

# **ANNUAL REPORT OF THE TOWN OF GOSHEN, CONNECTICUT**



Carriage and Blacksmith Shops  
Of Simmons W. Scoville  
North Street ~ Goshen Connecticut  
About 1800

**FOR THE FISCAL YEAR ENDING  
JUNE 30, 2021**

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**ANNUAL REPORTS OF THE  
TOWN OF GOSHEN, CONNECTICUT  
FOR THE YEAR ENDING  
JUNE 30, 2021**

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## **TOWN OFFICIALS, DEPARTMENTS, TERM EXPIRATIONS**

### **BOARD OF SELECTMEN**

2021 Robert P. Valentine [R] First Selectman  
2021 Dexter S. Kinsella [D] Selectman    2021 Mark S. Harris [R] Selectman  
Meetings are held on Tuesdays

### **TOWN CLERK & REGISTRAR OF VITAL STATISTICS**

2022 Barbara L. Breor [R]  
Hours: Monday - Thursday 9:00 A.M. - Noon & 1:00 - 4:00 P.M. Fridays 9:00 A.M.-1:00 P.M.  
Or by appointment (after hours)

### **TOWN TREASURER**

2021 James A. Bernard [R]  
2021 Matthew R. Sweet [R], Assistant

### **TAX COLLECTOR**

2021 Rebecca Juchert-Derungs  
Hours: Tues. 9:00 A.M. – Noon & Wed. 1:00 P.M. – 4:00 P.M.

### **REGISTRARS OF VOTERS**

2023 Lori Clinton [R]                      2023 Nanci Howard [D]

### **BOARD OF FINANCE**

2023 Allan D. Walker Sr. [R] Chairman  
2021 Edward Lee Bixler [D]                      2021 Russell B. Hurley [R]  
2025 James P. Korner[R]  
2023 William P. Lane [D]                      2025 Scott W. Tillmann [R]  
Meetings are held the Fourth Wednesday Monthly

### **BOARD OF FINANCE ALTERNATES**

2025 Patrick J Reilly [D]                      2025 Vacancy

### **BOARD OF ASSESSORS**

2023 Jarrod J. Upton [R]                      2022 Mary Wheeler [D]  
2021 Vacancy  
Meetings are held quarterly

### **ASSESSOR/CONSULTANT**

Lucy Hussman  
Denise T. LeClair, Assessor's Clerk  
Hours: Tuesday & Wednesday 9:00 A.M. - Noon & 1:00 P.M. - 4:00 P.M.

BOARD OF ASSESSMENT APPEALS

2023 Robert H. Harmon [R] Chairman  
2021 Leya Edison [D]      2021 Donna L. Molon [R]  
Meetings on Special Days during the year

BOARD OF FIRE COMMISSIONERS - 2021

William P. Lane [D], Chairman  
Donald M. Sage [R]      Antonio F. Damiani [R]  
ALTERNATE: Melissa M. Foster [R]  
First Wednesday Monthly at the Fire House

FIRE MARSHALL

Robert Diorio

GOSHEN VOLUNTEER FIRE COMPANY, INC.

R. Barry Hall, Fire Chief      William R. Gelormino, President  
Peter C. Bernard, Deputy Chief      Dave Parillo, Vice President

LIBRARY BOARD OF DIRECTORS

2023 Henrietta C. Horvay [D], Chairman  
2021 Darlene M. Demetri [D]      2021 Lucia L. Miller [R]  
2023 Lynette A. Miller [R]      2025 Josephine Jones [D]      2025 vacancy  
Meetings Third Wednesday Monthly

GOSHEN PUBLIC LIBRARY HOURS

Monday, Wednesday & Friday 10:00 A.M. - 6:00 P.M.  
Tuesdays & Thursdays 9:00 A.M. – 6:00 P.M.  
Saturday 9:00 A.M. - 2:00 P.M. (Sept. - June)  
Saturday 9:00 A.M. - Noon (July & August)

PLANNING & ZONING COMMISSION

2023 Don W. Wilkes [R] Chairman  
2021 Cynthia A. Barrett [D]      2023 Laura J. Lemieux [R]  
2021 Patrick Lucas [R]      2023 Lu-Ann C. Zbinden [D]  
Meetings are Fourth Tuesday Monthly

PLANNING & ZONING COMMISSION ALTERNATES

2021 Thomas P. Carey [R]      2021 William B. Clinton [R]      2023 Leya L. Edison [D]

ZONING BOARD OF APPEALS

2023 Daniel J. Kobylenski [U] Chairman  
2023 C. Amanda Cannon [D]      2022 Matthew W. Grosclaude [R]  
2022 James F. Johnson IV [U]      2023 Donald H. Moore [R]  
Meetings are held on the Third Thursday Monthly

ZONING BOARD OF APPEALS ALTERNATES

2022 Mark E. Beeman [R]    2023 Clyde Breakell [R]    2023 George S. Szydlowski [U]

INLAND WETLANDS & ZONING ENFORCEMENT OFFICER

Martin J. Connor

Hours: Tues. & Thurs. 7:30 A.M. - 9:45 A.M.

INLAND WETLANDS & WATER COURSE COMMISSION

2021 Thomas R. Stansfield [U] Chairman

2021 Allen S. Kinsella [D]    2023 Lorraine M. Lucas [R]

2022 Dante Malanca [R]    2022 Raymond A. Turri [R]

2022 Brandy G. Summerlin [R]    2023 Frederic W. Wadhams [U]

Meetings are the First Thursday Monthly

ECONOMIC DEVELOPMENT COMMISSION

2021 Anne Green [R] Chairman

2022 William R. Commerford [R]    2022 Heidi Koenig [R]

2023 Chris Sanders [R]    2021 Clint Thorn [U]

ECONOMIC DEVELOPMENT COMMISSION - ALTERNATES

2023 Todd M. Carusillo [R]    2021 George Szydlowski [U]

RECREATION COMMISSION

2022 Donald L. Patterson Jr. [R] Chairman

2021 Garret D. Harlow [R]    2022 Nanci Howard [D]

2021 Sara Leonard [U]    2023 Patrick Lucas [R]

2023 Erin Reilly [D]

Meetings are held on the Third Monday Monthly

DEPARTMENT OF PARKS AND RECREATION

Katie Hennessy, Recreation Director

Hours: Mon & Wed 11:00 A.M. – 3:00 P.M., Tues & Friday 9:00 A.M. – Noon,

Thurs 2:00 P.M. – 6:00 P.M.

Summer hours at camp or by appointment

AGRICULTURAL COUNCIL

Clinton Thorn, Chairman [U]

Seth P. Breakell [R]    Thomas Breor [U]

Andrea J. Loomis [R]    George Motel Sr [U]

A. Edward Wright [R]    vacancy

Meetings are held second Tuesday Monthly

AGRICULTURAL COUNCIL ALTERNATES

Hope Thorn [R]    Mary L. Tracy [R]

CONSERVATION COMMISSION

2024 Iain M Kinsella [D] Chairman

2023 Cynthia Barrett [D]    2021 Jeff Damiano [R]

2022 Paul B Gallo [R]    2021 Jason A. Masi [U]

2024 Susan Rinaldi [R]    2022 Laura Saucier [D]

First Wednesday Monthly

WATER POLLUTION CONTROL AUTHORITY

2023 Christopher Zavagnin [R], Chairman    2021 Henrietta C. Horvay [D], Vice Chairman

2022 Russell Hurley [U]    2023 Jeffrey D. Lindstrom [U]

2021 Theodore A. Panasci [U]

Meetings are held when needed

WAMOGO REGIONAL HIGH SCHOOL DISTRICT #6

Chris Leone, Superintendent

Sabin Loveland, Principal

GOSHEN CENTER SCHOOL

Tracy Keilty, Principal

GOSHEN MEMBERS OF BOARD OF EDUCATION FOR REGIONAL DISTRICT #6

2022 Emily Marchand Cole [U]    2023 Lauren Marti [U]    2024 Michael J. Bergin [D]

BUILDING CODE OFFICIAL & DEMOLITION OFFICER

2020 Chris Zibell

Tuesday & Thursday 7:30 A.M. to 10:00 A.M.

BUILDING BOARD OF APPEALS

2022 Todd M. Carusillo [R]    2021 Christopher E. Kowalski [R]

2024 Jeffrey D. Lindstrom [U]

2025 Theodore A. Panasci [U]    2023 Christopher J. Wright [R]

Meetings are held as needed

TOWN HISTORIAN

Henrietta C. Horvay

ANIMAL CONTROL OFFICER

Torrington Animal Control

AGENT FOR THE ELDERLY

Erin Reilly

NORTHWEST MENTAL HEALTH DISTRICT

vacancy



TORRINGTON AREA HEALTH DISTRICT  
2023 Thomas A. Breakell

EMERGENCY MANAGEMENT DIRECTOR  
James P. O’Leary

TREE WARDEN  
2021 Edward E. Perry Jr.

CONSTABLES - 2021  
Henrietta C. Horvay [D]   Russell B. Hurley [R]  
Dexter S. Kinsella [R]   William P. Lane [D]  
Lorraine M. Lucas [R]   Anders A. Nygren [R]   Alfred L. Shull [R]

JUSTICES OF THE PEACE - 2021  
Suzette L. Barker [D]   Diana Y. Bernard [R]   Edward Bixler [D]  
Stanley P. Danielczuk [U]   Robert L. Fisher, Jr. [R]  
Robert M. Goldberg [D]   Maureen M. Goodhouse [D]   Henrietta C. Horvay [D]  
Dante Malanca [R]   Michelle J. Pannullo [U]   David Rosaler [U]  
Victoria Sansing [R]   Devin Stilson [R]

POLICE SERVICE  
Troop B, Canaan

TOWN ATTORNEY  
Roraback & Roraback

RECYCLING & TRASH COMMITTEE  
Paul Collins, Recycling Coordinator [D]  
Cynthia Barrett [D]   Christopher DeAngelis [R]  
Garret Harlow [R]   Lucy Hussman [D]  
Patrick Reilly [D]   Rod Zander [R]

JUDGE OF PROBATE  
Hon. Michael Magistrali, Torrington

AREA REPRESENTATIVES  
Jay Case, Winsted [R] State Representative 63<sup>RD</sup> District  
Maria Horn, Salisbury [D] State Representative 64th District  
Craig Miner, Litchfield [R] State Senator, 30th District  
Jahana Hayes, Waterbury [D] Representative in Congress, 5th District



## Facts About Goshen

TOWN OF GOSHEN      INCORPORATED 1739

State of Connecticut

Litchfield County

Type of Government: Board of Selectmen, Town Meeting, Board of Finance

Municipal Elections: Biennial - odd numbered years

Population: 2888 estimated

### Public Schools:

Goshen Center School  
Wamogo Regional High School  
Oliver Wolcott Technical School

### Churches:

Church of Christ Congregational, Corner of Old Middle Street & Torrington Road  
St. Thomas of Villanova, Roman Catholic, North Street  
Church of Jesus Christ of Latter Day Saints, North Street

### Golf Course:

Torrington Country Club, Torrington Road

### Lakes & Ponds:

Country Club Pond	1 acre	Litchfield Reservoir	12 acres
Cunningham Pond	14 acres	Tyler Lake	185 acres
Dog Pond	60 acres	West Side Pond	42 acres
Reuben Hart Reservoir	76 acres	Whist Pond	40 acres
Mohawk Pond	8 acres	Woodridge Lake	385 acres
North Pond	128 acres		

Land Area: 29,184 acres      45.6 square miles

Situated in the Northwest Hills of Connecticut

Elevation at Goshen Center: 1,333 feet

Number of Miles of Town Roads: 68.96 (14.78 unimproved and 54.18 improved)

U. S. Representative District: 5th

State Congressional District: 30th

State Representative District: 63rd & 64th

## TOWN CLERK

### Vital Statistics

14 Births (6Girls & 8 Boys)      15 Marriages (12 in Goshen)      24 Deaths

### Burials in Cemeteries

10 Center Cemetery	0 East Street North	0 Milton Road
0 Hall Meadow	3 St. Thomas Cemetery	0 West Side Cemetery

### Licenses & Stamps

44 Sportsmen Licenses, Stamps & Tags were issued.

### Dog Licenses

340 Dog Licenses were issued

303 Altered	28 Unaltered	4 Kennels	0 Guide Dog	9 Other
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### Recordings

1121 Land Documents were recorded.

5 Military Discharges

17 Maps Filed

4 Liquor Permits

3 Notary Public

11 Tradenames

### Meetings

Special Town Meeting was held on September 16, 2020

Annual Town Meeting & Special Town Meeting was a hybrid & held on November 16, 2020

Special Town Meeting (hybrid) was held April 12, 2021

Annual Budget & Special Town Meeting was a hybrid & held on May 26, 2021

\* Hybrid meeting is one that is held remotely and in person.

### Elections & Referendums

Presidential Preference Primary for Democrat and Republican held August 11, 2020

Presidential Election November 3, 2020

Respectfully Submitted,

Barbara L. Breor

Town Clerk

## **BOARD OF ASSESSMENT APPEALS**

The Board of Assessment Appeals met on September 12, 2020 for the 2019 Grand List Motor Vehicle hearings and had no applications. No changes were made to the total assessment.

The Board of Assessment Appeals met on May 9, 2021 for the 2020 Grand List Real Estate and Personal Property hearings and the 2019 Grand List Supplemental Motor Vehicle hearings. There were 3 Real Estate applications for the May 2020 Hearings. Three appeals were granted, resulting in a total assessment decrease of \$24,290.

Taxpayers wishing to appeal assessments on their Real Estate and/or Personal Property List, or on a recently billed Supplemental Motor Vehicle List, must make a written request to the Board of Assessment Appeals for a hearing in March. This written request must be submitted on the prescribed form and received by the Board of Assessment Appeals by February 20th. All owners of motor vehicles registered in the Town of Goshen can attend the Board of Assessment Appeals open session hearing in September for the sole purpose of hearing appeals related to the assessment of motor vehicles. Appeal Applications are available on the town website and in the Assessor's Office one month prior to each meeting.

Respectfully submitted,

Denise Leclair, Clerk

Committee Members:

Chairman Robert Harmon, Donna Molon and Leya Edison

## BOARD OF ASSESSORS

Regular meetings are held quarterly on the third Wednesday of September, December, March and June. Lucy Hussman, Assessor, works with the Board of Assessors as well as other commissions, boards and departments within the town. Denise Leclair continues working as the Assessor's Assistant.

In June 2021, Alan Booth resigned as a member of the Board of Assessors. Alan joined the Board in July 2005 and he was an engaged participant. We thank him for his 16 years of service as a Board of Assessor member and to the Town of Goshen.

### **Net Grand List of Taxable Property for the Town of Goshen**

	<u>2020 Net Grand List</u>	<u>2019 Net Grand List</u>	<u>2018 Net Grand List</u>
Real Estate	\$ 520,302,180	\$ 516,516,510	\$ 514,086,950
Motor Vehicle	38,187,500	34,751,095	33,094,275
Personal Property (businesses)	<u>14,383,910</u>	<u>13,945,030</u>	<u>12,244,570</u>
Grand List Totals (after BAA changes)	\$ 572,873,590	\$ 565,212,635	\$ 559,425,795
Change from prior year	7,660,955	5,786,840	5,332,675
Percentage Change	1.36%	1.03%	0.96%
 <u>Total # of Accts</u>			
Real Estate	2207 taxable 100 tax exempt	2208 taxable 99 tax exempt	2211 taxable 99 tax exempt
Motor Vehicle	4008	4035	3958
Personal Property (businesses)	346	327	326

The last revaluation in Goshen was completed for the October 1, 2017 Grand List.

The next revaluation in Goshen is scheduled to be completed for the October 1, 2022 Grand List.

### BOARD OF ASSESSORS

Jay Upton  
Alan Booth  
Mary Wheeler

## ***Board of Selectmen***

The continuing COVID 19 pandemic permeated much of what the Board of Selectmen needed to manage in the past year.

Town Hall, Library continued various forms of social distancing and mask requirements, depending on the number and severity of the COVID cases in town and our state. All of our meetings continue to be held in hybrid form including Town Meetings.

Tax collections were much better than anticipated, despite the shuttering of many businesses to combat the spread of COVID. As a result of better than expected tax collections, additional capital appropriations were made for the Fire Company and Public Works, including funds for truck replacement, major road projects, fire and EMS equipment, ambulance replacement and fire truck.

Federal funds were made available for many of the additional expenses caused by the pandemic. Corona Relief Funds (CRF) paid for much of the alterations needed at Town Hall such as sneeze guards, additional doors on offices, cleaning supplies, hand sanitizers and masks.

The Town also received \$423,653.00 from American Rescue Plan Act (ARPA) dollars before year end and representing one half of the total \$847,366.00. Goshen will receive the last payment in FY 2022. Both Board of Selectmen and Board of Finance have agreed to use the first payment from ARPA as replacement of lost revenue due to COVID, having held the 19.6 mill rate the previous year due to uncertainty concerning the pandemic, even though our Region 6 assessment increased by \$588,340.00.

Despite all that has transpired over the past year, Goshen's finances continue to be strong.

Lastly, this is my final *Annual Report* as First Selectman. Thank you for the opportunity to serve Goshen these past sixteen (16) years and especially thanks to all at Town Hall and Public Works staff, Board and Commission members, whose work makes it possible to keep our finances strong and make Goshen great.

Bob Valentine

## BOARD OF FINANCE

The end of the fiscal year finds the town in expectable condition. Our auditors were again happy finding no reportable issues. Our fund balance is a little lower than we would like, but satisfactory. We were able to fund a couple of big ticketed items. We will be needing in the future but were unfortunately unable to fund many worthy requests from other boards and commissions.

Those who spend our money struggled to manage the issues presented by the pandemic, but did so with determination and with success. Particular thanks are due to the Selectmen for their successful efforts. Thanks again to all who continue to carefully spend only what is necessary.

The Board of Finance meets on the fourth Wednesday of the month at 7:30 pm and for the time being in hybrid mode, so we are available on zoom. November & December we will meet on the third Wednesday.

The board welcomes and is appreciative of public participation, and written communications.

Respectfully submitted,  
Allan D. Walker, Jr.  
Chairman

## **CEMETERIES**

Goshen maintains six cemeteries; East Street North, Hall Meadow, Old Middle Street , Oviatt, Westside, West Goshen (Milton Road).

The primary maintenance activities for the year included mowing and brush cutting.

Funds helping to support the cost of annual maintenance continues to be managed through the investment of dedicated gifts to the town, the sale of plots and burial fees.

Of the Town cemeteries there are still plots available in the East Street North, Westside and West Goshen.

In general, any past or present resident of the town may purchase a plot for their use.

Gifts of value are encouraged either during an individual's life or as part of their estate.

Gifts are added to the dedicated funds for a cemetery as specified or are used to cover the cost of a specified project.

Anyone with interest in contributing should contact the First Selectman's office or the appointed Sexton.

There were 10 plots sales in the West Goshen Cemetery on Milton Road.

Fees for the cemeteries are:

Single burial plots - \$1000.

Cremation burial plots (size 3 feet x 3 feet) - \$250.

Interments are \$400 per plot. Sales of plots are \$1000 per plot plus a separate \$10 per plot for Deed filing.

Maintenance at the town cemeteries has been on schedule.

Frederic T. Barker  
Sexton of Cemeteries



## BOARD OF FIRE COMMISSIONERS

The volunteer members of the Goshen Fire Company live in and/or work in our community. They attend training drills at the firehouse at least once weekly and go to classes, continuing education seminars, joint drills with other towns, and train with rescue teams all on their own time. They leave their families, jobs, and beds to respond to emergency tones. They are on call 24/7. They are dedicated to serving our community and to providing the emergency services needed in the Town of Goshen. Many thanks to Fire Chief Barry Hall, Deputy Fire Chief Peter Bernard, Captain Michael Fraher, Lieutenants; Patrick Lucas, Jason Watley, Mark Better, Matt Grosclaude, John Miller, President William Gelormino, Vice President Dave Parillo, Treasurer Stan Detwiler, Secretary Erin Reilly, Company Commissioners; Bruce Vaill, Jack Malahan and Will Clinton. Special thanks to all the volunteer members of the Company who make personal sacrifices to help keep our town safe during a variety of emergency situations.

The Board of Fire Commissioners works to balance fiscal responsibility while updating and maintaining equipment that meets the advancing safety standards and technologies within the Fire, Rescue and EMS Services. The Goshen Fire Company continues to meet challenges concerning the Covid-19 virus. The Company monitors CDC, State, Town and local hospital guidelines and protocols and adapts their protocol accordingly. As for many First Responders across the country it has been a stressful time for our volunteers, putting their health and safety and that of their families at risk. The Commission is supportive of the Company's needs and grateful for the service they have provided during this pandemic.

The Company was able to purchase a new Utility 4 with monies received from donations. Although there was no annual Fireman's Ball this year, there was a generous outpouring of donations. The new Utility 4 is a red Ford F-350 Super Duty. Much thanks and appreciation to all that donated and support the Goshen Fire Company.

The Board of Fire Commissioners would like to thank the Board of Finance and the Board of Selectmen for their continued support. Because of their support, the Fire Company is able to properly maintain all equipment and safety gear, in order to protect our members and keep the community safe.

The Fire Company responded to a combined total of 336 calls Fiscal Year 2020/2021. Those calls include Fire, Ambulance/EMS, and Dive responses, including mutual aid dispatches to surrounding towns. Drills are held every Wednesday to keep members current on training and review equipment and apparatus. Company meetings are held monthly to review memberships, policies and general announcements within the Company.

