

Town of Killingworth, Connecticut

**ANNUAL REPORT:
Fiscal Year 2019-2020**



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Board of Selectmen Overview

Fiscal Year 2020 started quietly enough. We worried about Eastern Equine Encephalitis, which had been discovered in some mosquitoes in Killingworth, and about the national opioid crisis, which did not spare Killingworth. In keeping with our long-range capital plan, we repaved several roads—notably, lower Roast Meat Hill Road, where we had finally corrected a complex, long-standing drainage problem. We started late hours at Town Hall, on Thursdays, to give residents using Town Hall services more options. We were a state champion in voter turnout for the elections in November.

Then, in March, the elephant outside the door pushed its way into the room. The Covid pandemic reached Killingworth, and we joined the rest of the world in trying to cope with a scary situation full of unknowns.

On March 10, Governor Lamont declared a public health emergency, allowing him, over the next two years, to issue scores of executive orders, covering meetings, government services, schools, public finances, and a host of other policies and procedures.

At the local level, the measures we took included

- Requiring appointments from those needing to come to Town Hall.
- Equipping staff to work from home, which allowed us to limit staff presence in each office to one person at a time.
- Furnishing Town Hall offices with shields and other devices to prevent the spread of infection
- Cancelling in-person board and committee meetings.
- Putting in place technology for remote meetings.
- Limiting use of the Transfer Station.
- Working with local businesses to provide for social distancing.
- Providing an emailed newsletter, Killingworth Copes, to keep townspeople updated on the pandemic and measures to address it.

Meanwhile, Killingworth residents were stepping up with their usual generosity. Several started sewing masks, which were in short supply and which, we were told at the time, would be effective in slowing the spread of the disease. In the end, thousands of handmade masks were donated and distributed for free.

First responders took what precautions they could and continued to serve our community. Volunteers went shopping and delivered groceries to the most at-risk residents. The Killingworth Lions organized touch-free food drives, and the Killingworth Library created contactless borrowing. Even as we isolated ourselves and our families, we were sustained by such strong expressions of care in our town.

Thanks to observance of precautions, Killingworth had only about 15 identified cases of Covid by the end of the fiscal year. We were by no means at the end of the pandemic, and our understanding of Covid and how it is transmitted continued to evolve. The challenge of that first year was to act on the very imperfect information we had to keep the town as safe as possible.

Catherine Iino, Louis C. Annino, Jr. Nancy Gorski

Board of Finance Overview: 2019-2020 Financial Results

Board of Finance

Gwenne Celmer, *Chairman*

Marcel T. Couture, *Clerk*

Annie K. Stirna

Robert T. Rimmer, *Vice Chairman*

Andrew O'Neill

Cheryl Fine

Board of Finance Operating Budget Allocation - \$27,700

Board of Finance Operating Expenditures - \$27,685

- \$24,500 Audit Expense
- \$1,191 Secretary
- \$1,425 Publication of Annual Budget
- \$568 Publication of Annual Report

Town of Killingworth Operating Budget

At the close of FY 19/20, Killingworth's operating expenditures totaled \$21,970,534. Approximately 76% (\$16,738,611) of these expenditures went to Killingworth's portion of the Regional School District 17 budget and approximately 24% (\$5,231,923) went to General Government, Public Safety, Highway, Sanitation and Health, Conservation and Land Use, Recreation, Community Services, Welfare and Debt and Lease Obligations. Most town departments maintained spending levels within defined budget limits. The FY19/20 unassigned general fund balance increased by \$551,725 or 11.3% to \$5,426,266. The fund balance remained equal to more than 2 ½ months of regular general fund operating expense, which meets the recommendation of the Government Finance Officers Association and insulates our town from interruptions in revenue. The mill rate for FY 19/20 was lowered from 27.47 to 26.72.

Capital Budget

The Board of Finance, in conjunction with the Board of Selectmen, monitors the Reserve for Capital and Nonrecurring Expenditures Fund and expenditures on approved capital projects. The town's 10-year capital plan is a living document that evolves and is updated and presented for approval at town meeting on an annual basis. The town approved \$1,773,655 in capital projects for FY 19/20: 81.4% (\$1,445,087) for Road improvements; 9.9% (175,000) for Public Works vehicles; 5.8% (103,000) for Public Safety; 2.9% (\$50,568) for Facilities.

Summary

The Board of Finance, in conjunction with the Board of Selectmen, continues to refine long-range financial and capital plans in an attempt to keep mill rate growth at a reasonable level, without diminishing current services to the community or imperiling the town's ability to respond to unforeseen contingencies. The town's auditor, Seward and Monde, rendered an opinion that the financial statements present fairly, in all material respects, the financial position of the Town of Killingworth as of June 30, 2020, and the respective changes in financial position for the year ended in accordance with accounting principles generally accepted in the United States of America. The audit document is included in the annual report.

Respectfully submitted by:

Gwenne Celmer, Chairman

MUNICIPAL BOARDS, DEP

ASSESSOR'S OFFICE

2019-2020 Operating Expenditures:	\$ 86,741	Assessor	Michael Bekech
2019-2020 Capital Expenditures:	\$ -	Asst Assessor	Shauna Ham

The Assessor's primary objective is to ensure that the property tax burden is distributed fairly among Killingworth property owners. The Assessor's office provides a comparison of the Net Taxable Grand List with a breakdown of the dollar amount of increase or decrease, as well as the associated percentage change. This involves a comparison of each component of the grand list: **Real Estate, Personal Property, and Motor Vehicles**. Throughout the year, real estate sales, building and land use permits, surveys, subdivision, new businesses and motor transactions are examined and compiled into a complete list of all taxable and tax exempt property located in Killingworth as of October 1st of the Grand List Year. The assessment office also administers all relief and exemptions, e.g. Veterans, additional veterans, Blind, Disabled, State and local Elderly Homeowners Tax Relief and Volunteer Ambulance and Fire Fighter Abatements. The October 1, 2016 Grand List was the last Revaluation Year. The next revaluation will take effect on the October 1, 2021 Grand List

The data presented compares the Grand List of October 1, 2019 to the Grand List of October 1, 2018 and shows the fluctuations in the the taxable Grand List across each component of the Tax base.

The comparison follows:

Year to Year Grand List Comparison

2019 Grand List	Real Property	Personal Property	Motor Vehicles	Totals
	\$			
Gross Taxable	632,078,950	16,698,940	62,263,850	711,041,740
Exemptions	1,304,000	988,550	280,080	2,572,630
Net Taxable	630,774,950	15,710,390	61,983,770	708,469,110
2018 Grand List	Real Property	Personal Property	Motor Vehicles	Totals

Gross Taxable	\$ 627,484,220	\$ 14,634,240	\$ 61,038,250	\$ 703,156,710
Exemptions	\$ 1,339,000	\$ 762,540	\$ 64,500	\$ 2,166,040
Net Taxable	\$ 626,145,220	\$ 13,871,700	\$ 60,973,750	\$ 700,990,670

Change Summary	Real Property	Personal Property	Motor Vehicles	Totals
Gross taxable	\$ 4,594,730	\$ 2,064,700	\$ 1,225,600	\$ 7,885,030
Gross Percent Change	0.73%	14.88%	2.01%	1.12%
Net Change to GL	\$ 4,629,730	\$ 1,838,690	\$ 1,010,020	\$ 7,478,440
Net Percent change	0.74%	13.25%	1.66%	1.07%

2019 Grand List

Gross Taxable	\$ 711,041,740
Exemptions	\$ 2,572,630
Net taxable	\$ 708,469,110

2018 Grand list

Gross taxable	\$ 703,156,710
Exemptions	\$ 2,166,040
Net taxable	\$ 700,990,670
Net Grand List Change	\$ 7,478,440

Percent Change		1.07%
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Real Estate

Gross Change	\$ 2,064,700	
Percentage increase to gross		14.11%

Motor Vehicle

Gross Change	\$ 1,225,600	
Percentage increase to gross		2.01%

Personal Property

Gross Change	\$ 7,885,030	
Percentage increase to gross		1.12%

Exemption Change

Gross \$ Change	\$ 406,590	
Percentage Change		18.77%

Net Taxable Increase

Gross \$ change	\$ 7,478,440	
Percentage Change		1.07%

This report compares the Oct 2019 GI to the Oct 1, 2018 GI

Killingworth Top 10 Net Assessments for the 10/1/2019 Grand List

	Real Estate	Personal Property	Motor Vehicles	Net Total Assessment
Eversource Inc dba Ct Light and Power		\$10,379,160		\$10,379,160
Jensens residential Communitites LLC	\$5,604,786	\$61,960		\$5,666,746
Connecticut Water Company	\$3,565,760	\$113,380		\$3,679,140

Pattaconk Farm LLC	\$1,996,100	\$61,340		\$2,057,440
Andeson, Norma R Trustee	\$1,986,260			\$1,986,260
M & M holdings LLC	\$1,867,520			\$1,867,520
KTV Cost Fam Limited Partnership	\$1,156,580	\$163,450	\$78,930	\$1,398,960
Roman Laura	\$1,307,230	\$-	\$15,940	\$1,323,170
Lockwood Thomas J	\$975,760		\$73,980	\$1,049,740
Moore Deborah L	\$1,014,370		\$25,460	\$1,039,830
TOTAL TOP 10				\$30,447,966

NET TAXABLE 2019 GRAND LIST \$
708,469,110

TOP 10 AS % OF GRAND LIST 4.30%

Respectfully Submitted

Michael Bekech, CCMA
Assessor



Board of Elections

For the fiscal year 2019-2020 we held the following Primary, Referendums, and Elections:

September 10, 2019 Republican Primary — 1,379 eligible voters
There were 505 voters 36.6%

November 5, 2019-Municipal election —4,769 eligible voters. 16 voters by Election Day Voter registration.
2,849 voters cast ballots for 59.7%

Killingworth was one of the 5% of voting polls that were required to do a hand count audit of all ballots that went through the optical scanner.

Due to COVID the Governors Executive order allowed the Regional School Budget to be voted on by the Board of Education.

Also due to COVID the Presidential Preference was put off until the August Primary.

We were not able to hold an in-person High School Voter Registration. Along with the Registrar of Haddam we sent a letter and Voter registration cards to the school to send to all Seniors. It had information on how to register, either by sending in Registration cards or online and information on getting Absentee Ballots for the upcoming Primary and Elections.

The Middlesex County Registrar of Voters held one meeting before COVID.

Attended the 2 Fall Conference in Southbury

As of June 30, 2020, there were 4691 registered active voters---1300 D—1354 R—1974 U—63 other.

Mary Solera and Nancy McCormick- Democratic Registrar

Lauren K. Blaha- Republican Registrar

Board of Assessment Appeals

Matthew T. Stillman, (D-Current Chair), Julie Phelps R- member), Carolyn Anderson (D-member)

FINANCIAL HIGHLIGHTS

Town of Killingworth Operating Budget Allocation

\$500; used about \$150 for the two notices although actual cost is unknown to the Chair as the notices were placed by the Assessor's office.

The BAA has no incoming revenue other than Town budgeting.

Operating Expenditures

Again, the cost of publication of the statutory notices is believed to be about \$150. Regardless of the expenses, however, notice MUST be published as a statutory requirement for the committee actions to be viable/valid.

Our only current budgeted expenses (other than the notices) should be the cost of photocopying applications, and other documents to prepare for the hearings. Presumably, Town assessment staff who assist us are already compensated for their time from other line items/as Town staff. No other expenses are regularly/have been incurred to date.

Potential Expenditures

There are seminars run by the Assessments Association.

KEY ACTIVITIES AND ACCOMPLISHMENTS

The BAA runs two (2) appeal hearings on behalf of Killingworth residents: a real property evaluation appeal that occurs annually in March, and an auto/vehicle evaluation that occurs annually in September. Aside from publication of notice (2) and informative publications in local papers, no other activities occur. This year, the acting chair drafted and wrote an article in the Killingworth Krier, informing all the BAA's role and appeal process.

Respectfully submitted by:

Matthew T. Stillman, acting chair, BAA (2019)

Building Department

The Building Department noticed a decrease in the construction of new homes during the 2018/2019 fiscal year. The remodeling of existing homes continues to be a solid steady resource for our office, as well as the generator and mechanical upgrades. We had several vacant storefronts accepting new vendors this year: The Herbal Nail Spa, Andie's Cookies, and the Barrel House to name a few. We had new construction started for the Comcast Building located at 171 Route 81.

Residential solar projects have been steady and consistent over the last few years. We continue to integrate our permit closures, Certificate of Approvals/Occupancy, and our Home Occupation Zoning Permits with the Assessor's office, to help in our ongoing property/business assessments.

<u>Category</u>	<u>2013/2014</u>	<u>2014/2015</u>	<u>2015/2016</u>	<u>2016/2017</u>	<u>2017/2018</u>	<u>2018/2019</u>
Residential- Est. Val.	\$3,983,478	\$5,658,638	\$4,863,020	\$2,904,355	\$5,809,417	\$4,838,095
Commercial	\$27,500	\$62,445	\$39,000	\$92,000	\$325,380	\$118,600
Renovations	\$1,075,593	\$1,883,760	\$2,034,720	\$2,202,000	\$ 2,149,022	\$2,226,357
TOTALS	\$5,086,571	\$7,604,843	\$6,936,740	\$5,198,355	\$8,283,819.70	\$7,183,053
Revenues: Permit Fees	\$78,712	\$97,380	\$99,284	\$87,419	\$ 137,549	108,004
Certificates of Occupancy & Certificates of Completion	30	49	36	39	92	129
Building Permits Issued:	286	395	473	429	470	533
New Dwellings	11	8	4*	5*	10*	6*
Commercial Projects	2	7	6	3	6	6
Renovations/Additions	67	79	125	120	123	129
Barns/Sheds	14	17	12	17	15	11
Garages	1	2	6	4	6	2
Electrical	71	69	95	94	116	139
Plumbing	22	40	61	59	68	93
Mechanicals	80	92	90	93	89	108
Pools	6	6	12	11	9	4
Wood Stoves	9	10	4	1	1	7
Solar	1	59	44	11	13	18

Demolition Permits	2	6	6	5	7	4
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**Replacement mobile homes no longer included*

Respectfully submitted by: Jerry Russ, Building Official

Emergency Management

Donald McDougall Director of Emergency Management

Tage Carlson, Deputy Director of Emergency Management and Communication Manager

Tim Withington, Deputy Director of Emergency Management

FINANCIAL HIGHLIGHTS

Town of Killingworth Operating Budget Allocation

\$4750.00

Operating Expenditures

\$2845.29

The \$2845.29 was used to fund the operating expense for the Emergency Operation Center and the only outside expense was \$50.00 dues for the Valley Shore Emergency Management Association.

KEY ACTIVITIES AND ACCOMPLISHMENTS

This has been a relatively quiet year for Killingworth Emergency Management except for the March snowstorm when the whole town lost power for up to 5 days in some cases. In response to this HKMS was opened as a regional shelter. Managed by the American Red Cross and the Valley Shore Emergency Management Community Emergency Response Team along with EM personnel. The shelter was open for 3 days where residents could come in and get food, water, take a shower and most importantly charge their electronic devices. 125 residents were served during those 3 days along with 4 that stayed overnight.

Respectfully submitted by: Donald McDougall EMD

Fire Marshal

Fire Marshal: James R. McDonald

Deputy Fire Marshal: Jeff Hesser (Clinton Fire Marshal)

Deputy Fire Marshal: Clifford Weed

The Fire Marshal's responsibility is to enforce the Connecticut State Fire Code as well as investigate all fires that may occur in town. The Fire Code requires inspection of all civic and commercial buildings in

town including schools, daycare centers and residential buildings of more than two families. The Fire Marshal works with the Building Official and is required to sign off on all commercial building permits and Certificates of Occupancy.

The Fire Marshal is also tasked with submitting monthly NFIRS (National Fire Incident Reporting System) reports to the State Fire Marshal. This information goes into a state and national database for research and analysis of fire and EMS incidents.

Fiscal Year 2019 – 2020 Activity:

Blasting Permits Issued _____	2
Blasting Site Inspections _____	2
Witness Blasting Shots _____	2
County Meetings, CFMA, IAAI _____	2
Fire Code Consultation _____	6
Fire Code Inspections _____	18
Fire Prevention Poster Activities _____	6
Fire Prevention Presentations _____	10
Fire/Rescue Reports _____	390
Fire Safety Systems Tests _____	2
Fireworks Permits/Show _____	0
Follow-up Inspections _____	4
Investigative Reports _____	5
Liquor License Applications _____	2
Office Hours _____	88
Other Permits/Certifications Issued _____	1
Plans Review _____	2
Public Service calls _____	4
Training Attended Hours _____	53

Submitted by Dennis Campbell

Health Department

Director of Health: Paul Hutcheon

FINANCIAL HIGHLIGHTS:

Operating Budget Allocation	\$61,036
Other Revenues:	
Permits, licenses and fees	\$14,881
Operating Expenditures	\$62,564

KEY ACTIVITIES AND ACCOMPLISHMENTS:

- Participated in Middlesex Hospital community needs assessment. Health Director served on Advisory Committee.
- Public Health Agency -Continued with Health Director to review options for local public health services, including health district, purchasing services from larger local health department, or continuing part-time MPH & RS model.
- Eastern Equine Encephalitis – Issued press release on positive mosquito test in town. Advised recreational and day care facilities to end outdoor activities at 6 PM to reduce exposure to mosquitoes.
- Fall Flu Clinic- Listed six sites for flu shots on the town’s website.
- Speeding- Discussed purchase of speed signs to reduce speeding on local roads.
- Smoke Detectors- Worked with Red Cross to provide free smoke detectors to replace those greater than ten years old or to supply free batteries.
- Budget- Prepared and submitted 20/21 budget
- Revised plans for how commercial building near circle worked with State Department of public health sewage possibilities and flow rates.
- Overdose Deaths- Reviewed opioid overdose deaths from 2012-2019- 4 cases.
- Resignation- Submitted resignation as Health director for March 5, 2020. Started search for new Health Director.
- Childhood Vaccinations-Reviewed religious exemption numbers for childhood vaccinations for schools. Monitoring schools close to 9590 level recommended by state Department of Public Health for vaccination.
- Health Districts- Met with Chatham and Ct River Area Health Districts. These two districts made presentations to the Public Health Agency. Declined proposal to join Ct River Area Health District.
- Covid- March – June, Distributed information on Corona Virus (Covid). Monitored monthly cases and deaths. Advised residents, businesses and community groups on prevention measures.
- Charter Revision- Began work on charter revision to update Public Health Agency’s function. Recommendations for changes in 2010 were not adopted. Charter needs update.
- Environmental Health- Continued to review plans for septic systems, wells, perform inspections at food service establishments, day care centers, public pools and salons, investigate public health complaints, and review work on emergency preparedness.

Health Department Annual Report FY 18/19: Permits and Inspections

Category	14/15	15/16	16/17	17/18	18/19	19/20
Soil Testing (lots)	33	31	25	22	26	30
New Septic System Permits	9	4	5	8	8	4
Septic Repairs	9	24	23	19	19	24
Subdivision/Lot Line Review	1	17	1	0	2	1

Well Permits	11	8	13	19	9	13
Complaints	10	3	4	4	3	3
Permits to discharge	371	397	230	269	939	240
19-13-B100a Reviews	43	47	59	52	19	27
Temp. Food Permits	43	41	33	36	21	8
Temp. Food Inspections	35	38	22	23	25	11
Food Establishment Inspections	40	53	54	58	60	76
Salon Inspections	*	*	7	4	6	2
Daycare Inspections	*	*	*	*	*	0
Water Treatment Wastewater	*	*	*	*	*	4

Data not available

*

Helping Hands of Killingworth

Directors: Killingworth Women’s Organization

FINANCIAL HIGHLIGHTS

In August 2019, the Killingworth Women’s Organization (KWO) took over management of the pantry. It was reorganized to make for user-friendly packing and shopping. COVID prohibited clients from entering the building so basic bags of non-perishable items were pre-packaged by KWO volunteers and ordered by clients for pick-up. We were open two days a week for two hours each consistently.

The pantry also hosted two holiday basket distributions consisting of non-perishables, desserts, dairy, eggs, juice, toiletries, cleaning supplies and meat or meat vouchers to 60 families. Between August and December of 2019, the pantry distributed 6,000 lbs of food. Food and monetary donations were procured from residents, other food pantries, local civic organizations and non-profits.

Respectfully submitted by: Kelly Leach

Historic Review Committee

Lucinda Hogarty

Joseph T. Hutchins

David D. Meixell
Lewis W. Scranton
Chair: Elizabeth Doyle Disbrow

Leslie A. Riblet (resigned 10/18)
Alternate: Rachel Schemmerling

FINANCIAL HIGHLIGHTS

Town of Killingworth Operating Budget Allocation: 0

Other revenues: N/A

Operating Expenditures: N/A

KEY ACTIVITIES AND ACCOMPLISHMENTS

The Historic Review Committee is charged with encouraging the preservation of architecturally and historically significant buildings and structures in Killingworth. To this end, the committee reviews all requests to the town for the issuance of a permit to demolish a building or structure and advises the Building Official on the issuance of those permits under Killingworth's Demolition Delay Ordinance. In February of 2019, the committee heard an application for demolition of a building located at the Route 80/81 traffic circle. The structure is an early 20th century garage, formerly associated with the house across the street (now the Killingworth Inn). There was consensus that the structure was not salvageable. The committee did not impose a demolition delay.

Respectfully submitted by: Elizabeth Doyle Disbrow, Chair

Killingworth Volunteer Fire Department

The Killingworth Volunteer Fire Company (KVFC) responded to a total of 433 incidents from July 1, 2018, through June 30, 2019, an increase of 47 calls (12%) over the previous fiscal year. Of those incidents there was one major structure fire in town which caused significant damage to a single-family home. LifeStar helicopter was summoned to town twice during the year, both for injuries sustained from motor vehicle accidents.

Response statistics for the year are as follows:

Fire Calls (including Motor Vehicle Accidents):	188
Rescue Calls / Medical emergencies:	245
Total:	433

During the year, the KVFC operated on budget of \$132,750. Percentages of monies spent are as follows:

Apparatus – Tools & Supplies	0.4%
Apparatus Repairs & Maintenance	12.3%
Appreciation Dinner	4.6%
Building Repairs & Maintenance	6.3%
Dues & Subscriptions	3.1%
Electricity	7.1%
Equipment – Firefighting, Rescue & Medical	8.1%
Equipment Repairs & Maintenance	6.0%
Heating Oil & Propane	6.5%

Meeting Expenses	0.3%
OSH/NFPA Required Testing	11.0%
Physicals	10.7%
Secretarial Services & Supplies	1.4%
FF/Medical Supplies	0.6%
Telephone / Television	5.1%
Training & Education	14.6%
Waterhole Maintenance	2.3%
Total	100%

Significant events of the 2019-2020 fiscal year include:

- The Station 1 Needs Assessment was presented to the Board of Selectmen. Significant time was invested by the Chief Officers of the KVFC to meet with the Consultant and Architect to articulate the current and future needs of KVFC.
 - KVFC members assisted the Fire Marshal in delivering fire prevention and safety education to students at the Killingworth Elementary School and Haddam Killingworth Middle School.
 - The KVFC accepted, outfitted and placed into service our new Command Vehicle, a 2019 Chevrolet Tahoe.
 - Dennis Campbell was appointed as Fire Marshal for the Town of Killingworth. Although not technically a position within the KVFC, we work closely with the Fire Marshal throughout the year.
- Capital projects to replace the bay doors at Station 1 and upgrade the kitchen at Station 1 were completed.
- On January 1, 2020, the KVFC converted to an on-line incident reporting & personnel management tool, ESO.
- This allowed for a 50% reduction in paper reports and centralized all data for reporting, tracking and compliance purposes.
- In early 2020 COVID-19 became prevalent and as the Town of Killingworth’s First Responders for medical emergencies our operations were significantly impacted. Increased levels of personal protective equipment were required at each emergency response and decontamination of equipment and personnel was conducted after every incident. Operationally the number of personnel inside the fire stations was limited and masks + social distancing was required at all times. Monthly meetings and training sessions were conducted virtually for the first time in KVFC’s history. In order to allow social distancing, a renovation project was started at Station 1 to re-configure our “Ready Room” into a space that could be easily disinfected and allow social distancing. The majority of the work conducted during the project was done by KVFC members.
 - Despite the impact of COVID, the KVFC voted in 3 new members into Active status and welcomed one new Probationary member.
 - In June 2020, KVFC placed into service new portable radios. These replaced 14-year-old radios and allowed each firefighter to be issued their own NFPA-compliant radio that includes better voice clarity / noise cancellation, tolerance to heat and a personal distress button for firefighter safety.

On a final note, we were saddened to a former KVFC member during the year, Dick Adinolfo who passed away in March 2020.

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.

Fire Chief

Richard A. Bauer

Deputy Fire Chief

Donnie Venuti, III

Board of Fire Commissioners

Richard Darin, Chairman

Donald Offner

Jen Liptak

Active, Probationary and Life Membership roster as of June 30, 2020

(bold indicates past KVFC Fire Chief)

Jeremy Adametz	Rafelina Graham	Anthony Pascucelli
Richard Bauer	Todd Hajek	George Roelofsen, Jr.
Eric Bergman	David Hudson	Paul Schilling
Bruce Bowman	Paul Jacobs	Ben Scholfield
Erin Bowman	Dennia Jakuc	Bill Shipman
Michael Carri	Graig Judge	Brianna Shipman
Alan Chapman	Blake Knockwood	Tom Shipman
Ben Chasse	Ralph Knockwood	Dan Siegel
Pete Cumpstone	Andy Kuczma	Kyle Vallera
Rick Darin	Don Lagasse	Donald Venuti, III
Ray Desjardins, Sr	Joe Lester	Brian Walsh
Patrick Dooley	Sean Lester	Michael Walton
Kevin Dougherty	Jim McDonald	Bill Wright
Ethan Drain	Arnie Moore, Jr.	
Robert Drew	Arnie Moore, III	
Fred Dudek, Jr.	Chip Morgan	
Chris Gemmell	Damon Munz	
Cliff Goodale	Todd Nelson	
Kevin Gorman	Dan O'Brien	

Municipal Agent for the Elderly

Municipal Agent to the Elderly: Mercedes Ricciuti

FINANCIAL HIGHLIGHTS

Town of Killingworth Operating Budget Allocation \$10,100

Other revenues: The Municipal Agent oversees distribution of donated funds from the Friendly Fund for fuel payments and other individual resident needs

FY 19/20 Expenditures: \$9,969

KEY ACTIVITIES AND ACCOMPLISHMENTS

Assists town residents by providing information and referrals for state services and benefit programs but is not authorized to approve anyone for the programs.

Helps residents whose income falls at or below federal poverty guidelines to apply for:

FUEL ASSISTANCE: The Municipal Agent fills out the application for the Connecticut Energy Assistance Program (CEAP) based on required information provided by Killingworth residents. This program helps offset winter heating costs from November 15 to March 15. About 60 Killingworth households participated in the program.

ELDERLY/DISABLED RENTER/S REBATE: A yearly rebate check for low-income renters. The Beechwood community qualifies because of the land rent fee. The amount of the rebate is based on income and certain utility expenses

Respectfully submitted by: Mercedes Ricciuti, Municipal agent to the Elderly

Municipal Animal Control

Animal Control Officer: Marian Smith

FINANCIAL HIGHLIGHTS

Revenue

Town of Killingworth Operating Budget Allocation	\$10,000
Other revenues	
Licenses	\$6,751
Redemptions	\$255
Animal Population Control	<u>\$2,320</u>
Combined	<u>\$19,326</u>

Expenditures

Animal Control Officer	\$20,109
State of Connecticut	\$5,472
ACO & Shelter Expenses	\$2,999
Veterinarian Expenses	\$170
License & postage	\$312
Training	\$20

Combined
Net

\$29,082
(\$9,756)

Additional information regarding Dog Fund and other Nonmajor governmental funds can be found in the exhibits “Balance Sheet” and “Statement of Revenue, Expenses and Changes in Fund Balances “, pages 68 and 69 of the annual audit. Dog Fund balance is used to cover the shortfall. As of June 30, 2020 was \$24, 070; a reduction of \$9,440.

