts budgeted for expenses by more than \$5,000.00, by end of year, according to estimated projections of the Treasurer. Members of the Budget and Finance Committee can work with RMHB II Executive Director Kristie Barber to identify what sectors of the budget were over-spent (best guesses include: RMHB II retreat and RMHB II legislative

breakfast) and to take necessary steps to keep expenses within annual budgeted amounts. The FY 2011 report of the auditor may add further clarification.

### LIVING WITHIN MEANS

One obvious challenge, of course, is that, even in these financially difficult times, we do not live within our income. Technically, our FY 2011 income was \$143,720 which includes DMHAS funding, town contributions, plus additional smaller amounts from a QuIC payment and from bank interest. We are making up the difference between that total and our full budget by drawing down on reserves.

The committee has already been alerted by the Executive Director Kristie Barber, who responded to a request for a draft FY 2012 balanced budget for committee review (the draft showed a 4.8 percent expense increase over FY 2011), that support of operations by reserve funds is recommended and may increase. The use of reserve funds, almost entirely derived from town voluntary contributions, for operational expenses, is not taboo; but clearly the habit exposes the board to perennial risk. At the annual rate of increase proposed by the draft budget submitted to the committee, FY 2012 over FY 2011, the RMHB II reserve funds will be vaporized in three years.

### ENHANCEMENT STEPS

We have done virtually nothing to explore feasibility of options discussed by the committee with the board in 2009, after we were startled by a threatened 25 percent slash in the board's budget. It is possible that the option ideas floated at that time were just too extreme (e.g. merge with another regional board, pay for our own self-evaluation, demand client tracking improvements &c.)

However, one of those 2009 options was to develop "...more visibility for RMHB II, developing outreach strategies informing community at large, local political leadership, and state legislature." Thanks to the persistence of the RMHB II Executive Director Kristie Barber over the months since the board's October 2010 retreat, we seem to be making some headway, as a board, in crafting a strategic plan which may include bringing solid community recognition for RMHB II and subsequent enhancement of town support.

The Executive Director has also followed through by meeting with the Mayor of Middletown, one of only a few communities, among the region's 36, which, for many years, consistently declines to contribute to the work of the board. An optimistic report

possibility of exploring alternative ways to acquire the most relevant services through varied competitive procurement processes may diminish reliance on the boards.

*Risk of Exercise of Governor's Executive Authority:* Under state law, Connecticut's Governor has the authority to order up to 5 percent in cuts in legislative appropriations to executive branch agencies. Accordingly, amounts appropriated for the fiscal biennium could be reduced.

**REGIONAL SCHOOL DISTRICT NO. 17**

**2010 - 2011 ANNUAL REPORT**

*Submitted on behalf of the Board of Education*

***BOARD OF EDUCATION MEMBERSHIP***

<b><u>Name</u></b>	<b><u>Town</u></b>	<b><u>Term</u></b>
Mark Almeida (Treasurer)	Haddam	12/01/07 – 12/01/11
Steven Banaletti	Haddam	12/01/09 – 12/01/13
Robin Chasse (Vice Chair)	Killingworth	12/01/07 – 12/01/11
Susan Dean	Killingworth	12/01/09 – 12/01/13
Jo Ferjak	Killingworth	12/01/07 – 12/01/11
Colleen Fitzpatrick (Secretary)	Haddam	12/01/07 – 12/01/11
Amy Jacques-Purdy (Chair)	Haddam	12/01/07 – 12/01/11
James Lippert	Killingworth	12/01/07 – 12/01/11
Keith Kelsey	Killingworth	12/01/09 – 12/01/13
Chet Harris	Haddam	12/01/09 – 12/01/13
Jonathan Wintsch	Haddam	12/01/09 – 12/01/13

***A STATEMENT OF EDUCATIONAL PHILOSOPHY***

We believe that it is imperative to develop a community of perpetual learners by offering comprehensive, rigorous and contemporary instructional programs and services imparted by highly trained, dedicated and caring professionals with the support of parents and citizens. Recognizing that individuals represent the most valuable resource of our school district, we stand committed to creating and maintaining a culture and climate that supports learning for all.

The Regional School District 17 Board of Education is dedicated to effectively prioritizing and being held accountable for the allocation of the human, financial and physical resources of the school district to ensure the efficient delivery of all services to each student.

Adopted by the Region 17 Board of Education: November 9, 2004

# REGIONAL SCHOOL DISTRICT 17

## BOARD OF EDUCATION BELIEF STATEMENTS

### Ethics

We believe that all members of the school community will exhibit integrity, model responsible behavior, and show respect for others.

### Safety

We believe in providing safe learning environments for all members of the school district community.

### Communication

We will strive to build collaborative relationships with the entire community through ongoing, transparent communication.

### Responsibility

We believe that all children have a natural disposition to learn and that their education is a shared responsibility among themselves, families, schools, community, the states, and the nation.

### Stewardship (Finance/Maintenance)

We believe we have a responsibility to the citizens of the district to be good stewards of the resources and facilities they provide.

### Curriculum

We believe in providing a challenging and diverse curriculum that stimulates intellectual curiosity and promotes a lifelong passion for learning.

### Inclusivity

We believe in fostering an environment that creates awareness, and understanding of diversity in all of its forms.

*Approved by the Regional School District Board of Education on March 20, 2007*

## BOARD OF EDUCATION GOALS

### 1. Teaching & Learning

The district will provide curriculum that:

- ★ is delivered using engaging and innovative teaching strategies
- ★ enables students to perform at or above state and national standards
- ★ is supported by appropriate technology
- ★ continuously evolves to meet state and national standards and models best practices
- ★ is taught by highly trained professionals
- ★ is directed a post graduation needs
- ★ recognizes the value of extra curricular programs

Strategies:

- high school reform
- maintain five year curriculum revision cycle
- implement and review full day kindergarten
- increased global awareness
- explore effectiveness of looping and multi age instruction

2. **Climate & Culture**

The district will create learning environments that:

- \* are safe,
- \* promote mutual respect
- \* instill a passion for learning
- \* recognize diversity
- \* demand integrity
- \* expects staff to perform at the highest levels

Strategies:

- comprehensive school counseling model
- explore alternative education model
- dress code and attendance policies
- encourage and assist parental responsibility

3. **Resources**

The district will advocate for, and responsibly allocate, human, physical, and financial resources to provide a quality education for all students.

Strategies:

- comprehensive plan for maintaining five year technology refresh
- comprehensive plan for district facilities
- seek to expand alternate sources of funding

4. **Communication**

The district will maintain proactive, meaningful communications with all constituent groups associated with the schools and school district.

Strategies:

- enhance the use of technology to increase the effectiveness of communication
- maintain effective communication tools such as Honeywell, BOE Committee, etc
- increase community awareness and input into school district goals and activities
- survey (benchmark) what people know about the school district

*Approved by the Regional School District 17 Board of Education on April 30, 2007*

## REGIONAL SCHOOL DISTRICT 17

### *What do we offer to our children?*

- Maintaining class sizes consistent with those reported by districts assigned to Demographic Reference Group (DRG) C by the Connecticut State Department of Education.
- Revised curriculum in Mathematics (K-12), Science (K-12), Language Arts (K-12), Comprehensive School Counseling, Art (K-12), Music (K-12), Physical Education / Health (K-12), Drama (9-12).
- Offer full day kindergarten at all elementary schools.
- Provide programming for gifted and talented students at the elementary school level.
- Provide comprehensive Kindergarten screening program.
- Maintain summer programming for identified students.
- Program for Gifted and Talented (LEAP) includes all children who attend HES, BES, and KES.
- World language instruction grades 1 through 12.
- Integrated laptop and Smartboard technology in all classrooms K-12.
- Maintaining proactive capital plan in each school facility.
- Maintain cooperative purchasing arrangements at local and national level.
- Implemented energy conservation measures in all facilities.
- Achieve program goals using re-appropriation as a strategy to control spending.
- 84% of the student body at the secondary level (grades 7 through 12) are involved in some type of co-curricular activity (athletics, non-athletics).
- Provide 37 athletic teams grades 7 through 12.
- Provide 47 non-athletic co-curricular programs grades 7 through 12.
- Provide comprehensive Fine Arts programming grade K through 12 including but not limited to Art, Music, and Drama.
- Provide Math Counts Program for students in grade 5 through 8.
- Provide comprehensive high school model.
- Maintain award winning Haddam-Killingworth television studio program in grades 9 through 12.
- Maintain appropriately stocked libraries in all schools.
- Maintain computer labs in all buildings.
- Maintain comprehensive, district-wide communication plan using state of the art technologies.
- Provide for Parent Teacher Organizations in four of five schools.
- Maintain proactive community outreach program with senior citizen population.
- Maintain School Improvement Teams in all schools.
- Adopted SRBI model (pre-referral, problem solving model) at all schools.
- Provide Student Internship Program at high school level.
- Provide opportunities for parents to be members of district Curriculum Council and Technology Committee.
- Percentage of high school graduates enrolling in college programs: 88.2% (2011)
- Maintain system to recognize students in all schools for achievement, good citizenship and excellent conduct.
- The Career Expo is organized and held in cooperation with the Middlesex Consortium and Middletown Chamber of Commerce. All grade 10 students attend the annual fair held at Wesleyan university where they have the opportunity to chat with working professionals from the 8 state career cluster areas.
- Haddam-Killingworth High School hosts an annual College Fair – Over 100 College Admission Representatives meet with our students grades 9, 10 and 11.

- High School discipline referrals increased slightly during the 2010-11 school year.
  - 2006-2007 32.0%
  - 2007-2008 17.5%
  - 2008-2009 21.0%
  - 2009- 2010 37.0%
  - 2010- 2011 38.0%
- CAPT: Advanced (all 5s) 19 sophomores; CAPT Scholars (all 4s or 5s) – 45 sophomores, 23 juniors
- Capitol Scholarship: 33 Student names were submitted (1880+on SAT, or top 20% and financial need determined by State of CT).
- Robert Byrd Scholarship: 5 students names were submitted (2100+on SAT, or 32+ on ACT, or top 2%).
- Offer Project Lead the Way pre-engineering courses with classes in Introduction to Engineering Design, Principles of Engineering, Civil Engineering and Architecture, and Digital Electronics.
- Offer/Eligible UConn courses: Physics, Environmental Science and Spanish.
- Maintain TV production studio: Video Communications, TV Management, Broadcast Journalism, Video/digital Studies - produces Holiday show in conjunction with Comcast Channel 18 to produce a telethon to support a community need.
- In October of 2010, the high school experienced a very successful NEASC Accreditation visit. The Commission on Public Secondary Schools reviewed the high school's evaluation report and voted to award the school continued accreditation in the New England Association of Schools and Colleges.
- Advisor/Advisee Program for all students grades 9-12.
- At Haddam-Killingworth High School, 73 students completed a total of 102 AP exams
  - 81% 3 or higher
  - 47% 4 or higher
  - 18% 5 or higher
- Regional School District 17 recognized Catherine Wendt 2010 Teacher of the Year and Gary Sheperd as the district's 2010 Staff Member of the Year.

## ***STATISTICAL INFORMATION***

### **BUDGET INFORMATION**

The 2010 – 2011 budget appropriation was \$37,374,424. This budget reflected an increase of (1.58%) over the previous year's budget of \$36,792,789.

The 2010-2011 budget distribution was as follows:

• Salaries	\$21,890,085
• Benefits	\$ 6,228,963
• Learning Programs	\$ 805,309
• Support Services	\$ 468,275
• Administration	\$ 492,998
• Facilities & Transportation	\$ 4,101,896
• Tuition	\$ 724,178
• Debt Service	\$ 2,428,806
• Technology	\$ 233,911

History of budget increases:

<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
7.6%	7.85%	5.48%	4.94%	1.64%	1.58%

**AVERAGE SAT SCORE SUMMARY: 2010**

<u>Reading</u>			<u>Math</u>			<u>Writing</u>		
HK	State	Nation	HK	State	Nation	HK	State	Nation
535	505	498	531	510	511	532	510	488

	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
TOTAL ENROLLMENT	2,483	2,493	2,557	2507	2492
Haddam	1,335	1,359	1,456	1368	1353
Killingworth	1,148	1,134	1,101	1139	1139

**PER PUPIL EXPENDITURE**

The **gross per pupil** expenditure, determined by dividing the total budget by the number of students, is:  
 $\$37,374,424 / 2492 \text{ students} = \$14,997.62 \text{ per pupil.}$

The **net per pupil** expenditure, determined by the State Department of Education, excludes expenditures related to transportation, debt service and adult education.

**GRADUATING CLASS OF 2011 PROFILE:**

Future plans of the students graduating in 2011 are as follows:

- 88.2% plan on furthering their education
- 59.8% will attend four-year institutions
- 28.4% will attend two-year institutions
- 8.3% will enter the work force
- 3.5% will enter the armed forces
- 0% are undecided

**Youth & Family Services of Haddam-Killingworth, Inc.**

**Cheryl B. Chandler, Executive Director**  
**Mark Torello, Chairman of the Executive Board**

**Our Mission**

YFS is committed to enhancing child and youth development, enriching families, and promoting healthy Haddam and Killingworth communities.

<b>YFS-HK BOARD OF DIRECTORS</b>		
<b>Name</b>	<b>Town</b>	<b>Number of Meetings attended</b>
Mark Torello, Chair	Higganum	4
Joan Reed Wilson, JD, Vice Chair	Killingworth	3
Lorraine Taylor APRN, Secretary	Higganum	4
Scott Monroe, Treasurer	Haddam	4
Zachariah Carmichael, Haddam Killingworth High School Student Representative	Killingworth	3
Rachel Taylor, Haddam-Killingworth High School Student Representative	Killingworth	2
Rebecca Loew, PhD	Killingworth	3
Bernard McNulty, III, MD	Higganum	2
Howard J. Thiery, III	West Hartford	3
Mindy Otis, PhD	Higganum	3
Raymond Galloway	Haddam	4

\*Board meets every two months, otherwise as needed

<b>STAFF</b>		
<b>Name</b>	<b>Position</b>	<b>Work Hours/Week</b>
Cheryl Chandler, BSW	Executive Director	40
Rachael Leombruno, LMFT	Clinical Program Coordinator	25
Ellen Cecchini, LMFT	Clinician	7
Ann O'Mara	Administrative Assistant/Bookkeeper	40
Kathryn Glendon, BS	Prevention Coordinator	40

**\*Total staff =3.75 FTE**

Clinical Consultation, on a monthly basis, is provided by Kathleen Laundry, PsyD, LMFT, LCSW.

