

**234th  
ANNUAL REPORT**

***TOWN of WARREN  
CONNECTICUT***

**Fiscal Year 2021-2022**

**[www.warrenct.org](http://www.warrenct.org)**



***The Wasley Farm***

234th ANNUAL REPORT  
TOWN OF WARREN, CONNECTICUT  
YEAR ENDING JUNE 30, 2022  
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**BOARD OF FINANCE  
TOWN OF WARREN  
50 Cemetery Rd.  
Warren, CT 06754**

**ANNUAL REPORT  
FISCAL YEAR 2021/2022**

To the Voters and Taxpayers of the Town of Warren:

The Board of Finance presents herein highlights of the Auditor's Report by Charles Heaven & Co., Certified Public Accountants, and the Annual Reports received from various town offices, boards and commissions for the Fiscal Year ending June 30, 2022. A full copy of the Auditor's Report is available in the Town Clerk's office.

At a meeting held May 19, 2022, the town approved the budget for the Fiscal Year 2022-2023 as summarized below:

**EXPENSES**

Education	\$3,456,084
Other Town Expenses	\$2,686,517
Total Estimated Expenses	\$6,142,601

**INCOME**

Total Anticipated (non-tax) Income	\$505,018
Tax amount to be raised	\$5,637,583
Total Estimated Income	\$6,142,601

This budget resulted in a mill rate of 14.15 mills. Copies of the completed budget are available from the Town Clerk and are on the town's website [www.warrenct.org](http://www.warrenct.org).

Eric Schoenfeld, Chair    John Favreau    Craig Nelson  
David C. Robinson, VChair    Robyn Kasler    Luke Tanner

## Selectman's Annual Report for FY 2021-2022

Fiscal Year 2021-2022 marked the beginning of the pandemic decline. Warren emerged financially sound and with a renewed sense of small town living with new neighbors enhanced.

This year brought many changes for Warren:

- The Town was awarded \$412,000 from American Rescue Plan Act (ARPA) to use to offset pandemic expenses and issues. We continue to look at ways of utilizing these funds in our community
- In June 2022, we saw the creation of a new regional school district – the first ever in the State of Connecticut. Regional School District #20 is the merger of RSD6 and Litchfield Public Schools. RSD6 will be phased out over the next couple of years, and we welcome RSD#20 for the school year of 2024-2025.
- October 2021 – we saw a community garden come to fruition in early 2022.
- In the Spring of 2022, we renovated and prepared the Wasley home for rental in July of 2022.
- We had our first Composting Program take action to offset our garbage disposal while renewing our commitment as an environmentally friendly community.
- Throughout this fiscal year, we held numerous vaccine clinics for flu and Covid shots and boosters.
- During the year, we started exploring the possibility of EV Charging stations and solar programs within the Town. We continue to pursue this for our residents and visitors to our Town.
- A Broadband survey was taken in Spring of 2022. We are working with Altice/Optimum (cable company servicing most Warren residents) in bringing fiber optics to the home. This is a work in progress, but we can report that Optimum has installed a “box” on Cornwall Road to bring fiber optics to Warren.
- The Lake it Slow Program was introduced the year before to make drivers aware of the speed limits and heavy pedestrian traffic around the lake area. This year I was pleased to have worked with LWA, Washington and Kent Selectmen in negotiating with the State DOT in lowering speed limits on Route 45 and North Shore Roads in our continued effort to keep everyone safe.

We continue to look holistically at ways to strengthen our town: financially, culturally, and aesthetically. Thank you to everyone whose generosity supports our many organizations in Town. Thank you to all the employees, staff and volunteers who continue to serve Warren and our community.

OFFICE OF THE TOWN CLERK

ANNUAL REPORT

JULY 1, 2021 – JUNE 30, 2022

Office Hours:

Monday 9:00 am – 1:00 pm  
Tuesday 9:00 am – 4:00 pm  
Wednesday 9:00 am – 4:00 pm  
Thursday 9:00 am – 4:00 pm  
Friday CLOSED

The following reflects the volume of records processed in fiscal year 2021/2022:

LAND RECORDS	VITAL RECORDS	LICENSES ISSUED
367 Documents	2 Births	66 Sports
2 Survey Maps	8 Deaths	147 Dogs
<u>7 Trade Names</u>	<u>18 Marriages</u>	<u>17 Marriages</u>
376 Total	28 Total	230 Total

An Historical Documents Preservation Grant of \$5,500 was received. The funds were used to purchase an additional locking file cabinet, and the balance was utilized to continue to digitalize the land records.

Julie A. Wechter  
Town Clerk



TOWN OF WARREN  
Assessor's Office  
50 Cemetery Road, Warren CT, 06754  
Tel: (860) 868-7881 • Email: [assessor@warrenct.org](mailto:assessor@warrenct.org)

### Assessor's Report

The 2020 Grand List for the Town of Warren is reflected in the 2021/2022 Fiscal Year. The Taxable Net Grand List for 10/1/2020, after the Board of Assessment Appeals changes, is as follows:

Real Estate	367496520	(1115 parcels)
Personal Property	4827580	(114 accounts)
Motor Vehicle	16465060	(1752 vehicles)
Taxable Net Grand List	388789160	

After the Grand List was filed, over 150 motor vehicles were added from Washington and Cornwall.

Equality Valuation Services, LLC began the Revaluation process by sending a representative to take new photos of all improved properties in Town.

Respectfully submitted,

*Linda E. Bertaccini*  
Linda E. Bertaccini  
Assessor

# BOARD OF ASSESSMENT APPEALS

WARREN TOWN HALL  
50 Cemetery Road  
WARREN CONNECTICUT 06754

## ANNUAL REPORT 2021-2022

The Warren Board of Assessment Appeals held a public meeting on September 9, 2021, to hear appeals on motor vehicles and other personal property on the Grand list of October 1, 2020; no applications were received.

The Board approved the following hearing and meeting dates for the 2022 calendar year: A) Meeting date of February 24, 2022 was set to review applications, B) a tentative hearing date was scheduled for Saturday, March 12, 2022 at 9:00am. More dates could be scheduled at the February meeting based on the number of applications. C) A motor vehicle hearing date of September 8, 2022 was scheduled.

Election of chairman and recording secretary were held at the February 24, 2022, meeting, re-electing R. King as the chairman and C. Frisbie as the Recording Secretary. One late request was received. Per CGS 12-111: applications shall be filed on or before February 20<sup>th</sup> and must be complete. Resident was notified of State Statues.

Respectfully Submitted,  
Board of Assessment Appeals  
Richard King, Chairman  
Joseph Manley  
Colleen Frisbie



## Planning & Zoning Commission

Annual Report FY 2021-2022

The Planning & Zoning Commission (P&Z) regularly meets on the first Tuesday of every month at 7:00 pm with special meetings, workshop meetings, and site visits scheduled as needed. In addition to reviewing and hearing development applications, The Commission has been engaged with updating the [Town of Warren Zoning Regulations](#) in order to implement the [Town Plan of Conservation & Development](#) (POCD), with a particular focus on Water & Natural Resources due to the concentration of development and re-development on properties in proximity to Lake Waramaug.