We thank the members, their families and their employers for the time and commitment to the Fire Company. Our volunteers spend valuable time away from their families to help keep our community and its citizens safe. Much thanks to you all!

Respectfully,

Chairman William Lane

Commissioner Donald Sage

Commissioner Tony Damiani

Alternate Melissa Foster

## **FIRE MARSHAL'S OFFICE**

### **OFFICE OF THE GOSHEN FIRE MARSHAL 6 MONTH PERIOD MARCH 1, 2021 TO SEPTEMBER 30, 2021**

The following is a summary of the fire marshal's activities from March 1, 2021 to September 30, 2021

The Office of the Fire Marshal is charged with enforcement of the Connecticut Life Safety Code and State Statutes.

Protection of life and property is the main objective of this office. This is achieved by inspections of all properties and the elimination of fire hazards. Working with the property owners and making a plan of correction that is agreed upon by both the owner and this office is the primary objective.

Inspections are being done on a regular basis and are presently up-to-date.

All license facilities have been and continue to be done as needed.

Complaints are always handled immediately and resolved in a timely manner.

Plan reviews are conducted jointly with the Building Official's office.

The main purpose for the plan review is to ensure that the building being constructed meets the intent of the "code". Our offices meet with the architects, engineers and owner(s) to review these plans prior to their submittal to our offices. This process helps the owner speed up the process for permitting.

Fire Investigations are conducted with a team approach. They are conducted through the cooperative efforts of the Goshen Fire Department, State Police Troop B and this office. The State Fire Marshal's Office is also used at no expense to the Town. The State has more recourse at their disposal such as the arson K-9 Unit. Utilizing these outside agencies provides more manpower so that individuals can be assigned specific jobs and allows for more eyes to help determine the origin and the cause of the fire.

Investigate Structure Fire  
Investigate Vehicle Fire

Respectfully submitted,

Robert Diorio, Goshen Fire Marshal

## CONSERVATION COMMISSION

**Commission Appointments:** Iain Kinsella is the new Conservation Commission Chair replacing former Chair Anders Nygren. Previous to Becoming Chair, Iain held the position of Vice Chair.

**Hiking Trails:** Trail maps are on the Town's website via the Conservation Commission link. Overgrowth on all trails is cut back several times a year. **We are looking for volunteers to help us with this work.**

**Goshen Town Topics:** Our articles regularly appear in this publication, including a series of articles on how to identify and control invasive plants.

**Town Beautification:** The perennial beds on each side of the Town Hall walkway have been maintained by CC members. A pollinator garden plot site was selected and approved for planting at the Town Hall adjacent to the tennis courts. Planting of this garden will be forthcoming. **We are looking for volunteers to help us with this work.**

## BUILDING OFFICIAL

The following is a three year comparison of the total construction activity for the Town of Goshen:

<b>Fiscal year</b>	<b>2020 – 2021</b>	<b>2019 - 2020</b>	<b>2018 - 2019</b>
Number of Permits	546	386	292
New Dwellings	7	4	4
Construction Value	\$11,788,669	\$7,276,597	\$4,428,767
Fee Value	\$130,364	\$76,181	\$52,293

The number of permits issued for the 2020/2021 fiscal year went up significantly from the previous fiscal year. The construction values increased from the previous fiscal year. The number of permits issued for new dwellings increase by three.

Just a reminder, the State of Connecticut Building Code is adopted and required by Town Ordinance. Any building project, electrical, plumbing, heating and air conditioning installations, wood stoves, pellet stove, solar system, swimming pools (both in-ground and above-ground), spas, hot tubs, roofing, siding and replacement windows require the filing for a permit from the Building Official.

Respectfully submitted,  
Christopher Zibell  
Building Official

## **Inland Wetlands Commission**

The Inland Wetlands Commission is charged with protecting the inland wetlands and watercourses within the Town of Goshen. The Commission meets the 1<sup>st</sup> Thursday of the month at 7:15PM in the Town Hall conference room, 42 North Street. The inland wetlands and watercourses of Goshen are an indispensable and irreplaceable, but fragile, natural resource. The wetlands and watercourses are an interrelated web of nature essential to:

- an adequate supply of surface and underground water;
- hydrological stability and control of flooding and erosion;
- the recharging and purification of groundwater; and
- the existence of many forms of animal, aquatic, and plant life.

The preservation and protection of the wetlands and watercourses from random, unnecessary, undesirable, and unregulated uses, disturbance or destruction is in the public interest and is essential to the health, welfare, and safety of the citizens. \*

The Inland Wetlands Commission and their agent have been diligent in preventing unregulated activities, of which have despoiled, polluted, and eliminated wetlands and watercourses causing a significant adverse impact on the environment and ecology. The dedicated and skilled members of this Commission are: Thomas Stansfield (Chairman), Allen Kinsella (Vice Chairman), Lorraine Lucas, Ray Turri, Rick Wadhams, Brandy Summerlin and Neil White.

In the fiscal year 2020-2021 the Inland Wetlands Commission met for 10 regularly scheduled meetings and 1 special meeting. A total of 20 Inland Wetlands permits, and 4 declaratory rulings on permitted use.

Martin Connor, AICP, the Inland Wetlands Enforcement Officer, under Section 12 of the Inland Wetlands and Watercourse regulations, has the authority to approve a permit for an activity that is not located in a wetland or watercourse when such agent finds that the conduct of such activity would result in no greater than a minimal impact on any wetlands or watercourses. Mr. Connor issued 7 such permits in the Fiscal Year 2020-2021.

The Inland Wetlands Enforcement Officer maintains office hours from 7:30AM to 9:45AM on Tuesdays and Thursdays or otherwise by appointment.

\*contains content from the Inland Wetlands Regulations, adopted from DEP 4<sup>th</sup> model.

## **PLANNING & ZONING COMMISSION**

The Planning and Zoning Commission meets the 4th Tuesday of each month at 7:30PM, holding additional Special Meetings and Public Hearings as needed. The Commission meets to discuss and review sensitive land use applications, issues, and topics. The Commissioners work with applicants in an effort to protect and preserve the rural character of Goshen, while being sensitive to the rights of property owners to develop their land and to the economic development of the Town.

In fiscal year 2020-21, the Commission held 8 regular scheduled meetings with 3 public hearings and 1 continued public hearing. The following applications were approved; 4 Middle Street 2nd floor Special Permit for a change of use from office to apartment; 59 Torrington Road Special Permit change of use from bank to restaurant; and 82 North Street Special Permit Application for Home Based Beauty Salon.

The Town Planner/Zoning Enforcement Officer approved 68 zoning permits for various applications. These included; 10 deck/porches, 9 sheds, 0 barns, 1 garage, 6 swimming pools, 8 new houses, 9 additions, 0 driveway extension and 25 various permits. Violations were investigated and resolved. The Town Planner/Zoning Enforcement Officer maintains office hours from 7:30AM to 9:45AM on Tuesdays and Thursdays or by appointment.

The Commission is composed of 5 regular members and 3 alternates. Don Wilkes serves as Chairman, Laura Lemieux serves as Vice-Chairman, and Lu-Ann Zbinden serves as Secretary. Cynthia Barrett, and Patrick Lucas serve as regular members. Thomas Carey, William Clinton and Leya Edison serve as Alternate Commissioners. Commission Member Lu-Ann Zbinden resigned as Commission's liaison with the Goshen Land Trust and Cynthia Barrett was appointed as new liaison.

## **Goshen Public Library**

The mission of the Goshen Public Library is to provide books, media, information, programs and services to educate, inform and entertain the community. Throughout the year we have purchased bestselling fiction and non-fiction books, audio books, magazines, DVDs of the most popular and award-winning movies and television shows, and large print titles. For more than seven years we have been a part of Library Connection Consortium to bring eBooks, downloadable audio books, streaming movies and magazines to our patrons. We have Kanopy and Hoopla to bring more online options to our residents. All of these are dependent upon a current library card so please make sure we have your updated information.

The Goshen Public Library, with the financial help of the Friends of the Goshen Public Library, sponsored many programs this year which happened over Zoom or Instagram Live: Great Decisions (an 8-session series following the Foreign Policy Association Discussion Group guidelines); story times and many history programs throughout the year. These programs are just a sample of what we have offered, for an updated list of programs please go to our website.

After a brief hiatus because of COVID-19, the Goshen Garden Club has resumed gracing us with flowers, plants and wonderful arrangements every week to make our space a very attractive place to visit.

Diana Bernard a long time Library Board member stepped down this year because of health issues. I would like to thank her for her years of service.

Ms. Ryan Strazza, as our Children's Programmer, has worked hard with Instagram Live and story time videos as well as take home crafts for our young patrons. She has reached out via Facebook and Zoom to children this year so please be sure to look for her on social media.

If you visit the library every week to bring your child to story hour and take out the following: 1 book, 1 downloadable audiobook, 6 children's books and go to one program. If you calculate this total, you save \$136 each week. If you extrapolate that to a full year, you save almost \$7000. This cost calculator is found at <http://www.ilovelibraries.org/what-libraries-do/calculator>. So, please come in and see what we have, if you haven't been in recently ... you might be surprised by what we offer.

Please come in and update your library card, you'll be glad you did. The Goshen Public Library also has its list of museum passes on our web site – these passes offer either discount or free entrance into many local museums and attractions. Some of the museums we offer include New England Air Museum, the Mystic Seaport and the Yale Peabody Museum.

We continue to send our weekly email newsletter out every Wednesday afternoon to keep patrons informed about our programs. Send us an email, [frontdesk@goshenpublib.org](mailto:frontdesk@goshenpublib.org), and we will add you to the list! You can also be our friend on Facebook, Instagram, and Twitter.

Respectfully Submitted,  
Lynn Barker Steinmayer, Library Director



## PUBLIC WORKS DEPARTMENT

In 2020-2021, the Public Works Department continued our tradition of service and dedication to the residents of Goshen, much as in years past. Our customer service was visible throughout the town in the steady progress of roadway and public property maintenance, as well as in the completion of road improvement projects. The entire Public Works staff and I sincerely thank all residents for your consideration and patience with any roadway limitations during the year. When projects are under way, temporary modifications and limitations are often necessary to facilitate the work. Your cooperation ensured the safety of those working in the field.

The Public Works Facility is located south of the rotary at 38 Torrington Road. The facility houses the town garage, a large barn for the indoor storage of sand/salt, a smaller storage barn for traffic signs, a road sander storage shed, and a yard for the storage of materials and additional equipment. The Public Works Department carries out all regular maintenance and improvements to our facility. No capital improvements were made at the Public Works Complex in 2020-2021 fiscal year.

The Public Works Department in 2020-2021 was comprised of five full-time employees and four part-time employees. Part-time maintainers were on an on-call basis year round. They served to supplement the full-time crew with project work and in resolving any weather-related issues that arose. The Public Works Department employed and maintained seven commercially rated dump trucks fitted with snowplows and materials spreaders ranging in age from 1994 to 2020. Two smaller trucks, a 2010 F-550 and a 2018 F-350 with plows, are also part of the fleet. The heavy equipment maintained and operated during the year included a 2020 2.5 yd. bucket loader, 2005 9-ton excavator, 1988 road grader with a 12' moldboard, 2006 wood chipper, two 1991 45hp tractors, 1988 backhoe loader, and a roller compactor. In addition to our truck fleet and large equipment, we maintain and utilize many pieces of smaller equipment and tools.

No trucks or heavy equipment were replaced during the 2020-2021 budget year. A number of smaller items were purchased as they wore out, including a grease pump, chainsaw, ladder, hand tools, equipment, and truck tires. We continue to co-op with the Northwest Hills Council of Governments (NHCOC) for the use of a vac-truck (catch basin cleaner), road sweeper, hay-mulching machine, hotbox trailer for asphalt patching, and a materials screener.

The Public Works maintains Goshen's 53.1 miles of paved roads and approximately 15 miles of dirt roads. As part of necessary upkeep, we patch asphalt, grade dirt roads twice annually or as needed, sweep, and keep the drainage systems clear and functioning. This includes mowing and clearing brush from roadsides and performing bridge maintenance. As part of providing safe, functional roads, road signs, guide rails, and delineators are maintained and replaced as needed.

In addition, major road improvement projects are carried out as budget and time permit. In the 2020-2021 fiscal year, we accomplished the reconstruction and paving of Tamarack Ln. (Major road projects were limited due to COVID concerns.)

Roads in the south central area of Town were targeted for chip sealing this fiscal year. The program was back to previous levels and the roads cut from last year due to the pandemic were completed. Roads included were Ashley Dr., Bently Cr., Breguet Rd., Center St., Cottage Grove Rd., Sunset Ridge Rd., Deer Run Ln., East Hyerdale Dr., Eli Bunker Rd., Flora Rd., Hyerdale Ct., Lakeshore Dr., Park Rd., Redwood Ct., Rockwall Ct., Shelbourne Ct., Sherbrook Dr., Squire Ct., Tyler Lake Hts., Tyler Lake Hts. Ext., Wellsford Dr., West Hyerdale Dr., and Valcove Ct.

We used 29,400 lbs. of hot applied rubberized asphalt to crack seal roads during the 2020-2021 year. Roads crack sealed included Bentley Cr., Bueford Ct. Shelbourne Dr., Shelbourne Ct, Belshyre Ct., Hyerdale Ct., Ashley Dr., East Hyerdale Dr., Wellsford Dr., Sherbrook Dr., Tyler Lake Hts., Tyler Lake Hts. Ext., Park Rd., Flora Rd., Lake Shore Dr., Milton Rd., Sunset Ridge Rd., Cottage Grove Rd., Breguet Rd., Thompson Rd., and West St. Roads with sections skim coated with an asphalt layer as a part of the chip seal program included Bentley Cr., East Hyerdale Dr., Wellsford Dr., and Ashley Dr. This process was used over approximately 6,900 square yards of road surface.

Public Works assisted the Recreation Department with maintaining the Camp Cochipianee property including installing and removing the docks for summer camp along with removing dead Ash trees from around recreation areas this winter, and installing new underground utility conduits to an out building. Additionally, the Department removed the old tennis courts from behind the Town Hall Parking area to make way for two new courts. The Department also undertook a tremendous amount of cleanup of tree debris on roads after Tropical Storm Isaias this summer.

The Public Works Department responded to 28 winter weather-related events throughout the year, plowing and treating the roads a total of 38 days, beginning on October 30<sup>th</sup>, 2020 and ending on March 18<sup>th</sup>, 2021.

This past winter we used approximately 767 tons of road sand, 1,900 tons of salt, and 13,100 gallons of Magic Liquid to keep Goshen's roadways clear and passable. In addition to snow and ice removal for town roads, the Public Works Department provides snow removal and treatment of the parking lots at the Goshen Fire Company, Goshen Center School, Camp Cochipianee, Public Works Department, and Town Hall throughout the winter season.

The Public Works Department also serves our residents directly in a variety of ways. Processing driveway permits is one of the services provided. The 2020-2021 year had an increase in driveway permits issued from the prior fiscal year with 29 driveway permits granted and 4 roadway excavation permits issued, an increase. Additionally, we answered numerous resident inquiries concerning road-related and other various issues.

I would like to thank both the full-time and part-time staff at Public Works for the exceptional effort they have provided over the past year. Their performance in all aspects of the job proved exemplary, while always being cognizant of the department budget. My thanks also goes out to everyone at Town Hall, and the many great residents of Goshen. I look forward to continuing our work together through the coming year.

Respectfully submitted,

Garret D. Harlow, PLA, Supervisor  
Town of Goshen - Public Works

# Parks and Recreation Department

This year, the Park and Recreation Department is celebrating its 50<sup>th</sup> Anniversary! In 1971, six dedicated individuals joined together to form this department. The Recreation Commission included; Dale Ives, Albert Franzi, Elwood Rahm Jr, Henry Ross, Marcia Barker and Harold Simons. Our very first Director was Clark Schroeder under Rich Kobylenski as First Selectman. Each and every program held by the Recreation Department carries the spirit of these individuals, who started from scratch and laid the foundation for what you see today. I would like to thank them for their dedication to the Town of Goshen and their love of community.

Over the past fiscal year, we offered a variety of both traditional and new programs for the residents of Goshen to enjoy. Some of our athletic programs included; youth T ball, Summer Soccer Camp, spring/fall Archery and Senior Fitness, an exciting collaboration with Goshen Community Care and Hospice. We also began a new Seasonal Brochure featuring all programs and special events of the season released quarterly.

Each year, the Goshen Park and Recreation Department runs a Summer Camp. This summer, it allowed boys and girls an opportunity to regain a sense of belonging and normalcy while remaining mindful of safety. Children had a wide variety of activities to join including; organized games, sports, open swim, arts and crafts, competitions, special events and performances. We were lucky to have an incredible staff this summer whose creativity and kindness helped campers create memories that will last a lifetime.

As Covid-19 related restrictions lifted, we were once again able to offer a variety of special events including; our annual Easter Egg Hunt, Poppy's Annual Fishing Derby, three summer concerts, three Bus Trips, the Town Wide Tag Sale and the annual SMK walk. New events this year included a 60+ Fishing Derby and a new Cell phone & computer class *for seniors*. Thanks to a private donor this year, we were also able to bring back a reinvented version of the Goshen's Town Wide Picnic. In addition, this October, we will be hosting two Halloween events including a new Haunted house!

Recreation has been honored to collaborate with a variety of outside organizations including; the Goshen Public Library on a joint Halloween Festival, our annual Senior Picnic with Goshen Community Care and Hospice, a fun community art project with the Goshen Business Circle and the first annual Goshen Gauntlet with the help of the Goshen Fair. A special thank you to the incredible staff at Goshen Town Hall who have been instrumental in the success of our department as we transitioned Directors this year.

We are proud to say, this year, we were able to upgrade to an ADA Friendly Art Building, install much needed storage in the Kobylenski Lodge, improve our internet infrastructure at camp, install a new Benthic Barrier to control weeds in Dog Pond and remove a series of dead trees from the property.

We are always grateful to the Goshen Public Works Department for assisting with projects to keep Camp Coch looking sharp year round! This year the PWD helped with a variety of projects to help us continuously improve facilities for public use. A big thank you to the PWD crew for their continued efforts keeping Camp Coch at its best!

I would like to extend a special thank you to this year's Staff, volunteers and donors whose dedication and overwhelming support made this year so successful.

Former Director Colleen Kinkade, a beloved lifetime Goshen resident, worked diligently before moving to another department to ensure the people of Goshen were well cared for during some of the most difficult months of the pandemic. With the help of Erin Reilly, Director of Community Care and Hospice, Colleen was able to create over 200 care packages this year! Her passion for the community extended into our 2020-2021 camp season where she was able to creatively make the quick changes required to keep Camp Coch open to the public. Colleen is a wonderful Director and will be missed but not forgotten as we build upon the foundation that she so lovingly created for the Recreation Department.

Earl Tyler, our head of maintenance, has gone above and beyond year after year to ensure the success of every program and event that we offer. Thanks to his devotion, our facilities and grounds have been kept in incredible condition throughout the year. During camp season, Earl worked behind the scenes to ensure the safety and wellbeing of our campers doing everything from chasing off bears to removing bees (even getting stung multiple times to ensure campers were safe). He even set up his personal collection of rocks and minerals from around the globe for campers and staff to learn about geology!

Coaches Don and Jen Patterson, dedicated Goshen residents, have donated their time and expertise teaching both Archery and T-ball again. They have gone above and beyond this year to ensure the success of our youth programs. Don also serves as the Chairman of our Recreation Commission and has truly raised the bar for what it means to hold that position. We would also like to thank our Coaches George Givens, Mike and Sarah Leonard and committed parents for their time and devotion to T-ball this year. As always, local businesses have been instrumental in our success. It is inspiring to see how many businesses in the area donate to make these special events and programs possible. Thank you so much for your generosity.

Our 2021 Recreation Commission volunteers included; Don Patterson, Nanci Howard, Garret Harlow, Sarah Leonard, Erin Reilly and Pat Lucas who donated their time to help the Recreation Department strategize long and short term goals. They have also volunteered for a variety of special events and programs throughout the year. A special thank you to Garret Harlow, Goshen Public Works Supervisor who has dedicated time and resources to a variety of Camp Coch facility plans and upgrades this year.

And finally, I would like to thank the enthusiastic group of Goshen volunteers who have helped at each of our special events and programs this year. Goshen is home to some of the most active “seniors” I have ever had the pleasure to meet. The Land of Milk and Honey is overflowing with creativity, compassion, energy and kindness. I thank you for making my First year as Goshen’s Park and Recreation Director so welcoming and enjoyable!

Respectfully Submitted,

Katie Hennessy, CPRP  
Goshen Park and Recreation Director  
ParkandRec@goshenct.gov  
860-601-6089

# TAX COLLECTOR

The Tax Collector's office collection rate for the fiscal year 2020-2021 was 99.45% for the Grand List of October 1, 2019 and 48% for all the prior 14 years of back taxes. High collections continue to keep taxes low in Goshen compared to other municipalities in Litchfield County.