**Introduction**

Youth and Family Services of Haddam-Killingworth, Inc. (YFS), has completed their 18<sup>th</sup> year of service to youth and families residing in Haddam and Killingworth. The organization continues to expand its programs and services to meet the needs of our growing communities. Collaboration with Regional School District 17, and other organizations in both Haddam and Killingworth is ongoing to identify the needs of Haddam and Killingworth youth and their families and avoid duplication of service. The agency is supported by the towns of Haddam and Killingworth, state and federal grants, the State Department of Education, private and corporate donations; proceeds from fundraising events; and other grants from private foundations. Grant funds are designated for certain programs as outlined in the goals and objectives of each grant.

**Office Locations:** 91 Little City Road; Higganum, CT (Primary Location) and 323 Route 81; Killingworth, CT 06419 (Killingworth Town Office Building/Satellite)

**Population Served**

- Total Population/ 7,953 Haddam\*
- Total Population/ 6,765 Killingworth\*

\*CERC Town Profile 2011

**Explanation of how funding from Killingworth was used:** The funding from Killingworth was used for the general operation of the agency to provide a wide scope of services including, individual, family and group counseling for youth and their families on a sliding scale fee, positive youth development programs, Haddam-Killingworth Early Childhood Council (serving birth to age 5), community outreach and education, prevention programs for youth and their families, A Juvenile Review Board (diverts first time offenders from Juvenile Court), management of the Healthy Communities- Healthy Kids Coalition. Fundraising goals have been increased by the Board of Directors. Additional counseling hours are leverage through the use of Master's level interns. The Executive Director seeks grants on an ongoing basis in an attempt to garner additional funds for the organization.

**Collaborations:** Collaborations include those with: business community, child protection teams, civic organizations, court services, health professionals, legislators, other non-profit organizations, other youth service bureaus, parent groups, law enforcement, regional action councils, religious communities, schools, other youth serving organizations, state agencies, and local government.

**Accomplishments:**

**Board of Directors**

- Is in the process of becoming a "fundraising board"
- Established higher fundraising goals
- Regional School District 17 Superintendent of Schools has become a member of the Board of Directors

**Clinical**

- Participated in the State Department of Education Pilot Program for data collection
- 181 Clients served in either individual, family, or group therapy, crisis management, or case management

**Group Programs**

- Total of 37 serving 4,942 individuals(duplicated)

**Additional working hours leveraged by existing staff**

- 4 interns in the Clinical Department
- 2 interns to assist Executive Director
- 1 intern to assist Prevention Coordinator

**Healthy Communities Healthy Kids Coalition**

- Report to the Community mailed to every household in Haddam and Killingworth
- Hosted Family Dinner Night and Family Movie Night
- Social Norms and Social Host Campaign
- Developing a sustainability plan to maintain Prevention Coordinator position as well as funding for coalition activities
- Launched a new website
- Secured a Police and Youth Grant from the State of Connecticut Office of Policy and Management

### **Professional Affiliations**

- Executive Director continues to serve on the Board of Directors for the Connecticut Youth Services Association
- Member of The Middlesex County Chamber of Commerce and the Killingworth Chamber of Commerce

### **Presentations**

- Presented a workshop entitled, *The Impact of Regional Coalitions on Addressing Underage Drinking in Rural Communities* at the OJJDP's 12th National EUDL Leadership Conference in Anaheim, CA/August 2010
- Presented at the *Northeast Regional Law Enforcement Conference* in Stamford, CT on June 9, 2011 together with two other YSB directors and two Connecticut State Troopers *A Practical Solution: Party Dispersal in Rural Communities and State Police Collaboration*
- Created and delivered a presentation about Party Patrols and Controlled Party Dispersal to Connecticut Drug Free Communities Grantees

### **Trainings**

- Executive Director received Lion's Quest training for collaboration with the Lion's Club and Haddam Killingworth Middle School
- Executive Director and Prevention Coordinator completed all three CADCA Coalition Academy Trainings
- Clinical Coordinator is taking part in the DSM V field trial study which will result in her being published

**TOWN OF KILLINGWORTH, CONNECTICUT  
FINANCIAL REPORT  
June 30, 2011**

---

**TOWN OF KILLINGWORTH, CONNECTICUT  
FINANCIAL REPORT**

**TABLE OF CONTENTS**

	<b><u>Page</u></b>
<b>Independent Auditors' Report</b>	1 - 2
<b>Management's Discussion and Analysis</b>	3 - 9
<b>Financial Statements</b>	
Government-Wide Financial Statements	
Statement of Net Assets	10
Statement of Activities	11
Fund Financial Statements	
Balance Sheet - Governmental Funds	12
Reconciliation of Governmental Funds Balance Sheet to the Government-Wide Statement of Net Assets	13
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	14
Reconciliation of Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Government-Wide Statement of Activities	15
Statement of Fiduciary Net Assets - Fiduciary Funds	16
Statement of Changes in Fiduciary Net Assets - Fiduciary Funds	17
Notes to Financial Statements	18 - 45
<b>Required Supplementary Information</b>	
Schedule of Revenues and Other Financing Sources - Budget And Actual - General Fund	46
Schedule of Expenditures and Other Financing Uses - Budget And Actual - General Fund	47 - 50
Required Supplementary Information - Pension Trust Funds	51
Required Supplementary Information - Other Postemployment Benefits (OPEB)	52

**TOWN OF KILLINGWORTH, CONNECTICUT  
FINANCIAL REPORT**

**TABLE OF CONTENTS**

	<u><b>Page</b></u>
<b>Combining and Individual Fund Statements and Schedules</b>	
Nonmajor Governmental Funds	
Combining Balance Sheet - Nonmajor Governmental Funds	53
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds	54
Schedule of Changes in Fund Balances - Reserve Fund for Capital and Nonrecurring Expenditures	55
Fiduciary Funds	
Combining Balance Sheet - Agency Funds	56
Combining Statement of Changes in Assets and Liabilities - Agency Funds	57
Other Schedules	
Schedule of Property Taxes Levied, Collected and Outstanding	58
Schedule of Debt Limitation	59
<b>Report Required by Government Auditing Standards</b>	
Independent Auditors' report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit Performed in Accordance with <i>Government Auditing Standards</i>	60 - 61
<b>Report and Schedules Required by the State of Connecticut Single Audit Act</b>	
Independent Auditors' report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance with the State Single Audit Act	62 - 63
Schedule of Expenditures of State Financial Assistance	64
Note to the Schedule of Expenditures of State Financial Assistance	65
Schedule of Findings and Questioned Costs	66 - 67

# SEWARD AND MONDE

CERTIFIED PUBLIC ACCOUNTANTS  
296 STATE STREET  
NORTH HAVEN, CONNECTICUT 06473-2165  
(203) 248-9341  
FAX (203) 248-5813

## INDEPENDENT AUDITORS' REPORT

To the Honorable Members of  
the Board of Finance  
Town of Killingworth, Connecticut

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Killingworth, Connecticut (the Town), as of and for the year ended June 30, 2011, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

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 of Killingworth, Connecticut, as of June 30, 2011, and the respective changes in financial position for the year then ended in conformity with U.S. generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 18, 2011, on our consideration of the Town's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

U.S. generally accepted accounting principles require that the management's discussion and analysis on pages 3 through 9, the budgetary comparison information on pages 46 through 50, and the schedules of funding progress and employer contributions – pension trust funds and other postemployment benefits (OPEB) on pages 51 and 52 be presented to supplement the basic financial statements. Such information, 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 U.S. generally accepted auditing standards, 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.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's financial statements as a whole. The combining and individual nonmajor fund financial statements and supplemental schedules are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedule of expenditures of state financial assistance is presented for purposes of additional analysis as required by the State Single Audit Act, and is also not a required part of the financial statements. The combining and individual nonmajor fund financial statements, supplemental schedules and the schedule of expenditures of state financial assistance are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with U.S. generally accepted auditing standards. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

*Seward and Monde*

North Haven, Connecticut  
November 18, 2011

**TOWN OF KILLINGWORTH, CONNECTICUT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FOR THE YEAR ENDED JUNE 30, 2011**

This discussion and analysis of the Town of Killingworth, Connecticut's (the "Town") financial performance is provided by management to provide an overview of the Town's financial activities for the fiscal year ended June 30, 2011. This management discussion and analysis should be read in conjunction with the Town's financial statements.

**Financial Highlights**

- Net assets of the Town's governmental activities decreased by \$1,651,733 or 5.1%
- The total cost of all of the Town's programs was approximately \$21.6 million.
- The General Fund reported an unassigned fund balance of almost \$2.5 million at June 30, 2011.
- For the year ended June 30, 2011, the resources available for appropriation were approximately \$96,800 less than budgeted for the general fund. Expenditures were generally kept within spending limits.

**Overview of the Financial Statements**

This annual report consists of a series of financial statements. The statement of net assets and the statement of activities provide information about the activities of the Town as a whole and present a longer-term view of the Town's finances. Fund financial statements are presented in the balance sheet and statement of revenues, expenditures and changes in fund balances for the governmental funds. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Town's operations in more detail than the government-wide financial statements by providing information on the Town's most significant funds. The remaining statements provide financial information about activities for which the Town acts solely as a trustee or agent for the benefit of those outside the government.

**Government-Wide Financial Statements**

The analysis of the Town as a whole begins on pages 10 and 11. The statement of net assets and the statement of activities report information about the Town as a whole and about its activities for the current period. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the basis of accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Town's net assets and changes in them. The Town's net assets, the difference between assets and liabilities, are one way to measure the Town's financial health, or financial position. Over time, increases or decreases in the Town's net assets are one indicator of whether its financial health is improving or deteriorating. The reader needs to consider other non-financial factors, however, such as changes in the Town's property tax base and the condition of the Town's capital assets, to assess the overall financial health of the Town.

In the statement of net assets and the statement of activities, the Town reports its activities:

- *Governmental activities* - Most of the Town's basic services are reported here, including general government, public safety, highway, sanitation and health, conservation and land use, recreation, community services, welfare, and education. Property taxes, charges for services and state grants finance most of these activities.

## **Fund Financial Statements**

The fund financial statements begin on page 12 and provide detailed information about the most significant funds, not the Town as a whole. Some funds are required to be established by Charter or State law. However, the Board of Finance and/or the Treasurer have established other funds to help the Town control and manage financial activities for particular purposes or to show that the Town is meeting legal responsibilities for using certain grants and other money. The Town's funds are divided into two categories; governmental and fiduciary.

- *Governmental funds* (pages 12 - 15) – Most of the Town's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accrual method called modified accrual accounting, which measures cash and all other financial assets that can be readily converted to cash.

The governmental fund statements provide a detailed short-term view of the Town's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Town's programs. The relationship (or differences) between governmental activities (reported in the statement of net assets and the statement of activities) and governmental funds is described in a reconciliation following the fund financial statements.

- *Fiduciary funds* (pages 16 - 17) – The Town is the trustee, or fiduciary, for its employees' pension plans. All of the Town's fiduciary activities are reported in separate statements of fiduciary net assets and changes in fiduciary net assets. These activities are excluded from the Town's other financial statements because the Town cannot use the assets to finance its operations. The Town is responsible for ensuring that the assets reported in these funds are used for their intended purpose.

## **Government-wide Financial Analysis**

The Town's combined net assets decreased by \$1,651,733 from a year ago. The analysis below focuses on the net assets and changes in net assets of the Town's governmental activities.

The Town's total revenue for 2011 (excluding special items) was \$19,992,622. The total cost of all programs and services for 2011 was \$21,644,355 with no new programs being added during the year. Our analysis below considers the operations of governmental activities.

## Statement of Activities

	<b>Governmental Activities</b>	
	<b>2011</b>	<b>2010</b>
Revenues:		
Program Revenues:		
Charges for services	\$ 258,228	\$ 262,414
Operating grants and contributions	2,200,561	2,079,089
Capital grants and contributions	92,706	1,076,778
General revenues:		
Property taxes	17,163,106	17,125,200
Grants and contributions not restricted to specific purposes	180,098	206,381
Unrestricted investment earnings	22,128	49,287
Miscellaneous	75,795	278,068
Total revenues	19,992,622	21,077,217
 Program expenses:		
General government	1,550,731	1,448,133
Public safety	483,922	448,762
Highway	2,385,345	2,549,888
Sanitation and health	272,379	298,790
Conservation and land use	67,724	68,631
Recreation	200,665	135,313
Miscellaneous	421,159	460,498
Welfare	16,536	6,240
Education	16,134,904	16,001,735
Interest	110,990	119,985
Total program expenses	21,644,355	21,537,975
Decrease in net assets	(\$ 1,651,733)	(\$ 460,758)

Net assets of the Town's governmental activities decreased by \$1,651,733 or by 5.1%. Unrestricted net assets – the part of net assets than can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements – totaled \$4,859,431 at June 30, 2011.

**Statement of Net Assets**

	<b>Governmental Activities</b>	
	<b><u>June 30, 2011</u></b>	<b><u>June 30, 2010</u></b>
Current and other assets	\$ 5,333,005	\$ 5,995,529
Net other post-employment benefits (OPEB) asset	-	36,478
Capital assets, net	<u>28,396,376</u>	<u>29,542,186</u>
Total assets	<u>33,729,381</u>	<u>35,574,193</u>
Accounts payable & accrued expense	101,530	97,438
Deferred revenue	-	2,946
Long-term liabilities:		
Due within one year	258,847	271,002
Due in more than one year	<u>2,858,197</u>	<u>3,040,267</u>
Total liabilities	<u>3,218,574</u>	<u>3,411,653</u>
Net assets:		
Invested in capital assets, net of debt	25,651,376	26,600,419
Unrestricted	<u>4,859,431</u>	<u>5,562,121</u>
Total net assets	<u>\$ 30,510,807</u>	<u>\$ 32,162,540</u>

**Governmental Activities**

Governmental activities decreased the Town's net assets by \$1,651,733 for 2011.

The analysis below presents the cost of each of the Town's five largest programs – education, general government, highway, community services and public safety - as well as each program's net cost (total cost less revenues generated by the activities). Net cost shows the burden that was placed on the Town's taxpayers by each of the functions.