The Commission has also spent time responding to numerous recent state legislative updates related to land-use planning. These updates include the legalization of adult recreational cannabis, amendments to the Zoning Enabling Act, new requirements for Commissioner training, and new statewide policy initiatives related to housing. During this year, The Commission has voted to opt-out of the accessory apartment provisions of Public Act 21-29 as well as enacted a moratorium on adult recreational cannabis applications. The P&Z Commission is currently discussing how to best address the land-use governance aspect of adult recreational cannabis legalization and is open to written comments from residents regarding the possibility to grow, process, and/or sell adult recreational cannabis products locally (*please address any comments to [landuse@warrenct.org](mailto:landuse@warrenct.org)*).

They will continue to discuss this topic at upcoming meetings and will hold a public hearing to amend their regulations to address this new legislation in the upcoming months. The land-use official that serves the Planning & Zoning Commission holds office hours every Wednesday (10 am - 4 pm) and is available upon request by appointment.

The year ahead looks to be a busy one as many significant projects are underway and state priorities present a continuous need to update land-use policy at the local level.

## **Zoning Board of Appeals Annual Report FY 21-22**

The Town of Warren Zoning Board of Appeals (ZBA) regularly meets the fourth Wednesday of every month at 7:30 pm if an application has been submitted to hear and review. The ZBA is tasked with reviewing requests for variances and/or hearing appeals from those aggrieved by an action taken by the Zoning Enforcement Officer. A variance grants specific relief from the strict enforcement of the zoning regulations provided that a unique hardship concerning the property in question can be demonstrated by the applicant.

The ZBA heard three (3) applications during the 2021-2022 fiscal year. Aside from reviewing applications, the members of the ZBA are working to amend its application form and engage in training sessions. With new zoning enforcement initiatives underway, the ZBA may experience an uptick in appeals in the upcoming fiscal year. The Board seeks new members should any Warren resident have interest, please contact [landuse@warrenct.org](mailto:landuse@warrenct.org) to learn more.

## **Inland Wetlands & Conservation Commission Annual Report FY 21-22**

The Inland Wetlands & Conservation Commission (IWCC) of the Town of Warren regularly meets on the third Thursday of every month. On occasion, they schedule special meetings for site visits so that they can witness conditions in the field prior to acting on applications. The Commission's role is to review and evaluate proposals where wetland soils and/or waterbodies are present and to mitigate adverse impacts to their environmental functions.

This year the Commission updated its [application form](#) so that projects within the upland review area (within 100' of wetlands soil and/or waterbodies) can be clearly explained and properly evaluated. The updated application informs applicants that third party review will be required for projects within ½ mile of Lake Waramaug and for other applications that require extensive technical review as a cost incurred by the property owner/developer proposing the project.

The Commission also developed and endorsed a Construction Progress Form so that significant projects are reviewed during all phases of construction and so that the wetlands agent obtains regular progress updates from those performing the work that includes information about sub-contractors on site, any changes in the field, erosion & sedimentation controls employed, estimated earthwork, and serves to reiterate conditions of project approvals.

Notable approvals by the Commission for Fiscal Year 22-23 include structural repairs to a historic boathouse (135 No. Shore Road) that will take place from a barge in Lake Waramaug and complete renovations to another boathouse that is the only built improvement on lakefront property (40 Arrowpoint Road). The bulk of agent approvals were issued to applicants so that they are permitted to dredge out waterbodies located on private property and/or remove dead or diseased trees from the upland review area.

Staff serving the Inland Wetlands & Conservation Commission holds office hours every Wednesday (10 am - 4 pm) and is also available upon request by appointment.

The year ahead looks to be a busy one, especially in the field, as many significant projects are underway. The wetlands agent is in the process of getting the wetland soils data layer added to the Town's QPublic mapping service so that property owners will have a better understanding of the location of wetlands throughout the Town of Warren.

**Town of Warren**  
**Building Department**  
50 Cemetery Road  
Warren, CT 06754  
Tel/Fax (860)868-7881, Ext 111

**ANNUAL REPORT**  
**FISCAL YEAR 2021-2022**

The following is a three-year comparison of total construction activity in the Town of Warren:

<u>Fiscal Year</u>	<u>19-20</u>	<u>20-21</u>	<u>21-22</u>
No. Permits	182	336	288
New Dwellings	3	1	6
Construction Value	\$5,972,681	\$10,826,061	\$15,318,258
Fee Value	\$52,002	\$94,552	\$129,514

Construction for fiscal year 2021/2022

Construction has remained strong for the past fiscal year. Six new single-family dwellings were permitted.

What's upcoming:

It appears like construction will remain strong for the 2022-2023 fiscal year.

Respectfully Submitted



Joseph E. Manley  
Building Official

## ANNUAL REPORT FISCAL YEAR 2021-2022

Warren Social Services supports local residents through advocacy; referral to local, state and federal assistance programs; short-term financial assistance; linking with employment opportunities and career support services; and short-term counseling. The mission of this department is to assist the residents of Warren in developing the skills and knowledge necessary to seek services and support through self-advocacy.

Approximately 30 Warren households were assisted by the Social Services director utilizing a variety of local, State and Federal resources. This assistance totaled **\$13,411.26:**

\$ 3,477.66	State of CT/Federal Energy Assistance Program CEAP (7 Households)
\$1,280.03	Berkshire Taconic Community Foundation (Neighbor to Neighbor and Blue Horizons)
\$5,500.00	Good Neighborhood Fund
\$ 899.00	Northwest CT Fuel Bank
\$1,872.50	General Fund Social Services Aid for Various Needs (Medical and Fuel Assistance)
\$382.07	Berkshire Taconic Prescription Assistance Program

Warren social services receives funds for our programs through donations from local businesses, families and individuals as well as grants. 17 Warren children received new backpacks filled with school supplies and a gift card to purchase back to school clothing through the United Way Back to School Program. A plethora of local donors helped Warren Social Services to provide Thanksgiving Turkeys and food baskets for at least 12 Warren Families. Four households including 6 children received December 2021 holiday gifts, food, and gift cards through the support of Region 6 School District holiday gift drive, Connecticut State Police Troop L and many, many individuals and families of Warren who generously donated and/or participated in our Holiday programs. Warren social services also continue to work to stock the shelves of the Warren/Washington Food Pantry through the help of many local donors and volunteer efforts. The food pantry has seen a continued need through the year for the Warren and Washington Food Pantry. The Warren and Washington Food pantry has continued to have their open hours every Thursday 10-12 to address increased food insecurity in the 2021-2022 year.

Respectfully Submitted,

Melissa Brown, LMSW  
Warren Social Services

## GOOD NEIGHBOR FUND 2021-2022 ANNUAL REPORT

In 1977, a committee called the Good Neighbor Fund (GNF) was formed in Warren to assist any resident of Warren whose temporary financial situation was considered overwhelming. The GNF is funded by grants and individual donations which are considered tax deductible contributions. Funds are held in a town account in the custody of the town treasurer. Individuals on the committee are appointed by the Selectman's office.