KEY ACTIVITIES AND ACCOMPLISHMENTS

The Killingworth Animal Control Officer is responsible for handling all concerns regarding domestic animals as well as providing information, referrals and intervention for concerns regarding wild animals. The initial licensing delinquent list totaled over several hundred delinquencies. After following up with each person on the list, we were able to update the town’s records, collect the required fees, and ultimately reduce the list to six delinquencies. In addition to those dogs impounded, Animal Control also reunited numerous lost dogs with their owner’s avoiding impoundment.

The following activity occurred during the 19-20 Fiscal Year:

Licenses Issued	1,028
Complaints Investigated	268
Animal Bites	6
Infractions Issued (State Statute Violations)	8
Impoundments	10
Placed as pets	0
Euthanized	0
DOA	0

Respectfully submitted by: Marian Smith, Animal Control Officer

Municipal Historian

TOWN OFFICE BUILDING, 323 ROUTE 81, KILLINGWORTH, CONNECTICUT 06419-1298

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 and town to determine what he or she does.

The Municipal Historian responded to questions from individuals and organizations about town history, ancestors who lived in Killingworth, veterans, 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 but can tell you how to do it.

The Municipal Historian, Killingworth Historical Society, and volunteers perform work on the Town-owned cemeteries, including cleaning gravestones, resetting gravestones, and cutting brush. The town provides for mowing of the cemeteries. Large trees in the Union District cemetery are being removed by the town as funds permit. Some of these trees have fallen in the past damaging many gravestones.

The Killingworth Historical Society, located in the Parmelee house at the Parmelee Farm, owns a large collection of artifacts, books, documents, and photographs on the history of the Town. Exhibits are usually set up at the Parmelee house for viewing by the public on days during the summer. There was no exhibit in 2020 due to the pandemic. Donations to the Historical Society of items pertaining to Killingworth's history are welcomed.

The Municipal Historian has written books on the history of Killingworth. The newest is *The Early Gravestones of a Colonial Town: Killingworth, Connecticut*. Others are *History of The Congregational Church in Killingworth, Connecticut*; a *Timeline of the History of Killingworth Connecticut 1600-2017*, second edition; and *A Photographic History of Killingworth*. These books benefit the Killingworth Historical Society and are available at the Town Hall and the Historical Society.

Respectfully submitted by Thomas L. Lentz, Municipal Historian

Parmelee Farm

Parmelee Farm

Committee Members: Tim Gannon (Chairman) Peg Scofield (Vice-Chairwoman)
Scott Hawkins, Linda Dudek, Chris Cronin, Terry Doyle, & Guy Vecchitto

FINANCIAL HIGHLIGHTS

Town of Killingworth Operating Budget Allocation

The amount budget allocated \$12,000.00

Operating Expenditures

Our total operating expenditure is \$10,610.00

This money was used for the following items to keep the Farm running: Gasoline for lawn mowers, General farm maintenance, Farm equipment repairs, Small tools & equipment, Security & internet, Eversource electricity, Porto Potty cleaning, Signage and Trash carting.

Capital Expenditures

Our total expenditure is \$67,655.00

- \$62,755.00- The pavilion roof was in disrepair, so this money was used to replace the old metal roof
- \$4,900.00 – Construction of a paver stone patio at south side of the pavilion

KEY ACTIVITIES AND ACCOMPLISHMENTS

This year additional projects were accomplished at Parmelee Farm thanks to the hard work of some dedicated volunteers and some local contractors. These projects continue to add to the usability of the property. The Parmelee Farm Committee uses its Master Plan, developed in 2010, and updated as needed as its guide for the continued improvements to the property. As the committee works to develop the property, additional modifications and improvements will be added as opportunities and needs present themselves.

A special thanks goes out to our dedicated small group of volunteers that keep Parmelee Farm looking as good as it does for all our events by doing all the mowing of the fields every week during the season. They also tend to all the minor repairs and farm maintenance as it's needed throughout the year.

The front Community Garden continues to welcome gardeners in its eleventh year. The "Shared Harvest Garden" is in its sixth year. It's made up of a dedicated group of volunteers who planted and harvested fresh vegetables in the rear community garden and make them available free to the community during the summer months.

This new project is the Parmelee Farm Community Sugar House, which is staffed by volunteers, teaching visitors how Maple syrup is made. This was a very popular community involved activity at the Farm and had many local visitors during the sugaring season. These visitors also included Girl Scouts troops, as well as Boy Scout troops. We look forward to another successful season in 2021 of demonstrating and the making of maple syrup.

The old pavilion roof was replaced in the fall of 2019 with a new standing seam metal roof. The original roof that was installed over 60 years ago when it was a turkey barn had developed many leaks and needed replacement before any additional leaks developed.

A new stone paver patio was constructed on the south side of the pavilion, outside the Pond Room to give additional outside seating for the Pond Room.

To date, the farm has been host to many events, including Christmas at the Farm and the Annual Tree Lighting, Shared Harvest Garden, Explore Wildlife Series, Stone Wall Workshop, Maple Syrup Demonstration, Eagle Scout projects, Girl Scout events, Dog Days adoption event, KWO Halloween Happenings, Birds of Prey demonstrations, Pumpkin Carving Parties, Lions Easter Egg Hunts, HKMS Community Days, free Summer concert series, a nature fair, a Middlesex Farm Bureau Maple Day and car shows. The opportunities for community gatherings, education and recreation are endless, including weddings, a Town Picnic revival, farmer and artisan markets, Historical Society events, etc.

We encourage all of our community to enjoy this beautiful place, hopefully for generations to come.

Respectfully submitted by: Tim Gannon (Chairman-Parmelee Farm Committee)

Planning and Zoning Commission

Members: Thomas Lentz, Chairman; David Gross, Vice Chairman, Thomas Hogarty, Secretary; Geoffrey Cook; Paul McGuinness; Brice McLaughlin. **Alternate Members:** Joan Gay, Alec Martin, Robert Drew.

Staff: Cathie S. Jefferson, Zoning Enforcement Officer, and Judith R. Brown, Recording Secretary.

Operating Budget - \$12,350.00 Expenditures - \$2,250.00

Activities during the year:

350

177 Clinton Street LLC

177-175 Route 81

Shed

1/21/2020

351	Killingworth Women's Org.	323 Route 81	Shed	1/21/2020
352	Michael Harkin	250 Route 81	Commercial Bldg	5/5/2020
353	Running Brook Farms	219 Route 80	Extension of #311	1/21/2020
354	LaForresta	163 Route 81	Deck Addition	5/19/2020
355	Demchek	117 Route 148	Caretakers Apt.	9/1/2020
356	177 Clinton Street	NA	Regulation Amendment	9/15/2020
357	Casella Enterprises LLC	157 Route 81	Amend #312 Addition	10/20/2020
358	Running Brook Farms	219 Route 80	Ext of Grinding Period	12/15/2020
359	Katherine Vlisides		Devine Esthetics	3/16/2021
360	David & Susanne Sack	270 Green Hill Rd	Accessory Apt	4/20/2021
361	Tom O'Hare	200 Little City Rd	Lot Line Change	4/20/2021
362	Karl Auer	7 Pond Meadow Rd	Accessory Apt	5/18/2021
363	Running Brook Farms	219 Route 80	Wifi Café	6/15/2021
363A	Running Brook Farms	219 Route 80	LOT	
364	177 Clinton St LLC	177 Route 81	Dunkin Drive-thru	7/20/2021
365	Tom O'Hare	200 Little City Rd	Lot Line Change	8/17/2021
366	Laura Lavalley	192/196 N Parker Hill	Lot Line Change	10/19/2021
367	Pattaconk Farms 65 LLC	65 Parker Hill Rd Ext	Lot Line Change	11/9/2021

Public Health Agency

Health Director Paul Hutcheon actively participates with other local health directors for coverage, education, community services and cooperative health surveys and endeavors. He also provides a written report of his monthly activities to the board for review. He has on site office hours and field inspections in addition he is accessible via email and phone for urgent problems.

The PHA board has maintained a membership of varied health profession professionals and representation from regional school system and Killingworth municipality.

The agency focuses on the following areas of the ten essential Department of Public Health services:

Monitor health status

- ◆ Food safety-articles in Patch, and Krier.
- ◆ Temporary food events- all event chairs contacted re need for event license and inspection on date of event and chairs provided with all current regulations and information on safe handling
- ◆ Availability of radon testing kits for homeowners free of charge and discussion of what to do if results have elevated levels
- ◆ Reviewed radon mapping in area
- ◆ Per-dem use of a part-time food inspector to facilitate timely restaurant and food establishment inspections
- ◆ Discussion of new FDA food codes and implementation timeframe
- ◆ Discussed need for hair and nail salon public health guidelines and provided salons with guidelines
- ◆ Maintained pump out schedules and mailed reminders to homeowners

Diagnosis and investigate health problems

- ◆ Reportables- review and investigation of incidents and education of individuals
- ◆ Health trends- review of reportables with an eye for trends or significant new issues
- ◆ Health issues (mold, oil leakage, ground water leakage and possible private well contamination) resolved- inspection, evaluation and appropriate remediation

- ◆ Reviewed new FDA lead levels in children

Inform and educate

- ◆ Bp screens- ensured frequent screens at senior center meetings
- ◆ Flu vaccinations- prepared listing of all vaccination sessions local for residents
- ◆ Teen smoking and vaping- reviewed issue and suggested ways to decrease/prevent teen smoking/vaping and adult vaping and educate population of major risks.
- ◆ Discussions on Tickborne, West Nile and EEE incidents, precautions.
- ◆ Review of Killingworth vaccination percentages vs state and national levels.
- ◆ Discussed smoke detector disposal sources.
- ◆ Discussed roadside herbicides and population risk
- ◆ Suggested topics for Health Director to address in public information venues (Patch/Krier/website, etc.)- What a Health Director does, addressing elevated levels of Radon, food safety at summer events, food safety after major storms with power outages (both commercial and private) , safe handling of “roadside” egg stands, fall clinic, uranium/radon/arsenic testing, Lyme disease and tickborne and mosquito illnesses
- ◆ Emergency preparedness brochures-made brochures available at libraries and town hall

Mobilize community partners

- Discussed PODS for mass dispensing, reviewed information for current relevance
- Participated with CRAD on lead training for lead abatement handlers utilizing funds from state lead grant
- Discussed and reviewed Middlesex health assessment with an eye to increase in breast cancer rates and probable causes

Develop policy and plans

- ◆ Fee schedules/structure- reviewed current fees and structure of the fee schedule to bring on-line with surrounding health districts
- ◆ Developed salon operation guidelines in accordance with DPH regulations
- ◆ Attended sessions and reviewed State of Connecticut Health Department proposed plan to reorganize health districts
- ◆ Reviewed Middlesex Health Assessment report to assist in health and wellness planning for Killingworth
- ◆ Discussed possibilities for the Health Director position going forward, possibly seeking a part time director forming a health district or joining one. Reviewing cost per capita and services.

Enforce laws/regulations

- ◆ Reminded all pumpers to file pump out documentation on time and homeowners reminded them to ask for copy of pump out
- ◆ Environmental permits- assured that all permits complied with the public health code and consistent with any that fell under DEP regulation
- ◆ Pump out reminders- assured that pump out file consistently maintained and reminders to homeowners sent on schedule.
- ◆ Prepared information Re DPH regulation that no latex gloves be used in food establishments

Evaluation/effectiveness/access and quality

- ◆ Reviewed VNA report of programs and services to assess benefit to town

- ◆ Reviewed Middlesex Health assessment for trends, new health/wellness issues in area and to assure health/wellness needs being met or planned for.

Respectfully submitted by: Natalie Ortolini-Drew, Chair of Public Health Agency

Public Works Department

Killingworth Department of Public Works – Highway / Transfer Station

Walter Adametz, Road Foreman; Mark Albrecht, Crew Leader/Operator; Greg Alfiero, Driver/Operator; Wayne Linsley, Mechanic/Operator

FINANCIAL HIGHLIGHTS

Town of Killingworth Operating Budget Allocation: Highway

• Highway Other	\$400,000
• Snow	\$262,000
• Cemetery	\$11,000
• Wages	<u>\$287,369</u>
• Sub-Total	\$960,369
• Total Highway Operating Budget	\$960,369

Operating Expenditures

Total Highway Operating Expenditures FY- 19/20 were \$960,369

The Department was able to stay within the operating budgets. Was a light winter with 7 snow events with the first snowfall Storm Ezekiel on December 1st with snow, sleet and rain.

Capital Expenditures

The department’s capital expenditure for equipment for FY 19/20 was \$175,000

The department’s capital expenditure for Road Projects for FY 19/20 was \$1,445,087.

KEY ACTIVITIES AND ACCOMPLISHMENTS

We started out the year, with the reclamation and paving of Beaver Dam and Buell Hill after the town acquired ownership of the 2 roads after the developer failed to complete the 2 roads. We reclaimed Fawn Hill, Coughlin, and Quarry Hill. We then paved Welsh Farms Rd., Cooks Lane and Saddlebrook. We also continued with our Chip Seal program to increase the life of our roads. We continue with our tree program addressing the high mortality rate of dead ash trees killed by EAB (Emerald Ash Borer) and other trees killed by the Gypsy Moth throughout the town. Each year we sweep roadside mow and plow and sand 70 miles of town roads as well as grade 7miles of gravel roads and pump out 1200 catch basins.

Killingworth Department of Public Works –Transfer Station

Fran Harris, Supervisor; Martin Puhl, Attendant; Jose Torres, Attendant, Neal Peterson, Attendant

FINANCIAL HIGHLIGHTS

Town of Killingworth Operating Budget Allocation Transfer Station

- Compactor Area Maintenance \$75,890
- Compaction, Carting & Disposal \$112,500
- Bulky Waste Disposal \$76,500
- Hazardous Waste Collection \$13,000
- Total \$277,890

Operating Expenditures

Total Transfer Station Operating Expenditures FY- 19/20 were \$277,890

The Department was able to stay within the operating budget.

KEY ACTIVITIES AND ACCOMPLISHMENTS

The Town of Killingworth hauls our own trash, which amounted to for the FY 19-20 to 1,204.05 tons of MSW (Municipal Solid Waste), 610.01 tons of Bulky Waste, 244.29 tons of paper and 177 tons of bottles and cans.

Respectfully submitted by: Walter Adametz, Road Foreman

Tax Collector

Michele Nuhn, CCMC, Tax Collector

Debbie Oehrle, Tax Clerk

FINANCIAL HIGHLIGHTS

Town of Killingworth Operating Budget Allocation

\$84,479

Operating Expenditures

Salaries	\$ 74,849.78
Supplies	\$ 1,048.83
Meetings and dues	\$ 1,055.02
DMV fees	\$ 250.00
Printing, software, technology	\$ 8,415.37
Certification courses	\$ 200.00
Other	\$ 60.00
Total expenditures	\$ 85,879.00

Annual Report for Active Accounts

YEAR	BEGINNING BALANCE 7/01/19	LAWFUL INCREASES	LAWFUL DECREASES	SUSPENSED	TAXES PAID	INTEREST PAID	LIENS/ FEES PAID	REFUND OF OVERPAYMENTS	RECEIVABLE BALANCE AS OF 6/30/20
2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2005	1,440.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,440.22
2006	615.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	615.66
2007	609.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	609.84
2008	600.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	600.71
2009	609.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	609.84
2010	661.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	661.24
2011	270.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	270.54
2012	271.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	271.02
2013	260.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	260.82
2014	285.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	285.90
2015	299.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	299.90
2016	40,842.06	208.17	82.42	22,267.28	5,828.06	2,187.01	32.51	0.00	12,872.47
2017	133,903.15	448.17	2,698.77	0.00	69,826.44	12,861.06	322.02	1,475.83	63,301.94
2018	19,335,761.25	8,074.15	46,805.46	0.00	19,149,241.87	39,851.67	2,573.60	17,113.15	165,901.22

Annual Report for Suspended Accounts

YEAR	BEGINNING BALANCE OF SUSPENDED ACCOUNTS 07/01/19	LAWFUL INCREASES	LAWFUL DECREASES	ADDED TO SUSPENSE	TAXES PAID	INTEREST PAID	LIENS/ FEES PAID	REFUND OF OVERPAYMENTS	ENDING BALANCE OF SUSPENDED ACCOUNTS 6/30/20
2004	7,316.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,316.70
2005	27,203.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,203.59
2006	7,221.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,221.42
2007	7,447.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,447.38
2008	5,841.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,841.86
2009	9,907.40	0.00	0.00	0.00	55.86	91.33	0.00	0.00	9,851.54
2010	8,848.76	0.00	0.00	0.00	174.64	266.23	0.00	0.00	8,674.12
2011	20,585.91	0.00	0.00	0.00	2,252.62	4,035.13	0.00	0.00	18,333.29
2012	17,613.78	0.00	0.00	0.00	826.47	915.55	0.00	0.00	16,787.31
2013	20,201.28	0.00	420.20	0.00	1,502.56	545.29	0.00	0.00	18,278.52
2014	23,002.48	0.00	341.36	0.00	4,063.29	3,290.37	0.00	0.00	18,597.83
2015	21,100.80	0.00	0.00	0.00	1,125.28	2,796.31	0.00	0.00	19,975.52
2016	0.00	0.00	0.00	22,267.28	221.13	110.57	0.00	0.00	22,046.15

KEY ACTIVITIES AND ACCOMPLISHMENTS

The Tax Collector's Office is responsible for the following:

- Bills for and collects all taxes assessed in the town. The taxes cover the town budget and Killingworth's share of the Region 17 school budget.

- This year the office mailed 2,838 real estate bills, 345 personal property bills, 7,037 Motor vehicle bills, and 1,081 supplemental motor vehicle bills, for a total of 11,301 bills.
- Publishes legal notices for collection periods as required by state statute.
- Processes all payments made online, in person, and by mail.
- Provides up to date, accurate information to escrow companies, title searchers, and residents.
- Processes Certificates of Correction, pro-rates, and added bills from the Assessor’s Office.
- Prepares and processes tax refund forms as applicable.
- Files tax liens in the Town Clerk’s Office and UCC liens with the State of Connecticut as needed.
- Provides information to the CT DMV for delinquent put-on and take-off of motor vehicle records.
- Maintains an accurate audit trail of all collections.
- Attends educational seminars and training classes offered by the Middlesex County Tax Collector’s Association, The Connecticut Tax Collector’s Association, and the Connecticut Conference of Municipalities throughout the year.
- Michele Nuhn, Tax Collector, completed 36 hours of study to earn the Certified Connecticut Municipal Official certificate.
- Michele Nuhn, Tax Collector served as Treasurer for the Middlesex County Tax Collector’s Association.
- The total amount collected for current taxes, back taxes, interest, liens and fees for the 2019-2020 fiscal year was \$19,303,028.24.
- Collection rate for the 2019-2020 fiscal year was 99.2341%.

Respectfully submitted by: Michele Nuhn, CCMC, CCMO, Tax Collector

Town Clerk/Special Town Meetings

Town Clerk’s Office

Town Clerk: Dawn Rees Mooney, CCTC, MCTC

Assistant Town Clerk: Michele O’Toole, CCTC, MCTC

Assistant Town Clerk: Ellen Nixon

FINANCIAL HIGHLIGHTS

Town of Killingworth Operating Budget Allocation

(It should be noted that the onset of the COVID-19 global pandemic occurred in March of FY 2019-2020.)

<i>General Government</i>	<i>Allocation</i>	<i>Expenditures*</i>
<u>Town Clerk Office Salaries</u>	133,484.00	124,975.39
<u>Town Clerk</u>		
Recording/Indexing	21,500.00	21,140.12
Mapping/Microfilming	500.00	614.42
Conference/school/mile	1,900.00	1,038.11
Supplies	1,300.00	1,240.16

Record Preservation	2,400.00	2,567.13
Codification/Ordinances	3,600.00	333.99
<i>Total Town Clerk</i>	<i>31,200.00</i>	<i>26,933.93</i>
<i>Total General Government</i>	<i>164,684.00</i>	<i>151,909.32*</i>
Unused Funds Returned to the Town		12,774.68

*Only 92% of FY2019-2020 annual budget was expended.

Other Revenues

Grants: The Town Clerk applied for and was awarded a \$5,500 Historic Preservation Grant from the CT State Library which was used for two preservation projects. First, a video surveillance system was installed in the vault to protect the town’s permanent records, especially the oldest and most fragile, and ensure that all vault users follow the posted rules of our vault. Safeguard Security & Surveillance provided and installed the surveillance system with the monitor visible from all work stations, trained office staff and provided a one-year warrantee. The remainder of the grant funds were used to purchase an additional SAFCO map storage cabinet and map hanging strips from Adkins Printing to satisfy Killingworth’s survey map storage needs well into the future, preserving these important permanent records and once again improving the service we provide to our vault users. With current economic conditions dictating fiscal responsibility, maximizing staff efficiency and improving service are at the top of the Town Clerk’s priorities.

Operating Expenditures* (see above)

Capital Expenditures (not applicable)

KEY ACTIVITIES AND ACCOMPLISHMENTS

- **Land Records:** Although Killingworth Town Hall was closed to the public from mid-March through the end of the fiscal year due to the COVID-19 pandemic, the Town Clerk developed a contact-free recording procedure and continued to process land records in accordance with statutory requirements and timeframes. During the 2019-2020 fiscal year, 1178 documents were recorded, indexed and scanned into the Killingworth land records, and 6 survey maps and 25 property registrations were also filed and indexed in this office. Additionally, the Town Clerk’s Office staff processed CT State Real Estate Conveyance Tax Returns (OP-236’s) totaling \$427,374.36 in revenue for the State of CT.

- **Technology**
 - o The Town Clerk’s Office ended its relationship with COTT Systems, Inc. and partnered with NewVision Systems Corp., a CT-based company, for recording, indexing and accessing the town’s land records and vital records and processing dog licenses. This new system allows land record users to pay a subscription fee and print land records remotely. This feature proved invaluable when the coronavirus pandemic hit and Town Hall closed to the public.
 - o The Town Clerk’s Office also entered a partnership with ACI Universal Payments to accept credit card/debit card payments for all on-line land record copies and dog licensing fees with a minimal fee to the user.
 - o A land records search terminal is available to the public in the Town Clerk’s Office. Land records were also available 24 hours a day, seven days a week through the Town of Killingworth’s website, allowing the public to conduct on-line land record searches and print land record documents remotely.
 - o The Town Clerk’s Office staff continued to manage records, including minutes of boards and commissions, property transfer reports and town budgets, with General Code’s Laserfiche document imaging system for easy search and access.

- The Town Clerk continued to maintain “The Code” for the Town of Killingworth (available through the town website or on paper) incorporating the Town’s Charter, Ordinances and Special Acts, Inland Wetlands and Watercourses Regulations, Road Regulations, Subdivision Regulations and Zoning Regulations into a single, searchable resource. The Town Clerk updated the Code to reflect changes and current laws.
 - The Town Clerk’s Office staff utilized the State of CT’s new on-line Election Management System for reporting all election records and results (in conjunction with the ROV’s).
 - Town Clerk, Dawn Rees Mooney, also served as the on-site administrator for the town’s website www.townofkillingworth.com.
- **Dog Licensing:**
 - State law requires that all dogs six months and older and all kennels be licensed in the Town Clerk’s Office. Reminders were sent to all registered dog owners to renew their registration. Licensing was completed by mail, online or in person.
 - This office issued 1014 dog licenses, 14 kennel licenses, one guide dog license and two replacement tags for the 2019-2020 license year.
- **Official Town Meeting Schedule:** The Town Clerk’s Office maintained the official meeting schedule for all Town of Killingworth boards and commissions, as well as multiple regional agencies, in accordance with FOIA requirements. All agendas and minutes submitted to the office were posted on the Town’s website as well as on the official calendar in the Town Clerk’s Office with paper copies filed in the vault as prescribed by state statutes.
- **Voters: Residents** may register to vote, change party affiliation and update name and address in the office of the Town Clerk on a daily basis or in the office of the Registrars of Voters on a weekly basis.
- **Elections: During** the 2019-2020 fiscal year, the Town of Killingworth held a Municipal Election. As the office responsible for managing all elections, primaries and referenda, the Town Clerk’s Office:
 - Received and certified all signatures on nominating petitions; filed same with the Office of the Secretary of the State
 - Entered all pre-election information into Connecticut’s on-line Election Monitoring System
 - Issued blank petition pages and received completed petitions to take a town meeting item to referendum vote
 - Created absentee and poll ballots for all votes for printing, ensuring proper format and accuracy in accordance with Connecticut General Statutes, Secretary of the State’s guidelines and party endorsement forms
 - Maintained Killingworth’s permanent absentee ballot records
 - Compiled, issued and recorded absentee ballots applications for all votes
 - Received and time-stamped completed absentee ballot applications; verified applications were complete and applicant was a registered elector; and issued absentee ballots for every vote within 24 hours of receipt of application for all votes
 - Received, recorded and filed completed absentee ballots; safeguarded returned ballots until delivery to polling place on election day for all votes
 - Conducted absentee ballot training for absentee ballot clerks during poll worker training sessions prior to each election or referendum

- Declared municipal election results; compiled election results and forwarded them to the Office of the Secretary of the State
- **Vital Statistics:** Unlike in larger CT cities, the Killingworth Town Clerk also served as the Registrar of Vital Statistics, issuing marriage licenses, burial, cremation and disinterment permits and certified copies of birth, marriage and death certificates. Acting in this capacity, this office indexed and preserved all vital records in volumes for that purpose in the format prescribed by the CT Department of Health Services.
- **Freedom of Information Act Requests:** The Town Clerk's Office continued to serve as the coordinator for all FIOA requests received by the Town of Killingworth, providing the initial acknowledgement of the request, compiling requested information from all town departments, scheduling delivery of the information, collecting fees due and tracking the Town's response. During the 2019-2020 fiscal year the Town Clerk's Office managed 21 FOIA requests.
- **Policies and Procedures Manual:** The Town Clerk maintained and expanded its "Policy & Procedure Manual", a comprehensive guide for operations in the Town Clerk's Office. Town Clerk Dawn Rees Mooney continued to ensure all office business was conducted in accordance with this manual.
- **Additional Duties:** For the convenience of Killingworth's residents, the Town Clerk's Office continued to issue hunting, fishing, trapping licenses and guidebooks for the State of Connecticut DEEP until the pandemic caused Town Hall to close to the public. In addition, the office managed Notary Public Applications/Filing/ Certifications, issued Trade Name Certificates, recorded liquor permits, and oversaw Killingworth's Justices of the Peace.
- **Personnel:** Town Clerk Dawn Rees Mooney and Assistant Town Clerk Michele O'Toole maintained their Master Connecticut Town Clerk (MCTC) designations from the Connecticut Town Clerks Association by attending on-going training classes and conferences. Additionally, Town Clerk Dawn Rees Mooney continued to serve as Secretary and as a member of the Executive Board of the Connecticut Town Clerks Association. Part-time Assistant Town Clerk Ellen Nixon remained an invaluable member of the Town Clerk team.
- **Special Town Meetings**

- **Special Town Meeting, October 28, 2019**

RESOLVED: That the Town fund overexpenditures in FY 2018-19 in excess of \$20,000 for the following line items:

September 2018 Storm Damage	\$209,464
KVFC Turnout Gear	\$27,500 to be funded from the underexpended lines

RESOLVED: That the Town authorizes the closeout of the following Capital Accounts as of June 30, 2019:

IT Upgrades	\$3,821
Parmelee Stage & Amphitheater	\$1,700
Parmelee Stonewall Repair	\$11,000
Parmelee Sugar House	\$1,863
KVFC – Self Contained Breathing Apparatus	\$146
Transfer Station – Sea Container	\$1,000

Barn Rehabilitation	\$99,300
County Road Entrance	\$123
Alders Bridge Rd Phase 2 Drainage	\$3,523
Pave – Chittenden Rd #2	\$1,579
Pave – Hemlock & Deer Ridge Section	\$ 21,931
Pave – Paper Mill Rd	\$1,799
Pave – Riverview	\$5,555
Chip Seal – Dogwood Knoll	\$1,595
Chip Seal – North Parker Hill Rd	\$12,827
Chip Seal – North Roast Meat Hill Rd	\$10,688
Chip Seal – Parker Hill Rd	\$16,939
Chip Seal – Parker Hill Rd Ext	\$11,047
<i>with balances to revert to the Capital Assigned Fund Balance</i>	

RESOLVED: That the Town authorize the over expenditure of the following capital projects as of June 30, 2019:

Pave – Cedar Drive	\$6,777
Pave- Old Bedford Farms Rd	\$991
Pave – Old Deep River Tpke #1	\$8,277
Pave – River Rd South	\$34,054
Chip Seal – Old County Rd	\$1,737

to be funded by the Capital Assigned Fund Balance.