## Governmental Activities

	2011		2010	
	Total Cost of Services	Net Cost of Services	Total Cost of Services	Net Cost of Services
Education	\$ 16,134,904	14,225,219	\$ 16,001,735	14,092,050
General government	1,550,731	1,226,171	1,448,133	1,152,150
Highway	2,385,345	2,156,073	2,549,888	1,388,416
Community services	421,159	386,784	460,498	420,807
Public safety	483,922	456,973	448,762	448,017
All other	668,294	641,640	628,959	618,254
Totals	<u>\$ 21,644,355</u>	<u>19,092,860</u>	<u>\$ 21,537,975</u>	<u>18,119,694</u>

### Town Fund Financial Analysis

#### Governmental Funds

As the Town completed the year, its governmental funds (as presented in the balance sheet – page 12) reported a combined fund balance of \$5,162,460, which is a decrease of \$660,284 from last year's total of \$5,822,744. Included in this year's total change in fund balance, is a decrease in the Town's General Fund balance of \$788,035 and an increase in the Town's Reserve Fund for Capital and Nonrecurring Expenditures Fund balance of \$147,417. The primary reason for the General Fund's deficit was planned transfers to the Reserve Fund for Capital and Nonrecurring Expenditures Fund.

#### General Fund Budgetary Highlights

General property taxes - property tax revenue was \$211,732 higher than budgeted due primarily to higher than anticipated overall tax collections. Intergovernmental revenue - grant revenues were \$237,360 lower than budgeted primarily due to a reduction in the State education equalization grant which was given directly to Regional School District No. 17. There was an offsetting decrease in the Regional School District No. 17 expenditure budget. Interest and investment income fell short of budgetary estimates as interest rates being paid on Town's deposits decreased dramatically.

With the exception of the snow removal budget, most of the Town's departments maintained spending within the budgetary limits. During the year, the Town authorized a special appropriation of \$8,783 for the purpose of "Wettish Property Development", \$10,000 for Town Website, \$46,000 for snow removal, \$22,246 for tax abatements and refunds and \$24,445 for miscellaneous grants at town meetings.

The Town's General Fund fund balance of \$2,551,642 reported on page 12 differed from the General Fund's budgetary fund balance. The nature of the difference is primarily attributable to accrued payroll that is not recognized for budgetary purposes and the use of fund balance to subsidize the operating budget is not recognized for GAAP purposes.

## Capital Asset and Debt Administration

At June 30, 2011, the Town had a net amount of \$28,396,376 invested in a broad range of capital assets, including land, buildings, vehicles and equipment and infrastructure. This represents a net decrease (including additions and deductions) of \$1,145,810 from the prior year. During the current fiscal year, the Wettish multi-purpose athletic fields were completed along with River Road and Reservoir Road bridges. In addition, improvement to Town Hall continued.

### Capital Assets at Year-end (Net of Depreciation)

	Governmental Activities	
	2011	2010
Land	\$ 3,821,535	\$ 3,821,535
Land improvements	1,005,712	838,141
Buildings and improvements	2,236,089	2,205,335
Equipment and vehicles	678,115	773,794
Infrastructure	20,654,925	21,903,381
Totals	<u>\$ 28,396,376</u>	<u>\$ 29,542,186</u>

The Town's 2011/2012 budget anticipates no significant capital projects or infrastructure additions other than road projects and Sheldon Park Field Renovations.

### Long-term Debt

At June 30, 2011, the Town had \$2,745,000 in general obligation bonds outstanding – a decrease of \$175,000 from the prior year – as shown in the analysis below.

### Outstanding Debt, at Year-end

	Governmental Activities	
	2011	2010
General obligation bonds	\$ 2,745,000	\$ 2,920,000
Capital lease obligations	-	21,767
Totals	<u>\$ 2,745,000</u>	<u>\$ 2,941,767</u>

The State of Connecticut limits the amount of general obligation debt that cities and towns can issue based on a formula determined under State statutes based on the type of debt and the tax base. The Town's outstanding general obligation debt is significantly below the state-imposed limit.

Other obligations include accrued vacation and sick leave. More detailed information about the Town's long-term liabilities is presented in the notes to the financial statements.

### **Economic Factors and Next Year's Budgets and Rates**

The Town's elected and appointed officials considered many factors when setting the fiscal year 2012 budget tax rates. Some of those factors include the economy at the state and local levels, the rate of population growth within the Town, and realized and potential increases and/or reductions in state funding, property values, and interest rates. The fiscal year 2012 budget of \$21,411,964 has a decrease of 7.6% on the Town side and a 3.5% increase for Regional School District No. 17. The mill rate was increased to 22.77 from 21.00.

### **Contacting the Town's Financial Management**

This financial report is designed to provide citizens, taxpayers, customers, investors, and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have any questions about this report or need additional financial information, please contact the First Selectman at the Town of Killingworth, 323 Route 81, Killingworth, Connecticut.

**TOWN OF KILLINGWORTH, CONNECTICUT  
STATEMENT OF NET ASSETS  
JUNE 30, 2011**

---

	<u>Governmental Activities</u>
<b>Assets:</b>	
Cash and cash equivalents	\$ 5,161,893
Property taxes and interest receivable, net	138,033
Intergovernmental receivables	33,079
Capital assets, net	<u>28,396,376</u>
 Total Assets	 <u>33,729,381</u>
<b>Liabilities:</b>	
Accounts payable and accrued expenses	101,530
Long-term liabilities:	
Due within one year	258,847
Due in more than one year	<u>2,858,197</u>
 Total Liabilities	 <u>3,218,574</u>
<b>Net Assets:</b>	
Invested in capital assets, net of related debt	25,651,376
Unrestricted	<u>4,859,431</u>
 Total Net Assets	 <u><u>\$ 30,510,807</u></u>

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

**TOWN OF KILLINGWORTH, CONNECTICUT  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2011**

		Program Revenues			Net (Expense) Revenue and Changes in Net Assets
Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	
<b>Governmental Activities:</b>					
<b>General government</b>	\$ 1,550,731	\$ 220,079	\$ 11,775	\$ 92,706	(\$ 1,226,171)
<b>Public safety</b>	483,922	11,495	15,454	-	( 456,973)
<b>Highway</b>	2,385,345	-	229,272	-	( 2,156,073)
<b>Sanitation and health</b>	272,379	26,654	-	-	( 245,725)
<b>Conservation and land use</b>	67,724	-	-	-	( 67,724)
<b>Recreation</b>	200,665	-	-	-	( 200,665)
<b>Community services</b>	421,159	-	34,375	-	( 386,784)
<b>Welfare</b>	16,536	-	-	-	( 16,536)
<b>Education</b>	16,134,904	-	1,909,685	-	( 14,225,219)
<b>Interest</b>	110,990	-	-	-	( 110,990)
Total governmental activities	<u>\$ 21,644,355</u>	<u>\$ 258,228</u>	<u>\$ 2,200,561</u>	<u>\$ 92,706</u>	<u>(\$ 19,092,860)</u>
General revenues:					
Property taxes					17,163,106
Grants and contributions not restricted to specific programs					180,098
Unrestricted investment earnings					22,128
Miscellaneous					75,795
Total general revenues and transfers					<u>17,441,127</u>
Change in net assets					( 1,651,733)
Net assets - July 1, 2010					<u>32,162,540</u>
Net assets - June 30, 2011					<u>\$ 30,510,807</u>

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

**TOWN OF KILLINGWORTH, CONNECTICUT  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2011**

---

	General	Reserve Fund For Capital and Nonrecurring Expenditures	Other Governmental Funds	Total Governmental Funds
<b>Assets:</b>				
Cash and cash equivalents	\$ 1,954,360	\$ 3,085,391	\$ 122,142	\$ 5,161,893
Property tax and interest receivable, net of allowance of \$15,527	138,033	-	-	138,033
Intergovernmental receivables	-	33,079	-	33,079
Due from other funds	585,947	-	-	585,947
	<u>\$ 2,678,340</u>	<u>\$ 3,118,470</u>	<u>\$ 122,142</u>	<u>\$ 5,918,952</u>
<b>Total Assets</b>				
<b>Liabilities and Fund Balance:</b>				
Liabilities:				
Accounts payable and accrued expenses	\$ 17,179	\$ 43,847	\$ -	\$ 61,026
Deferred revenue	109,519	-	-	109,519
Due to other funds	-	570,170	15,777	585,947
	<u>126,698</u>	<u>614,017</u>	<u>15,777</u>	<u>756,492</u>
<b>Total Liabilities</b>				
Fund Balances:				
Restricted	-	-	106,365	106,365
Committed	-	1,187,993	-	1,187,993
Assigned	70,891	1,316,460	-	1,387,351
Unassigned	2,480,751	-	-	2,480,751
	<u>2,551,642</u>	<u>2,504,453</u>	<u>106,365</u>	<u>5,162,460</u>
<b>Total Fund Balances</b>				
<b>Total Liabilities and Fund Balances</b>	<u>\$ 2,678,340</u>	<u>\$ 3,118,470</u>	<u>\$ 122,142</u>	<u>\$ 5,918,952</u>

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

**TOWN OF KILLINGWORTH, CONNECTICUT  
RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE GOVERNMENT-WIDE STATEMENT OF NET ASSETS  
JUNE 30, 2011**

---

Amounts reported for governmental activities in the statement of net assets are different because of the following:

Fund balances - total governmental funds	\$ 5,162,460
--	--------------

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds:

Governmental capital assets	54,655,613
Less accumulated depreciation	( 26,259,237)
Net capital assets	<u>28,396,376</u>

Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds:

Property tax receivables greater than 60 days	95,348
Interest receivable on property taxes	14,171

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds:

General obligation bonds payable	( 2,745,000)
Compensated absences	( 183,757)
Net pension obligations	( 176,716)
Other postemployment benefits	( 11,571)
Interest payable on bonds	<u>( 40,504)</u>

Net assets of governmental activities	<u>\$ 30,510,807</u>
---------------------------------------	----------------------

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

**TOWN OF KILLINGWORTH, CONNECTICUT**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2011**

	<u>General</u>	<u>Reserve Fund For Capital and Nonrecurring Expenditures</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Revenues:</b>				
Property taxes	\$ 17,152,051	\$ -	\$ -	\$ 17,152,051
Intergovernmental	2,353,509	101,481	3,000	2,457,990
Licenses, permits and fees	98,929	-	26,805	125,734
Changes for goods and services	151,109	-	-	151,109
Interest and investment income	13,692	8,098	338	22,128
Capital surcharge	-	4,005	-	4,005
Other	86,179	-	-	86,179
	<u>19,855,469</u>	<u>113,584</u>	<u>30,143</u>	<u>19,999,196</u>
<b>Total Revenues</b>				
<b>Expenditures:</b>				
Current:				
General government	1,350,209	-	16,007	1,366,216
Public safety	384,020	-	27,026	411,046
Highway	862,014	-	-	862,014
Sanitation and health	256,094	-	-	256,094
Conservation and land use	67,724	-	-	67,724
Recreation	116,561	-	-	116,561
Miscellaneous	381,233	-	2,425	383,658
Welfare	7,935	-	8,601	16,536
Education	16,134,904	-	-	16,134,904
Debt service	310,945	-	-	310,945
Capital outlays	-	733,782	-	733,782
	<u>19,871,639</u>	<u>733,782</u>	<u>54,059</u>	<u>20,659,480</u>
<b>Total Expenditures</b>				
Deficiency of Revenues Over Expenditures	( 16,170)	( 620,198)	( 23,916)	( 660,284)
<b>Other Financing Sources (Uses):</b>				
Operating transfers in	-	767,615	4,250	771,865
Operating transfers out	( 771,865)	-	-	( 771,865)
	<u>( 771,865)</u>	<u>767,615</u>	<u>4,250</u>	<u>-</u>
<b>Total Other Financing Sources (Uses)</b>				
Net change in fund balance	( 788,035)	147,417	( 19,666)	( 660,284)
Fund balance - July 1, 2010	<u>3,339,677</u>	<u>2,357,036</u>	<u>126,031</u>	<u>5,822,744</u>
Fund balance - June 30, 2011	<u>\$ 2,551,642</u>	<u>\$ 2,504,453</u>	<u>\$ 106,365</u>	<u>\$ 5,162,460</u>

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

**TOWN OF KILLINGWORTH, CONNECTICUT  
RECONCILIATION OF GOVERNMENTAL FUNDS STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES TO THE  
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2011**

---

Amounts reported for governmental activities in the statement of activities are different because of the following:

Net change in fund balances - total governmental funds	(\$ 660,284)
--	--------------

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 and reported as depreciation expense.

Capital outlay	572,920
Depreciation expense	( 1,718,730)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

Property taxes collected after 60 days	602
Interest	( 7,176)

The issuance of long-term debt (e.g., bonds, leases) provide current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds.

Principal payments on general obligation bonds	175,000
Principal payments on capital lease obligations	21,767

Some expenses in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Change in accrued interest payable	3,188
Change in compensated absences	3,319
Change in net pension obligations	5,710
Change in other postemployment benefits	( 48,049)

Change in net assets of governmental activities	<u><u>(\$ 1,651,733)</u></u>
---	------------------------------

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

**TOWN OF KILLINGWORTH, CONNECTICUT  
STATEMENT OF FIDUCIARY NET ASSETS  
FIDUCIARY FUNDS  
JUNE 30, 2011**

---

	Pension Trust Funds	Agency Funds
<b>Assets</b>		
Cash and cash equivalents	\$ 903,736	\$ 203,836
Investments	1,475,334	-
Total Assets	\$ 2,379,070	\$ 203,836
<b>Liabilities</b>		
Due to other groups	-	203,836
Total Liabilities	-	\$ 203,836
<b>Net Assets</b>		
Held in trust for pension benefits	\$ 2,379,070	

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

**TOWN OF KILLINGWORTH, CONNECTICUT  
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS  
FIDUCIARY FUNDS  
FOR THE YEAR ENDED JUNE 30, 2011**

---

**Additions:**

Employer contributions	\$	206,710
Investment income		45,443
Net realized/unrealized gains on investments		<u>157,788</u>
Total additions		<u>409,941</u>

**Deductions:**

Benefits paid		179,139
Administration		<u>16,985</u>
Total deductions		<u>196,124</u>
Change in net assets		213,817
Net assets - July 1, 2010		<u>2,165,253</u>
Net assets - June 30, 2011	\$	<u><u>2,379,070</u></u>

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

**TOWN OF KILLINGWORTH, CONNECTICUT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2011**

---

**1 - Reporting Entity and Summary of Significant Accounting Policies**

The financial statements of the Town of Killingworth, Connecticut (the "Town") have been prepared in conformity with U.S. generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standards setting body for establishing governmental accounting and financial reporting principles. The more significant policies of the Town are described below:

**A. Reporting Entity**

The Town of Killingworth, Connecticut was named in 1667. The Town of Killingworth, Connecticut operates under a Board of Selectmen/Board of Finance form of Government. The Town provides the following services: public safety; highways and streets; health and welfare; culture-recreation; education; public improvements; planning and zoning; and general administrative services.