## FISCAL YEAR 2020/2021 TOWN OF GOSHEN TAX COLLECTOR'S REPORT FOR YEAR TO DATE

Grand List Year	Uncollected Taxes July 1 2020	Current Levy	Lawful Corrections		Transfers to Suspense	Adjusted Taxes Collectible	Collections			Uncollected Taxes w/ Paid Refunds Added back in 30-Jun-21	Refunds				
			Additions	Deductions			** Taxes	Interest	Total		Prior F/Y's Refunds	Over- payments	Adjustments Generating	Transfers	Refunds unpaid Paid Month end
2019		11,099,304.81	4,685.95	8,189.15	-	11,095,801.61	11,061,539.50	15,924.87	11,077,464.37	60,900.96	-	29,631.30	2,492.88	5.12	26,638.83 5,480.21
2018	65,928.25		252.43	48.16	-	66,132.52	39,122.24	10,281.85	49,404.09	29,814.11	5,638.43	118.30	-	2,264.33	2,803.83 688.57
2017	18,922.80		1,625.99	162.85	-	20,385.94	6,735.59	1,994.80	8,730.39	14,051.40	2,230.02	-	-	1,828.97	401.05 -
2016	6,343.64		520.46	-	-	6,864.10	2,125.92	503.67	2,629.59	4,780.52	825.98	-	-	783.64	42.34 -
2015	2,041.73		177.00	-	119.68	2,338.41	341.28	272.05	613.33	1,997.13	177.00	-	-	177.00	- -
2014	1,502.29		-	-	97.79	1,600.08	97.79	89.48	187.27	1,502.29	-	-	-	-	- -
2013	1,346.04		-	-	19.74	1,365.78	19.74	15.40	35.14	1,346.04	-	-	-	-	- -
2012	1,651.34		-	-	-	1,651.34	-	-	-	1,651.34	-	-	-	-	- -
2011	1,042.88		-	-	-	1,042.88	-	-	-	1,042.88	-	-	-	-	- -
2010	1,645.44		-	-	-	1,645.44	-	-	-	1,645.44	-	-	-	-	- -
2009	180.47		-	-	-	180.47	-	-	-	180.47	-	-	-	-	- -
2008	227.19		-	-	-	227.19	-	-	-	227.19	-	-	-	-	- -
2007	110.07		-	-	-	110.07	-	-	-	110.07	-	-	-	-	- -
2006	540.16		-	-	-	540.16	-	-	-	540.16	-	-	-	-	- -
2005	1,998.80		-	-	(1,998.80)	-	-	-	-	-	-	-	-	-	- -
OLD REFUNDS CHECKS VOIDED															
Total	103,481.10	11,099,304.81	7,261.83	8,400.16	(1,761.59)	11,199,885.99	11,109,982.06	29,082.12	11,139,064.18	119,790.00	8,871.43	29,749.60	2,492.88	5,059.06	29,886.07 6,168.78
COLLECTION FEES						337.60									
MARSHAL FEES						-									
ADMIN FEES						1,307.58		1,307.58	1,307.58						
LIEN FEES						984.00		984.00	984.00						
TOTAL COLLECTIONS TO DATE						2,629.18	11,109,982.06	31,373.70	11,141,355.76	****					
							(29,886.07)	Refunds	(29,886.07)	Refunds Paid Out					
						***	11,080,095.99	Total Coll.	11,111,469.69	***					
									-6,168.78	Refunds Not Yet Paid					
									11,105,300.91	*					

The Tax Collector's office has all the tax information online on our Town website [www.goshenct.gov](http://www.goshenct.gov). You can also pay your taxes online through this look up section by either an electronic check or a debit/credit card. Processing fees will still apply. Please call the office if you have questions.

Respectfully submitted,

Rebecca Juchert-Derungs, CCMC  
Tax Collector



## Plastic bags. Paint. Mattresses. Electronics. Clothing. Furniture. Even hazardous waste has a place

Residents of the Town of Goshen are encouraged to work together to reduce the amount of Municipal Solid Waste. The trash to energy plant in Hartford will close next June 30 and our trash will then be hauled out of state to landfills. Recycling and composting are of first steps to lower the volume of MSW. The fees that residents pay for trash pickup only pay to get the trash to the MIRA facility in Torrington, the Town pays an additional \$105/ton for the transportation & disposal after your fee. It is anticipated that this fee will increase 40% to 50% in coming years after the Hartford plant closes.

The committee sponsors October and April mattress, box spring & electronics recycling events, held at Town Hall. ShredSmart paper shredding sponsored by Torrington Savings Bank in April & Union Savings bank in October are well attend by residents. Take 2 Inc. a DEEP approved Covered Electronics Recycler located in Waterbury CT collects and recycles our televisions, computers, printers and much more at no cost to the town. Mattress & Box springs were recycled by the Mattress Recycling Council also no cost to the Town. We filled the trucks at each event many mattresses & box springs were recycled and kept out of the waste stream

In addition to mattress, electronic recycling and shredding we now have three Textile Bins for recycling of used clothing. One located at Goshen Center School teacher parking lot, one at St. Thomas of Villanova and one at The Village Market Place. The bins located at the Market Place and Goshen Center School teachers' parking lot collected 25,200 lbs. of fabric in FY2021.

We also participate in the regional Household Hazardous Waste events semi-annually to properly dispose of a long list of hazardous items including cleaners, pesticides, chemicals and fuels

Area retail stores have collection sites for plastic bags, dry cleaner bags, case overwrap and air pillows.

Listed below are annual results for weekly MSW and bi-weekly collections of recyclables, we average 935 carts picked up each recycling cycle, as well as the first Friday of the month scrap metal and tire collections

	SS Recycling		MSW	
	Loads	Tons	Loads	Tons
FY 21	82	382.93	317	1543.14
FY 20	75	370.61	321	1451.80
Type item	Count		Unit	
FY 21	Motor Oil	184	Gallon	
FY 21	Anti-Freeze	68	Gallon	
FY 21	Scrap Metal	20.17	Tons	
FY 21	Tires	198	Each	



## Registrar of Voters

The Voters of Goshen saw many changes in the 2020-2021 fiscal year. The Presidential Primary initially scheduled for April 28, 2020 was rescheduled to June 2, 2020 due to the COVID-19 pandemic and was then rescheduled to August 11, 2020. It took place on August 11, 2020. During the postponements the Registrars were making changes to provide safe in person voting to the voters of Goshen. We changed the voting location to the Goshen Center School Gymnasium for better social distancing, provided face masks, hand sanitizer, face shields, table shields, individual pens, 6 feet apart signage, UV scanners, and hired a cleaning crew to wipe down the voting booths after every voter voted, to list some of the changes.

The Presidential Election was the busiest voting year Goshen has had in years. The Presidential Election had a great turnout. In Voting District 1, (Congressional District 5, Senatorial District 30 and Assembly District 64) 93% of its voters voted whether in person or by absentee ballot. In Voting District 2, (Congressional District 5, Senatorial District 30 and Assembly District 63) 91% of its voters voted whether in person or by absentee ballot. We did have 25 Election Day Registrations. Those are great statistics! Ones we would like to see in our local elections. Those Elections have the biggest impact on our day to day lives. Let's keep up the voter turnout going forward.

The Pandemic made it harder to find people to work at the polling place. We would like to thank all the Poll Workers who contributed their time to working the polls. Everyone did a great job and they saw how important it was to work the polling location to give the voters a safe, smooth voting experience. Once again THANK YOU to all of you.

We did have a Regional School Budget vote this year. It took place in the Wamogo gymnasium as it does every year, except the previous year due to the COVID-19 pandemic. The Governor's Executive Order prohibited large gatherings to happen. The budget was adopted by the School Board that year. All 3 towns that make up the school district (Goshen, Morris & Warren) vote together in the Wamogo school Gym. Goshen had 23 voters turn out for the vote. That vote is always the 1<sup>st</sup> Monday in May.

The Annual Canvass was completed using Roast. Besides the canvass, we continue to process additions, deletions and changes to party affiliations throughout the year.

As of September 30, 2021 active Goshen voters are as follows:

### Voting District 1

Democrats: 387	Green Party: 1
Republicans: 420	Libertarian: 3
Unaffiliated: 441	Working Families: 0
Independent: 15	
<b>District 1 Total Registered Voters: 1267</b>	

### Voting District 2

Democrats: 224	Green Party: 1
Republicans: 454	Libertarian: 1
Unaffiliated: 381	Working Families: 0
Independent: 18	
<b>District 2 Total Registered Voters: 1080</b>	

**Lori Clinton and Nanci Howard, Goshen Registrar of Voters**



## **Zoning Board of Appeals**

The responsibilities of the ZBA include granting variances from the Zoning Regulations, granting special permits to expand nonconforming structures, hearing appeals of the Zoning Enforcement Officer's decisions, and granting Motor Vehicle License Location Approvals.

Traditionally, the most common applications to the Zoning Board of Appeals had been requests for variances to the Zoning Regulations. In order to grant a variance, the Board must make the following findings:

- A) That there are special circumstances or conditions applying to the land or structure that do not apply generally to land or structures in the neighborhood, or in the zone at large, and have not resulted from any act subsequent to the adoption of these Regulations whether in violation of the provisions hereof or not;
- B) That the aforesaid circumstances or conditions are such that the literal enforcement or strict application of the provisions of the Regulations would result in exceptional difficulty, unusual hardship, or deprive the applicant of the reasonable use of such land;
- C) That the variance granted is the minimum variance that will alleviate the circumstances and conditions applying to land or structure for which the variance is sought; and
- D) That the granting of the variance will be in harmony with the purposes and intent of these Regulations; will accomplish substantial justice; and will not be injurious to the neighborhood or otherwise detrimental to the public health, safety, and welfare.

In September 2013 the Planning & Zoning Commission amended the Zoning Regulations to permit the expansion of nonconforming structures by special permit rather than by variance, provided the addition is no closer to the property line than any portion of the existing structure. It was determined the ZBA was the body best suited to hear these applications. These projects often improve the appearance of the property, increase neighborhood property values, and protect lake water quality through accompanying improvements to outdated septic systems. This amendment simplified the application process for these types of projects while still ensuring rigorous oversight by the Town and the opportunity for comment by abutting neighbors at a public hearing.

Fiscal year 2020-2021, the Zoning Board of Appeals held 7 regularly scheduled meetings and 4 public hearings. At those meetings the Board heard 7 special permit applications for construction additions and porches.

The Zoning Board of Appeals has 5 regular members and 3 alternates. Fiscal year 2020-2021, the Board members were: Daniel Kobylenski, Chairman; Amanda Cannon, Vice-Chairman; Regular Members Jeff Johnson, and Donald Moore; Alternate Members Mark Beeman, George Szydlowski, and Clyde Breakell. Erin Reilly provided administrative support to the Board until 1/31/2021 then Lori Clinton took over the position.

The Zoning Board of Appeals meets the 3<sup>rd</sup> Thursday of the month in the Town Hall conference room, 42 North Street, at 7:30 PM as needed. Generally, site visits are made by the board members on each application prior to a public hearing. The Zoning Enforcement Officer, Martin Connor, is available to assist applicants on Tuesday and Thursday mornings from 7:30AM until 9:45AM in the Town Hall.

## **Lake Weed Committee**

The Town Public Lakes have appreciated the Town's past financial support. With covid still with us for the early part of 2021, we found many of our regulatory agencies are working from home and not at full force. This put extra restraints on our ability to treat our lakes in a timely and efficient basis. All of our lakes spent a significant amount of time and money with our scientist evaluating our current and future needs.

### **Dog Pond**

Dog pond continues to test and monitor their results from the last several years. On advice of their scientist, they are emphasizing the north end reclamation project. They intend to do suction harvesting to open up the north end channel for navigation. While this process is expensive, it is the most productive and weeds removed will be recycled as compost at a local farm.

### **West Side Pond**

West side pond applied for a Permit from DEEP in January of 2021. As mentioned earlier, with covid hampering DEEP, West Side Pond still does not have their permit. A number of potential problems in dealing with Endangered or Concerned species of aquatic vegetation that creates special handling. They are anticipating Permit approval and begin treatment in the spring of 2022. The water quality remains good: monthly water sampling and testing continues. The water remains clear and so far we have not seen any signs of cyanobacteria blooms. We have two other invasive weeds that require careful management: Curly Leaf Pondweed and Variable Milfoil. Curly Leaf Pondweed first appeared two years ago and has been attacked using a combination of hand pulling by scuba divers and smothering using benthic barriers. Earlier this year additional barriers were placed on new growths. They are looking forward to a very successful summer of 2022.

### **Woodridge Lake**

Woodridge Lake treated a portion of the Lake with PercellaCor during last summer and followed up this year with carp early in the summer. The results have been very successful and they enjoyed a great summer without a heavy infestation of Eurasians Milfoil and Pond Weeds. Fishing has been excellent as well as all forms of recreation. Woodridge Lake is not maintained using Town Funds.

### **Tyler Lake**

Tyler Lake had a serious infestation of weeds that were noticeable starting in July, 2020. Consulting in October with their scientist, it was determined that a whole lake treatment was needed. An application for a permit was applied for in January, 2021, but the permit was not issued until July of this year. A treatment was still recommended for this late start, and was started in early July. Results are still out and will not be completely known until the spring of 2022. They also spent a great amount of time and money to determine if and where our nutrient feeds are coming from. This will be an ongoing study which is hoped to have long term benefit for the health of the lake

## TOWN HISTORIAN

The article I am writing my annual report comes out of the ANECDOTES of NORTH GOSHEN written by Minnie Humphrey. Since the Historical Society is still closed due to COVID, I hope this article will be of interest to the citizens of GOSHEN.

### "TIPPING ROCK"

I find in reading the few lines written about "Tipping Rock" that it seems very little, as I shall always regard it as a monument to North Goshen that, if all landmarks may be entirely removed, this will still remain.

We would think that boulder and another smaller one not far distant, were left in their place upon the large flat rock by the glacier which crossed western Connecticut, and moved toward Long Island, and, perhaps, here it melted.

This glacier undoubtedly dug out undersoil which made the deep lake called by the Indians "Kecutucusuk," and later, North Pond.

"Tipping Rock" is a large boulder ten feet high, and said to weight upwards of eighty tons. It still keeps its location on a foundation of flat rocks and can be tipped from side to side, which makes it more interesting.

Numerous visitors came to see it from nearby towns when it was near a good road. Now a person would have difficulty in locating it unless they had been there before. It is a short distance from the lake which is partly in Norfolk, but shows plainly across a small field from the old road on the west side of the lake.

### ANECDOTES

Among amusing anecdotes of the early days, perhaps one hundred years ago, was one that showed how children in school were sometimes disciplined, as compared with the present. This incident proved the old adage: "Actions speak louder than words"

The teacher in North Goshen was a man who ruled his flock, which had a majority of boys, who were finishing the grammar school and he had good results we are told.

One noon hour when he was away a short time for his lunch, he found on his return that the room was filled with smoke. On looking for the reason for this, he found the chimney had snow liked in by the boys in his absence, doubtless hoping they would have a vacation for the afternoon! Instead, school was called as usual, and while the girls were dismissed, the boys had the pleasure of sitting in the somewhat smoky room with their books, while the teacher spent

much of his time in the vestibule, returning to see that his work assigned was being done when he thought necessary. Safe to say the prank was not repeated.

Another rather funny incident was when Mr. Hurd, who lived in the old hotel, went to his weekly card party with friends living not far away. When he discovered it was beginning to rain, he decided that, instead of walking, he would take out one of the horses and ride.

When the game was over, and he came out to return home, he found the rain had ceased, and he walked along as he usually did. Next morning he came into the house, after caring for his animals, and told his wife that someone had stolen one of the horses. As he rode in the evening very seldom, he had forgotten he had left her the night before. It was a joke of which his friends often reminded about it.

Having mentioned Beaver Pond, which was a few feet north of the church, I may as well mention a little joke that was told about it.

The man owning land near it often caught nice pickerel in it, and these were most delectable. He often gave them to his friends, but did not mention that perhaps they might enjoy going to try their luck. A certain man, living over the line in Norfolk, decided to ask if he could go.

The owner was somewhat deaf, and that evening, perhaps, he was more so than usual, as he just didn't appear to hear what his neighbor was trying to talk about. He returned to his home somewhat disappointed as he had visions of a large platter of fish for breakfast the following morning.

We cannot have the pleasant homes and rolling field about them as they once were, but the memories cannot be taken away, and we, perhaps, can come back to renew old friendships at the annual reunions.

The following poem was written at the West Goshen parsonage but I do not know the author. However, it seemed to give a good description of North Goshen of the olden time:

“In the wooded dells of Goshen;  
Where hardy soil is not ignored,  
Where plenty spreads her ample board,  
Where wisdom's sons her treasurer hoard,  
And hearts with truest wealth are stored  
In the pleasant homes of Goshen”.

Henrietta C. Horvay  
Town Historian

## Annual Report - Regional School District No. 6

Regional School District No. 6 is located in the rural northwest corner of Connecticut and is comprised of the Towns of Warren, Morris, and Goshen, Connecticut. The District was initially organized as a grades 7-12 regional district in 1955; grades kindergarten through 6 were incorporated into the region in 1970 thereby creating a full K-12 regional school district.

The District consists of three elementary schools, each inclusive of grades pre-kindergarten through grade 5, and one high school housing grades 8 through 12. An elected nine member Board of Education, whose powers and duties are specified by Connecticut General Statutes, provides policy oversight and direction to school and district administrators.



### Board of Education Members

Christine Lauretano-Chairman	Morris	<a href="mailto:clauretano@rsd6.org">clauretano@rsd6.org</a>
Emily Cole-Vice Chairman	Goshen	<a href="mailto:emcole@rsd6.org">emcole@rsd6.org</a>
Barbara DiNicola-Secretary	Warren	<a href="mailto:bdinicola@rsd6.org">bdinicola@rsd6.org</a>
Richard Rebusmen-Treasurer	Warren	<a href="mailto:rrebusmen@rsd6.org">rrebusmen@rsd6.org</a>
Michael Bergin	Goshen	<a href="mailto:mbergin@rsd6.org">mbergin@rsd6.org</a>
Margaret Groht	Morris	<a href="mailto:mgroht@rsd6.org">mgroht@rsd6.org</a>
Lauren Marti	Goshen	<a href="mailto:lauren.marti@rsd6.org">lauren.marti@rsd6.org</a>
Denise Weik	Morris	<a href="mailto:dweik@rsd6.org">dweik@rsd6.org</a>
Douglas Winkel	Warren	<a href="mailto:dwinkel@rsd6.org">dwinkel@rsd6.org</a>



## **Our Mission**

To Prepare All Students for Learning, Living and Achieving

## **Our Learning Expectations**

Community and Civic Responsibility ~ Collaboration  
Communication ~ Problem Solving ~ Information Literacy