Warren families seeking financial assistance are requested to make an appointment with the town's Social Services Director, who screens the application. The Social Services Director brings the anonymous application to the GNF chairperson who sets up a meeting with the committee. If the committee votes to approve the application, the Social Services Director is notified and contacts the applicant. The chairperson sends the approval to the town treasurer to process the payment. The work is strictly confidential, and personal information of the applicant is not given to the committee. No applicant should worry that their personal information and/or financial situation will be made public.

Our Social Services Director is very helpful in finding and utilizing other resources to help town residents. Therefore, the GNF is often only used when there are no other resources available. Recipients are not obligated to repay the fund, although some people have done so by subsequent donation or service to the town.

The GNF served one family since our last report.

Beginning Balance: 7/1/2021:	\$21,154.71
Assistance provided:	\$ 5,500.00
Interest earned (June 2021-June 2022)	\$ 44.11
Donations	\$ 5,600.00
Ending Balance: 6/30/2022	<u>\$21,298.82</u>

### 2021-2022 Committee Members

Margie Field, Marty Carlson, Keith Layman, Ellen Prindle, Susan Haxo, Kathy Newton,  
Beth Ulrichson (resigned June 2022) Mary Miller, Kirby Mullen  
Greg LaCava , Selectman, ex officio  
Colleen Frisbee, Treasurer, ex officio  
Missy Woodward, Director of Special Services

Respectfully submitted,

*Kirby Mullen*

Kirby Mullen, Chairperson

## **Warren Parks and Recreation Department**

The Warren Parks and Recreation Department continues to provide quality recreation programs for all Town residents. The Department encourages a healthy lifestyle through the many opportunities for active and passive recreation. The Department is most grateful to the Town of Warren for facilities as well as the volunteers who make the many special events available to residents of Warren. Our parks are critical to the vitality of the Warren Community by providing a gathering place for many activities. Our parks are Warren's backyard; allowing families to spend time together, people to socialize, a venue for special events and to allow residents to be ONE with nature.

The department's primary way of communicating information about its programs and town wide events continues to be its email system. The newsletter email format is well received as measured by the high percentage of open and click rates. The department also provides information about its programs and opportunities through the town wide print newsletters and postcards which are mailed to every household in town. Also, the department continues to post information about programs and activities on the town website, the town's FACEBOOK, and print posters. The on-line registration system is the main venue to register for Warren Town Beach parking permits and for many of the program activities.

The 2021 Holiday on the Hill was a true town wide special event that included the efforts of all the town organizations. The Holiday on the Hill is becoming more magical each year! In early December a new tree was installed for the festive occasion. The Annual Town Wide Tag Sale which is held the Saturday of Labor Day weekend continues to be very popular. The Recreation Department collaborated with the Warren Congregational Church by providing the music for the Annual Chicken BBQ in July.

The Warren Town Beach continues to be a popular spot for recreational swimming and picnicking. The beach facility is in constant use during the summer months and continues to run smoothly. Weekly training under the supervision and direction from Patrick Bonis, beach manager, was provided to all guards. This ongoing training is the main safety initiative that assists in the development of our town beach staff. All gate guards and lifeguards are certified.

The department is committed to provide cultural opportunities through our Summer Concert Series. The concerts offer an opportunity for Warren Woods Park to be the "community's backyard". It allows the community to gather and enjoy music while enjoying family and friends. The community enjoyed the sounds provided by some outstanding bands such as River of Dreams, Beatles Forever, Truck Stop Troubadours, 70's Project, Simply Diamond, and Tom Petty Project. The department continued entertainment opportunities with their "Summer Sounds at Warren Town Beach". Caribbean Vibe, Pete Miscerendino, Travelin' Vin, and Marty Q were all part of "Summer Sounds at Warren Town Beach". We also implemented a "Premium Concert Series" with The Tom Petty Project band and charged an admission fee to offset some of our costs.

Many senior trips utilizing the services of the Northwest Transit took place. Some of the day trips included the following: Thrift Store Tour, XMAS Tree Shop, Port Jefferson NY, Hammonasset Beach State Park, and CT Wine Trail

Our senior Lunch and Learn series are an event that features an interesting speaker, event, or topic and of course lunch. The program is sometimes a catered event, potluck, or brown bag event. The program is always free, and all are encouraged to attend.

The seniors continued to enjoy the Tai-Chi program. The course is a six-week program that is designed on the Tai Chi principles which includes warmups, movement, and discussion. The gentle flowing motions are to strengthen

the body, relax the mind and reduce the risk of falls. The annual class is taught by a representative of the Northwest VNA.

We are pleased to report our Senior Luncheons have been well received throughout the year. Our event gatherings include St Patrick's Day, Morris Town Beach Party, Halloween Party in October, and a Holiday Lunch in December. These event luncheons are all catered, and entertainment was provided as part of the program. We also had event luncheons at the beautiful Hopkins Inn. We continue to collaborate with our friends from the Morris Senior Center to add to our fellowship and to enhance the activity for the day. Entertainment is always provided at the events.

Some trips that used a motor coach bus included the following: Kennebunkport, Bronx Zoo, Botanical Gardens, Yankees vs Red Sox, Mets vs Dodgers. In May of 2022 we took a 5 day 4-night trip to Nashville, TN.

Some of our popular programs include adult fitness, karate, kid kicks karate, after school skiing, open gym, soccer programs and our soccer tots' program. We offered open skate days using the rinks at the Gunnery and Rumsey Hall School. Residents were also provided the opportunity to take advantage of open skate offered by the Kent and Washington Recreation Department. Our winter snowshoeing activity was also well received. The Sunday OPEN GYM program at the Community Center allowed participants to utilize the gym during the winter months. Basketball was the main activity in the gym.

To service the wide range of Warren citizens, we continue to converge our recreational offering by collaborating with neighboring towns. This collaboration has also allowed many trips to take place and most importantly at a cost-effective rate.

The Warren Parks and Recreation meets in Warren Town Hall's Conference Room at 6:30 pm on the fourth Monday of every month, except in December when no meeting is held. Meetings are open to the public and comments and suggestions are welcome at the start of the meeting.

Respectfully submitted,

Don Murphy – Director

Commission Members

Kathy Andreasen	Kathi Brown	Brian Calhoun	Sarah Churyk	Zack Githens
Loreen Lethbridge	Kirby Mullins	Dave Schneiderbeck	Ruth Schnell	





September 2022

*The Warren Public Library seeks to enrich the community by promoting reading, lifelong learning, and the exploration of ideas in a positive and supportive environment.*

During the last fiscal year, the library had 1770 visitors, doubling our numbers from last year. We circulated 7,288 books, audios, DVDs and digital items to our patrons. Our interlibrary service has increased, and we circulated 616 items to other libraries and they in turn lent 655 items to our patrons, an increase of over 200 items from last year. Our operating budget for FY 2020-21 was \$67,901. We are extremely grateful to the Town of Warren for our annual appropriation of \$32,000. Our revenue streams for fund raising, namely our Annual Appeal, our Bag Book Sale, Book Ball and Give Local netted us \$32,945. Interest on our investments totaled \$2,504. Our successful grants brought us ARPA (Covid Recovery) money \$9,741 and \$2,540 from The Northwest Ct Community Foundation. These funds allowed us to have our entire building cleaned professionally post construction and have also made it possible to upgrade our computer hardware and software throughout the building, something that was desperately needed.

