

ANNUAL REPORT OF THE TOWN OF GOSHEN, CONNECTICUT



FOR THE FISCAL YEAR ENDING
JUNE 30, 2018

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**ANNUAL REPORTS OF THE
TOWN OF GOSHEN, CONNECTICUT
FOR THE YEAR ENDING
JUNE 30, 2018**

INDEX

Town Officials, Departments, Terms Expirations	1
Useful Phone Numbers	5
Facts About Goshen	6
Town Clerk	7
Board of Assessment Appeals	8
Board of Assessors	9
Board of Selectmen	10
Board of Finance	11
Cemeteries	12
Board of Fire Commissioners	13
Office of the Fire Marshal	14
Conservation Commission	15
Building Official	16
Inland Wetlands Commission	17
Planning and Zoning Commission	18
Goshen Public Library	19
Public Works Department	21
Parks and Recreation Commission	23
Tax Collector	25
Recycling	26
Registrar of Voters	27
Zoning Board of Appeals	28
Lake Weed Committee	29
Ag Council	30
Town Historian	31
Report of the Superintendent of Schools	33
Northwest Hills Council of Governments	39
Northwestern Connecticut Regional Housing Council	41
Northwestern Connecticut Transit District	42
Torrington Area Health District	43
VNA Northwest Inc.	45
Town of Goshen Financial Statements Year Ending June 30, 2018 (<i>cover</i>)	46
Table of Contents	47

Financial Statements have Separately Numbered Pages 1 - 51



GOSHEN
CONNECTICUT
INC 1739

LAND of MILK and HONEY

TOWN OFFICIALS, DEPARTMENTS, TERM EXPIRATIONS

BOARD OF SELECTMEN

2019 Robert P. Valentine [R] First Selectman
2019 Dexter S. Kinsella [D] Selectman 2019 Steven M. Romano [R] Selectman
Meetings are held on Tuesdays

TOWN CLERK & REGISTRAR OF VITAL STATISTICS

2020 Barbara L. Breor [R]
2020 Megan Scanlon [U], Assistant
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

2019 James A. Bernard [R]

TAX COLLECTOR

2019 Rebecca Juchert-Derungs
2019 Denise LeClair, Assistant
Hours: Tues. 9:00 A.M. – Noon & Wed. 1:00 P.M. – 4:00 P.M.

REGISTRARS OF VOTERS

2019 Susan D. V. Breakell [R] 2019 Nanci Howard [D]

BOARD OF FINANCE

2023 Allan D. Walker Sr. [R] Chairman
2021 Edward Lee Bixler [D] 2021 Russell B. Hurley [R]
2019 James P. Korner [R]
2019 Scott W. Tillmann [R] 2023 George Zeidenstein [D]
Meetings are held the Fourth Wednesday Monthly

BOARD OF FINANCE ALTERNATES

2019 Alan H. Booth [R] 2019 William P. Lane [D]

BOARD OF ASSESSORS

2018 Alan H. Booth [R] 2020 Jarrod J. Upton [U]
2019 Mary Wheeler [D]
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
2019 Robert H. Harmon [U/R] Chairman
2021 Leya Edison [D] 2021 Donna L. Molon[R]
Meetings on Special Days during the year

BOARD OF FIRE COMMISSIONERS - 2019
Martin Connor [R] Chairman
William P. Lane [D] Donald M. Sage [R]
ALTERNATE: Antonio F. Damiani [R]
First Wednesday Monthly at the Fire House

FIRE MARSHALL
William Baldwin

GOSHEN VOLUNTEER FIRE COMPANY, INC.
Robert Barry Hall, Fire Chief William R. Gelormino, President
Richard M. Bates, Deputy Chief Dave Parillo, Vice President

LIBRARY BOARD OF DIRECTORS
2019 Patrick J. Reilly Sr. [D] Chairman
2019 Diana Y. Bernard [R] 2021 Darlene M. Demetri [D]
2021 Lucia L. Miller [R]
2023 Lynette A. Miller [R] 2023 Terri A. Truczinskas [R]
Meetings Third Wednesday Monthly

GOSHEN PUBLIC LIBRARY HOURS
Monday thru Friday 10:00 A.M. - 6:00 P.M.
Tuesdays 10:00 A.M. – 8:00 P.M.
Saturday 9:00 A.M. - 2:00 P.M. (Sept. - June)
Saturday 9:00 A.M. - Noon (July & August)

PLANNING & ZONING COMMISSION
2019 Don W. Wilkes [R] Chairman
2021 Cynthia A. Barrett [D] 2021 Mark S. Harris [R]
2019 Russell B. Hurley [R] 2019 Lu-Ann Catherine Zbinden [D]
Meetings are Fourth Tuesday Monthly

PLANNING & ZONING COMMISSION ALTERNATES
2021 Thomas P. Carey [U] 2021 Laura J. Lemieux [R] 2019 Rick J. Boger-Hawkins [D]

ZONING BOARD OF APPEALS
2019 Daniel J. Kobylenski [U] Chairman
2019 Carol Amanda Cannon [D] 2020 James Ford Johnson IV [R]
2019 Donald H. Moore [R] 2020 Christopher C. Sanders [R]
Meetings are held on the Third Thursday Monthly

ZONING BOARD OF APPEALS ALTERNATES

2020 Mark E. Beeman [R] 2019 Christopher C. Sanders [R] 2019 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

2018 Thomas R. Stansfield [U] Chairman

2019 Jonathan H. Miller [U] 2018 Allen S. Kinsella [D]

2019 Lorraine M. Lucas [R] 2019 Raymond A. Turri [R]

2020 Frederic W. Wadhams [R] 2020 Neal D. White [D]

Meetings are the First Thursday Monthly

RECREATION COMMISSION

2019 Donald L. Patterson Jr. [R] Chairman

2020 Erin Hurlburt [D] 2018 Garret D. Harlow [R]

2019 Nanci Howard [D] 2020 Patrick Lucas [R]

2018 Al F. Torizzo [U]

Meetings are held on the Third Monday Monthly

DEPARTMENT OF PARKS AND RECREATION

Colleen Kinkade, 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]

George H. Schuster [R] Sharon Laughlin [U]

Andrea J. Loomis [R] A. Edward Wright [R]

Meetings are held Second Tuesday Monthly

AGRICULTURAL COUNCIL ALTERNATES

Judy A. Finerghy [U] Mary L. Tracy [R]

CONSERVATION COMMISSION

2020 Anders A. Nygren [R] Chairman

2018 Paul Blaize Gallo [U] 2020 Iain Morehouse Kinsella [D]

2018 Chris M. Marino [R] 2021 Jason A. Masi [U]

2019 Eugene L. Newell [U] 2021 Suzanne Newell [U]

First Wednesday Monthly

WATER POLLUTION CONTROL AUTHORITY

2020 Christopher Zavagnin [R], Chairman 2018 Henrietta C. Horvay [D], Vice Chairman
2019 Russell B. Hurley [R]
2020 Jeffrey D. Lindstrom [U] 2018 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

2021 Nelly Mae Glass [R] 2019 Craig P. Robillard [R] 2020 Christopher C. Sanders [R]

BUILDING CODE OFFICIAL & DEMOLITION OFFICER

2019 Chris Zibell
Tuesday & Thursday 7:30 A.M. to 10:00 A.M.

BUILDING BOARD OF APPEALS

2022 Todd M. Carusillo [R]
2021 Brandon W. Ives [R] 2019 Jeffrey D. Lindstrom [U]
2020 Theodore A. Panasci [U] 2018 Christopher J. Wright [D]
Meetings are held as needed

TOWN HISTORIAN

Henrietta C. Horvay

ANIMAL CONTROL OFFICER

Regional Animal Control (Torrington/Goshen/Litchfield)

AGENT FOR THE ELDERLY

Deborah DiPietro

NORTHWEST MENTAL HEALTH DISTRICT

Deborah DiPietro

TORRINGTON AREA HEALTH DISTRICT

2020 Thomas A. Breakell

EMERGENCY MANAGEMENT DIRECTOR

James P. O'Leary

TREE WARDEN
2019 Edward E. Perry Jr.

CONSTABLES - 2019
Robert M. Goldberg [D] Peter A. Grusauskas [R]
Henrietta C. Horvay [D] Brandon W. Ives [R]
William P. Lane [D] Anders A. Nygren [R] Alfred L. Shull [R]

JUSTICES OF THE PEACE - 2021
Suzette L. Barker [D] Diana Y. Bernard [R] Edward Bixler [D]
Janice Caroline Connor [U] Stanley P. Danielczuk [U] Robert L. Fisher, Jr. [R]
Robert M. Goldberg [D] Maureen M. Goodhouse [D] Peter A. Grusauskas [R]
Henrietta C. Horvay [D] Darlene A. Krukar [U] Ronald F. Nodine [R]
Michelle J. Pannullo [U] Victoria Sansing [R]

POLICE SERVICE
Troop B, Canaan

TOWN ATTORNEY
Roraback & Roraback

JUDGE OF PROBATE
Hon. Michael Magistrali, Torrington

STATE REPRESENTATIVE, 63RD DISTRICT
Jay Case, Winsted [R]

STATE REPRESENTATIVE, 64th DISTRICT
Brian Ohler, North Canaan [R]

STATE SENATOR, 30th DISTRICT
Honorable Craig Miner, Litchfield [R]

REPRESENTATIVE IN CONGRESS, 5th CONGRESSIONAL DISTRICT
Honorable Elizabeth Esty, Cheshire [D]

USEFUL PHONE NUMBERS

AREA GOVERNMENTAL REPRESENTATIVES

63 rd Representative Jay Case	(800)842-1423	(860)240-8700
64 th Representative Brian Ohler	(800)842-1423	(860)240-8700
Senator Craig Miner	(860)240-8800	(800)842-1421
Congresswoman Elizabeth Esty	(860)223-8412	DC (202)225-4476

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 Road: 85.71

U. S. Representative District: 5th

State Congressional District: 30th

State Representative District: 63rd & 64th

TOWN CLERK

Vital Statistics

9 Births (4 Girls & 5 Boys) 24 Marriages (15 in Goshen) 24 Deaths

Burials in Cemeteries

11 Center Cemetery
0 Hall Meadow

0 East Street North
6 St. Thomas Cemetery

0 Milton Road
0 West Side Cemetery

Licenses & Stamps

111 Sportsmen Licenses, Stamps & Tags were issued.

Dog Licenses

353 Dog Licenses were issued

307 Altered

32 Unaltered

4 Kennels

10 Other

Recordings

581 Land Documents were recorded.

3 Military Discharges
10 Liquor Permits
9 Tradenames

19 Maps Filed
10 Notary Public

Meetings

A Special Town Meeting July 10, 2017

The Annual Town Meeting & Special Town Meeting was held on November 20, 2017

A Special Town Meeting April 3, 2018

The Annual Budget & Special Town Meeting was held on May 30, 2018

Elections & Referendums

Municipal Election November 7, 2017

Respectfully Submitted,
Barbara L. Breor
Town Clerk

BOARD OF ASSESSMENT APPEALS

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, in the Assessor's Office and the Town Clerk's Office one month prior to each meeting.

The Board of Assessment Appeals had no applicants for the September 2017 Motor Vehicle Hearings. There were 33 applications for the March 2018 Hearings. One was Personal Property and the others were Real Estate appeals. Three applicants cancelled and one applicant did not appear at their hearing. Twelve appeals were denied, one appeal was increased and sixteen appeals were granted resulting in a total assessment decrease of \$508,990.

Respectfully submitted,

Denise Leclair, Clerk
Committee Members:
Chairman Robert Harmon, Donna Molon and Leya Edison

BOARD OF ASSESSORS

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

Net Grand List of Taxable Property for the Town of Goshen

	<u>2017 Net Grand List</u>	<u>2016 Net Grand List</u>	<u>2015 Net Grand List</u>
Real Estate	\$ 511,754,690	\$ 487,279,570	\$ 484,818,100
Motor Vehicle	31,669,430	30,904,600	30,432,000
Personal Property (businesses)	<u>10,669,000</u>	<u>10,357,960</u>	<u>9,433,310</u>
Grand List Totals (after BAA changes)	\$ 554,093,120	\$ 528,542,130	\$ 524,683,410
Change from prior year	25,550,990	3,858,720	1,332,090
Percentage Change	4.83%	0.74%	0.25%
 <u>Total # of Accts</u>			
Real Estate	2312	2312	2317
Motor Vehicle	3923	3887	3864
Personal Property (businesses)	325	314	322

The state mandated Revaluation was completed by Vision Government Solutions, Inc. for the October 1, 2017 Grand List. The increase in real estate values is evident by the increase in the 2017 Grand List. The new assessment values from the revaluation went into effect for the July 1, 2018 Tax Bills. Thank you to the residents of Goshen for their cooperation in the property inspection phase of the project.

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

Fiscal year 2017-2018 began with a great deal of uncertainty.

The State was, once again, in fiscal distress with a projected substantial shortfall in revenues for the year. In addition, many of the State grants we rely on to balance Goshen's budget, were in limbo because the State had not yet passed its budget, and in fact, wouldn't until October – four months after the statutory deadline! As a result of the State's inaction, we were forced to eliminate many of the grants that we had historically included in our budget. This resulted in an increase in the Mil rate to offset the loss of revenue. In addition, over and above the State's budgetary issues, the Governor was insisting that municipalities pay for part of the State's obligation to the teachers' retirement system. For Goshen, this was an estimated \$316,000.

Fortunately, by year end, several of our State grants were restored, and the legislature rejected the Governor's proposal regarding the teachers' retirement system. This, along with the hard work of all of our town boards, commissioners and departments enabled us to finish the year \$157,950 to the positive.

This year we were finally able to address the issue of having bathrooms, which would be open to the public seasonably, at Camp Cochipianee, despite repeated/failed attempts to garner funding through a State STEAP Grant. (Small Town Economic Assistance Program) After much discussion and hard work we were able to fund the project through the sale of un-used town land, a .25 acre parcel land located on Flora Road. This parcel was given to the town in the early 1970's and came with a deed restriction that it be used only for residential purposes but also allowed the town to sell it, as long as the funds were used for a public purpose. After a bidding process and Town Meeting, Goshen residents voted to sell the property for \$70,100 and use the funds from the sale to renovate the bathrooms in the administrative building at Camp Coch as well as use any residual funds for maintenance of Camp Coch. Upon completion of this bathroom project, a ribbon cutting ceremony, attended by Goshen residents, was held. The new bathrooms are now being used by those using the camp and the walking trails in the vicinity.

Under the ordinance *Title 67, Land Acquisition Fund*, Goshen has been putting aside funds that enabled the town to purchase 53.48 acres of land adjacent to a town-owned 43 acre parcel of open space. The total purchase price of \$219,000 was paid for with *Land Acquisition Fund* funds after a Town Meeting vote held on April 3, 2018. Combining these parcels allows for extension existing hiking trails previously created by the Conservation Commission as well as other recreational opportunities such as having a picnic on tables made by our Public Works Department. Public works also created a parking lot to better access the property. This property is located in an area of the northeast corner of town that is substantially un-developed abutted by 737.5 acres of land owned by the Torrington Water Company, 119.93 acres privately owned property under conservation easement in favor of the Nature Conservancy of Connecticut and 706.36 acres owned by Audubon Society of Connecticut. The preservation of additional lands in this area also fulfills a long stated goal of both the Conservation Commission and the Goshen Land Trust.

Overall fiscal year 2017-2018 was for Goshen, a very positive year, in spite the State's fiscal woes.

Bob Valentine,
For the Board of Selectmen

BOARD OF FINANCE

Excellent work by our boards, commissions, and staff and careful oversight by our Board of Selectmen have again worked to the advantage of the Goshen taxpayers. Careful use of the money budgeted and some unanticipated income resulted in a surplus \$157,950.00 – this without any use of the \$365,000 that was budgeted to be used from the fund balance to get through the year. Thus we were able to hold the tax rate stable and still be left with a healthy fund balance.

Our auditors again report that they received excellent cooperation from our staff and that the results of their tests disclosed no instances of non-compliance or other matters that are required to be reported under Government Auditing Standards. Again another in a long line of clean audits. The ladies in the fiscal office and the selectmen deserve recognition for their careful keeping of the books.

Except for our obligations to Regional School District #6, the town remains happily debt free and we continue to put away money for future purchase of replacements for fire engines, orange trucks, and other big ticket items.

Board of Finance members continue to be diligent at attending meetings of the board which are held on the fourth (4th) Wednesday of the month except for November and December when we meet on the third Wednesday. Special meetings are held when, and if necessary – always promptly at 7:30 p.m.

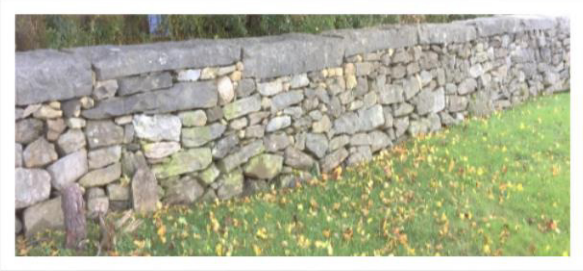
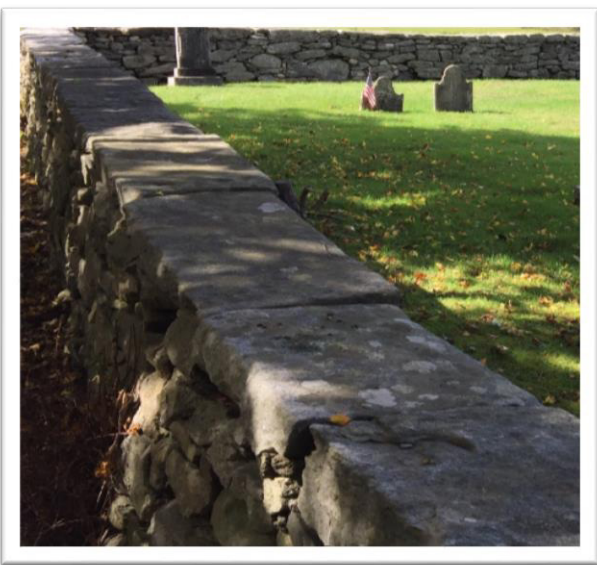
The public is invited to attend our meetings and written communications are welcome.