RESOLVED: That the Town confirm the Selectmen’s appointment of William Raymond Burley, Brian James Blair, and James Joseph Duffield as Killingworth representatives to the Haddam-Killingworth Recreation Authority, for a term to commence upon confirmation and to continue until June 30, 2020.

Respectfully submitted by:

*Dawn Rees Mooney, CCTC, MCTC
Killingworth Town Clerk*

SUPPORTED NON-MUNICIPAL ORGANIZATIONS

Community Renewal Team

CCM Board of Directors:

Neil O’Leary, Mayor of Waterbury, was CCM’s 2018 President. Mayor O’Leary joined the Waterbury Police Department in 1980 and rose through the ranks, becoming Chief of Police in 2004. Chief O’Leary

FINANCIAL HIGHLIGHTS

Town of Killingworth Operating Budget Allocation

\$3,000.00

Operating Expenditures

\$3,000.00

About CRT

Purpose:

To assist low-income individuals and families in becoming self-sufficient through direct program services, outreach and referrals.

Founded in Hartford in 1963, the Community Renewal Team, Inc. is a non-profit community action agency dedicated to breaking the cycle of poverty and empowering people in our community to become self-sufficient. CRT's mission is "*Preparing Our Community to Meet Life's Challenges.*" To accomplish this, we operate more than 50 programs in 65 cities and towns throughout Hartford and Middlesex Counties, employs more than 550 culturally diverse people, and administers a wide array of direct and supportive services to our area's low-income and disadvantaged populations. Our programming includes veteran services, early care and education, energy and housing assistance, Meals on Wheels, affordable assisted living, and employment and training. In 2017 CRT touched the lives of more than 86,800 Connecticut residents.

2019 GOALS AND ACTION PLANS

Assist families in applying for services available through CRT.

CRT's Steps to Success (STS) holistic case management involves developing individualized service plans, goal setting, and benchmarking in order to effectively develop family self-sufficiency. Using the STS intake and assessment process, CRT case managers will determine potential eligibility for programs, complete applications for services, assist customers in obtaining necessary income documentation, and provide follow-up services to verify outcomes and assist families to address barriers in accessing services.

KEY ACTIVITIES AND ACCOMPLISHMENTS

Community Services: CRT provides Killingworth residents with a variety of support services. These may include, but not be limited to, energy assistance and weatherization, tax preparation, housing counseling, case management, and referral services for individuals and families to a wide variety of social service programs operated by CRT and other organizations. In 2017, 58 Killingworth residents received services from CRT; in 2018, that number increased to 116.

Community Outcomes:

- To maintain the self-sufficiency of low-income residents of Killingworth through referrals to other social services.
- To prevent negative social outcomes for low-income residents, including malnutrition, foreclosure and eviction, and financial crisis.

Program	2017 # Residents Served	2018 Estimated # Residents Served	2018 Estimated Value of Services
Early Care and Education	1	0	0
Energy Assistance	57	82	49,441.90
Assurance 16	0	21	12,661.95
SNAP Outreach	0	4	1,705.52
Case Management Services	0	4	9,195.04
Volunteer Income Tax Assistance	0	5	15,813.80
TOTALS	58	116	88,818.21

*Respectfully submitted by:
Willa Bloch, Planning Analyst, Community Renewal Team*

CONNECTICUT RIVER COASTAL CONSERVATION DISTRICT

Staff

Jane Brawerman, Executive Director Kelly Starr, Natural Resource Specialist
Sandy Weiss, Office Administrator

Officers

Walter Smith, Chairman Denise Savageau, Vice-Chair
Lorraine Jalbert, Treasurer Riley Doherty, Secretary

Location/Contact Information

deKoven House, 27 Washington Street
Middletown, CT 06457
(860) 346-3282
ctrivercoastal@conservect.org
www.conservect.org/ctrivercoastal

FINANCIAL HIGHLIGHTS

Town of Killingworth Operating Budget Allocation: \$1,661

Financial Statement July 1, 2019, through June 30, 2020

INCOME

State Funds	\$100,000
Grants	\$68,890
Material Sales	\$660
Local Funds	\$33,518
Contributions	\$8,939
Interest Income	\$53
<i>Total Income</i>	<i>\$212,059</i>

EXPENSES

Wages, Payroll Taxes, Retirement Benefits	\$120,199
Grant Expenses	\$28,282
Shrub Sale & Fundraising Expenses	\$3,117
Operating/Office Expenses	\$24,080
Professional Fees & Dues	\$1,500
Conferences, Meetings & Workshops	\$1,680
<i>Total Expenses</i>	<i>\$178,858</i>

Compiled by Comer & Company, LLC, Certified Public Accountants

KEY ACTIVITIES AND ACCOMPLISHMENTS

The Connecticut River Coastal Conservation District is a nonprofit organization whose mission is to promote the sound use of our natural resources through technical assistance and education. Our programs are provided to municipal staff and land use commissioners, private residents, the agricultural community, the public, and the development industry. We are one of five conservation districts with similar missions working in different areas of the state. The Town of Killingworth is one of the 26 municipalities in Connecticut River Coastal Conservation District's area, which includes the lower Connecticut River watershed and adjacent coastal towns. We provide leadership in solving natural resource problems and preventing impacts on the environment in our communities. Our ongoing technical and education services and programs include:

- Working with farmers and other land stewards to plan and implement more sustainable practices, increase productivity, and enhance habitat of working lands;
- Providing municipal site plan reviews and landowner on-site assistance to address stormwater management, drainage, erosion and other natural resource concerns;
- Conducting watershed assessments and water quality protection projects;
- Engaging community members in taking an active role in protecting their rivers and streams through our citizen monitoring program; the Connecticut River Watch Program;
- Distributing free District resources to promote backyard stewardship throughout our area, like our backyard water resources guide, invasive plant guide, and pet waste pickup brochure. Some of our publications also help support public education and outreach on stormwater management requirements for MS4 (Municipal Separate Storm Sewer System) communities;
- Securing grants to assist municipalities and other partners with conservation needs;
- Holding public events like our environmental film series, and our annual CT native plant sale.

For more information go to www.conservect.org/ctrivercoastal, or contact our office at 860-346-3282.

2019-2020 highlights include:

- Conducting conservation planning in partnership with Natural Resources Conservation Service with eight farms and forest landowners throughout our district focusing on protecting/improving water quality by addressing run-off concerns; improving soil health and plant productivity; and enhancing and managing habitats and forests;
- As part of ongoing watershed-based water quality improvement work, completing the first phase of a project that includes waterside buffers and upland plantings, water plantings, and pervious paving along with an educational sign to be installed at the farm market, and planning for the second phase; and planning for stormwater management improvements with a dairy to address runoff and erosion concerns;
- Planning a series of legal and technical workshops to foster community interest in serving on local wetland commissions;
- Completing a new expanded version of our invasive plant guide in partnership with the CT Invasive Plant Working Group and the CT Resource Conservation and Development Council, available on our website (www.conservect.org/wp-content/uploads/2020/10/Invasives_guide_2020_web.pdf);
- Continuing to offer and distribute our District educational resources throughout our towns;
- Coordinating the fifth year of our collaborative environmental film series with partners.

Respectfully submitted by: Jane Brawerman, Executive Director

CT Council of Small Towns (COST)

Rudy Marconi - President, Betsy Gara - Executive Director

FINANCIAL HIGHLIGHTS

Town of Killingworth Operating Budget Allocation \$ 825 .00

COST is the only advocacy organization in Connecticut that focuses exclusively on the needs and interests of small towns like yours. We understand the unique challenges you face. And we recognize that what's good for a large municipality or an urban center may not be right for a small suburb or a rural community. So, while we collaborate with other organizations when appropriate, we never compromise when it comes to your best interests. And we never lose sight of our sole mission: making sure that policymakers hear and heed the voice of Connecticut's town leaders.

The power of COST is that it marshals the collective talent, experience and vision of municipal leaders; provides a unique forum for discussing challenges and solutions; and mobilizes members to action at the Capitol. COST is a classic advocacy organization: a community of communities. Experienced, knowledgeable and skilled, COST's advocacy team has earned the respect of state legislators. When COST speaks out on issues important to towns, policymakers listen. As a result, COST has been especially effective in winning passage of favorable legislation and defeating bills detrimental to small towns.

Respectfully submitted by: Kathryn Dube, Membership & Legislative Director

CT Council of Small Towns
STATEMENT OF ACTIVITY July 2018 - June 2019

	TOTAL
<hr/>	
<i>Revenue</i>	
4010 Annual Meeting	-52,843.71
4030 Town Dues	94 ,275.00
4040 Associate Dues	42 ,990.67
4050 Interest Income	1,071.44
4080 Municipal Training	38,07.43
Unapplied Cash Payment Revenue	0.00
Total Revenue	\$228,488.25
GROSS PROFIT	\$228,488.25
<i>Expenditures</i>	
5010 Executive Director Management Fee	196 ,825.16
5220 Bookkeeping/Tax Preparation	1 ,400.00
5320 Printing	364.52
5330 Postage	300.00
5410 Annual Town Meeting	18,161.11
5440 Municipal Training Expense	13,187.45
5450 Meetings and Issues Research	4,486.23
5710 Website	9,481.35
Bank Charges & Fees	254.38
Total Expenditures	\$245,868.28
NET OPERATING REVENUE	\$-24,571.95
NET REVENUE	\$-24,571.95

Estuary Council of Seniors Club

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 also in Killingworth, Lyme/Old Lyme and Old Saybrook. 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 over 80,000 nutritious meals including nearly **54,000** home delivered Meals On Wheels, and over **21,000** congregate meals, **542** rides to medical outpatient appointments outside the nine-town Estuary Region. Also, **1,802** individuals received free preventative health screenings, and participated in social and exercise programs too numerous to count. Our **"Choices"** senior counseling position that helps seniors connect with other services available to them in the community as well as navigate the Medicare/Medicaid and Prescription Drug programs has been busier than ever especially at open enrollment time.

In addition to our essential senior service, ECSI is a fun place for mature residents to exercise, dance, play cards, go on trips together, get a massage or facial, hear an interesting lecture, attend an art exhibit, get a haircut, take a painting class, join a book club or writers group, volunteer, shop at the Thrift Shop, use our fitness center, or just sit and enjoy our beautiful view. ECSI has a lovely, large facility that welcomes residents of the Estuary region who are 50 years old or better. All in all, we had over **110,000** visits to our center in the reported timeframe for meals, activities, support and fun.

During the reporting period for the Town of Killingworth, the Estuary served **17** residents a total of **5250** home delivered meals and an additional **75** residents joined us for **1,391** congregate meals. Our Emergency Medical Outpatient Transportation provided **5** individuals with **28** rides to medical appointments. We had a total of **8,046** visits by a total of **490** people overall to the center from residents of the Town of Killingworth

ECSI is funded in part by contributions from the generosity of the nine towns in the Estuary Region, Senior Resources Agency on Aging with Title III funds made available under the Older Americans Act, grants, donations, and fundraising efforts. I would like to thank the Town of Killingworth for your continued support of our programs. For information and schedules of our services and programs, please call 388-1611 weekdays from 8:00 a.m. – 4:00 p.m. and Saturday 9:00 a.m. – 12:00 p.m. or visit our website at www.ecsenior.org. If you do not already receive our monthly newsletter, please call us and we'll be happy to add you to our mailing list or send it electronically. The newsletter is also downloadable from our website. We are pleased to continue to serve the residents of the Town of Killingworth and be an integral part of services for seniors in the Estuary Region.

Respectfully Submitted, Stan Mingione, Executive Director

Haddam Killingworth Recreation Authority

Robyne Brennan, Director of Recreation
Josselyn Salafia, Recreation Supervisor

Jennifer Mislick, Director of Child Care
Sheila Benoit, Administrative Assistant

2019-20 Recreation Authority Members:

Dave Fleig, Chairman
Brian Blair
Jim Duffield
Jason Lonergan

Dan Belanger
Bill Burley
Mary Alice Hughes

FINANCIAL HIGHLIGHTS

Town of Killingworth Operating Budget Allocation	\$77,995
Other revenues	
Town of Haddam (\$80,000)	
Program Income/Grants & Sponsors / Promotion & Fundraising Events (\$584,005)	
Operating Expenditures	\$742,000
Salaries, Benefits, Supplies, Promotion, Contracted Services	
Capital Expenditures (if applicable)	N/A

KEY ACTIVITIES AND ACCOMPLISHMENTS

The Haddam-Killingworth Recreation Department entered its 45th year of service to the HK communities. Our Mission is to provide a comprehensive year-round recreational program which meets the needs of the individuals in the community. The department strives to provide positive recreational experiences which contribute to the individual's physical, social, emotional, creative, cultural, and educational growth and development in order to enrich the quality of life.

Use of the Regional School District #17 facilities is a key factor in our ability to provide affordable programs to our community. We are able to provide numerous activities for patrons of all ages as well as provided a childcare after-school program which is state-licensed.

Our department's website (www.hkrec.com) provides an informative site as well as 24-hour on-line registration.

Attached is our facility usage report listing all of our programs offered.

Respectfully submitted by: Robyne Brennan, Director of Recreation

HADDAM-KILLINGWORTH RECREATION DEPARTMENT FACILITY USAGE & ATTENDANCE

JULY 1, 2019 – June 30, 2020

ACTIVITY	TOTAL PARTICIPANTS	DURATION
High School Pool		
Drop-in/Lap Swim	516 (ended 3/12)	28 weeks
Children Swim Lessons (Summer)	383	8 weeks
Children Swim Lessons (Fall, Winter Spring)	216	20 weeks
Adult Swim Lessons	2	12 weeks
Cougar Aquatic Team	29	26 weeks
Masters Swimming	15	26 weeks
Pool Memberships	48 family / 44 ind.	28 weeks
Parent & Tot Swim	28	14 weeks
Pre-School Swim	30	10 weeks
Summer Swim Team (CAT)	6	4 weeks
Lifeguard Training	8	9 days
Aqua Aerobics	47	30 weeks
High School Fieldhouse / Auxiliary Gym		
Co-ed Volleyball League	8 teams	18 weeks
Drop-in Activities	604 (ended 3/12)	12 weeks
Skyhawks Basketball Camp	13	5 days
Bryson Lang – cure for the common show	6 plus camp	1 day
Archery	36	15 weeks
CRPA Hotshot Contest	Cancelled	1 day
High School Cafeteria		
Summer Camp	741	7 weeks
Fitness Yoga	105	35 weeks*
Zumba	29	40 weeks
Canvas & Cupcakes	12	1 day
February Break	43	2 day
Child Care In-Service Day (Nov.)	38	1 day
Child Care Veteran’s Day	23	1 day
Child Care Yom Kippur	31	1 day
High School Classrooms/Media Center		
Crossroads Driving	130	47 weeks*
Babysitting	27	14 days
When I’m in Charge	24	4 nights
Young Chefs Cooking Camp	6	4 days
Young Chefs of HK (Fall, Winter, Spring)	38	8 days
Engineering Camp	13	5 days
Play-Well STEM & Harry Potter Lego	7	5 days
Modeling Camp	11	5 days
Silly Science	5	4 days
Summer Art Camp	12	5 days
Dog Obedience Theory Class	6	1 night
Adult and Child CPR	11	4 nights
Adult Pottery	25	24 weeks
Creative Writing	7	6 weeks
The A, B, C & D’s of Medicare	3	1 night
It’s About Life	2	1 night

High School Auditorium

Magic By George	7 plus camp	1 day
Animal Embassy – Natures Architects	5 plus camp	1 day
Animal Olympians	cancelled	1 day

High School Fields / Old MS Fields / Tennis Courts

Academy Int. Field Hockey Camp	13	5 days
Skyhawks Tennis Camp	9	5 days
Skyhawks Multi-Sport Camp	7	5 days
Skyhawks Mini-Hawk Sports Camp	26	10 days
Skyhawks Football Camp	8	5 days
Skyhawks Golf	17	5 days
UK International Soccer Camp	17	5 days
Youth Soccer Registration	Cancelled	1 day
Skyhawks Sunday Flag Football	11	5 weeks
Corkum’s Mini-Camp	Cancelled	2 days

Old Middle School Classrooms / Courtyard

Messy Mondays	22	10 weeks
Curious Campers	38	4 weeks
Nature Class Experience	71	6 days
Science Outreach (Pre-K)	13	3 days
Guitar	5	6 weeks

Old Middle School Gym

Brazilian Jiu Jitsu/Wrestling (Summer)	7	8 weeks
Karate (Summer)	5	8 weeks
Men's 30 & Over Basketball (Fall, Winter, Spring)	60	28 weeks
Yth. Basketball Registration	57	1 night
Youth Basketball Practices	123	12 weeks

IS/Middle School Cafeteria/Classroom

Paint & Stay	cancelled	1 day
Engineering	22	2 days

Middle School Gym

Skyhawks Volleyball Camp	15	4 days
CT Elite Basketball Camp	25	5 days
Yth. Basketball Registration	53	1 night
2 nd Grade Basketball	29	6 weeks
Running Rams	14	4 weeks*
Youth Basketball Practices	123	12 weeks
Brazilian Jiu Jitsu/Wrestling (Fall, Winter)	13	14 weeks
Men's 30 & Over Basketball (Fall, Winter, Spring)	60	28 weeks

Burr Elementary School

Pee Wee Soccer	23	15 weeks
Paint & Play	11	2 days
Science Outreach	39	3 days
Gymnastics	48	12 weeks

Magic Workshops	22	2 days
Before School	25	26 weeks
After School Child Care (Total Enrolled)	83	26 weeks
Creative Art	53	24 weeks*
Computer Ed	14	20 weeks*
LEGO with Stem	23	9 weeks
Engineering	91	6 days
Karate (Fall, Winter, Spring)	22	28 weeks
Youth Basketball Practices	123	12 weeks
Zumba Kids	22	12 weeks
Boating	10	3 days
Skyhawks Soccer & T-Ball	cancelled	5 weeks
Skyhawks Basketball	37	6 weeks
UKI Soccer	14	6 weeks
Killingworth Elementary School		
Karate (Fall, Winter, Spring)	18	28 weeks
Magic Workshop	12	1 day
Paint & Play	7	1 day
Science Outreach	42	3 days
Engineering	58	5 days
Creative Art	44	20 weeks*
After School Child Care (Total Enrolled)	44	26 weeks
Youth Basketball Practices	123	12 weeks
Gymnastics	40	12 weeks
Zumba Kids	17	12 weeks
Computer Ed	29	20 weeks*
UKI Soccer	22	8 weeks
Men's 30 & Over Basketball (Fall, Winter, Spring)	60	28 weeks
Pickleball	49	11 weeks
Killingworth Recreation Park		
Everson Soccer Clinics	38	5 weeks
Running Rams	27	8 weeks
Youth Soccer	120	9 weeks
Everson Fall Soccer Academy	79	7 weeks
Parmelee Farm		
Outdoor Summer Concerts	120	2 nights
Dog Obedience	6	5 weeks
Sheldon Park		
Beginner Tennis	9	5 weeks
Skyhawks Tennis	10	5 days
St. Lawrence Church		
Sr. Citizen Exercise	12 (average)	20 weeks*
Higganum Green		
Outdoor Summer Concerts	185	2 nights

Zoom

Boating	81	3 nights
Adult Paint	6	1 night
Magic Workshop	7	4 weeks
Kidscapades	cancelled	2 weeks
Bubble Mania Workshop	cancelled	1 day

Other

Six Flags Discount Tickets	67	10 weeks
Lake Compounce Discount Tickets	97	10 weeks
CT Science Center Tickets	25	23 weeks
Adventure Park Tickets	3	10 weeks
Horseback Riding (Sycamore Farm & Whitney Ridge)	47	12 weeks
Family Fishing	5	1 day
Ice Fishing	cancelled	1 day
A Day in Salem	15	1 day
Christmas in Newport	8	1 day
Broadway	cancelled	1 day
MGM	cancelled	1 day

**As of 3/12 these programs finished via zoom or online.*

Killingworth Library Association

Board of Directors (as of June 30, 2020)

Lucinda Hogarty-President	Wallace Jones – Vice President
Jan O’Sullivan – Treasurer	David Meixell – Recording Secretary
Nancy McCormick – Corresponding Secretary	Alison Karam—Immediate Past President
Lise Brule	Eileen Cyrus
Genie Dethloff	Rob Flaherty, Jr.
Tina Garmaise	Craig Hines
Nancy McCormick	Dave Meixell
Keith Nairn	Roger Nemergut
Richard Otto	

Staff (as of June 30, 2020)

Laurie Prichard – Library Director	Tammy Eustis – Assistant Library Director
Gayle Byrne – Children’s Librarian	Joshua LeBlanc—Part-time Student Temp
Janis Leird – Part-time Technical Services / Circulation Desk Staff	

In addition to the work of full and part-time staff, volunteers working at the circulation desk, backroom, community service, student service, board governance and operational support logged approximately xx hours of service to the library, the equivalent of three full-time employees.

Location: 301 Route 81, Killingworth, CT

FINANCIAL HIGHLIGHTS

Fiscal Year July 1, 2019 – June 30, 2020

Town of Killingworth Operating Budget Allocation:	\$263,500
Other revenues	\$90,449
Annual Fund Campaign Contributions: \$17,520	
Misc. Gifts & Income: \$7,462	
Fundraising Activities: \$6,357 (<i>Golf Tournament, Book Sales, Misc. Fundraising</i>)	
Room Rental to Middletown Adult Ed.: \$14,000	
User Fees: \$2,648	
Endowment Income: \$18,867	
Grants: \$3,697 (does not include Neighborhood Assistance Act funding – see below)	
Release of Encumbered Funds: \$19,898	
<u>CT Neighborhood Assistance Act Program*</u>	
Neighborhood Assistance Act funding from 2014-19*	\$45,168
NAA funding received in 2019-20*	0
NAA project expenditures 2015-20	(26,835)
Remaining NAA balance	\$18,333
<i>* encumbered for specified energy upgrades, community service enhancements to the building</i>	
Expenditures Total	\$353,949 (unaudited)
Salaries & Payroll Taxes: \$224,104	
Health Insurance: \$21,979	
Insurance (other than health): \$8,499	
Maintenance & Occupancy: \$23,106	
Operating Expenses: \$76,261	

KEY ACTIVITIES AND ACCOMPLISHMENTS

The benefit of our September 2019 entrance into the library consortium Bibliomation was immediately evident as patrons quickly began using electronic resources and became essential with the Covid restrictions in March 2020. Membership benefits include a larger, more conveniently accessed collection comprising the holdings of the 67 member libraries. Electronic items such as movies and music in addition to e-books are available through Overdrive/Libby and HOOPLA. Use of these resources grew exponentially in the last quarter of our fiscal year due to Covid.

The reconfiguration of the Children’s Room and Tween Areas, funded through a grant from the Community Foundation of Middlesex County, was accomplished during the building shutdown period. These changes will allow for better and more comfortable use of space for young patrons and their families, including the new Tween area.

We offered ABC Amigos, Readers & Eaters for the tweens, sign language for babies and toddlers, and use of the early literacy computer stations, until the March Covid shutdown. Children’s programming also included Saturday story times which went online in March after in-person programming ended due to Covid.

The strategic planning committee of board and community members continued its work with a community survey and the analysis of the input. It will regroup after the Covid constraints are lifted. It should be noted that patron usage, and circulation numbers for print materials for FY 19-20 were essentially based on three fiscal quarters, since our building was closed to the public for April, May, and June.

- 188 new patron accounts were opened during FY 2019 - 2020.

- 27,876 books, audio books, videos and music CDs circulated last year.
- There were 16,150 patron visits. We estimate that our computers were used by adults and students for 2,160 sessions and countless more times for quick check-ins. The color copier with scanning and fax functions serves many as a business resource center.
- Our community meeting room was used 161 times by town groups and organizations, in addition to the morning use for adult education, which ended with the March Covid shutdown.
- 35 adult programs drew over 842 persons.

Respectfully submitted by: Lucinda Hill Hogarty, President, Killingworth Library Association Board of Directors

Killingworth Senior Citizens Club

Officers: Lee Parker, President, Carolyn Sheridan, Treasurer; Kate Moran, Membership, Joyce Mason, Acting Secretary

Location: Killingworth Congregational Church

Budget Allocation: \$1,600.00

Expenditures:

- Monthly rent paid to the Killingworth Congregational Church (8 months) \$200.00
- VNA stipends: \$75.00 per visit (4 visits) \$300.00
- Restaurant luncheons (December and June and Birthday Milestones) \$647.00
- Theatre tickets: Harvey at the Kate (\$23.00 per ticket) and Chorus Line at the Ivoryton Playhouse (\$50.00 per ticket). The club subsidizes the tickets to make them affordable. Total \$250.00
- Supplies (coffee, tea, milk, paper products, stamps, stationary, cards etc.) \$50.00
- Speaker Honorarium - if required – none this year

ACCOMPLISHMENTS AND PURPOSE

The Killingworth Senior Citizens Club is open to all Killingworth seniors aged 60 and over. The club promotes friendships among peers and provides activities for the well-being of seniors. Monthly meetings are held in the fellowship hall of the Killingworth Congregational Church for which the club pays rent of \$25.00 per month. Membership dues are \$5.00 per year.

The club arranges for the VNA to take attendees' blood pressure and answer general health questions. The Senior Citizen Club pays fifty percent of the cost for the nurse's visit; the town pays the other half. The cost to the seniors is \$75.00 per visit.

The club holds business meetings followed by a planned program. Speakers, local and outside talent, and school district offerings provide entertainment and information which keeps the senior citizens informed about their community. Refreshments are always supplied.

A highlight of the club's activities is the Pen Pal Program which was started over twenty years ago. Members meet with third grade students from Killingworth Elementary School throughout the year. It is an enlightening and fun time when the members meet their third-grade pen pals and share stories and games together. The project culminates in a shared picnic after the students and seniors place flags on Veterans' graves at Evergreen Cemetery around Memorial Day.

For fiscal year 2019-2020 the club will be Pen Pals with 19 fourth graders from Haddam –Killingworth Intermediate School. The Club will provide a class gift to the teacher for student use. The club will budget \$100.00 for this expense.

The Killingworth Senior Club plans a Thanksgiving luncheon, and frequently offers the group an opportunity to dine at area restaurants. The club also supplements the cost of seeing musical/theater at the Ivoryton Theatre and the Kate making it possible for seniors to enjoy an afternoon out. Local sites are visited as well (River Quest). This year the group would like to visit Lavender Farm.