We are thrilled to welcome back our popular twice weekly yoga classes taught by Jody Cohen. Children have been able to return to the library. We were able to start our class visits in April of 2022, we reinstated story hours, hosting 22 programs that were attended by over 250 children. "Read off the Beaten Path", our summer reading program, had 37 participants who read over 400 books during the summer months.

We are so looking forward to our participation in Holiday on the Hill this year and expanding our used book sale into a new and improved fund raiser. We will keep you posted with all of the details.

I would like to thank the Board of Finance and the Town of Warren for their generosity in their support of the Warren Library. Without you, we would not be able to function as a successful public library to the community of Warren.

Respectfully submitted,  
Louise J. Manteuffel,  
Library Director

Board of Directors

Jane Manley, President  
Elizabeth Carlson, Vice-Chair/Secretary  
Joanne Tiedmann, Treasurer  
Marylyn Handricks  
Kathy Newton  
David Kramer  
Karen Hylwa



## Annual Report December 2022

Open hours: 125

Number of visitors: 14

Number of Programs: 5

Programming for the Warren Elementary School Children teaching them the history of Lake Waramaug from the times of the Native Americans to present and the Lake Waramaug Task Force joined us in teaching the children about keeping the lake healthy.

The Annual Ringing of the Bells started by Eric Sloane.

Partnered with Warren Land Trust for Housatonic Heritage Hike originating at Town Beach

Annual Meeting provided an encore presentation of the Lake Presentation

Holiday on the Hill provided people a glimpse inside our collections.

Program attendance: 52 not counting School Program and Holiday on the Hill

Number of Inquiries: 29

Items donated 10 The largest being 5 boxes of Tanner photos for our Virtual Collection

Social Media (Facebook and Instagram) posted weekly with bonus holiday posts.

Scholarship: Warren Historical Society scholarships were awarded to Alistair Brodhead and Conor Smith

### Projects:

The E R Beeman Diaries (1854 - 1885). Transcribing the pocket diaries of the man who built the (now) Sachem Inn. 16 diaries transcribed to date out of 21 in total. Collaborations with great (x3) cousins Walter and William Beeman to fill out family tree, and with Chris Adams who is working with the Gunn Museum in researching life on Lake Waramaug. E R Beeman's brother ran the general store in New Preston.

Transcribing Oral Histories, and collaborating with Kent Historical Society to find professional transcription services to make our interviews more accessible to the public.

Genealogies for Tanner, Beeman, Strong and Curtiss families

Partnering with Cornwall Historical Society and Kent Historical Society for a future exhibit about Summers in our towns.

Land Record research for 5 homes in Warren

### Brick School

Joanne Mansfield has applied for the preservation funding and has hired a contractor to replace the roof, mitigate moisture, replaced windows, repoint bricks and walkway, as well as add heat so we may hold opening the Brick School for the contractors' assessments.



## **LAKE WARAMAUG AUTHORITY ANNUAL REPORT 2022**

Under the direction of the Lake Waramaug Authority, the Marine Patrol staff patrols the lake throughout the year, primarily from early spring through Labor Day in addition to the winter months as needed depending on the conditions of the ice. Police and rescue divers are present for special permit activities on the lake such as rowing regattas and triathlons. This year, following their absence due to Covid-19, we were happy to welcome back students racing in regattas. Ice rescue drills are conducted throughout the winter months with a team of about a dozen trained members for both under water and under ice rescues. The Lake Authority has provided upgrades in gear for the members throughout the year.

This season we were delighted to have the new Police boat in service after delays in delivery caused by a variety of supply and demand issues.

The primary function of the Marine Patrol staff is education and enforcement of safe boating practices and Connecticut laws. We remind boaters of the no wake zone at the north end of the lake between the state park property and the west shore of Arrow Point. Random patrols continue to be conducted and our officers address concerns posed by residents. The officers totaled sixty patrol hours over twelve shifts which included ten safety checks; two warnings for sitting on the gunnel while under power; and three warnings for lack of PFD's on board.

We are pleased to report that the New Preston Boat Launch has successfully inspected all boats entering the lake this year. Residents continue to be most cooperative and recognize the importance of these inspections to prevent invasive species from invading the lake. Car top craft launched at the State Park also require inspection, and this continues to be conducted at Dowler's Garage in New Preston when the boat launch site is not staffed.

The Town of Warren is represented by Chairman; Ed Berner, Bill Hopkins, and Rebecca Holmes. Kent is represented by Treasurer; Sal Lillenthal, Kevin Brady and Chris Garrity. Washington is represented by Secretary; Sandy Papsin, Ed Matthews and Dean Sarjeant. The Lake Waramaug Authority's budget is supported by the three towns. 40% by Warren, 40% by Washington and 20% by Kent.

The Lake Waramaug Authority extends thanks to the Selectman of the three towns for their continued support and is appreciative of town residents who understand and recognize the fragility of the lake and take measures to continue to protect it and follow the environmental laws and safety measures that have been established throughout the years.

Respectfully Submitted,

*Sandy Papsin*

Sandy Papsin  
Lake Waramaug Authority Secretary

COPY

Form **990**

**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

**2021**

Department of the Treasury  
Internal Revenue Service

- ▶ Do not enter social security numbers on this form as it may be made public.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Open to Public  
Inspection

**A** For the 2021 calendar year, or tax year beginning and ending

<b>B</b> Check if applicable:  <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>WARREN VOLUNTEER FIRE COMPANY, INC</b>		<b>D</b> Employer identification number <b>06-1083891</b>
	Doing business as		<b>E</b> Telephone number <b>860 868-0589</b>
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	<b>G</b> Gross receipts \$ <b>99,292.</b>
	<b>11 SACKETT HILL ROAD</b>		<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	City or town, state or province, country, and ZIP or foreign postal code <b>WARREN, CT 06754-1713</b>		<b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions
<b>F</b> Name and address of principal officer: <b>MINDY PETTIT</b> <b>19 REVERIE LANE, WARREN, CT 06754</b>			<b>H(c)</b> Group exemption number ▶
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c)( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
<b>J</b> Website: ▶ <b>N/A</b>			
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶			
<b>L</b> Year of formation: <b>1941</b>			<b>M</b> State of legal domicile: <b>CT</b>

**Part I Summary**

<b>Activities &amp; Governance</b>	1 Briefly describe the organization's mission or most significant activities: <b>TO PROVIDE FIRE AND EMS SERVICES TO THE TOWN OF WARREN, CONNECTICUT.</b>		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	74
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	74
	5 Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	0
	6 Total number of volunteers (estimate if necessary)	6	74
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
	b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.
<b>Revenue</b>	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	31,078.	12,823.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	32,059.	26,546.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	327.	4,038.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	73,607.	54,013.
<b>Expenses</b>	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	137,071.	97,420.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 19.	0.	0.
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	127,280.	104,257.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	127,280.	104,257.
	19 Revenue less expenses. Subtract line 18 from line 12	9,791.	-6,837.
	<b>Net Assets or Fund Balances</b>	20 Total assets (Part X, line 16)	Beginning of Current Year
21 Total liabilities (Part X, line 26)		680,582.	673,745.
22 Net assets or fund balances. Subtract line 21 from line 20		0.	0.