The Town operates under the provisions of its charter and the General Statutes of the State of Connecticut. The legislative powers of the Town are vested in the Town meeting. The executive body is made up of a Board of Selectmen, consisting of a First Selectman, who is the chief executive officer, and two other board members. A six-member Board of Finance is responsible for presenting fiscal operating budgets to the Annual Town Meeting.

As required by generally accepted accounting principles, the financial statements of the reporting entity include only the funds and account groups of the Town of Killingworth (the primary government) as no other component units exist based on operational or financial relationships with the Town.

**Related Organizations**

The Board of Selectmen is responsible for appointing two members to the Library Board of the Town of Killingworth but the Town's accountability does not extend beyond making such appointments. Amounts paid by the Town of Killingworth to the Library in exchange for services rendered amounted to \$217,600 for the year ended June 30, 2011.

**TOWN OF KILLINGWORTH, CONNECTICUT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2011**

---

The Town has joined the neighboring Town of Haddam, Connecticut in a multi-governmental arrangement established under Connecticut General Statutes to provide services to the residents of the member Towns. Regional School District 17 provides educational services and facilities to the member Towns. The member Towns share proportionately in the operating costs of the school district based upon anticipated enrollment. Although the school district provides services to the citizenry of both governments, it does not meet the definition of a joint venture as the member Towns do not retain an ongoing financial interest in the school district. During the year ended June 30, 2011, the Town of Killingworth recognized expenditures of \$16,134,904 for its proportional share of the operating costs of Regional School District 17.

**B. Government-Wide and Fund Financial Statements**

**Government-Wide Statements**

The government-wide financial statements (i.e., the Statement of Net Assets and the Statement of Activities) report information on all of the nonfiduciary activities of the Town. 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.

**Fund Financial Statements**

The fund financial statements of the Town are organized into funds, each of which is considered to be separate accounting entities. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenues and expenditures/expenses. Funds are organized into two major categories: governmental and fiduciary. An emphasis is placed on major funds within the governmental category. The major funds are presented in separate columns. Non-major funds are aggregated and presented in a single column.

**TOWN OF KILLINGWORTH, CONNECTICUT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2011**

---

**C. Measurement Focus, Basis of Accounting, and Financial Statement 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. Property taxes are recognized in the year for which they are levied. 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. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities 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.

Property taxes, intergovernmental revenue, charges for services, 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.

Expenditures, including capital outlays, generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The Town reports the following major governmental funds:

The General Fund is the Town's primary operating fund. It accounts for all financial resources of the Town, except those required to be accounted for in another fund.

The Reserve Fund for Capital and Nonrecurring Expenditures is a Capital Projects Fund which is used to account for financial resources to be used for capital expenditures or for the acquisition or construction of capital facilities, improvements and/or equipment.

Additionally, the Town reports the following fund types:

The Special Revenue Funds are used to account for proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes.

**TOWN OF KILLINGWORTH, CONNECTICUT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2011**

---

The Capital Projects Funds are used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities or other capital assets.

The Pension Trust Funds which account for the activities of the Towns' pension plans, which accumulate resources for pension benefit payments to qualified Town employees and volunteer fire fighters.

The Agency Funds account for funds held by the Town of behalf of residents.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as they are needed. Unrestricted resources are used in the following order: committed, assigned then unassigned.

**D. Deposits and Investments**

The Town's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

State statutes authorize the Town to invest in obligations of the United States Treasury, commercial paper, corporate bonds, repurchase agreements, and certain other investments as more fully described in Note 3.

Investments for the Town are reported at fair value, which is determined using quoted market prices at June 30.

**E. Property Taxes and Other Receivables**

During the course of operations, numerous transactions occur between individual funds that may result in amounts being owed between funds. Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/due from other funds" (the current portion of interfund loans) or "advances to/from other funds" (the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/due from other funds." Interfund receivables and payables within governmental activities are eliminated in the Statement of Net Assets.

All trade and property taxes receivable are shown net of an allowance for uncollectibles. Property taxes are assessed as of October 1. Assessed values are established by the Town's Assessor's office at 70% of appraised value. Taxes are billed in the following July and are due in two installments, July 1 and the following January 1. Taxes become overdue one month after the installment due date. Interest at the rate of 1.5% per month accrued on all overdue

**TOWN OF KILLINGWORTH, CONNECTICUT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2011**

---

tax balances. Liens are effective on the assessment date and are generally continued by filing in May following the due date.

Section 12-165 of the General Statutes of the State of Connecticut requires each municipality to write-off, on an annual basis, the property taxes which are deemed uncollectible. Property taxes and related interest receivable at June 30, 2011 are stated net of an allowance for uncollectible amounts of \$15,527.

**F. Inventories and Prepaid Expenses**

All inventories are valued at cost using the first in/first out (FIFO) method. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased. At June 30, 2011, the Town had no inventory.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. At June 30, 2011, the Town had no prepaid expenses.

**G. Capital Assets**

Capital assets, which include land and related improvements, buildings and related improvements, equipment and vehicles, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the government-wide financial statements.

Capital assets used in governmental fund operations are accounted for as capital outlays, or departmental expenditures in the fund financial statements upon acquisition.

Capital assets are defined by the Town as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. 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.

**TOWN OF KILLINGWORTH, CONNECTICUT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2011**

---

Buildings and related improvements, land improvements, equipment and vehicles, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and improvements	50
Land improvements	20
Equipment and vehicles	5-20
Infrastructure	20-50

**H. Compensated Absences**

Under the terms of the Town's bargaining agreement, certain Town employees are granted vacation and sick leave in varying amounts. Certain employees may carry over a limited number of unused vacation and sick days to subsequent years and, in the event of termination, are reimbursed for these days based upon various formulas. Accumulated vacation and sick leave is recognized as a liability of the Town in the government-wide financial statements.

**I. Long-Term Obligations**

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities Statement of Net Assets. Bond premiums and discounts 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 reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**TOWN OF KILLINGWORTH, CONNECTICUT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2011**

---

**J. Fund Equity**

Government-Wide Statements

Equity in the government-wide financial statements is defined as "net assets" and is classified in the following categories:

- a. Invested in Capital Assets, Net of Related Debt - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted Net Assets - Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted Net Assets - All other net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt".

Fund Financial Statements

The equity of the fund financial statements is defined as "fund balance" and is classified in the following categories:

- a. Nonspendable Fund Balance - represents amounts that cannot be spent because they are either (a) not in spendable form (e.g., inventories and prepaid amounts) or (b) legally or contractually required to be maintained intact.
- b. Restricted Fund Balance - represents amounts that are constrained for a specific purpose by either (a) external parties, such as grantors, creditors, contributors, or laws and regulation of their governments or (b) imposed by law through constitutional provisions or enabling legislation.
- c. Committed Fund Balance - represents amounts constrained for a specific purpose by a government using its highest level of decision-making authority (Killingworth Town Meeting).

**TOWN OF KILLINGWORTH, CONNECTICUT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2011**

---

- d. Assigned Fund Balance - for all governmental funds other than the General Fund, any remaining positive amounts not classified as nonspendable, restricted or committed. For the General Fund, includes amounts constrained for the intent to be used for a specific purpose by a governing board or body or official that has been delegated authority to assign amounts by the Town Charter.
- e. Unassigned Fund Balance - represents fund balance in the General Fund in excess of nonspendable, restricted, committed and assigned fund balance. If another governmental fund has a fund balance deficit, it is reported as a negative amount in unassigned fund balance.

**K. Estimates**

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities including disclosures of contingent assets and liabilities and reported revenues, expenses and expenditures during the fiscal year.

**L. Other Post-employment Benefits (OPEB) Accounting**

In fiscal 2009, the Town implemented GASB Statement Number 45, "Accounting and Reporting by Employers for Post-employment Benefits Other Than Pensions." This pronouncement required the Town to calculate and record a net OPEB asset at June 30, 2009. This net OPEB asset is, in general, the cumulative difference between the actuarial required contribution and the actual contributions made since July 1, 2008. The Town makes annual contributions based upon management decisions.

**M. Subsequent Events**

The Town has evaluated subsequent events from the period after June 30, 2011 through November 18, 2011, the date the financial statements were available to be issued.

**2 - Stewardship, Compliance and Accountability**

The Town establishes a Town-wide budget in accordance with provisions of its Charter and the Connecticut General Statutes. The Annual Budget Meeting is held on the third Monday in May, in accordance with the Town Charter. At the meeting, the Board of Finance recommends its proposed budget to the Town. The operating budget includes proposed expenditures and the means of financing them.

**TOWN OF KILLINGWORTH, CONNECTICUT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2011**

---

The Board of Finance, on request by Town agencies or officials, may make special appropriations from surplus revenue or from an approved contingency fund. Such a special appropriation in excess of \$20,000 shall require approval by a vote of Town meeting. Not more than one special appropriation for any Town agency, official, or any department may be made by the Board of Finance in each fiscal year, without approval of Town meeting.

The Board of Finance is also authorized to transfer budgeted amounts up to \$20,000 within and between Town departments. Any transfer over \$20,000 must be approved at Town meeting.

Formal budgetary integration is employed as a management control device during the year for the General Fund. Additional appropriations approved during the year totaled \$111,474.

All unencumbered general fund appropriations lapse at year-end. Section 9-4 of the Town Charter allows the Board of Finance to hold open any portion of an annual appropriation remaining unexpended at the close of the fiscal year.

In accordance with Section 9-7 of the Town Charter, the Town is permitted to hold open unencumbered appropriations, within the Reserve Fund for Capital and Nonrecurring Expenditures, authorizing the construction or permanent improvement of capital assets of the Town for a period of three years. If an encumbered expenditure has been incurred, the appropriation is held open until the completion of the project.

**TOWN OF KILLINGWORTH, CONNECTICUT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2011**

---

**3 - Cash, Cash Equivalents and Investments**

The deposit of public funds is controlled by the Connecticut General Statutes. 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 Connecticut General Statutes permit municipalities to invest in: (a) obligations of the United States and its agencies, (b) highly rated obligations of any state of the United States or of any political subdivision, authority or agency thereof, and (c) shares or other interest in custodial arrangements or pools maintaining constant net asset values and in highly rated no-load open end money market or mutual funds (with constant or fluctuating new asset values) whose portfolios are limited to obligations of the United States and its agencies, and repurchase agreements fully collateralized by such obligations.

The following is a summary of cash, cash equivalents and investments at June 30, 2011:

	<u>Government-Wide</u>	<u>Fiduciary Funds</u>
	Statement of Net Assets	Statement of Fiduciary Net Assets
Cash and cash equivalents:		
Cash on hand and on deposit	\$ 2,076,502	\$ 203,836
Money market funds	3,085,391	903,736
Total cash and cash equivalents	5,161,893	1,107,572
Investments:		
U.S. government and related obligations	-	379,620
Corporate bonds	-	14,821
Equity securities	-	790,004
Mutual funds	-	290,889
Total investments	-	1,475,334
Total cash, cash equivalents and investments	\$ 5,161,893	\$ 2,582,906

**Deposits**

As of year-end, the carrying amount of the Town of Killingworth's deposits, excluding money market funds, was \$2,280,338 and the bank balance was \$2,483,761.

**TOWN OF KILLINGWORTH, CONNECTICUT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2011**

*Custodial Credit Risk* - 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 policy with regards to custodial credit risk for deposits requires that all of the bank balance be covered by Federal depository insurance and/or deposit surety bonds issued by an insurance company to the financial institution on behalf of the Town. Accordingly, there were no deposit balances which were uninsured and/or uncollateralized at June 30, 2011.

**Cash Equivalents**

At June 30, 2011 the Town's cash equivalents amounted to \$3,989,127. The Town's cash equivalents consist of money market funds which are also covered by Federal depository insurance and/or deposit surety bonds issued by an insurance company to the financial institution on behalf of the Town. Accordingly, there were no money market funds with balances which were uninsured and/or uncollateralized at June 30, 2011.

**Investments**

At June 30, 2011, the Town had the following investments:

Investment Type	Fair Value	Investment Maturities (in years)			
		Less than 1	1 to 5	6 to 10	More than 10
U.S. Treasury Notes	\$ 170,382	\$ 101,556	\$ 15,016	\$ 46,511	\$ 7,299
U.S. Agencies	209,238	-	25,290	14,729	169,219
Corporate Bonds	14,821	-	14,821	-	-
	394,441	\$ 101,556	\$ 55,127	\$ 61,240	\$ 176,518
Equity Securities **	790,004				
Mutual Funds **	290,889				
	<u>\$ 1,475,334</u>				

\*\* Equity securities and mutual funds do not mature.

*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 values losses arising from increases in interest rates.

*Credit risk* - The Town has no formal investment policy that would limit its investment choices due to credit risk other than State Statutes.

**TOWN OF KILLINGWORTH, CONNECTICUT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2011**

---

The provisions of State statutes regarding the investment of municipal pension funds do not specify permitted investments. Therefore, investment of such funds is generally controlled by the laws applicable to fiduciaries and the provisions of the applicable plan. The Town has no investment policy that would further limit its investment choices beyond those limited by state statute.

*Custodial Credit Risk* - Custodial credit risk for an investment is the risk that, in the event of the failure of the counterparty, the Town will not be able to recover the value of its investments of collateral securities that are in the possession of an outside party. The Town does not have a policy for custodial credit risk. At June 30, 2011, the Town did not have any uninsured and unregistered securities held by the counterparty, or by its trust department or agent that were not in the Town's name.

*Concentrations of Credit Risk* - The Town has no policy limiting the amount the Town may invest in any one issuer.