None of these activities would be possible without the generous support and donation from the town. The seniors appreciate the time to socialize and learn new things.

Submitted by Joyce Mason for Carolyn Sheridan, Treasurer

Literacy Volunteers Valley Shore, CT, Inc.

2019-2020 BOARD LIST

Paula Chabot 2022 Chris Lee (Secretary) 2020
 Sharon Colvin (Vice President) 2020 Lena Pavel 2022
 Nancy McCormick (President) 2020 Greg Carroll 2022
 Susan Graves (Workshop Coordinator) 2022

Joanne Argersinger, Office Manager
 Mailing Address: PO Box 1006 Westbrook CT 06498
 Physical Address: 61 Godspeed Drive Lower Level Westbrook, CT 06498

FINANCIAL HIGHLIGHTS

Town of Killingworth Operating Budget Allocation: \$450

<u>INCOME</u>	YE 2020	BUDGET FY2020
Contributions	\$6,803	\$11,600
Fundraising	\$6,748	\$6,300
Town Contributions	\$5,650	\$5,500
Grants	\$13,251	\$34,800
TOTAL INCOME	\$32,452	\$58,200

<u>EXPENSES</u>	YE 2020	BUDGET FY2020
Salaries	\$14,973	\$40,370
Accounting	\$2,305	\$2,305
Insurance	\$2,333	\$2,200
Office Expenses	\$634	\$1,500
Computer/Internet/Software	\$3275	\$3,400
Workshop Materials	\$1,320	\$3,450
Fundraising	\$1,301	\$1,900
Postage	\$367	\$1,000
Telephone	\$1,321	\$1,400
Registration Fee	\$350	\$350
Depreciation	\$611	

Miscellaneous	\$102	\$325
TOTAL EXPENSES	\$28,892	\$58,200
NET INCOME	\$3560	

Operating Expenditures:

KEY ACTIVITIES AND ACCOMPLISHMENTS

There is much more work to be done. The 2012 Study of the Program for the International Assessment of Adult Competencies (PIAAC) reported on literacy, numeracy and problem solving in technology rich environments shows:

- Over 400 Killingworth residents perform below a third-grade level of literacy
- 275,000 students have dropped out of high school prior to completion in CT and that number increases by 9,000 each year.

ANNUAL MEETING - 8/5/20

TUTOR PROGRAM REPORT

LVVS continues to play an important role to reach the 13% of our population that lack the language skills necessary to compete in today’s job market, assist their children to learn, or engage effectively in their community.

Student Profile

263 students served (39 more than last FY).

Origin: 34 countries, including the U.S (Ecuador 37%)

Location: 69% reside in Clinton, Westbrook and Old Saybrook

Age: 8% < 22; 48% 22-40; 41% above 40-64 years; 3% over 64

Gender: 70% female, 30% male

Longevity: 30% have been with LVVS for > 5 years

- 35 new students enrolled (20 less than last FY); primarily recruited
- through family and friends.
- Addressed the literacy needs of largely Hispanic/Latino students (75%),
- but also, Asian (13%) and African American (3%).
- Tracked 214 individual goals (outcomes) set by our students; triple the
- number of goals tracked during the previous fiscal year. Overall, 27% of
- This year’s goals were met.

Tutor Profile

- 271 registered tutors (10 more than last year); 143 currently with a
- student; primarily recruited by TV/radio/newspaper.
- Trained 32 new tutors (3 less than last FY).
- 50% of tutors are from Madison, Guilford and Old Saybrook.
- 14% have been with LVVS for over 10 years!

Tutoring Events and Hours

- In addition to the 14 New Tutor Training Workshops, LVVS held 3
- Continuing Ed sessions for tutors to reinforce ESL techniques.
- Number of client contacts through this fiscal year:
 - 9,853 hours of tutoring and 3,548 of administrative hours.
 - Over 1,100 volunteer hours per month on average!
 - 32% reduction in hours/tutor since March

Tutor and Student Challenges and Future Initiatives

Achievement: The greatest achievement is the roll-out and promotion of our Online New Tutor Training program. *Challenge:* Our volunteer tutors often do not set or report the many achievements of their students despite continued reminders to keep our office up to date on a monthly basis.

COVID-19 has had an impact on the ability of our tutors to meet with their student to teach English skills. We have all been challenged with how to help our students navigate through the pandemic and continue to improve the proficiency of their English. The difficulty has been finding a communication method that works for both student and teacher and redesigning approaches to tutoring. In response, new Initiatives are being launched:

- 1- Develop a facilitated, virtual new tutor training program.
- 2- Expand information and support tutors on how to conduct tutoring sessions virtually.
- 3- Develop a direct LVVS relationship with students and consider conducting group sessions.
- 4- Develop a systemic method to increase the number of hours a student is exposed to English beyond time with the tutor.
 - Submission of Student Hours – Contest 8/1 – 9/30
 - Essay Contest – due 9/20 "*How does LVVS tutoring help me to achieve my work or life goals?*"
 - Virtual Student Awards ceremony – October

To conclude, I want to thank all our tutors and volunteers for these program results. The support of the town has been instrumental in changing the lives of those residents for the better. Literacy Volunteers Valley Shore looks forward to another year of partnering for a better Killingworth.

Respectfully submitted by: Joanne Argersinger, Office Manager

Lower Connecticut River Valley Council of Governments (RiverCOG)

Samuel Gold, Executive Director
Paula Fernald, Financial Administrator

145 Dennison Road, Essex, CT 06426
860-581-8554
www.rivercog.org

The Lower Connecticut River Valley Council of Governments ("RiverCOG") was established on July 16, 2012 by the merger of the Connecticut River Estuary and Midstate Regional Planning Agencies. The RiverCOG provides local planning, technical and administrative services to its

seventeen member towns. These are the towns of Chester, Clinton, Cromwell, Deep River, Durham, East Haddam, East Hampton, Essex, Haddam, Killingworth, Lyme, Middlefield, Middletown, Old Lyme, Old Saybrook, Portland and Westbrook. Funding is received from local towns based on a flat rate plus per capita assessments, and technical assistance contracts.

RiverCOG also receives federal financial assistance and funding from the State of Connecticut and other local agencies in the form of restricted and unrestricted grants and technical assistance contracts.

RiverCOG ended its eighth fiscal year in good financial health. This report for the Fiscal Year 2020 Audit shows an agency that has been able to adapt to unpredictable state funding by conservative staffing and diversifying work and funding streams. The FY20 Regional Services Grant (RSG) was unexpectedly restored to previous levels not seen since FY16. This unexpected funding has allowed RiverCOG to hire a consultant to help finish its first Regional Plan of Conservation and Development, a project long stalled due to funding and personnel issues. A new senior planner joined RiverCOG in February 2020 and has been successful in getting this project well on its way to completion. However, RiverCOG lost its GIS Coordinator to a member town, and the position was not immediately filled due to COVID-19. A variety of special projects, funded directly by grants, helped significantly lower RiverCOG's indirect costs. These projects include the Regional Transit Study, Route 66 Study, Regional Natural Hazard Mitigation Plan, COVID-19 Recovery, and Computer Hacking Recovery.

RiverCOG faced some unique challenges in the second half of FY20. On January 10, 2020, RiverCOG fell victim to a ransomware attack originating outside of the country. Upon discovery of the hacking, RiverCOG staff followed state cybercrime protocols to disconnect our computer network from the internet and to inform the state police, our members municipalities, and other partners. RiverCOG's insurer brought in a team of forensic IT specialists and legal counsel to investigate and support our recovery. No evidence of data exfiltration was found, and the network was rebuilt with decrypted data. Soon after the restoration of the RiverCOG computer network, the country was struck with the COVID-19 pandemic. The experience of the computer network hacking had in some ways left us well prepared for disasters and staff adjusted well to remote work. The state also made new requests of COGs to assist with COVID-19 response and assistance. The state provided reimbursement to RiverCOG for COVID-19 related work and expenses.

RiverCOG continues to support new and existing shared municipal and regional services. In FY20, Executive Director Samuel Gold continued to serve on the state Advisory Commission on Intergovernmental Relations, helping to guide state policy on regionalism. He also served on an Office of Policy and Management workgroup on regional tax assessment. Mr. Gold also continued to serve as the chair of the Connecticut Association of Councils of Governments for calendar year 2020 and advocating for sufficient and predictable annual funding, organizing joint COG funding applications for COVID-19 recovery work, and working on U.S. Census recognition of COGs as county equivalents for federal purposes in Connecticut.

RiverCOG continued hosting the Lower Connecticut River Land Trust, Connecticut River Gateway Commission, and Shore Line Basic Needs Taskforce.

FINANCIAL HIGHLIGHTS

- The assets of RiverCOG exceeded its liabilities at the close of the most recent fiscal year by \$1,222,643 (net assets) of this amount, \$1,065,685 (unrestricted net assets) may be used to meet RiverCOG’s ongoing obligations.
- RiverCOG’s total net assets increased by \$138,450
- As of the close of the current fiscal year, RiverCOG’s governmental funds reported combined ending fund balances of \$1,211,909, an increase of \$143,485 in comparison with the prior year.

Net Position

Over time, net position may serve as one measure of a government's financial position. Total net position of RiverCOG totaled \$1,222,644 and \$1,084,193, as previously reported, as of June 30, 2020 and 2019, respectively, and is summarized as follows:

	Gov't Wide	
	2020	2019
Current and other assets	\$ 1,636,193	\$ 1,331,176
Capital assets, net	10,735	15,770
Total assets	\$ 1,646,928	\$ 1,346,946
Liabilities		
Deferred inflow of resources	\$ 129,773	\$ 51,671
Other liabilities	294,511	211,082
Total liabilities	424,284	262,753
Net position:		
Invested in capital assets, net	10,735	15,770
Unrestricted	1,065,686	925,473
Restricted	146,223	142,950
Total net position	\$ 1,222,644	\$ 1,084,193

As of June 30, 2020, less than 1% of RiverCOG’s net position reflects its investment in capital assets, less any related debt used to acquire those assets that are still outstanding. RiverCOG uses these capital assets to provide services and regional planning for member towns; consequently, these assets are not available for future spending.

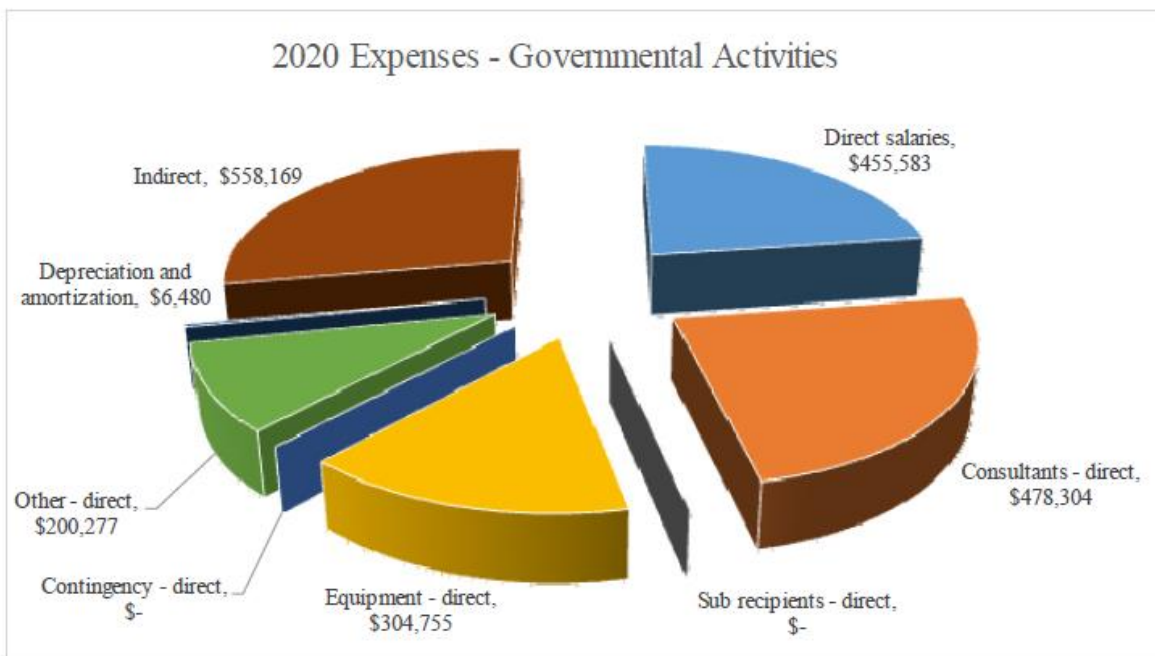
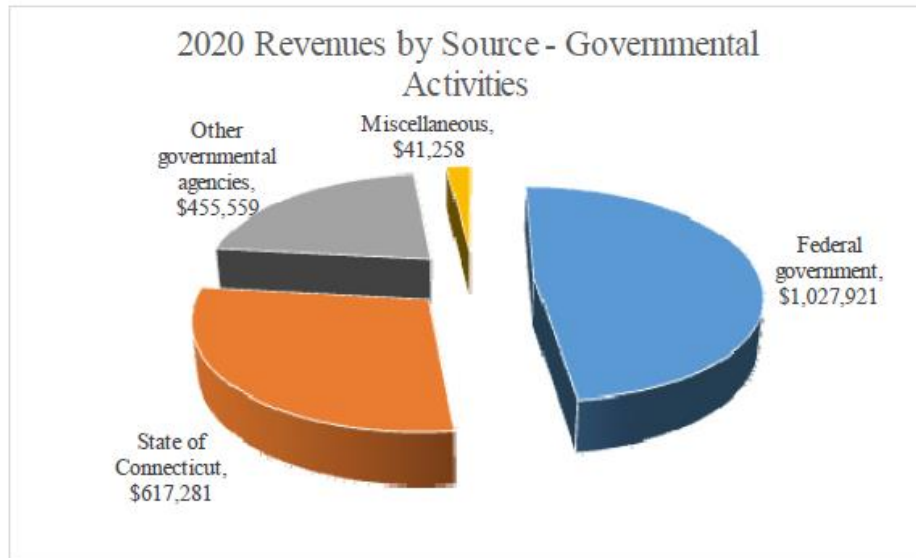
Of the remainder of RiverCOG’s net assets, \$1,065,686 is unrestricted and may be used to meet RiverCOG’s ongoing obligations. The remaining \$146,223 is restricted to specific fund use for the Household Hazardous Waste & Recycling Program.

Overall, net position increased by \$138,451 or 13% in comparison to the prior year. This increase is attributable to timing of member town services for various projects, and grants requiring varying matching contributions.

Changes in net position for the years ending June 30, 2020 and 2019 are as follows:

	<u>Gov't Wide Activities</u>	
	<u>2020</u>	<u>2019</u>
Revenues:		
Federal government	\$ 1,027,921	\$ 1,020,763
State of Connecticut	617,281	535,085
Other governmental agencies	455,559	349,362
Miscellaneous	41,258	49,774
Total Revenues	<u>2,142,019</u>	<u>1,954,984</u>
Expenditures:		
Direct salaries	455,583	405,082
Consultants - direct	478,304	323,403
Sub recipients - direct	-	-
Equipment - direct	304,755	341,627
Contingency - direct	-	-
Other - direct	200,277	147,526
Depreciation and amortization	6,480	6,129
Indirect	558,169	567,216
Total expenses	<u>2,003,568</u>	<u>1,790,983</u>
Increase (Decrease) in net position	138,451	164,001
Net position - beginning	<u>1,084,193</u>	<u>920,192</u>
Net position - end of year	<u>\$ 1,222,644</u>	<u>\$ 1,084,193</u>

Governmental activities increased RiverCOG's net assets by \$138,450 thereby accounting for the entire increase of RiverCOG's net assets.



**LOWER CONNECTICUT RIVER VALLEY COUNCIL OF GOVERNMENTS
BUDGETARY COMPARISON SCHEDULE
GENERAL AND SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2020**

<u>Revenue</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over(Under)</u>
Town Dues	\$ 213,310	\$ 213,310	\$ 213,310	\$ -
Connecticut River Gateway Commission	21,000	21,000	24,688	3,688
General Fund	8,500	8,500	89,472	80,972
Recycling & HHW Operations	84,465	84,465	117,622	33,157
DOT Transportation Planning	550,000	550,000	403,563	(146,437)
DOT Rt 66 Corridor Study	157,000	157,000	145,170	(11,830)
DOT Route 81 Corridor Study		-	3,652	3,652
Regional Transit Study	277,888	277,888	226,740	(51,148)
DEMHS	400,000	400,000	389,265	(10,735)
LOTICIP	50,000	50,000	8,140	(41,860)
MNHMPU	-	-	147,373	147,373
US EDA CARES Act	-	-	45,853	45,853
Regional Planning - RSG	406,579	406,579	327,171	(79,408)
Other Grants/Programs	20,535	20,535	-	(20,535)
Total Revenues	2,189,277	2,189,277	2,142,019	(47,258)
Expenditures				
Salaries	725,000	725,000	621,623	(103,377)
Payroll taxes	59,450	59,450	47,908	(11,542)
Employee benefits	248,000	248,000	211,281	(36,719)
DOT Transportation Planning	30,000	30,000	3,796	(26,204)
DOT Route 66 Corridor Study	178,000	178,000	133,195	(44,805)
DOT Route 81 Corridor Study	-	-	1,781	1,781
Regional Transit Study	232,500	232,500	173,800	(58,700)
LOTICIP	120	120	102	(18)
DEMHS	354,000	354,000	357,601	3,601
Regional Planning - RSG	118,736	118,736	82,009	(36,727)
MNHMPU	-	-	119,292	119,292
US EDA CARES Act	-	-	45,853	45,853
Recycling & HHW expenses	50,040	50,040	59,423	9,383
Other direct project cost	32,252	32,252	5,865	(26,387)
Maintenance & improvements	1,500	1,500	119	(1,381)
Dues, books & subscriptions	4,949	4,949	1,439	(3,510)
Service contracts/fees	9,000	9,000	5,983	(3,017)
Insurance	13,090	13,090	11,773	(1,317)
Bank charges/misc.	200	200	434	234
Office rent	48,100	48,100	48,100	-
Pension Administration	1,000	1,000	1,000	-
Postage	800	800	481	(319)
Audit & legal	25,000	25,000	18,209	(6,791)
Reproduction & printing	2,500	2,500	1,007	(1,493)
Equipment, software	5,000	5,000	2,782	(2,218)
Supplies	6,000	6,000	3,350	(2,650)
I.T. Services/Licenses	23,000	23,000	24,181	1,181
Travel	2,500	2,500	1,454	(1,046)
Utilities	18,540	18,540	14,693	(3,847)
Total Expenditures	2,189,277	2,189,277	1,998,534	(190,743)
Excess (Deficiency) of Revenue over Expenditures	-	-	143,486	143,485
Net Position July 1, 2019			1,068,423	
Net Position June 30, 2020			\$ 1,211,909	

LOWER CONNECTICUT RIVER VALLEY COUNCIL OF GOVERNMENTS
 STATEMENT OF ACTIVITIES – FIDUCIARY FUND
 FOR THE YEAR ENDED JUNE 30, 2020

	<u>Pension Trust Fund</u>
Additions:	
Employer contributions	\$ 34,380
Employee Contributions	34,886
Investment income (loss):	
Dividends and net increase in the fair value of investments	<u>19,816</u>
Total additions	89,082
Distributions	<u>1,526</u>
Change in Net Position	87,556
Net Position at the beginning of year	<u>825,631</u>
Net Position at the end of year	<u><u>\$ 913,187</u></u>

RiverCOG reports the following major governmental funds:

- **General Fund** - This fund is RiverCOG’s primary operating fund. It accounts for all financial resources of RiverCOG, except those accounted for and reported in another fund.
- **Department of Transportation Fund #UR20(001)** - This fund is used for regional transportation planning services.
- **Household Hazardous Waste and Recycling Fund** - This fund is used to staff and operate a Permanent Household Hazardous Waste Facility for the Region.
- **Domestic Preparedness Fund** - This fund is used to support staffing, reporting and record keeping for Emergency Management funding. It is also used for pass-through implementation of Emergency Management budgeting and funding for the 30 towns comprising DEMHS Region 2.
- **Department of Transportation Fund #0081111** - This fund is used for 2 regional transportation corridor studies.
- **Department of Transportation Fund #DOT01703502PL** – This fund is used for a bus transit integration study.
- **Regional Services Fund** - This fund represents Regional Services Grant funding from the state of Connecticut to support various planning activities and regional sharing planning/activities.

- **DHS/FEMA Fund** – This fund is used for updating the region’s Natural Hazard Mitigation Plan.

**LOWER CONNECTICUT RIVER VALLEY COUNCIL OF GOVERNMENTS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE NON-
MAJOR GOVERNMENTAL FUNDS FOR THE YEAR ENDED JUNE 30, 2020**

REVENUES	Connecticut River Gateway Commission	LOTICIP	US EDA CARES Act	Dept of Transportation Federal Project #UR20 (002)	Total
Federal government			\$ 45,853	\$ 40,428	\$ 86,281
State of Connecticut		8,140			8,140
Other governmental agencies				10,107	10,107
Miscellaneous	24,688				24,688
Total revenues	24,688	8,140	\$ 45,853	50,535	129,216
EXPENDITURES/EXPENSES					
Current:					
Direct Costs:					
Salaries	10,140	3,607	8,412	22,549	44,708
Consultants			26,208		26,208
Sub recipients					
Equipment					
Contingency					
Other	328	102	900	289	1,619
Depreciation and amortization					
Indirect	12,456	4,431	10,333	27,697	54,917
Total Expenditures/expenses	22,924	8,140	45,853	50,535	127,452
Excess (deficiency) of revenues over expenditures	1,764				1,764
OTHER FINANCING SOURCES (USES)					
Transfers in					
Transfers out	(1,764)				(1,764)
Total other financing sources (uses)	(1,764)				(1,764)

Other revenues

LOWER CONNECTICUT RIVER VALLEY COUNCIL OF GOVERNMENTS

**SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2020**

State Grantor/Pass-through Grantor/Program Title State Grant Program
Core - CT Number Expenditures
Department of Transportation
Regional Transportation Planning Agreement# DOT07209996PL 12062-DOT57551-22108 \$ 40,348
LOTICIP Grant# DOT01703280GR 13033-DOT57000-43584 8,140
Regional Transportation Planning Agreement# 0112-0116 12062-DOT57551-22108 1 4,517
Regional Transportation Planning Agreement# 0027-0123 12062-DOT57551-22108 365
Regional Transportation Planning Agreement# DOT01703502PL 13033-DOT57931-41390 226,740
Total Department of Transportation 290,110
Office of Policy and Management
Regional Performance Incentive - RSG 020-03 12060-OPM20600-35457 327,171
Total Office of Policy & Management 327,171
Total State Financial Assistance \$ 617,281

**LOWER CONNECTICUT RIVER VALLEY COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL FINANCIAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020**

Notes to the schedule of expenditures of federal awards are an integral part of this schedule of supplementary information

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Federal Grantor/Pass Through Grantor/ Program or
Cluster Title
Federal
CFDA
Number
Pass-Through Entity
Identifying Number
Federal
Expenditures
Department of Homeland Security:
Passed through the State of Connecticut Department of
Emergency Services & Public Protection
DEMHS EMPG 2018 97.042 12060-DPS32160-21881 \$ 40,914
DEMHS PDMG Natural Hazard Mitigation Plan
Update 97.047 12060-DPS32983-22756 110,530
DEMHS HSGP 2017 97.067 12060-DPS32160-21877 151,573
DEMHS HSGP 2018 97.067 12060-DPS32160-21877 149,845
DEHMS HSGP 2019 97.067 12060-DPS32160-21877 4 2,934
DEMHS HSGP CCP Cat. C FY 2020 97.067 12060-DPS32160-21877 4,000
Total Department of Homeland Security 499,796
Economic Development Administration
US EDA CARES Act 21.019 45,853
Total US EDA 4 5,853
Department of Transportation:
Passed through the State of Connecticut Department of

Transportation:

Regional Transportation Planning Agreement #
 DOT07209996PL 20.505 12062-DOT57551-22108 322,787
 Regional Transportation Planning Agreement #
 DOT07209997PL 20.505 12062-DOT57551-22108 40,428
 Regional Transportation Planning Agreement# 0112-0116 20.205 12062-DOT57551-22108 116,136
 Regional Transportation Planning Agreement# 0027-0123 20.205 12062-DOT57551-22108 2,921
 Total Department of Transportation 482,272
 Total expenditures of federal awards \$ 1,027,921

**LOWER CONNECTICUT RIVER VALLEY COUNCIL OF GOVERNMENTS
 STATE OF CONNECTICUT DEPARTMENT OF TRANSPORTATION
 FOR THE YEAR ENDED JUNE 30, 2020**

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FHWA/FTA PL

FHWA/FTA PL Carryover Funds FHWA/STPH FHWA/STPO.

State Project Number DOT07209996PL * DOT07209997PL DOT01120116PL DOT00270123PL

Federal Project Number UR20 (001) UR20 (002) 0081111 0081111

Master Agreement Number 5.09-03(17) 5.09-03(17) 5.09-03(17) 5.09-03(17)

CFDA Number 20.505 20.505 20.205 20.205 **Total**

Maximum Funds Authorized

FHWA/FTA \$ 471,712 \$ 44,255 \$ 292,000 \$ 120,000 \$ 927,967

ConnDOT - FHWA/FTA 58,964 - 36,500 15,000 110,464

Local 58,964 11,064 36,500 15,000 121,528

TOTAL \$ 589,640 \$ 55,319 \$ 365,000 \$ 150,000 \$ 1,159,959

Audited Expenditures

Direct Salaries \$ 179,495 \$ 22,549 \$ 5,374 \$ 839 \$ 208,257

Indirect Costs @ 122.83% 220,481 27,697 6,601 1,031 255,810

Direct Charges 3,507 289 133,195 1,781 138,772

TOTAL \$ 403,484 \$ 50,535 \$ 145,170 \$ 3,651 \$ 602,839

Distribution of Audited Costs

FHWA/FTA \$ 322,787 \$ 40,428 \$ 116,136 \$ 2,921 \$ 482,272

ConnDOT - FHWA/FTA 40,348 - 14,517 365 55,230

Local 40,348 10,107 14,517 365 65,337

TOTAL \$ 403,483 \$ 50,535 \$ 145,170 \$ 3,651 \$ 602,839

ConnDOT Responsibility

FHWA/FTA \$ 322,787 \$ 40,428 \$ 116,136 \$ 2,921 \$ 482,272

ConnDOT - FHWA/FTA 40,348 - 14,517 365 55,230

TOTAL \$ 363,135 \$ 40,428 \$ 130,653 \$ 3,286 \$ 537,502

Payments Received to June 30, 2020, \$ 266,750 \$ 44,255 \$ 112,054 \$ 6,742 \$ 429,801

Payments Received after June 30, 2020, 129,645 - 14,531 - 144,176

TOTAL PAYMENTS RECEIVED 396,395 44,255 126,585 6,742 573,977

Due From/(To) ConnDOT \$ (33,260) \$ (3,827) \$ 4,068 \$ (3,456) \$ (36,475)

*** This agreement spanned two years, FY 2020 & FY 2021. The Maximum Funds Authorized were contract estimates.**

KEY ACTIVITIES AND ACCOMPLISHMENTS

RiverCOG, one of Connecticut's nine Councils of Governments, is governed by the chief elected / executive officials of its 17 member towns: Chester, Clinton, Cromwell, Deep River, Durham, East Haddam, East Hampton, Essex, Haddam, Killingworth, Lyme, Middlefield, Middletown, Old Lyme, Old Saybrook, Portland, and Westbrook. The RiverCOG is responsible for planning regional land use, transportation, emergency preparedness, environmental conservation, economic development, and homeland security. RiverCOG also provides regional services such as household hazardous waste collection.