Respectfully submitted,
Allan D. Walker, Jr.
Chairman

Cemeteries

The East Street Cemetery stonewalls received much needed attention this past year. Work was done by Mat Wheeler of Mathew Wheeler Stonework. Repairs were required due to frost heaving and stones falling out of the wall. Mat disassembled areas of the existing dry laid stone wall. Stones were cleaned and restacked where necessary. In some areas the wall needed to be removed entirely and a new stone foundation installed before it could be re-assembled. When completed, the re-laid stones blended in seamlessly with the existing wall.

Pictures below shows the workmanship



Between July 1, 2017 and June 30, 2018 there were no burials and no cemetery plots sold in the Town owned cemeteries. Fred Barker, Sexton.

BOARD OF FIRE COMMISSIONERS

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 Officers of the Goshen Fire Company live in and work in our community. They volunteer their time to serve and to provide emergency services to the Town of Goshen. Many thanks to Fire Chief Barry Hall, Deputy Fire Chief Richard Bates, Captain Peter Bernard, Lieutenants; Michael Fraher, Chris Hurlburt, Jason Watley, Brian Winn, and John Miller, President William Gelormino, Vice President Dave Parillo, Treasurer Stan Detwiler, Secretary Debbie DePietro, Company Commissioners; Bruce Vaill, Jack Mallahan and Jack Burek.

The Board of Fire Commissioners works to balance fiscal responsibility with the always advancing safety standards and technologies within the Fire, Rescue and EMS Services. We keep the focus of this Commission on maintaining equipment, and keeping safety gear and supplies up to date with the ever changing safety regulations. Because the Goshen Fire Company is always growing and the members are deeply committed to the community, we strive to keep them properly equipped so they are able to serve and assist in the many emergency situations they encounter. It can be a challenge to keep the Company Volunteers outfitted with proper safety gear and equipment but we work together with the Company Officers to keep abreast of the needs and changes in safety regulations. In January of 2018, the Fire Company applied for a FEMA Assistance to Firefighters Grant for the purchase of 44 new helmets for our firefighters. The grant award winners are notified by FEMA in September of 2018.

The Fire Company responded to a combined total of 318 calls Fiscal Year 2017/2018. Those calls include Fire, Ambulance/EMS, and Dive responses. The members participate in weekly drills, as well as monthly Company meetings.

We thank the members and their families for the time and dedication to the Fire Company. Many of our volunteers spend time away from their families to keep our community and its citizens safe. We understand many of you sacrifice time away from your families and your work day to serve and protect our community. Much thanks to you all!

Respectfully,

Chairman Martin Connor

Commissioner William Lane

Commissioner Donald Sage

Alternate Tony Damiani

**OFFICE OF THE GOSHEN FIRE MARSHAL
YEAR ENDING JUNE 30, 2018**

The following is a summary of the fire marshal's activities from July 1, 2017 to June 30, 2018

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 for this office. This is achieved by inspections of all properties and the eliminating fire hazards. Working with the property owners, and making a plan of correction that is agreed upon by both the owner and this office.

Approximately 57 inspections were done.

All License facilities were done as needed.

Complaints were handled immediately and resolved in a timely manner.

Three complaints were investigated

Plan reviews are conducted jointly with the Building Officials Office.

*Three P/R were done

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 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 cooperation 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 of the Town. The State has more recourse at their disposal such as the arson K-9 unit. By utilizing these outside agencies it enables each person at the scene a specific job and more eyes to help determine the origin and cause of the fire.

*Three fires were investigated

Respectfully submitted by,
Bill Baldwin, Goshen Fire Marshal

CONSERVATION COMMISSION

Hiking Trails: Overgrowth on all trails is cut back several times a year. We removed fallen trees on The Terry Hall Trail (Torrington Water Company easement) and found that sections of this trail were damaged due to ATV and motorcycle activity. A new trail and bridge were added connecting the new town property (52.43 acres) on East Street North to the trails on adjacent town property. New trails will be established on the 52.43 acres. Points of Interest Bulletins have been placed along the East Street North Trails and will be added to other trails in the future. Trail maps are on the Town's website via the Conservation Commission link.

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 Conservation Commission members. **We are looking for volunteers to help us with this work.**

Respectfully Submitted,
Anders Nygren
Commission Chairman

BUILDING OFFICIAL

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

Fiscal year	2017 - 2018	2016 - 2017	2015 - 2016
Number of Permits	294	294	336
New Dwellings	4	6	5
Construction Value	5,380,883	4,827,260	5,729,485
Fee Value	68,189	46,770	53,517

The number of permits issued for the 2017/2018 fiscal year had decreased in numbers from previous fiscal year. The construction values increased from the previous fiscal year. The number of permits issued for new dwellings remained the same.

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, reroofing, 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 1st 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, Jon Miller, and Neal White. Stacey Sefcik provided administrative support to the Commission as the Land Use Clerk. In June, Stacey took the opportunity to pursue Zoning Enforcement Officer in the Town of Warren as well as dedicate more time to her family. She was thanked for her 8 years of service to the Inland Wetland Commission and wished well, by the members, in her future responsibilities. Erin Hurlburt took on the position of Land Use Clerk in June 2018.

In the fiscal year 2017-2018 the Inland Wetlands Commission met for 9 of their 12 regularly scheduled meetings. A total of 11 Inland Wetlands permits were granted.

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 15 such permits in the Fiscal Year 2017-2018.

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 4th model.

PLANNING & ZONING COMMISSION

The Planning and Zoning Commission meets the 4th Tuesday of each month, with additional Special Meetings and Public Hearings as needed. The Commission meets to discuss and review sensitive land use applications, issues, and topics. They work hard 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 2017-18, the Commission held 10 regular scheduled meetings. The following applications were approved per section 2.4.5 of the Goshen Zoning Regulations: 159 Sharon Turnpike-Change of Nonconforming Use from Contractor Storage/Office/Retail Greenhouse to Office and Bus Parking; Milton Road-Construct Accessory Structure between 50 Feet and 75 Feet of Shoreline; 260 East Hyerdale Drive-Site Plan Modification Request for Reconstruction and Relocation of Clubhouse Parking Area; 97 Sharon Turnpike-Site Plan Modification-Enlarge Existing Structure and Construct New Structure. The Board also voted unanimously to issue a favorable report to the BOS for: Referral Under §8-24 of the Connecticut General Statutes Regarding Proposed Town Purchase of 1097 East Street North (52.48 Acres) for Go North Properties, LLC.

The Town Planner/Zoning Enforcement Officer approved 32 zoning permits for various applications. These included; 1 home rebuild, 5 additions, 10 decks, 4 garages, 4 sheds, 2 accessory, and 6 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 otherwise by appointment.

The Commission is comprised of 5 regular members and 3 alternates. Don Wilkes serves as Chairman, and Mark Harris serves as Vice-Chairman. Cynthia Barrett, Russell Hurley, and Lu-Ann Zbinden serve as regular members. Rick Boger-Hawkins, Thomas Carey, and Laura Lemieux serve as alternates. Commission Member Lu-Ann Zbinden acts as the Commission's liaison with the Goshen Land Trust. Stacey Sefcik, Commission Clerk, provided administrative support to the Commission for the past 8 years. In June 2018, Stacey left the position to pursue an opportunity to become the Zoning Enforcement Officer in Warren and to spend more time with family. The Board is grateful to the job well done and her years of dedicated service. Erin Hurlburt has taken on the Land Use Clerk position.

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 on compact discs, magazines, DVDs of the most popular and award winning movies and television shows, and large print titles. For more than four years we have been a part of Library Connection Consortium to bring eBooks, downloadable audio books, streaming movies and magazines to our patrons. All of these are dependent upon a current library card so please make sure we have your updated information. From our youngest patrons who use our picture books to our older patrons who find the large print books easier to read, we strive to serve the entire Goshen community.

The Goshen Public Library, with the financial help of the Friends of the Goshen Public Library, sponsored many programs this year: Great Decisions (an 8 class session following the Foreign Policy Association Discussion Group guidelines); After School Programs and our Movies & Lunch Program every second Wednesday at noon. These programs are just a sample of what we have offered, for an updated list of programs please go to our website.

The Goshen Garden Club continues to grace us with flowers, plants and wonderful arrangements every week to make our space a very attractive place to visit.

The Goshen Public Library was proud to host the photographs from the Ninth Annual Goshen Good Neighbors calendar in May to highlight the June deadline for the next calendar. These photographs added great color and our patrons enjoyed browsing the images of local splendor.

Lynn Barker Steinmayer, our Library Director, continued meeting with the librarians from Warren and Morris to discuss programs and exchange ideas concerning our communities. Ms. Barker Steinmayer also went to meetings of the North West Directors – to coordinate with other libraries and discuss programming. The Library borrowed large print books and seasonal books from the Middletown Service Center which helped the Goshen Public Library – this is one important aspect of having the state wide library network.

Mrs. Nadine Doherty is bringing all kinds of programs to the children of Goshen – please check our website for the amazing programs. “Mrs. D” keeps pre-school children singing and doing finger-plays and then reads all kinds of stories and works with crafts to keep them entertained. “Mrs. D” visits the preschool at the Goshen Center School regularly to read to the children. She also provides drop in seasonal craft times for students and special programs when time allows. Everything from “Take Your Child to the Library Day” to Nutmeg Award Books – we have our children and youth covered. The Summer Reading program is a wonderful time to keep reading in the forefront of busy schedules.

The Friends of the Goshen Public Library had a successful book sale at the Goshen Fair. Thank you to all who attended and who helped with the sale. I am amazed by how willing people are to come to our tent and go away with bags of heavy books while attending a fair! The

success of the Book Sale is very important because the Friends use its proceeds to pay for library programs and craft supplies.

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. Some of the museums we offer include New England Air Museum, the Mystic Aquarium and the Yale Peabody Museum. The Friends of the Library also purchase access to “eSequels”, an online database you can connect to off of our web site that has information on books series: don't know the author but can remember a character name? “eSequels” can help you look up the character and find the author and list the series in order of publication. A great tool for fiction readers! Also off of our web site you can find the link to Lynda.com. This is a great online technology resource to learn everything from Facebook Security to Digital Photography and so much more, more than 4600 classes! We also have a link to “Kanopy” – a streaming movie service for foreign films, independent films and documentaries. We just added, “Hoopla” – a streaming service that provides movies, eBooks and downloadable audiobooks.

I cannot believe that another year has passed – it has been so full and wonderful. I have just celebrated my eleventh year here in Goshen. There are many new items and exciting programs available through your Library that will help to keep you educated, entertained and informed. As always, the entire Library staff will make every effort to provide you with the materials and service you need. Please let us know if you have suggestions for programs or classes – we will take all ideas under advisement when formulating the upcoming schedule. Though the State Library has been revamping the Statewide InterLibrary Loan Service over the past three years and it has been more problematic to borrow books from other libraries, we have been told that it is finally coming to completion.

If you visit the library every two weeks and take out the following: 1 book, 1 InterLibrary Loan, 1 eBook, 1 museum pass and read 2 newspapers. If you calculate this total, you save in those two weeks \$96. If you extrapolate that to a full year, you save almost \$2500. 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.

We continue to send our weekly email newsletter out every Thursday morning to keep patrons informed about our programs. It is a great way to learn about community events and early closings due to inclement weather or technical malfunctions. Please send your email address to frontdesk@goshenpublib.org if you would like to be added to the list! You can also be our friend on Facebook for we do post our programs there as well as Instagram and Twitter.

Respectfully Submitted,
Lynn Barker Steinmayer
Library Director

PUBLIC WORKS DEPARTMENT

In 2017-2018, the Public Works Department continued our tradition of service and dedication to the residents of Goshen, much as in years past. Our custom of service was visible throughout 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, road sander storage shed, and a yard for the storage of materials and additional equipment. The Public Works Department carries out all regular maintenance for and improvements to our facility. For the 2017-2018 fiscal year, the public works garage had the walls in the sand/salt storage barn improved in the material mixing area and the storage bins. This work was accomplished with in-house staff.

The Public Works Department in 2017-2018 was comprised of four 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 spreaders ranging in age from 1994 to 2017, two smaller trucks; a 2010 F-550 and a 2018 F-350 with plows are part of the fleet. The heavy equipment maintained and operated during the year included: a 2001 2.5 yd. bucket loader, an 2005 9 ton excavator, a 1988 road grader w/ a 12' moldboard, a 2006 wood chipper, two 1991 45hp tractors, a 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.

During 2017-2018 budget year, truck #2, a 2008 Ford F-350 was replaced with a 2018 ford F-350 fitted with an aluminum flatbed body and a stainless steel plow. A number of smaller items were purchased as items wore out including a power compactor, equipment and truck tires, and various hand tools. Replacement of areas of rusted steel was undertaken on the excavator and the road grader. We continue to co-op with the Northwest Hills Council of Governments (NHCOG) for the use of a vac-truck (catch basin cleaner), a road sweeper, a hay-mulching machine, a hotbox trailer for asphalt, 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 up keep, we patch asphalt, grade dirt roads twice annually or as needed, sweep and keep the drainage systems functioning. This includes mowing and clearing brush from roadsides, and performing bridge maintenance. As part of providing safe, functional roads, all road signs are maintained and replaced as needed.

In addition, major road improvement projects are carried out as budget and time permit. In the 2017-2018 fiscal year, we accomplished the reconstruction and paving of Brynmoor Court, West Street, and Westside Road between Bartholomew Hill and five and ½ Mile Road.

Roads in the southeast corner of Town were targeted for chip sealing this fiscal year. This included Apley Road, Beach Street, Birchwood Lane, Deming Road, East Street North (south of Hageman Shean Rd.), East Street South, Elementary Drive, Hilltop Drive, Lyman Lane, Meadowcrest North, Meadowcrest South, Pond Ridge Road, Reservoir Road and Town Hill Road; for a total of approximately 9.75 miles of roadway.

40,020 lbs. of hot applied rubberized asphalt was used to crack seal roads and parking areas during the 2017-2018 year. Including Appley Road, Beach Street, Birchwood Lane, Deming Road, East Street North (south of Hagman Shean Rd.), East Street South, Elementary Drive, Hilltop Drive, Lyman Lane, Meadowcrest North, Meadowcrest South, Pond Ridge Road, Reservoir Road and Town Hill Road.

The following roads had sections skim coated with an asphalt layer as a part of the chip seal program Beach Street, Deming Rd., and East Street South. Approximately 8000 SY of road surface was paved in this way.

Public works assisted the Recreation Department in maintaining the Camp Cochipianee property and in implementing capital improvements to the Camp's grounds and buildings. For the 2017-2018 fiscal year, the Camp Cochipianee Headquarters building was fully renovated and public restrooms were opened, additionally an insulation project was engineered and installed in the Main Lodge Building.

The Public Works Department responded to 37 winter weather-related events throughout the year plowing and treating the roads a total of 56 days, beginning on November 7th, 2017 and ending on April 16th, 2018. This past winter approximately 980 tons of road sand, 2,400 tons of salt, and 6,000 gallons of Magic Liquid were used in keeping Goshen's roadways clear and passable. In addition to snow and ice removal for town roads through the winter, the Public Works Department takes care of snow removal and treatment of the parking lots at the Goshen Fire Company, Goshen Center School, Camp Cochipianee, Public Works Department, and the Town Hall.

Another function of The Public Works Department is serving our residents directly in a variety of ways. The 2017-2018 year had an increase in driveway permits issued from the prior fiscal year; twenty nine (29) driveway permits were granted. Additionally five (5) roadway excavation permits were issued, also an increase. We also answered numerous resident inquiries concerning road-related and other 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, P.L.A.
Public Works Supervisor

Parks and Recreation Department

“Goshen is Great”...is something you keep hearing around town. We love our town of Goshen for many reasons, which include the events and programs put on by the Recreation Department. Recreation is an integral part of any community and we are fortunate enough to have a network of volunteers that dedicate their spare time to make these events and programs happen. We work in cooperation with many of the community organizations, including the Goshen Public Library, Goshen Center School, Region 6, Goshen Community Care and Hospice and Northwest Visiting Nurses as well as other local Recreation Departments, to facilitate the programs offered to the youth, adult and senior populations. Some of the amazing volunteers this past fiscal year included but are not limited to: Cheryl Martinelli, Dustin Watkins, Don Patterson, Erin Hurlburt, Debbie DePietro, Garret Harlow, Sherri Contadini and so many more who have worked to keep our programs fun and fresh.

2017-2018 was a year of improvements for the Recreation Department at Camp Cochepianee. The bathrooms next to the track were remodeled and will be open to the public during peak hours. This beautiful remodel was done by Thomas Custom Builders from Goshen, CT. This was honored with a ceremonial bathroom opening with the Selectmen, Recreation Commission and Goshen townspeople. The Kobylenski Lodge also had some internal updates with its insulation. But before that could happen, our resident bats had to be moved to their bat “condos” outside of the building down near the waterfront and other areas located on the grounds. Once this was completed, all the insulation in the ceilings were taken out and replaced with closed cell spray foam. We also had all the Ash trees removed from the grounds

Over this past fiscal year, we offered a variety of activities and opportunities for residents of the Town of Goshen. Some of these programs and events include for kids: archery, dance, Pre-k tumbling, karate, crafts, field hockey, Easter Egg Hunt, Poppy’s Fishing Derby, ski and snowboarding at Mohawk, Ho Ho Hotline, T-ball, summer soccer camps, Winter Fun Day, Halloween Party, Babysitting Course, Memorial Day Parade bike riding, Kid’s Fun Run at the Shane Kinsella Memorial Race and Camp Cochepianee Summer Day Camp. We added in some new events with Gingerbread House Decorating and the Holiday Tree Lighting at Goshen Center School with a fun craft this past year!

Events and programs for adults include: yoga, mens’ hoops, volleyball, adult exercise classes with Ann Barrante, Tuesday Senior Social, Town Wide Tag Sale, Arthritis Workshop, AARP Safe Driving Course and co-operative trips with the Warren Parks and Rec. This year we added in the celebration of the Royal Wedding with Janice Connors, Make & Take Workshops with essential oils with Catherine Vlasto and a CPR class. The Goshen Cornwall Senior Bus has been getting some use with the Senior townspeople as we did monthly trips out of town. This included going to the Christmas Tree Shops, lunch, Palace Theater to see the Phantom of the Opera and dinner, Target and the Senior Luncheon in Litchfield

We offered wonderful free concerts once a month in the summer. These included Those Guys, Wool Hats Band and the Kerry Boys. A huge thank you to the American Legion Lamson-O’Donnell Post #46 for their donations to these concerts so that we can provide them to the townspeople free of charge!