**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

<b>Sign Here</b>	Signature of officer	Date			
	<b>MINDY PETTIT, TREASURER</b> Type or print name and title				
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>KEVIN L. DUMAS, CPA</b>	Preparer's signature	Date <b>05/10/22</b>	Check <input checked="" type="checkbox"/> if self-employed	PTIN <b>P00118290</b>
	Firm's name ▶ <b>KEVIN L. DUMAS CPA LLC</b>	Firm's EIN ▶ <b>20-5815581</b>			
	Firm's address ▶ <b>28 OLD PARK LANE ROAD NEW MILFORD, CT 06776-2508</b>		Phone no. <b>860-355-2223</b>		

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

**Part III Statement of Program Service Accomplishments**Check if Schedule O contains a response or note to any line in this Part III ☒ **X**

- 1 Briefly describe the organization's mission:

**TO PROVIDE FIRE AND EMS SERVICES TO THE TOWN OF WARREN CONNECTICUT.**

- 2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?
- ☐
- Yes
- ☒
- No
- 
- If "Yes," describe these new services on Schedule O.

- 3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?
- ☐
- Yes
- ☒
- No
- 
- If "Yes," describe these changes on Schedule O.

- 4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ **64,610.** including grants of \$ ) (Revenue \$ **30,584.**)  
**REPAIR AND MAINTAIN FIRE STATION, TRUCKS, AMBULANCE AND RADIO EQUIPMENT.**4b (Code: ) (Expenses \$ **35,579.** including grants of \$ ) (Revenue \$ )  
**PROVIDE SMALL EQUIPMENT, MEDICAL SUPPLIES, TRAINING, UNIFORMS AND PHYSICALS FOR VOLUNTEERS.**4c (Code: ) (Expenses \$ **0.** including grants of \$ ) (Revenue \$ )  
**MEMBERSHIP EXPENSES**

- 4d Other program services (Describe on Schedule O.)

(Expenses \$ **1,000.** including grants of \$ ) (Revenue \$ )4e Total program service expenses **101,189.**

**Part VIII** Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e	2,500.			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	10,323.			
	g	Noncash contributions included in lines 1a-1f	1g	\$			
h Total. Add lines 1a-1f				12,823.			
Program Service Revenue	2 a	AMBULANCE BILLINGS	Business Code				
	b		621910	26,546.	26,546.		
	c						
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f		26,546.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		238.	238.		
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6 a	Gross rents	(i) Real (ii) Personal				
	b	Less: rental expenses					
	c	Rental income or (loss)					
	d	Net rental income or (loss)					
	7 a	Gross amount from sales of assets other than inventory	(i) Securities (ii) Other				
	b	Less: cost or other basis and sales expenses		3,800.			
	c	Gain or (loss)		0.			
	d	Net gain or (loss)		3,800.	3,800.		
	8 a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18		55,885.			
	b	Less: direct expenses		1,872.			
	c	Net income or (loss) from fundraising events		54,013.			
	9 a	Gross income from gaming activities. See Part IV, line 19					54,013.
b	Less: direct expenses						
c	Net income or (loss) from gaming activities						
10 a	Gross sales of inventory, less returns and allowances						
b	Less: cost of goods sold						
c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue	11 a		Business Code				
	b						
	c						
	d	All other revenue					
	e	Total. Add lines 11a-11d					
12	Total revenue. See instructions			97,420.	30,584.	0.	54,013.

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	1,900.		1,900.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)				
12 Advertising and promotion				
13 Office expenses	999.		999.	
14 Information technology				
15 Royalties				
16 Occupancy	5,252.	5,252.		
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	26,844.	26,844.		
23 Insurance				
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a <b>VARIOUS REPAIR &amp; MAINTENANCE</b>	28,355.	28,355.		
b <b>AMBULANCE &amp; FIRE CO SUPPLIES</b>	26,085.	26,085.		
c <b>TRAINING</b>	5,369.	5,369.		
d <b>AMBULANCE BILLING EXPENSES</b>	2,575.	2,575.		
e All other expenses	6,878.	6,709.	150.	19.
<b>25 Total functional expenses.</b> Add lines 1 through 24e	104,257.	101,189.	3,049.	19.
<b>26 Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here ☐ if following SOP 98-2 (ASC 958-720)

**Part X Balance Sheet**Check if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
<b>Assets</b>	1 Cash - non-interest-bearing .....	54,439.	1	52,847.
	2 Savings and temporary cash investments .....	545,471.	2	567,070.
	3 Pledges and grants receivable, net .....		3	
	4 Accounts receivable, net .....		4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		6	
	7 Notes and loans receivable, net .....		7	
	8 Inventories for sale or use .....		8	
	9 Prepaid expenses and deferred charges .....		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	10a 974,215.		
	b Less: accumulated depreciation .....	10b 920,387.		
	11 Investments - publicly traded securities .....	80,672.	10c	53,828.
	12 Investments - other securities. See Part IV, line 11 .....		11	
	13 Investments - program-related. See Part IV, line 11 .....		12	
	14 Intangible assets .....		13	
15 Other assets. See Part IV, line 11 .....		14		
16 <b>Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	680,582.	15		
<b>Liabilities</b>	17 Accounts payable and accrued expenses .....	680,582.	16	673,745.
	18 Grants payable .....		17	
	19 Deferred revenue .....		18	
	20 Tax-exempt bond liabilities .....		19	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D .....		20	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		21	
	23 Secured mortgages and notes payable to unrelated third parties .....		22	
	24 Unsecured notes and loans payable to unrelated third parties .....		23	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....		24	
	26 <b>Total liabilities.</b> Add lines 17 through 25 .....	0.	25	
<b>Net Assets or Fund Balances</b>	Organizations that follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions .....		26	0.
	28 Net assets with donor restrictions .....		27	
	Organizations that do not follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds .....	0.	28	
	30 Paid-in or capital surplus, or land, building, or equipment fund .....	0.	29	0.
	31 Retained earnings, endowment, accumulated income, or other funds .....	680,582.	30	0.
	32 <b>Total net assets or fund balances</b> .....	680,582.	31	673,745.
33 <b>Total liabilities and net assets/fund balances</b> .....	680,582.	32	673,745.	
		33	673,745.	



**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	97,420.
2	Total expenses (must equal Part IX, column (A), line 25)	2	104,257.
3	Revenue less expenses. Subtract line 2 from line 1	3	-6,837.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	680,582.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	673,745.

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response or note to any line in this Part XII ☐

		Yes	No
1	Accounting method used to prepare the Form 990: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other		
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		X
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:			
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?		X
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:			
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?		
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

Form 990 (2021)

IRS e-file Signature Authorization  
for a Tax Exempt Entity

OMB No. 1545-0047

For calendar year 2021, or fiscal year beginning \_\_\_\_\_, 2021, and ending \_\_\_\_\_, 20\_\_\_\_

2021

Department of the Treasury  
Internal Revenue ServiceDo not send to the IRS. Keep for your records.  
Go to [www.irs.gov/Form8879TE](http://www.irs.gov/Form8879TE) for the latest information.