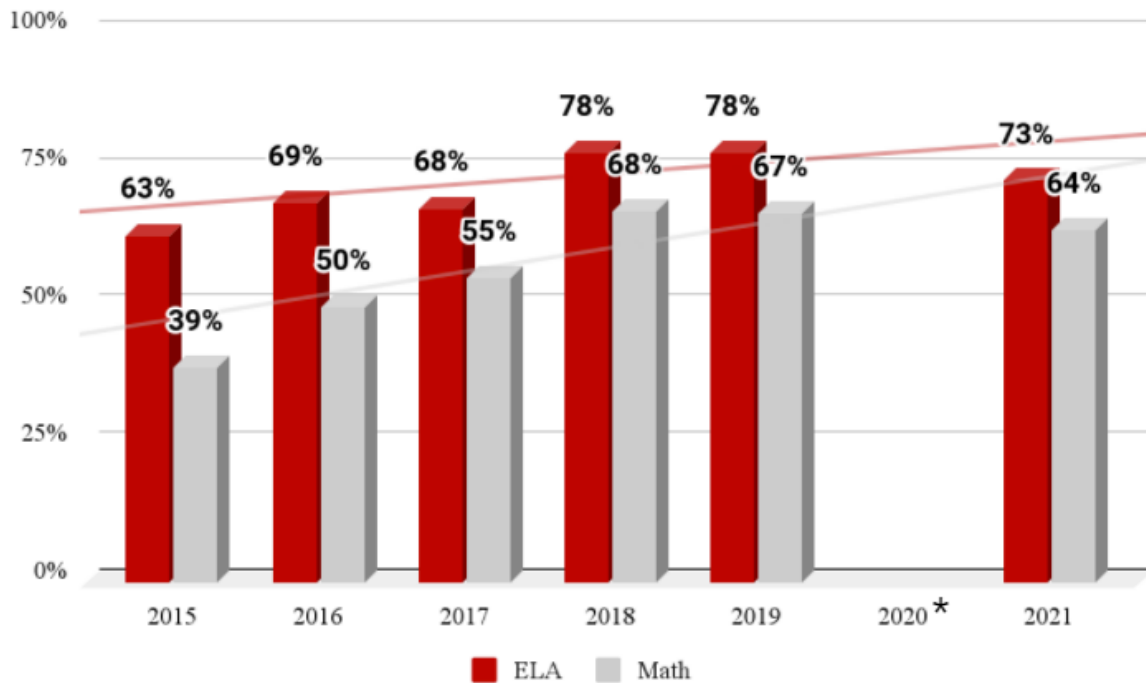
## **Our Motto**

Quality, Academics, Pride



## Student Performance -Smarter Balanced Assessment Grades 3-8

### 5 Year Trend: Percentage of Students Meeting the State Benchmark



\* No Assessment – COVID-19 Pandemic

#### 2020-2021 Smarter Balanced Assessment English Language Arts

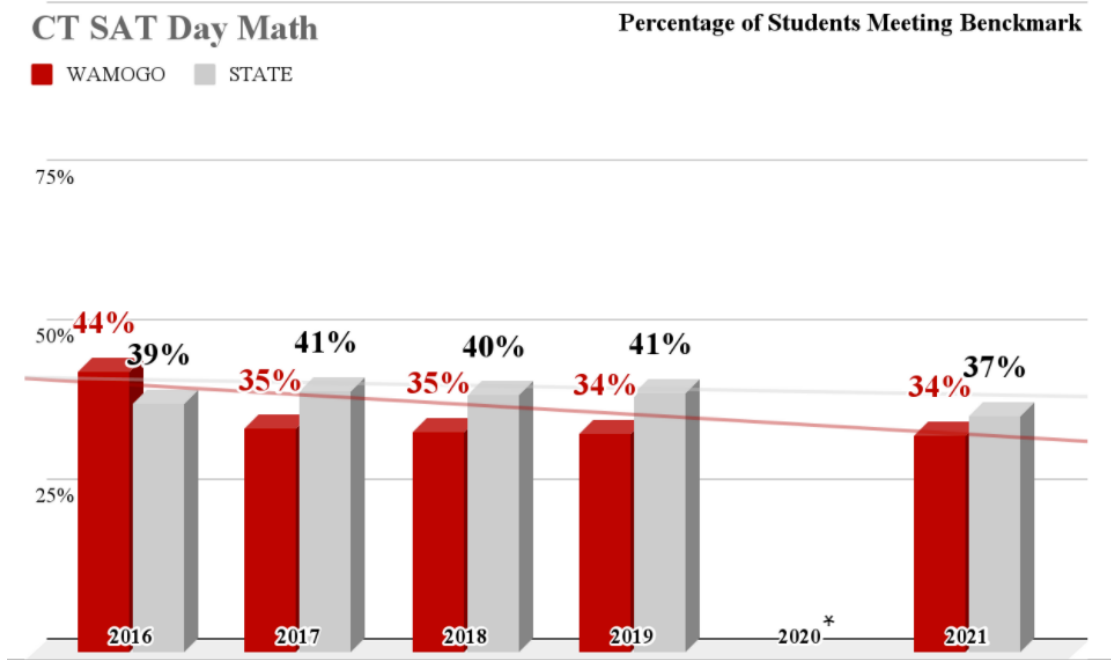
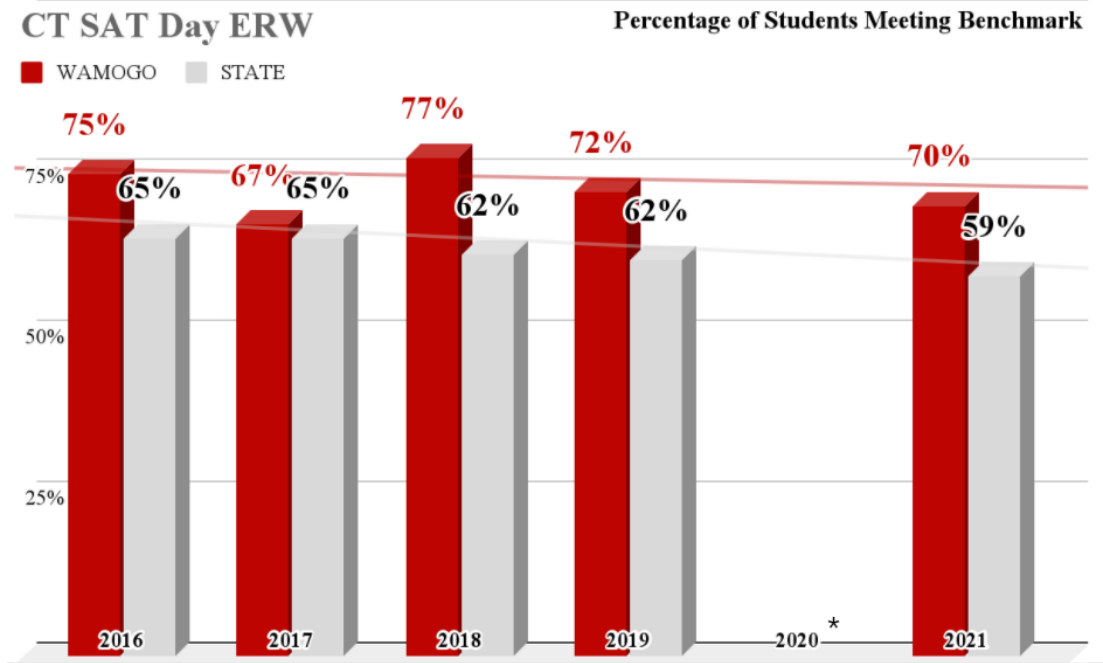
Region 6 Schools	Below State Benchmark	Meeting State Benchmark	Exceeding State Benchmark
Warren	33.75%	21.25%	45.25%
Morris	26.75%	42.75%	30.5%
Goshen	20.25%	21.5%	58%
Wamogo	29%	46.5%	24.5%
District	26%	33%	40%

#### 2020-2021 Smarter Balanced Assessment Mathematics

Region 6 Schools	Below State Benchmark	Meeting State Benchmark	Exceeding State Benchmark
Warren	39.25%	23.75%	36.75%
Morris	39.25%	26.25%	35%
Goshen	24.25%	33.25%	42%
Wamogo	44.5%	29.5%	26%
District	36%	30%	34%



## Student Performance - CT SAT DAY



\* No Assessment – COVID-19 Pandemic

## **School Board Goals – 2020-2021**

### **I. Improve Student Learning and Outcomes**

The Board will monitor a set of district-wide K-12 skills and competencies that impact student performance and preparation for life, citizenship, learning, and work beyond school.

- Common Core Standards/21<sup>st</sup> Century Digital Learning Crosswalk
- Analyze and Construct Evidence
- Critical and Creative Problem Solving
- Meaningful and Purposeful Communication
- Digital Literacy & Information Fluency

### **II. Evaluation**

The Board will evaluate the Superintendent of Schools by June 30, 2021.

### **III. Assessment**

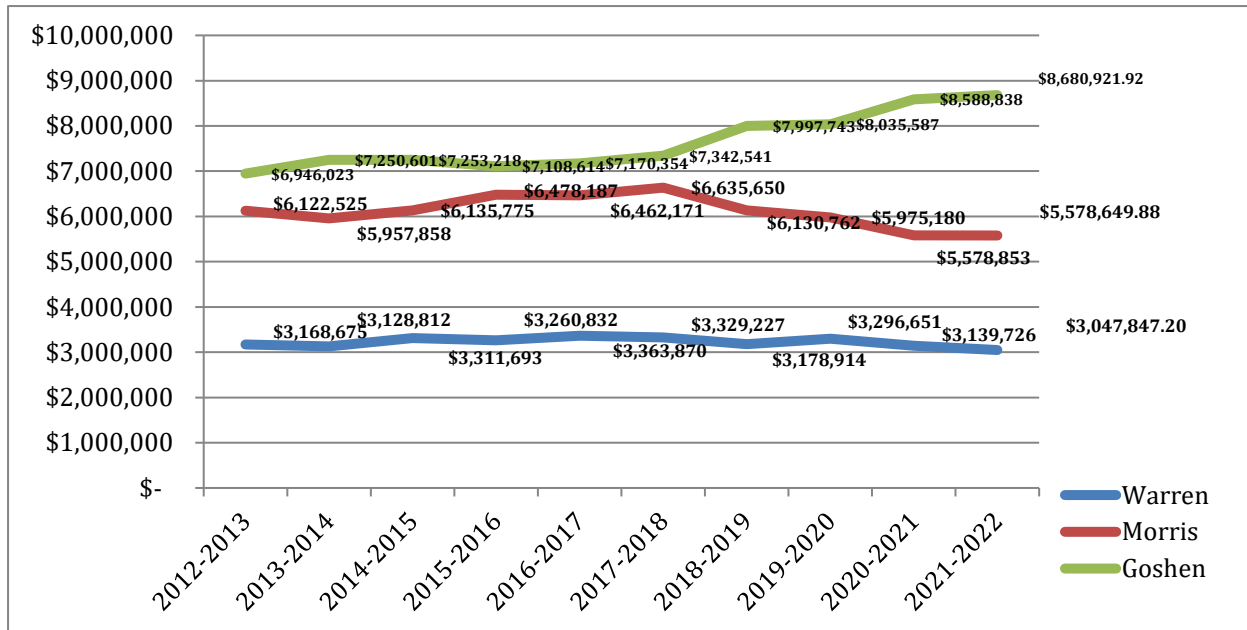
The Board will regularly review Academic Performance results including STAR, SBAC, PSAT, NGSS, SAT, and Advanced Placement.

### **IV. Fiscal**

The Board will adopt a 0% increase for the 2021-2022 budget.

## Finance and Budget

The graphs below show the enrollment and local budget changes over the past five years.



The tables show the approved 2020-2021 (FY21) and 2021-2022 (FY22) budget.

FY2020-2021			
Town	Enrollment K-12	%	Approved Budget Contribution*
Warren	121	19.05%	\$3,049,021.85
Morris	215	34.52%	\$5,417,683.46
Goshen	331	46.43%	\$8,340,712.68
<b>Total</b>	<b>667</b>	<b>100.00%</b>	<b>\$16,807,418</b>

\*On April 6, 2020, the Board of Education took action to credit the three towns with \$500,000 from the 2020-2021 total assessment.

FY2021-2022				
Town	Enrollment K-12	%	Approved Budget Contribution	Annual Change
Warren	112	17.61%	\$3,047,847.50	-0.53%
Morris	205	32.23%	\$5,578,648.88	0.0%
Goshen	319	50.16%	\$8,680,921.92	0.53%
<b>Total</b>	<b>636</b>	<b>100.00%</b>	<b>\$17,307,418</b>	<b>0.00%</b>

### Budget, Staffing, and Enrollment

Region 6 has responded to the economic environment with lower than average annual budget increases. A summary of the budget, staffing, and enrollment for the last five years is as follows:

Fiscal Year	Local Budget Amount	Budget Change	Staffing – Full-time Equivalents (FTE)	Student Enrollment	Student to Staff Enrollment Ratio
2016-17	\$16,996,395	1.82% increase	158.1	975	6.16
2017-18	\$17,307,418	0% increase	162.4	919	5.66
2018-19	\$17,307,418	0% increase	149.7	912	6.09
2019-20	\$17,307,418	0% increase	163.15	897	5.50
2020-21	\$17,307,418	0% increase	168	836	4.98

Region 6 is grateful to the communities of Warren, Morris and Goshen for their continuing support of their schools.



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

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

A major focus area in 2021 was the continued implementation of the COG's Comprehensive Economic Development Strategy (CEDS) for the Region. Major strategies outlined in the CEDS include expanding access to high-speed fiber optic broadband (Fiber to the Home – FTTH), promoting tourism/arts/culture, supporting local farms, strengthening manufacturing, and encouraging entrepreneurs and innovation.

The COG also concluded the Natural Hazard Mitigation Plan Update for all 21 towns in the region this year. At the time of this report, the retained consultant has submitted the draft plan for final FEMA review and approval. FEMA requires that these plans be updated every 5 years for towns to remain eligible for various FEMA funding programs.

The NHCOCG continuously promotes the on-line Interactive Regional Trail Map that was developed by the COG in cooperation with the Housatonic Valley Association to promote access to the public trails in the region. A statewide CT Trailfinder website is now also complete which will further draw attention to the outstanding trail resources we have in the Northwest Hills. It is notable that the trail schema that was developed is being used for the development of a state-wide program.

A Corridor Management Study of East Main Street in Torrington was a major transportation planning project that was completed this past year. The purpose of this study was to develop recommendations to enhance the safety, traffic flow, and streetscape of this heavily travelled corridor. The COG also continues to coordinate the popular Rural Independent Transportation Service, which offers trips to the elderly and disabled for medical appointments.

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

The NHCOCG also serves as the oversight agent for about \$385,000 in Homeland Security Grant overall funding that is received each year for DEMHS Region 5. There are a number of projects and equipment acquisitions to support this program and are decided upon by a committee made up of emergency support function leads on an annual basis.

In 2021, the COG continued coordination of numerous popular programs such as a prescription assistance program in cooperation with the Foundation for Community Health, a Neighbor-to-Neighbor program in cooperation with the Berkshire Taconic Community Foundation, a fuel bank program, the Northwest Hills Public Works Equipment Cooperative, and the region's cooperative purchasing program.

The COG also continued to assist local organizations including the Regional Housing Council, Northwest Hills Road Supervisors Association, Recycling Advisory Committee, the Regional Coordination Center for COVID-19 response and recovery, and the Housatonic River Commission.

In addition, the COG continued to host a quarterly "5<sup>th</sup> Thursday" forum for area Planning, Zoning, and Conservation Commission members to meet and discuss items of mutual interest, hear guest speakers, and provide input on regional plans.

Serving as officers of the COG during FY 2019-2020 were Don Stein, Chairman; Bob Valentine, Vice Chairman; Charlie Perotti, Secretary; and Michael Criss, Treasurer. COG staff included Darlene Krukar, Office Manager; Jocelyn Ayer, Community and Economic Development Director; Janell Mullen, Regional Planner; and Rick Lynn, Executive Director.

Finally, the COG extends its deepest appreciation for the more than 30 years that Rick Lynn served as Executive Director to the COG. In the month of June, Mr. Lynn retired and Robert A Phillips assumed the role as Executive Director.

The same appreciation is also extended to Darlene Krukar, who will also be retiring at the end of the calendar year 2021 after over 20 years of managing the financial and office administration.

Lastly, we wish the best of luck and appreciation to Jocelyn Ayer as she moves on to new opportunities in the region working on affordable housing initiatives by the end of the calendar year 2021.

Respectfully submitted,  
Robert A Phillips, AICP  
Executive Director

## Northwest Connecticut Regional Housing Council

Providing housing options that are affordable for young adults, young families, seniors, and those who work in our towns is critically important to our towns. Creating these housing options is the sole focus of the Northwest Connecticut Regional Housing Council.

The Council is made up of representatives from each town's local housing organization who meet quarterly to report upon and gain valuable information for their town-specific planning and housing development. At meetings, we learn from each other as we share the progress and current hurdles we are encountering in our varied town housing initiatives. Questions raised and hands-on ideas and resources cause attendees to leave the meetings with possible next steps, support, and resources. The Council also advocates for the funding resources critically needed by our local housing organizations to build affordable housing in our towns.

The Housing Council has a website with resources for our local housing organizations and people looking for information about affordable housing in Northwest Connecticut. The site contains links to all the housing organizations in our region, frequently asked questions, photos of the affordable housing in our region and stories from employers and residents about the importance of affordable housing options in our towns. Check it out at: [www.nwcthousing.org](http://www.nwcthousing.org)

We thank David Berto of Housing Enterprises Inc. for attending our meetings and providing technical assistance to our housing organizations. We thank our member towns for their financial support and NHCOC for hosting our meetings and organizing speakers. Our towns' \$100 annual dues are a cost effective investment in our area's future. For more information on the Regional Housing Council or the local housing organizations which are members, visit [www.nwcthousing.org](http://www.nwcthousing.org).

Respectfully submitted,

Jill Groody Musselman, Chair (Litchfield Housing Trust)  
Chris Sanders, Vice-Chair (Goshen Housing Trust)

## TORRINGTON AREA HEALTH DISTRICT

The TAHD served over 133,000 people in twenty boroughs, cities and towns covering 611 square miles.

The TAHD **Community Health Program** partnered with DPH and FoodCORE to investigate: **3** giardiasis, **17** campylobacteriosis and **16** salmonellosis cases. TAHD provided guidance to school nurses, daycares, and community members on a variety of health issues. TAHD nurses administered **478** doses of flu vaccine to residents. TAHD consulted with 27 residents regarding potential rabies exposures which resulted in TAHD submitting **14 specimens** to the State of CT Laboratory for rabies testing. Ticks brought in by **66** residents were sent to the Connecticut Agricultural Experiment Station for Lyme disease bacteria testing.

TAHD is an active member of **Fit Together**, a Northwest Connecticut Healthy Eating and Active Living Initiative. A bike rack was installed at Winsted Health Center location, Fit Together awarded 8 mini grants to multiples schools and organizations throughout the community that promotes healthy eating and active living. Healthy cooking kid friendly videos were created and posted on the Fit Together NWCT – Healthy Starts Here ([how2fitkids.org](http://how2fitkids.org)) website.

TAHD is an active member of the **Litchfield County Opiate Task Force (LCOTF)** working on strategies and solutions to the heroin/opiate epidemic. TAHD completed the **Strategic Prevention Framework for Prescription Drugs (SPF Rx) grant** raising awareness and educating communities by utilizing the CT “*Change the Script*” campaign. Overdoses were tracked in a system called **Overdose Detection Mapping Application Program (ODMAP)**. TAHD received a grant to provide programing for the Statewide Expansion and Response Project for the Overdose Detection Mapping Application (ODMAP) to ensure comprehensive coordination of services. TAHD staff provided training to local pharmacies and medical offices on the CT Prescription Monitoring and Reporting System (CPMRS) and Naloxone administration as part of the **Academic Detailing on Opioid Safety (ADOPS)** grant.

The TAHD **Immunization Action Program (IAP)** worked with local providers and hospitals to ensure compliance with CT childhood immunization laws. TAHD had an outstanding rate of 100% for referrals into CT WiZ (Connecticut’s immunization information system). TAHD assisted health care partners with enrollment into the Vaccine Administration Management System (VAMS) and CT WIZ in order to track COVID and other vaccinations.

The TAHD **Childhood Lead Poisoning Prevention Program** provided case management for more than 46 children with blood lead levels ( $\geq 5\mu\text{dl}$ ) as well as provided educational information to more than 100 families. Abatement / Remediation Orders were issued for 3 properties.

TAHD **Environmental Health Program** resulted in the following inspections/licenses/permits: **868** food inspections, **349** temporary food permits, **151** new septic systems, **340** repaired septic systems, **241** private well permits, **139** private pool permits, **92** beauty salons & barber shops inspections, **669** house addition permits, **389** soil tests, **33** subdivision lots, **37** public pools and beaches were inspected, and **21** daycare centers inspected. Records show that approximately **346** samples were submitted to the state lab for testing of drinking water, beach and pool water,



lead in water, soil and dust, and stool samples for pathogens. Sanitarians investigated **361** complaints of various public health concerns; **16** legal orders/voluntary compliances were issued for enforcement purposes.

The TAHD **Emergency Preparedness Program** worked with local and regional community partners on the COVID Response. Activities included: outbreak investigations, contact tracing, consultation (health partners, public safety, town, and school officials) receiving and distribution of personal protective equipment, and vaccination clinics.

The TAHD-**Medical Reserve Corps (MRC) Program** was very active this year playing an integral part in COVID-19 vaccination clinics. During the COVID-19 response, 26 volunteers assisted with many aspects of clinic operations including registration, vaccination, greeting, observation and parking duties.

During the month of December TAHD started mass COVID-19 vaccination clinics and continued to hold clinics weekly. To date TAHD has vaccinated 10,000+ individuals with the Moderna vaccine. Public clinics were held 3-4 days a week. Private clinics were held for educators. Working with community partners TAHD vaccinated vulnerable populations from congregate settings such as Mountainside, FISH and Primetime House. Along with holding clinics TAHD went out to homes and vaccinated 71 homebound individuals with the J&J vaccine. Additional homebound individuals were vaccinated through partnering with New Opportunities, Charlotte Hungerford Hospital and Community Health and Wellness.

The TAHD partners with Hydro Technologies, LLC for its **Water Testing Program**. Hydro Technologies, a full-service lab located in New Milford, CT offers a wide range of testing of drinking water. This partnership allows TAHD to offer a local option for water testing to its member towns. In addition, TAHD offers free technical advice on private drinking water wells, sampling procedures, and water testing results.

Robert Rubbo, MPH, Director of Health

**TOWN OF GOSHEN, CONNECTICUT**  
**AUDITED FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2021**



# TOWN OF GOSHEN, CONNECTICUT

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Independent Auditors' Report

To the Board of Directors  
Town of Goshen, 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 Goshen, Connecticut (the "Town"), as of and for the year ended June 30, 2021, 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 accounting principles generally accepted in the United States of America; 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 auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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. The 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 circumstances, but not for the purpose of expressing an opinion on 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, as of June 30, 2021, and the respective changes in financial position, and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 4-12, the Schedule of Changes in Net Pension Liability and Related Ratios on page 41, and the Schedule of Contributions to the Defined Benefit Pension Plan on page 42 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 auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The General Fund budgetary comparison detail schedules, and the combining and individual nonmajor fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The General Fund budgetary comparison detail schedules, and the combining and individual nonmajor fund financial statements and schedules 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 auditing standards generally accepted in the United States of America. In our opinion, the General Fund budgetary comparison detail schedules, and the combining and individual nonmajor fund financial statements and schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

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

In accordance with Governmental Auditing Standards, we have also issued our report dated October 21, 2021 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 Town's internal control over financial reporting and compliance.

A handwritten signature in cursive script, reading "Sinnamon & Associates LLC".

Sinnamon & Associates, LLC  
Certified Public Accountants

October 21, 2021  
Canaan Connecticut

**TOWN OF GOSHEN, CONNECTICUT**  
**Management's Discussion and Analysis**  
**June 30, 2021**

As management of the Town of Goshen (the "Town"), we offer readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town of Goshen for the fiscal year ended June 30, 2021. The information presented here should be considered in conjunction with the Town's basic financial statements that follow this section. Wherever possible, reference to the financial statements is provided

**FINANCIAL HIGHLIGHTS**

- Government-wide, the assets of the Town exceeded its liabilities at the close of the most recent fiscal year by \$12,769,225 (net position). Of this amount, \$4,522,778 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors. There are \$1,318,339 in restricted and nonspendable funds as detailed on the attached pages. The balance of \$6,928,108 represents the portion of the Town's net position invested in capital assets.
- As of the close of the current fiscal year, the Town's governmental funds reported combined ending fund balances of \$5,817,354, an increase of \$1,200,631 in comparison with the prior year and attributable to the results in the General Funds, Capital and Nonrecurring Fund and the other Major and Non-major Funds. Of this amount, \$1,657,479 is available for spending at the government's discretion (unassigned general fund balance) and \$644,251 has been assigned for the subsequent year's appropriations.
- As of the end of June 30, 2021, the fund balance in the General Fund was \$2,348,924, of which \$644,251 has been dedicated to offset fiscal year 2021-2022 appropriations and \$47,194 represents nonspendable prepaid expenses. The unassigned fund balance for the General Fund as of June 30, 2021 is \$1,657,479 or 12.95% of the subsequent year's general fund budgeted expenditures and transfers.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

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

**Government-Wide Financial Statements**

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

The Statement of Net Position presents information on all of the Town's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

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

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



**TOWN OF GOSHEN, CONNECTICUT**  
**Management's Discussion and Analysis**  
**June 30, 2021**

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, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Town can be divided into two categories: governmental funds and fiduciary funds.