**4 - Receivables and Deferred Revenue**

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

	<u>General Fund</u>
Receivables:	
Taxes	\$ 128,268
Interest	25,292
Grants receivable	<u>33,079</u>
Gross receivables	186,639
Less: allowance for uncollectibles	<u>( 15,527)</u>
Net total receivables	<u><u>\$ 171,112</u></u>

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. At the end of the current fiscal year, the component of deferred revenue reported in governmental funds is as follows:

Delinquent property taxes and interest receivable	<u><u>\$ 109,519</u></u>
---	--------------------------

**TOWN OF KILLINGWORTH, CONNECTICUT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2011**

**5 - Capital Assets**

Capital asset activity for the year ended June 30, 2011 was as follows:

	<u>Balance July 1, 2010</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance June 30, 2011</u>
Governmental activities:				
Capital Assets, not being depreciated				
Land	\$ 3,821,535	\$ -	\$ -	\$ 3,821,535
Capital assets, being depreciated				
Land improvements	1,380,533	229,113	-	1,609,646
Buildings and improvements	3,337,484	99,038	-	3,436,522
Equipment and vehicles	3,328,489	37,930	-	3,366,419
Infrastructure	42,214,652	206,839	-	42,421,491
Total assets being depreciated	<u>50,261,158</u>	<u>572,920</u>	<u>-</u>	<u>50,834,078</u>
Less: accumulated depreciation for:				
Land improvements	542,392	61,542	-	603,934
Buildings and improvements	1,132,149	68,284	-	1,200,433
Equipment and vehicles	2,554,695	133,609	-	2,688,304
Infrastructure	20,311,271	1,455,295	-	21,766,566
Total accumulated depreciation	<u>24,540,507</u>	<u>1,718,730</u>	<u>-</u>	<u>26,259,237</u>
Total capital assets, being depreciated, net	<u>25,720,651</u>	<u>( 1,145,810)</u>	<u>-</u>	<u>24,574,841</u>
Total Government-Wide Capital Assets, net	<u>\$ 29,542,186</u>	<u>(\$ 1,145,810)</u>	<u>\$ -</u>	<u>\$ 28,396,376</u>

Depreciation expense was charged to Governmental activities-functions/programs as follows:

General government	\$ 22,392
Public safety	71,714
Highway	1,515,807
Sanitation and health	16,285
Recreation	51,712
Miscellaneous	<u>40,820</u>
Total depreciation expense-governmental activities	<u>\$ 1,718,730</u>

**TOWN OF KILLINGWORTH, CONNECTICUT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2011**

---

**6 - Interfund Accounts**

At June 30, 2011, amounts due from and to other funds were as follows:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ 585,947	\$ -
Major Governmental Fund:		
Reserve Fund for Capital and Nonrecurring Expenditures	-	570,170
Nonmajor Governmental Funds:		
Special Revenue - Dog Fund	-	15,777
	<u>\$ 585,947</u>	<u>\$ 585,947</u>

All interfund receivables and payables represent routine recurring transactions that are temporary in nature.

Interfund transfers:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ -	\$ 771,865
Major Governmental Fund:		
Reserve Fund for Capital and Nonrecurring Expenditures	767,615	-
Nonmajor Governmental Funds:		
Special Revenue - Dog Fund	3,750	-
Special Revenue - Resident State Trooper DARE	500	-
	<u>\$ 771,865</u>	<u>\$ 771,865</u>

All transfers represent routine recurring transactions to move resources from one fund to another.

**TOWN OF KILLINGWORTH, CONNECTICUT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2011**

**7 - Long-Term Debt**

The following is a summary of changes in long-term obligations during the fiscal year:

	<u>Balance July 1, 2010</u>	<u>Additions</u>	<u>Reductions/ Maturities</u>	<u>Balance June 30, 2011</u>	<u>Due within One Year</u>
Governmental Activities:					
General obligation bonds	\$ 2,920,000	\$ -	\$ 175,000	\$ 2,745,000	\$ 175,000
Capital lease obligations	21,767	-	21,767	-	-
Compensated absences	187,076	-	3,319	183,757	83,847
Other postemployment benefits	( 36,478)	48,049	-	11,571	-
Net pension obligations	<u>182,426</u>	<u>1,678</u>	<u>7,388</u>	<u>176,716</u>	<u>-</u>
Total governmental activities long-term liabilities	<u>\$ 3,274,791</u>	<u>\$ 49,727</u>	<u>\$ 207,474</u>	<u>\$ 3,117,044</u>	<u>\$ 258,847</u>

**General Obligation Bonds Payable**

At June 30, 2011, the Town had general obligation bonds in the amount of \$2,745,000 outstanding. The bonds, dated August 15, 2006, mature serially over 20 years at rates which vary from 3.875% to 5.5%.

The annual debt service requirements on these general obligation bonds, including interest, are as follows as of June 30, 2011:

<u>Fiscal Year Ending</u>	<u>Principal</u>	<u>Interest</u>
June 30, 2012	\$ 175,000	\$ 106,122
June 30, 2013	175,000	99,341
June 30, 2014	175,000	92,559
June 30, 2015	175,000	85,668
June 30, 2016	175,000	78,669
Thereafter	<u>1,870,000</u>	<u>404,055</u>
	<u>\$ 2,745,000</u>	<u>\$ 866,414</u>

Payments on all long-term debt that pertain to the Town's governmental activities are made by the General Fund.

**TOWN OF KILLINGWORTH, CONNECTICUT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2011**

---

Killingworth is a member of Regional School District No. 17, which provides education facilities for grades K through twelve for the towns of Haddam and Killingworth. As of June 30, 2011, the outstanding bonded indebtedness of the District was \$18,375,000 with Killingworth's share being 45.43279% or \$8,348,275. These are general obligations of Regional School District No. 17 and its member towns.

**Authorized/Unissued Bonds**

There are no authorized, unissued bonds at June 30, 2011.

**Debt Limitation**

The Town's total authorized debt falls within the debt limitation set forth by the Connecticut General Statutes.

**8 - Fund Balance**

	General Fund	Reserve Fund For Capital and Nonrecurring Expenditures	Non-major Governmental Funds	Total
Fund balances:				
Restricted for:				
General government	\$ -	\$ -	\$ 3,217	\$ 3,217
Public safety	-	-	86,130	86,130
Miscellaneous	-	-	4,151	4,151
Welfare	-	-	11,759	11,759
Committed to:				
Capital projects	-	1,187,993	-	1,187,993
Assigned to:				
Public safety	-	-	1,108	1,108
Highways	70,891	-	-	70,891
Capital projects	-	1,316,460	-	1,316,460
Unassigned	2,480,751	-	-	2,480,751
Total fund balances	\$ 2,551,642	\$ 2,504,453	\$ 106,365	\$ 5,162,460

**9 - Risk Management**

The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; workers compensation and natural disasters for which the Town carries commercial insurance. During the year ended June 30, 2011, deductibles paid by the Town were insignificant. Settled claims, for all types of commercial coverage, have not exceeded commercial insurance coverage during any of the past three fiscal years.

**TOWN OF KILLINGWORTH, CONNECTICUT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2011**

---

**10 - Contingencies and Litigation**

There are various suits and claims pending against the Town, none of which, individually, or in the aggregate, is believed by legal counsel to be likely to result in a judgment or judgments, which would material affect the Town's financial position.

The Town has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursement to the grantor agency for any expenditure disallowed under terms of the grant. Based upon prior experience, Town management believes such disallowances, if any, will not be material.

**11 - Defined Benefit Pension Plans**

The Town maintains two single-employer defined benefit pension plans, one covering all eligible full time employees and the second covering the volunteer firefighters. The plans are considered to be part of the Town's financial reporting entity and are included in the Town's financial report as Pension Trust Funds. The plans do not issue stand-alone financial reports.

**Municipal Employees**

**Plan Description**

The Town of Killingworth is the sponsor and administrator of a single employer retirement system named the "Town of Killingworth Municipal Employees' Pension Plan" (the Plan) which was established to provide pension benefits for employees of the Town. The Plan was adopted September 30, 2003 effective July 1, 2001.

The Plan covers substantially all full-time employees of the Town.

**Summary of Significant Accounting Policies**

The Plan's financial statements are prepared using the accrual basis of accounting. Employer contributions to the Plan are recognized when due and the employer has made a formal commitment to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of the Plan.

Investments are reported at fair value.

**TOWN OF KILLINGWORTH, CONNECTICUT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2011**

---

**Plan Membership**

Membership in the Plan consisted of the following at July 1, 2009, the date of the most recent actuarial valuation:

Retirees and beneficiaries receiving benefits	7
Terminated plan members entitled to, but not yet receiving benefits	-
Active plan members	<u>16</u>
Total	<u><u>23</u></u>

**Benefit Provisions**

A participant is eligible for normal retirement upon reaching the later of the age of 65 or the completion of 15 years of service. There is no mandatory retirement age. The benefit is equal to the following:

The annual accrued benefit of a member shall be equal to (A) times (B), where:

- (A) 1.5% of the average compensation multiplied by the years of benefit service at normal retirement date.
- (B) Equals a fraction (not to exceed one), the numerator of which is the actual completed years of benefit service at normal retirement date or earlier termination of employment; and the denominator of which is the years of benefit service which the plan member would have accumulated at normal retirement date.

The Plan contains a provision for early retirement at age 60 with at least 15 years of service. Benefits for early retirement are actuarially determined. The spousal death benefit for the Plan is the actuarial equivalent of the members vested accrued retirement benefit. Participants in the Plan are vested after 15 years.

**Funding Policy**

Employer contribution rates are established by the Board of Selectmen and approved by the Board of Finance as determined by its actuaries. The Town is required to contribute the remaining amounts necessary to finance the benefits for the participants as determined by its actuaries. The Town's funding policy provides for periodic employer contributions to accumulate sufficient assets to pay benefits when due.

**TOWN OF KILLINGWORTH, CONNECTICUT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2011**

---

**Volunteer Fire Company**

**Plan Description**

The Town of Killingworth is the sponsor and administrator of a single employer retirement system named the "Killingworth Volunteer Fire Company Defined Benefit Pension Plan" (the Plan) which was established to provide pension benefits for employees of the Town. The Plan was formally adopted in September, 2005. The Plan was originally effective January 1, 1989 with benefit funding provided exclusively through an insurance program which was paid by the Town.

The Plan covers anyone who is a volunteer fireman or ambulance personnel who is eligible to enter the Plan. Individuals are eligible to enter the Plan as a participant upon reaching age 18 and completing a probationary period of at least 3 months and not more than 3 years.

**Summary of Significant Accounting Policies**

The Plan's financial statements are prepared using the accrual basis of accounting. Town contributions to the Plan are recognized when due and the Town has made a formal commitment to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of the Plan.

Investments are reported at fair value.

**Plan Membership**

Membership in the Plan consisted of the following at July 1, 2009, the date of the most recent actuarial valuation:

Retirees and beneficiaries receiving benefits	13
Terminated plan members entitled to, but not yet receiving benefits	10
Active plan members	<u>50</u>
Total	<u><u>73</u></u>

**TOWN OF KILLINGWORTH, CONNECTICUT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2011**

---

**Benefit Provisions**

A participant is eligible for normal retirement upon reaching the age of 65. There is no mandatory retirement age. The Plan benefit is determined based upon years of participation. Participants will be credited with a year of plan participation for any plan year in which the participant attends any one of the following: (1) at least 20% of all calls; (2) at least 50% of all meetings; (3) at least 50% of all drills; and (4) at least 50% of all work nights.

The amount of monthly retirement income benefit of a plan participant will be an amount based upon years of plan participation as set forth in the following table:

<u>Years of Plan Participation</u>	<u>Amount of Monthly Retirement Income</u>
0	\$ -
1-5	\$ 150
6	\$ 200
7	\$ 220
8	\$ 240
9	\$ 260
10	\$ 280
11	\$ 300
12	\$ 320
13	\$ 340
14	\$ 360
15	\$ 380
16	\$ 400
17	\$ 420
18	\$ 440
19	\$ 460
20	\$ 480
21 or more	\$ 500

**TOWN OF KILLINGWORTH, CONNECTICUT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2011**

---

The normal form of retirement benefit provides for a monthly benefit payment for as long as the participant shall live. Optional forms of distribution are available. Participants in the Plan are vested according to the following table:

<u>Years of Plan Participation</u>	<u>Vested Percentage</u>
Less than 4	0%
4	40%
5	50%
6	60%
7	70%
8	80%
9	90%
10 or more	100%

**Funding Policy**

Town contribution rates are established by the Board of Selectmen and approved by the Board of Finance as determined by its actuaries. The Town is required to contribute the remaining amounts necessary to finance the benefits for the participants as are actuarially determined. The Town's funding policy provides for periodic employer contributions to accumulate sufficient assets to pay benefits when due.

**TOWN OF KILLINGWORTH, CONNECTICUT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2011**

---

**Annual Pension Cost and Net Pension Obligation**

	Municipal Employees	Volunteer Fire Company
Actuarially required contribution (ARC)	\$ 129,543	\$ 72,571
Interest on net pension obligation	13,238	( 468)
Adjustment to annual required contribution	( 14,393)	509
Annual pension cost	128,388	72,612
Contributions made	126,710	80,000
Increase (decrease) in net pension obligation	1,678	( 7,388)
Net pension obligation (asset), beginning of year	189,118	( 6,692)
Net pension obligation (asset), end of year	\$ 190,796	(\$ 14,080)

The annual required contribution for the current year was determined as part of the July 1, 2009 actuarial valuation using the entry age normal cost method. The actuarial assumptions included (a) a 7.0% investment rate of return and (b) for the municipal employees plan, 4% projected salary increases. The assumptions did not include inflation and post-retirement benefit increases. The actuarial value of assets was determined using fair market value. The unfunded actuarial accrued liability is being amortized as a level dollar over a 30-year closed period beginning July 1, 2009 for both plans.

**TOWN OF KILLINGWORTH, CONNECTICUT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2011**

**Three-Year Trend Information**

<u>Fiscal Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Actual Contribution</u>	<u>Percentage Annual Pension Contributed</u>	<u>Net Pension Obligation</u>
Municipal Employees				
6/30/2009	\$ 93,515	\$ 100,000	106.9 %	\$ 163,274
6/30/2010	125,844	100,000	79.5	189,118
6/30/2011	128,388	126,710	98.7	190,796
Volunteer Fire Company				
6/30/2009	\$ 61,878	\$ 80,000	129.3 %	\$ 741
6/30/2010	72,567	80,000	110.2	( 6,692)
6/30/2011	72,612	80,000	110.2	( 14,080)

**Funding Status and Funding Progress**

The funded status of the plans as of their most recent actuarial valuation date is as follows:

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liability (AAL)</u>	<u>Unfunded AAL (UAAL)</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>UAAL as a Percentage of Covered Payroll</u>
Municipal Employees:						
7/1/2009	\$ 1,224,101	\$ 1,917,519	\$ 693,418	63.8 %	\$ 817,837	84.8 %
Volunteer Fire Company:						
7/1/2009	781,042	1,287,549	\$ 506,507	60.7 %	N/A	N/A

The schedules of funding progress, presented as required supplementary information (RSI) following the notes to the financial statements, present multiyear trend information about whether the actuarial values of plan assets are increasing or decreasing over time relative to the AALs for benefits.