Name of filer

WARREN VOLUNTEER FIRE COMPANY, INC

EIN or SSN

06-1083891

Name and title of officer or person subject to tax  
MINDY PETTIT  
TREASURER

## Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1a Form 990 check here	<input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	97,420.
2a Form 990-EZ check here	<input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b	
3a Form 1120-POL check here	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b	
4a Form 990-PF check here	<input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b	
5a Form 8868 check here	<input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b	
6a Form 990-T check here	<input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b	
7a Form 4720 check here	<input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b	
8a Form 5227 check here	<input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b	
9a Form 5330 check here	<input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b	
10a Form 8038-CP check here	<input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b	

## Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☒ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) \_\_\_\_\_, (EIN) \_\_\_\_\_ and that I have examined a copy of the 2021 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☒ I authorize KEVIN L. DUMAS CPA LLC

ERO firm name

to enter my PIN 61256

Enter five numbers, but  
do not enter all zeros

as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☒ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

## Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

06554983891

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2021 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature

Date 05/10/22

ERO Must Retain This Form - See Instructions  
Do Not Submit This Form to the IRS Unless Requested To Do So

LHA For Privacy act and Paperwork Reduction Act Notice, see instructions.

Form 8879-TE (2021)

2021 DEPRECIATION AND AMORTIZATION REPORT

- CURRENT YEAR FEDERAL - WARREN VOLUNTEER FIRE COMPANY, INC

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
	DISPOSITIONS					60,000.		0.	60,000.	60,000.		
	ENDING BALANCE					974,215.		0.	974,215.	893,543.		

## **2022 ANNUAL REPORT**

The Northwest Hills Council of Governments (NHCOG) 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.

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

NHCOG experienced a complete organizational changeover during the last Fiscal Year (FY), which consisted of the latter half of 2021 and the first half of 2022. Executive Director Rick Lynn retired after more than 30 years and was replaced by Robert Phillips prior to the start of the FY. Office Manager, Darlene Krukar retired after more than 20 years of service to the region. Community Development Director, Jocelyn Ayer assumed a new position outside of the COG, as did Janell Mullen; former Regional Planner for the COG. Staffing needs were analyzed along with a strategic planning exercise which resulted in modified titles and roles such as Assistant Director, Senior Regional Planner, and Financial/Office Manager, which were filled by Emily Hultquist, Kathryn Faraci and Sarah Better, respectively. Emily brought many years of previous experience with her from the Capitol Region Council of Governments (CRCOG), Kathryn retired from the state DOT and brought her 35 years of expertise to the region, and Sarah brought banking experience as well as small business management to the COG.

Prior to the restaffing efforts, NHCOG operated with only two staff for approximately 2.5 months. Despite these staffing challenges, work continued on the implementation of the COG's Comprehensive Economic Development Strategy (CEDS) for the region later in the FY. Major strategies outlined in the CEDS include expanding access to high-speed fiber optic broadband (Fiber to the Home – FTTH), promoting tourism/arts/culture, supporting local farms, strengthening manufacturing, and encouraging entrepreneurs and innovation. A new round of funding from US EDA was applied for and granted at the end of the FY and will provide for an update to our 5-year CEDS and continued implementation of the goals and objectives.

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

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

NHCOG also serves as the oversight agent for approximately \$385,000 in Homeland Security Grant funding that is received each year for the Department of Emergency Management and Homeland Security (DEMHS) Region 5. There are a number of projects and equipment acquisitions to support this program within multiple Emergency Support Function groups in Region 5 (all of NHCOG and portions of NVCOG and WESTCOG).

In 2021, NHCOG continued coordination of numerous popular programs such as a prescription assistance program in cooperation with the Foundation for Community Health, a Neighbor-to-Neighbor program in cooperation with the Berkshire Taconic Community Foundation, the Northwest Hills Public Works Equipment Cooperative, and the region's cooperative purchasing program. The Fuel Bank program partnership that was previously managed by NHCOG was concluded.

NHCOG also continued to assist local organizations including the Regional Housing Council, Northwest Hills Road Supervisors Association, Recycling Advisory Committee, and the Housatonic River Commission.

In addition, NHCOG continued to host a quarterly "5th Thursday" forum for area Planning, Zoning, and Conservation Commission members to meet and discuss items of mutual interest, hear guest speakers, and provide input on regional plans. However, two of the planned events had to be cancelled due to insufficient staffing levels.

Serving as officers of NHCOG during FY 2021-2022 were Don Stein, Chairman; Bob Valentine, followed by Henry Todd, Vice Chairmen; Charlie Perotti, Secretary; and Michael Criss, Treasurer.

Respectfully submitted,

A handwritten signature in cursive script that reads "Robert A. Phillips".

Robert A Phillips, AICP  
Executive Director

**Northwest Connecticut Regional Housing Council**  
***Annual Report***  
*Submitted: September 2022*

Providing housing options that are affordable for young adults, young families, seniors, and those who work in our towns has never been more important or urgent. Creating these housing options is the focus of the members of the Northwest Connecticut Regional Housing Council.

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

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

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

Respectfully submitted,

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

# LITCHFIELD HILLS PROBATE DISTRICT #24

*Serving Canaan (Falls Village), Cornwall, Harwinton, Kent, Litchfield, Morris,  
Norfolk, North Canaan, Salisbury, Sharon, Thomaston and Warren*

**The Honorable Diane S. Blick, Judge**

## Litchfield Location

Dawn W. Pratt, Clerk  
Carolyn Poley, Assistant Clerk  
860-567-8065

## Kent Location

Judge Blick  
860-927-3729

## Canaan Location

Beth L. McGuire, Chief Clerk  
Megan W. Foley, Clerk  
860-824-7012

It is with great pleasure that I report to the residents of the Litchfield Hills Probate District the activity of the Probate Court for fiscal year July 1, 2021 through June 30, 2022 and request this report be included in the Town's next published Annual Report.

<u>Type of Matter</u>	<u>2020 – 2021 FY Number of Matters</u>	<u>2021 – 2022 FY Number of Matters</u>
Fee Waivers	99	78
Decedent's Estates	1,355	1389
Trusts	205	162
Conservators	226	222
Name Changes	46	24
Guardian of the Person & Estate	126	95
Guardian of Persons with Intellectual Disabilities	154	167
Adult Commitment	2	0
Children's Matters:		
Adoptions/Termination of Parental Rights and Emancipation of a Minor/Determine Paternity	12	10
Power of Attorney Accounting Matters	4	0
<b>Total probate matters handled</b>	<b>2,227</b>	<b>2,147</b>

Throughout the pandemic, the Court has remained open, all cases have been timely processed and hearings promptly scheduled. Currently, hearings are held either in- person, by teleconferencing or by Webex video conferencing.

The category Fee Waivers represents the number of matters which were handled by the Court for which no probate filing fee is collected due to the fact that the Petitioner is indigent.

This is the last Report which I will be providing. Effective January 1, 2023 I am retiring as I am reaching the mandated retirement age set by statute. It has truly been an honor to serve as your Judge of Probate for the past 16 years.