**Governmental Funds**

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Town maintains numerous individual governmental funds for both accountability and transparency in financial reporting. 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. The Town also reports the Capital and Nonrecurring fund and the Town Aid Roads Fund as major funds.

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

The basic governmental fund financial statements can be found on pages 15-19 of this report.

**Fiduciary Funds**

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

The fiduciary fund financial statements can be found on pages 20-21 of this report.

**Notes To The Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 22-40 of this report.

**TOWN OF GOSHEN, CONNECTICUT**  
**Management's Discussion and Analysis**  
**June 30, 2021**

**Other Information.**

The combining statements referred to earlier in connection with non-major governmental funds are presented following notes to the financial statements. Combining and individual fund statements and schedules can be found in the detailed schedules of this report.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position and an important determinant of its ability to finance services in the future. In the case of the Town, assets exceeded liabilities by \$12,769,225 at the close of the most recent fiscal year. A summary of the net position and changes in net position on a government wide basis is as follows:

**Net Position**

	<u>2021</u>	<u>2020</u>
<u>Assets</u>		
Current and other assets	\$ 6,496,118	\$ 5,239,501
Capital assets, net of accumulated depreciation	6,928,108	7,319,741
<u>Total Assets</u>	<u>13,424,226</u>	<u>12,559,242</u>
 <u>Deferred outflows of resources</u>	 <u>-</u>	 <u>-</u>
 <u>Liabilities</u>		
Current liabilities	524,484	474,408
Long-term liabilities	118,878	120,036
<u>Total Liabilities</u>	<u>643,362</u>	<u>594,444</u>
 <u>Deferred inflows of resources</u>	 <u>11,639</u>	 <u>-</u>
 <u>Net Position</u>		
Net Investment in capital assets	6,928,108	7,319,741
Restricted	1,318,339	1,106,018
Unrestricted	4,522,778	3,539,039
<u>Total Net Position</u>	<u>\$ 12,769,225</u>	<u>\$ 11,964,798</u>

The restricted portion of the Town's net position of \$1,318,339 represents net assets restricted in permanent endowment funds for various Town-owned cemeteries, and funds restricted for road improvements, capital projects, energy efficiency projects, town library, COVID Long-Term Recovery, Shane Moorehouse Kinsella Memorial Children's Fund, and Dog Fund. Details of these funds can be found on Note 12 on page 39 of this report. The balance of unrestricted net position of \$4,522,778 may be used to meet the government's ongoing obligations to citizens and creditors.

**TOWN OF GOSHEN, CONNECTICUT**  
**Management's Discussion and Analysis**  
**June 30, 2021**

**Change in Net Position**

	<u>2021</u>	<u>2020</u>
<b><u>Revenues</u></b>		
Program revenues		
Charges for services	\$ 312,289	\$ 210,232
Operating grants and contributions	633,215	434,500
Capital grants and contributions	58,848	627,435
General revenues		
Property taxes	11,119,545	11,044,847
Grants & contributions	470,705	27,709
Unrestricted investment earnings	104,682	91,606
Other revenue	51,881	32,083
<b><u>Total Revenues</u></b>	<u>12,751,165</u>	<u>12,468,412</u>
<b><u>Expenses</u></b>		
General government	1,319,444	1,322,758
Public safety	242,281	241,775
Public works	1,382,391	1,320,165
Health and welfare	81,891	84,088
Recreation	147,547	182,546
Sanitation	236,042	209,291
Education	8,340,713	8,035,587
Capital outlay	196,429	117,502
<b><u>Total Expenses</u></b>	<u>11,946,738</u>	<u>11,513,712</u>
<b><u>Change in net position</u></b>	804,427	954,700
<b><u>Net Position, beginning of year</u></b>	<u>11,964,798</u>	<u>11,010,098</u>
<b><u>Net Position, end of year</u></b>	<u>\$ 12,769,225</u>	<u>\$ 11,964,798</u>

At the end of the current fiscal year, the Town reports that net position increased by \$804,427. The net position increase is primarily attributed to:

- Greater than anticipated revenue from taxes and related fees resulting in total revenues in excess of budget of \$243,670 (see page 43 for details)
- Greater than anticipated revenue from other fees, particularly building fees and town clerk recording and conveyance fees, offset by lower than anticipated revenue from interest earnings resulting in total other revenues in excess of budget of \$130,285 (see page 43 for details)
- Receipt of the first installment of the ARPA relief fund grant in the amount of \$423,653 which has been recognized as a reimbursement of revenue loss in the general fund for the year ended June 30, 2021
- Cost savings in many departments resulting in actual expenses being under budget by \$357,668 (see page 44 for details)

**TOWN OF GOSHEN, CONNECTICUT**  
**Management's Discussion and Analysis**  
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- Accordingly, the Town general fund as adjusted budgeted to utilize \$867,499 of its unassigned fund balance to cover the 2020-2021 fiscal year budget, and the actual results are that the town increased its general fund balance by \$287,777, a positive net variance of \$1,155,276 in the general fund which is summarized on page 19.
- Other funds had revenue and expenses in accordance with their purpose and as authorized and approved. For example, the capital nonrecurring fund expended funds on approved projects as did the Town aid road fund.
- The large increase in net position is also impacted by the presentation of capital assets acquired net of depreciation which is different in presentation from the fund financial statements. See page 18 for details on these different methods of presentation and a reconciliation between them.

**Governmental Activities**

Governmental activities increased the Town's net position by \$804,427

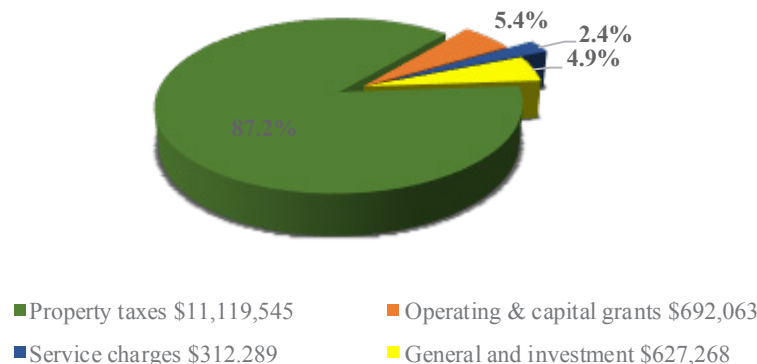
For Governmental Activities, 87.2% of the revenues were derived from property taxes, followed by 5.4% from operating and capital grants 2.4% from service charges, and 4.9% from other general revenues and investment earnings which includes the ARPA relief funds.

Major revenue factors included:

- Greater than anticipated revenue from taxes and fees
- Greater than anticipated revenue in Building Fees and Real Estate Conveyance and Recording fees
- Federal ARPA grant of \$423,653
- Revenues from investment earnings were lower than anticipated due to the decrease in interest rates

Key elements of government wide revenues are as follows:

**Revenues by Source FY 2020-2021**



For Governmental Activities, 69.8% of the Town's expenses related to education, 11.0% to general government, 2.0% to public safety, 13.2% to public works 1.2% to recreation, and the remaining 2.8% relates to sanitation, and health and welfare.

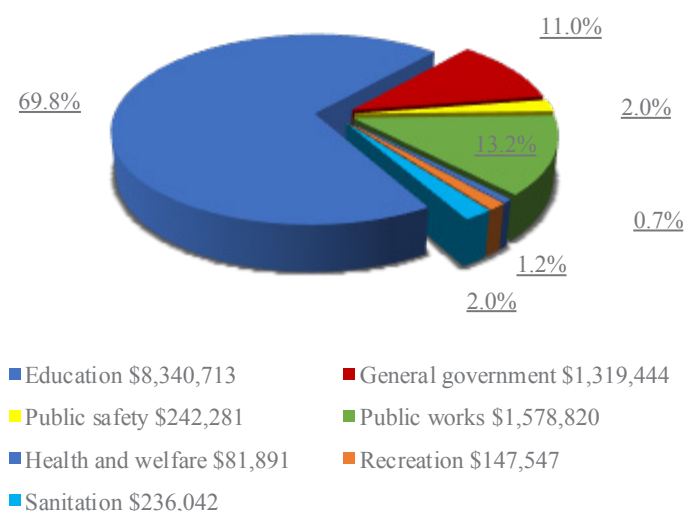
Major expense factors include:

**TOWN OF GOSHEN, CONNECTICUT**  
**Management's Discussion and Analysis**  
**June 30, 2021**

- Savings in many departments due to the continued diligence of department heads and employees.
- The budgeted contingency amount of \$40,000 was utilized to transfer 40,000 to other department line-item overages in addition to \$10,527 from fund balance (see page 44).
- The increase in Building Official was directly related to the increase in building activity during the year and was offset by the increase in Building Department revenues.
- The increase in Waste Removal is a direct result of the increase in MIRA fees.
- Less than anticipated costs for employee benefits, Fire Protection and recreation lines
- Savings in Public Works include lower than anticipated overtime and summer/winter temporary costs and various other categories

Key elements of government wide expenses are as follows:

**Expenses FY 2020-2021**



**FINANCIAL ANALYSIS OF THE FUND FINANCIAL STATEMENTS**

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

**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 government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year the Town's governmental funds reported combined ending fund balances of \$5,817,354 which is a \$1,200,631 increase in comparison with the prior year.

Over the past several years, there has been a concerted effort maintain the fund balance at an appropriate level. This has enabled the Town to meet its obligations and weather economic downturns without significantly increasing taxes. Having a stable and appropriate fund balance has placed the Town in a solid financial footing for the significant decrease in state grants as well as improving the Town's bond rating. In spite of current economic conditions, the Town has adequately positioned itself to control mill rate increases.

**TOWN OF GOSHEN, CONNECTICUT**  
**Management's Discussion and Analysis**  
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Given the Town's strong Unassigned General Fund Balance, the Mill rate had been consistent at 19.6 for four straight years through the October 2019 grand list. At the Town meeting on May 26, 2021, Town approved an increase on the mill rate to 20.6 for the upcoming fiscal year ending June 30, 2022. Both the Board of Selectmen and Board of Finance believe this was necessary to retain the Unassigned Fund Balance at an appropriate level.

The General Fund is the chief operating fund of the Town. At the end of the current fiscal year. The total fund balance of the General Fund is \$2,348,924 of which \$644,251 was assigned to the fiscal year ending 2021/2022. This represents a net increase in the fund balance of \$287,777 over the prior fiscal year balance of \$2,061,147.

The unassigned fund balance decreased to \$1,657,479 as of June 30, 2021 vs \$1,861,088 as of June 30, 2020, a decrease of \$203,609. Unassigned fund balance as of June 30, 2021 represents 12.95% of the subsequent year's general fund budgeted expenditures and transfers, vs 16.1% as of June 30, 2020.

The Capital and Non-Recurring Fund balance increased \$521,992 to \$1,544,122, of which \$1,543,580 is restricted or committed for approved capital appropriations. During the year, \$658,500 in additional appropriations were made to this fund for storm water drainage and for Public Works and Fire Department equipment.

The Land Acquisition Fund, which was established during a Special Town Meeting in 2006, ended the year with a fund balance of \$650,982. A total of 103,383 was received by the fund during the current fiscal year along with an additional \$567 of interest earnings allocated to the fund representing the funds share of investments under the control of the Town Treasurer as stated in the ordinance. This fund also received a Federal Highlands Grant in the amount of \$131,500 which reimbursed the fund for the cost of property easements acquired in the prior fiscal year ended June 30, 2018. The purpose of this special revenue fund is to acquire land which will be devoted to open space, recreation, or housing.

### **Fiduciary Funds**

Effective September 2005, Defined Benefit pension plan payments are made directly by the Town in order to reduce administration costs. The Town has adopted a "pay-as-you-go" policy whereby the current year payments are funded, and not the amounts determined by actuarial assumptions.

### **GENERAL FUND BUDGETARY HIGHLIGHTS**

The use of fund balance in the General Fund was originally budgeted at \$198,472, with additional appropriations totaling \$669,027 authorized by Town Meeting and the Board of Finance. Of this \$658,500 was for capital transfers and \$10,527 was to balance the remaining budget line items at the fiscal year end. The capital funds designated were transferred to the capital nonrecurring fund as noted above. At year-end, \$40,000 of a total budgeted amount of \$40,000 was taken from contingency to cover overspending in several departments in addition to the \$10,527 taken from unassigned fund balance. Details of these transfers can be found on page 44 of this report.

The Town received \$423,653 of American Rescue Plan funds during June 30, 2021. A second tranche of \$423,653 is expected to arrive before June 30, 2022. The Board of Finance and Board of Selectmen have determined that the town meets the criteria of recognizing the first payment received on FYE21 as lost revenue. The revenues are reported on page 43 as ARPA Revenue and have eliminated the use of fund balance that was budgeted. The Town will vote on how the funds will be utilized in accordance with guidance from U.S. Treasury.

**TOWN OF GOSHEN, CONNECTICUT**  
**Management's Discussion and Analysis**  
**June 30, 2021**

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets**

The Town's investment in capital assets for its governmental activities as of June 30, 2021, amounts to \$6,928,108 (net of accumulated depreciation). This investment in capital assets includes land and buildings, vehicles, machinery and equipment.

Major capital asset events during the fiscal ended June 30, 2021 included the following:

- Purchase of a 3-Point Rescue car jack
- Conference Room Hybrid meeting upgrades
- Vision appraisal update
- Tamarack Lane Reconstruction
- The completion of Milton Road

**CAPITAL ASSETS, Net of Depreciation**

	<u>2021</u>	<u>2020</u>
Land	\$ 1,114,226	\$ 1,114,226
Construction in progress	52,454	816,721
Buildings and improvements	858,352	899,557
Land improvements	470,081	494,647
Furnitures, machinery and equipment	238,004	278,672
Vehicles	775,181	936,079
Infrastructure	<u>3,419,810</u>	<u>2,780,839</u>
Total	<u>\$ 6,928,108</u>	<u>\$ 7,320,741</u>

Additional information on the Town's capital assets can be found in Note 10 on page 35 of this report.

**Long-Term Debt**

At the end of the fiscal year, the Town had total outstanding debt as follows

	<u>2021</u>	<u>2020</u>
Compensated absences	\$ 53,223	\$ 50,712
Net pension liability	<u>65,655</u>	<u>69,324</u>
Total	<u>\$ 118,878</u>	<u>\$ 120,036</u>

The net pension liability is actuarially determined by the Town's pension consultant. The Town has adopted a "pay-as-you-go" philosophy, whereby pension obligations are funded as benefits are paid

**TOWN OF GOSHEN, CONNECTICUT**  
**Management's Discussion and Analysis**  
**June 30, 2021**

State statutes limit the amount of general obligation debt a governmental entity may issue to 7.0 times its total prior year tax collections. The current statutory debt limitation for the Town is \$76,870,451 which is significantly more than the Town's outstanding general obligation debt. Currently the Town of Goshen has no outstanding general obligation debt.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES**

- MIRA Trash to Energy Plant is scheduled to close June 2022. Trash will need to be shipped out of state at a cost that is to-be-determined. The cost is expected to increase.
- The mill rate increased to 20.6 for fiscal year 2022 from 19.6 mills.
- In June 2018, the board of selectman locked in electric rates through December 2022.
- The second tranche of ARPA funds, anticipated at \$423,653, is expected to be received before June 30, 2022. There will be a town meeting to determine the use in accordance with Federal guidelines.

These factors were considered in preparing the Town's budget for the 2021-2022 fiscal year.

**Requests for Information**

This financial report is designed to provide a general overview of the Town's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report, or requests for additional financial information, should be addressed to the Selectmen's Office, Town of Goshen, 42A North Street, Goshen, CT 06756. The telephone number is 860-491-2308.



TOWN OF GOSHEN, CONNECTICUT  
STATEMENT OF NET POSITION  
JUNE 30, 2021

**Assets**

Cash and cash equivalents	\$ 5,271,611
Investments	1,001,188
Receivables:	
Property taxes	119,790
Interest and lien fees on property taxes	40,315
Other receivables	16,020
Prepaid expenses	47,194
Due from other governments	-
Capital assets not being depreciated	1,166,680
Capital assets, net of accumulated depreciation	5,761,428
<b><u>Total assets</u></b>	<u>13,424,226</u>

**Deferred outflows of resources**

-

**Liabilities**

Accounts payable	439,354
Unearned revenue	29,730
Deposits	55,400
Noncurrent liabilities due in more than one year:	
Compensated absences	53,223
Net pension liability	65,655
<b><u>Total liabilities</u></b>	<u>643,362</u>

**Deferred inflows of resources**

11,639

**Net position**

Net Investment in capital assets	6,928,108
Restricted	1,318,339
Unrestricted	4,522,778
<b><u>Total net position</u></b>	<u>\$ 12,769,225</u>

The accompanying notes are an integral part of these financial statements

TOWN OF GOSHEN, CONNECTICUT  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2021

	Expenses	Charges for Services	Program Revenues		Capital Grants and Contributions	Net (Expenses) Revenues and Changes in Net Position Governmental Activities
			Operating Grants and Contributions			
<u>Governmental activities</u>						
General government	\$ (1,319,444)	\$ 273,110	\$ 274,617	\$ -	\$ -	\$ (771,717)
Public safety	(242,281)	-	-	-	-	(242,281)
Public works	(1,382,391)	-	278,415	-	58,848	(1,045,128)
Health and welfare	(81,891)	-	-	-	-	(81,891)
Recreation	(147,547)	39,179	-	-	-	(108,368)
Sanitation	(236,042)	-	-	-	-	(236,042)
Education	(8,340,713)	-	80,183	-	-	(8,260,530)
Capital outlay	(196,429)	-	-	-	-	(196,429)
Total governmental activities	\$ (11,946,738)	\$ 312,289	\$ 633,215	\$ 58,848	\$ (10,942,386)	
General revenues:						
Property taxes					11,119,545	
Grants and contributions not restricted to specific programs					470,705	
Unrestricted investment earnings					104,682	
Other revenue					51,881	
Total general revenues					11,746,813	
Change in net position					804,427	
Net position beginning of year					11,964,798	
Net position end of year					\$ 12,769,225	

The accompanying notes are an integral part of these financial statements

TOWN OF GOSHEN, CONNECTICUT  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2021

	General Fund	Capital and Non-Recurring Fund	Town Aid Roads Fund	Non Major Governmental Funds	Total Governmental Funds
<u>Assets</u>					
Cash and cash equivalents	\$ 5,133,588	\$ 71,728	\$ -	\$ 66,295	\$ 5,271,611
Investments	554,431	-	-	446,757	1,001,188
Receivables:				-	
Property tax	119,790	-	-	-	119,790
Interest and lien fees on taxes	40,315	-	-	-	40,315
Other	16,020	-	-	-	16,020
Prepaid expenses	47,194	-	-	-	47,194
Due from other funds	-	1,472,394	732,687	686,575	2,891,656
Due from other governments	-	-	-	-	-
<u>Total assets</u>	<u>5,911,338</u>	<u>1,544,122</u>	<u>732,687</u>	<u>1,199,627</u>	<u>9,387,774</u>
<u>Deferred Outflows of Resources</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Total Assets and Deferred Outflows of Resources</u>	<u>\$ 5,911,338</u>	<u>\$ 1,544,122</u>	<u>\$ 732,687</u>	<u>\$ 1,199,627</u>	<u>\$ 9,387,774</u>
<u>Liabilities</u>					
Accounts payable	\$ 437,543	\$ -	\$ -	\$ 1,811	\$ 439,354
Due to other funds	2,888,433	-	-	3,223	2,891,656
Unearned revenue	29,730	-	-	-	29,730
Deposits	55,400	-	-	-	55,400
<u>Total Liabilities</u>	<u>3,411,106</u>	<u>-</u>	<u>-</u>	<u>5,034</u>	<u>3,416,140</u>
<u>Deferred Inflows of Resources:</u>					
Deferred Grant Revenue	8,667	-	-	2,972	11,639
Unavailable Revenue - property taxes	142,641	-	-	-	142,641
<u>Total Deferred Inflows of Resources</u>	<u>151,308</u>	<u>-</u>	<u>-</u>	<u>2,972</u>	<u>154,280</u>
<u>Fund Balances</u>					
Nonspendable	47,194	-	-	418,179	465,373
Restricted	-	17,323	732,687	102,956	852,966
Committed	-	1,526,257	-	670,486	2,196,743
Assigned	644,251	542	-	-	644,793
Unassigned	1,657,479	-	-	-	1,657,479
<u>Total Fund Balances</u>	<u>2,348,924</u>	<u>1,544,122</u>	<u>732,687</u>	<u>1,191,621</u>	<u>5,817,354</u>
<u>Total Liabilities, Deferred Inflows of Resources and Fund Balances</u>	<u>\$ 5,911,338</u>	<u>\$ 1,544,122</u>	<u>\$ 732,687</u>	<u>\$ 1,199,627</u>	<u>\$ 9,387,774</u>