**TOWN OF KILLINGWORTH, CONNECTICUT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2011**

The financial statements for each individual pension plan are as follows:

	Municipal Employees Pension Fund	Volunteer Fire Company Pension Fund	Total
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Assets</b>			
Cash and cash equivalents	\$ 85,640	\$ 818,096	\$ 903,736
Investments	<u>1,475,334</u>	<u>-</u>	<u>1,475,334</u>
<b>Total Assets</b>	<u><u>\$ 1,560,974</u></u>	<u><u>\$ 818,096</u></u>	<u><u>\$ 2,379,070</u></u>
<b>Net Assets</b>			
Held in trust for pension benefits	<u><u>\$ 1,560,974</u></u>	<u><u>\$ 818,096</u></u>	<u><u>\$ 2,379,070</u></u>
	Municipal Employees Pension Fund	Volunteer Fire Company Pension Fund	Total
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Additions:</b>			
Contributions			
Employer	\$ 126,710	\$ 80,000	\$ 206,710
Investment income	42,910	2,533	45,443
Net realized/unrealized gains on investments	<u>157,788</u>	<u>-</u>	<u>157,788</u>
<b>Total additions</b>	<u><u>327,408</u></u>	<u><u>82,533</u></u>	<u><u>409,941</u></u>
<b>Deductions:</b>			
Benefits paid	110,559	68,580	179,139
Administration	<u>16,985</u>	<u>-</u>	<u>16,985</u>
<b>Total deductions</b>	<u><u>127,544</u></u>	<u><u>68,580</u></u>	<u><u>196,124</u></u>
Net change in net assets	199,864	13,953	213,817
Net assets, July 1, 2010	<u>1,361,110</u>	<u>804,143</u>	<u>2,165,253</u>
Net assets, June 30, 2011	<u><u>\$ 1,560,974</u></u>	<u><u>\$ 818,096</u></u>	<u><u>\$ 2,379,070</u></u>

**TOWN OF KILLINGWORTH, CONNECTICUT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2011**

---

**12 - Other Post-Employment Benefits (OPEB)**

The Town provides post-retirement medical benefits to eligible retirees and their spouses through a single-employer, contributory, defined benefit OPEB plan. The OPEB plan provides medical coverage to eligible retirees and their spouse. A tri-annual actuarial valuation is made to determine whether the contributions are sufficient to meet plan obligations. The latest valuation was made July 1, 2008. The OPEB plan does not issue a separate, stand-alone, financial report.

Employees of the Town are eligible for medical coverage based upon the following criteria:

- Normal retirement at age 62 and 15 years of service.
- For UPSEU and AFSCME union retirees:
  - Benefits are continued for 3 years or until the retiree or spouse turns 65.

Spousal medical benefits are provided to the spouse of a retiree eligible for medical benefits and are subject to the same duration of coverage as indicated above.

From an accrual accounting perspective, the cost of post-employment healthcare benefits, like the cost of pension benefits, generally should be associated with the periods in which the cost occurs, rather than in the future when it will be paid. In adopting GASB Statement Number 45 beginning with the year ended June 30, 2009, the Town recognizes the cost of post-employment healthcare in the year when the employee services are received, reports the accumulated liability (or asset) from prior years, and provides information useful in assessing potential demands on the Town's cash flows. Recognition of the liability accumulated from prior years will be phased in over 30 years, commencing with the 2009 liability.

The contribution requirement of plan members and the Town are established and may be amended by the Town. The Town currently contributes enough money to the Plan to satisfy the current obligations on a pay-as-you go basis.

Effective July 1, 2011, benefits for UPSEU retirees require a contribution of 5 percent for single coverage and 10 percent for two person/family coverage. Effective July 1, 2012, benefits for UPSEU retirees require a contribution of 13 percent regardless of coverage. Effective July 1, 2011, benefits for AFSCME retirees require a contribution of 13 percent regardless of coverage.

**TOWN OF KILLINGWORTH, CONNECTICUT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2011**

---

Membership in the Plan consisted of the following at July 1, 2008, the date of the most recent actuarial valuation:

Active members	8	
Retirees	5	<u>          </u>
 Total	 13	 <u>          </u>

**Annual OPEB Cost and Net OPEB Obligations**

The Town's annual other post-employment benefit cost is calculated based on the annual required contribution (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement Number 45. The ARC represents a level of funding that, if were paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the Town's annual OPEB cost for the year, the amount actually contributed to the plan and changes in the Town's net OPEB obligation (asset):

Annual required contribution (ARC)	\$ 47,548	
Interest on net OPEB obligation	( 1,642)	
Adjustment to ARC	2,143	<u>          </u>
Annual OPEB Cost (AOC)	48,049	
 Contributions made	 -	 <u>          </u>
 Change in net OPEB obligation	 48,049	
 Net OPEB asset, beginning of year	 ( 36,478)	 <u>          </u>
 Net OPEB obligation, end of year	 \$ 11,571	 <u>          </u>

The Town's contributions represent payments made for premiums for insured individuals.

**TOWN OF KILLINGWORTH, CONNECTICUT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2011**

---

The Town's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan and the net OPEB obligation (asset) three year trend information is presented below:

<u>Fiscal Year Ending</u>	<u>Annual OPEB Cost (AOC)</u>	<u>Actual Contribution</u>	<u>Percentage of AOC Contributed</u>	<u>Net OPEB Obligation (Asset)</u>
6/30/2009	\$ 45,646	\$ 70,694	154.90 %	(\$ 25,048)
6/30/2010	46,921	58,351	124.36	( 36,478)
6/30/2011	48,049	-	0.00	11,571

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continued revision as actual results are compared with past expectation and new estimates are made about the future.

Projection of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2008 actuarial valuation, the projected unit credit actuarial cost method was used. The actuarial assumptions include a 4.5% investment rate of return. The annual healthcare cost trend rate is 10.0% initially, reduced by decrements to an ultimate rate of 5.0% after five years. The UAAL is being amortized as a level dollar amount over a constant 30 year period.

**TOWN OF KILLINGWORTH, CONNECTICUT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2011**

---

**Funding Status and Funding Progress**

The funded status of the plan as of July 1, 2008, the most recent actuarial valuation date, is as follows:

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liability (AAL)</u>	<u>Unfunded AAL (UAAL)</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>UAAL as a Percentage of Covered Payroll</u>
7/1/2008	\$ -	\$ 415,951	\$ 415,951	0.00 %	\$ 385,232	107.97 %

The schedules of funding progress and employer contributions, presented as required supplementary information following the notes to the financial statements, present multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

**TOWN OF KILLINGWORTH, CONNECTICUT  
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES  
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2011**

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Property Taxation:				
General tax receipts	\$ 16,920,319	\$ 16,920,319	\$ 17,069,306	\$ 148,987
Other tax collections	20,000	20,000	82,745	62,745
	<u>16,940,319</u>	<u>16,940,319</u>	<u>17,152,051</u>	<u>211,732</u>
Intergovernmental Revenues:				
Education equalization	2,227,467	2,227,467	1,909,685	( 317,782)
Pequot/Mohegan grant	15,527	15,527	16,323	796
Town aid roads	127,060	127,060	127,759	699
PILOT - State owned property	114,880	114,880	115,540	660
Local capital improvement program	54,949	54,949	-	( 54,949)
Youth services	14,000	14,000	19,000	5,000
Boating safety	3,913	3,913	3,167	( 746)
Tax relief for the elderly	28,154	28,154	38,059	9,905
Veterans tax relief	4,688	4,688	5,796	1,108
Disabled grant	231	231	231	-
Other federal, state and local grants	-	-	117,949	117,949
	<u>2,590,869</u>	<u>2,590,869</u>	<u>2,353,509</u>	<u>( 237,360)</u>
Licenses, Fees and Permits	125,000	125,000	98,929	( 26,071)
Charges for Goods and Services	150,000	150,000	151,109	1,109
Interest and Investment Income	45,000	45,000	13,692	( 31,308)
Capital Surcharge	3,100	3,100	-	( 3,100)
Other Revenues	98,000	98,000	86,179	( 11,821)
Appropriation of Prior Year Fund Balance	<u>1,240,854</u>	<u>1,352,328</u>	<u>856,827</u>	<u>( 495,501)</u>
Total Revenues	<u>21,193,142</u>	<u>21,304,616</u>	<u>20,712,296</u>	<u>( 592,320)</u>

Budgetary revenues are different from GAAP revenues because:

  Appropriation of prior year fund balance is not recognized as revenues for GAAP purposes ( 856,827)

Total revenues and other financing sources as reported on the Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds \$ 19,855,469

**TOWN OF KILLINGWORTH, CONNECTICUT  
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES  
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2011**

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
General Government:				
First Selectman - salary	\$ 59,500	\$ 59,500	\$ 59,500	\$ -
First Selectman - meeting expense	750	769	769	-
First Selectman - mileage	2,000	1,200	1,137	63
Finance Director - salary	50,715	50,715	50,715	-
Selectman's secretary - salary	32,536	33,317	33,317	-
Office expense	11,400	11,400	8,733	2,667
Selectman's salary	8,000	8,000	8,000	-
Probate court support	950	1,497	1,497	-
Board of Elections - salaries	9,000	9,000	7,418	1,582
Board of Elections - expenses	13,850	13,850	12,859	991
Board of Finance - expenses	3,550	3,550	2,542	1,008
Board of Finance - audit	11,000	11,000	11,000	-
Annual capital transfer - secretary pension expense	2,440	2,440	2,440	-
Annual capital transfer - transfer to capital reserve	700,000	700,000	700,000	-
Annual capital transfer - life benefit/KVFC & ambulance	1	1	-	1
Annual capital transfer - sinking fund vacation sick time	1	1	-	1
Annual capital transfer - MIRMA assessment	60,000	60,000	60,000	-
Contingency	27,000	-	-	-
Grant writer	1	1	-	1
Assessor - salary	53,562	53,562	53,562	-
Assessor assistant - salary	40,918	40,918	40,918	-
Assessor - expenses	13,790	13,790	12,824	966
Board of assessment appeals - expenses	55	55	-	55
Tax collector - salary	46,389	46,389	46,389	-
Tax collector clerk - salary	18,461	18,461	18,458	3
Tax collector - expenses	6,510	6,510	2,630	3,880
Treasurer - salary	3,900	3,900	3,900	-
Treasurer - expenses	700	700	700	-
Town Counsel - fees	35,000	35,000	26,684	8,316
Town Engineer - fees	25,000	25,000	10,480	14,520
Town Clerk - salary	58,489	58,489	58,489	-
Town Clerk Assistant A - salary	34,371	41,352	41,352	-
Town Clerk Assistant B - salary	13,000	13,405	13,405	-
Town Clerk - expenses	30,845	26,981	26,981	-
Building official - salary	41,000	49,540	49,540	-
Building official - expenses	9,550	7,830	7,830	-
Land use secretary - salary	12,305	12,305	12,305	-
Water testing fees	1,450	2,352	2,352	-
Buildings and grounds	23,795	21,795	20,927	868
Electricity	30,000	31,098	31,098	-
Telephone expense	14,000	14,000	11,237	2,763
Town office building - custodian	7,000	7,000	4,501	2,499
Town officials' bonds	2,700	2,700	2,658	42
Fire/liability/casualty insurance	75,000	75,000	57,945	17,055
Workers compensation insurance	50,000	50,000	33,150	16,850
Unemployment insurance	6,000	6,000	1,265	4,735
Social security/medicare	80,000	81,501	81,501	-
Medical/dental insurance	270,000	261,911	181,639	80,272
Life/disability insurance	6,400	6,561	6,561	-
Duplicating expense	3,800	3,800	995	2,805
Postage/meter rental	12,500	11,891	11,891	-
Mapping machine	1,200	1,200	-	1,200
Misc. expense allowance (clothing)	1,500	1,500	1,500	-
Computer supplies	21,444	21,377	21,357	20
Computer maintenance and licenses	23,038	23,714	23,714	-
GIS applications	3,500	3,500	3,500	-
Town website	6,000	16,000	1,125	14,875
IT network support	25,306	25,306	23,915	1,391
Legal notices	5,000	5,000	4,696	304
Medical buyout	87,000	87,000	67,622	19,378
Pension plan	126,710	126,710	126,710	-
Actuarial expense	1,920	3,635	3,635	-
<b>Total General Government</b>	<b>2,321,802</b>	<b>2,310,979</b>	<b>2,111,868</b>	<b>199,111</b>

... Continued ...

**TOWN OF KILLINGWORTH, CONNECTICUT  
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES  
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2011  
. . . Continued . . .**

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Public Safety:</b>				
Fire company	\$ 109,500	\$ 109,500	\$ 109,500	\$ -
Station 2 renovations	-	9,000	9,000	-
Ambulance/fire company incentive program	80,000	80,000	80,000	-
Actuarial expense	1,920	1,000	1,000	-
Fire Marshal - salary	5,235	5,235	5,235	-
Fire Marshal - expenses	3,450	3,412	3,412	-
Open burning official - salary	1,000	1,000	1,000	-
Office of emergency management	7,420	2,467	2,467	-
Emergency planning committee	1	-	-	-
Resident State Trooper - salary	88,668	90,792	90,792	-
Resident State Trooper - expenses	13,070	18,241	18,241	-
Valley Shore emergency communications	63,873	63,873	63,873	-
<b>Total Public Safety</b>	<b>374,137</b>	<b>384,520</b>	<b>384,520</b>	<b>-</b>
<b>Highway:</b>				
Foreman - salary	70,491	70,491	69,475	1,016
Mechanic - salary	53,893	56,865	56,865	-
Driver/operator - salary	201,782	217,462	217,462	-
Overtime/special	4,500	4,500	3,493	1,007
Highway - other	379,029	360,377	286,382	73,995
Snow removal	170,000	216,000	215,440	560
Groundskeepers/contractors	10,000	10,000	3,625	6,375
Cemetery care	9,500	9,500	8,328	1,172
<b>Total Highway</b>	<b>899,195</b>	<b>945,195</b>	<b>861,070</b>	<b>84,125</b>
<b>Sanitation and Health:</b>				
Compactor - supervisor's salary	15,424	15,424	14,999	425
Compactor - attendant salary	35,402	35,402	28,450	6,952
Compactor - maintenance and operations	23,400	23,400	10,390	13,010
Carting and disposal expense	105,000	105,000	92,366	12,634
Bulky waste disposal	60,900	56,508	56,465	43
Bethke site	200	200	-	200
Mosquito control	1	1	-	1
Hazardous waste collection	12,000	12,000	11,090	910
Health Director	8,000	14,480	14,480	-
Restaurant sanitarian	4,000	2,861	2,861	-
Sanitarian	16,000	21,387	21,387	-
Sanitarian - expenses	5,600	2,823	2,823	-
Public health nurse	4,000	441	441	-
Vital statistics	200	200	174	26
<b>Total Sanitation and Health</b>	<b>290,127</b>	<b>290,127</b>	<b>255,926</b>	<b>34,201</b>
<b>Conservation and Land Use:</b>				
Planning and zoning	8,950	6,298	3,045	3,253
Land use reporting requirement	3,000	5,452	5,452	-
Zoning enforcement officer - salary	28,860	28,860	28,859	1
Zoning enforcement officer - expenses	3,100	3,300	3,300	-
Zoning Board of Appeals	500	500	290	210
Conservation commission	975	975	380	595
Inlands wetlands commission	2,150	2,149	799	1,350
Inlands wetlands enforcement officer - salary	19,242	19,243	19,243	-
Inlands wetlands enforcement officer - expenses	1,000	1,000	1,000	-
Water pollution control	7,000	7,000	1,439	5,561
Connecticut River conservation district	1,661	1,661	1,661	-
Tree warden	2,500	2,500	2,050	450
<b>Total Conservation and Land Use</b>	<b>78,938</b>	<b>78,938</b>	<b>67,518</b>	<b>11,420</b>

. . . Continued . . .