- Continued Corridor Studies on Routes 81 (Clinton) & 66 (East Hampton and Portland) Began a Regional Transit Study looking at various options for Estuary Transit District (DBA 9 Town Transit) and Middletown Area Transit to work closer together, including options for integration of operations.
- Continued work on building the Lower CT River Land Trust as a regional land trust for land trusts
- Executive Director Sam Gold was elected chair of the Connecticut Association of Councils of Governments
- Continued work as the fiduciary for the Division of Emergency Management and Homeland Security Region 2 (which includes Killingworth)
- Provided interim land use staffing throughout the region
- Fought cuts to train and bus transit and helped connect 9 Town Transit and MAT via new bus routes
- Collected 118,172 lbs. of household hazardous waste (in 2018), continued paper shredding events and partnering with the state on new recycling and product stewardship efforts
- Reviewed 58 inter-municipal zoning regulation referrals through the Regional Planning Committee
- Convened a committee to look at furthering opportunities for shared municipal services

Regional School District 17

2019 - 2020 ANNUAL REPORT

Submitted on behalf of the Board of Education

BOARD OF EDUCATION MEMBERSHIP

Name	Town	Term
Prem Aithal	Haddam	07/21/20 – 12/01/21
Eileen Blewett	Killingworth	12/01/17 – 12/01/21
Brenda Buzzi	Haddam	12/01/17 – 12/01/21
Joel D'Angelo	Killingworth	12/01/11 – 12/01/23

Jennifer Favalora	Haddam	12/01/19 – 12/01/23
Shawna Goldfarb	Haddam	12/01/19 – 12/01/23
Joanne Nesti	Haddam	10/01/15 – 12/01/21
Nelson Rivera	Killingworth	12/01/19 – 12/01/23
Suzanne Sack	Killingworth	12/01/15 – 12/01/23
Peter Sonski	Haddam	03/01/17 – 12/01/23
Kathleen Zandi	Killingworth	02/01/17 – 12/01/21

RSD 17

Mission Statement

The Mission of Regional School District 17 is to engage students in an educational community that challenges them with high standards and builds their capacity for success and their aspiration to improve themselves and their society.

STATISTICAL INFORMATION

BUDGET INFORMATION

The 2019 – 2020 budget appropriation was \$42,348,913. This budget reflected a net increase of (0.90%) over the previous year’s budget of \$42,186,148.

The 2019-2020 budget distribution was as follows:

- Salaries \$22,326,052
- Benefits \$ 8,077,437
- Learning Programs \$ 784,188
- Support Services \$ 310,759
- Administration \$ 450,176
- Facilities & Transportation \$ 6,243,488
- Tuition \$ 1,814,583
- Debt Service \$ 1,955,262
- Technology \$ 386,965

History of gross* budget increases:

2015-16	2016-17	2017-18	2018-19	2019-20
3.60%	0.98%	0.37%	0.38%	0.90%

*Gross includes all operating costs.

History of net* budget increases:

2015-16	2016-17	2017-18	2018-19	2019-20
3.31%	1.58%	0.67%	0.92%	0.90%

*Net budget increase reflects gross budget minus outside revenue (grants etc.).

TOTAL ENROLLMENT

	<i>2014-15</i>	<i>2015-16</i>	<i>2016-17</i>	<i>2017-18</i>	<i>2018-19</i>
	2188	2135	2116	2067	2029
Haddam	1287	1248	1252	1228	1196
Killingworth	901	887	864	839	833

PER PUPIL EXPENDITURE

The **net per pupil** expenditure of \$17,805 is determined by the State Department of Education and excludes expenditures related to transportation, debt service and adult education.

Youth and Family Services of Haddam-Killingworth

Staff for the year ending June 30, 2020

Executive Director (40 hours/week)
Clinical Director (40 hours/week)
Prevention Coordinator (40 hours/week)
Office Manager (40 hours/week)
Prevention Grant Supported Staff

FINANCIAL HIGHLIGHTS

Town of Killingworth Operating Budget Allocation

For the fiscal year ending June 30, 2020, we received \$85,800 from the Town of Killingworth.

Other revenues: additional revenues received for FY 2019-2020 included the following:

Funding Sources	Amount
Town of Killingworth	\$85,800
Town of Haddam	87,500
Grant Income:	132,959
Fundraising Income:	7,737
Program Fees:	35,939
In-Kind Donations:	41,580
Contributions Income:	33,218
Investment Income:	224
TOTAL:	\$424,957

Operating Expenditures:

Personnel	\$237,571
Professional Fees	10,822
Development / Fundraising	4,569
Insurance (health, WC, liability)	20,916
In-Kind Expenses	42,580
IT Expenses	6,594
Utilities	5,309
Grant Expenses	63,447
Program Expenses	22,136
Staff Training and Development/Conferences	7,313
TOTAL:	421,257

KEY ACTIVITIES AND ACCOMPLISHMENTS

For the year ending June 30, 2020, we made a concerted effort to collaborate with Killingworth business, non-profits and increase the number of events and meetings held in Killingworth at the elementary school and/or Churches, our work with the Killingworth Lions, collaboration with the Town Municipal Agent. We supported the Resident State Troopers and worked closely with them to integrate 'compliance checks and establish that all business abided by the law by not selling or serving alcohol to minors. We supported the Backpack Program by directing donations for food and/or discounting participation in our events in exchange for a donation to this program. And we made good use of the beautiful library space and convened late afternoon and evening meetings in that space.

Our plans are to continue to focus on establishing deeper connection with the community, working with the Chamber, business, library and schools to increase our visibility and the community's awareness of the breadth and depth of our programming.

Activity--** estimates based on school population	Program	Killingworth Youth and Families
2020-2021		
Healthy Communities- Healthy Kids Coalition (8 meetings)	Coalition	68
Inspire (Jan – May 2021) once a week	H.S. Club	0
SPARK (Did not conduct because of COVID)	M.S. Club	0
Youth In Action (Did not conduct because of COVID)	H.S. Club	0
Ignite (12 meetings) (4 -Haddam, 8- Killingworth)	H.S. Coalition	77
Kids Night Out KNOs (Did not conduct because of COVID)	Community Event	0
HES Slime Event (Did not conduct because of COVID)	Community event	0
Burr Fall Festival (Did not conduct because of COVID)	Community event	0
Girls Night Out (Did not conduct because of COVID)	Information session	0
Run - A- Muck (Did not conduct because of COVID)	Community event	0
Rein It In Group (6 Meetings at HKMS)	Youth Club	16
Therapy Dogs Burr, HK Middle, HK H.S. (Did not conduct because of COVID)	School event	0
Movie Nights (Did not conduct because of COVID)	Community Event	0
Zoom Sewing Class (4 dates)	Community Outreach	3
Free Haircut Event	Community Outreach	69
Pizza Delivery Nights 9/12/20	Fundraiser	23
Pumpkin Run	Community Outreach	18
M.S. Craft Fair (Did not conduct because of COVID)	Community Outreach	0
Virtual Discussion "Implicit Bias" 4/28/21	Community Outreach	0
Stuff a Cruiser Haddam-that benefit both Haddam and Killingworth families	Community Outreach	36
Presentations to Killingworth Lions (Did not conduct because of COVID)	Speaking engagement	0
Presentations to M.S. (Did not conduct because of COVID)	Speaking engagement	0
Community Night M.S. (Did not conduct because of COVID)	Data distribution	0
Haddam Fire Days (Did not conduct because of COVID)	Community Outreach	0
High School Street Fest (Did not conduct because of COVID)	School event	0
Community Dodgeball (Did not conduct because of COVID)	Community Event	0
Higganum Farmers Markets (4 Markets)	Community Outreach	16
Visit to (2) Liquor Stores with Troopers 11/12/20	Prevention	10

Drug Take Back 10/24/20 & 4/24/2021	Prevention	58
John Morello Virtual Presentation 3/19/20	H.S. Event	650
Holiday Giving Program	Community Outreach	7 families
Vision Screening for Incoming Kindergarteners (Did not conduct because of COVID)	Community Outreach	0
Week of the Young Child Activities and Book Distribution with School and Community Centers (Did not conduct because of COVID)	Community Outreach	0
Clinical Services Hours Provided to Couples	Clinical Services	17.5 Hours
Clinical Services Hours Provided to Families	Clinical Services	102.50 Hours
Clinical Services Hours Provided to Youth	Clinical Services	33.5 Hours
Clinical Case Management Hours in addition to counseling Clinical Case Management Hours is defined by - anything that is done on behalf of the client that isn't a billable hour, for example reaching out to Pediatricians, DCF, School Psychologist's, Lawyers, and Crisis Intervention Work.	Clinical Case Management	62.50 Hours
Crisis Management for youth and/or their families requiring assistance with homelessness; school avoidance; fuel assistance; rental assistance; food assistance	Social Services	10
Crisis Management Hours for youth and/or their families requiring assistance with homelessness; school avoidance; fuel assistance; rental assistance; food assistance	Social Services	20 Hours
Juvenile Review Board referrals for youth arrested or cited for threatening behavior; reckless endangerment; assault; illegal drug possession; minor infractions.	JRB	6
JRB Case Management Hours for intake, narrative summaries, JRB team meetings; youth follow-up; follow-up with Resident State Troopers; schools; phone calls, emails and meetings with parents; other community providers; wrap-up team meetings; final intake and evaluation.	JRB	34 hours

**TOWN OF KILLINGWORTH, CONNECTICUT
FINANCIAL REPORT
June 30, 2020**

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SEWARD AND MONDE

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INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

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, 2020, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. Those procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor

considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the

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circumstances, but not for the purpose of expressing an opinion of the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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, 2020, and the respective changes in financial position for the year then ended in accordance with U.S. generally accepted accounting principles.

Other Matters

Required Supplementary Information

U.S. generally accepted accounting principles require that the management's discussion and analysis on pages 4 - 12, the budgetary comparison information on pages 57 - 60, the retirement system schedules on pages 61 - 65 and other postemployment benefits (OPEB) schedules on page 66 - 67 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.

Other Information

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 basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with U.S. generally accepted auditing standards. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 6, 2020, 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Towns' internal control over financial reporting and compliance.

Seward and Monde

North Haven, Connecticut
November 6, 2020

Town of Killingworth, Connecticut

Management's Discussion and Analysis

For the Year Ended June 30, 2020

This discussion and analysis of the Town of Killingworth, Connecticut's (the Town) financial performance is provided by management and provides an overview of the Town's financial activities for the fiscal year ended June 30, 2020. The intent of this discussion and analysis is to look at the Town's financial performance as a whole; readers should also review the basic financial statements and the notes to the basic financial statements to enhance their understanding of the Town's financial performance.

FINANCIAL HIGHLIGHTS

- On the government-wide basis, the total net position increased by \$195,132 or 0.7%, from \$26,899,554 to \$27,094,686. The assets and deferred outflows of resources of the Town exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$27,094,686. Of this amount, \$4,416,451 (unrestricted net position) may be used to meet the Town's ongoing obligations to citizens and creditors.
- The Town's total liabilities decreased \$479,697 primarily due to principal payments on general obligation bond.
- At the close of the current fiscal year, the Town's governmental funds reported a combined fund balance of \$5,822,260 which was a decrease of \$1,059,103 from the prior year. Of this amount, \$5,426,266 is unassigned and available for spending at the Town's discretion, which is an increase of \$551,725 from the prior year.
- The Town's long-term liabilities decreased by \$426,496 during the current fiscal year primarily due to the general obligation bond principal payment of \$405,000.
- The General Fund budget showed an overall under expenditure of \$89,544 between final budgeted and actual expenditures.

Overview of the Financial Statements

The discussion and analysis provided here is intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to financial statements. This report also contains supplementary information intended to furnish additional details to support the basic financial statements themselves.

Government-wide Financial Statements

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

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

The statement of activities presents information showing how the Town's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise

to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the Town that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). Currently, the Town does not have any business-type activities. The governmental activities of the Town include general government, public safety, highways, sanitation and health, conservation and land use, recreation, community services, welfare and education.

The government-wide financial statements can be found on pages 13 - 14 of this report.

Fund Financial Statements

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

Governmental Funds

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

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

The Town maintains nine individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund and the Reserve for Capital and Nonrecurring Expenditures Fund which are considered to be major funds. Data from the other seven governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining fund statements on pages 68 - 69.

The Town adopts an annual appropriated budget for its General Fund. The schedule of revenues and other financing sources and the schedule of expenditures and other financing uses have been provided for the general fund to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 15 - 18 of this report

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside of the government. Fiduciary funds are not reported in the government-wide financial statement because the resources of those funds are not available to support the Town's own programs.

The Town maintains two different types of fiduciary funds. The Pension trust fund is used to report resources held in trust for retirees and beneficiaries covered by the Municipal Employees' Pension Plan and the Volunteer Fire Company Pension Plan. The Agency fund reports resources held by the Town in a custodial capacity for individuals, private organizations and other governments. The fiduciary fund financial statements can be found on pages 19 - 20 of this report

Notes to the Financial Statements

The notes provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 21 - 56 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information concerning the Town's budgetary compliance as well as its progress in funding its obligation to provide pension and other post-employment benefits (OPEB) to its employees. Required supplementary information can be found on pages 57 - 67 of this report.

The combining statements referred to earlier in connection with non-major governmental funds and other schedules are presented immediately following the required supplementary information on pensions and OPEB. Combining and individual fund statements and other schedules can be found on pages 68 - 74 of this report.

Government-wide Overall Financial Analysis

As noted earlier, net position over time, may serve as a useful indicator of a government's financial position.

Statement of Net Position				
	<u>June 30, 2020</u>	<u>Changes During the Year</u>		<u>June 30, 2019</u>
		<u>Dollars</u>	<u>Percent</u>	
Current and other assets	\$ 6,057,657	(\$ 1,064,055)	-14.9%	\$ 7,121,712
Capital assets	24,863,235	819,101	3.4%	24,044,134
Total assets	<u>30,920,892</u>	<u>(244,954)</u>	<u>-0.8%</u>	<u>31,165,846</u>
Deferred outflows of resources	<u>433,033</u>	<u>4,400</u>	<u>1.0%</u>	<u>428,633</u>
Long-term liabilities	3,744,224	(426,496)	-10.2%	4,170,720
Other Liabilities	<u>33,688</u>	<u>(53,201)</u>	<u>-61.2%</u>	<u>86,889</u>
Total liabilities	<u>3,777,912</u>	<u>(479,697)</u>	<u>-11.3%</u>	<u>4,257,609</u>
Deferred inflows of resources	<u>481,327</u>	<u>44,011</u>	<u>10.1%</u>	<u>437,316</u>
Net investment in capital assets	22,678,235	1,224,101	5.7%	21,454,134
Unrestricted	<u>4,416,451</u>	<u>(1,028,969)</u>	<u>-18.9%</u>	<u>5,445,420</u>
Total net position	<u>\$ 27,094,686</u>	<u>\$ 195,132</u>	<u>0.7%</u>	<u>\$ 26,899,554</u>

By far the largest portion of the Town's net position (83.7%) reflects its investment in capital assets (e.g., land, buildings, machinery, equipment, vehicles and infrastructure), less any related outstanding debt that was used to acquire those assets. The Town uses these capital assets to provide a variety of services to citizens. Accordingly, these assets are not available for future spending. Although the Town's investment in its capital assets is reported net of related debt, it should be noted that the resources used to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The remaining balance of \$4,416,451 is unrestricted and may be used to meet the Town's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the Town is able to report positive balances in all reported categories of net position. The same held true for the prior fiscal year.

Statement of Activities				
	2020	Change		2019
		Dollars	Percent	
Revenues:				
Program Revenues:				
Charges for services	\$ 502,504	\$ 112,872	28.97%	\$ 389,632
Operating grants and contributions	2,155,239	(42,610)	-1.94%	2,197,849
Capital grants and contributions	54,100	(8,565)	-13.67%	62,665
General revenues:				
Property taxes	19,386,050	124,091	0.64%	19,261,959
Grants and contributions	229,726	11,324	5.18%	218,402
Interest and investment earnings	52,617	(11,398)	-17.81%	64,015
Other general revenues	<u>38,677</u>	<u>16,951</u>	<u>78.02%</u>	<u>21,726</u>
	<u>22,418,913</u>	<u>202,665</u>	<u>0.91%</u>	<u>22,216,248</u>
Expenses:				
Program expenses:				
General government	1,588,567	78,502	5.20%	1,510,065
Public safety	779,336	(111,453)	-12.51%	890,789
Highway	1,973,773	(141,760)	-6.70%	2,115,533
Sanitation and health	300,258	3,571	1.20%	296,687
Conservation and land use	64,816	(1,375)	-2.08%	66,191
Recreation	232,487	6,847	3.03%	225,640
Community Services	487,380	(4,076)	-0.83%	491,456
Welfare	22,956	2,787	13.82%	20,169
Education	16,738,611	(18,639)	-0.11%	16,757,250
Interest on long-term debt	<u>35,597</u>	<u>(6,397)</u>	<u>-15.23%</u>	<u>41,994</u>
Total program expenses	<u>22,223,781</u>	<u>(191,993)</u>	<u>-0.86%</u>	<u>22,415,774</u>
Change in net position	<u>\$ 195,132</u>	<u>\$ 394,658</u>	<u>-197.80%</u>	<u>(\$ 199,526)</u>

- Charges for services increased by \$112,872 (28.97%) due to increased conveyance and building fees as home sales and construction projects have seen an uptick during the year.
- Operating grants and contributions decreased \$42,610 (1.94%), due primarily to a decrease increase in education cost share funding from the State.
- Capital grants and contributions decreased by \$8,565 (13.67%) due to lower LoCIP revenue.
- Property taxes increased by \$124,091 (0.64%) due to a higher than anticipated collection rate.
- Interest earnings dropped off mid-year due to decreases in the federal interest rates.
- Other general revenues increased by \$16,951 (78.02%) due to receipt of previously delayed metal recycling revenue.
- General government expenses increased by \$78,502 (5.2%) due to increased Town Engineering fees related to culvert projects.
- Public safety decreased \$111,453 (12.5%) due to reduction in incentive plan assessment, turnout gear and lower Resident State Trooper assessment offset by higher depreciation expense due to capital purchases.
- Highway decreased by \$141,760 (6.70%) due to emergency road repair work performed in 18/19.
- Education expenses decreased by \$18,639 (0.11%) due to a decrease in the ADM and assessment by Regional School District No. 17.
- Interest on long-term debt decreased by \$6,397 (15.23%) due to the overall reduction in debt.

Governmental Activities

Table 3 presents the cost of each of the Town’s programs, 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					
	Total Cost of Services			Net Cost of Services		
	2020	2019	Increase (Decrease)	2020	2019	Increase (Decrease)
General government	\$ 1,588,567	\$ 1,510,065	\$ 78,502	\$ 1,141,938	\$ 1,153,410	(\$ 11,472)
Public safety	779,336	890,789	(111,453)	761,752	852,943	(91,191)
Highway	1,973,773	2,115,533	(141,760)	1,560,692	1,752,368	(191,676)
Sanitation and health	300,258	296,687	3,571	270,940	286,100	(15,160)
Conservation and land use	64,816	66,191	(1,375)	64,816	66,191	(1,375)
Recreation	232,487	225,640	6,847	232,487	225,640	6,847
Community services	487,380	491,456	(4,076)	449,469	447,423	2,046
Welfare	22,956	20,169	2,787	22,956	20,169	2,787
Education	16,738,611	16,757,250	(18,639)	14,971,291	14,919,390	51,901
Interest on long-term debt	<u>35,597</u>	<u>41,994</u>	<u>(6,397)</u>	<u>35,597</u>	<u>41,994</u>	<u>(6,397)</u>
Totals	<u>\$ 22,223,781</u>	<u>\$ 22,415,774</u>	<u>(\$ 191,993)</u>	<u>\$ 19,511,938</u>	<u>\$ 19,765,628</u>	<u>(\$ 253,690)</u>

Governmental funds

The focus of the Town’s governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town’s financing requirements. In particular, unassigned fund balance may serve as a useful measure of a Town’s net resources available for discretionary use as they represent the portion of fund balance which has not yet

been limited to use for a particular purpose by either an external party, the Town itself, or a group or individual that has been delegated authority to assign resources for use for particular purposes by the Killingworth Town Meeting.

As of June 30, 2020, the Town's governmental funds reported combined fund balances of \$5,822,260, a decrease of \$1,059,103 in comparison with the prior year. Approximately 93.1% of this amount (\$5,426,266) constitutes unassigned fund balance, which is available for spending at the government's discretion. The remainder of the fund balance is either restricted, committed or assigned to indicate that it is 1) restricted or committed for particular purposes (\$395,994), or 2) assigned for particular purposes (\$0).

The General Fund is the chief operating fund of the Town. At the end of the current fiscal year unassigned fund balance of the general fund was \$5,426,266. Assigned fund balance represents the amount approved for use in the fiscal year 2021 budget. As a measure of liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total general fund expenditures and transfers out. Unassigned and total fund balance represent 24.7% of total general fund expenditures and transfers out.

The fund balance of the Town's general fund increased by \$302,371 during the current fiscal year.

The reserve for capital and nonrecurring expenditures fund, a major fund, had a \$1,372,147 decrease in fund balance during the current fiscal year, while the other governmental funds had an increase of \$10,673. Major projects in the reserve for capital and nonrecurring expenditures fund included \$1,694,330 in road projects expenditures, \$184,766 for fire company radio and communication equipment and \$175,000 for highway department large dump truck with plow.

GENERAL FUND BUDGETARY HIGHLIGHTS

Original budget compared to final budget

There was no variance between the original budget and the final budget. There were changes to the original budget that reallocated appropriations among departments. Generally, the movement of the appropriations was not significant, except for the Town engineer and Highway other, which were both over the \$20,000 that would have required a Town Meeting approval. Due to the Covid-19 situation, an Executive Order issued by the Governor allowed for approval by the Board of Finance, at a meeting held October 13, 2020, without adoption by a Town Meeting.

Final budget compared to actual results

Below is a summarized view of the final budget and actual results for the General Fund:

General Fund - Budget Summary

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Property taxes	\$ 19,142,349	\$ 19,327,301	\$ 184,952
Intergovernmental	2,288,375	2,373,681	85,306
Licenses, fees and permits	125,000	172,154	47,154
Charges for goods and services	115,000	242,621	127,621
Interest income	40,000	44,813	4,813
Appropriation of prior year fund balance	249,354	-	(249,354)
Other revenues	100,000	84,161	(15,839)
Total revenues	<u>22,060,078</u>	<u>22,244,731</u>	<u>184,653</u>
Expenditures			
General government	2,390,468	2,354,836	35,632
Public safety	567,598	551,528	16,070
Highway	938,392	933,992	4,400
Sanitation and health	303,419	301,664	1,755
Conservation and land use	77,567	66,474	11,093
Recreation	144,735	127,739	16,996
Community services	445,984	442,386	3,598
Welfare	10,325	10,325	-
Debt and lease obligation	442,979	442,979	-
Education	16,738,611	16,738,611	-
Total program expenses	<u>22,060,078</u>	<u>21,970,534</u>	<u>89,544</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ 274,197</u>	<u>\$ 274,197</u>

Property tax revenue was \$184,952 higher than budgeted due primarily to higher than anticipated overall tax collections. Charges for goods and services was \$127,621 higher than budgeted due primarily to higher conveyance and building fees. Town budgeted for an appropriation of \$249,354 which proved to be unnecessary.

Most of the Town's departments maintained spending within the budgetary limits. Under expenditures in all departments was utilized to fund the Town Engineer and Highway Other over expenditures.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

As of June 30, 2020, the Town had a net amount of \$24,863,235 invested in a broad range of capital assets, including land, buildings, vehicles and equipment and infrastructure. This represents a net increase (including additions and deductions) of \$819,101 from the prior year. During the current fiscal year, the Town completed paving of a number of Town roads and the roof replacement of the pavilion at Parmelee Farm. In addition, the Town made payments for Radio & communication equipment and for the large dump truck with plow and sander for the Highway department. The overall increase in net capital assets was a result of a slightly higher depreciation expense as compared to asset additions.

	<i>Governmental Activities</i>	
	2020	2019
Land	\$ 3,821,535	\$ 3,821,535
Construction in progress	317,930	52,024
Land improvements	1,177,338	1,254,283
Buildings and improvements	2,517,197	2,520,727
Equipment and vehicles	1,360,553	1,373,692
Infrastructure	15,668,682	15,021,873
Totals	<u>\$ 24,863,235</u>	<u>\$ 24,044,134</u>

The Town’s 2020/2021 budget anticipates \$1,845,385 in road projects, as well as 2021 Grand List Revaluation, IT upgrades, and Highway Department and Fire vehicles, facility improvements for the volunteer fire company.

Long-Term Debt

As of June 30, 2020, the Town had \$2,185,000 in general obligation bonds outstanding, a decrease of \$405,000 from the prior year, as shown in the analysis below.

Town of Killingworth's Outstanding Debt

	Governmental Activities	
	2020	2019
General obligation bonds	\$ 2,185,000	\$ 2,590,000
Totals	<u>\$ 2,185,000</u>	<u>\$ 2,590,000</u>

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The Town's elected and appointed officials considered many factors when setting the fiscal year 2021 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 2021 budget of \$21,403,492 has an increase of 4.9% on the Town side and an 8.5% decrease for Regional School District No. 17. The mill rate was decreased to 26.72.

CONTACTING THE TOWN'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and 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 questions about this report or need additional financial information, contact the Board of Finance at Town of Killingworth, CT, 323 Route 81, Killingworth, CT 06419.

TOWN OF KILLINGWORTH, CONNECTICUT
STATEMENT OF NET POSITION
JUNE 30, 2020

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 5,783,327
Property taxes and interest receivable, net	274,330
Capital assets not being depreciated:	
Land	3,821,535
Construction in progress	317,930
Capital assets, net of accumulated depreciation: Land	
improvements	1,177,338
Buildings and improvements	2,517,197
Equipment and vehicles	1,360,553
Infrastructure	<u>15,668,682</u>
Total assets	<u>30,920,892</u>
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred charges related to pensions	426,827
Deferred charges related to OPEB	<u>6,206</u>
Total deferred outflows of resources	<u>433,033</u>
 LIABILITIES	
Accounts payable and accrued expenses	33,688
Long-term liabilities:	
Due within one year	481,086
Due in more than one year	<u>3,263,138</u>
Total liabilities	<u>3,777,912</u>
 DEFERRED INFLOWS OF RESOURCES	
Deferred charges related to pensions	465,843
Deferred charges related to OPEB	<u>15,484</u>
Total deferred outflows of resources	<u>481,327</u>
 NET POSITION	
Net investment in capital assets	22,678,235
Unrestricted	<u>4,416,451</u>
Total net position	<u>\$ 27,094,686</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, 2020**

Functions\Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
		Charges for Services	Grants and Contributions	Grants and Contributions	Capital	Governmental Activities
Primary Government						
Governmental Activities:						
General government	\$ 1,588,567	\$ 441,129	\$ 5,500	\$ -	(\$ 1,141,938)	
Public safety	779,336	10,199	7,385	-	(761,752)	
Highway	1,973,773	1,093	357,888	54,100	(1,560,692)	
Sanitation and health	300,258	29,318	-	-	(270,940)	
Conservation and land use	64,816	-	-	-	(64,816)	
Recreation	232,487	-	-	-	(232,487)	
Community services	487,380	20,765	17,146	-	(449,469)	
Welfare	22,956	-	-	-	(22,956)	
Education	16,738,611	-	1,767,320	-	(14,971,291)	
Interest	35,597	-	-	-	(35,597)	
Total governmental activities	\$ 22,223,781	\$ 502,504	\$ 2,155,239	\$ 54,100	(\$ 19,511,938)	
General revenues:						
Property taxes					19,386,050	
Grants and contributions not restricted to specific programs					229,726	
Unrestricted investment earnings					52,617	
Miscellaneous					38,677	
Total general revenues and transfers					19,707,070	
Change in net position					195,132	
Net position - July 1, 2019					26,899,554	
Net position - June 30, 2020					\$ 27,094,686	

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

**TOWN OF KILLINGWORTH, CONNECTICUT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2020**

	General	Reserve for Capital and Nonrecurring Expenditures Fund	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 5,387,333	\$ 275,807	\$ 120,187	\$ 5,783,327
Property tax and interest receivable, net of allowance of \$22,100	<u>274,330</u>	-	-	<u>274,330</u>
Total assets	<u>\$ 5,661,663</u>	<u>\$ 275,807</u>	<u>\$ 120,187</u>	<u>\$ 6,057,657</u>
LIABILITIES				
Accounts payable and accrued expenses	<u>\$ 20,838</u>	\$ -	\$ -	<u>\$ 20,838</u>
Total liabilities	<u>20,838</u>	-	-	<u>20,838</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	<u>214,559</u>	-	-	<u>214,559</u>
FUND BALANCES				
Restricted	-	-	120,187	120,187
Committed	-	275,807	-	275,807
Unassigned	<u>5,426,266</u>	-	-	<u>5,426,266</u>
Total fund balances	<u>5,426,266</u>	<u>275,807</u>	<u>120,187</u>	<u>5,822,260</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 5,661,663</u>	<u>\$ 275,807</u>	<u>\$ 120,187</u>	<u>\$ 6,057,657</u>

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

**TOWN OF KILLINGWORTH, CONNECTICUT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION
JUNE 30, 2020**

Total fund balances for governmental funds \$ 5,822,260

Total net position for governmental activities in the statement of net position is different because:

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

Governmental capital assets	65,096,348
Less accumulated depreciation	<u>(40,233,113)</u>
Net capital assets	<u>24,863,235</u>

Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the governmental funds.