Summer Camp at Camp Cochipianee was a great hit for the summer of 2017. This affordable 6 week camp is for children going into Pre-K all the way up to 6th grade where they have a day full of fun and learning at sports, arts & crafts, swim lessons, wilderness and some free time. We had educational programs come to enhance the camp setting including: Pratt Nature Center, Improv 4 Kids, Susan B. Anthony Project, Goshen Public Library, HVCASA and Litchfield 4-H. We also had pizza day every Friday from Hometown Pizza of Litchfield! We had a dedicated staff consisting of Junior Counselors in Training (JRCIT) (middle school), Counselors in Training (CIT) (high school), Counselors and office staff. Our staff comes from Goshen, Litchfield, Morris, Torrington and some summer visitors from New York City. They are responsible local young adults who go through a hiring process for their positions. We want to thank the support of the townspeople for this great day camp and the opportunity for the kids and teens in the area to be able to participate!

Kobylenski Lodge located at Camp Cochipianee, is a well utilized location for activities and programs. It is the home base of our popular 6 week day camp. Earle Tyler, our Maintenance contractor, continues to greatly improve the lodge and grounds. We want to thank him for his dedication and enthusiasm for the job! The lodge is available for private event rentals year round. We had about 12 rentals last year! It serves as the town's voting site for elections and referendums. It is also the meeting place for the American Legion and Auxiliary, the "Sew It's Thursday" group, the Star Quilter's Group and the Boy Scout Troup #35. We also use the lodge for our many events and programs!

We have utilized Goshen Center School for many years as a program site for after school programs and exercise classes. We team up with John Leary, Sherri Contadini and Principal Tracy Keilty and many others to offer wonderful programs for children and adults. Thank you for allowing us to use the gym, field and other areas for programs and events!

We are always grateful to the Goshen Public Works Department for assisting with the dock placement and removal every year at the beach at Camp Cochipianee. They also plow the Camp Coch parking lot, allowing all of our programs and groups to run and meet all year round. A big thank you to the crew for their continued efforts to keeping Camp looking sharp!

The Recreation Commission has been a huge advocate to lifelong recreation and the commitment to the Goshen townspeople to make sure it happens. They encourage all residents to participate and enjoy the programs and events put on by the Recreation Department. This could include volunteering your time! Our volunteers reinforce that Goshen is "A Town above all others!" We would like to thank everyone who volunteers or participates in these great recreation experiences and your continued support of them.

The Recreation Director, Colleen Kinkade, is available in the Town Hall office building, located on the second floor. She was busy this past year attending the West Hartford, Entertainment Showcase, Goshen Business Circle meetings, CRPA (Connecticut Recreation and Park Association) Concerence, CRPA Entertainment Showcase and other CRPA meetings. To contact her: office # 860-491-2249, cell # 860-601-6089 (call or text) or by email at parkandrec@goshenct.gov. **Check out the website:** www.goshenct.gov/recreation-department or www.goshenct.gov/camp-cochipianee for up to date information on events and programs.

TAX COLLECTOR

The Tax Collector's office collection rate for the fiscal year 2017-2018 was 99.71% for the Grand List of October 1, 2016 and 51.49% 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 2017/2018 TOWN OF GOSHEN TAX COLLECTOR'S REPORT FOR YEAR TO DATE

Grand List Year	Uncollected Taxes July 1, 2017	Current Levy	Lawful Corrections		Transfers to Suspense	Adjusted Taxes Collectible	Collections			Uncollected Taxes w/o Refunds 30-Jun-18	Prior F/Ys Refunds	Refunds			Refunds unpaid Month end	
			Additions	Deductions			** Taxes	Interest	Total			Over-payments	Adjustments Generating	Writeoffs		Paid
2016		10,315,107.75	90,936.07	15,899.41	(135.83)	10,390,008.58	10,418,139.88	26,352.79	10,444,492.67	(28,131.30)	-	65,718.48	2,746.26	-	63,635.02	4,829.72
2015	21,450.66		56.89	1,598.59	(522.55)	19,386.41	27,761.51	5,749.88	33,511.39	(8,375.10)	11,961.48	(5,250.00)	480.56	-	6,943.68	248.36
2014	11,112.44		-	226.34	(681.10)	10,205.00	7,449.74	1,488.63	8,938.37	2,755.26	548.81	(20.00)	-	-	454.87	73.94
2013	4,820.71		-	263.62	(297.90)	4,259.19	1,045.00	399.27	1,444.27	3,214.19	-	-	-	-	-	-
2012	3,960.27		-	115.60	(98.61)	3,746.06	444.07	439.33	883.40	3,301.99	-	-	-	-	-	-
2011	1,546.03		-	-	-	1,546.03	297.30	303.25	600.55	1,248.73	-	-	-	-	-	-
2010	2,142.18		0.01	-	-	2,142.19	300.73	355.31	656.04	1,841.46	-	-	-	-	-	-
2009	251.12		-	-	-	251.12	-	4.00	4.00	251.12	-	-	-	-	-	-
2008	227.19		-	-	-	227.19	88.39	138.41	226.80	138.80	-	-	-	-	-	-
2007	138.87		-	-	-	138.87	127.87	201.40	329.27	11.00	-	-	-	-	-	-
2006	540.16		-	-	-	540.16	-	-	-	540.16	-	-	-	-	-	-
2005	1,998.80		-	-	-	1,998.80	76.74	164.61	241.35	1,922.06	-	-	-	-	-	-
2004	67.20		-	-	-	67.20	-	-	-	67.20	-	-	-	-	-	-
2003	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2002	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-
OLD REFUNDS CHECKS VOIDED			-	-	-	-	33.00	-	33.00	(33.00)	-	-	-	-	-	-
Total	48,255.63	10,315,107.75	90,992.97	18,103.56	(1,735.99)	10,434,516.80	10,455,764.23	35,596.88	10,491,361.11	(21,247.43)	12,510.29	60,448.48	3,226.82	-	71,033.57	5,152.02

The Tax Collector's office still has all paid and due taxes online on our Town website www.goshenct.gov. If you go to that website and proceed to my department under Additional Links is a section for this service. You can also pay your taxes online through this look up section by either an electronic funds transfer 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

RECYCLING

The residents of the Town of Goshen can be proud of our efforts and improvements in our recycling program. In June of this year, we held a shredding event in the parking lot at the Town Hall; the shredding was sponsored by Torrington Savings Bank. The electronics collection was handled by Take 2, which is a company who sets up and assisted residents with their electronics handling. Thousands of pounds of televisions, computers, printers and much more were recycled at no cost to the town. They also have a turn-in facility in Waterbury at 567 Leonard Street that Goshen residents can use to recycle. We had two (2) dates for electronic collection this past year in April and October.

Tom Farrell
Recycling Coordinator

USA HAULING & RECYCLING FY 2018

<u>TYPE/ITEM</u>	<u>COUNT</u>	<u>UNIT</u>
Motor Oil	337	Gallons
Anti-Freeze	10	Gallons
Scrap Metal	14.85	Tons
Tires	226	Each

Recyclables Cumulative Tonnage by Fiscal Year

Fiscal Year	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
FY 15 Actual	30	57	95	119	142	167	192	210	243	268	295	320
FY 16 Actual	31	67	99	123	146	172	196	222	250	273	297	323
FY 17 Actual	28	68	94	11/8	142	168	206	228	247	272	284	312
FY 18 Actual	37	34	30	24	23	25	30	21	25	24	22	26

MSW Cumulative Tonnage by Fiscal Year - MIRA

Fiscal Year	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
FY 15 Actual	139	253	398	508	599	708	798	871	963	1078	1188	1307
FY 16 Actual	133	264	398	503	611	724	818	910	1014	1105	1219	1345
FY 17 Actual	120	254	380	490	596	692	793	876	969	1067	1196	1313
FY 18 Actual	143	276	404	511	625	715	821	907	993	1093	1214	1330

Registrar of Voters

In the 2017-2018 fiscal year the Town of Goshen had a relatively quiet year as far as voting. Voters only went to the polls for the Municipal Election. The Town of Goshen has two voting districts; District 1 votes for the 5th Congressional, the 30th Senatorial, and the 64th Assembly. District 2 votes for the 5th Congressional, the 30th Senatorial, and the 63rd Assembly. The only time Goshen can combine voting into one location is in a Municipal Election. It can get a little confusing at times. Just when you think you have your district number and the door you should enter correct-we have a Municipal Election to confuse the matter. Everyone goes in the same door for the Municipal Election. The November 2018 Election will revert back to the two separate voting districts. If you are unsure of your district there are two large signs outside the polling place with street names alerting a voter to their district. Goshen is fortunate to have the use of Camp Cochepianee which enables us to have two polling places in the same building.

The School Budget Vote was held in the Wamogo Gymnasium on May 7, 2018. Twenty voters turned out to the budget presentation and to vote. The School Budget vote is always the first Monday in May at 8:00pm in the Wamogo Gymnasium. That only changes if there is a call for a referendum. We are a Regional School District and the Selectmen of the three towns (Warren, Morris, and Goshen) decide if the budget warrants a referendum or a vote held in the Wamogo school gym.

The Registrars duties and responsibilities continue to increase and add new components every year. Registrars are required by the State of CT to be certified. Each Registrar must attend 8 class sessions thru UCONN @ \$200.00 per class. A quiz is given at the end of each class. Once all classes are taken and quizzes passed a final exam is given. Once the final exam is passed the Registrar is certified. Registrars must pass both the quizzes and Final exam with at least 90% final grade. Registrars must also be certified as Moderators now. This will need to be done every two years. The Registrar must then take re-certification classes to keep up with the changes in the voting process in CT. Registrars in CT are well schooled in the election process.

In order to keep current, the Registrars still attend all the training sessions held by the Secretary of the State in the Spring and Fall and the Registrars of Voters Association (held four times during the year) dealing with new legislation, training poll workers and regulations for the current voting equipment.

The optical scan voting tabulators, privacy booths and other equipment have been stored in accordance with State Statues. The Secretary of the States introduced a new handicapped accessible voting machine. The machines have simplified the handicapped voting process and brought Connecticut into compliance with HAVA (Help America Vote Act of 2002). These machines have the ability to be touch screen and any voter can vote on these machines. Give it a try next election.

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. Such projects often improve the appearance of the property, increase neighborhood property values, and protect lake water quality through accompanying improvements to outdated septic systems; however, the variance requirements are stringent and it can be very difficult to meet the standards necessary for approval. 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. As these applications pertain to nonconforming situations, the Planning & Zoning Commission determined that the ZBA was the body best suited to hear these applications.

Fiscal year 2017-2018, the Zoning Board of Appeals held three regularly scheduled meetings and heard five requests for special permit to expand nonconforming structures, all of which were granted. There were no variance requests, appeals of the Zoning Enforcement Officer's decisions, or applications for Motor Vehicle License location approval.

The Zoning Board of Appeals is comprised of 5 regular members and 3 alternates. Fiscal year 2017-2018, the Board members were: Daniel Kobylenski, Chairman; Amanda Cannon, Vice-Chairman; Regular Members Jeff Johnson, Gail Lavoie (July 2017-May 2018), and Donald Moore; Alternate Members Mark Beeman, Chris Sanders (Alternate July 2017-May 2018, regular member June 2018), George Szydlowski, and Clyde Breakell (Appointed June 2018). Stacey Sefcik provided administrative support to the Board. Stacey served as the Land Use Clerk for 8 years. The Board thanked her for her time, many years of dedication and wished her well in her future endeavors. Erin Hurlburt began training to take over for Stacey as Land Use Clerk in June 2018.

The Zoning Board of Appeals meets the 3rd 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

Action Taken in 2018 to Fight the Invasive Species in Our Lakes

The Lakes Committee of the Board of Selectmen continued its efforts coordinating positive action to combat the invasive plant species threatening our public access lakes. Led by Selectman Steve Romano with two representatives from each of Dog Pond, Tyler Lake, and West Side Pond, the Committee served as a clearinghouse for the efforts of community non-profit corporations and started to focus on lake management for Tyler Lake (Tyler Lake Protective Association, Inc.) and West Side Pond (The Friends of West Side Pond, Inc.), along with a group of residents at Dog Pond. Representatives of Woodridge Lake also continued to attend some meetings.

The 2018 season saw major action taken to treat the problem at both Tyler Lake and West Side Pond, while at Dog Pond their effort turned to the permitting required for the next stage in managing their lake. Contributions to each of the public access lakes of \$15,000 in the 2017 Town Budget helped with the significant cost of this work and were greatly appreciated by all who use and love our lakes. A summary for each lake follows:

Tyler Lake

Tyler Lake had a busy year. Several successful fund-raising events were held to help meet the significant cost of taking action (The Tyler 2018 program cost over \$54,000). A dinner held at AJ's that included raffles and an auction raised \$4,300. Some of the kids of Tyler Lake held a lemonade sale and raffle that realized \$2,500, and the Tyler Lake Protective Association received \$2,224 in donations in this year's GiveLocal campaign held by the Connecticut Community Foundation in April. Additional funds come from private donations. Tyler was able to conduct a treatment of their lake designed to attack the invasive milfoil clogging some areas of the lake. While a thorough assessment of the success of this treatment will need to wait for the Spring, early reports were positive. Plans for next year include an assessment of the 2018 results, consideration of further treatment, and exploration of mechanical harvesting or suction harvesting to deal with specific issues in the southern cove.

West Side Pond

In late 2017, a treatment for excessive growth of emergent species that were clogging both the outlet and inlet of the lake was conducted. The results were very successful, opening these areas and improving lake flow. In 2018, another treatment targeting the invasive milfoil in the lake was completed. The lake's consultant conducted a survey at the end of the season and reported that they found none of one of the two species of milfoil remaining. A second species is still present but was reduced. As with Tyler, a comprehensive assessment of the success of the treatment will have to wait until the Spring, but the early results are encouraging. West Side Pond feels that it has made significant progress "getting ahead" of the milfoil and expects 2019's plans to focus on spot treatment of remaining plants and some attention to shoreline cleanup. The Friends of West Side Pond spent over \$40,000 on these activities, much of it funded by private donations from its members.

Dog Pond

After several years of mechanical harvesting of weeds designed to reduce biomass and open the lake up, the Dog Pond group turned their attention to broader treatment of the weeds affecting the lake. They applied for a permit to treat in 2018, but the presence of protected species of plants in the lake delayed the process. By the end of the season they did receive a permit to treat, but it was too late in the season to do so. Dog Pond now plans to make 2019 the season in which their weed issues are treated. They anticipate that the treatment of their lake will extend from 2019 through at least 2021 at a cost of about \$21,000 per year. A successful fundraiser was held this summer in conjunction with the Goshen Parks and Recreation Department Concert Series at Camp Cochepianee on Dog Pond.

Submitted by Chris Sanders

Goshen Agricultural Council

MEMBERS: Clint Thorn, Seth Breakell, Andrea Loomis, George Schuster, Tom Breor, Mary Tracy, Sharon Tanner, Judy Finerghy.

Meetings held the second Tuesday of each month at Goshen Town hall.

Over the past year the Goshen Ag Council has:

- Hosted the 2017 Goshen Open Farm Tour, ten (10) farms open for two (2) days to the public with 1828 attendees. This event PRESEVES, PROTECTS AND PROMOTES Goshen's Ag. Heritage.
- Developed and resolved to adopt a farm land grading system. This is designed to be useful to all of Goshen's committees
- Resolved to send member George Schuster to the 2018 CT Land Conservation Conference.
- Applied for a farmland protection circuit rider grant to help with farmland protection.
- Resolved to accept offer from USDA to provide support during farm tour.
- Supported the Give Local program with the long term goal of farmland preservation.
- Planned the 2018 Goshen Open Farm Tour.
- Resolved to host an informational town meeting to introduce options for Goshen land owners.
- Mailed letters to land owners for informational meeting on land preservation.
- Hosted meeting by Executive Director of CT Farmland Trust Elisabeth Moore and twenty three (23) attendees from Goshen.
-

Respectfully submitted by,

Clint Thorn, Chairman

TOWN HISTORIAN

As Town Historian, each year I have been informing the citizen of Goshen of past history. This year I have presented to you Margaret K. Wood's article she gave at the Herb Society of American, Connecticut Unit on September 13, 1993 in Goshen CT.

"The Subject is WOAD" (An introduction by Margaret K. Wood)

When, why and where Woad in Goshen? Gaylord Garden was named in honor of Liza Norton Gaylord. Today it is appropriate for us to pay tribute to her father, Lewis Mills Norton. His life exemplifies the expression "one person can make a difference."

Lewis' father Ebenezar built his home in 1773. In 1795 a group of Goshen men made a journey to Western Reserve hoping to find better land for farming. Several contracted a serious illness. Lewis' father became very ill when he returned and did not recover from the so called "Lake Fever."

Although Lewis' mother needed her twelve-year-old son to help with the farming, she encouraged him to leave home and become an apprentice to his older brother, Theodore. At that time numerous fine homes were being built along Old Middle Road. Theodore was recognized as a master carpenter. Luis was embarrassed by his limited knowledge of mathematics. He sought help from older citizens who willingly loaned him their books. His thirst for knowledge was recognized and appreciated.

Lewis developed his own surveying instruments. His maps of Goshen properties are still invaluable. His outstanding work on genealogical records continue to be used in the twentieth century. They are included in the "History of Goshen," written by Rev. Hibbard and published in 1897. Lewis was instrumental in establishing the Goshen Academy (1824). This building is now the headquarters for the Goshen Historical Society and its museum. A memorial window in the Congregational Church reminds modern worshippers of his faith.

Lewis' business acumen was best shown by the development of the Goshen Pineapple Cheese. A piece of Edam cheese which his uncle Birdsey Norton showed him sparked his imagination. Lewis developed a cheddar cheese which was formed in the shape of a pineapple (well known as a symbol of hospitality.) When cured, waxed and even shellacked, the cheese could be used from its own 'shell.' The cheese business became the center of Goshen's economy in the 19th century. Local farmers brought their milk and curd to the large factory which was joined to the 1773 house Ebenezar had built. The cheeses were shipped by river boats in Hartford having been brought by ox teams from the hills of Goshen! The cheeses were important for their nutrition and could be used by the Merchant Marines to advantage.

For a variety of reasons the cheese business was moved to Rome, N.Y., where Lewis' sons continued the business. Ebenezar had been right there were better conditions in western New York!

Other challenges were accepted by Lewis—he found time to encourage the use of peat for fuel, to invest in a local woolen mill, and even to grow woad!