**TOWN OF KILLINGWORTH, CONNECTICUT  
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES  
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2011  
... Continued ...**

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Recreation:</b>				
Killingworth park and recreation comm.	\$ 50,400	\$ 50,400	\$ 39,784	\$ 10,616
H-K regional recreation	76,777	76,777	76,777	-
<b>Total Recreation</b>	<u>127,177</u>	<u>127,177</u>	<u>116,561</u>	<u>10,616</u>
<b>Community Services:</b>				
Connecticut River Estuary Regional Planning Agency	12,926	12,926	12,926	-
Community Renewal Team	2,500	2,500	2,500	-
Council of Small Towns	825	825	825	-
CT Conference of Municipalities	3,607	3,607	3,607	-
Estuary Council of Senior clubs	17,500	17,500	17,500	-
Killingworth seniors'	1,600	1,600	1,600	-
Library	210,600	217,600	217,600	-
Dog fund support	3,750	3,750	3,750	-
Estuary Transit District	6,285	6,285	6,285	-
Community health center	1,000	1,000	1,000	-
Literacy volunteers	400	400	400	-
Regional mental health	289	289	289	-
Killingworth housing partnership	1,000	921	576	345
H-K Youth and Family Services	61,800	61,800	61,800	-
Killingworth land use subcommittee	1,200	1,200	1,194	6
Town office building study committee	1	1	-	1
Tax abatements and refunds	1	22,247	22,247	-
Miscellaneous grants	1	24,446	24,446	-
Miscellaneous government refunds	1	5,175	5,175	-
The Connection - Eddy Shelter	1,000	1,000	1,000	-
The Rushford Center	750	95	-	95
Open space subcommittee	1	1	-	1
Open space acquisition	1	1	-	1
Wettsih property development	-	8,783	5,438	3,345
Friendly fund/helping hands	1,000	-	-	-
<b>Total Community Services</b>	<u>328,038</u>	<u>393,952</u>	<u>390,158</u>	<u>3,794</u>
<b>Welfare:</b>				
Social services/municipal agent	10,000	10,000	7,935	2,065
Administration expenses	100	100	-	100
<b>Total Welfare</b>	<u>10,100</u>	<u>10,100</u>	<u>7,935</u>	<u>2,165</u>

... Continued ...

**TOWN OF KILLINGWORTH, CONNECTICUT  
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES  
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2011  
... Continued ...**

---

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Debt and Lease Obligations:				
Town office building rental	\$ 22,932	\$ 22,932	\$ 22,932	\$ -
Bonding	288,013	288,013	288,013	-
Total Debt and Lease Obligations	310,945	310,945	310,945	-
Total Operating Expenditures	4,740,459	4,851,933	4,506,501	345,432
Education	16,452,683	16,452,683	16,134,904	317,779
Total Expenditures	\$ 21,193,142	\$ 21,304,616	20,641,405	\$ 663,211
Accrued payroll costs are not recorded for budgetary purposes			2,099	
Total expenditures and other financing uses as reported on the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds			\$ 20,643,504	

**TOWN OF KILLINGWORTH, CONNECTICUT  
REQUIRED SUPPLEMENTARY INFORMATION  
PENSION TRUST FUNDS  
FOR THE YEAR ENDED JUNE 30, 2011**

**Schedule of Funding Progress**

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
<i>Municipal Employees</i>						
7/1/2006	\$ 1,227,411	\$ 1,461,410	\$ 233,999	84.0 %	\$ 782,930	29.9 %
7/1/2007	1,463,239	1,646,251	183,012	88.9	726,436	25.2
7/1/2008	N/A	N/A	N/A	N/A	N/A	N/A
7/1/2009	1,224,101	1,917,519	693,418	63.8	817,837	84.8
<i>Volunteer Fire Company</i>						
1/1/2006	\$ 610,644	\$ 1,056,551	\$ 445,907	57.8 %	N/A	N/A
1/1/2007	705,161	1,163,454	458,293	60.6	N/A	N/A
1/1/2008	N/A	N/A	N/A	N/A	N/A	N/A
7/1/2009	781,042	1,287,549	506,507	60.7	N/A	N/A

**Schedule of Employer Contributions**

Year Ended June 30	Municipal Employees			Volunteer Fire Company		
	Annual Required Contribution	Contribution Made	Percentage Contributed	Annual Required Contribution	Contribution Made	Percentage Contributed
2006	\$ 219,067	\$ 265,591	121.2 %	\$ 53,047	\$ 80,785	152.3 %
2007	123,808	85,000	68.7	62,813	60,000	95.5
2008	93,371	130,000	139.2	62,008	72,000	116.1
2009	99,440	100,000	100.6	62,008	80,000	129.0
2010	126,710	100,000	78.9	72,571	80,000	110.2
2011	129,543	126,710	97.8	72,571	80,000	110.2

**TOWN OF KILLINGWORTH, CONNECTICUT  
REQUIRED SUPPLEMENTARY INFORMATION  
OTHER POSTEMPLOYMENT BENEFITS (OPEB)  
FOR THE YEAR ENDED JUNE 30, 2011**

---

**Schedule of Funding Progress**

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
7/1/2008	\$ -	\$ 415,951	\$ 415,951	0.0 %	\$ 385,232	108.0 %
7/1/2009	N/A	N/A	N/A	N/A	N/A	N/A
7/1/2010	N/A	N/A	N/A	N/A	N/A	N/A

**Schedule of Employer Contributions**

Year Ended June 30	Annual Required Contribution	Contribution Made	Percentage Contributed
2009	\$ 45,646	\$ 70,694	154.9 %
2010	46,576	58,351	125.3
2011	47,548	-	0.0

**TOWN OF KILLINGWORTH, CONNECTICUT  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2011**

	Special Revenue										Total Nonmajor Governmental Funds	
	Dog Fund	The Attie Fund	Town Clerk Record Preservation	Town Clerk Record Surcharge	Resident State Trooper DARE	Fire Protection Fund	Helping Hands	Friendly Fund	Parmelee Farm	Community Gardens		Total Special Revenue
<u>Assets</u>												
Cash and cash equivalents	\$ 70,047	\$ 9,780	\$ 2,963	\$ 254	\$ 1,108	\$ 22,080	\$ 3,435	\$ 8,324	\$ 1,203	\$ 2,948	\$ 122,142	\$ 122,142
Total assets	<u>\$ 70,047</u>	<u>\$ 9,780</u>	<u>\$ 2,963</u>	<u>\$ 254</u>	<u>\$ 1,108</u>	<u>\$ 22,080</u>	<u>\$ 3,435</u>	<u>\$ 8,324</u>	<u>\$ 1,203</u>	<u>\$ 2,948</u>	<u>\$ 122,142</u>	<u>\$ 122,142</u>
<u>Liabilities and Fund Balance</u>												
Liabilities:												
Due to other funds	\$ 15,777	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,777	\$ 15,777
Total liabilities	<u>15,777</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,777</u>	<u>15,777</u>
Fund Balance:												
Restricted	54,270	9,780	2,963	254	1,108	22,080	3,435	8,324	1,203	2,948	106,365	106,365
Total fund balance	<u>54,270</u>	<u>9,780</u>	<u>2,963</u>	<u>254</u>	<u>1,108</u>	<u>22,080</u>	<u>3,435</u>	<u>8,324</u>	<u>1,203</u>	<u>2,948</u>	<u>106,365</u>	<u>106,365</u>
Total Liabilities and Fund Balance	<u>\$ 70,047</u>	<u>\$ 9,780</u>	<u>\$ 2,963</u>	<u>\$ 254</u>	<u>\$ 1,108</u>	<u>\$ 22,080</u>	<u>\$ 3,435</u>	<u>\$ 8,324</u>	<u>\$ 1,203</u>	<u>\$ 2,948</u>	<u>\$ 122,142</u>	<u>\$ 122,142</u>

**TOWN OF KILLINGWORTH, CONNECTICUT  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2011**

	Special Revenue										Total Nonmajor Governmental Funds	
	Dog Fund	The Attie Fund	Town Clerk Record Preservation	Town Clerk Record Surcharge	Resident State Trooper DARE	Fire Protection Fund	Helping Hands	Friendly Fund	Parmelee Farm	Community Gardens		Total Special Revenue
Revenues:												
Intergovernmental	\$ -	\$ -	3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000
Licenses, permits and fees	10,400	860	1,335	1,335	-	-	5,991	2,429	1,000	3,455	26,805	26,805
Interest and investment income	229	-	19	15	-	69	-	-	6	-	338	338
<b>Total Revenues</b>	<b>10,629</b>	<b>860</b>	<b>4,354</b>	<b>1,350</b>	<b>-</b>	<b>69</b>	<b>5,991</b>	<b>2,429</b>	<b>1,006</b>	<b>3,455</b>	<b>30,143</b>	<b>30,143</b>
Expenditures:												
Current:												
General government	-	-	7,635	8,372	-	-	-	-	-	-	16,007	16,007
Public safety	26,549	-	-	-	477	-	-	-	-	-	27,026	27,026
Miscellaneous	-	-	-	-	-	-	-	-	1,339	1,086	2,425	2,425
Welfare	-	-	-	-	-	-	5,258	3,343	-	-	8,601	8,601
<b>Total Expenditures</b>	<b>26,549</b>	<b>-</b>	<b>7,635</b>	<b>8,372</b>	<b>477</b>	<b>-</b>	<b>5,258</b>	<b>3,343</b>	<b>1,339</b>	<b>1,086</b>	<b>54,059</b>	<b>54,059</b>
Excess of Revenues Over (Under) Expenditures	( 15,920)	860	( 3,281)	( 7,022)	( 477)	69	733	( 914)	( 333)	2,369	( 23,916)	( 23,916)
Other Financing Sources:												
Operating transfers in	3,750	-	-	-	500	-	-	-	-	-	4,250	4,250
<b>Total Other Financing Sources</b>	<b>3,750</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,250</b>	<b>4,250</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	( 12,170)	860	( 3,281)	( 7,022)	23	69	733	( 914)	( 333)	2,369	( 19,666)	( 19,666)
Fund Balance, July 1, 2010	66,440	8,920	6,244	7,276	1,085	22,011	2,702	9,238	1,536	579	126,031	126,031
<b>Fund Balance, June 30, 2011</b>	<b>\$ 54,270</b>	<b>\$ 9,780</b>	<b>\$ 2,963</b>	<b>\$ 254</b>	<b>\$ 1,108</b>	<b>\$ 22,080</b>	<b>\$ 3,435</b>	<b>\$ 8,324</b>	<b>\$ 1,203</b>	<b>\$ 2,948</b>	<b>\$ 106,365</b>	<b>\$ 106,365</b>

TOWN OF KILLINGWORTH, CONNECTICUT  
SCHEDULE OF CHANGES IN FUND BALANCE  
RESERVE FUND FOR CAPITAL AND NONRECURRING EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2011

	Fund Balance July 1, 2010	Transfers In from the General Fund	Fund Balance Designations	Interest And Other Income	Grant Revenue	Expenditures	Project Close-Outs	Fund Balance June 30, 2011
Committed:								
Continuing Projects:								
Assessor - revaluation	\$ 125,058	\$ -	\$ 25,000	\$ -	\$ -	(\$ 72,564)	\$ -	\$ 77,494
Fire equipment	200,000	-	( 200,000)	-	-	-	-	-
KVFC tanker refurbishment	-	-	310,000	-	-	-	-	310,000
KVFC software upgrade	-	-	22,640	-	-	( 22,640)	-	-
KVFC station maintenance	-	-	9,000	-	-	( 8,550)	-	450
Open space acquisition	9,708	-	-	-	-	-	-	9,708
Highway department equipment	7,500	-	91,000	-	-	-	24,846	123,346
Highway department - backhoe loader	16,765	-	-	-	-	-	( 16,765)	-
Highway department - mason dump with plow/sander	10,801	-	-	-	-	( 2,720)	( 8,081)	-
Highway department - hoop building with paved floor	12,500	-	-	-	-	-	-	12,500
Highway department - snow plow	-	-	9,000	-	-	( 7,790)	-	1,210
Transfer station - open top container	1,685	-	-	-	-	( 804)	( 881)	-
Transfer station - recyclable container	7,500	-	-	-	-	( 7,500)	-	-
Surveying - Sheldon Field	4,800	-	-	-	-	-	-	4,800
Sheldon Park engineering and design	50,000	-	-	-	-	-	-	50,000
Town plan - walkway portion	20,000	-	-	-	-	-	-	20,000
Parmelee property preparation	22,982	5,175	15,000	-	8,775	( 32,392)	-	19,540
Wettish multi-purpose athletic fields	245,254	-	-	-	-	( 229,113)	-	16,141
Town office building - Phase 1	135,296	-	-	-	92,706	( 87,778)	-	140,224
Town office building - Phase 2	-	-	100,000	-	-	( 11,260)	-	88,740
Animal Control shelter	-	-	30,000	-	-	-	-	30,000
Energy block grant	-	-	42,534	-	-	-	-	42,534
	<u>\$ 869,849</u>	<u>\$ 5,175</u>	<u>\$ 454,174</u>	<u>\$ -</u>	<u>\$ 101,481</u>	<u>(\$ 483,111)</u>	<u>(\$ 881)</u>	<u>\$ 946,687</u>
Road Projects:								
Alders Road bridge intersection	\$ 1,660	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,660
Reservoir Road bridge	61,264	-	-	-	-	( 33,646)	-	27,618
Burr Hill Road	154,652	-	-	-	-	-	( 154,652)	-
River Road bridge	176,041	-	-	-	-	( 173,194)	-	2,847
Green Hill Road	-	-	4,000	-	-	( 4,000)	-	-
	<u>\$ 393,617</u>	<u>\$ -</u>	<u>\$ 4,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(\$ 210,840)</u>	<u>(\$ 154,652)</u>	<u>\$ 32,125</u>
Sinking Funds:								
Uninsured firefighters death benefit	\$ 100,000	\$ -	\$ 1	\$ -	\$ -	(\$ 25,000)	\$ -	\$ 75,001
Pension exclusion potential	20,773	-	2,440	-	-	-	-	23,213
Sick/vacation payout at retirement	40,000	-	1	-	-	-	-	40,001
Capital surcharge account	21,792	-	-	4,005	-	-	-	25,797
MIRMA assessment	-	-	60,000	-	-	( 14,831)	-	45,169
	<u>\$ 182,565</u>	<u>\$ -</u>	<u>\$ 62,442</u>	<u>\$ 4,005</u>	<u>\$ -</u>	<u>(\$ 39,831)</u>	<u>\$ -</u>	<u>\$ 209,181</u>
Total Committed Fund Balance	\$ 1,446,031	\$ 5,175	\$ 520,616	\$ 4,005	\$ 101,481	(\$ 733,782)	(\$ 155,533)	\$ 1,187,993
Assigned Fund Balance	<u>911,005</u>	<u>762,440</u>	<u>( 520,616)</u>	<u>8,098</u>	<u>-</u>	<u>-</u>	<u>155,533</u>	<u>1,316,460</u>
Total Fund Balance	<u>\$ 2,357,036</u>	<u>\$ 767,615</u>	<u>\$ -</u>	<u>\$ 12,103</u>	<u>\$ 101,481</u>	<u>(\$ 733,782)</u>	<u>\$ -</u>	<u>\$ 2,504,453</u>