The Court Staff joins me in extending our sincerest appreciation to the town leaders, residents and professionals who utilize the services of the Probate Court for your past and continued support.

Respectfully submitted,

*Diane S. Blick*

Diane S. Blick  
Judge of Probate

11/21/2022

**TORRINGTON AREA HEALTH DISTRICT**  
**ANNUAL REPORT: JULY 1, 2021 – JUNE 30, 2022**

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: **7** giardiasis, **4** campylobacteriosis, and **14** salmonellosis cases. TAHD guided schools, daycares, and community members on a variety of health issues and administered **563** flu vaccines to residents. TAHD consulted with 7 residents regarding potential rabies exposures submitting **7 specimens** to the DPH Laboratory for rabies testing. Ticks brought in by **64** residents were sent to the Connecticut Agricultural Experiment Station for Lyme disease bacteria testing.

TAHD is an active member of **Fit Together**, a Northwest Connecticut Healthy Eating and Active Living Initiative. The 5210-fitness initiative is the cornerstone of the groups outreach and educational efforts. Fit together allocates its resources for community assistance and has awarded \$15,000 in mini grants to community partners to support projects that align with Fit Together's mission and strategies. These included funds to assist the Torrington Kids Marathon, a new Torrington Kids Golf program, the Torrington Middle School Fitness trail, fitness equipment for the Gilbert School and healthy snacks and healthier food preparation at Café Yum in the Torrington Public Schools. Fit Together supported sustainable healthy environmental opportunities in Torrington and Winsted by designating funding for a new all level fitness trail along the Sue Grossman Still River Greenway.

TAHD is an active member of the **Litchfield County Opiate Task Force (LCOTF)** and a member of the LCOTF executive committee, working on strategies and solutions to the opiate epidemic. TAHD received a grant to provide programming for the Statewide Expansion and Response Project for the Overdose Detection Mapping Application to ensure comprehensive coordination of services. This application along with the data from the medical examiner's office and our Spike response alert allows our team to respond to a suspected drug overdose. TAHD staff provided training to local pharmacies and medical offices on the CT Prescription Monitoring and Reporting System, Naloxone administration, Medication Assisted Treatment, and Resetting Pain Expectations as part of the **Academic Detailing on Opioid Safety**. TAHD is also part of Rural Communities Opioid Response Program-Implementation (RCORP) aimed at reducing the morbidity and mortality of substance use disorder (SUD), including opioid use disorder (OUD), in high-risk rural communities. This will advance RCORP's goal by strengthening and expanding prevention, treatment, and recovery services to enhance rural residents' ability to access treatment and move towards recovery.

TAHD entered into a contract with United Way of Connecticut (UWC) to expand upon cross-sector efforts within the state to implement a comprehensive public health approach to suicide prevention to reduce suicide morbidity and mortality among three key vulnerable populations in the state: 1) middle-aged adults 35-64 years of age, particularly those in high-risk occupations or with serious mental illness or substance use disorder, 2) young adults 18-24 years of age and 3) adolescents 10-17 years of age.

TAHD is an active member of the **National Diabetes Prevention Program** working to prevent or delay type 2 diabetes. This is a yearlong, lifestyle change program designed for people with prediabetes and those at high risk for type 2 diabetes. Goals for participants include 150 minutes of weekly activity and 5 to 7% weight loss. TAHD began the first program in November at the Winchester Senior Center. At completion of the program, participants will receive a Certificate of Completion.

The TAHD **Immunization Action Program (IAP)** worked with local providers and hospitals to ensure compliance with CT childhood immunization laws. TAHD has partnered with 12 medical and 40



community-based organizations in the district to educate, bring awareness, and encourage immunization. TAHD provided medical providers with educational materials for staff and patients to promote vaccine confidence and promoted educational events. For community partners, we have set up displays in libraries, museums, food banks and attended numerous events such as back-to-school night & health fairs. TAHD distributed approximately 100 posters in public spaces such as post offices, coffee shops, libraries, and town halls. To encourage vaccination, TAHD continues to utilize social media.

The TAHD **Childhood Lead Poisoning Prevention Program** provided case management for more than 40 children with blood lead levels ( $\geq 5\mu\text{d/l}$ ) as well as provided educational information to more than 100 families. Abatement/Remediation Orders were issued for 1 property. 2 abatements were completed.

TAHD **Environmental Health Program** resulted in the following inspections/licenses/permits: **868** food inspections, **349** temporary food permits, **121** new septic systems, **309** repaired septic systems, **207** private well permits, **111** private pool permits, **248** beauty salons & barber shops inspections, **560** house addition permits, **366** soil tests, **38** subdivision lots, **69** public pools were inspected, and **20** 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 **287** complaints of various public health concerns; **25** legal orders/voluntary compliances were issued for enforcement purposes.

The TAHD **Emergency Preparedness Program** continues to work with local and regional community partners. Activities included: outbreak investigations, contact tracing, consultation (health partners, public safety, town, and school officials) receiving and distribution of personal protective equipment, and vaccination clinics. A Point of Dispensing (POD) drill was done at the Torrington Middle School.

The **Medical Reserve Corps (MRC) Program** aimed its focus on local community education with a wide range of topics. Educational and training opportunities consisted of Heart Saver First Aid, CPR/AED courses, Mental Health during the COVID19 Pandemic, Opioid Crisis, recognition, and response, STOP the BLEED, and Emergency Preparedness in the home. TAHD's goal was to increase awareness and create a training curriculum so the public can better protect themselves and others in a safe, timely, and effective manner.

To date, TAHD has vaccinated 10,641 individuals for COVID through public and private clinics as well as homebound vaccinations. During November-January we held COVID-19 booster clinics. TAHD partnered with Hartford Healthcare, New Opportunities, Community Health & Wellness as well as The Office of Rural Health for the pediatric population and have hosted approximately 20 mobile vaccination clinics through DPH & Griffin Health Care. TAHD continues to distribute at-home COVID-19 test kits throughout the community including community centers, libraries, shelters, and food pantries.

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



Robert Rubbo, MPH, Director of Health

## **WARREN TOWN REPORT 2021-2022**

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

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

VNHLC is a State licensed, Medicare certified, non-profit VNA providing care 24 hours a day, 7 days a week. VNHLC provides services in the areas of Skilled Nursing, Physical, Occupational and Speech Therapies, Medical Social Work, Hospice, IV Therapy, Dietary, Pediatrics, Wound Care, and Chronic Disease Management.

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

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

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

VNHLC is proud of its long-standing history with the Town of Warren. 29 persons from Warren received home health services from VNHLC during the past year.

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

VNHLC also offers, with funding assistance from the town, the following services free of charge to residents of Warren:

- Flu Clinics
- Matter of Balance Classes – classes focus on how to maintain balance, continue moving and exercise at any age.
- Blood Pressure Clinics
- Health Promotion Visits - VNHLC receives an annual allocation from the town to help defray the costs of providing free Health Promotion visits and Public Health Programs. Health Promotion is a program in which certain elderly at-risk patients, who normally live alone and no longer qualify for insurance benefits, are routinely monitored free of charge by one of our staff nurses, therapists, social workers, or dieticians.