Property tax and interest receivables greater than 60 days	214,559
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Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds.

General obligation bonds payable	(2,185,000)
Compensated absences	(158,296)
Net pension liability	(1,251,212)
Total OPEB liability	(149,716)
Interest payable on bonds	(12,850)

Deferred outflows and inflows of resources resulting from changes in the components of the net pension and total OPEB liabilities are reported in the statement of net position.	<u>(48,294)</u>
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Net position of governmental activities

\$ 27,094,686

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, 2020

	<u>General</u>	<u>Reserve for Capital and Nonrecurring Expenditures Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
REVENUES				
Property taxes	\$ 19,327,301	\$ -	\$ -	\$ 19,327,301
Intergovernmental	2,373,681	54,100	5,500	2,433,281
Licenses, permits and fees	172,154	-	13,192	185,346
Charges for goods and services	242,621	-	19,230	261,851
Interest and investment income	44,813	7,758	46	52,617
Capital surcharge	-	2,286	-	2,286
Miscellaneous	84,161	-	26,203	110,364
	<u>22,244,731</u>	<u>64,144</u>	<u>64,171</u>	<u>22,373,046</u>
Total revenues				
EXPENDITURES				
Current:				
General government	1,518,566	-	5,959	1,524,525
Public safety	551,528	-	29,081	580,609
Highway	925,455	-	-	925,455
Sanitation and health	300,258	-	-	300,258
Conservation and land use	64,816	-	-	64,816
Recreation	127,739	-	-	127,739
Community services	432,386	-	15,524	447,910
Welfare	10,022	-	12,934	22,956
Education	16,738,611	-	-	16,738,611
Debt service	442,979	-	-	442,979
Capital outlays	-	2,256,291	-	2,256,291
	<u>21,112,360</u>	<u>2,256,291</u>	<u>63,498</u>	<u>23,432,149</u>
Total expenditures				
Excess (deficiency) of revenues over expenditures	1,132,371	(2,192,147)	673	(1,059,103)
OTHER FINANCING SOURCES (USES)				
Operating transfers in	-	820,000	10,000	830,000
Operating transfers out	(830,000)	-	-	(830,000)
	<u>(830,000)</u>	<u>820,000</u>	<u>10,000</u>	<u>-</u>
Total other financing sources (uses)				
Net change in fund balances	302,371	(1,372,147)	10,673	(1,059,103)
Fund balances - July 1, 2019	<u>5,123,895</u>	<u>1,647,954</u>	<u>109,514</u>	<u>6,881,363</u>
Fund balances - June 30, 2020	<u>\$ 5,426,266</u>	<u>\$ 275,807</u>	<u>\$ 120,187</u>	<u>\$ 5,822,260</u>

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

**TOWN OF KILLINGWORTH, CONNECTICUT
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES TO THE
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020**

Net change in fund balances - total governmental funds (\$ 1,059,103)

Total change in net position reported for governmental activities in the statement of activities is different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.

Capital outlay	2,213,223
Depreciation expense	(1,394,122)

Certain revenues reported in the statement of activities do not provide current financial resources and therefore are reported as deferred inflows of resources in governmental funds.

Property taxes and interest receivable - accrual basis change	45,867
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The issuance of long-term debt provides 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	405,000
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Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Change in accrued interest payable	2,382
Change in compensated absences	(1,847)
Change in net pension liability	35,020
Change in total OPEB liability	(11,677)

Deferred outflows and inflows of resources resulting from changes in the components of the net pension and total OPEB liabilities are amortized as components of pension and OPEB expense in the statement of activities.	<u>(39,611)</u>
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Change in net position of governmental activities	<u>\$ 195,132</u>
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The accompanying notes to the financial statements are an integral part of this statement.

**TOWN OF KILLINGWORTH, CONNECTICUT
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2020**

	Pension Trust Funds	Agency Funds
ASSETS		
Cash and cash equivalents	\$ 139,395	\$ 406
Investments	3,455,215	-
Total assets	3,594,610	\$ 406
LIABILITIES		
Due to other groups	\$ -	\$ 406
NET POSITION HELD IN TRUST FOR PENSION BENEFITS	\$ 3,594,610	

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

**TOWN OF KILLINGWORTH, CONNECTICUT
STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2020**

ADDITIONS

Employer contributions	<u>\$</u>	199,093
Investment return: Investment income		96,693
Net increase in fair value of investments		<u>45,455</u>
Total investment return		142,148
Less investment expenses		<u>23,928</u>
Net investment return		<u>118,220</u>
Total additions		<u>317,313</u>

DEDUCTIONS

Benefits paid		<u>226,481</u>
Total deductions		<u>226,481</u>
Change in net position		90,832
Net position - July 1, 2019		<u>3,503,778</u>
Net position - June 30, 2020	<u>\$</u>	<u>3,594,610</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, 2020

1 - Summary of Significant Accounting Policies

A. Financial Reporting Entity

The Town of Killingworth, Connecticut was named in 1667. The Town of Killingworth, Connecticut operates under a Selectmen/Town Meeting 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. A town meeting is required to make appropriations, levy tax and borrow money. 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 and overseeing fiscal operating budgets.

The Town is a member of Regional School District No. 17 with the Town of Haddam. The District provides educational services and facilities for children of the two towns from grades K through 12. The District's board, which is elected on a proportional basis by residents of the participating towns, controls the operation of the District.

The financial reporting entity consists of 1) the primary government, 2) organizations for which the primary government is financially accountable and 3) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete as set forth by the Governmental Accounting Standards Board (GASB).

In evaluating how to define the financial reporting entity, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in this reporting entity was made by applying the criteria set forth by GASB, including legal standing, fiscal dependency and financial accountability. The criterion has been considered and there are no agencies or entities which should be presented with this government. The following related organization, to which the Town appropriates funds annually, does not meet the above criteria and is not included in the reporting entity:

The Board of Selectmen is responsible for appointing two members to the Board of the Killingworth Library Association, Inc. (Library) 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 \$263,500 for the year ended June 30, 2020.

TOWN OF KILLINGWORTH, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020
... Continued ...

B. *Basis of Presentation*

The financial statements of the Town of have been prepared in conformity with U.S. generally accepted accounting principles as applied to government units. GASB is the accepted standards setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant accounting policies used by the Town:

Government-wide Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the Town. As a general rule, the effect of interfund balances and activity has been eliminated in preparation of these statements. Exceptions to this rule are services provided by one fund used by another fund. Elimination of these charges would distort the direct cost and program revenues reported for the various functions concerned. Governmental activities, which are normally supported by property taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The Town does not have any business-type activities.

The Statement of Net Position presents the financial position of the Town at the end of its fiscal year. The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is 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, 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment and 3) interest earned on grants that is required to be used to support a particular program. Property taxes and other items not properly included among program revenues are reported instead as general revenues. The Town does not allocate indirect expenses to functions in the Statement of Activities.

Fund Financial Statements

The fund financial statements provide information about the government's funds, including its fiduciary funds. Separate statements for each fund category - governmental and fiduciary - are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

TOWN OF KILLINGWORTH, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020
... Continued ...

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.

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, such as performance bonds.

During the course of operations the Town may have activity between funds for various purposes. Any residual balances outstanding at year end are reported as due to/from other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities are eliminated so that only the net amount is included as internal balances in the governmental activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported as gross amounts as transfers in/out. Certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column.

TOWN OF KILLINGWORTH, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020
... Continued ...

C. *Measurement Focus and Basis of Accounting*

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. 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. Measurable means knowing or being able to reasonably estimate the amount. 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, 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. Entitlements are recorded as revenue when all eligibility requirements are met, including any time requirements and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the Town.

Expenditures 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. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and agency funds. Trust funds are used to account for assets held by the Town under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the Town's own programs. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

TOWN OF KILLINGWORTH, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020
... Continued ...

D. *Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position/Fund Balance*

Cash and Cash Equivalents

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.

Investments

Investments for the Town are reported at fair value, generally based on quoted market prices.

Property Taxes and Other Receivables

The Town's property tax is levied and payable each July 1 on the assessed value listed as of the prior October 1 for all real and personal property located in the Town. Assessed values are established by the Town's Assessor's office at 70% of appraised value. These taxes are billed and 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 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, 2020 are stated net of an allowance for uncollectible amounts of \$22,100.

State statutes require that a revaluation be done every four years. The last revaluation completed and enacted was for the list of October 1, 2016.

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "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).

TOWN OF KILLINGWORTH, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020
... Continued ...

Prepaid Items

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, 2020, the Town had no prepaid items.

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.

All reported capital assets are depreciated except for land and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the Town's historical records of necessary improvements and replacement.

Depreciation is computed using the straight-line method over the following useful lives:

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

TOWN OF KILLINGWORTH, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020
... Continued ...

Infrastructure

_____ 20-50

TOWN OF KILLINGWORTH, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020
... Continued ...

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position or fund balance that applies to a future period(s) and thus, will not be recognized as an outflow of resources (expense/expenditure) until then. The Town reports deferred outflows of resources related to pensions and OPEB in the government-wide statement of net position. A deferred outflow of resources related to pension results from differences between expected and actual experience, changes in assumptions and net differences between projected and actual earnings. A deferred outflow of resources related to OPEB results from changes in assumptions. These amounts are deferred and included in pension and OPEB expense in a systematic and rational manner over a period equal to the average of the expected remaining service lives of all employees that are provided with benefits through the pension plan (active and inactive employees).

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Town reports deferred inflows of resources related to pensions and OPEB in the government-wide statement of net position. A deferred inflow of resources related to pension results from changes in assumptions and differences between expected and actual experience. A deferred inflow of resources related to OPEB results from changes in assumptions and differences between expected and actual experience. These amounts are deferred and included in pension and OPEB expense in a systematic and rational manner over a period equal to the average of the expected remaining service lives of all employees that are provided with benefits through the pension plan (active and inactive employees). Also, for the governmental funds, the Town reports unavailable revenue, which arises only under the modified accrual basis of accounting. The governmental funds report unavailable revenues from property taxes. This amount is deferred and recognized as an inflow of resources in the period that the amounts become available.

Compensated Absences

Under the terms of the Town's bargaining agreements, 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.

TOWN OF KILLINGWORTH, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020
... Continued ...

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the Town will compensate the employees for the benefits through paid time off or some other means. Sick leave benefits are accrued as a liability using the vesting method. The liability is based on the sick leave accumulated at June 30, 2020 by those employees who are currently eligible to receive termination payments and by those employees for whom it is probable they will become eligible to receive termination benefits in the future.

The total liability for vacation and sick leave payments has been calculated using pay rates in effect at the balance sheet date, and reduced to the maximum payment allowed by labor contract and/or statute, plus applicable additional salary related payments. Town employees are granted vacation and sick leave in varying amounts. In the event of termination, an employee is reimbursed for accumulated vacation and sick leave at various rates.

Net Pension Liability

The net pension liability is measured as the portion of the actuarial present value of projected benefits that is attributed to past periods of employee service (total pension liability), net of the pension plan's fiduciary net position. The pension plan's fiduciary net position is determined using the same valuation methods that are used by the pension plan for purposes of preparing its statement of fiduciary net position. The net position liability is measured as of a date (measurement date) no earlier than the end of the employer's prior fiscal year, consistently applied from period to period.

Net Other Postemployment Benefit (OPEB) Liability

The net OPEB liability is measured as the portion of the actuarial present value of projected benefits that is attributed to past periods of employee service (total pension liability), net of the OPEB plan's fiduciary net position. The Town does not currently have funds set aside in an OPEB Trust. The net position liability is measured as of a date (measurement date) no earlier than the end of the employer's prior fiscal year, consistently applied from period to period.

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 Position. 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.

TOWN OF KILLINGWORTH, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020
... Continued ...

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.

Net Position/Fund Balance

Government-wide Statements

Equity in the government-wide financial statements is defined as “net position” and is classified in the following categories:

- a. Net Investment in Capital Assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation, reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted - Consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets.
- c. Unrestricted - Net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment if capital assets or the restricted components of net position.

Net Position Flow Assumption - Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted - net position and unrestricted - net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government’s policy to consider restricted - net position to have been depleted before unrestricted - net position is applied.

TOWN OF KILLINGWORTH, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020
... Continued ...

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. The Town Meeting is the highest level of decision-making authority for the government that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.

- 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 the Board of Finance.

- 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.

Fund Balance Flow Assumptions - Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government’s policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

TOWN OF KILLINGWORTH, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020
... Continued ...

The Town does not have a minimum fund balance policy.

E. *Estimates*

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues, expenses and expenditures. Actual results could differ from those estimates.

F. *Subsequent Events*

Management has evaluated subsequent events through November 6, 2020, the date the financial statements were available to be issued.

2 - *Stewardship, Compliance and Accountability*

Budgetary Information

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.

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. No additional appropriations were needed during the year.

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.

TOWN OF KILLINGWORTH, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020
... Continued ...

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.

3 - Cash, Cash Equivalents and Investments Cash

and Cash Equivalents

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 following is a summary of cash and cash equivalents at June 30, 2020:

	<u>Government-Wide</u> <u>Funds Statement of</u> of	<u>Fiduciary</u> <u>Statement of</u>
	Net Position	Net Position
Cash and cash equivalents:		
Cash on hand and on deposit	\$ 5,783,327	\$ 406
Money market funds	-	139,395
Total cash and cash equivalents	\$ 5,783,327	\$ 139,801

As of year-end, the Town’s bank balances were \$6,028,997.

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. Of the June 30, 2020 bank balance, \$500,000 was covered by Federal Depository Insurance. All of the Town’s deposits are in qualified public institutions as defined by state statute. Under this statute, any bank holding public deposits must at all times maintain segregated from its other assets, eligible collateral in an amount equal to a certain percentage of its public deposits. Additionally, the Town has an agreement with its primary

TOWN OF KILLINGWORTH, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020
... Continued ...

financial institution whereby \$8,000,000 of the Town deposits which exceed the FDIC limits are collateralized with assets segregated from the financial institutions assets at the Federal Reserve Bank and identified as being pledged to the Town. The Town has a deposit policy for custodial risk.

TOWN OF KILLINGWORTH, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020
... Continued ...

Investments

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 Pension Trust Fund is also authorized to invest in U.S. government obligations, corporate bonds, common stocks and mutual funds.

As of June 30, 2020, the Town's investments consisted of the following:

	Fiduciary Funds Statement of Net Position
U.S. government and related obligations	\$ 600,589
Corporate bonds	547,178
Equity mutual funds	2,100,543
Fixed income mutual funds	206,905
Total investments	\$ 3,455,215

At June 30, 2020, 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. government and related obligations	\$ 600,589	\$ 48,052	\$ 410,862	\$ 141,423	\$ 252
Corporate bonds	547,178	-	246,736	274,555	25,887
	1,147,767	\$ 48,052	\$ 657,598	\$ 415,978	\$ 26,139
Mutual funds **	2,307,448				
	\$3,455,215				

** Mutual funds do not mature.

TOWN OF KILLINGWORTH, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020
... Continued ...

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. 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, 2020, 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.

Fair Value Measures - The Town utilizes the market approach as the valuation technique to measure fair value of its financial assets. U.S. generally accepted accounting principles establishes a fair value hierarchy which prioritizes the inputs to valuation techniques used to measure fair value of financial instruments into three levels.

Level 1 - Quoted prices (unadjusted) in active markets for identical assets or liabilities where the organization has the ability to access at the measurement date;

Level 2 - Significant other observable inputs other than quoted prices included in Level 1, which are observable for the asset or liability, either directly or indirectly (i.e. quoted prices in inactive markets, broker or dealer quotations, or alternative pricing sources with reasonable levels of price transparency);

Level 3 - Unobservable inputs are used to the extent that observable inputs are unavailable due to little, if any, market activity for the asset or liability. Unobservable inputs are developed based on the best information available, which might include the organization's own data that reflects assumptions that market participants would use in pricing the asset or liability.

TOWN OF KILLINGWORTH, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020
... Continued ...

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

Assets measured at fair value at June 30, 2020, mutual funds are based on quoted prices in active markets (Level 1). Assets measured at fair value at June 30, 2020, U.S. Government and related obligations and corporate bonds are based on significant other observable inputs (Level 2).

4 - Property Taxes and Other Receivables

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:

	General Fund
Receivables:	
Taxes	\$ 247,001
Interest	49,429
Gross receivables	296,430
Less: allowance for uncollectibles	(22,100)
Net total receivables	\$ 274,330

TOWN OF KILLINGWORTH, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020
... Continued ...

5 - Interfund Transactions

A. Interfund Balances

The primary purpose of the interfund balances is to cover costs in specific funds where revenues were not yet received. These interfund balances will be repaid once the anticipated revenues are received. All interfund balances are expected to be repaid within one year.

Internal balances between governmental funds are eliminated on the government-wide financial statements.

B. Interfund Transfers

Interfund transfers for the year ended June 30, 2020, consisted of the following, as reported in the fund financial statements:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ -	\$ 830,000
Major Governmental Fund:		
Reserve Fund for Capital and Nonrecurring Expenditures	820,000	-
Nonmajor Governmental Funds:		
Dog Fund	<u>10,000</u>	<u>-</u>
	<u>\$ 830,000</u>	<u>\$ 830,000</u>

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

TOWN OF KILLINGWORTH, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020
... Continued ...

6 - Capital Assets

Capital asset activity for the year ended June 30, 2020 was as follows:

	Balance July 1, 2019	Increases	Decreases	Balance June 30, 2020
Governmental activities:				
Capital Assets, not being depreciated				
Land	\$ 3,821,535	\$ -	\$ -	\$ 3,821,535
Construction in progress	52,024	265,906	-	317,930
Total capital assets, not being depreciated	3,873,559	265,906	-	4,139,465
Capital assets, being depreciated				
Land improvements	2,498,050	-	-	2,498,050
Buildings and improvements	4,327,926	90,755	-	4,418,681
Equipment and vehicles	5,558,827	250,631	325,000	5,484,458
Infrastructure	46,949,763	1,605,931	-	48,555,694
Total capital assets, being depreciated	59,334,566	1,947,317	325,000	60,956,883
Less: accumulated depreciation for: Land				
improvements	1,243,767	76,945	-	1,320,712
Buildings and improvements	1,807,199	94,285	-	1,901,484
Equipment and vehicles	4,185,135	263,770	325,000	4,123,905
Infrastructure	31,927,890	959,122	-	32,887,012
Total accumulated depreciation	39,163,991	1,394,122	325,000	40,233,113
Total capital assets, being depreciated, net	20,170,575	553,195	-	20,723,770
Total Government-wide capital assets, net	\$ 24,044,134	\$ 819,101	\$ -	\$ 24,863,235

TOWN OF KILLINGWORTH, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020
... Continued ...

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

General government	\$	39,311
Public safety		184,350
Highway		1,039,534
Recreation		93,304
Community services		<u>37,623</u>
 Total		 <u>\$ 1,394,122</u>

7 - Long-Term Obligations

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

	<u>Balance</u> <u>July 1, 2019</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>June 30, 2020</u>	<u>Due Within</u> <u>One Year</u>
Governmental Activities:					
General obligation bond	\$ 2,590,000	\$ -	\$ 405,000	\$ 2,185,000	\$ 400,000
Net pension liability	1,286,232	-	35,020	1,251,212	
Total OPEB liability	138,039	11,677	-	149,716	
Compensated absences	<u>156,449</u>	<u>47,469</u>	<u>45,622</u>	<u>158,296</u>	<u>81,086</u>
	<u>\$ 4,170,720</u>	<u>\$ 59,146</u>	<u>\$ 485,642</u>	<u>\$ 3,744,224</u>	<u>\$ 481,086</u>

General Obligation Bond Payable

At June 30, 2020, the Town had a general obligation bond in the amount of \$2,185,000 outstanding. The bond, dated November 7, 2016, matures over 10 years at an interest rate of 1.59%.

TOWN OF KILLINGWORTH, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020
... Continued ...

The annual debt service requirements on this general obligation bond, including interest, are as follows as of June 30:

Fiscal Year Ending	Principal	
	Interest	
2021	\$ 400,000	\$ 31,462
2022	390,000	25,281
2023	385,000	19,120
2024	375,000	13,078
2025	370,000	7,155
2026-2027	265,000	3,779
	\$ 2,185,000	\$ 99,875

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

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, 2020, the outstanding bonded indebtedness of the District was \$10,285,000 with Killingworth's share being 41.05471% or \$4,222,477. 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, 2020.

Debt Limitation

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

TOWN OF KILLINGWORTH, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020
... Continued ...

8 - Fund Balance

	General Fund	Reserve Fund For Capital and Nonrecurring Expenditures	Non-major Governmental Funds	Total
Fund balances:				
Restricted for:				
General government	\$ -	\$ -	\$ 8,886	\$ 8,886
Public safety	-	-	39,219	39,219
Community services	-	-	57,319	57,319
Welfare	-	-	14,763	14,763
Committed to:				
Capital projects	-	275,807	-	275,807
Unassigned	<u>5,426,266</u>	<u>-</u>	<u>-</u>	<u>5,426,266</u>
Total fund balances	<u>\$5,426,266</u>	<u>\$ 275,807</u>	<u>\$ 120,187</u>	<u>\$ 5,822,260</u>

9 - Defined Benefit Pension Plan

The Town administers two single employer defined benefit public employees retirement system (PERS) pension plans, one covering all eligible full-time employees and the second covering volunteer firefighters. The PERS are considered to be a part of the Town's financial reporting entity and are included in the Town's financial statements as pension trust funds. The plans do not issue separate, stand alone, financial reports.

Management of the plans rest with the administrative pension board appointed by the Board of Selectmen.

A. 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 is closed to new participants.

TOWN OF KILLINGWORTH, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020
... Continued ...

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. Members are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1.5% of final earnings times years of service, to a maximum of 30 years.

The Plan contains a provision for early retirement at age 60 with at least 15 years of service. Benefit is reduced actuarially to reflect early retirement. 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.

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.

Plan Membership

Membership in the Plan consisted of the following at June 30, 2020:

Inactive plan members or beneficiaries	
currently receiving benefits	10
Inactive plan members entitled to but	
not yet receiving benefits	1
Active plan members	<u>9</u>
Total	<u><u>20</u></u>

Summary of Significant Accounting Policies

The Plan's financial statements are prepared using the accrual basis of accounting. Employer contributions 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.

All plan investments are reported at fair value.

TOWN OF KILLINGWORTH, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020
... Continued ...

B. *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.

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.

TOWN OF KILLINGWORTH, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020
... Continued ...

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

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.

TOWN OF KILLINGWORTH, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020
... Continued ...

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%

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.

Plan Membership

Membership in the Plan consisted of the following at June 30, 2020:

Inactive plan members or beneficiaries	
currently receiving benefits	25
Inactive plan members entitled to but	
not yet receiving benefits	21
Active plan members	<u>47</u>
Total	<u><u>93</u></u>

Summary of Significant Accounting Policies

The Plan's financial statements are prepared using the accrual basis of accounting. Town contributions 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. All plan investments are reported at fair value.

TOWN OF KILLINGWORTH, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020
... Continued ...

The individual plan net position at June 30, 2020 and changes in net position for the year then ended are as follow:

	<u>Town Employees</u>	<u>Volunteer Fire</u>	<u>Total</u>
ASSETS			
Cash and cash equivalents	\$ 78,802	\$ 60,593	\$ 139,395
Investments	<u>2,217,045</u>	<u>1,238,170</u>	<u>3,455,215</u>
	<u>\$ 2,295,847</u>	<u>\$ 1,298,763</u>	<u>\$ 3,594,610</u>
 Net position held in trust for pension benefits	 <u>\$ 2,295,847</u>	 <u>\$ 1,298,763</u>	 <u>\$ 3,594,610</u>
 ADDITIONS			
Contributions:			
Employer	\$ 96,722	\$ 102,371	\$ 199,093
Total contributions	<u>96,722</u>	<u>102,371</u>	<u>199,093</u>
 Investment return:			
Investment income	62,090	34,603	96,693
Net increase in the fair value of investments	<u>26,845</u>	<u>18,610</u>	<u>45,455</u>
Total investment return	<u>88,935</u>	<u>53,213</u>	<u>142,148</u>
Less investment expenses	<u>15,290</u>	<u>8,638</u>	<u>23,928</u>
Net investment return	<u>73,645</u>	<u>44,575</u>	<u>118,220</u>
 Total additions	 <u>170,367</u>	 <u>146,946</u>	 <u>317,313</u>
 DEDUCTIONS			
Benefit payments	<u>114,581</u>	<u>111,900</u>	<u>226,481</u>
 Total deductions	 <u>114,581</u>	 <u>111,900</u>	 <u>226,481</u>
 Change in net position	 <u>55,786</u>	 <u>35,046</u>	 <u>90,832</u>
 NET POSITION, beginning	 <u>2,240,061</u>	 <u>1,263,717</u>	 <u>3,503,778</u>
 NET POSITION, ending	 <u>\$ 2,295,847</u>	 <u>\$ 1,298,763</u>	 <u>\$ 3,594,610</u>

TOWN OF KILLINGWORTH, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020
... Continued ...

Investments

Investment policy - the Plans' policy in regard to the allocation of invested assets is established and amended by the Board of Finance. It is the policy of the Board of Finance to pursue an investment strategy that reduces risk through the prudent diversification of the portfolio across a broad selection of distinct asset classes.

The following was the Board's adopted asset allocation policy for all plans as of June 30, 2020:

Asset Class	Municipal Employees Target Allocation	Volunteer Fire Target Allocation
Large Cap Equity	24.00 %	24.00 %
Mid Cap Equity	10.00	9.00
Small Cap Equity	3.00	3.00
Developed Market Large Cap	14.00	14.00
Emerging Markets Equity	5.00	5.00
Emerging Markets Fixed Income	2.00	1.00
Developed Markets Small Cap	2.00	3.00
High Yield Fixed Income	2.00	2.00
Short-term Fixed Income	2.00	4.00
Separately Managed Individual Bonds	33.00	31.00
Cash Equivalents	3.00	4.00
	100.00 %	100.00 %

Rate of return - For the year ended June 30, 2020, the annual money-weighted rate of return on pension plan investments, net of pension investment expense, was as follows:

Municipal Employees	3.31 %
Volunteer Fire	3.59

The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

TOWN OF KILLINGWORTH, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020
... Continued ...