**TOWN OF KILLINGWORTH, CONNECTICUT  
 COMBINING BALANCE SHEET  
 AGENCY FUNDS  
 JUNE 30, 2011**

---

	<u>Tax Sale Fund</u>	<u>Performance Bonds</u>	<u>Total</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 2,283	\$ 201,553	\$ 203,836
Total Assets	<u>\$ 2,283</u>	<u>\$ 201,553</u>	<u>\$ 203,836</u>
<b>LIABILITIES</b>			
Due to other groups	\$ 2,283	\$ 201,553	\$ 203,836
Total Liabilities	<u>\$ 2,283</u>	<u>\$ 201,553</u>	<u>\$ 203,836</u>

**TOWN OF KILLINGWORTH, CONNECTICUT  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 AGENCY FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2011**

	TAX SALE FUND			
	Balance July 1, 2010	Additions	Deductions	Balance June 30, 2011
<b>ASSETS</b>				
Cash and cash equivalents	\$ 2,283	\$ 2,283	\$ 2,283	\$ 2,283
Total Assets	<u>\$ 2,283</u>	<u>\$ 2,283</u>	<u>\$ 2,283</u>	<u>\$ 2,283</u>
<b>LIABILITIES</b>				
Due to other groups	\$ 2,283	\$ 2,283	\$ 2,283	\$ 2,283
Total Liabilities	<u>\$ 2,283</u>	<u>\$ 2,283</u>	<u>\$ 2,283</u>	<u>\$ 2,283</u>
	PERFORMANCE BONDS			
	Balance July 1, 2010	Additions	Deductions	Balance June 30, 2011
<b>ASSETS</b>				
Cash and cash equivalents	\$ 213,956	\$ 3,745	\$ 16,148	\$ 201,553
Total Assets	<u>\$ 213,956</u>	<u>\$ 3,745</u>	<u>\$ 16,148</u>	<u>\$ 201,553</u>
<b>LIABILITIES</b>				
Due to other groups	\$ 213,956	\$ 3,745	\$ 16,148	\$ 201,553
Total Liabilities	<u>\$ 213,956</u>	<u>\$ 3,745</u>	<u>\$ 16,148</u>	<u>\$ 201,553</u>
	TOTAL AGENCY FUNDS			
	Balance July 1, 2010	Additions	Deductions	Balance June 30, 2011
<b>ASSETS</b>				
Cash and cash equivalents	\$ 216,239	\$ 6,028	\$ 18,431	\$ 203,836
Total Assets	<u>\$ 216,239</u>	<u>\$ 6,028</u>	<u>\$ 18,431</u>	<u>\$ 203,836</u>
<b>LIABILITIES</b>				
Due to other groups	\$ 216,239	\$ 6,028	\$ 18,431	\$ 203,836
Total Liabilities	<u>\$ 216,239</u>	<u>\$ 6,028</u>	<u>\$ 18,431</u>	<u>\$ 203,836</u>

**TOWN OF KILLINGWORTH, CONNECTICUT  
SCHEDULE OF PROPERTY TAXES LEVIED, COLLECTED AND OUTSTANDING  
FOR THE YEAR ENDED JUNE 30, 2011**

Grand List Year	Uncollected Taxes July 1, 2010 and Current Levy	Lawful Corrections	Suspense Collections	Transfers (To) Suspense	Taxes Collectible	Actual Cash Collections				Uncollected Taxes June 30, 2011
						Taxes	Interest	Liens & Fees	Total	
2009	\$ 17,082,539	(\$ 16,106)	\$ -	\$ -	\$ 17,066,433	\$ 16,968,821	\$ 51,739	\$ 1,951	\$ 17,022,511	\$ 97,612
2008	101,644	( 6,408)	-	-	95,236	69,836	13,210	337	83,383	25,400
2007	26,357	( 3,421)	-	( 14,192)	8,744	7,818	6,042	74	13,934	926
2006	705	-	-	-	705	89	48	-	137	616
2005	1,440	-	-	-	1,440	-	-	-	-	1,440
2004	1,129	-	-	-	1,129	-	-	-	-	1,129
2003	1,145	-	-	-	1,145	-	600	-	600	1,145
2002	-	-	-	-	-	-	-	-	-	-
2001	-	-	-	-	-	-	-	-	-	-
2000	-	-	-	-	-	-	-	-	-	-
1999	-	-	-	-	-	-	-	-	-	-
1998	-	107	-	-	107	107	-	-	107	-
1997	-	-	-	-	-	-	-	-	-	-
1996	-	-	-	-	-	-	-	-	-	-
1995	-	-	-	-	-	-	-	-	-	-
1994	-	-	-	-	-	-	-	-	-	-
1993	1,350	( 1,350) *	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 17,216,309</b>	<b>(\$ 27,178)</b>	<b>\$ -</b>	<b>(\$ 14,192)</b>	<b>\$ 17,174,939</b>	<b>\$ 17,046,671</b>	<b>\$ 71,639</b>	<b>\$ 2,362</b>	<b>\$ 17,120,672</b>	<b>\$ 128,268</b>

\* Uncollected taxes eliminated pursuant to Section 12-165 of the CT General Statutes.

**TOWN OF KILLINGWORTH, CONNECTICUT  
SCHEDULE OF DEBT LIMITATION  
FOR THE YEAR ENDED JUNE 30, 2011**

Total current year tax collections, including interest and lien fees	\$ 17,120,672
Reimbursement for revenue loss: Tax relief for the elderly and totally disabled homeowners	<u>38,059</u>
Tax Base	<u>\$ 17,158,731</u>

	General Purpose	Schools	Sewers	Urban Renewal	Pension Deficit
Debt Limitation:					
2-1/4 times base	\$ 38,607,145	\$ -	\$ -	\$ -	\$ -
4-1/2 times base	-	77,214,290	-	-	-
3-3/4 times base	-	-	64,345,241	-	-
3-1/4 times base	-	-	-	55,765,876	-
3 times base	-	-	-	-	51,476,193
Total Debt Limitation	<u>38,607,145</u>	<u>77,214,290</u>	<u>64,345,241</u>	<u>55,765,876</u>	<u>51,476,193</u>
Indebtedness:					
Town share of Regional School District Number 17 indebtedness	-	8,348,275	-	-	-
General obligation bonds	<u>2,745,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Indebtedness	<u>2,745,000</u>	<u>8,348,275</u>	<u>-</u>	<u>-</u>	<u>-</u>
Debt limitation in excess of outstanding and authorized debt	<u>\$ 35,862,145</u>	<u>\$ 68,866,015</u>	<u>\$ 64,345,241</u>	<u>\$ 55,765,876</u>	<u>\$ 51,476,193</u>
Total capacity for borrowing (7 times base)		\$ 120,111,117			
Total present indebtedness		<u>11,093,275</u>			
Margin for additional borrowing		<u>\$ 109,017,842</u>			

Note:

The Town of Killingworth is a member of Regional School District #17 which provides education facilities for grades kindergarten through twelve for the Towns of Haddam and Killingworth. As of June 30, 2011, based on the most current and available information, the indebtedness of the District was \$18,375,000. The Town of Killingworth's share will be 45.43279% of the debt, or \$8,348,275. These are the general obligations of Regional School District #17 and its member towns.

# SEWARD AND MONDE

CERTIFIED PUBLIC ACCOUNTANTS  
296 STATE STREET  
NORTH HAVEN, CONNECTICUT 06473-2165  
(203) 248-9341  
FAX (203) 248-5813

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

To the Honorable Members of  
the Board of Finance  
Town of Killingworth, Connecticut

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Killingworth, Connecticut, as of and for the year ended June 30, 2011, which collectively comprise the Town's basic financial statements and have issued our report thereon dated November 18, 2011. We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

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

## Compliance and Other Matters

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

We noted certain matters that we reported to management of the Town in a separate letter dated November 18, 2011.

This report is intended solely for the information and use of the management, the Board of Finance, others within the entity, State awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Seward and Monde*

North Haven, Connecticut  
November 18, 2011

# SEWARD AND MONDE

CERTIFIED PUBLIC ACCOUNTANTS  
296 STATE STREET  
NORTH HAVEN, CONNECTICUT 06473-2165  
(203) 248-9341  
FAX (203) 248-5813

## **INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE STATE SINGLE AUDIT ACT**

To the Honorable Members of  
the Board of Finance  
Town of Killingworth, Connecticut

### Compliance

We have audited the Town of Killingworth, Connecticut's compliance with the types of compliance requirements described in the *Office of Policy and Management Compliance Supplement* that could have a direct and material effect on each of the Town's major state programs for the year ended June 30, 2011. The major state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major state programs is the responsibility of the Town's management. Our responsibility is to express an opinion on the Town's compliance based on our audit.

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

In our opinion, the Town complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2011.

## Internal Control Over Compliance

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis.

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

This report is intended solely for the information and use of management, the Board of Finance, others within the entity, the Office of Policy and Management, and State awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Seward and Monde*

North Haven, Connecticut  
November 18, 2011

**TOWN OF KILLINGWORTH, CONNECTICUT  
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED JUNE 30, 2011**

---

State Grantor/Pass-Through Grantor/Program Title	State Grant Program Core-CT Number	Expenditures
Office of the State Comptroller:		
Payment in lieu of taxes - state owned property	11000-OSC15910-17004	\$ 115,539
Mashantucket Pequot grant	12009-OSC15910-17005	16,323
Office of Policy and Management:		
Property tax relief for elderly and totally disabled homeowners	11000-OPM20600-17018	38,059
Property tax relief for veterans	11000-OPM20600-17024	5,796
Property tax relief for manufacturing machinery and equipment	11000-OPM20600-17031	4,149
Property tax reimbursement - disabled exemption	11000-OPM20600-17011	231
Local capital improvement program	12050-OPM20600-40254	92,706
Municipal plan of conservation and development grant	12050-OPM20600-43129	12,000
Department of Transportation:		
Town aid road grant	13033-DOT57000-43459	93,690
Town aid road grant	12052-DOT57000-43455	34,069
Department of Education:		
Youth service bureau	11000-SDE64370-17052	14,000
Youth service bureau enhancement	11000-SDE64370-16201	5,000
Department of Energy and Environmental Protection:		
Boat grant	12060-DEP44434-35403	3,167
State Library:		
Historic document preservation grant	12060-CSL66094-35150	3,000
Judicial Department:		
Judicial restitution	34001-JUD95162-40001	949
Total State Financial Assistance Before Exempt Programs		438,678
Exempt Programs:		
Department of Education:		
Education cost sharing	11000-SDE64000-17041	1,909,685
Total Exempt Programs		1,909,685
Total State Financial Assistance		\$ 2,348,363

See note to schedule of expenditures of state financial assistance

**TOWN OF KILLINGWORTH, CONNECTICUT**  
**NOTE TO SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE**  
**For the Year Ended June 30, 2011**

---

Various departments and agencies of the State of Connecticut have provided financial assistance to the Town of Killingworth, Connecticut through grants and other authorizations in accordance with the General Statutes of the State of Connecticut. These financial assistance programs fund several programs including Education, Road Management, Property Tax Relief and Youth Services.

**Summary of Significant Accounting Policies**

The accounting policies of the Town of Killingworth, Connecticut conform to U.S. generally accepted accounting principles as applicable to governments. The following is a summary of the significant policy relating to the aforementioned grant programs:

**Basis of Accounting**

The financial statements contained in the Town of Killingworth, Connecticut's annual audit report are generally prepared on the modified accrual basis of accounting. The following is a summary of such basis:

Revenues are recognized as soon as they are both measurable and available.

Expenditures are generally recorded when goods or services are received and actual liabilities are incurred.

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

**TOWN OF KILLINGWORTH, CONNECTICUT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended June 30, 2011**

---

**I. Summary of Auditors' Results**

**Financial Statements**

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

- Material weakness(es) identified?  yes  no
- Significant deficiency(ies) identified?  yes  none reported

Noncompliance material to financial statements noted?  yes  no

**State Financial Assistance**

Internal control over major programs:

- Material weakness(es) identified?  yes  no
- Significant deficiency(ies) identified?  yes  none reported

Type of auditors' report issued on compliance for major programs: Unqualified

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

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

State Grantor and Program	State Core CT Number	Expenditures
Office of the State Comptroller:		
Payment in lieu of taxes - state owned property	11000-OSC15910-17004	\$ 115,539
Department of Transportation:		
Town aid road grant	13033-DOT57131-43459	93,690
Town aid road grant	12052-DOT57131-43455	34,069

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

## **II. Financial Statement Findings**

There are no financial statement findings.

## **III. State Financial Assistance Findings and Questioned Costs**

There are no State Financial Assistance findings or questioned costs.