My parents, Grace and Kerrill Kimberly bought the Norton farm in 1905. There were two houses. One the 1773 house Ebenezer had built and also the 1850 house which was built for Lewis' son Edward at the peak of the Pineapple Cheese business. The older house was known as the Gaylord House because the widow, Liza Norton Gaylord, had lived there since 1860. My father dismantled the factory and rebuilt it as a two story building for farm equipment with plenty of room for chickens, too! As a child I remember the two woad stones in back of the barn. Mother thought one would be attractive on the lawn between the two houses. Dad used his fine team of oxen to oblige! It is still there resting on an old locust stump. The other stone did not get all the way to the big brick house on the hill until many years later when power equipment was used to make it a focal point in a garden at "Birdsey Hall." (That is the name of the fine house built by Lewis' uncle Birdsey.) The third stone is still in our north pasture where it was first quarried. The stone workers who apparently left it there realized there was a fault on the reverse side. My father used to say "stand still, and you can hear them swear!"

When Woody and I were searching for flat stones for Gaylord Garden herb paths we found part of the circular track also in back of the barn. And now, I repeat, "When, Why and Where Woad in Goshen?"

Lewis Mills Norton's autobiography and family history has been reproduced in this book. It has given wonderful new information regarding Goshen's history and particularly Lewis' contribution to same.

The Goshen Historical Society is grateful to Lewis' great, great granddaughter Katherine Norton Jeffs and her mother Barbara Baker Norton for the fine gifts. One book is at the museum and one is at Ebenezer's house

Excerpts from the book will be the key in answering that question "Woad in 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 6, and one high school housing grades 7 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

Heather Connor-Chairman	Morris	hconnor@rsd6.org
Christine Lauretano-Vice Chairman	Morris	clauretano@rsd6.org
Richard Rebusmen-Treasurer	Warren	rrebusmen@rsd6.org
Nell Glass-Secretary	Goshen	nglass@rsd6.org
Dan Coutu	Morris	dcoutu@rsd6.org
Craig Robillard	Goshen	crobillard@rsd6.org
Chris Sanders	Goshen	csanders@rsd6.org
Barbara DiNicola	Warren	bdinicola@rsd6.org
Douglas Winkel	Warren	dwinkel@rsd6.org

Our Mission

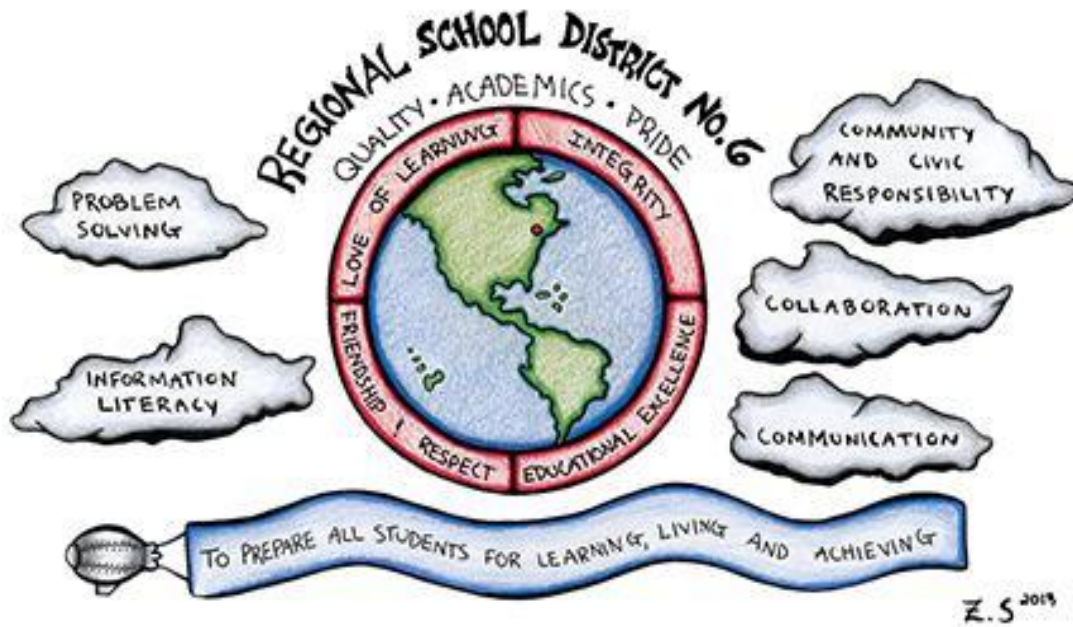
To Prepare All Students for Learning, Living and Achieving

Our Learning Expectations

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

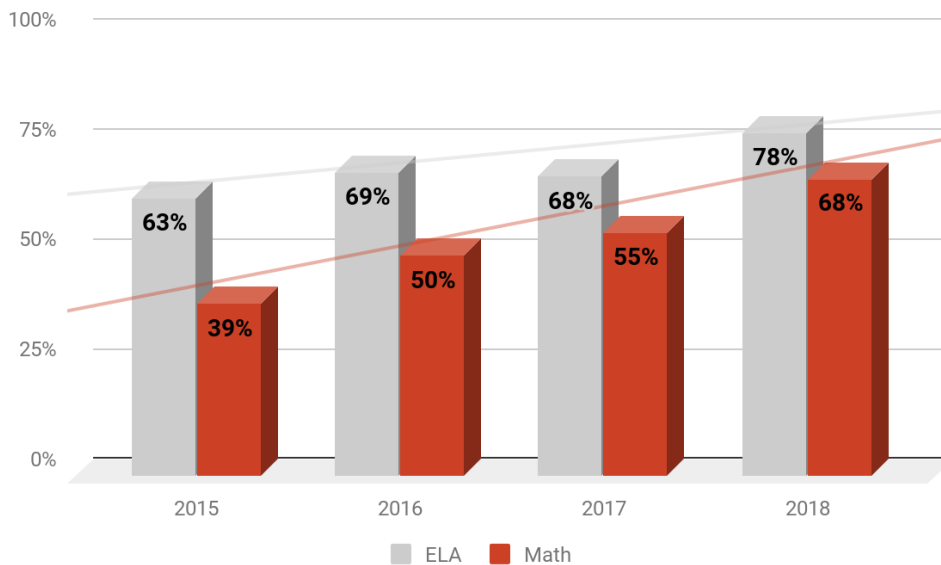
Our Motto

Quality, Academics, Pride



Student Performance -Smarter Balanced Assessment Grades 3-8

5 Year Trend: Percentage of Students Meeting the State Benchmark



2017-18 Smarter Balanced Assessment English Language Arts

Region 6 Schools	Below State Benchmark	Meeting State Benchmark	Exceeding State Benchmark
Warren	*	*	*
Morris	28.6%	30.4%	41%
Goshen	16.3%	30.6%	53.1%
Wamogo	23.5%	41.5%	35%
District	22.0%	34%	44%

2017-18 Smarter Balanced Assessment Mathematics

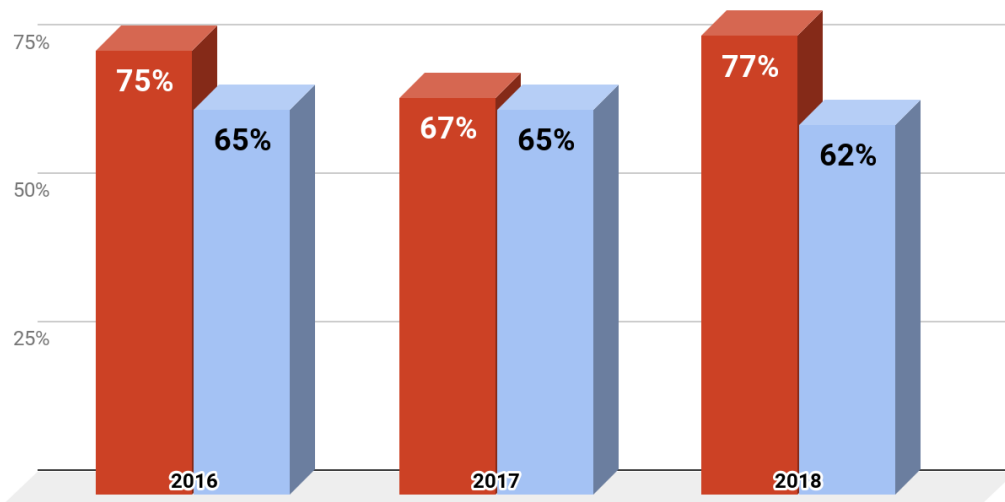
Region 6 Schools	Below State Benchmark	Meeting State Benchmark	Exceeding State Benchmark
Warren	*	*	40%
Morris	*	44.6%	*
Goshen	22.4%	37.8%	39.8%
Wamogo	37.5%	26.0%	36.5%
District	32.5%	33.9%	33.6%

Student Performance - CT SAT DAY

CT SAT DAY ERW

Percentage of Students Meeting Benchmark

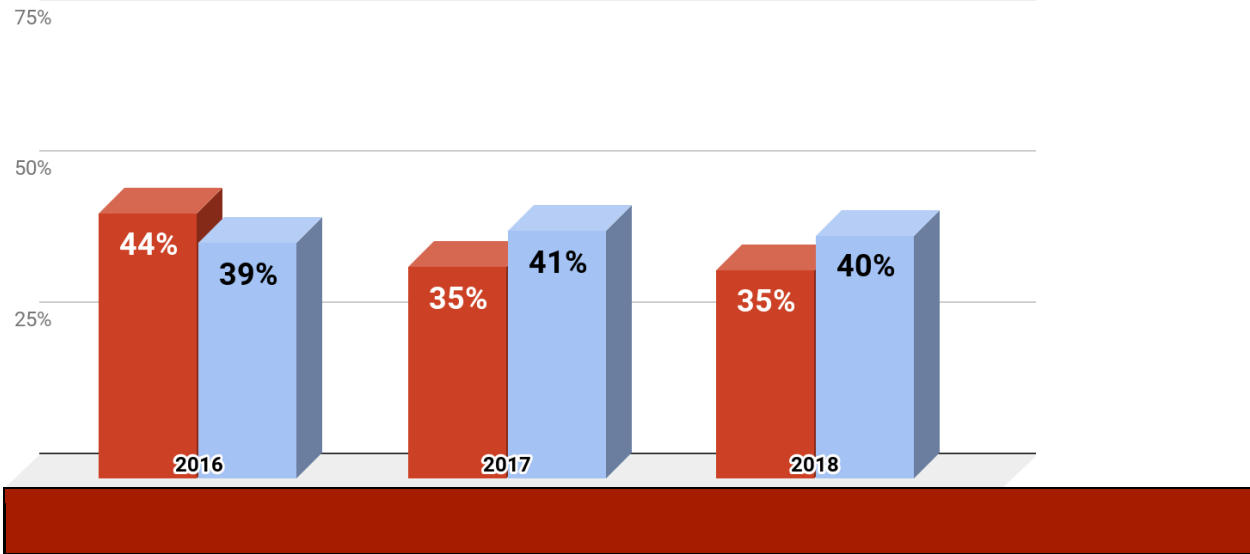
■ WAMOGO ■ STATE



CT SAT DAY Math

Percentage of Students Meeting Benchmark

■ WAMOGO ■ STATE



School Board Goals - 2017/2018

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 V. work beyond school.

- Common Core Standards/21st 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, 2018.

III. Assessment

The Board will regularly review Academic Performance results including STAR, SBAC, CMT-Science, CAPT-Science, PSAT, SAT, and Advanced Placement.

IV. Fiscal

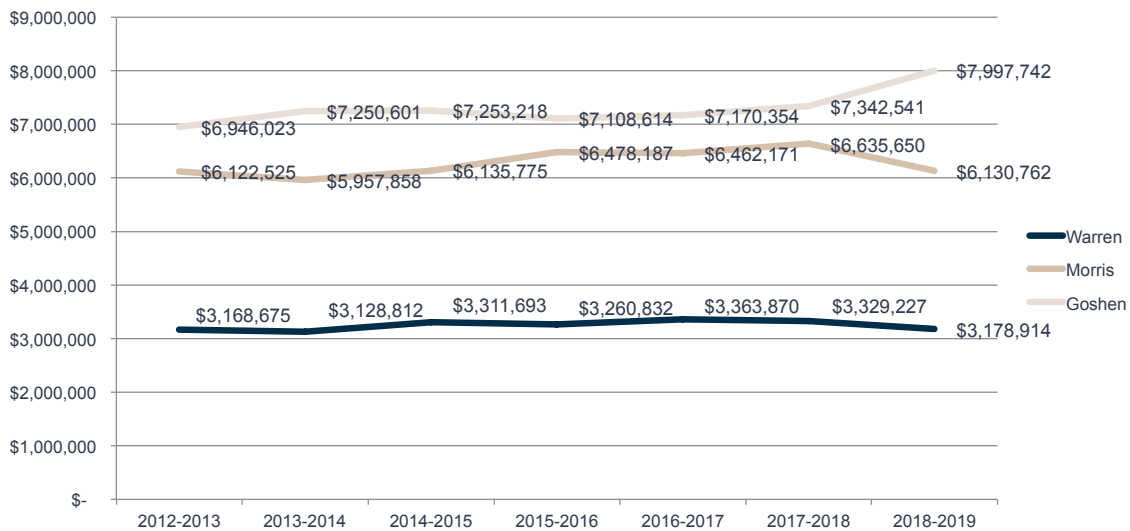
The Board will adopt a 0% increase for the 2018-2019 budget.

V. Long-Term

The Board will produce a long-term (3-5 year) outlook statement for the district that considers financial, infrastructural, and educational trends and concerns by April 1.

Finance and Budget

The graphs below show the enrollment and local budget changes over the past five years. The student enrollment, across all three towns, decreased from 2013 – 2015 before holding relatively flat for the 2015 - 2018.



Local Revenue Changes (2012-2018)

The tables show the approved 2017-2018 (FY18) and 2018-2019 (FY19) budget.

FY2017-2018			
Town	Enrollment K-12	%	Approved Budget Contribution
Warren	146	19.24%	\$3,329,227
Morris	291	38.34%	\$6,635,650
Goshen	322	42.42%	\$7,342,541
Total	759	100.00%	\$17,307,418

FY2018-2019				
Town	Enrollment K-12	%	Approved Budget Contribution	Annual Change
Warren	126	18.37%	\$3,178,914	-4.51%
Morris	243	35.42%	\$6,130,762	-7.61%
Goshen	317	46.21%	\$7,997,742	8.92%
Total	686	100.00%	\$17,307,418	0.00%

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	Budget Amount	Budget Change	Staffing – Full-time Equivalents (FTE)	Student Enrollment	Student to Staff Enrollment Ratio
2012-13	\$17,509,876	1.77% increase	163.42	1034	6.42
2013-14	\$17,816,300	1.75% increase	162.22	996	6.24
2014-15	\$18,278,330	2.59% increase	164.52	971	6.32
2015-16	\$18,550,797	1.49% increase	160.92	986	6.12
2016-17	\$18,913,244	1.95% increase	158.1	975	6.16
2017-18	\$19,241,745	1.74% increase	162.4	970	5.97

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

NORTHWEST HILLS COUNCIL OF GOVERNMENTS

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 meets on a monthly basis to discuss issues of municipal concern, oversee COG projects, and explore new opportunities for regional cooperation. The COG's work program includes activities in three focus areas: regional planning, grant writing and administration, and regional service delivery. Activities in each of these three focus areas are summarized below. More information on these and other COG activities is available at: www.northwesthillscog.org.

Focus Area One: Regional planning activities in 2018 focused on preparing a Comprehensive Economic Development Strategy (CEDS) for the Region. Major strategies in the CEDS include expanding the fiber optic network, promoting tourism/arts/culture, supporting local farms, strengthening manufacturing, and encouraging entrepreneurs/innovation. The COG also adopted an updated Regional Plan of Conservation and Development this year, and initiated the development of a Resiliency Vision and Toolkit for the Northwest Hills. With technical assistance from the Housatonic Valley Association, the NHCOCG also prepared an on-line Interactive Regional Trail Map to enhance access to information on the public access trails in the region.

Focus Area Two: Grant writing and administration activities in 2018 focused on administering grant funds awarded for 1) a rural broadband and mobile enhancement study, 2) a water/wastewater study in West Cornwall, 3) an alignment study of a section of the HouBike trail in Kent and Cornwall in cooperation with the Upper Housatonic Valley National Heritage Area, 4) the completion of a low-impact development guidebook, 5) implementation of the CEDS, 6) development of a Regional Resiliency Vision and Toolkit for the region, 7) the design of a regional animal shelter to serve the Torrington area, and 8) implementation of the Rural Independent Transportation Service. In addition the COG is allocated about \$2M each year from ConnDOT for priority local road improvements, and serves as the oversight agent for about \$350,000 in Homeland Security Grant funding each year for our regional area.

Focus Area Three: Regional service delivery activities in 2018 included on-going coordination of a number of popular programs such as our household hazardous waste collection days, 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.

A variety of issues of regional significance were discussed at the monthly meetings of the COG this year including water supply planning, transportation safety planning, economic development priorities, broadband service, GIS service, the opioid epidemic, legislative priorities, cyber security, recycling and disposal of municipal solid waste, housing issues, and demographic changes in the region.

The COG also provides assistance to a number of organizations in the region including the Regional Housing Council, Northwest Hills Road Supervisors Association, Public Safety Task Force, Recycling Advisory Committee, and the Housatonic River Commission. In addition, the COG hosts a quarterly “5th Thursday” forum for area Planning, Zoning, and Conservation Commission members to meet and discuss items of mutual interest, hear guest speakers, and provide input on regional plans.

Serving as officers of the COG in FY 2017-2018 were Mark Lyon, Chairman; Bruce Adams, Vice Chairman; Leo Paul, Secretary; and Bob Valentine, Treasurer. COG member towns include Barkhamsted, Burlington, Canaan (Falls Village), Colebrook, Cornwall, Goshen, Hartland, Harwinton, Kent, Litchfield, Morris, New Hartford, Norfolk, North Canaan, Roxbury, Salisbury, Sharon, Torrington, Warren, Washington, and Winchester.

Respectfully submitted,
Rick Lynn, 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 many Northwest Corner 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 initiatives. Questions raised and hands-on ideas and resources cause attendees to leave the meetings with possible next steps, support, and resources.

This year the Housing Council members also learned from guest speakers and presentations on topics such as down payment assistance, State funding for affordable housing, tax assessment on affordable housing properties, and new State legislation that requires towns to have an "affordable housing plan" adopted by the town. We appreciate the information offered by Jocelyn Ayer from the Northwest Hills Council of Governments (NHCOG), David Berto of Housing Enterprises Inc., and Lesley Higgins-Biddle from LISC at our meetings.