Net Pension Liability

The components of the net pension liability of the Town at June 30, 2020, were as follows:

	<u>Town Employees</u>	<u>Volunteer Fire</u>	<u>Total</u>
Total pension liability	\$ 2,784,695	\$ 2,061,127	\$ 4,845,822
Plan fiduciary net position	2,295,847	1,298,763	3,594,610
Town's net pension liability	\$ 488,848	\$ 762,364	\$ 1,251,212
Plan fiduciary net position as a percentage of the total pension liability	82.45%	63.01%	

Actuarial assumptions - the total pension liability was determined by an actuarial valuation as of July 1, 2019 and increased by service cost and interest and decreased by benefit payments to estimate the total pension liability as of June 30, 2020. Actuarial assumptions were as follows:

	<u>Town Employees</u>	<u>Volunteer Fire</u>
Inflation	2.25%	2.25%
Salary increases	3.50%	N/A
Investment rate of return	6.50%	6.50%

Mortality rates for the Town Employees and Volunteer Fire Plan were based on the RP-2014 Combined Healthy Mortality with MP-2019 mortality improvements.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

TOWN OF KILLINGWORTH, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020
... Continued ...

Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2020 (see the discussion of the pension plan's investment policy) are summarized in the following table:

<u>Asset Class</u>	<u>Municipal Employees Long-term Expected Real Rate of Return</u>	<u>Volunteer Fire Long-term Expected Real Rate of Return</u>
Large Cap	6.74 %	6.74 %
Mid Cap	7.09	7.09
Small Cap	7.94	7.94
International Equity	8.40	8.40
International Emerging Markets	10.68	10.68
REIT's	6.10	6.10
High Yield Bonds	5.15	5.15
Short-term Bonds	3.11	3.11
Intermediate-term Bonds	3.52	3.52
Cash Equivalents	2.01	2.01

Discount rate - the discount rate used to measure the total pension liability was 6.50%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that the Town contributions will be made at rates equal to the actuarially determined contributions. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

TOWN OF KILLINGWORTH, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020
... Continued ...

Changes in the Net Pension Liability

Town Employees Plan	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances, June 30, 2019	<u>\$ 2,708,928</u>	<u>\$ 2,240,061</u>	<u>\$ 468,867</u>
Changes for the year:			
Service cost	61,736	-	61,736
Interest	172,356	-	172,356
Differences between expected and actual experience	(35,001)	-	(35,001)
Effect of assumptions changes or inputs	(8,743)	-	(8,743)
Contributions - employer	-	96,722	(96,722)
Net investment return	-	73,645	(73,645)
Benefit payments, including refunds of member contributions	<u>(114,581)</u>	<u>(114,581)</u>	<u>-</u>
Net changes	<u>75,767</u>	<u>55,786</u>	<u>19,981</u>
Balances, June 30, 2020	<u>\$ 2,784,695</u>	<u>\$ 2,295,847</u>	<u>\$ 488,848</u>
Volunteer Fire Plan	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances, June 30, 2019	<u>\$ 2,081,082</u>	<u>\$ 1,263,717</u>	<u>\$ 817,365</u>
Changes for the year:			
Service cost	18,878	-	18,878
Interest	131,634	-	131,634
Difference between expected and actual experience	(52,276)	-	(52,276)
Effect of assumptions changes or inputs	(6,291)	-	(6,291)
Contributions - employer	-	102,371	(102,371)
Net investment return	-	44,575	(44,575)
Benefit payments	<u>(111,900)</u>	<u>(111,900)</u>	<u>-</u>
Net changes	<u>(19,955)</u>	<u>35,046</u>	<u>(55,001)</u>
Balances, June 30, 2020	<u>\$ 2,061,127</u>	<u>\$ 1,298,763</u>	<u>\$ 762,364</u>

TOWN OF KILLINGWORTH, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020
... Continued ...

Sensitivity of the net pension liability to changes in the discount rate - the following presents the net pension liability of the Town, calculated using the discount rate of 6.50%, as well as what the Town's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.50%) or 1-percentage-point higher (7.50%) than the current rate:

	1% Decrease (5.50%)	Current Discount Rate (6.50%)	1% Increase (7.50%)
Town Employees net pension liability	\$ 788,969	\$ 488,848	\$ 231,283
Volunteer Fire net pension liability	\$ 1,027,869	\$ 762,364	\$ 543,644

Pension Expense and Deferred Outflows/Inflows of Resources Related to Pensions

For the year ended June 30, 2020, the Town recognized pension expense of \$149,146 and \$99,178 for the Town Employees and Volunteer Fire Plans, respectively.

The Town reported deferred outflows and inflows of resources related to pensions from the following sources:

	Town Employees	Volunteer Fire	Total
Deferred Outflows:			
Net difference between projected and actual earnings on pension plan investments	\$ 99,913	\$ 48,742	\$ 148,655
Differences between actual and expected experience	15,138	43,692	58,830
Changes of assumptions	91,699	127,643	219,342
Totals	\$ 206,750	\$ 220,077	\$ 426,827

Deferred Inflows:

TOWN OF KILLINGWORTH, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020
... Continued ...

Differences between actual and expected experience	\$ 199,046	\$ 243,358	\$ 442,404
Changes of assumptions	<u>12,574</u>	<u>10,865</u>	<u>23,439</u>
Totals	<u>\$ 211,620</u>	<u>\$ 254,223</u>	<u>\$ 465,843</u>

TOWN OF KILLINGWORTH, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020
... Continued ...

The net differences between projected and actual earnings are amortized over 5 years. The changes in assumptions and differences between actual and expected experience is amortized over 6.38 and 18.66 years for the Town Employee and Volunteer Fire Plans, respectively.

Amounts reported as deferred outflows of resources related to pensions will be recognized in pension expense as follow:

<u>Year ending June 30</u>	<u>Town Employee</u>	<u>Volunteer Fire</u>	<u>Total</u>
2021	\$ 8,596	\$ 4,704	\$ 13,300
2022	13,055	8,280	21,335
2023	3,810	3,771	7,581
2024	(3,712)	(5)	(3,717)
2025	(19,541)	(7,998)	(27,539)
Thereafter	(7,078)	(42,898)	(49,976)

Defined Contribution Plan Plan

Description

The Town is the administrator of the Town of Killingworth 401(a) Plan established to provide benefits at retirement to substantially all full-time Town employees hired on or after July 1, 2015.

Plan provisions and contribution requirements are established and may be amended by the Board of Selectmen. At June 30, 2020, there were 4 plan members. UPSEU plan members are required to contribute a minimum of 4.0% to the plan. Other plan members may contribute amounts up to legal limits but have no minimum requirement. The Town is required to contribute an amount equal to the plan members' contribution up to 4.0% of covered salary. Plan members and the Town contributed \$13,505 and \$8,198, respectively, not including rollover contributions and forfeitures, to the plan in the year ended June 30, 2020. Plan members are 100% vested in their employee contributions. Plan members are 20% vested in their employer contribution after 1 year of service, with an additional 20% for each year thereafter. Forfeitures shall be used to pay plan expenses or reduce future employer contributions.

TOWN OF KILLINGWORTH, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020
... Continued ...

10 - Other Post-Employment Benefits (OPEB) Plan

Description

The Town, in accordance with collective bargaining agreements, provides post-retirement medical benefits to eligible retirees and their spouses through a single-employer, contributory, defined benefit OPEB plan. The Town does not issue a separate stand-alone financial statement for this program. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.

Benefit Provisions

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 the lesser of 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.

Plan Membership

Membership in the Plan consisted of the following at July 1, 2020:

Inactive employees or beneficiaries currently receiving benefit payments	-
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>8</u>
Total	<u><u>8</u></u>

Funding Policy

The Town funding and payment of postemployment benefits are accounted for in the General Fund. The Town has not established a trust fund to segregate irrevocable assets to fund the

TOWN OF KILLINGWORTH, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020
... Continued ...

liability associated with postemployment benefits. The Town does not currently have a funding strategy to provide for normal cost and the amortization of the accrued liability. The Town currently contributes enough money to the Plan to satisfy the current obligations on a pay-as-you go basis.

TOWN OF KILLINGWORTH, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020
... Continued ...

Plan benefits for retirees require a contribution of 14 percent regardless of coverage.

Total OPEB Liability

The Town's total OPEB liability of \$149,716 was measured as of June 30, 2020, and was determined by an actuarial valuation as of July 1, 2018 and increased by service cost and interest and decreased by benefit payments to estimate the total OPEB liability as of June 30, 2020. Actuarial assumptions were as follows:

Inflation	2.00%
Salary increases	N/A
Discount rate	2.66%
Healthcare cost trend rates	3.0% per year

The discount rate was based on the S&P Municipal Bond 20-Year High Grade Rate.

Mortality rates were based on the RP-2014 Healthy Annuitant Mortality Table with MP-2019 mortality improvements.

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance, June 30, 2019 Changes for the year:	\$ 138,039
Service cost	7,698
Interest	4,321
Differences between expected and actual experience	(3,778)
Changes in assumptions or other inputs	3,436
Net change	11,677
Balance, June 30, 2020	\$ 149,716

**TOWN OF KILLINGWORTH, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

Changes in assumptions and other inputs related to a change in the mortality tables and healthcare cost trend rates.

TOWN OF KILLINGWORTH, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020
... Continued ...

Sensitivity of the total OPEB liability to changes in the discount rate - the following presents the total OPEB liability of the Town, calculated using the discount rate of 2.66%, as well as what the Town's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.66%) or 1-percentage-point higher (3.66%) than the current rate:

	1% Decrease <u>(1.66%)</u>	Discount Rate <u>(2.66%)</u>	1% Increase <u>(3.66%)</u>
Total OPEB liability	\$ 157,455	\$ 149,716	\$ 142,461

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates - the following presents the total OPEB liability of the Town, calculated using the healthcare cost trend rate of 3.00%, as well as what the Town's total OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1-percentage-point lower (2.00%) or 1-percentage-point higher (4.00%) than the current rate:

	1% Decrease <u>(2.00%)</u>	Healthcare Cost Trend Rate <u>(3.00%)</u>	1% Increase <u>(4.00%)</u>
Total OPEB liability	\$ 140,320	\$ 149,716	\$ 160,519

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

For the year ended June 30, 2020, the Town recognized OPEB expense of \$10,172. At June 30, 2020, the Town reported deferred inflows of resources related to OPEB from the following sources:

<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
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**TOWN OF KILLINGWORTH, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS**

Differences between actual and expected experience	JUNE 30, 2020	-	(\$	12,713)
	... Continued ...			
Changes of assumptions	6,206	(2,771)	
	\$ 6,206	(\$	15,484)	

TOWN OF KILLINGWORTH, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020
... Continued ...

The changes in assumptions and differences between actual and expected experience is amortized over 9.81 years.

Amounts reported as deferred inflows of resources related to OPEB will be recognized in OPEB expense as follow:

<u>Year ending June 30</u>		
2021	(\$	1,847)
2022	(1,847)
2023	(1,847)
2024	(1,847)
2025	(1,847)
Thereafter	(43)

11 - 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, 2020, 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.

12 - Commitments and Contingencies

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 materially 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.

TOWN OF KILLINGWORTH, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020
... Continued ...

The outbreak of COVID-19 coronavirus, has spread globally, including to the United States, and to Connecticut, and has been declared a pandemic by the World Health Organization. The spread of COVID-19 is altering the behavior of businesses and people in a manner that is having negative effects on global and local economies. The degree of any such impact to the Town's operations and finances is difficult to predict due to the dynamic nature of the outbreak, including uncertainties relating to the its duration and severity, as well as with regard to what actions may be taken by governmental and other health care authorities to contain or mitigate its impact. The potential impact of the national and State response to COVID-19 to date, and the continued spread and response thereto, cannot be predicted at this time, but could have a materially adverse effect on the economies of the State and its municipalities, including the Town.

The current federal disaster declaration issued for Connecticut, due to the COVID-19 pandemic, has authorized the reimbursement, through the Federal Emergency Management Agency (FEMA), of at least 75%, of all Town costs incurred that are directly attributable to the COVID-19 pandemic. The Coronavirus Aid, Relief, and Economic Security Act (CARES Act) enacted by Congress also provides funds for Connecticut governments and the Connecticut Office of Policy and Management has established the Municipal Coronavirus Relief Fund (CRF) Program to reimburse municipalities for costs incurred in responding to COVID-19 that are not reimbursed through FEMA. The Town is currently assessing which, if any, COVID-19 expenditures are eligible for reimbursement.

The Board of Selectmen voted on April 20, 2020 to offer a low interest rate program for taxes established by the Governor of the State of Connecticut under Executive Order 7S, to support eligible taxpayers and other who have been economically affected by the COVID-19 pandemic. The low interest rate program reduces the annual interest rate that accrues on delinquent taxes to 3%: i) for 3-months from the date the tax is due or payable for taxes due from April 1 through July 1, 2020; and ii) for taxes delinquent on or prior to April 1, during the 3-month period commencing April 1, 2020.

13 - Subsequent Event

On August 7, 2020, the August 4, 2020 tropical storm in the State of Connecticut was declared to be a disaster. This enables the Town to receive FEMA funding which will offset the costs of storm. Currently, the Town is accumulating the needed information related to the storm to request reimbursement from FEMA.

**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, 2020**

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Property Taxation:				
General tax receipts	\$ 19,112,349	\$ 19,112,349	\$ 19,254,218	\$ 141,869
Other tax collections	<u>30,000</u>	<u>30,000</u>	<u>73,083</u>	<u>43,083</u>
	<u>19,142,349</u>	<u>19,142,349</u>	<u>19,327,301</u>	<u>184,952</u>
Intergovernmental Revenues:				
Education equalization grant	1,767,283	1,767,283	1,767,320	37
Town aid roads	251,717	251,717	249,802	(1,915)
PILOT - State owned property	50,606	50,606	50,606	-
Local capital improvement program	53,188	53,188	-	(53,188)
Veterans tax relief	4,175	4,175	3,736	(439)
Disabled grant	304	304	355	51
Municipal revenue sharing/grants for municipal projects	5,148	5,148	161,102	155,954
Other federal, state and local grants	<u>155,954</u>	<u>155,954</u>	<u>140,760</u>	<u>(15,194)</u>
	<u>2,288,375</u>	<u>2,288,375</u>	<u>2,373,681</u>	<u>85,306</u>
Licenses, Fees and Permits	125,000	125,000	172,154	47,154
Charges for Goods and Services	115,000	115,000	242,621	127,621
Interest and Investment Income	40,000	40,000	44,813	4,813
Miscellaneous	100,000	100,000	84,161	(15,839)
Appropriation of Prior Year Fund Balance	<u>249,354</u>	<u>249,354</u>	<u>-</u>	<u>(249,354)</u>
Total Revenues	<u>\$ 22,060,078</u>	<u>\$ 22,060,078</u>	<u>\$ 22,244,731</u>	<u>\$ 184,653</u>

**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, 2020**

	Original Budget	Revised Budget	Actual	Variance With Final Budget
General Government:				
First Selectman - salary	\$ 76,463	\$ 79,467	\$ 79,467	\$ -
First Selectman - meeting expense	500	500	110	390
First Selectman - mileage	1,500	1,500	1,173	327
Finance Director - salary	79,360	82,412	82,412	-
Administrative Assistant	51,146	53,113	53,113	-
Town office building- secretary	13,500	13,500	13,192	308
Office expense	20,310	20,310	20,284	26
Hazard mitigation plan	4,000	4,000	3,906	94
Selectmen's salary	8,160	8,160	8,160	-
Probate court support	2,130	2,130	2,130	-
Board of Elections - salaries	10,000	10,000	8,809	1,191
Board of Elections - expenses	24,100	13,339	13,339	-
Board of Finance - expenses	3,200	3,200	3,185	15
Board of Finance - audit	24,500	24,500	24,500	-
Annual capital transfer - transfer to capital reserve	820,000	820,000	820,000	-
Contingency	1	1	-	1
Grant writer	1	1	-	1
Assessor - salary	23,400	23,963	23,963	-
Assistant assessor	41,374	43,224	43,224	-
Assessor - expenses	5,840	5,840	4,646	1,194
Board of assessment appeals - expenses	500	500	-	500
Tax collector - salary	52,455	54,491	54,491	-
Tax collector clerk - salary	20,250	20,359	20,359	-
Tax collector - expenses	3,050	3,050	2,614	436
Treasurer - stipend	4,199	4,199	4,199	-
Treasurer - Deputy stipend	800	831	831	-
Town Counsel - fees	35,000	10,527	7,239	3,288
Town Engineer - fees	30,000	136,353	136,353	-
Town Clerk - salary	64,698	67,186	67,186	-
Town Clerk Assistant A - salary	52,816	55,257	55,257	-
Town Clerk Assistant B - salary	15,970	15,970	7,871	8,099
Town Clerk - expenses	31,200	31,200	26,933	4,267
Building official - salary	43,177	32,758	32,758	-
Building official - expenses	4,500	4,500	4,412	88
Land use secretary - salary	39,451	41,654	41,654	-
Water testing fees	3,770	3,770	3,463	307
Buildings and grounds	46,224	35,825	35,393	432
Electricity	30,200	30,200	26,070	4,130
Duplicating expense	2,700	3,754	3,754	-
Postage/meter rental	12,500	12,500	8,626	3,874
Telephone expense	7,000	7,490	7,490	-
Town office building - custodian	6,500	6,500	4,700	1,800
Fire/liability/casualty insurance	70,000	70,000	68,027	1,973
Workers compensation insurance	44,512	44,512	44,509	3
Unemployment insurance	1	1	-	1
Social security/medicare	80,000	80,000	78,207	1,793
Medical/dental insurance	190,000	192,477	192,477	-
Life/disability insurance	7,400	7,400	7,189	211
Pension plans	105,722	105,722	104,920	802
Actuarial expense	3,500	3,500	3,500	-
Computer supplies	6,000	6,426	6,426	-
Computer maintenance and licenses	31,045	31,774	31,774	-
GIS applications	3,500	3,500	3,500	-
Town website	3,000	3,665	3,665	-
Internet access	1,700	1,700	1,619	81
IT network support	42,450	51,757	51,757	-
Total General Government	<u>2,305,275</u>	<u>2,390,468</u>	<u>2,354,836</u>	<u>35,632</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, 2020**

... Continued ...

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Public Safety:				
Fire company	\$ 130,325	\$ 130,325	\$ 130,325	\$ -
Ambulance/fire company incentive program	102,371	102,371	102,371	-
KVFC/KAA life insurance	23,000	22,500	18,844	3,656
Actuarial expense	6,500	7,000	7,000	-
Fire Marshal - salary	6,120	6,120	6,120	-
Fire Marshal - expenses	3,600	3,600	2,361	1,239
Open burning official - salary	1,000	1,000	1,000	-
Office of emergency management	3,800	3,800	3,304	496
Emergency planning committee	1	1	-	1
Resident State Trooper - assessment	198,568	172,288	172,288	-
Resident State Trooper - expenses	27,660	27,660	18,675	8,985
Paramedic obligation	6,525	6,525	4,832	1,693
Valley Shore emergency communications	84,408	84,408	84,408	-
Total Public Safety	593,878	567,598	551,528	16,070
Highway:				
Foreman - salary	85,170	88,446	88,446	-
Mechanic - salary	61,293	63,685	63,685	-
Driver/Operator - salary	133,406	138,297	138,297	-
OT/special	7,500	15,315	15,315	-
Highway - other	400,000	531,567	531,567	-
Snow removal	262,000	85,082	85,082	-
Groundkeepers/contractors	5,000	5,000	4,963	37
Cemetery care	11,000	11,000	6,637	4,363
Total Highway	965,369	938,392	933,992	4,400
Sanitation and Health:				
Compactor - supervisor's salary	19,489	19,943	19,943	-
Compactor - attendant salary	33,000	31,963	31,857	106
Compactor - maintenance and operations	23,401	20,557	20,557	-
Carting and disposal expense	112,500	99,936	99,936	-
Bulky waste disposal	76,500	57,128	57,128	-
Mosquito control	1	1	-	1
Hazardous waste collection	13,000	13,141	13,141	-
Health Director	52,418	55,845	55,845	-
Restaurant sanitarian	2,130	2,130	2,087	43
Sanitarian - expenses	2,356	2,215	1,170	1,045
Public health nurse	360	360	-	360
Vital statistics	200	200	-	200
Total Sanitation and Health	335,355	303,419	301,664	1,755
Conservation and Land Use:				
Planning and zoning	8,350	6,267	698	5,569
Land use reporting requirement	6,000	6,000	4,814	1,186
Zoning enforcement officer - salary	32,492	33,742	33,742	-
Zoning enforcement officer - expenses	2,000	2,000	310	1,690
Zoning Board of Appeals	500	500	-	500
Conservation commission	500	500	95	405
Inlands wetlands commission	1,400	1,400	453	947
Inlands wetlands enforcement officer - salary	21,663	22,496	22,496	-
Inlands wetlands enforcement officer - expenses	500	500	92	408
Water pollution control	1	1	-	1
Connecticut River conservation district	1,661	1,661	1,661	-
Tree warden	2,500	2,500	2,113	387
Total Conservation and Land Use	77,567	77,567	66,474	11,093

... 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, 2020
... Continued ...**

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Recreation:				
Killingworth park and recreation commission	\$ 66,740	\$ 66,740	\$ 49,744	\$ 16,996
H-K regional recreation	77,995	77,995	77,995	-
Total Recreation	<u>144,735</u>	<u>144,735</u>	<u>127,739</u>	<u>16,996</u>
Community Services:				
Killingworth seniors' club	1,600	1,600	1,600	-
Library	263,500	263,500	263,500	-
Animal control (dog fund) support	10,000	10,000	10,000	-
Parmelee Farm committee	12,000	12,000	10,610	1,390
Open space committee	1	1	-	1
Open space acquisition expense	1	1	-	1
Friendly fund/helping hands	1,000	1,000	-	1,000
LCRVCOG	10,194	10,194	10,194	-
Community Renewal Team	3,000	3,000	3,000	-
Estuary Council of Seniors, Inc.	23,700	23,700	23,700	-
Estuary Transit District	9,475	9,475	9,475	-
Literacy Volunteers	450	450	450	-
H-K Youth and Family Services	85,800	85,800	85,800	-
The Connection - Eddy Shelter	1,000	1,000	1,000	-
Council of Small Towns	825	825	825	-
CT Conference of Municipalities	3,679	3,679	3,643	36
Tax abatements and refunds	20,000	19,757	18,589	1,168
Miscellaneous grants	1	1	-	1
Miscellaneous government refunds	1	1	-	1
Total Community Services	<u>446,227</u>	<u>445,984</u>	<u>442,386</u>	<u>3,598</u>
Welfare:				
Social services/municipal agent	10,000	10,272	10,272	-
Administration expenses	100	53	53	-
Total Welfare	<u>10,100</u>	<u>10,325</u>	<u>10,325</u>	<u>-</u>
Debt and Lease Obligations: Bonding				
	442,961	442,979	442,979	-
Total Debt and Lease Obligations	<u>442,961</u>	<u>442,979</u>	<u>442,979</u>	<u>-</u>
Total Operating Expenditures	<u>5,321,467</u>	<u>5,321,467</u>	<u>5,231,923</u>	<u>89,544</u>
Education	<u>16,738,611</u>	<u>16,738,611</u>	<u>16,738,611</u>	<u>-</u>
Total Expenditures	<u>\$ 22,060,078</u>	<u>\$ 22,060,078</u>	21,970,534	<u>\$ 89,544</u>
Accrued payroll costs are not recorded for budgetary purposes			(28,174)	
Total expenditures and other financing uses as reported on the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds			<u>\$ 21,942,360</u>	

**TOWN OF KILLINGWORTH, CONNECTICUT
SCHEDULE OF CHANGES IN THE TOWN'S NET PENSION LIABILITY
AND RELATED RATIOS
MUNICIPAL EMPLOYEES PENSION PLAN
LAST SEVEN FISCAL YEARS**

	2020	2019	2018	2017	2016	2015	2014
Total pension liability							
Service cost	\$ 61,736	\$ 61,411	\$ 57,237	\$ 59,216	\$ 63,781	\$ 62,886	\$ 60,467
Interest	172,356	164,738	160,414	175,757	174,821	170,601	162,008
Changes to assumptions Difference between expected and actual experience	(8,743)	(7,139)	144,907	-	-	-	-
Benefit payments, including refunds of member contributions	(35,001)	20,776	(169,721)	(79,507)	(31,449)	-	-
	(114,581)	(130,580)	(122,057)	(274,687)	(112,852)	(106,008)	(98,386)
Net change in total pension liability	75,767	109,206	70,780	(119,221)	94,301	127,479	124,089
Total pension liability - beginning	<u>2,708,928</u>	<u>2,599,722</u>	<u>2,528,942</u>	<u>2,648,163</u>	<u>2,553,862</u>	<u>2,426,383</u>	<u>2,302,294</u>
Total pension liability - ending (a)	<u>\$ 2,784,695</u>	<u>\$ 2,708,928</u>	<u>\$ 2,599,722</u>	<u>\$ 2,528,942</u>	<u>\$ 2,648,163</u>	<u>\$ 2,553,862</u>	<u>\$ 2,426,383</u>
Plan fiduciary net position							
Contributions - employer	\$ 96,722	\$ 96,722	\$ 112,425	\$ 104,319	\$ 104,018	\$ 106,018	\$ 114,671
Net investment return	73,645	109,345	95,044	159,021	(7,770)	2,446	246,895
Benefit payments, including refunds of member contributions	(114,581)	(130,580)	(122,057)	(274,687)	(112,852)	(106,008)	(98,386)
Net change in plan fiduciary net position	55,786	75,487	85,412	(11,347)	(16,604)	2,456	263,180
Plan fiduciary net position - beginning	<u>2,240,061</u>	<u>2,164,574</u>	<u>2,079,162</u>	<u>2,090,509</u>	<u>2,107,172</u>	<u>2,104,716</u>	<u>1,841,536</u>
Plan fiduciary net position - ending (b)	<u>\$ 2,295,847</u>	<u>\$ 2,240,061</u>	<u>\$ 2,164,574</u>	<u>\$ 2,079,162</u>	<u>\$ 2,090,568</u>	<u>\$ 2,107,172</u>	<u>\$ 2,104,716</u>
Town's net pension liability - ending (a) - (b)	<u>\$ 488,848</u>	<u>\$ 468,867</u>	<u>\$ 435,148</u>	<u>\$ 449,780</u>	<u>\$ 557,595</u>	<u>\$ 446,690</u>	<u>\$ 321,667</u>
Plan fiduciary net position as a percentage of the total pension liability	82.45 %	82.69 %	83.26 %	82.21 %	78.94 %	82.51 %	86.74 %
Covered-employee payroll	\$ 633,603	\$ 623,075	\$ 598,381	\$ 580,287	\$ 652,649	\$ 702,696	\$ 702,696
Net pension liability as a percentage of covered-employee payroll	77.15 %	75.25 %	72.72 %	77.51 %	85.44 %	63.57 %	45.78 %

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

**TOWN OF KILLINGWORTH, CONNECTICUT
SCHEDULE OF CHANGES IN THE TOWN'S NET PENSION LIABILITY
AND RELATED RATIOS
VOLUNTEER FIRE COMPANY PENSION PLAN
LAST SEVEN FISCAL YEARS**