The accompanying notes are an integral part of these financial statements

TOWN OF GOSHEN, CONNECTICUT  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF  
NET POSITION  
JUNE 30, 2021

<u>Total fund balances for governmental funds</u>	\$ 5,817,354
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Total net position reported for governmental activities in the statement of  
net assets is different because of the following:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds	6,928,108
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Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds	
Property tax and receivables greater than 60 days	142,641

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds	
Compensated absences	(53,223)
Net pension liability	<u>(65,655)</u>

<u>Net position of governmental activities</u>	<u>\$ 12,769,225</u>
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The accompanying notes are an integral part of these financial statements

TOWN OF GOSHEN, CONNECTICUT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2021

	General Fund	Capital and Non- Recurring Fund	Town Aid Roads Fund	Non Major Governmental Funds	Total Governmental Funds
<u>Revenues:</u>					
Property taxes	\$ 11,092,900	\$ -	\$ -	\$ -	\$ 11,092,900
Interest and lien fees	31,374	-	-	-	31,374
Intergovernmental	599,569	16,500	278,415	158,446	1,052,930
Town clerk revenue	135,846	-	-	-	135,846
Departmental revenue	176,443	3,601	-	106,237	286,281
Investment income	7,622	72	-	11,883	19,577
Net change in fair value of investments	-	-	-	85,105	85,105
Other Revenue	22,924	800	-	28,157	51,881
<u>Total revenues</u>	<u>12,066,678</u>	<u>20,973</u>	<u>278,415</u>	<u>389,828</u>	<u>12,755,894</u>
<u>Expenditures:</u>					
<u>Current:</u>					
General government	1,259,689	-	-	52,750	1,312,439
Public safety	143,345	-	-	1,811	145,156
Public works	970,764	-	-	-	970,764
Health and welfare	75,620	-	-	-	75,620
Recreation	139,628	-	-	-	139,628
Sanitation	236,042	-	-	-	236,042
Education	8,340,713	-	-	-	8,340,713
Capital outlay	-	162,981	171,920	-	334,901
<u>Total Expenditures</u>	<u>11,165,801</u>	<u>162,981</u>	<u>171,920</u>	<u>54,561</u>	<u>11,555,263</u>
Excess (Deficiency) of Revenues Over Expenditures	900,877	(142,008)	106,495	335,267	1,200,631
<u>Other financing sources (uses):</u>					
Transfers In	50,900	664,000	-	-	714,900
Transfers Out	(664,000)	-	(50,000)	(900)	(714,900)
<u>Total other financing sources (uses):</u>	<u>(613,100)</u>	<u>664,000</u>	<u>(50,000)</u>	<u>(900)</u>	<u>-</u>
<u>Net change in fund balances</u>	<u>287,777</u>	<u>521,992</u>	<u>56,495</u>	<u>334,367</u>	<u>1,200,631</u>
<u>Fund balances beginning of year</u>	<u>2,061,147</u>	<u>1,022,130</u>	<u>676,192</u>	<u>857,254</u>	<u>4,616,723</u>
<u>Fund balances end of year</u>	<u>\$ 2,348,924</u>	<u>\$ 1,544,122</u>	<u>\$ 732,687</u>	<u>\$ 1,191,621</u>	<u>\$ 5,817,354</u>

The accompanying notes are an integral part of these financial statements

TOWN OF GOSHEN, CONNECTICUT  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
JUNE 30, 2021

Net change in fund balances - total governmental funds \$ 1,200,631

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets allocated over their estimated useful lives and reported as depreciation expense. The amount by which depreciation differed from capital outlays in the current period is as follows:

Depreciation expense	(531,105)
Capital outlay	138,472

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

Property tax	(4,729)
--------------	---------

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 compensated absences	(2,511)
Change in net pension liability	3,669

Change in net position of governmental activities \$ 804,427

The accompanying notes are an integral part of these financial statements

TOWN OF GOSHEN, CONNECTICUT  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGETARY BASIS - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2021

	Budgeted Amounts				Variance With Final Budget Positive (Negative)
	Original	Transfers	Final	Actual	
<u>Revenues:</u>					
Property taxes	\$ 10,856,604	\$ -	\$ 10,856,604	\$ 11,092,900	\$ 236,296
Interest and lien fees	24,000	-	24,000	31,374	7,374
Intergovernmental	147,026	-	147,026	593,236	446,210
Town clerk revenue	36,606	-	36,606	135,846	99,240
Departmental revenue	111,300	-	111,300	176,443	65,143
Investment income	70,000	-	70,000	7,622	(62,378)
Other revenue	17,201	-	17,201	22,924	5,723
<u>Total revenues</u>	<u>11,262,737</u>	<u>-</u>	<u>11,262,737</u>	<u>12,060,345</u>	<u>797,608</u>
<u>Expenditures:</u>					
General government	1,384,415	(10,822)	1,373,593	1,253,356	120,237
Public safety	191,189	922	192,111	143,345	48,766
Public works	1,102,537	-	1,102,537	970,764	131,773
Health and welfare	79,569	31	79,600	75,620	3,980
Recreation	192,540	-	192,540	139,628	52,912
Sanitation	215,646	20,396	236,042	236,042	-
Education	8,340,713	-	8,340,713	8,340,713	-
<u>Total expenditures</u>	<u>11,506,609</u>	<u>10,527</u>	<u>11,517,136</u>	<u>11,159,468</u>	<u>357,668</u>
Excess of Revenues Over (Under) Expenditures	<u>(243,872)</u>	<u>(10,527)</u>	<u>(254,399)</u>	<u>900,877</u>	<u>1,155,276</u>
<u>Other financing sources (uses):</u>					
Utilization of fund balance	198,472	669,027	867,499	-	(867,499)
Operating transfers in	50,900	-	50,900	50,900	-
Operating transfers out	(5,500)	(658,500)	(664,000)	(664,000)	-
<u>Total other financing sources (uses)</u>	<u>243,872</u>	<u>10,527</u>	<u>254,399</u>	<u>(613,100)</u>	<u>(867,499)</u>
<u>Net change in fund balance</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>287,777</u>	<u>\$ 287,777</u>
<u>Fund balance - beginning of year</u>				<u>2,061,147</u>	
<u>Fund balance - end of year</u>				<u>\$ 2,348,924</u>	

The accompanying notes are an integral part of these financial statements

TOWN OF GOSHEN, CONNECTICUT  
FIDUCIARY FUNDS  
STATEMENT OF NET FIDUCIARY POSITION  
JUNE 30, 2021

	Pension Trust Funds	Agency Fund Task Force on Prevention
<b><u>Assets</u></b>		
Cash and cash equivalents	\$ -	\$ 19,213
Investments	1,396,778	-
Contributions receivable	4,732	-
Due from other funds	-	-
	<u>-</u>	<u>-</u>
<b><u>Total assets</u></b>	<u>1,401,510</u>	<u>19,213</u>
<b><u>Liabilities</u></b>		
Accounts payable	-	-
Due to beneficiaries	-	19,213
	<u>-</u>	<u>19,213</u>
<b><u>Total Liabilities</u></b>	<u>-</u>	<u>19,213</u>
<b><u>Net position</u></b>		
Net assets held in trust for pension benefits	<u>1,401,510</u>	<u>-</u>
<b><u>Total net position</u></b>	<u>1,401,510</u>	<u>-</u>
<b><u>Total liabilities and net position</u></b>	<u>\$ 1,401,510</u>	<u>\$ 19,213</u>

The accompanying notes are an integral part of these financial statements



TOWN OF GOSHEN, CONNECTICUT  
FIDUCIARY FUNDS  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
JUNE 30, 2021

	<u>Pension Trust Fund</u>
<b><u>Additions</u></b>	
Contributions	\$ 59,662
Investment income	<u>351,068</u>
<b><u>Total additions</u></b>	<u>410,730</u>
<b><u>Deductions</u></b>	
Benefits paid	84,146
Plan administration	<u>96</u>
<b><u>Total deductions</u></b>	<u>84,242</u>
<b><u>Change in net position</u></b>	326,488
<b><u>Net position beginning of year</u></b>	<u>1,075,022</u>
<b><u>Net position end of year</u></b>	<u><u>\$ 1,401,510</u></u>

The accompanying notes are an integral part of these financial statements

**TOWN OF GOSHEN, CONNECTICUT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**Note 1 – Summary of Significant Accounting Policies**

The accompanying financial statements of the Town of Goshen, Connecticut (the “Town”) have been prepared in conformance with accounting principles generally accepted in the United States of America as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The Town’s significant accounting policies are described below.

**Reporting Entity**

The Town was incorporated in 1739. It operates under a Board of Selectmen, Town Meeting, Board of Finance form of government and provides a full range of services including public safety, public works, health and welfare, recreation, sanitation, education, and general administrative services to its residents.

Accounting principles generally accepted in the United States of America require that the reporting entity include: 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. The reporting entity includes the primary government only. The criteria provided by the GASB have been considered and there are no entities which should be presented as component units of the Town.

The following organizations not meeting the criteria of the GASB are not included:

*Goshen Fire Company, Inc.* – The Goshen Fire Company, Inc. has a separate elected board and provides services to residents, generally within the geographic boundaries of the Town. It is excluded from the reporting entity because the Town does not have the ability to exercise influence or control over the daily operations.

*Woodridge Lake Sewer District* – The Woodridge Lake Sewer District has a separate elected board. It is an independent unit that selects management staff, sets user charges, establishes budgets, and controls all aspects of its daily activities.

*Regional School District No. 6* – The school district is an independent unit that provides educational services and facilities for the Towns of Warren, Goshen, and Morris. The Town pays an annual assessment to the school district based on student enrollment.

**Jointly Governed Organization**

*Regional Animal Control Program* – The City of Torrington, the Town of Goshen, and the Town of Litchfield have established a regional animal control program (the “Program”) for the purpose of employing a regional animal control officer, assistant animal control officers, and for the administration and enforcement of the laws relating to animals within the region including the operation of an animal control facility. The affairs of the Program are governed by the Regional Animal Control Facility Commission on which each member municipality is represented by its chief executive officer or such officer’s designee. Program costs are shared by the municipalities in proportion to their population. The Town of Goshen remitted \$20,889 to the Program during the 2021 fiscal year in payment of program costs.

**TOWN OF GOSHEN, CONNECTICUT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**Government-Wide and Fund Financial Statements**

The government-wide financial statements report information on all of the nonfiduciary activities of the primary government. As a general rule, the effects of interfund activity have been eliminated from these statements. Governmental activities are primarily supported by taxes and intergovernmental revenues.

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

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

The various fund types included in the financial statements are described below:

**Governmental Funds** are funds through which most governmental functions typically are financed. The governmental funds are as follows:

*General Fund* – the primary operating fund of the Town. It is used to account for all financial transactions and resources except those required to be accounted for in another fund. Revenues are derived primarily from property taxes, state and federal grants, licenses, permits, charges for services, and earnings on investments.

*Special Revenue Funds* – account for and report the proceeds of specific revenue sources that are restricted, committed, or assigned to expenditure for specific purposes other than debt service or capital projects.

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

*Permanent Funds* – utilized to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the Town's programs.

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

*Pension Trust Funds* – used for the accumulation of resources to be used for retirement benefits.

*Agency Funds* – are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations.

**TOWN OF GOSHEN, CONNECTICUT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting as are the fiduciary fund financial statements, with the exception of agency funds which have no measurement focus. 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 as revenues 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.

When both restricted and unrestricted resources are available for use, the Town utilizes restricted resources first, then unrestricted resources as they are needed.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. 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, pension obligations, and claims and judgments, are recorded only when payment is due.

Property taxes, when levied for, licenses, charges for services, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as governmental fund revenues of the current fiscal period. In determining when to recognize intergovernmental revenues (grants and entitlements), the legal and contractual requirements of the individual programs are used as guidance. Revenues are recognized when program eligibility requirements have been met. All other revenue items are considered to be measurable and available only when cash is received by the Town.

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 general government, except those required to be accounted for in another fund.

The *Capital and Nonrecurring Fund* accounts for resources that have been segregated for various acquisitions and capital projects.

The *Town Aid Roads Fund* accounts for resources that have been segregated for the improvements and repairs to the Town's infrastructure.

Additionally, the Town reports the following fiduciary funds:

The *Pension Trust Funds* account for activities of the Town's defined benefit plan and defined contribution plan, which accumulate resources for pension benefit payments to qualified employees.

The *Task Force on Prevention Fund* is custodial in nature (assets equal liabilities) and does not involve the measurement of results of operations.

**TOWN OF GOSHEN, CONNECTICUT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**Accounting Estimates**

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

**Cash and Cash Equivalents**

The Town classifies all highly liquid investments, including money market funds, certificates of deposit, and shares held in the Connecticut State Treasurer's Short-Term Investment ("STIF") fund, having original maturities of three months or less, as cash equivalents. STIF is a 2a-7 like pool. The value of the position in the pool is the same as the pool shares.

**Investments**

Investments are primarily stated at fair value using quoted market prices, with the exception of U.S. government agencies whose fair values are based upon prices quoted by dealers in such securities, certificates of deposit whose cost approximates fair value, and money market funds whose amortized cost approximates fair value.

**Property Taxes**

In accordance with Connecticut General Statutes, property taxes are assessed as of October 1, levied on the following July 1, and are due in two installments, July 1 and January 1. Motor vehicle taxes are due in one installment on July 1, and supplemental motor vehicle taxes are due in full January 1. Taxes not paid on or before the first day of the next succeeding month in which they became due and payable, or if not due and payable on the first day of the month, on or before the same date of the next succeeding month corresponding to that day of the month on which they become due and payable, are considered delinquent. Continuing liens are filed within two years of the original due date. Delinquent property taxes that are due and payable on the last day of the fiscal year are reported as a receivable on both the government-wide Statement of Net Position, and the governmental fund Balance Sheet. An allowance based on historical collection experience is provided for uncollectible taxes. No allowance for uncollectible accounts was considered necessary at June 30, 2021. Property taxes, interest, and lien fees receivable that are not considered available to liquidate general fund liabilities of the current period are reported as a deferred inflow of resources on the governmental fund Balance Sheet, and accordingly, are not recognized as revenue in the fund financial statements during the current fiscal period.

**Interfund Receivables, Payables, and Transactions**

Activities between funds that are representative of lending or borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (current portion of interfund loans) or "advances to/from other funds" (noncurrent portion of interfund loans).

Quasi-external transactions are accounted for as revenues or expenditures. Transactions that constitute reimbursement to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. All other interfund transactions are reported as transfers.

**TOWN OF GOSHEN, CONNECTICUT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**Prepaid Expenses/Expenditures**

Payments to vendors that reflect costs applicable to future fiscal periods are reported as prepaid in both the government-wide Statement of Net Position and the governmental fund Balance Sheet. In the governmental fund Balance Sheet, the amount reported as a prepaid expenditure is offset by Nonspendable fund balance to indicate that it is not available for expenditure.

**Capital Assets**

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial individual cost of more than \$5,000 with an estimated useful life in excess of three years. Such assets are recorded at historical cost or estimated historical cost. Donated capital assets are recorded at acquisition 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. As permitted under Government Accounting Standards Board Statement No. 34, the Town has prospectively capitalized infrastructure assets in the Statement of Net Position beginning July 1, 2003. Infrastructure assets acquired before July 1, 2003, have not been capitalized and are not reported as capital assets in the government-wide financial statements.

Capital asset acquisitions are reported as expenditures and no depreciation is taken in the governmental fund financial statements.

Property, plant, equipment, and infrastructure assets of the Town are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Building	25 - 75
Building improvements	10 - 30
Land improvements	10
Machinery and equipment	5 - 50
Vehicles	7 - 25
Infrastructure	10 - 25

**Unearned Revenue**

In the government-wide and fund financial statements, this liability represents resources that have been received but not yet earned.

**Deferred Outflows/Inflows of Resources**

Deferred outflows of resources represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Town has no items that qualify for reporting in this category.

Deferred inflows of resources represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Town only has one type

**TOWN OF GOSHEN, CONNECTICUT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

of item, which arises only under a modified accrual basis of accounting, which qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds Balance Sheet. The governmental funds report unavailable revenues from property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

**Compensated Absences**

Employees accumulate, by prescribed formula, vacation and sick days for subsequent use or for payment upon termination or retirement. Expenses to be paid in future periods are accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only for amounts that have come due, for example, as a result of employee resignations and retirements.

**Long-Term Obligations**

In the government-wide financial statements, long-term obligations are reported as liabilities in the 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. Bond issuance costs are recognized as an expense in the period they are incurred. Currently, the Town has no general obligation bond debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued, including capital leases, 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.

**Pension Plan Accounting**

In the pension trust funds, employee contributions are recognized in the period in which the contributions are due. Employer contributions to the plan are recognized when due pursuant to legal requirements of the plan. Benefits and refunds are recognized when due and payable in accordance with the terms of each plan. In the governmental funds, expenditures are recognized when they are paid or are expected to be paid with current available resources.

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense in the governmental activities financial statements, information about the fiduciary net position of the Town's pension plans and additions to/deductions from fiduciary net position have been determined on the same basis as they are reported in the pension trust funds.

The Town has adopted a "pay-as-you-go" funding policy for the defined benefit plan whereby the current year benefit obligation is funded by the General Fund.

**Fund Equity and Net Position**

Net position represents the difference between assets, deferred inflows of resources, liabilities, and deferred outflows of resources. In the government-wide Statement of Net Position, net position is classified in the following categories:



**TOWN OF GOSHEN, CONNECTICUT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

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

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

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

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

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

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

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

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

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

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

The Town has not formally enacted legislation requiring it to maintain a minimum fund balance. However, it is Board of Finance policy to maintain a minimum General Fund balance of no less than 7.5% of its annually approved appropriations of the General Fund.

### **Encumbrance Accounting**

Encumbrance accounting, under which purchase orders, contracts, and other commitments are recorded in order to reserve that portion of the applicable appropriation, is frequently employed by governmental units as an extension of formal budgetary integration in the governmental funds. The Town has adopted a policy that provides for the encumbering of General Fund appropriations in extenuating circumstances. The Town



**TOWN OF GOSHEN, CONNECTICUT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

has no encumbrances as of fiscal year end June 30, 2021.

**Note 2 – Budgets and Budgetary Accounting**

The Town follows these procedures in establishing budgetary data reflected in the financial statements:

Department heads, officers, and agencies of the Town file estimates of expenditures to be made and revenues to be collected in the upcoming year to the Board of Finance. These estimates, as revised by the Board of Finance, are recommended as the annual operating budget for adoption at the Town meeting in May. Upon the adoption of the budget, the Board of Finance is authorized to transfer appropriated amounts between departments, and to authorize additional departmental appropriations totaling less than \$20,000 in the aggregate. The legal level of control at which expenditures may not exceed appropriations is at the departmental level. Additional appropriations for the year ended June 30, 2021 were \$669,027 authorized by Town Meeting and the Board of Finance. Of this \$658,500 was for capital transfers and \$10,527 was to balance the remaining budget line items at the fiscal year end.

Appropriations for capital projects do not lapse until completion of the applicable projects. All general fund unexpended appropriations lapse at year end.

The Town does not have legally adopted annual budgets for its special revenue funds and grant financed capital project funds because budgetary control is alternatively achieved by constraints imposed by intergovernmental grant agreements, or Connecticut General Statutes.

The Town prepares its annual budget on a basis of accounting (“budgetary basis”) which differs in some respects from the United States generally accepted accounting principles basis (“GAAP basis”) of accounting. The Town has adopted a “pay-as-you-go” funding policy for the defined benefit plan whereby the current year benefit obligation is funded by the general fund. Appropriations committed to defined benefit pension plan benefit payments on the budgetary basis are not considered pension plan contributions on the GAAP basis.