We thank our member towns for their financial support and NHCOG 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.northwesthillscog.org/housing.

Respectfully submitted,

Jill Groody Musselman, Chair

NORTHWESTERN CONNECTICUT TRANSIT DISTRICT GOSHEN

The 2017/18 year was the 28TH year of the Northwestern Connecticut Transit District's (NWCTD) actual operation of the Northwestern Connecticut Rural Transit program. NWCTD also has operating responsibility for the Torrington/Litchfield and Winsted flexible deviated route. This broader base gives Rural Transit a greater stability and closer management than it has in the past.

The Interregional service continues to offer service to the 17 towns in Northwest Connecticut for medical to hospital and vet centers, doctor visits, shopping and social trips to the Hartford area and other out of region areas. The district provides this service Monday, Tuesday, Wednesday and Thursday. Goshen residents can request this service anytime the need is there. The District has recently obtained a RITS van for transportation for non emergency medical appointments. This van is available for out of town medical appointments Monday through Friday anywhere in Connecticut.

The district provides curb-to-curb Dial a Ride Service for all Goshen residents to travel to Torrington for medical and shopping on Friday and to the Greater Canaan area on Tuesday and Thursday. The Town of Goshen has acquired their own 5310 Vehicle but the Transit District Dial a Ride bus is still available to all Goshen residents.

The Job Access Program is still utilized to full capacity. We provide two vehicles for three shifts ITW and B&D in the Salisbury/Lakeville. We provide two vehicles for this service – one leaving from Torrington and the second bus picking up Winsted residents to go to Canaan. The District also does a reverse commute for Bicron who has recently moved their factory to Torrington.

Total Dial a Ride Transportation for FY18 was 22,494, Municipal Grant Program 8,247 rides, New Freedom 2,354 and the Deviated Flexible Route was 51,180.

The district's website is www.nwcttransit.com where all of our schedules are explained in detail.

TORRINGTON AREA HEALTH DISTRICT
ANNUAL REPORT: JULY 1, 2017 – JUNE 30, 2018

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: **2** cryptosporidium, **7** giardiasis, **19** campylobacteriosis, **13** salmonellosis, and 4 shiga toxin producing organisms. TAHD completed case management for 1 case of tuberculosis (diagnosed in FY 17). TAHD provided guidance to school nurses, daycares and community members on a variety of health issues. TAHD nurses administered **490** doses of flu vaccine to local residents. TAHD consulted with **31** residents regarding potential rabies exposures which resulted in TAHD submitting **22** raccoons, bats, and other animals to the State of CT Laboratory for rabies testing. Guidance on post exposure prophylaxis was provided as well. Ticks brought in by **122** residents were sent to the Connecticut Agricultural Experiment Station for Lyme disease bacteria testing.

TAHD is a member of Fit Together, a Northwest Connecticut Healthy Eating and Active Living Initiative. In April of 2018 Fit Together received a five year, \$500K grant received from Hartford HealthCare (HHC) as a result of their new affiliation with Torrington's Charlotte Hungerford Hospital. This financial support allowed the group to move forward on several health initiatives and has allowed the program to hire an Executive Director, and a 5210 Coordinator. Fit Together focuses on identifying policy changes and environmental improvements in area towns that effectively promote healthy habits and food choices. The program is based on assessments and research which has consistently shown that healthy eating and active living promotes productivity at work and school, maximizes mental and physical functioning, and prevents chronic diseases.

The TAHD continues to be an active member of the Litchfield County Opiate Task Force. This task force continues to work on strategies and solutions to the heroin/opiate addiction and overdose epidemic. The task force focuses on intervention, prevention, and community education.

In addition, the TAHD, along with other Health Districts/Departments across CT, was awarded a four-year contract to implement a comprehensive prevention strategy that raises community awareness and brings prescription drug abuse prevention activities and education to communities, schools, parents, prescribers, and their patients. TAHD is using the CT state wide "*Change the Script*" campaign for this awareness. TAHD is also providing prescriber education to increase the use of the CT Prescription Monitoring & Reporting System (CPMRS) to reduce prescription drug misuse, overdose, and death.

The TAHD-**Medical Reserve Corps (MRC) Program** continued with their "*Project Mitigate*" trainings. Project Mitigate was designed to bring harm reduction strategies, overdose recognition and reversal skills to participants. The TAHD MRC Project Mitigate has won a National MRC Innovator Award of Excellence. The TAHD MRC provided volunteers for an emergency flu clinic at TAHD held in response to large numbers of illness in CT. TAHD MRC provided volunteers for a WEST CONN functional needs shelter following the tornadoes in western CT. TAHD MRC received a level II NACCHO Challenge Award Grant of \$7,500. This will pay for "*Project Apprise*", an opioid prevention program, which is focusing on rural high schools, which are in the TAHD service area, but outside of the McCall Center for Behavioral Health and Area Health Education Center (AHEC) service areas. Current membership is 23 members.

The TAHD **Childhood Lead Poisoning Prevention Program** provided case management for more than 52 children with blood lead levels ($\geq 5\mu\text{d}/\text{dl}$) as well as provided educational information to more than 100 families. Abatement / Remediation Orders were issued for 2 properties. Four properties completed abatement. Currently 12 properties have open environmental cases. TAHD continues to focus on prevention services: healthy home assessments, cleaning supplies and home teaching of the "3 bucket" system of cleaning to decrease blood lead levels. TAHD **Healthy Homes Program** conducted 16 initial home inspections and 4 re-inspections.

The TAHD **Immunization Action Program** (IAP) continues to work with local providers and hospitals to ensure compliance with immunization laws for the infants and young children population. The focus for this year has been on transitioning from CIRTIS (Connecticut Immunization Registry and Tracking System) to CT WiZ the new Immunization Information System.

The TAHD **Emergency Preparedness Program** worked with community partners to refine emergency protocols and plans. A focus this year was developing a regional healthcare coalition. TAHD also participated in many local and regional drills. TAHD provided an emergency Saturday flu clinic in February in response to the Commissioner of Public Health's request to provide unvaccinated citizens with the opportunity to get vaccinated while Connecticut was experiencing widespread high flu activity statewide.

The TAHD partners with Phoenix Labs for its **Water Testing Program**. Phoenix Labs, a full service lab located in Manchester, CT offers a wide range of testing of drinking water, wastewater, groundwater/landfills, storm water, soil and more. TAHD collects samples when requested, and offers free technical advice on water testing results.

TAHD **Environmental Health Program** resulted in the following inspections/licenses/permits: **1741** food inspections, **817** temporary food permits, **92** new septic systems, **233** repaired septic systems, **179** private well permits, **64** private pool permits, **141** beauty salons & barber shops inspections, **520** house addition permits, **256** soil tests, **35** subdivision lots, **58** public pools and beaches were inspected, and **28** daycare centers inspected. Records show that approximately **366** 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 **279** complaints of various public health concerns; **34** legal orders/voluntary compliances were issued for enforcement purposes.

Robert Rubbo, MPH, Director of Health



VNA NORTHWEST, INC.

*607 Bantam Road, Unit F
 Bantam, Connecticut 06750-1635
 860-567-6000 . www.vnanw.org*

Fiscal Year July 1, 2017 - June 30, 2018

VNA Northwest, Inc. provided a variety of health services to Goshen residents during the past year, including:

- 386 - skilled nursing visits
- 196 - physical therapy visits
- 94 - occupational therapy visits
- 115 - home health aide service visits

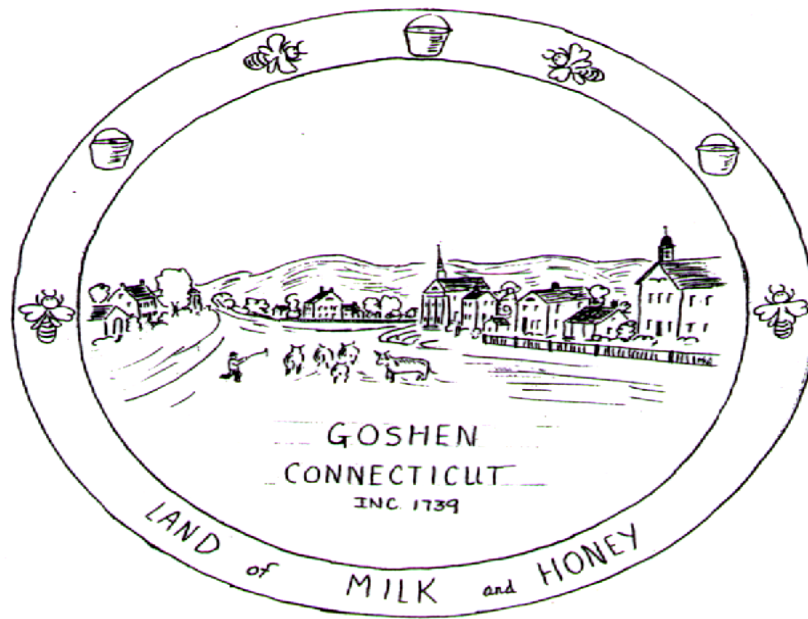
Visits Paid for by:

<u>Service</u>	<u>Town/ Grant</u>	<u>Other Payor</u>
Skilled Nursing		375
Adult Health Guidance	10	1
Physical Therapy	1	195
Occupational Therapy		94
Medical Social Worker		14
Home Health Aide		76
Bath Aide		31
Telehealth Monitoring		8

TOWN OF GOSHEN, CONNECTICUT

FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2018



with

SUPPLEMENTAL STATEMENTS AND SCHEDULES

and

INDEPENDENT AUDITORS' REPORT

TOWN OF GOSHEN, CONNECTICUT

TABLE OF CONTENTS

Independent Auditors’ Report..... 1
Management’s Discussion and Analysis (Unaudited) 3

BASIC FINANCIAL STATEMENTS

Government-Wide Financial Statements:
Statement of Net Position..... 11
Statement of Activities 12
Governmental Fund Financial Statements:
Governmental Funds – Balance Sheet..... 13
Governmental Funds – Statement of Revenues, Expenditures, and Changes in
Fund Balances – Budgetary Basis – Budget and Actual..... 14
Reconciliation of the Statement of Revenues, Expenditures, and Changes in
Fund Balances of Governmental Funds to the Statement of Activities 15
General Fund – Statement of Revenues, Expenditures, and Changes in
Fund Balance – Budgetary Basis – Budget and Actual 16
Fiduciary Fund Financial Statements:
Statement of Fiduciary Net Position..... 17
Statement of Changes in Fiduciary Net Position..... 18
Notes to Financial Statements..... 19

REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)

Schedule of Changes in Net Pension Liability and Related Ratios..... 37
Schedule of Contributions to the Defined Benefit Pension Plan 38

SUPPLEMENTAL STATEMENTS AND SCHEDULES

GENERAL FUND

Schedule of Revenues and Other Financing Sources – Budget and Actual 39
Schedule of Expenditures and Other Financing Uses – Budget and Actual..... 40

NONMAJOR GOVERNMENTAL FUNDS

Nonmajor Governmental Funds – Combining Balance Sheet..... 42
Nonmajor Governmental Funds – Combining Statement of Revenues,
Expenditures, and Changes in Fund Balances 43
Nonmajor Governmental Funds – Special Revenue Funds – Combining Balance Sheet 44
Nonmajor Governmental Funds – Special Revenue Funds – Combining Statement of
Revenues, Expenditures, and Changes in Fund Balances..... 45
Nonmajor Governmental Funds – Permanent Funds – Combining Balance Sheet..... 46
Nonmajor Governmental Funds – Permanent Funds – Combining Statement of
Revenues, Expenditures, and Changes in Fund Balances..... 47

PENSION TRUST FUNDS

Pension Trust Funds – Combining Statement of Fiduciary Net Position..... 48
Pension Trust Funds – Combining Statement of Changes in Fiduciary Net Position 49

OTHER SCHEDULES

Statement of Debt Limitation 50
Report of the Tax Collector 51

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Independent Auditors' Report

To the Board of Finance
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, 2018, 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, 2018, 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 3-10, the Schedule of Changes in Net Pension Liability and Related Ratios on page 37, and the Schedule of Contributions to the Defined Benefit Pension Plan on page 38 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 September 11, 2018, 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.

Sandra E. Welwood, LLC

Danbury, Connecticut
September 11, 2018

TOWN OF GOSHEN, CONNECTICUT

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

JUNE 30, 2018

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, 2018.

FINANCIAL HIGHLIGHTS

- Government-wide, the assets of the Town exceeded its liabilities at the close of the most recent fiscal year by \$10,762,211 (net position). Of this amount, \$3,541,599 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors. Net Position restricted for endowments (\$365,160), Capital Projects (\$8,300), Town road improvements (\$850,393), Energy Efficiency Project (\$5,911) and Dog Fund (\$4,275). The remainder of its net position is invested in capital assets.
- As of the close of the current fiscal year, the Town's governmental funds reported combined ending fund balances of \$4,786,089, an increase of \$135,935 in comparison with the prior year and attributable to the results in the General and Capital and Nonrecurring Funds and the Non-major Funds. Of this amount, \$1,784,778 is available for spending at the government's discretion (unassigned fund balance) and \$476,251 has been assigned for subsequent year's appropriations and \$6,124 has been assigned for capital projects.
- As of the end of June 30, 2018, the fund balance in the General Fund was \$2,289,836, of which \$476,251 has been dedicated to offset fiscal year 2018-2019 appropriations, leaving an unassigned fund balance for the General Fund of \$1,784,778 or 17.7% of total General Fund expenditures.

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.

Town of Goshen, Connecticut
Management's Discussion and Analysis (Unaudited) (continued)

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.

The government-wide financial statements can be found on pages 11-12 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 fourteen individual governmental funds. Information is presented separately in the governmental fund Balance Sheet and in the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances for the General Fund. 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 13-16 of this report.

Town of Goshen, Connecticut
Management's Discussion and Analysis (Unaudited) (continued)

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 17-18 of this report.

Notes To The Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 19-36 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS
 Net Position

	<u>2018</u>	<u>2017</u>
<u>Assets</u>		
Current and other assets	\$ 5,425,547	\$ 4,983,613
Capital assets, net	<u>5,986,573</u>	<u>5,598,540</u>
Total assets	<u>11,412,120</u>	<u>10,582,153</u>
<u>Deferred outflows of resources</u>	<u>-</u>	<u>-</u>
<u>Liabilities</u>		
Long-term liabilities outstanding	80,415	129,766
Other liabilities	<u>569,494</u>	<u>266,393</u>
Total liabilities	<u>649,909</u>	<u>396,159</u>
<u>Deferred inflows of resources</u>	<u>-</u>	<u>-</u>
<u>Net Position</u>		
Net investment in capital assets	5,986,573	5,598,540
Restricted	1,234,039	1,067,413
Unrestricted	<u>3,541,599</u>	<u>3,520,041</u>
Total net position	<u>\$ 10,762,211</u>	<u>\$ 10,185,994</u>

The restricted portion of the Town's net position represents net assets restricted in permanent endowment funds for various Town-owned properties, primarily cemeteries, and funds restricted for road improvements, capital projects, energy efficiency projects, and Dog Fund. The balance of unrestricted net position (\$3,541,599) may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the Town reports that net position increased by \$576,217 during this fiscal year. The increase is primarily attributed to:

- Greater than anticipated revenue from taxes
- Proceeds from the sale of timber and the sale of Flora Road
- Cost savings in many departments
- Better than anticipated revenue from interest
- The restoration of state grants after the town budget was approved (Mashantucket Pequot Grant and additional funding for State Education Grant)

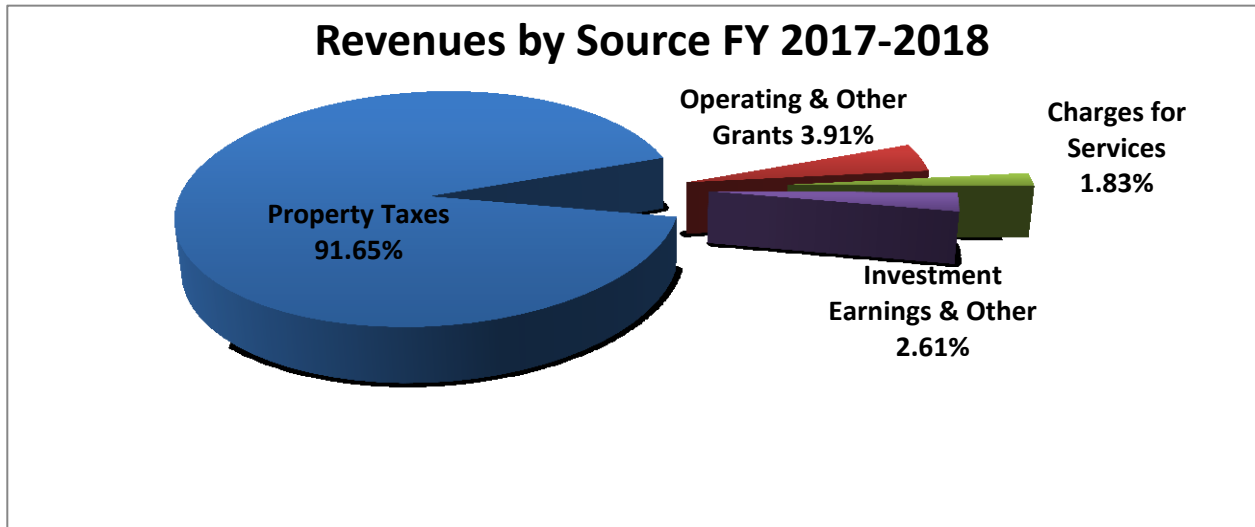
Town of Goshen, Connecticut
Management's Discussion and Analysis (Unaudited) (continued)

	<u>Change in Net Position</u>	
	<u>2018</u>	<u>2017</u>
<u>Revenues:</u>		
Program revenues:		
Charges for services	\$ 208,374	\$ 183,879
Operating grants and contributions	367,126	359,093
Capital grants and contributions	77,951	49,810
General revenues:		
Property taxes	10,428,416	9,912,952
Grants and contributions	27,127	114,878
Unrestricted investment earnings	107,576	74,374
Other revenue	<u>161,537</u>	<u>85,162</u>
 Total revenues	 <u>11,378,107</u>	 <u>10,780,148</u>
<u>Expenses:</u>		
General government	1,220,691	1,122,419
Public safety	260,086	224,277
Public works	1,532,184	1,580,778
Health and welfare	70,283	75,722
Recreation	198,116	151,122
Sanitation	177,989	170,882
Education	<u>7,342,541</u>	<u>7,082,341</u>
 Total expenses	 <u>10,801,890</u>	 <u>10,407,541</u>
 Change in net position	 576,217	 372,607
 Net position, beginning of year	 <u>10,185,994</u>	 <u>9,813,387</u>
 Net position, end of year	 <u>\$ 10,762,211</u>	 <u>\$ 10,185,994</u>

Governmental Activities

Governmental activities increased the Town of Goshen's net position by \$576,217.