	2020	2019	2018	2017	2016	2015	2014
Total pension liability							
Service cost	\$ 18,878	\$ 31,871	\$ 29,523	\$ 27,072	\$ 35,845	\$ 49,081	\$ 45,082
Interest	131,634	132,371	125,841	126,986	123,654	126,159	119,901
Changes to assumptions	(6,291)	(5,597)	153,053	-	-	-	-
Difference between expected and actual experience	(52,276)	(56,414)	(96,813)	55,336	(29,680)	(75,026)	-
Benefit payments, including refunds of member contributions	(111,900)	(115,256)	(107,038)	(67,874)	(96,572)	(75,964)	(83,100)
Net change in total pension liability	(19,955)	(13,025)	104,566	141,520	33,247	24,250	81,883
Total pension liability - beginning	<u>2,081,082</u>	<u>2,094,107</u>	<u>1,989,541</u>	<u>1,848,021</u>	<u>1,814,774</u>	<u>1,790,524</u>	<u>1,708,641</u>
Total pension liability - ending (a)	<u>\$ 2,061,127</u>	<u>\$ 2,081,082</u>	<u>\$ 2,094,107</u>	<u>\$ 1,989,541</u>	<u>\$ 1,848,021</u>	<u>\$ 1,814,774</u>	<u>\$ 1,790,524</u>
Plan fiduciary net position							
Contributions - employer	\$ 102,371	\$ 102,371	\$ 111,334	\$ 128,000	\$ 140,376	\$ 100,000	\$ 83,100
Net investment return	44,575	62,113	54,583	86,163	(7,226)	(3,128)	116,461
Benefit payments, including refunds of member contributions	(111,900)	(115,256)	(107,038)	(67,874)	(96,572)	(75,964)	(83,100)
Net change in plan fiduciary net position	35,046	49,228	58,879	146,289	36,578	20,908	116,461
Plan fiduciary net position - beginning	<u>1,263,717</u>	<u>1,214,489</u>	<u>1,155,610</u>	<u>1,009,321</u>	<u>972,743</u>	<u>951,835</u>	<u>835,374</u>
Plan fiduciary net position - ending (b)	<u>\$ 1,298,763</u>	<u>\$ 1,263,717</u>	<u>\$ 1,214,489</u>	<u>\$ 1,155,610</u>	<u>\$ 1,009,321</u>	<u>\$ 972,743</u>	<u>\$ 951,835</u>
Town's net pension liability - ending (a) - (b)	<u>\$ 762,364</u>	<u>\$ 817,365</u>	<u>\$ 879,618</u>	<u>\$ 833,931</u>	<u>\$ 838,700</u>	<u>\$ 842,031</u>	<u>\$ 838,689</u>
Plan fiduciary net position as a percentage of the total pension liability	63.01 %	60.72 %	58.00 %	58.08 %	54.62 %	53.60 %	53.16 %
Covered-employee payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net pension liability as a percentage of covered-employee payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A

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

**TOWN OF KILLINGWORTH, CONNECTICUT
SCHEDULE OF EMPLOYER CONTRIBUTIONS
MUNICIPAL EMPLOYEES PENSION PLAN
LAST SEVEN FISCAL YEARS**

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Actuarially determined contribution Contribution	\$ 96,722	\$ 96,722	\$ 112,425	\$ 104,319	\$ 104,018	\$ 106,018	\$ 114,426
in relation to the actuarially determined contribution	<u>96,722</u>	<u>96,722</u>	<u>112,425</u>	<u>104,319</u>	<u>104,018</u>	<u>106,018</u>	<u>114,671</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(\$ 245)</u>
Covered-employee payroll	\$ 633,603	\$ 623,075	\$ 598,381	\$ 580,287	\$ 652,649	\$ 702,696	\$ 702,696
Contributions as a percentage of covered-employee payroll	15.27 %	15.52 %	18.79 %	17.98 %	15.94 %	15.09 %	16.32 %

Notes to Schedule

Valuation date: July 1, 2019
Measurement date: June 30, 2020

Actuarially determined contribution rates are calculated as of June 30, 30 months prior to the end of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization period	Level percentage of payroll, closed
Remaining amortization period	21 years
Asset valuation method	Fair market value
Discount rate	7.00%
Inflation	2.25%

Salary increases	4.00% per annum
Investment rate of return	7.00%
Cost of living adjustments	N/A

Retirement age	65
Mortality	RP-2000 Combined Healthy Mortality projected per Scale AA.

**TOWN OF KILLINGWORTH, CONNECTICUT
SCHEDULE OF EMPLOYER CONTRIBUTIONS
MUNICIPAL EMPLOYEES PENSION PLAN
LAST SEVEN FISCAL YEARS**

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

**TOWN OF KILLINGWORTH, CONNECTICUT
SCHEDULE OF EMPLOYER CONTRIBUTIONS
VOLUNTEER FIRE COMPANY PENSION PLAN
LAST SEVEN FISCAL YEARS**

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Actuarially determined contribution	\$ 102,371	\$ 102,371	\$ 111,334	\$ 128,000	\$ 140,376	\$ 100,000	\$ 83,100
Contribution in relation to the actuarially determined contribution	<u>102,371</u>	<u>102,371</u>	<u>111,334</u>	<u>128,000</u>	<u>140,376</u>	<u>100,000</u>	<u>83,100</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Contributions as a percentage of covered-employee payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Notes to Schedule

Valuation date: July 1, 2019
Measurement date: June 30, 2020

Actuarially determined contribution rates are calculated as of June 30, 30 months prior to the end of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization period	Level percentage of payroll, closed
Remaining amortization period	21 years
Asset valuation method	Fair market value
Discount rate	7.00%
Inflation	2.25%
Salary increases	N/A
Investment rate of return	7.00%
Cost of living adjustments	N/A
Retirement age	65
Mortality	RP-2000 Combined Healthy Mortality projected per Scale AA.

**TOWN OF KILLINGWORTH, CONNECTICUT
SCHEDULE OF EMPLOYER CONTRIBUTIONS
VOLUNTEER FIRE COMPANY PENSION PLAN
LAST SEVEN FISCAL YEARS**

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

**TOWN OF KILLINGWORTH, CONNECTICUT
 SCHEDULE OF INVESTMENT RETURNS
 TOWN'S PENSION PLANS
 LAST SEVEN FISCAL YEARS**

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Annual money weighted rate of return, net of investment expenses							
Municipal Employees Plan	3.31 %	5.09 %	4.61 %	8.22 %	-0.37 %	-0.33 %	13.94 %
Volunteer Fire Company Plan	3.59	5.21	4.79	8.39	-0.73	0.12	13.35

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

**TOWN OF KILLINGWORTH, CONNECTICUT
SCHEDULE OF CHANGES IN THE TOWN'S
TOTAL OPEB LIABILITY AND RELATED RATIOS
LAST THREE FISCAL YEAR**

	2020	2019	2018
Total OPEB liability			
Service cost	\$ 7,698	\$ 5,398	\$ 7,379
Interest	4,321	4,607	4,721
Differences between expected and actual experience	(3,778)	(3,070)	(10,860)
Effect of assumptions changes or inputs	3,436	3,852	(4,403)
Net change in total OPEB liability	11,677	10,787	(3,163)
Total OPEB liability - beginning	138,039	127,252	130,415
Total OPEB liability - ending	\$ 149,716	\$ 138,039	\$ 127,252
Covered-employee payroll	\$ 489,151	\$ 429,611	\$ 304,706
Net OPEB liability as a percentage of covered-employee payroll	30.61 %	32.13 %	41.76 %

Notes to Schedule

Change in Benefits Terms	None
Change of Assumptions	None

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

**TOWN OF KILLINGWORTH, CONNECTICUT
SCHEDULE OF EMPLOYER CONTRIBUTIONS
OTHER POST EMPLOYMENT BENEFIT PLAN
LAST THREE FISCAL YEARS**

	2020	2019	2018
Actuarially determined contribution	\$ 12,291	\$ 12,291	\$ 16,081
Contribution in relation to the actuarially determined contribution	-	-	-
Contribution deficiency (excess)	\$ 12,291	\$ 12,291	\$ 16,081
Covered-employee payroll	\$ 489,151	\$ 429,611	\$ 304,706
Contributions as a percentage of covered-employee payroll	0.00 %	0.00 %	0.00 %

Notes to Schedule

Valuation date: July 1, 2019
Measurement date: June 30, 2020

Actuarially determined contribution rates are calculated as of June 30, 30 months prior to the end of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates: Actuarial

cost method	Entry age normal
Amortization period	Level dollar, open
Remaining amortization period	30 years
Asset valuation method	N/A
Discount rate	4.00%
Inflation	2.25%
Salary increases	4.00% per annum
Investment rate of return	N/
Cost of living adjustments	A N/A
Retirement age	62 and 15 years of service
Mortality	RP-2000 Combined Healthy Mortality projected per Scale AA.

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

**TOWN OF KILLINGWORTH, CONNECTICUT
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2020**

	Special Revenue								
	Dog Fund	Town Clerk Record Preservation	Town Clerk Record Surcharge	Fire Protection Fund	Helping Hands	Friendly Fund	Parmelee Farm	Total Special Revenue	Total Nonmajor Governmental Funds
	\$ 24,070	\$ 6,007	\$ 2,879	\$ 15,149	\$ 10,698	\$ 4,065	\$ 57,319	\$ 120,187	\$ 120,187
ASSETS	<u>\$ 24,070</u>	<u>\$ 6,007</u>	<u>\$ 2,879</u>	<u>\$ 15,149</u>	<u>\$ 10,698</u>	<u>\$ 4,065</u>	<u>\$ 57,319</u>	<u>\$ 120,187</u>	<u>\$ 120,187</u>
Cash and cash equivalents Total									
assets									
LIABILITIES AND FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Liabilities:	-	-	-	-	-	-	-	-	-
Accounts payable and accrued expenses									
Total liabilities	<u>24,070</u>	<u>6,007</u>	<u>2,879</u>	<u>15,149</u>	<u>10,698</u>	<u>4,065</u>	<u>57,319</u>	<u>120,187</u>	<u>120,187</u>
Fund Balance: Restricted	<u>24,070</u>	<u>6,007</u>	<u>2,879</u>	<u>15,149</u>	<u>10,698</u>	<u>4,065</u>	<u>57,319</u>	<u>120,187</u>	<u>120,187</u>
Total fund balance									
Total liabilities and fund balance	<u>\$ 24,070</u>	<u>\$ 6,007</u>	<u>\$ 2,879</u>	<u>\$ 15,149</u>	<u>\$ 10,698</u>	<u>\$ 4,065</u>	<u>\$ 57,319</u>	<u>\$ 120,187</u>	<u>\$ 120,187</u>

**TOWN OF KILLINGWORTH, CONNECTICUT
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2020**

	Special Revenue								
	Dog Fund	Town Clerk Record Preservation	Town Clerk Record Surcharge	Fire Protection Fund	Helping Hands	Friendly Fund	Parmelee Farm	Total Special Revenue	Total Nonmajor Governmental Funds
REVENUES									
Intergovernmental Licenses, permits and fees	\$ -	\$ 5,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,500	\$ 5,500
Charges for goods and services	9,626	2,804	762	-	-	-	-	13,192	13,192
Interest and investment income	-	-	-	-	-	-	19,230	19,230	19,230
Miscellaneous	15	-	-	-	-	-	31	46	46
	-	-	-	-	12,456	4,190	9,557	26,203	26,203
Total revenues	9,641	8,304	762	-	12,456	4,190	28,818	64,171	64,171
EXPENDITURES									
Current:									
General government	-	5,959	-	-	-	-	-	5,959	5,959
Public safety	29,081	-	-	-	-	-	-	29,081	29,081
Community services	-	-	-	-	-	-	15,524	15,524	15,524
Welfare	-	-	-	-	9,521	3,413	-	12,934	12,934
Total expenditures	29,081	5,959	-	-	9,521	3,413	15,524	63,498	63,498
Excess of revenues over (under) expenditures	(19,440)	2,345	762	-	2,935	777	13,294	673	673
OTHER FINANCING SOURCES (USES)									
Operating transfers in	10,000	-	-	-	-	-	-	10,000	10,000
Operating transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	10,000	-	-	-	-	-	-	10,000	10,000
Excess of revenues and other financing sources over (under) expenditures	(9,440)	2,345	762	-	2,935	777	13,294	10,673	10,673
	33,510	3,662	2,117	15,149	7,763	3,288	44,025	109,514	109,514
	\$ 24,070	\$ 6,007	\$ 2,879	\$ 15,149	\$ 10,698	\$ 4,065	\$ 57,319	\$ 120,187	\$ 120,187

Fund balance, July 1, 2019

Fund balance, June 30, 2020

TOWN OF KILLINGWORTH, CONNECTICUT
AGENCY FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2020

Tax Sale

Fund

ASSETS

Cash and cash equivalents \$ 406

Total Assets \$ 406

LIABILITIES

Due to other groups \$ 406

Total Liabilities \$ 406

TOWN OF KILLINGWORTH, CONNECTICUT
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES FOR
THE YEAR ENDED JUNE 30, 2020

	Tax Sale Fund			
	Balance July 1, 2019	Additions	Deductions	Balance June 30, 2020
ASSETS				
Cash and cash equivalents	\$ 435	\$ 406	\$ 435	\$ 406
Total assets	\$ 435	\$ 406	\$ 435	\$ 406
LIABILITIES				
Due to other groups	\$ 435	\$ 406	\$ 435	\$ 406
Total liabilities	\$ 435	\$ 406	\$ 435	\$ 406

**TOWN OF KILLINGWORTH, CONNECTICUT
RESERVE FOR CAPITAL AND NONRECURRING EXPENDITURES FUND
SCHEDULE OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2020**

	Fund Balance July 1, 2019	Transfers In	Fund Balance Designations	Interest And Other Income	Grant Revenue	Expenditures	Project Close-Outs	Fund Balance June 30, 2020
Committed:								
Continuing Projects:								
Open space acquisition	\$ 13,008	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,008
Parmelee facilities improvements	544	-	-	-	-	-	(544)	-
Stage and Amphitheater	1,700	-	-	-	-	-	(1,700)	-
Patio pavers	5,000	-	-	-	-	(4,900)	(100)	-
Parmelee pavilion roof	26,000	-	36,755	-	-	(62,755)	-	-
IT upgrades	-	-	13,813	-	-	(6,611)	(7,202)	-
KVFC hose replacement	8,479	-	-	-	-	(8,479)	-	-
KVFC kitchen range equipment	9,933	-	-	-	-	(10,278)	345	-
KVFC Station 2 renovation needs assessment	3,000	-	-	-	-	(2,850)	(150)	-
KVFC radios and communications equipment	292,567	-	-	-	-	(184,766)	-	107,801
KVFC Station 1 renovation conceptual drawings	-	-	10,000	-	-	-	(10,000)	-
KVFC Station 1 bay doors and opener	-	-	28,000	-	-	(28,000)	-	-
KVFC Chief's command vehicle	-	-	40,000	-	-	(40,353)	353	-
KVFC turnout gear replacement	-	-	25,000	-	-	(25,000)	-	-
Transfer Station sea container	500	-	-	-	-	(500)	-	-
Large dump/plow/sander all season	-	-	175,000	-	-	(175,000)	-	-
Public works garage concrete floor	20,000	-	-	-	-	(1,025)	(18,975)	-
Sheldon Park park benches	5,000	-	-	-	-	(549)	(4,451)	-
Eric Auer Field irrigation practice area	15,000	-	-	-	-	(4,895)	(10,105)	-
Eric Auer Field disc golf	5,000	-	-	-	-	(6,000)	1,000	-
THC - repairs to modulars	89,545	-	-	-	-	-	(59,545)	30,000
	<u>495,276</u>	<u>-</u>	<u>328,568</u>	<u>-</u>	<u>-</u>	<u>(561,961)</u>	<u>(111,074)</u>	<u>150,809</u>
Road Projects:								
County Road bridge - phase 2	45,862	-	88,000	-	-	(4,354)	-	129,508
Lower Roast Meat Hill Road - drainage	197,976	-	-	-	-	(81,140)	(106,836)	10,000
Schnoor Road - chip seal	59,000	-	-	-	-	(40,645)	(18,355)	-
Fritz & Hunters Ridge - pave	221	-	-	-	-	(2,905)	2,684	-
Lower Roast Meat Hill Road - pave	412,211	-	-	-	-	(410,148)	(2,063)	-
Burr Hill Road - chip seal	53,000	-	-	-	-	(15,096)	-	37,904
Emanuel Church Road bridge	-	-	200,000	-	-	(12,288)	-	187,712
Beaver Dam Road construction	-	-	197,198	-	-	(236,763)	39,565	-
Buell Hill Road construction	-	-	97,798	-	-	(77,253)	(20,545)	-
Fawn Hill Road - pave/reclaim	-	-	235,675	-	-	(246,834)	11,159	-
Coughlin Road - pave/reclaim	-	-	201,154	-	-	(247,915)	46,761	-
Quarry Hill - pave/reclaim	-	-	110,354	-	-	(69,074)	-	41,280
Saddlebrook Drive - pave/overlay	-	-	48,026	-	-	(40,038)	(7,988)	-
Welsch Farms Road - pave/overlay	-	-	53,807	-	-	(48,847)	(4,960)	-
Cooks Lane - pave/overlay	-	-	17,975	-	-	(19,560)	1,585	-
Chip seal	-	-	195,100	-	-	(141,470)	(53,630)	-
	<u>768,270</u>	<u>-</u>	<u>1,445,087</u>	<u>-</u>	<u>-</u>	<u>(1,694,330)</u>	<u>(112,623)</u>	<u>406,404</u>
Sinking Funds:								
Sick/vacation payout at retirement	40,065	-	-	-	-	-	-	40,065
Capital surcharge account	34,408	-	-	2,286	-	-	-	36,694
	<u>74,473</u>	<u>-</u>	<u>-</u>	<u>2,286</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>76,759</u>
Total Committed Fund Balance	1,338,019	-	1,773,655	2,286	-	(2,256,291)	(223,697)	633,972
Assigned Fund Balance	<u>309,935</u>	<u>820,000</u>	<u>(1,773,655)</u>	<u>7,758</u>	<u>54,100</u>	<u>-</u>	<u>223,697</u>	<u>(358,165)</u>
Total Fund Balance	\$ 1,647,954	\$ 820,000	\$ -	\$ 10,044	\$ 54,100	(\$ 2,256,291)	\$ -	\$ 275,807

**TOWN OF KILLINGWORTH, CONNECTICUT
SCHEDULE OF PROPERTY TAXES LEVIED, COLLECTED AND OUTSTANDING
FOR THE YEAR ENDED JUNE 30, 2020**

Grand	Uncollected		Lawful Corrections		Transfers	Actual Cash Collections					Uncollected
	Taxes July 1, 2019	Current Year Levy	Additions	Deductions	To Suspense	Taxes Collectible	Taxes	Interest	Liens & Fees	Total	Taxes June 30, 2020
2018	\$ -	\$ 19,335,761	\$ 8,074	\$ 46,805	\$ -	\$ 19,297,030	\$ 19,132,129	\$ 39,852	\$ 2,574	\$ 19,174,555	\$ 164,901
2017	133,903	-	448	2,699	-	131,652	68,351	12,861	322	81,534	63,301
2016	40,843	-	208	82	22,267	18,702	5,828	2,187	33	8,048	12,874
2015	299	-	-	-	-	299	-	-	-	-	299
2014	286	-	-	-	-	286	-	-	-	-	286
2013	260	-	-	-	-	260	-	-	-	-	260
2012	271	-	-	-	-	271	-	-	-	-	271
2011	271	-	-	-	-	271	-	-	-	-	271
2010	661	-	-	-	-	661	-	-	-	-	661
2009	609	-	-	-	-	609	-	-	-	-	609
2008	601	-	-	-	-	601	-	-	-	-	601
2007	610	-	-	-	-	610	-	-	-	-	610
2006	616	-	-	-	-	616	-	-	-	-	616
2005	1,441	-	-	-	-	1,441	-	-	-	-	1,441
2004	-	-	-	-	-	-	-	-	-	-	-
Total	\$ 180,671	\$ 19,335,761	\$ 8,730	\$ 49,586	\$ 22,267	\$ 19,453,309	\$ 19,206,308	\$ 54,900	\$ 2,929	\$ 19,264,137	\$ 247,001

**TOWN OF KILLINGWORTH, CONNECTICUT
SCHEDULE OF DEBT LIMITATION
FOR THE YEAR ENDED JUNE 30, 2020**

Total tax collections, (including interest, penalties and late payment of taxes) for immediate preceding fiscal year \$ 19,114,628

State reimbursement for revenue loss on tax relief for elderly under CGS Sections 12-129 and 7-528 for immediate preceding fiscal year _____ -

Annual Receipts From Taxation \$ 19,114,628

	General Purpose	Schools	Sewers	Urban Renewal	Pension Deficit
Debt Limitation:					
2-1/4 times base	\$ 43,007,913	\$ -	\$ -	\$ -	\$ -
4-1/2 times base	-	86,015,826	-	-	-
3-3/4 times base	-	-	71,679,855	-	-
3-1/4 times base	-	-	-	62,122,541	-
3 times base	-	-	-	-	57,343,884
Total Debt Limitation	<u>43,007,913</u>	<u>86,015,826</u>	<u>71,679,855</u>	<u>62,122,541</u>	<u>57,343,884</u>
Indebtedness:					
Regional School District #17 bonds	-	4,222,477	-	-	-
General obligation bonds	<u>2,185,000</u>	-	-	-	-
Total Indebtedness	<u>2,185,000</u>	<u>4,222,477</u>	-	-	-
Debt limitation in excess of outstanding and authorized debt	<u>\$ 40,822,913</u>	<u>\$ 81,793,349</u>	<u>\$ 71,679,855</u>	<u>\$ 62,122,541</u>	<u>\$ 57,343,884</u>
 Total capacity for borrowing (7 times base)		\$ 133,802,396			
Total present indebtedness		<u>6,407,477</u>			
Margin for additional borrowing		<u>\$ 127,394,919</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, 2020, based on the most current and available information, the indebtedness of the District was \$10,285,000. The Town of Killingworth's share will be 41.05471% of the debt, or \$4,222,477. These are the general obligations of Regional School District #17 and its member towns.

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, 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, the 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, 2020, and the notes to the financial statements, which collectively comprise the Town's basic financial statements and have issued our report thereon dated November 6, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or

combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

ASSOCIATED WORLD-WIDE WITH 

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Seward and Monde

North Haven, Connecticut
November 6, 2020

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH
MAJOR STATE 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

Report on Compliance for Each Major State Program

We have audited the Town of Killingworth, Connecticut's (the Town) compliance with the types of compliance requirements described in the Office of Policy and Management's *Compliance Supplement* that could have a direct and material effect on each of the Town's major state programs for the year ended June 30, 2020. The Town's major state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its state programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the Town's major state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with 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 on compliance for each major state program. However, our audit does not provide a legal determination of the Town's compliance.

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Opinion on Each Major State Program

In our opinion, the Town of Killingworth, Connecticut, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2020.

Report on Internal Control Over Compliance

Management of the Town is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Town's internal control over compliance with the types of requirements that could have a direct and material effect on a major state program to determine our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major state program and to test and report on internal control over compliance in accordance with the State Single Audit Act, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of 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 material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the State Single Audit Act. Accordingly, this report is not suitable for any other purpose.

Seward and Monde

North Haven, Connecticut
November 6, 2020

**TOWN OF KILLINGWORTH, CONNECTICUT
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2020**

State Grantor/Pass-Through Grantor/Program Title	State Grant Program Core-CT Number	<u>Expenditures</u>
Office of Policy and Management:		
Payment in lieu of taxes on state-owned property	11000-OPM20600-17004	\$ 50,606
Property tax relief for veterans	11000-OPM20600-17024	3,736
Property tax reimbursement - disabled exemption	11000-OPM20600-17011	355
Municipal grants-in-aid	12052-OPM20600-43587	5,148
Local capital improvement program	12050-OPM20600-40254	54,100
Neglected cemetery account	12060-OPM20600-35570	2,500
Department of Transportation:		
Town aid road grants transportation fund	12052-DOT57131-43455-34005	124,901
Town aid road grants transportation fund	13033-DOT57131-43459-34005	<u>124,901</u>
		<u>249,802</u>
CT State Library:		
Historic document preservation grants	12060-CSL66094-35150	5,500
Judicial Department:		
Judicial restitution	34001-JUD95162-40001	1,000
Total State Financial Assistance Before Exempt Programs		<u>372,747</u>
Exempt Programs:		
Department of Education:		
Education cost sharing	11000-SDE64000-17041	1,767,320
Office of Policy and Management:		
Municipal stabilization grant	11000-OPM20600-17104	<u>155,954</u>
Total Exempt Programs		<u>1,923,274</u>
Total State Financial Assistance		<u>\$ 2,296,021</u>

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, 2020

The accompanying schedule of expenditures of state financial assistance includes state grant activity of the Town of Killingworth, Connecticut under programs of the State of Connecticut for the fiscal year ended June 30, 2020. Various departments and agencies of the State of Connecticut have provided financial assistance through grants and other authorizations in accordance with the General Statutes of the State of Connecticut. These financial assistance programs fund several programs including education, road maintenance, property tax relief and youth services.

1. 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 information in the Schedule of Expenditures of State Financial Assistance is presented based upon regulations established by the State of Connecticut, Office of Policy and Management.

Basis of Accounting

The expenditures reported on the Schedule of Expenditures of State Financial Assistance are reported on the modified accrual basis of accounting. In accordance with Section 4-236-22 of the Regulations to the State Single Audit Act, certain grants are not dependent on expenditure activity, and accordingly, are considered to be expended in the fiscal year of receipt. These grant program receipts are reflected in the expenditures column of the Schedule of Expenditures of State Financial Assistance.

I. SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' opinion issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? ___yes X no
- Significant deficiency(ies) identified? ___yes X none reported

Noncompliance material to financial statements noted? ___yes X no

State Financial Assistance

Internal control over major programs:

- Material weakness(es) identified? ___yes X no
- Significant deficiency(ies) identified? ___yes X none reported

Type of auditors' opinion issued on compliance for major programs: Unmodified

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 X no

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

State Grantor and Program	State Core CT Number	<u>Expenditures</u>
Department of Transportation:		
Town Aid Road Grants Transportation Fund	12052-DOT57131-43455-34005	\$ 124,901
Town Aid Road Grants Transportation Fund	13033-DOT57131-43459-34005	124,901
		<u>\$ 249,802</u>

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

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... Continued ...

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.

Fiscal year 2019-2020 Operating data not included in the audited financial statements for fiscal year 2019-2020 is as follows:

October 2, 2018 Grand list	\$702,304,84	
October 1, 2018 Net Taxable Grand List	\$700,716,370	
Annual Property Tax Levy	\$19,297,030	
Collection	\$19,132,129	99.1%

<u>Ten largest Taxpayers</u>	<u>Net Assessment</u>	
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Connecticut Light and Power	\$8,403,00	
Jensens Residential Community	\$5,538,100	
Connecticut Water Company	\$3,671,020	
Pattaconk Farm LLC	\$2,043,400	
Norma R. Anderson Trustee	\$1,986,260	
M&M Realty Holdings LLC	\$1,580,840	
KTV Costfam Limited Partnership	\$1,402,992	
Laura Roman	\$ 1,324,730	
Thomas Lockwood	\$1,058,140	
Deborah L.Moore	\$1,043,960	

Population	6,282
Total Direct Debt	\$2,185,000
Total Direct Net Debt	\$2,185,000
Total Overall Net Debt	\$6,407,477
Total Direct Debt / Capita	\$ 348
Total Direct Net Debt / Capita	\$ 348
Total Overall Debt / Capita	\$ 1,020
Total Direct Debt/Net Taxable Grand list	0.31%
Total Overall Net Debt	0.91%