A reconciliation of General Fund operations as presented in accordance with the GAAP basis of accounting, to the amounts presented on the budgetary basis, is as follows:

	<u>Revenues</u>	<u>Expenditures</u>
Total Budgetary Basis - Non GAAP	\$ 12,111,245	\$ 11,823,468
Other financing sources	(50,900)	-
Other financing uses	-	(664,000)
Miscellaneous grants	6,333	6,333
Total GAAP Basis	<u>\$ 12,066,678</u>	<u>\$ 11,165,801</u>

**Note 3 – Cash, Cash Equivalents, and Investments**

Cash and cash equivalents at June 30, 2021, consisted of:

**TOWN OF GOSHEN, CONNECTICUT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

	<u>Carrying Amount</u>	<u>Bank Balance</u>
Governmental Funds		
General Fund Deposits	\$ 561,575	\$ 551,175
General Fund Repurchase Investment Account	2,810,700	2,810,700
General Fund STIF	1,761,313	1,761,313
Capital and Non-Recurring Fund STIF	71,728	71,728
Nonmajor Governmental Funds	66,295	66,295
<u>Total Governmental Funds</u>	<u>5,271,611</u>	<u>5,261,211</u>
Agency Funds	19,213	20,115
Total Cash and Cash Equivalents	5,290,824	5,281,326
Certificates of deposit classified as investments	589,431	589,431
<u>Total Bank Deposits</u>	<u>\$ 5,880,255</u>	<u>\$ 5,870,757</u>

Investments at June 30, 2021, consisted of:

	<u>Fair Market Value</u>	<u>Maturity not Available</u>	<u>Average Credit Rating</u>	<u>Investment Maturity</u>	
				<u>1- 5 Years</u>	<u>5-10 Years</u>
<u>Investment Maturity (in Years)</u>					
<u>General Fund</u>					
Certificates of deposit	\$ 554,431	\$ -	*	\$ 554,431	\$ -
<u>Nonmajor funds</u>					
Certificates of deposit	35,000	-	*	35,000	-
Corporate securities	308,574	308,574	N/A	-	-
Mutual funds – equity	90,798	90,798	N/A	-	-
Mutual funds – bonds	12,385	-	AA+	-	12,385
	<u>\$ 446,757</u>	<u>\$ 399,372</u>		<u>\$ 35,000</u>	<u>\$ 12,385</u>
<u>Pension Trust fund</u>					
Mutual funds – equity	1,254,307	1,254,307	N/A	-	-
Mutual funds – bonds	142,471	142,471	A	-	-
	<u>\$ 1,396,778</u>	<u>\$ 1,396,778</u>		<u>\$ -</u>	<u>\$ -</u>

\* – Subject to coverage by Federal Depository Insurance NA – Not applicable

### **Credit Risk – Investments**

Generally, credit risk is defined as the risk that an issuer of a debt type investment will not fulfill its obligation to the holder of the investment. The Town's investing activities conform to Connecticut General Statutes (Section 7-400) which permit municipalities to invest in: 1) obligations of the United States and its agencies; 2) high rated obligations of any state of the United States or of any political subdivision, authority or agency thereof; and 3) shares or other interests in custodial arrangements or pools maintaining constant net asset values and in highly rated no-load open end money market and mutual funds (with constant or fluctuating net asset values) whose portfolios are limited to obligations of the United States and its agencies,

**TOWN OF GOSHEN, CONNECTICUT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

and repurchase agreements fully collateralized by such obligations. The statutes also provide for investment in shares of the Connecticut Short Term Investment Fund. The Town's pension and permanent funds may also be invested in certain real estate mortgages, in certain savings banks or savings and loan associations, or in stocks and bonds or other securities selected by the trustee, with the care of a prudent investor and in the case of pension funds, the provisions of the applicable plan.

**Custodial Credit Risk – Cash Equivalents and Investments**

This is the risk that in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investments or 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, 2021, the funds held in the repurchase collateral account were collateralized with collateral held by the banks' trust department or agents but not in the Town's name. The Town's pension plan mutual fund investments which are directed by plan participants are not directly exposed to custodial credit or risk, nor are the mutual funds and other pooled accounts held in various governmental funds of the Town. The Town's investments in common stock, all held by the Town as a trustee of the cemetery funds, were uninsured and unregistered securities held by counterparties, or their trust departments or agents, but not in the Town's name. With the exception of the cemetery funds' common stock, no securities held by the Town were directly exposed to custodial credit risk.

**Custodial Credit Risk – Deposits**

This is the risk that in the event of failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in possession of an outside party. The Town's policy is to actively manage its deposits in such a manner as to ensure that substantially all deposits are insured at all times by Federal Depository insurance. The deposit of public funds is controlled by the Connecticut General Statutes (Section 7-402). Connecticut General Statutes required that each depository maintain segregated collateral (not required to be based on a security agreement between the depository and the municipality and, therefore, not perfected in accordance with federal law) in an amount equal to a defined percentage of its public deposits based upon the depository's risk based capital ratio. At June 30, 2021, a minimum of \$82,807 of the bank balance of the Town's deposits, was collateralized in accordance with Connecticut General Statutes (collateral held by the pledging banks trust departments but not in the Town's name), and \$898,944 was insured by Federal Depository Insurance. The remaining bank balance of \$245,266 was uninsured and uncollateralized.

**Interest Rate Risk**

The Town does not have a formal policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The table on the previous page presents information about the exposure of the Town's debt type investments to this risk using the segmented time distribution model.

**Concentration of Credit Risk**

The Town places no limit on the amount invested in any one issuer. The Town's nonmajor fund investments include common stock of several individual issuers that each represents more than 5% of total nonmajor fund investments. These investments are held in trust for the benefit of the East Street Cemetery. The individual issuers and investment amounts are as follows:

**TOWN OF GOSHEN, CONNECTICUT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

<u>Issuer</u>	<u>Amount</u>	<u>Percentage of Nonmajor Fund Investments</u>
Abbott Laboratories	22,544	7.31%
Abbvie Inc	22,596	7.32%
AT&T Inc	7,656	2.48%
Automatic Data Processing	17,762	5.76%
Clorox Company	26,498	8.59%
Emerson Electric	38,400	12.44%
Exxon Mobil Corp	12,932	4.19%
Home Depot Inc	36,067	11.69%
Johnson & Johnson	54,025	17.51%
JP Morgan Chase & Co	61,620	19.97%
Sysco Corp	8,474	2.75%
	<u>\$ 308,574</u>	<u>100.00%</u>

### **Fair Value Measurements**

The Town utilizes the market approach as the valuation technique to measure fair value of its financial assets. GAAP establishes a three-level hierarchy for fair value measurements that distinguishes between market participant assumptions developed based on market data obtained from sources independent of the reporting entity (“observable inputs”) and the reporting entity’s own assumptions about market participant assumptions developed based on the best information available in the circumstances (“unobservable inputs”) and requires that the most observable inputs be used when available. The hierarchy is broken down into three levels based on the reliability of inputs as follows:

- Level 1 - Valuation based on unadjusted quoted prices in active markets for identical assets the Town has the ability to access. Since valuations are based on quoted prices readily and regularly available in an active market, valuation of these assets does not entail significant judgment.
- Level 2 - Valuation based on quoted prices for similar assets in active markets; quoted prices for similar assets in inactive markets; or valuations based on models where the significant inputs are observable (e.g. interest rates, yield curves, etc.) or can be corroborated by observable market data.
- Level 3 - Valuations based on inputs that are unobservable and significant to the overall fair value measurement. The unobservable inputs reflect the Town’s own assumptions about assumptions that market participants might use.

The Town’s investments are measured on a recurring basis using Level 1 information (market quotations for investments that have quoted prices in active markets). The Town has no financial assets measured using Level 2 or Level 3 at June 30, 2021.

**TOWN OF GOSHEN, CONNECTICUT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**Note 4 – Deferred Inflows of Resources**

To reflect that a portion of property taxes, interest, and lien fees receivable at June 30, 2021, that are not considered available to liquidate General Fund liabilities of the current period, the General Fund column of the governmental funds Balance Sheet reports property tax revenue, which is unavailable for expenditure in the current fiscal year of \$142,641 and grant funds received not yet expensed totaling \$11,139 as deferred inflow of resources.

**Note 5 – Receivables**

Receivables at June 30, 2021 for individual major funds and all other funds in the aggregate, including the applicable allowance for collection losses, are as follows:

	General Fund	Non-Major and Other Funds	Total
Property Taxes	\$ 119,790	\$ -	\$ 119,790
Interest due on taxes	40,315	-	40,315
Accounts Receivable	16,020	-	16,020
Total Receivables	<u>\$ 176,125</u>	<u>\$ -</u>	<u>\$ 176,125</u>

**Note 6 – Interfund Receivables, Payables, and Transfers**

As of June 30, 2021, interfund receivables and payables that resulted from various interfund transactions were as follows:

	Due From	Due To
General Fund	\$ -	\$ 2,888,433
Capital and Non-Recurring Fund	1,472,394	-
Town Aid Roads Fund	732,687	-
Dog Fund	6,006	-
Land Acquisition	650,982	-
Library Fund	9,889	-
Goshen/Cornwall Bus	2,972	-
Lake Weed Management Fund	9,615	-
Long Term Recovery Fund	1,200	-
East Street Cemetery	-	1,585
Other Cemetery Funds	-	1,638
Capital Project EECBG	5,911	-
Total	<u>\$ 2,891,656</u>	<u>\$ 2,891,656</u>

**TOWN OF GOSHEN, CONNECTICUT**  
**NOTES TO FINANCIAL STATEMENTS**  
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A summary of interfund transfers during the year is presented as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 50,900	\$ 664,000
Capital Non-Recurring Fund	664,000	-
Town Aid Roads Fund	-	50,000
Dog Fund	-	900
Total	<u>\$ 714,900</u>	<u>\$ 714,900</u>

**Note 7 – Long-Term Obligations**

The following is a summary of changes in general obligation debt during the fiscal year:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Net pension obligation	69,324	-	3,669	65,655	-
Compensated absences	50,712	2,511	-	53,223	-
	<u>120,036</u>	<u>2,511</u>	<u>3,669</u>	<u>118,878</u>	<u>-</u>

**Note 8 – Risk Management**

The Town is exposed to various risks of loss involving torts, theft of, damage to, and destruction of assets, errors and omissions, injuries of employees, natural disaster, and public official liabilities. The Town generally obtains commercial insurance for these risks. Coverage has not been significantly reduced and settled claims have not exceeded commercial coverage in any of the last three fiscal years.

The Town obtains its worker compensation and employer liability coverage as a member of Connecticut Interlocal Risk Management Agency (CIRMA), a public entity risk pool established for the purpose of administering an interlocal risk management program pursuant to the provisions of Connecticut General Statutes. CIRMA is to be self-sustaining through members' premiums but purchases reinsurance for its protection at various levels for all lines of coverage provided. Members may be subject to supplemental assessment in the event of deficiencies.

**Note 9 – Commitments and Contingencies**

The Town is not a defendant in any lawsuits that, in the opinion of Town management in consultation with Town Counsel, will have a material adverse effect on the Town's financial position.

The Town has received 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 the terms of a grant. Based on prior experience, Town management believes such disallowances, if any, will not be material.

**TOWN OF GOSHEN, CONNECTICUT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**Note 10 – Capital Assets**

Capital asset activity for the year ended June 30, 2021 are as follows

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated				
Land	\$ 1,114,226	\$ -	\$ -	\$ 1,114,226
Construction in progress	816,721	-	764,267	52,454
Total capital assets not being depreciated	<u>1,930,947</u>	<u>-</u>	<u>764,267</u>	<u>1,166,680</u>
Capital assets being depreciated				
Buildings and improvements	1,803,597	-	-	1,803,597
Land improvements	890,191	-	74,490	815,701
Furnitures, machinery and equipment	1,174,036	26,414	17,895	1,182,555
Vehicles	2,557,817	-	2,972	2,554,845
Infrastructure	4,391,043	876,325	-	5,267,368
Total capital assets being depreciated	<u>10,816,684</u>	<u>902,739</u>	<u>95,357</u>	<u>11,624,066</u>
Less accumulated depreciation				
Buildings and improvements	904,040	41,205	-	945,245
Land improvements	395,544	24,566	74,490	345,620
Furnitures, machinery and equipment	895,364	67,082	17,895	944,551
Vehicles	1,621,738	160,898	2,972	1,779,664
Infrastructure	1,610,204	237,354	-	1,847,558
Total accumulated depreciation	<u>5,426,890</u>	<u>531,105</u>	<u>95,357</u>	<u>5,862,638</u>
Total capital assets being depreciated net	<u>5,389,794</u>	<u>371,634</u>	<u>-</u>	<u>5,761,428</u>
Total capital assets, Net	<u>\$ 7,320,741</u>	<u>\$ 371,634</u>	<u>\$ 764,267</u>	<u>\$ 6,928,108</u>

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

**TOWN OF GOSHEN, CONNECTICUT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

Governmental Activities	
General government	\$ 11,343
Public safety	97,125
Public Works, including depreciation of general infrastructure assets	404,362
Health and welfare	6,271
Recreation	12,004
Total depreciation expense	<u>\$ 531,105</u>

**Note 11 – Pension Plan**

The Town administers two pension plans; the Town of Goshen Defined Benefit Pension Plan, a single employer defined benefit pension plan, and the Town of Goshen Defined Contribution Pension Plan, a single employer defined contribution plan. The plans, which do not issue stand-alone financial statements, cover all eligible Town employees and elected officials. In accordance with Town ordinance, the First Selectman, the Chairman of the Board of Finance, and the Town Treasurer are the plan trustees and administrative committee. Town ordinance grants the authority to define the terms and conditions of the plans, not established by Town ordinance, to the plan trustees. On July 1, 1999, the effective date of the defined contribution plan, all active participants of the defined benefit plan were provided the opportunity to roll over their defined benefit plan vested benefits to the defined contribution plan. All except two active participants opted to do so.

The plans are considered to be part of the Town’s financial reporting entity and are included in the Town’s financial statements as Pension Trust Funds. Plan benefits and contribution requirements are established by the plans, which may be amended by the Town. The Town has adopted a “pay-as-you-go” policy for the defined benefit plan whereby the current year benefit obligations is funded by the General Fund.

**Summary of Significant Accounting Policies**

*Basis of Accounting* – The Pension Trust Funds’ financial statements are prepared on the accrual basis of accounting. Revenues are recognized when they are due pursuant to the legal requirements of each plan. Expenses are recognized when due and payable in accordance with the benefit terms of each plan.

*Valuation of Investments* – Investments are valued at fair value using quoted market prices.

*Plan Membership* – Based on the actuarial valuation dated July 1, 2020, for the Town, membership consisted of:

Active Participants	-
Terminated vested participants	-
Inactive members receiving benefits	3
	<u>3</u>



**TOWN OF GOSHEN, CONNECTICUT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

*Benefit Provisions* – Until July 1, 1999, the plan covered all employees and elected officials whose job required at least 1,000 hours of work per year, attained age 24 ½ and completed six months of service. As discussed above, the plan now covers three retirees. Employees may make voluntary contributions to the plan. The contribution cannot be more than 10% of annual compensation nor less than \$100. Voluntary contributions may be withdrawn at any time. Participants are 100% vested upon the completion of ten years of service, upon their normal retirement date (age 65), or when they become totally and permanently disabled, whichever occurs first. Employees who have attained age 55 and participated in the plan for ten years are entitled to early retirement benefits amounts to their accrued benefits. Normal retirement benefits are based upon 1% of employee's average monthly pay multiplied by the number of years of service up to a maximum of 42 years. Average monthly pay is the average of employees' annual pay for five consecutive years divided by twelve. The plan has been closed to new entrants since June 30, 1991.

*Contributions* – An actuarially determined contribution is calculated by an independent actuary on an annual basis using the unit credit method. However, the plan has been closed to new entrants since 1991, allowing the Town to project its maximum future annual benefit payment obligations with a high degree of accuracy. As a result, the Town has adopted a "pay-as-you-go" policy for the plan whereby the current year benefit obligation is funded by the general fund. Costs of administering the plan are paid by the General Fund.

*Investments* – The town has adopted a "pay-as-you-go" plan funding policy. There are no plan investments.

*Net Pension Liability* – The components of the Town's net pension liability for the plan at June 30, 2021, were as follows:

Total pension liability	\$ 65,655
Plan fiduciary net position	<u>-</u>
Net position liability	<u>\$ 65,655</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>0.00%</u>

*Actuarial Assumptions* – The total pension liability was determined by an actuarial valuation as of July 1, 2021, as updated on the liability measurement date of June 30, 2020, for changes in the discount rate. The following actuarial assumptions were applied to all periods included in the measurement:

Salary increases	n/a
Investment rate of return	n/a
Discount rate – measurement date	3.50%

Mortality rates were based on the RP-2000 Male and Female Annuitant Tables projected to 2018.

The actuarial assumptions used in the July 1, 2020, valuation were based on the Bond Buyer 20 year, tax-exempt general obligation municipal bond rate index, and a current mortality table promulgated by the Society of American Actuaries.

*Discount Rate* – The discount rate used to measure the total pension liability at June 30, 2021, was 3.50%. The Town has adopted a "pay-as-you-go" plan funding policy and has no plan assets currently available to finance future plan benefit payments. As a result, the discount rate is based on a 20-year, tax-exempt,

**TOWN OF GOSHEN, CONNECTICUT**  
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general obligation municipal bond rate in conformance with GASB criteria.

*Sensitivity of the Net Pension Liability to Changes in the Discount Rate* – The following presents the net pension liability of the plan, calculated using the discount rate of 3.50%, as well as what the Town's net pension liability for the plan would be if it were calculated using a discount rate that is 1-percentage-point over or 1 percentage point higher than the current rate.

	1% Decrease 2.50%	Current Discount Rate 3.50%	1% Increase 4.50%
Net pension liability	\$ 69,700	\$ 65,655	\$ 62,028

*Changes in the Net Pension Liability* – Changes in the plan's net pension liability for the year ended June 30, 2021, are as follows

	Total Pension Liability	Plan Fiduciary net position	Net Pension Liability
Balance at June 30, 2020	\$ 69,324	\$ -	\$ 69,324
Changes for the year:			
Interest	2,378	-	2,378
Differences between expected and actual experience	3,276	-	3,276
Changes of assumptions	39	-	39
Employer contributions	-	-	-
Benefit payments	(9,362)	-	(9,362)
Net changes	(3,669)	-	(3,669)
Balance at June 30, 2021	\$ 65,655	\$ -	\$ 65,655

### **Defined Contribution Plan**

The Town administers a single employer defined contribution plan (Money Purchase Plan) which covers all eligible employees and elected officials (Participants). The plan is included in the Town's financial statements as a Pension Trust Fund. As of June 30, 2021, the net position available for benefits was \$1,401,510. The Town adopted the plan effective July 1, 1999.

At June 30, 2021, there were 12 participants entitled to benefits covered under the plan. To be eligible, participants must be 20 ½, and have completed six months service working at least 1,000 hours. The Town contributes 9% of participant compensation. Participants are 100% vested upon five years of service. Participants may not make additional voluntary contributions to the plan.

Participants are permitted to direct the investment of contributed funds. At age 65, plan participants are entitled to a lump sum payment or a retirement benefit. The Town contributed \$59,662 to the plan during

**TOWN OF GOSHEN, CONNECTICUT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

the fiscal year ended June 30, 2021. The Town's outstanding liability to the plan at fiscal year-end was \$4,732. Pension administration expenses totaling \$5,950 were paid by the General Fund.

**Note 12 – Governmental Fund Balances**

The following is a summary of all governmental fund balances as of June 30, 2021:

	<u>General Fund</u>	<u>Capital and Non- Recurring Fund</u>	<u>Town Aid Roads Fund</u>	<u>Non Major Governmental Funds</u>	<u>Total Governmental Funds</u>
Nonspendable					
Prepaid expenses	\$ 47,194	\$ -	\$ -	\$ -	\$ 47,194
Permanent endowments	-	-	-	418,179	418,179
	<u>47,194</u>	<u>-</u>	<u>-</u>	<u>418,179</u>	<u>465,373</u>
Restricted					
Capital projects	-	17,323	-	-	17,323
Health and welfare	-	-	-	13,188	13,188
Road improvements	-	-	732,687	-	732,687
Energy efficient project	-	-	-	5,911	5,911
Dog fund	-	-	-	4,195	4,195
Permanent endowments	-	-	-	79,662	79,662
	<u>-</u>	<u>17,323</u>	<u>732,687</u>	<u>102,956</u>	<u>852,966</u>
Committed					
Capital projects	-	1,526,257	-	-	1,526,257
Land acquisitions	-	-	-	650,982	650,982
Library expenditures	-	-	-	9,889	9,889
Lake weed management	-	-	-	9,615	9,615
	<u>-</u>	<u>1,526,257</u>	<u>-</u>	<u>670,486</u>	<u>2,196,743</u>
Assigned					
Subsequent year's budget	644,251	-	-	-	644,251
Capital projects	-	542	-	-	542
	<u>644,251</u>	<u>542</u>	<u>-</u>	<u>-</u>	<u>644,793</u>
Unassigned	<u>1,657,479</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,657,479</u>
Total governmental funds	<u>\$ 2,348,924</u>	<u>\$ 1,544,122</u>	<u>\$ 732,687</u>	<u>\$ 1,191,621</u>	<u>\$ 5,817,354</u>

**Note 13 – Recently Issued Accounting Standards Not Yet Adopted**

The Governmental Accounting Standards Board (GASB) has issued several pronouncements that have

**TOWN OF GOSHEN, CONNECTICUT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

effective dates that may impact future presentations. Management has not currently determined what, if any, impact implementation of the following statements may have on the financial statements:

- GASB Statement No. 87 - Leases. requirements of this Statement are effective for reporting periods beginning after June 15, 2021.
- GASB Statement No. 89 - Accounting for Interest Cost Incurred before the End of a Construction Period. The requirements of this statement are effective for reporting periods beginning after December 15, 2020.
- GASB Statement Number 91 - Conduit Debt Obligations. The requirements of this statement are effective for reporting periods beginning after December 15, 2021.
- GASB Statement Number 92 - Omnibus 2020. The requirements of this statement are effective for reporting periods beginning after June 15, 2021.
- GASB Statement Number 93 - Replacement of Interbank Offered Rates. The requirements of this statement are effective for reporting periods beginning after June 15, 2021.
- GASB Statement Number 94 - Public-Private and Public-Public Partnerships and Availability Payment Arrangements. The requirements of this statement are effective for reporting periods beginning after June 15, 2022.
- GASB Statement Number 96 - Subscription Based Information Technology Arrangements. The requirements of this statement are effective for reporting periods beginning after June 15, 2022.
- GASB Statement No. 97 - Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32 The requirements of this statement are effective for reporting periods beginning after June 15, 2022.
- GASB Statement No. 98 - The Annual Comprehensive Financial Report The requirements of this statement are effective for reporting periods beginning after December 15, 2021.