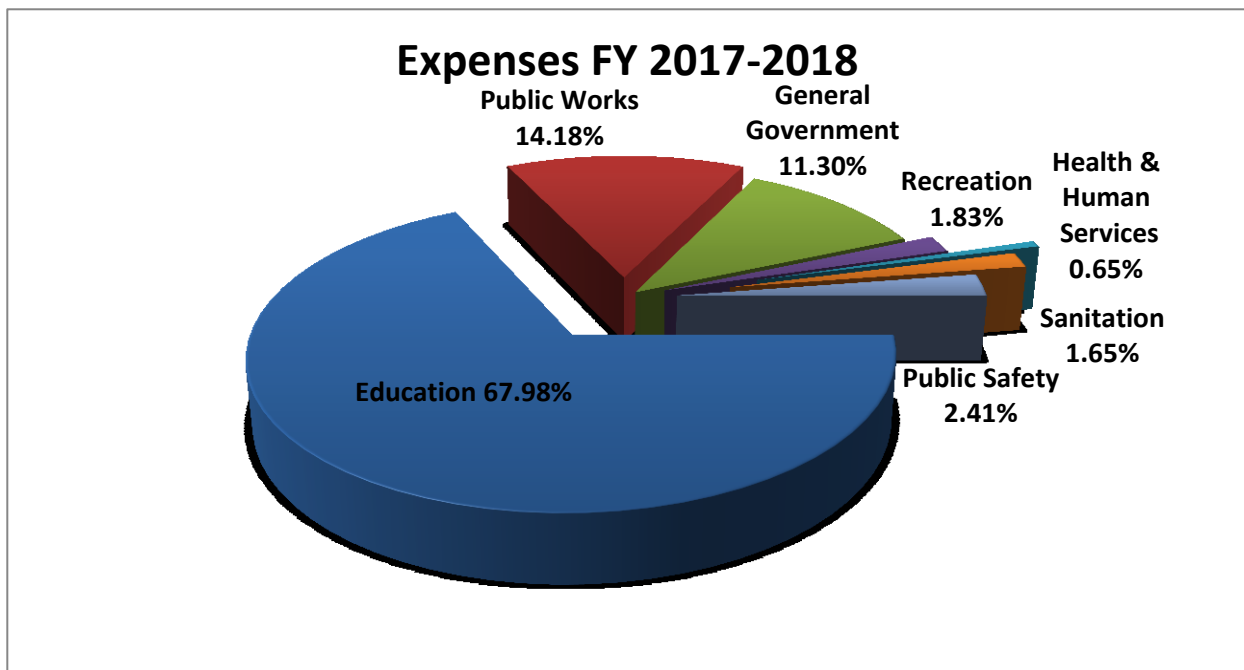
Key elements of the revenues are as follows:



Major revenue factors included:

- Greater than anticipated revenue from taxes
- Proceeds from the sale of timber and the sale of Flora Road
- Better than anticipated revenue from interest
- The restoration of state grants after the town budget was approved (Mashantucket Pequot Grant and additional funding for State Education Grant)

Key elements of the expenses are as follows:



Town of Goshen, Connecticut
Management's Discussion and Analysis (Unaudited) (continued)

For Governmental Activities, 68.0% of the Town's expenses related to education, 11.3% to general government, 2.4% to public safety, 14.2% to public works, 1.8% to recreation, and the remaining 2.3% relates to sanitation, and health and welfare.

Major expense factors include:

- Savings in most departments due to the continued diligence of department heads and employees.
- The use of 12.5% of the budgeted contingency amount was necessitated by current year results.
- Less than anticipated costs for Conservation of Health (paramedic option) and Fire Protection.
- Budgeting for the Goshen Cornwall Bus in the General Fund while costs were able to be covered by grant funds in a separate fund
- Savings in Public Works include lower than anticipated overtime and summer/winter temporary costs and various other categories.

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 \$4,786,089, a \$135,935 increase in comparison with the prior year. Thirty-seven (37) % of this total amount constitutes unassigned fund balance, which is available for spending at the government's discretion.

Over the past several years, there has been a concerted effort to 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 more 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.

Given the Town's strong Unassigned General Fund Balance, and due to the significant loss of state grant funds, the Board of Finance was able to maintain a level the mill rate for the year ending June 30, 2019. Both the Board of Selectmen and Board of Finance believe this is necessary to retain the current Fund Balance at an appropriate level, given the increasing uncertainty of state grants.

The General Fund is the chief operating fund of the Town. At the end of the current fiscal year, total fund balance of the General Fund totaled \$2,289,836 of which \$476,251 was assigned for fiscal year ending 2019. This represents a net increase of \$149,389. Out of the \$373,101 designated to offset the 2017-2018 budget, \$8,561 was committed for pension payments. The balance was not utilized due to cost savings across numerous departments combined with greater than anticipated revenues from taxes and services. The fund balance for the previous fiscal year was \$2,140,447.

As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and the amount assigned for future periods to total fund expenditures. Unassigned fund balance and the amount assigned for future periods represents 22.4 % of total General Fund expenditures for the fiscal year ending June 30, 2018, and is consistent with the previous fiscal year.

Town of Goshen, Connecticut
Management's Discussion and Analysis (Unaudited) (continued)

The Capital and Non-Recurring Fund balance increased \$12,127 to \$928,635, of which \$914,211 is committed for approved capital appropriations.

Another major fund reported by the town is the Town Aid Road Fund (TAR). Grant funds are reserved for road projects and amounts are appropriated for specific projects. During the year \$74,821 was appropriated for the partial payment for asphalt paving performed on Beach Street, Deming Road, and East Street South.

The Land Acquisition Fund, which was established during a Special Town Meeting in 2006, ended the year with a fund balance of \$322,909. A total of \$31,976 was received by the fund during the current fiscal year, and the purchase of 52 acres of land on East Street North at a cost of \$219,000 was made during the year. 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 \$364,540, with additional appropriations of \$76,100 to Capital Non-recurring, (\$6,000) to cover the cost of an appraisal on the East Street North property and (\$70,100) representing the transfer of the proceeds from the sale of Flora Road to cover the Restrooms upgrade at Camp Cochipianee. Due to the diligence of department heads and employees, and revenue greater than budgeted, the budgeted use of surplus was not used during the year. An additional \$157,950 was added to the General Fund due to greater than anticipated revenues and cost savings in many departments. At year-end, \$5,009 of a total budgeted amount of \$40,000 was taken from contingency to cover overspending in several departments. Some of the budget adjustments made were to cover Animal Control Expenses (\$2,080), due to the regional animal control agreement with Torrington, Building Official (\$1,569), in response to the increase in building fees, Fire Commissioners (\$350), to cover clerk wages, Land Use Enforcement (\$881), in response to the additional fees generated by the office, and Rescue Service (\$129), to cover ambulance repairs.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The Town's investment in capital assets for its governmental activities as of June 30, 2018, amounts to \$5,986,573 (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, 2018, included the following:

- Purchase of 52 acres on East Street North
- Purchase of 12 self-contained breathing apparatus (SCBA) for the Fire Co. and the related Remote Quick Fill Device
- The reclamation and paving on Westside Road, West Street, and Brynmoor Court
- Conference Table Replacement
- Restroom Renovation at Camp Cochipianee
- The sale of property of Flora Road, the proceeds of which were used to fund the restroom renovation project at Camp Cochipianee

Town of Goshen, Connecticut
Management's Discussion and Analysis (Unaudited) (continued)

The Capital and Nonrecurring fund balance increased \$12,127 to \$928,635, of which \$914,211 is reserved for approved capital appropriations.

Additional information on the Town's capital assets can be found in Note 6 on page 30 of this report. The Town has the following obligations:

Outstanding Obligations at Year-End		
	2018	2017
Compensated absences	\$ 7,350	\$ 40,126
Net pension liability	73,065	89,640
	\$ 80,415	\$ 129,766

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.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

- A new five-year recycling contract beginning July 31, 2016.
- Reductions in State Grant Revenues.
- Starting new fiscal year with a ratio of the current General Fund Balance to budgeted expenditures of 17.7% enabled the Town to assign \$476,251 for the 2018-2019 year.
- Appropriating \$6,793 of committed fund balance to be used to fund the Defined Benefit Pension payments for FYE19.
- In June 2018, the Board of Selectmen locked electric rates through December 2022. Previous rates were Eversource Standard Offer which could change every six months with the market.
- The Board of Selectmen continued to be diligent with respect to annual expenses, ensuring that needed services are provided to our residents while holding down costs as much as possible.
- Continued imposition of unfunded Federal and State mandates.

These factors were considered in preparing the Town's budget for the 2018-2019 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, 2018

Assets

Cash and cash equivalents	\$ 4,362,862
Investments	874,794
Receivables, net of allowances:	
Property tax	50,174
Interest and lien fees on taxes	29,312
Other	86,391
Prepaid expenses	22,014
Noncurrent assets:	
Capital assets not being depreciated	1,192,294
Capital assets, net of accumulated depreciation	4,794,279
Total assets	11,412,120

Deferred Outflows of Resources

-

Liabilities

Accounts payable	473,021
Unearned revenue	49,038
Deposits	47,435
Noncurrent liabilities:	
Due in more than one year	80,415
Total liabilities	649,909

Deferred Inflows of Resources

-

Net Position

Net investment in capital assets	5,986,573
Restricted	
Capital projects	8,300
Road improvements	850,393
Energy efficiency project (EECBG)	5,911
Dog Fund	4,275
Permanent endowments	
Expendable	55,043
Nonexpendable	310,117
Unrestricted	3,541,599
Total net position	\$ 10,762,211

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

TOWN OF GOSHEN, CONNECTICUT

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018**

	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental Activities:					
General government	\$ (1,220,691)	\$ 154,319	\$ 18,045	\$ -	\$ (1,048,327)
Public safety	(260,086)	-	-	-	(260,086)
Public works	(1,532,184)	-	277,678	77,951	(1,176,555)
Health and welfare	(70,283)	-	-	-	(70,283)
Recreation	(198,116)	54,055	-	-	(144,061)
Sanitation	(177,989)	-	-	-	(177,989)
Education	(7,342,541)	-	71,403	-	(7,271,138)
	Total governmental activities	\$ 208,374	\$ 367,126	\$ 77,951	(10,148,439)
General Revenues:					
Property taxes, interest, and lien fees					10,428,416
Grants and contributions not restricted to specific programs					27,127
Unrestricted investment earnings					107,576
Other revenue					161,537
					Total general revenues
					10,724,656
Change in net position					576,217
Net position, beginning of year					10,185,994
Net position, end of year					\$ 10,762,211

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

TOWN OF GOSHEN, CONNECTICUT

**GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2018**

	General Fund	Capital and Nonrecurring Fund	Town Aid Roads Fund	Nonmajor Funds	Total
<u>Assets</u>					
Cash and cash equivalents	\$ 4,257,665	\$ 68,985	\$ -	\$ 36,212	\$ 4,362,862
Investments	536,099	-	-	338,695	874,794
Receivables:					
Property tax	50,174	-	-	-	50,174
Interest and lien fees on taxes	29,312	-	-	-	29,312
Other	78,588	-	-	7,803	86,391
Prepaid expenses	22,014	-	-	-	22,014
Due from other funds	13,762	859,650	850,393	362,593	2,086,398
Total assets	\$ 4,987,614	\$ 928,635	\$ 850,393	\$ 745,303	\$ 7,511,945
<u>Liabilities</u>					
Accounts payable	\$ 471,133	\$ -	\$ -	\$ 1,888	\$ 473,021
Due to other funds	2,072,636	-	-	13,762	2,086,398
Unearned revenue	36,610	-	-	12,428	49,038
Deposits	47,435	-	-	-	47,435
Total liabilities	2,627,814	-	-	28,078	2,655,892
<u>Deferred Inflows of Resources</u>					
Unavailable revenue - property taxes	69,964	-	-	-	69,964
<u>Fund Balances</u>					
Nonspendable	22,014	-	-	310,117	332,131
Restricted	-	8,300	850,393	65,229	923,922
Committed	6,793	914,211	-	341,879	1,262,883
Assigned	476,251	6,124	-	-	482,375
Unassigned	1,784,778	-	-	-	1,784,778
Total fund balances	2,289,836	928,635	850,393	717,225	4,786,089
Total liabilities, deferred inflows of resources, and fund balances	\$ 4,987,614	\$ 928,635	\$ 850,393	\$ 745,303	

Amounts reported in the Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	5,986,573
Property taxes, interest and lien fees, and grants that are not available to pay for current period expenditures are deferred, or not recognized, in the funds.	69,964
Long-term obligations, not due and payable in the current period, are not reported in the funds:	
Net pension liability	(73,065)
Compensated absences	(7,350)
Net position	\$ 10,762,211

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

TOWN OF GOSHEN, CONNECTICUT

**GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2018**

	General Fund	Capital and Nonrecurring Fund	Town Aid Roads Fund	Nonmajor Funds	Total
Revenues:					
Property taxes	\$ 10,386,588	\$ -	\$ -	\$ -	\$ 10,386,588
Interest and lien fees	38,930	-	-	-	38,930
Intergovernmental	176,481	-	277,678	18,045	472,204
Investment income	70,329	-	-	15,302	85,631
Net change in fair value of investments	-	-	-	21,945	21,945
Departmental	178,306	1,717	-	28,351	208,374
Other	137,207	-	-	24,330	161,537
Total revenues	10,987,841	1,717	277,678	107,973	11,375,209
Expenditures:					
Current:					
General government	1,170,707	53,064	-	299,423	1,523,194
Public safety	171,619	-	-	1,888	173,507
Public works	1,002,804	-	-	-	1,002,804
Health and welfare	66,585	-	-	-	66,585
Recreation	151,500	-	-	-	151,500
Sanitation	177,888	-	-	-	177,888
Education	7,342,541	-	-	-	7,342,541
Capital outlay	-	726,434	74,821	-	801,255
Total expenditures	10,083,644	779,498	74,821	301,311	11,239,274
Excess (deficiency) of revenues over (under) expenditures	904,197	(777,781)	202,857	(193,338)	135,935
Other financing sources (uses):					
Transfer in	51,100	805,908	-	16,000	873,008
Transfers out	(805,908)	(16,000)	(50,000)	(1,100)	(873,008)
Total other financing sources (uses)	(754,808)	789,908	(50,000)	14,900	-
Net change in fund balances	149,389	12,127	152,857	(178,438)	135,935
Fund balances, beginning of year	2,140,447	916,508	697,536	895,663	4,650,154
Fund balances, end of year	\$ 2,289,836	\$ 928,635	\$ 850,393	\$ 717,225	\$ 4,786,089

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

TOWN OF GOSHEN, CONNECTICUT

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL
FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018**

Amounts reported for governmental activities in the Statement of Activities are different because:

Net change in fund balances - total governmental funds	<u>\$ 135,935</u>
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Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. Capital outlays exceeded depreciation expense and capital disposals in the current period as follows:

Depreciation expense	(398,338)
Capital outlay	805,777
Disposal of capital assets	<u>(19,406)</u>
	<u>388,033</u>

Property tax revenues and grant revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.	<u>2,898</u>
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Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the funds:

Change in compensated absences	32,776
Change in net pension liability	<u>16,575</u>
	<u>49,351</u>

Change in net position	<u><u>\$ 576,217</u></u>
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The notes to the financial statements are an integral part of this statement.

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, 2018**

	<u>Budgeted Amounts</u>			<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Transfers</u>	<u>Final</u>		
Revenues:					
Property taxes	\$ 10,268,781	\$ -	\$ 10,268,781	\$ 10,386,588	\$ 117,807
Interest and lien fees	30,000	-	30,000	38,930	8,930
Intergovernmental	131,213	-	131,213	176,481	45,268
Investment income	30,000	-	30,000	70,329	40,329
Departmental	172,985	-	172,985	178,306	5,321
Other	28,675	-	28,675	137,207	108,532
Total revenues	<u>10,661,654</u>	<u>-</u>	<u>10,661,654</u>	<u>10,987,841</u>	<u>326,187</u>
Expenditures:					
Current:					
General government	1,330,995	(2,559)	1,328,436	1,170,707	157,729
Public safety	198,005	2,559	200,564	171,619	28,945
Public works	1,068,801	-	1,068,801	1,002,804	65,997
Health and welfare	77,849	-	77,849	66,585	11,264
Recreation	153,932	-	153,932	151,500	2,432
Sanitation	183,924	-	183,924	177,888	6,036
Education	7,342,541	-	7,342,541	7,342,541	-
Total expenditures	<u>10,356,047</u>	<u>-</u>	<u>10,356,047</u>	<u>10,083,644</u>	<u>272,403</u>
Excess of revenues over expenditures	<u>305,607</u>	<u>-</u>	<u>305,607</u>	<u>904,197</u>	<u>598,590</u>
Other financing sources (uses):					
Use of committed fund balance - pension	8,561	-	8,561	8,561	-
Use of fund balance	364,540	76,100	440,640	-	(440,640)
Transfers in	51,100	-	51,100	51,100	-
Transfers out	(729,808)	(76,100)	(805,908)	(805,908)	-
Total other financing sources (uses)	<u>(305,607)</u>	<u>-</u>	<u>(305,607)</u>	<u>(746,247)</u>	<u>(440,640)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>157,950</u>	<u>\$ 157,950</u>
Fund balance beginning of year				<u>2,125,093</u>	
Fund balance, end of year				<u>\$ 2,283,043</u>	

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

TOWN OF GOSHEN, CONNECTICUT
FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2018

	Pension Trust Funds	Agency Fund Task Force on Prevention
	<u> </u>	<u> </u>
<u>Assets</u>		
Investments	\$ 875,847	\$ -
Contributions receivable	5,770	-
Due from other funds	-	4,934
	<u> </u>	<u> </u>
Total assets	881,617	4,934
	<u> </u>	<u> </u>
<u>Liabilities</u>		
Due to others	-	4,934
	<u> </u>	<u> </u>
Total liabilities	-	4,934
	<u> </u>	<u> </u>
Net position held in trust for pension benefits	\$ 881,617	\$ -
	<u> </u>	<u> </u>

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

TOWN OF GOSHEN, CONNECTICUT
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED JUNE 30, 2018

	<u>Pension Trust Funds</u>
<u>Additions:</u>	
Town contributions	\$ 58,631
Other	6,054
Investment income:	
Net change in fair value of investments	<u>73,531</u>
Total additions	<u>138,216</u>
<u>Deductions:</u>	
Benefits paid	10,326
Plan administration	<u>3,487</u>
Total deductions	<u>13,813</u>
Net increase in net position	124,403
Net position, beginning of year	<u>757,214</u>
Net position, end of year	<u><u>\$ 881,617</u></u>

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

TOWN OF GOSHEN, CONNECTICUT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

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 \$21,400 to the Program during the 2018 fiscal year in payment of program costs.

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.

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 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 *Agency Fund* is custodial in nature (assets equal liabilities) and does not involve the measurement of results of operations.

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 month next succeeding the 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, 2018. 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, expenditures, or expenses. Transactions that constitute reimbursement to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. All other interfund transactions are reported as transfers.

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 - 10
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 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 personal 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:

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.

Town of Goshen, Connecticut
Notes to Financial Statements
June 30, 2018 (continued)

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 has no encumbrances as of fiscal year end June 30, 2018.

Town of Goshen, Connecticut
Notes to Financial Statements
June 30, 2018 (continued)

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. 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>Fund balance</u> <u>beginning</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Other financing</u> <u>sources (uses)</u>	<u>Fund balance</u> <u>ending</u>
GAAP basis	\$ 2,140,447	\$ 10,987,841	\$ (10,083,644)	\$ (754,808)	\$ 2,289,836
Difference in recognition of pension benefits	<u>(15,354)</u>	<u>-</u>	<u>-</u>	<u>8,561</u>	<u>(6,793)</u>
Budgetary basis	<u>\$ 2,125,093</u>	<u>\$ 10,987,841</u>	<u>\$ (10,083,644)</u>	<u>\$ (746,247)</u>	<u>\$ 2,283,043</u>

Note 3 – Cash, Cash Equivalents, and Investments

Cash and cash equivalents at June 30, 2018, consisted of:

	<u>Governmental</u> <u>Funds</u>
Deposits	\$ 538,962
Repurchase investment account	2,302,968
Petty cash	460
Short Term Investment Fund	<u>1,520,472</u>
Total cash and cash equivalents	<u>\$ 4,362,862</u>

Town of Goshen, Connecticut
Notes to Financial Statements
June 30, 2018 (continued)

Investments as of June 30, 2018, consisted of:

	Fair Market Value	Maturity Not Applicable	Average Credit Rating	Investment Maturity (in Years)			
				Less Than 1	1-5	5-10	10-30
<u>General Fund</u>							
Certificates of deposit	\$ 536,099	\$ -	*	\$ -	\$ 536,099	\$ -	\$ -
<u>Nonmajor funds</u>							
Certificates of deposit	\$ 35,000	\$ -	*	\$ -	\$ 35,000	\$ -	\$ -
Corporate securities	227,350	227,350	NA	-	-	-	-
Mutual funds – equity	64,996	64,996	NA	-	-	-	-
Mutual funds – bonds	11,349	-	AA+	-	-	-	11,349
	<u>\$ 338,695</u>	<u>\$ 292,346</u>		<u>\$ -</u>	<u>\$ 35,000</u>	<u>\$ -</u>	<u>\$ 11,349</u>
<u>Pension Trust fund</u>							
U.S. Government agencies	\$ 14,484	\$ 14,484	NA	\$ -	\$ -	\$ -	\$ -
Mutual funds – equity	834,226	834,226	NA	-	-	-	-
Mutual funds – bonds	27,137	27,137	A	-	-	-	-
	<u>\$ 875,847</u>	<u>\$ 875,847</u>		<u>\$ -</u>	<u>\$ -</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, 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 – 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

Town of Goshen, Connecticut
Notes to Financial Statements
June 30, 2018 (continued)

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, 2018, a minimum of \$41,548 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 \$306,351 was insured by Federal Depository insurance. The remaining bank balance of \$225,987 was uninsured and uncollateralized.

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, 2018, 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.

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:

<u>Issuer</u>	<u>Percentage of Nonmajor Fund Investments</u>
Clorox Co.	6.0%
Emerson Electric Co.	8.2%
Abvie Inc.	11.8%
Johnson & Johnson	12.3%
J P Morgan Chase & Co.	6.6%
Home Depot, Inc.	5.5%

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:

Town of Goshen, Connecticut
Notes to Financial Statements
June 30, 2018 (continued)

- 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, 2018.

Note 4 – Deferred Inflows of Resources

To reflect that a portion of property taxes, interest, and lien fees receivable at June 30, 2018, 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 \$69,964 as a deferred inflow of resources.

Note 5 – Interfund Receivables, Payables, and Transfers

As of June 30, 2018, interfund receivables and payables that resulted from various interfund transactions were as follows:

	<u>Due From:</u>				<u>Total</u>
	<u>General Fund</u>	<u>Goshen/ Cornwall Bus</u>	<u>Other Cemetery Funds</u>	<u>East Street Cemetery</u>	
Due To:					
General Fund	\$ -	\$ 4,015	\$ 1,682	\$ 8,065	\$ 13,762
Lake Weed Management	5,082	-	-	-	5,082
Energy Efficiency Project	5,911	-	-	-	5,911
Library Fund	13,888	-	-	-	13,888
Dog Fund	6,163	-	-	-	6,163
Network Nutmeg Fund	8,640	-	-	-	8,640
Capital and Nonrecurring	859,650	-	-	-	859,650
Land Acquisition Fund	322,909	-	-	-	322,909
Town Aid Roads Fund	<u>850,393</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>850,393</u>
 Total	 <u>\$ 2,072,636</u>	 <u>\$ 4,015</u>	 <u>\$ 1,682</u>	 <u>\$ 8,065</u>	 <u>\$ 2,086,398</u>

Town of Goshen, Connecticut
Notes to Financial Statements
June 30, 2018 (continued)

Interfund transfers during the year ended June 30, 2018, were as follows:

	Transfers in:			Total Governmental
	General Fund	Capital and Nonrecurring	Lake Weed Management	
Transfers out:				
General Fund	\$ -	\$ 805,908	\$ -	\$ 805,908
Town Aid Roads Fund	50,000	-	-	50,000
Dog Fund	1,100	-	-	1,100
Capital and Nonrecurring	-	-	16,000	16,000
Total	<u>\$ 51,100</u>	<u>\$ 805,908</u>	<u>\$ 16,000</u>	<u>\$ 873,008</u>

Note 6 – Capital Assets

Capital asset activity for the year ended June 30, 2018, was as follows:

	Balance at July 1, 2017	Increases	Decreases	Balance at June 30, 2018
Capital assets not being depreciated:				
Land	\$ 914,632	\$ 219,000	\$ 19,406	\$ 1,114,226
Construction in process	39,292	48,715	9,939	78,068
Total capital assets not being depreciated	<u>953,924</u>	<u>267,715</u>	<u>29,345</u>	<u>1,192,294</u>
Capital assets being depreciated:				
Buildings and improvements	1,711,751	86,357	-	1,798,108
Land improvements	890,191	-	-	890,191
Furniture, machinery and equipment	1,065,724	94,378	49,955	1,110,147
Vehicles	2,187,606	-	-	2,187,606
Infrastructure	3,306,199	367,266	-	3,673,465
Total capital assets being depreciated	<u>9,161,471</u>	<u>548,001</u>	<u>49,955</u>	<u>9,659,517</u>
Less accumulated depreciation:				
Buildings and improvements	764,941	43,954	-	808,895
Land improvements	320,700	25,709	-	346,409
Furniture, machinery and equipment	1,014,641	27,280	49,955	991,966
Vehicles	1,372,453	102,339	-	1,474,792
Infrastructure	1,044,120	199,056	-	1,243,176
Total accumulated depreciation	<u>4,516,855</u>	<u>398,338</u>	<u>49,955</u>	<u>4,865,238</u>
Capital assets being depreciated, net of depreciation	<u>4,644,616</u>	<u>149,663</u>	<u>-</u>	<u>4,794,279</u>
Capital assets, net	<u>\$ 5,598,540</u>	<u>\$ 417,378</u>	<u>\$ 29,345</u>	<u>\$ 5,986,573</u>

Town of Goshen, Connecticut
Notes to Financial Statements
June 30, 2018 (continued)

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

General government	\$ 21,086
Public safety	85,313
Public works, including depreciation of general infrastructure assets	283,159
Recreation	<u>8,780</u>
Total depreciation expense	<u>\$ 398,338</u>

Note 7 – Long-Term Obligations

Long-term obligation activity for the year ended June 30, 2018, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Net pension obligation	\$ 89,640	\$ -	\$ 16,575	\$ 73,065	\$ -
Compensated absences	<u>40,126</u>	<u>-</u>	<u>32,776</u>	<u>7,350</u>	<u>-</u>
Total long-term liability	<u>\$ 129,766</u>	<u>\$ -</u>	<u>\$ 49,351</u>	<u>\$ 80,415</u>	<u>\$ -</u>

Note 8 – Pension Plans

Plan Descriptions

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.

Town of Goshen, Connecticut
Notes to Financial Statements
June 30, 2018 (continued)

Defined Benefit Plan

Plan Membership – Based on the actuarial valuation dated July 1, 2016, for the Town, membership consisted of:

Active participants	0
Terminated vested participants	0
Inactive members receiving benefits	<u>3</u>
Total	<u><u>3</u></u>

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 one active employee and 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 employees 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, 2018, were as follows:

Total pension liability	\$ 73,065
Plan fiduciary net position	<u>-</u>
Net pension liability	<u><u>\$ 73,065</u></u>
 Plan fiduciary net position as a percentage of the total pension liability	 0.00%

Town of Goshen, Connecticut
Notes to Financial Statements
June 30, 2018 (continued)

Actuarial Assumptions – The total pension liability was determined by an actuarial valuation as of July 1, 2018, as updated on the liability measurement date of June 30, 2018, 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 2017.

The actuarial assumptions used in the July 1, 2018, 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 America.

Discount Rate – The discount rate used to measure the total pension liability at June 30, 2018, 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, 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 lower (2.50%) or 1-percentage-point higher (4.50%) than the current rate:

	1% Decrease (2.50%)	Current Discount Rate (3.50%)	1% Increase (4.50%)
Net pension liability	\$ 77,872	\$ 73,065	\$ 68,778

Changes in the Net Pension Liability – Changes in the plan’s net pension liability for the year ended June 30, 2018, are as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balance at June 30, 2017	\$ 89,640	\$ -	\$ 89,640
Changes for the year:			
Interest	2,629	-	2,629
Differences between expected and actual experience	(9,842)	-	(9,842)
Changes of assumptions	-	-	-
Employer contributions	-	9,362	(9,362)
Benefit payments	(9,362)	(9,362)	-
Net changes	(16,575)	-	(16,575)
Balance at June 30, 2018	\$ 73,065	\$ -	\$ 73,065

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. At June 30, 2018, the net position available for benefits was \$881,617. The Town adopted the plan effective July 1, 1999.

At June 30, 2018, there were thirteen active and two terminated 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 three 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 \$58,631 to the plan during the fiscal year ended June 30, 2018. The Town's outstanding liability to the plan at fiscal year-end was \$5,770. Pension administration expenses totaling \$3,487 were paid by the General Fund during the fiscal year.

Note 9 – 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 10 – 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, 2018 (continued)

Note 11 – Governmental Fund Balances

	<u>General Fund</u>	<u>Capital and Nonrecurring Fund</u>	<u>Town Aid Roads Fund</u>	<u>Nonmajor Funds</u>	<u>Total Governmental Funds</u>
Nonspendable:					
Prepaid expenses	\$ 22,014	\$ -	\$ -	\$ -	\$ 22,014
Permanent endowments	-	-	-	310,117	310,117
	<u>22,014</u>	<u>-</u>	<u>-</u>	<u>310,117</u>	<u>332,131</u>
Restricted:					
Capital projects	-	8,300	-	-	8,300
Road improvements	-	-	850,393	-	850,393
Energy efficiency project (EECBG)	-	-	-	5,911	5,911
Dog Fund	-	-	-	4,275	4,275
Permanent endowments	-	-	-	55,043	55,043
	<u>-</u>	<u>8,300</u>	<u>850,393</u>	<u>65,229</u>	<u>923,922</u>
Committed:					
Capital projects	-	914,211	-	-	914,211
Land acquisition	-	-	-	322,909	322,909
Library expenditures	-	-	-	13,888	13,888
Lake weed management	-	-	-	5,082	5,082
Pension benefits	6,793	-	-	-	6,793
	<u>6,793</u>	<u>914,211</u>	<u>-</u>	<u>341,879</u>	<u>1,262,883</u>
Assigned:					
Subsequent year's budget	476,251	-	-	-	476,251
Capital projects	-	6,124	-	-	6,124
	<u>476,251</u>	<u>6,124</u>	<u>-</u>	<u>-</u>	<u>482,375</u>
Unassigned	<u>1,784,778</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,784,778</u>
	<u>\$ 2,289,836</u>	<u>\$ 928,635</u>	<u>\$ 850,393</u>	<u>\$ 717,225</u>	<u>\$ 4,786,089</u>

Note 12 – Recently Issued Accounting Standards

In November 2016, the Governmental Accounting Standards Board (GASB) issued Statement No. 83, *Certain Asset Retirement Obligations*. This Statement addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability based on the guidance in this Statement which (1) establishes criteria for determining the timing and pattern of recognition of a liability and a corresponding deferred outflow of resources for AROs, (2) requires the measurement of an ARO to be based on the best estimate of the current value of outlays expected to be incurred, and (3) requires the current value of a government's AROs to be adjusted for the effects of general inflation or deflation at least annually. The requirements of this statement are effective for the Town's reporting period beginning July 1, 2018. The Town does not expect this statement to have a material effect on its financial statements.

Town of Goshen, Connecticut
Notes to Financial Statements
June 30, 2018 (continued)

In April 2018, the GASB issued Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*. The primary objective of this Statement is to improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. This Statement defines debt for purposes of disclosure in notes to financial statements as a liability that arises from a contractual obligation to pay cash (or other assets that may be used in lieu of cash) in one or more payments to settle an amount that is fixed at the date the contractual obligation is established. This Statement requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses. For notes to financial statements related to debt, this Statement also requires that existing and additional information be provided for direct borrowings and direct placements of debt separately from other debt. The requirements of this statement are effective for the Town's reporting period beginning July 1, 2018. The Town does not expect this statement to have a material effect on its financial statements.

In January 2017, the GASB issued Statement No. 84, *Fiduciary Activities*. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. The requirements of this statement are effective for the Town's reporting period beginning July 1, 2019. The Town has not yet determined the impact that this statement might have on its financial statements.

In June 2017, the GASB issued Statement No. 87, *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The requirements of this statement are effective for the Town's reporting period beginning July 1, 2020. The Town has not yet determined the impact that this statement might have on its financial statements.

In June 2018, the GASB issued Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*. The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of the capital asset. The requirements of this statement are effective for the Town's reporting period beginning July 1, 2020. The Town does not expect the impact of this statement will be material to its financial statements.

**REQUIRED
SUPPLEMENTARY INFORMATION
(UNAUDITED)**

TOWN OF GOSHEN, CONNECTICUT

**SCHEDULE OF CHANGES IN NET PENSION LIABILITY
AND RELATED RATIOS**

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Total Pension Liability					
Service costs	\$ -	\$ -	\$ -	\$ 332	\$ 295
Interest	2,629	2,710	3,486	3,964	4,320
Differences between expected and actual experience	(9,842)	4,994	4,230	4,168	-
Changes of assumptions	-	(3,236)	5,732	2,805	1,977
Benefit payments	(9,362)	(9,929)	(11,684)	(11,684)	(11,684)
Net change in total pension liability	(16,575)	(5,461)	1,764	(415)	(5,092)
Total pension liability, beginning	89,640	95,101	93,337	93,752	98,844
Total pension liability, ending (a)	\$ 73,065	\$ 89,640	\$ 95,101	\$ 93,337	\$ 93,752
 Plan Fiduciary Net Position					
Employer contributions	\$ 9,362	\$ 9,929	\$ 11,684	\$ 11,684	\$ 11,684
Benefit payments	(9,362)	(9,929)	(11,684)	(11,684)	(11,684)
Net change in plan fiduciary net position	-	-	-	-	-
Total fiduciary net position, beginning	-	-	-	-	-
Total fiduciary net position, ending (b)	\$ -	\$ -	\$ -	\$ -	\$ -
 Net pension liability ending (a) - (b)	\$ 73,065	\$ 89,640	\$ 95,101	\$ 93,337	\$ 93,752
 Plan fiduciary net position as a percentage of the total pension liability	0.00%	0.00%	0.00%	0.00%	0.00%
Covered-employee payroll	\$ -	\$ -	\$ -	\$ -	\$ -
Net pension liability as a percentage of covered payroll	n/a	n/a	n/a	n/a	n/a

Notes to schedule:

Information presented - This schedule is required to present information for 10 years. However, information is not available for prior fiscal years. Beginning with the 2014 fiscal year, the Town is prospectively reporting all required information in conformance with requirements of the Governmental Accounting Standards Board.

See accompanying Independent Auditors' Report.

TOWN OF GOSHEN, CONNECTICUT

SCHEDULE OF CONTRIBUTIONS TO THE DEFINED BENEFIT PENSION PLAN

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Actuarially determined contribution	\$ 9,362	\$ 9,929	\$ 11,510	\$ 12,130	\$ 12,778	\$ 20,291	\$ 22,281	\$ 31,296	\$ 32,482	\$ 34,967
Contributions in relation to the actuarially determined contribution	(9,362)	(9,929)	(11,684)	(11,684)	(11,684)	(12,753)	(14,890)	(16,321)	(18,716)	(14,326)
Contribution deficiency (excess)	\$ -	\$ -	\$ (174)	\$ 446	\$ 1,094	\$ 7,538	\$ 7,391	\$ 14,975	\$ 13,766	\$ 20,641
Covered-employee payroll	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions as a percentage of covered employee payroll	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: July 1, 2016

Methods and assumptions used to determine the contribution rates:

Actuarial cost method	Unit credit
Amortization method	Level dollar-open
Remaining amortization period	3 - 7 years
Asset valuation method	Fair 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	7.50%
Inflation	n/a
Salary increases	n/a

Information presented - This schedule is required to present information for 10 years. However, information is not readily available for certain prior fiscal years and, as a result, information is presented for the last 8 fiscal years. The Town is prospectively reporting all required information in conformance with requirements of the Governmental Accounting Standards Board.