TOWN OF GOSHEN, CONNECTICUT  
SCHEDULE OF CHANGES IN NET PENSION LIABILITY  
AND RELATED RATIOS

	2021	2020	2019	2018	2017	2016	2015	2014
<b><u>Total pension liability</u></b>								
Service cost	\$ 2,378	\$ 2,502	\$ 2,654	\$ 2,629	\$ 2,710	\$ 3,486	\$ 3,332	\$ 295
Interest	3,276	3,054	3,062	(9,642)	4,984	4,230	4,168	4,320
Differences between expected and actual experience	39	(668)	4,379	-	(3,236)	5,732	2,805	-
Changes of assumptions	(9,362)	(9,362)	(9,362)	(9,362)	(9,929)	(11,684)	(11,684)	1,977
Benefit payments								(11,684)
<b>Net change in total pension liability</b>	(3,669)	(4,474)	733	(16,575)	(5,461)	1,764	(415)	(5,092)
<b>Total pension liability - beginning</b>	69,324	73,798	73,065	89,640	95,101	93,337	93,752	98,844
<b>Total pension liability - ending</b>	65,655	69,324	73,798	73,065	89,640	95,101	93,337	93,752
<b><u>Plan fiduciary net position</u></b>								
Employer contributions	9,362	9,362	9,362	9,362	9,929	11,684	11,684	11,684
Benefit payments & Fees	(9,362)	(9,362)	(9,362)	(9,362)	(9,929)	(11,684)	(11,684)	(11,684)
<b>Net Change in plan fiduciary net position</b>	-	-	-	-	-	-	-	-
<b>Plan fiduciary net position - beginning</b>	-	-	-	-	-	-	-	-
<b>Plan fiduciary net position - ending</b>	-	-	-	-	-	-	-	-
<b>Net pension liability (asset) - Ending</b>	\$ 65,655	\$ 69,324	\$ 73,798	\$ 73,065	\$ 89,640	\$ 95,101	\$ 93,337	\$ 93,752
<b>Plan fiduciary net position as a percentage of the total pension liability</b>	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>Covered-employee payroll</b>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Net pension liability as a percentage of covered employee payroll</b>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

**Notes to Schedule**

Information presented - This schedule is required to present information for ten years. Additional years information will be displayed as it becomes available

TOWN OF GOSHEN, CONNECTICUT  
SCHEDULE OF CONTRIBUTIONS TO THE DEFINED BENEFIT PENSION PLAN  
LAST TEN FISCAL YEARS

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<u>Actuarially determined contribution</u>										
	\$ 9,362	\$ 9,362	\$ 9,362	\$ 9,362	\$ 9,929	\$ 11,510	\$ 12,130	\$ 12,778	\$ 20,291	\$ 22,281
<u>Contributions in relation to the actuarially determined contribution</u>										
	9,362	9,362	9,362	9,362	9,929	11,684	11,684	11,684	12,753	14,890
<u>Contribution deficiency (excess)</u>										
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (174)	\$ 446	\$ 1,094	\$ 7,538	\$ 7,391
<u>Covered-employee payroll</u>										
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Contributions as a percentage of covered-employee payroll</u>										
	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Notes to Schedule

Most recent valuation date  
Measurement Date

July 1, 2020  
June 30, 2021

The plan benefits were frozen as of July 1, 1999

Methods and assumptions used to determine the contribution rates:

Actuarial cost method	Pay as you go
Amortization method	Level dollar-open
Remaining amortization period	7 years
Asset valuation method	Fair Market Value
Mortality rates	Based on 1983 Group Annuity Male Mortality Table with no setback for males and a 6 year setback for females.
Interest rate	3.50%
Inflation	N/A
Salary increases	N/A

TOWN OF GOSHEN, CONNECTICUT  
GENERAL FUND  
SCHEDULE OF REVENUE AND OTHER FINANCING SOURCES  
BUDGETARY BASIS - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2021

<b>Revenues</b>	Budgeted Amounts			Actual	Variance With Final Budget Positive (Negative)
	Original	Transfers	Final		
Property taxes	\$ 10,856,604	\$ -	\$ 10,856,604	\$ 11,092,900	\$ 236,296
Interest and lien fees	24,000	-	24,000	31,374	7,374
Intergovernmental					
Education grants	79,017	-	79,017	80,183	1,166
LOCIP	42,518	-	42,518	42,348	(170)
Mashantucket Pequot fund	2,687	-	2,687	2,687	-
Veterans exemptions	3,292	-	3,292	3,114	(178)
Other grants	2,648	-	2,648	32,549	29,901
Payments in lie of taxes on state owned property	8,655	-	8,655	8,655	-
Telephone access grant	8,209	-	8,209	47	(8,162)
ARPA Relief Funds	-	-	-	423,653	423,653
	147,026	-	147,026	593,236	446,210
Town clerk revenue					
Historical preservation fees	960	-	960	2,331	1,371
Other town clerk revenue	4,111	-	4,111	16,849	12,738
Historic preservation grant	5,500	-	5,500	5,500	-
Real estate conveyance	14,640	-	14,640	74,102	59,462
Recording fees	11,395	-	11,395	37,064	25,669
	36,606	-	36,606	135,846	99,240
Departmental revenue					
Building official fees	50,000	-	50,000	129,991	79,991
Land use fees and permits	2,800	-	2,800	6,194	3,394
Library receipts	800	-	800	629	(171)
Recreation fees	6,000	-	6,000	7,264	1,264
Road excavations	200	-	200	450	250
Summer camp fees	51,500	-	51,500	31,915	(19,585)
	111,300	-	111,300	176,443	65,143
Investment income	70,000	-	70,000	7,622	(62,378)
Other revenue					
Carlisle fund for lights	3,701	-	3,701	5,273	1,572
Copies and fax receipts	300	-	300	72	(228)
Miscellaneous permits	1,800	-	1,800	2,815	1,015
Miscellaneous revenue	8,000	-	8,000	11,124	3,124
Newspaper contribution	3,400	-	3,400	3,640	240
	17,201	-	17,201	22,924	5,723
<b>Total revenues</b>	<b>11,262,737</b>	<b>-</b>	<b>11,262,737</b>	<b>12,060,345</b>	<b>797,608</b>
<b>Other financing sources</b>					
Utilization of fund balance	198,472	669,027	867,499	-	(867,499)
Dog fund transfer	900	-	900	900	-
Town aid road transfer	50,000	-	50,000	50,000	-
<b>Total other financing sources</b>	<b>249,372</b>	<b>669,027</b>	<b>918,399</b>	<b>50,900</b>	<b>(867,499)</b>
<b>Total revenue and other financing sources</b>	<b>\$ 11,512,109</b>	<b>\$ 669,027</b>	<b>\$ 12,181,136</b>	<b>\$ 12,111,245</b>	<b>\$ (69,891)</b>

TOWN OF GOSHEN, CONNECTICUT  
GENERAL FUND  
SCHEDULE OF EXPENDITURES, AND OTHER FINANCING USES  
BUDGETARY BASIS - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2021

	Budgeted Amounts				Variance With Final Budget Positive (Negative)
	Original	Transfers	Final	Actual	
<b><u>Town expenditures:</u></b>					
Animal control	\$ 20,000	\$ 889	\$ 20,889	\$ 20,889	\$ -
Assessment appeal	1,932	-	1,932	1,067	865
Board of assessors	76,577	377	76,954	76,954	-
Board of finance	17,470	-	17,470	14,977	2,493
Building official	53,139	22,375	75,514	75,514	-
Cemeteries	3,883	-	3,883	2,857	1,026
Civil preparedness	7,525	-	7,525	5,246	2,279
Conservation commission	1,364	-	1,364	577	787
Conservation of health	72,621	-	72,621	68,641	3,980
Contingency account	40,000	(40,000)	-	-	-
Economic development committee	1,051	-	1,051	1,042	9
Elections	30,807	-	30,807	29,486	1,321
Employee benefits	420,042	-	420,042	354,893	65,149
Fire commissioners	2,179	33	2,212	2,212	-
Fire marshal	13,171	-	13,171	10,778	2,393
Fire protection	102,331	-	102,331	73,140	29,191
Fiscal office	47,660	1,559	49,219	49,219	-
Inland wetlands	5,151	-	5,151	2,518	2,633
Insurance	101,767	-	101,767	100,736	1,031
Land-use enforcement	19,441	451	19,892	19,892	-
Library	160,902	-	160,902	150,616	10,286
Miscellaneous	10,071	-	10,071	7,083	2,988
Newsletter	21,050	1,437	22,487	22,487	-
Planning and zoning	2,589	-	2,589	2,052	537
Professional services	25,587	-	25,587	15,042	10,545
Public works	1,102,537	-	1,102,537	970,764	131,773
Recreation	192,540	-	192,540	139,628	52,912
Rescue service	30,836	-	30,836	18,941	11,895
Selectmen's office	137,644	2,979	140,623	140,623	-
Street lights	15,147	-	15,147	12,139	3,008
Tax collector	38,818	-	38,818	32,592	6,226
Town clerk	85,500	-	85,500	79,449	6,051
Town office building	70,802	-	70,802	63,672	7,130
Treasurer	9,213	-	9,213	9,037	176
Waste removal	215,646	20,396	236,042	236,042	-
Water pollution control	340	-	340	-	340
Welfare	6,948	31	6,979	6,979	-
Zoning board of appeals	1,615	-	1,615	971	644
<b><u>Total town expenditures</u></b>	<b><u>3,165,896</u></b>	<b><u>10,527</u></b>	<b><u>3,176,423</u></b>	<b><u>2,818,755</u></b>	<b><u>357,668</u></b>
<b><u>Education Region Six</u></b>	<b><u>8,340,713</u></b>	<b><u>-</u></b>	<b><u>8,340,713</u></b>	<b><u>8,340,713</u></b>	<b><u>-</u></b>
<b><u>Total expenditures</u></b>	<b><u>11,506,609</u></b>	<b><u>10,527</u></b>	<b><u>11,517,136</u></b>	<b><u>11,159,468</u></b>	<b><u>357,668</u></b>
<b><u>Transfer out to capital and nonrecurring fund</u></b>	<b><u>5,500</u></b>	<b><u>658,500</u></b>	<b><u>664,000</u></b>	<b><u>664,000</u></b>	<b><u>-</u></b>
<b><u>Total expenditures and other financing uses</u></b>	<b><u>\$ 11,512,109</u></b>	<b><u>\$ 669,027</u></b>	<b><u>\$ 12,181,136</u></b>	<b><u>\$ 11,823,468</u></b>	<b><u>\$ 357,668</u></b>



TOWN OF GOSHEN, CONNECTICUT  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2021

Special Revenue Funds							
	Dog Fund	Land Acquisition	Library Fund	Goshen/Cornwall Bus	Lake Weed Management Fund	Shane Moorehouse Kinsella Memorial Children's Fund	Long Term Recovery Fund
<b>Assets</b>							
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,988	\$ -
Investments	-	-	-	-	-	-	-
Due from other funds	6,006	650,982	9,889	2,972	9,615	-	1,200
Due from other governments	-	-	-	-	-	-	-
<u>Total Assets</u>	<u>6,006</u>	<u>650,982</u>	<u>9,889</u>	<u>2,972</u>	<u>9,615</u>	<u>11,988</u>	<u>1,200</u>
<b>Deferred Outflows of Resources</b>							
	-	-	-	-	-	-	-
<u>Total Assets and Deferred Outflows of Resources</u>	<u>\$ 6,006</u>	<u>\$ 650,982</u>	<u>\$ 9,889</u>	<u>\$ 2,972</u>	<u>\$ 9,615</u>	<u>\$ 11,988</u>	<u>\$ 1,200</u>
<b>Liabilities</b>							
Accounts payable	\$ 1,811	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-	-
<u>Total Liabilities</u>	<u>1,811</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Deferred Inflows of Resources:</b>							
	-	-	-	2,972	-	-	-
Deferred Grant Revenue	-	-	-	-	-	-	-
Unavailable Revenue - property taxes	-	-	-	-	-	-	-
<u>Total Deferred Inflows of Resources</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,972</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>							
Nonspendable	-	-	-	-	-	-	-
Restricted	4,195	-	-	-	-	11,988	1,200
Committed	-	650,982	9,889	-	9,615	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
<u>Total Fund Balances</u>	<u>4,195</u>	<u>650,982</u>	<u>9,889</u>	<u>-</u>	<u>9,615</u>	<u>11,988</u>	<u>1,200</u>
<u>Total Liabilities, Deferred Inflows of Resources and Fund Balances</u>	<u>\$ 6,006</u>	<u>\$ 650,982</u>	<u>\$ 9,889</u>	<u>\$ 2,972</u>	<u>\$ 9,615</u>	<u>\$ 11,988</u>	<u>\$ 1,200</u>

TOWN OF GOSHEN, CONNECTICUT  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2021

	Capital Projects Fund	Permanent Funds				Total
	EECBG	Alice Ingham	East Street Cemetery	Other Cemetery Funds	Harmon Library	
<u>Assets</u>						
Cash and cash equivalents	-	\$ 4,114	\$ 36,415	\$ 7,432	\$ 6,346	\$ 66,295
Investments	-	-	320,959	90,798	35,000	446,757
Due from other funds	5,911	-	-	-	-	686,575
Due from other governments	-	-	-	-	-	-
<u>Total Assets</u>	<u>5,911</u>	<u>4,114</u>	<u>357,374</u>	<u>98,230</u>	<u>41,346</u>	<u>1,199,627</u>
<u>Deferred Outflows of Resources</u>	-	-	-	-	-	-
<u>Total Assets and Deferred Outflows of Resources</u>	<u>5,911</u>	<u>4,114</u>	<u>357,374</u>	<u>98,230</u>	<u>41,346</u>	<u>1,199,627</u>
<u>Liabilities</u>						
Accounts payable	-	\$ -	\$ -	\$ -	\$ -	1,811
Due to other funds	-	-	1,585	1,638	-	3,223
<u>Total Liabilities</u>	<u>-</u>	<u>-</u>	<u>1,585</u>	<u>1,638</u>	<u>-</u>	<u>5,034</u>
<u>Deferred Inflows of Resources:</u>						
Deferred Grant Revenue	-	-	-	-	-	2,972
Unavailable Revenue - property taxes	-	-	-	-	-	-
<u>Total Deferred Inflows of Resources</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,972</u>
<u>Fund Balances</u>						
Nonspendable	-	2,000	290,381	90,798	35,000	418,179
Restricted	5,911	2,114	65,408	5,794	6,346	102,956
Committed	-	-	-	-	-	670,486
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
<u>Total Fund Balances</u>	<u>5,911</u>	<u>4,114</u>	<u>355,789</u>	<u>96,592</u>	<u>41,346</u>	<u>1,191,621</u>
<u>Total Liabilities, Deferred Inflows of Resources and Fund Balances</u>	<u>5,911</u>	<u>4,114</u>	<u>357,374</u>	<u>98,230</u>	<u>41,346</u>	<u>\$ 1,199,627</u>

TOWN OF GOSHEN, CONNECTICUT  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2021

	Special Revenue Funds						
	Dog Fund	Land Acquisition	Library Fund	Goshen/Cornwall Bus	Lake Weed Management Fund	Shane Moorehouse Kinsella Memorial Children's Fund	Long Term Recovery Fund
<b>Revenues:</b>							
Intergovernmental	\$ -	\$ 131,500	\$ -	\$ 26,946	\$ -	\$ -	\$ -
Town clerk revenue	-	-	-	-	-	-	-
Departmental revenue	2,854	103,383	-	-	-	-	-
Investment income	-	567	-	-	-	-	-
Net change in fair value of investments	-	-	-	-	-	-	-
Other Revenue	-	-	-	7,000	-	10,357	-
<b>Total Revenues</b>	<b>2,854</b>	<b>235,450</b>	<b>-</b>	<b>33,946</b>	<b>-</b>	<b>10,357</b>	<b>-</b>
<b>Expenditures:</b>							
Current:							
General government	-	-	1,906	33,946	5,795	7,880	-
Public safety	1,811	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,811</b>	<b>-</b>	<b>1,906</b>	<b>33,946</b>	<b>5,795</b>	<b>7,880</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>1,043</b>	<b>235,450</b>	<b>(1,906)</b>	<b>-</b>	<b>(5,795)</b>	<b>2,477</b>	<b>-</b>
<b>Other Financing Sources (Uses):</b>							
Transfers In	-	-	-	-	-	-	-
Transfers Out	(900)	-	-	-	-	-	-
<b>Total Other Financing sources (Uses):</b>	<b>(900)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>143</b>	<b>235,450</b>	<b>(1,906)</b>	<b>-</b>	<b>(5,795)</b>	<b>2,477</b>	<b>-</b>
<b>Fund Balances Beginning of Year</b>	<b>4,052</b>	<b>415,532</b>	<b>11,795</b>	<b>-</b>	<b>15,410</b>	<b>9,511</b>	<b>1,200</b>
<b>Fund Balances End of Year</b>	<b>\$ 4,195</b>	<b>\$ 650,982</b>	<b>\$ 9,889</b>	<b>\$ -</b>	<b>\$ 9,615</b>	<b>\$ 11,988</b>	<b>\$ 1,200</b>

TOWN OF GOSHEN, CONNECTICUT  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2021

	Capital Projects Fund	Permanent Funds				Total
		Alice Ingham	East Street Cemetery	Other Cemetery Funds	Harmon Library	
<u>Revenues:</u>						
Intergovernmental	-	\$ -	\$ -	\$ -	\$ -	\$ 158,446
Town clerk revenue	-	-	-	-	-	-
Departmental revenue	-	-	-	-	-	106,237
Investment income	-	2	8,584	2,474	256	11,883
Net change in fair value of investments	-	-	69,378	15,727	-	85,105
Other Revenue	-	-	-	10,800	-	28,157
<u>Total Revenues</u>	-	2	77,962	29,001	256	389,828
<u>Expenditures:</u>						
Current:						
General government	-	-	1,585	1,638	-	52,750
Public safety	-	-	-	-	-	1,811
<u>Total Expenditures</u>	-	-	1,585	1,638	-	54,561
Excess (Deficiency) of Revenues Over Expenditures	-	2	76,377	27,363	256	335,267
<u>Other Financing Sources (Uses):</u>						
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	(900)
<u>Total Other Financing sources (Uses):</u>	-	-	-	-	-	(900)
<u>Net Change in Fund Balances</u>	-	2	76,377	27,363	256	334,367
Fund Balances Beginning of Year	5,911	4,112	279,412	69,229	41,090	857,254
<u>Fund Balances End of Year</u>	<u>5,911</u>	<u>4,114</u>	<u>355,789</u>	<u>96,592</u>	<u>41,346</u>	<u>\$ 1,191,621</u>

TOWN OF GOSHEN, CONNECTICUT  
SCHEDULE OF DEBT LIMITATION  
FOR THE YEAR ENDED JUNE 30, 2021

Total tax collection including interest and lien fees  
for prior fiscal year 10,981,493

Reimbursement for revenue loss on  
Tax relief for elderly for prior fiscal year -

Base 10,981,493

	<u>General Purpose</u>	<u>Schools</u>	<u>Sewers</u>	<u>Urban Renewal</u>
Debt limitation:				
2-1/4 times base	\$ 24,708,359	\$ -	\$ -	\$ -
4-1/2 times base	-	49,416,719	-	-
3-3/4 times base	-	-	41,180,599	-
3-1/4 times base	-	-	-	35,689,852
Total debt limitation	<u>24,708,359</u>	<u>49,416,719</u>	<u>41,180,599</u>	<u>35,689,852</u>

Indebtedness:				
Regional School District #6 town share balance as of preceding fiscal year	<u>-</u>	<u>928,762</u>	<u>-</u>	<u>-</u>
Total indebtedness	<u>-</u>	<u>928,762</u>	<u>-</u>	<u>-</u>

Debt limitation in excess of outstanding and authorized debt	<u>\$ 24,708,359</u>	<u>\$ 48,487,957</u>	<u>\$ 41,180,599</u>	<u>\$ 35,689,852</u>
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Note: in no case shall total indebtedness exceed seven time the  
annual receipts from taxation. Accordingly the overall statutory debt limit is \$ 76,870,451

TOWN OF GOSHEN, CONNECTICUT  
REPORT OF THE TAX COLLECTOR  
FOR THE YEAR ENDED JUNE 30, 2021

Grand List October 1	Balances 6/30/2020	Current Levy	Lawful Corrections		Collectable Taxes	Collections			Transfers To Suspense	Balances 6/30/2021
			Additions	Deductions		Taxes	Interest	Lien and Fees		
2019	\$ -	\$11,099,305	\$ 4,686	\$ 8,189	\$11,095,802	\$11,034,901	\$ 15,925	\$ 1,095	\$ -	\$ 60,901
2018	73,686	-	252	8,250	65,688	35,874	10,281	1,020	-	29,814
2017	21,153	-	1,626	1,991	20,788	6,736	1,995	54	-	14,052
2016	7,170	-	520	783	6,907	2,126	504	56	-	4,781
2015	2,219	-	239	-	2,458	341	272	67	-	1,997
2014	1,502	-	197	-	1,699	98	89	-	120	1,503
2013	1,346	-	40	-	1,386	20	16	-	98	1,346
2012	1,650	-	1	-	1,651	-	-	-	20	1,651
2011	1,042	-	1	-	1,043	-	-	-	-	1,043
2010	1,645	-	-	-	1,645	-	-	-	-	1,645
2009	180	-	-	-	180	-	-	-	-	180
2008	227	-	-	-	227	-	-	-	-	227
2007	110	-	-	-	110	-	-	-	-	110
2006	540	-	-	-	540	-	-	-	-	540
2005	1999	-	-	-	1,999	-	-	-	1,999	-
2004	68	-	-	-	68	-	-	-	68	-
Totals	\$ 114,537	\$11,099,305	\$ 7,562	\$ 19,213	\$11,202,191	\$11,080,096	\$ 29,082	\$ 2,292	\$ 2,305	\$ 119,790

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