See accompanying Independent Auditors' Report.

**SUPPLEMENTAL
STATEMENTS AND SCHEDULES**

TOWN OF GOSHEN, CONNECTICUT

**GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2018**

	Budgeted Amounts			Actual	Variance With Final Budget Positive (Negative)
	Original	Transfers	Final		
Revenues:					
Property taxes	\$ 10,268,781	\$ -	\$ 10,268,781	\$ 10,386,588	\$ 117,807
Interest and lien fees	30,000	-	30,000	38,930	8,930
Intergovernmental:					
Homeowners Tax Relief	500	-	500	-	(500)
Education grants	36,100	-	36,100	71,403	35,303
LOCIP	78,193	-	78,193	77,951	(242)
Mashantucket Pequot fund	-	-	-	10,357	10,357
Veterans exemption	2,700	-	2,700	3,959	1,259
Other grants	3,220	-	3,220	4,054	834
Payments in lieu of taxes on State owned property	-	-	-	373	373
Telephone access grant	10,500	-	10,500	8,384	(2,116)
	<u>131,213</u>	<u>-</u>	<u>131,213</u>	<u>176,481</u>	<u>45,268</u>
Investment income	30,000	-	30,000	70,329	40,329
Departmental:					
Town Clerk fees and conveyances	57,200	-	57,200	46,182	(11,018)
Building fees	53,333	-	53,333	71,113	17,780
Land use fees	4,000	-	4,000	4,620	620
Library receipts	1,650	-	1,650	1,586	(64)
Recreation fees	12,760	-	12,760	16,854	4,094
Road excavations	600	-	600	750	150
Summer camp fees	43,442	-	43,442	37,201	(6,241)
	<u>172,985</u>	<u>-</u>	<u>172,985</u>	<u>178,306</u>	<u>5,321</u>
Other:					
Carlisle fund	4,300	-	4,300	4,102	(198)
Miscellaneous	24,375	-	24,375	133,105	108,730
	<u>28,675</u>	<u>-</u>	<u>28,675</u>	<u>137,207</u>	<u>108,532</u>
Total revenues	<u>10,661,654</u>	<u>-</u>	<u>10,661,654</u>	<u>10,987,841</u>	<u>326,187</u>
Other Financing Sources:					
Use of fund balance	373,101	76,100	449,201	8,561	(440,640)
Transfers in:					
Dog fund	1,100	-	1,100	1,100	-
Town aid road fund	50,000	-	50,000	50,000	-
Total other financing sources	<u>424,201</u>	<u>76,100</u>	<u>500,301</u>	<u>59,661</u>	<u>(440,640)</u>
Total revenues and other financing sources	<u>\$ 11,085,855</u>	<u>\$ 76,100</u>	<u>\$ 11,161,955</u>	<u>\$ 11,047,502</u>	<u>\$ (114,453)</u>

See accompanying Independent Auditors' Report.

TOWN OF GOSHEN, CONNECTICUT

**GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2018**

	<u>Budgeted Amounts</u>			<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Transfers</u>	<u>Final</u>		
Expenditures:					
Animal control	\$ 19,320	\$ 2,080	\$ 21,400	\$ 21,400	\$ -
Assessment appeal	2,464	-	2,464	2,413	51
Board of Assessors	68,044	-	68,044	65,465	2,579
Board of Finance	16,785	-	16,785	16,655	130
Building official	50,760	1,569	52,329	52,329	-
Cemeteries	3,173	-	3,173	2,103	1,070
Civil preparedness	8,295	-	8,295	4,205	4,090
Conservation Commission	1,218	-	1,218	92	1,126
Conservation of health	73,187	-	73,187	62,194	10,993
Contingency account	40,000	(5,009)	34,991	-	34,991
Elections	27,580	-	27,580	18,174	9,406
Employee benefits	356,886	-	356,886	348,918	7,968
Fire commissioners	1,832	350	2,182	2,182	-
Fire Marshal	10,384	-	10,384	10,234	150
Fire protection	112,694	-	112,694	90,947	21,747
Fiscal office	47,598	-	47,598	42,406	5,192
Goshen/Cornwall transit bus	46,089	-	46,089	-	46,089
Inland wetlands	4,551	-	4,551	3,704	847
Insurance	109,465	-	109,465	101,118	8,347
Land-use enforcement	18,179	881	19,060	19,060	-
Library	150,176	-	150,176	148,545	1,631
Miscellaneous	9,777	-	9,777	7,575	2,202
Newsletter	19,002	-	19,002	18,239	763
Planning and Zoning	3,163	-	3,163	1,998	1,165
Professional services	24,832	-	24,832	21,013	3,819
Public works	1,068,801	-	1,068,801	1,002,804	65,997
Recreation	153,932	-	153,932	151,500	2,432
Rescue service	30,333	129	30,462	30,462	-
Selectmen's office	130,034	-	130,034	126,573	3,461
Street lights	15,147	-	15,147	12,189	2,958
Tax Collector	39,496	-	39,496	33,151	6,345
Town Clerk	80,770	-	80,770	76,050	4,720
Town office building	70,321	-	70,321	55,456	14,865
Treasurer	8,666	-	8,666	8,584	82
Waste removal	183,924	-	183,924	177,888	6,036
Water pollution control	332	-	332	63	269
Welfare	4,662	-	4,662	4,391	271
Zoning Board of Appeals	1,634	-	1,634	1,023	611
	<u>3,013,506</u>	<u>-</u>	<u>3,013,506</u>	<u>2,741,103</u>	<u>272,403</u>

See accompanying Independent Auditors' Report.

TOWN OF GOSHEN, CONNECTICUT

**GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2018**

	<u>Budgeted Amounts</u>			<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Transfers</u>	<u>Final</u>		
Education-Region 6	7,342,541	-	7,342,541	7,342,541	-
Total expenditures	10,356,047	-	10,356,047	10,083,644	272,403
Other Financing Uses:					
Transfers out:					
Capital and nonrecurring fund	729,808	76,100	805,908	805,908	-
Total other financing uses	729,808	76,100	805,908	805,908	-
Total expenditures and other financing uses	\$ 11,085,855	\$ 76,100	\$ 11,161,955	\$ 10,889,552	\$ 272,403

See accompanying Independent Auditors' Report.

TOWN OF GOSHEN, CONNECTICUT
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2018

	Special Revenue Funds	Capital Projects Fund EECBG	Permanent Funds	Total
<u>Assets</u>				
Cash and cash equivalents	\$ -	\$ -	\$ 36,212	\$ 36,212
Accounts receivable	7,803	-	-	7,803
Investments	-	-	338,695	338,695
Due from other funds	356,682	5,911	-	362,593
Total assets	\$ 364,485	\$ 5,911	\$ 374,907	\$ 745,303
<u>Liabilities</u>				
Accounts payable	\$ 1,888	\$ -	\$ -	\$ 1,888
Unearned revenue	12,428	-	-	12,428
Due to other funds	4,015	-	9,747	13,762
Total liabilities	18,331	-	9,747	28,078
<u>Fund Balances</u>				
Nonspendable	-	-	310,117	310,117
Restricted	4,275	5,911	55,043	65,229
Committed	341,879	-	-	341,879
Total fund balances	346,154	5,911	365,160	717,225
Total liabilities and fund balances	\$ 364,485	\$ 5,911	\$ 374,907	\$ 745,303

See accompanying Independent Auditors' Report.

TOWN OF GOSHEN, CONNECTICUT
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2018

	Special Revenue Funds	Capital Projects Fund EECBG	Permanent Funds	Total
Revenues:				
Intergovernmental	\$ 18,045	\$ -	\$ -	\$ 18,045
Investment income	6,596	-	8,706	15,302
Net change in fair value of investments	-	-	21,945	21,945
Departmental	28,351	-	-	28,351
Other	24,330	-	-	24,330
Total revenues	77,322	-	30,651	107,973
Expenditures:				
General government	280,841	-	18,582	299,423
Public safety	1,888	-	-	1,888
Public works	-	-	-	-
Total expenditures	282,729	-	18,582	301,311
Excess of revenues over expenditures	(205,407)	-	12,069	(193,338)
Other Financing Sources (Uses):				
Transfers in (out)	14,900	-	-	14,900
Net change in fund balances	(190,507)	-	12,069	(178,438)
Fund balances, beginning of year	536,661	5,911	353,091	895,663
Fund balances, end of year	\$ 346,154	\$ 5,911	\$ 365,160	\$ 717,225

See accompanying Independent Auditors' Report.

TOWN OF GOSHEN, CONNECTICUT
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2018

	Dog Fund	Land Acquisition	Library Fund	Goshen/Cornwall Bus	Lake Weed Management Fund	Nutmeg Network Fund	Total
Assets							
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts receivable	-	-	-	7,803	-	-	7,803
Investments	-	-	-	-	-	-	-
Due from other funds	6,163	322,909	13,888	-	5,082	8,640	356,682
Total assets	\$ 6,163	\$ 322,909	\$ 13,888	\$ 7,803	\$ 5,082	\$ 8,640	\$ 364,485
Liabilities							
Accounts payable	\$ 1,888	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,888
Unearned revenue	-	-	-	3,788	-	8,640	12,428
Due to other funds	-	-	-	4,015	-	-	4,015
Total liabilities	1,888	-	-	7,803	-	8,640	18,331
Fund Balances							
Nonspendable	-	-	-	-	-	-	-
Restricted	4,275	-	-	-	-	-	4,275
Committed	-	322,909	13,888	-	5,082	-	341,879
Total fund balances	4,275	322,909	13,888	-	5,082	-	346,154
Total liabilities and fund balances	\$ 6,163	\$ 322,909	\$ 13,888	\$ 7,803	\$ 5,082	\$ 8,640	\$ 364,485

See accompanying Independent Auditors' Report.

TOWN OF GOSHEN, CONNECTICUT
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2018

	Dog Fund	Land Acquisition	Library Fund	Goshen/Cornwall Bus	Lake Weed Management Fund	Nutmeg Network Fund	Total
Revenues:							
Intergovernmental	\$ -	\$ -	\$ -	\$ 18,045	\$ -	\$ -	\$ 18,045
Investment income	-	6,596	-	-	-	-	6,596
Net change in fair value of investments	-	-	-	-	-	-	-
Departmental	2,971	25,380	-	-	-	-	28,351
Other	-	-	-	14,803	5,000	4,527	24,330
Total revenues	2,971	31,976	-	32,848	5,000	4,527	77,322
Expenditures:							
General government	-	219,000	863	32,848	23,603	4,527	280,841
Public safety	1,888	-	-	-	-	-	1,888
Public works	-	-	-	-	-	-	-
Total expenditures	1,888	219,000	863	32,848	23,603	4,527	282,729
Excess of revenues over expenditures	1,083	(187,024)	(863)	-	(18,603)	-	(205,407)
Other Financing Sources (Uses):							
Transfers in (out)	(1,100)	-	-	-	16,000	-	14,900
Net change in fund balances	(17)	(187,024)	(863)	-	(2,603)	-	(190,507)
Fund balances, beginning of year	4,292	509,933	14,751	-	7,685	-	536,661
Fund balances, end of year	\$ 4,275	\$ 322,909	\$ 13,888	\$ -	\$ 5,082	\$ -	\$ 346,154

See accompanying Independent Auditors' Report.

TOWN OF GOSHEN, CONNECTICUT

**NONMAJOR GOVERNMENTAL FUNDS - PERMANENT FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2018**

	<u>Alice Ingham</u>	<u>East Street Cemetery</u>	<u>Other Cemetery Funds</u>	<u>Harmon Library</u>	<u>Total</u>
<u>Assets</u>					
Cash and cash equivalents	\$ 4,104	\$ 21,894	\$ 5,486	\$ 4,728	\$ 36,212
Investments	-	238,697	64,998	35,000	338,695
Due from other funds	-	-	-	-	-
Total assets	\$ 4,104	\$ 260,591	\$ 70,484	\$ 39,728	\$ 374,907
<u>Liabilities</u>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	8,065	1,682	-	9,747
Total liabilities	-	8,065	1,682	-	9,747
<u>Fund Balances</u>					
Nonspendable	2,000	208,119	64,998	35,000	310,117
Restricted	2,104	44,407	3,804	4,728	55,043
Committed	-	-	-	-	-
Total fund balances	4,104	252,526	68,802	39,728	365,160
Total liabilities and fund balances	\$ 4,104	\$ 260,591	\$ 70,484	\$ 39,728	\$ 374,907

See accompanying Independent Auditors' Report.

TOWN OF GOSHEN, CONNECTICUT

**NONMAJOR GOVERNMENTAL FUNDS - PERMANENT FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2018**

	<u>Alice Ingham</u>	<u>East Street Cemetery</u>	<u>Other Cemetery Funds</u>	<u>Harmon Library</u>	<u>Total</u>
Revenues:					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
Investment income	4	6,575	1,876	251	8,706
Net change in fair value of investments	-	20,154	1,791	-	21,945
Departmental	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	<u>4</u>	<u>26,729</u>	<u>3,667</u>	<u>251</u>	<u>30,651</u>
Expenditures:					
General government	-	16,900	1,682	-	18,582
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Total expenditures	<u>-</u>	<u>16,900</u>	<u>1,682</u>	<u>-</u>	<u>18,582</u>
Excess of revenues over expenditures	4	9,829	1,985	251	12,069
Other Financing Sources (Uses):					
Transfers in (out)	-	-	-	-	-
Net change in fund balances	4	9,829	1,985	251	12,069
Fund balances, beginning of year	<u>4,100</u>	<u>242,697</u>	<u>66,817</u>	<u>39,477</u>	<u>353,091</u>
Fund balances, end of year	<u>\$ 4,104</u>	<u>\$ 252,526</u>	<u>\$ 68,802</u>	<u>\$ 39,728</u>	<u>\$ 365,160</u>

See accompanying Independent Auditors' Report.

TOWN OF GOSHEN, CONNECTICUT
PENSION TRUST FUNDS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2018

	<u>Defined Benefit Plan</u>	<u>Defined Contribution Plan</u>	<u>Total</u>
<u>Assets</u>			
Investments	\$ -	\$ 875,847	\$ 875,847
Contributions receivable	-	5,770	5,770
Total assets	<u>-</u>	<u>881,617</u>	<u>881,617</u>
 Net position held in trust for pension benefits	 <u>\$ -</u>	 <u>\$ 881,617</u>	 <u>\$ 881,617</u>

See accompanying Independent Auditors' Report.

TOWN OF GOSHEN, CONNECTICUT
PENSION TRUST FUNDS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED JUNE 30, 2018

	Defined Benefit Plan	Defined Contribution Plan	Total
<u>Additions:</u>			
Town contributions	\$ 8,561	\$ 50,070	\$ 58,631
Other	-	6,054	6,054
Investment income:			
Net change in fair value of investments	-	73,531	73,531
Total additions	8,561	129,655	138,216
<u>Deductions:</u>			
Benefits paid	8,561	1,765	10,326
Plan administration	-	3,487	3,487
Total deductions	8,561	5,252	13,813
Net increase in net position	-	124,403	124,403
Net position, beginning of year	-	757,214	757,214
Net position, end of year	\$ -	\$ 881,617	\$ 881,617

See accompanying Independent Auditors' Report.

TOWN OF GOSHEN, CONNECTICUT
STATEMENT OF DEBT LIMITATION
CONNECTICUT GENERAL STATUTES SECTION 7.374(b)
FOR THE YEAR ENDED JUNE 30, 2018

Total tax collection including interest and lien fees	\$ 9,915,979
Reimbursement for revenue loss on:	
Tax relief for elderly (CGS 12-129d)	-
Base	\$ 9,915,979

	General Purposes	Schools	Sewers	Urban Renewal	Pension Deficit
Debt Limitation:					
2 1/4 times base	\$ 22,310,953	\$ -	\$ -	\$ -	\$ -
4 1/2 times base	-	44,621,906	-	-	-
3 3/4 times base	-	-	37,184,921	-	-
3 1/4 times base	-	-	-	32,226,932	-
3 times base	-	-	-	-	29,747,937
Total debt limitation	22,310,953	44,621,906	37,184,921	32,226,932	29,747,937
Indebtedness:					
Regional School District #6 (Town share 42.4%)	-	1,147,161	-	-	-
Total indebtedness	-	1,147,161	-	-	-
Debt limitation in excess of outstanding and authorized debt	\$ 22,310,953	\$ 43,474,745	\$ 37,184,921	\$ 32,226,932	\$ 29,747,937

Note: In no case shall total indebtedness exceed seven times annual receipts from taxation.

See accompanying Independent Auditors' Report.

TOWN OF GOSHEN, CONNECTICUT
REPORT OF THE TAX COLLECTOR
FOR THE YEAR ENDED JUNE 30, 2018

Grand List October 1,	Uncollected Taxes July 1, 2017	Current Levy	Lawful Corrections		Suspense Transfers	Net Amount Collectible	Collections			Uncollected Taxes June 30, 2018
			Additions	Deductions			Taxes	Interest and Lien Fees	Total	
2016	\$ -	\$ 10,396,275	\$ 8,582	\$ 14,481	\$ (136)	\$ 10,390,240	\$ 10,360,759	\$ 29,667	\$ 10,390,426	\$ 29,481
2015	21,452	-	58	1,779	(523)	19,208	14,610	7,040	21,650	4,598
2014	11,112	-	-	226	(681)	10,205	6,975	1,764	8,739	3,230
2013	4,821	-	-	263	(298)	4,260	1,027	489	1,516	3,233
2012	3,960	-	-	116	(99)	3,745	444	560	1,004	3,301
2011	1,546	-	-	-	-	1,546	297	409	706	1,249
2010	2,142	-	-	-	-	2,142	284	445	729	1,858
2009	251	-	-	-	-	251	-	-	-	251
2008	227	-	-	-	-	227	-	-	-	227
2007	139	-	-	-	-	139	-	-	-	139
2006	540	-	-	-	-	540	-	-	-	540
2005	1,999	-	-	-	-	1,999	-	-	-	1,999
2004	68	-	-	-	-	68	-	-	-	68
Total	\$ 48,257	\$ 10,396,275	\$ 8,640	\$ 16,865	\$ (1,737)	\$ 10,434,570	\$ 10,384,396	\$ 40,374	\$ 10,424,770	\$ 50,174

See accompanying Independent Auditors' Report.

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