Structured Bereavement Groups are held twice a year. The groups are free and open to anyone in the community who has lost a family member or friend. The bereavement coordinator is also always available to meet privately with people. Just before the holiday season, an event, The Tree of Lights, is held to honor and remember VNHLC patients who have passed within the past 18 months to which family members and caregivers are invited.

This past year VNHLC was able to conduct public and many private flu clinics and administered more than 1,500 flu vaccines to mostly high-risk individuals. All ages, 18 and older, were welcome to attend.

Since VNHLC is a non-profit health agency, the Board of Directors serve on a voluntary basis and represent all the towns in which full services are provided.

Referrals for services are accepted from anyone and services are provided regardless of ability to pay, as long as contributions, grants and other appropriations are sufficient to cover these costs.

Michael Caselas, Executive Director

## 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 grade 7-12 regional district in 1955; grades kindergarten through 6 were incorporated into the region in 1970 thereby creating a full K-12 regional school district.

The District consists of three elementary schools, each inclusive of grades pre-kindergarten through grade 5, and one high school housing grades 6 through 12. An elected nine-member Board of Education, whose powers and duties are specified by Connecticut General Statutes, provides policy oversight and direction to school and district administrators.



## Board of Education Members

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

## **Our Mission**

To Prepare All Students for Learning, Living and Achieving

## **Our Learning Expectations**

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

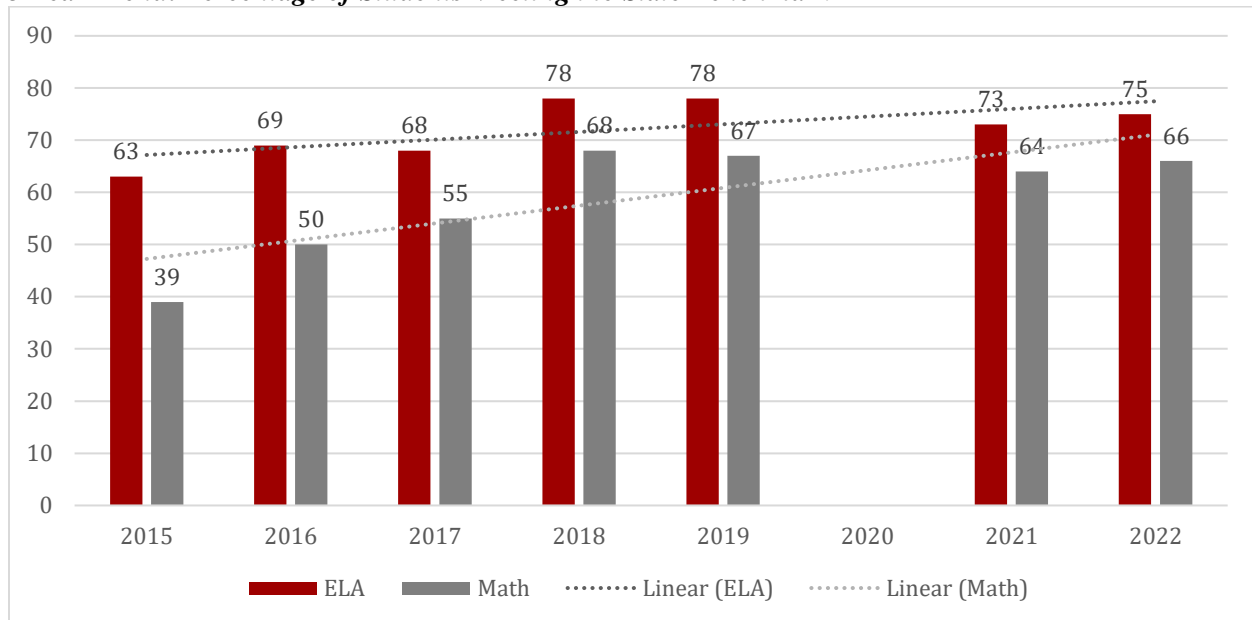
## **Our Motto**

Quality, Academics, Pride



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

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



### 2021-2022 Smarter Balanced Assessment English Language Arts

Region 6 Schools	Below State Benchmark	Meeting State Benchmark	Exceeding State Benchmark
Warren	29%	21%	50%
Morris	30%	41%	29%
Goshen	15%	20%	66%
Wamogo	28%	45%	27%

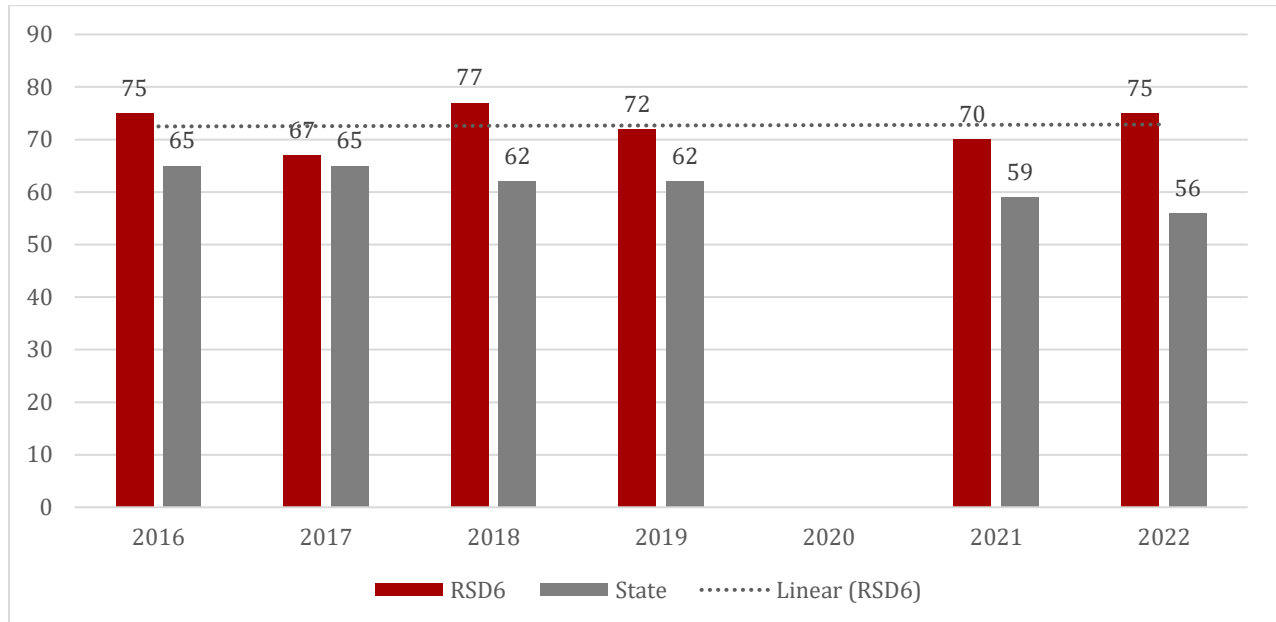
### 2021-2022 Smarter Balanced Assessment Mathematics

Region 6 Schools	Below State Benchmark	Meeting State Benchmark	Exceeding State Benchmark
Warren	25%	36%	39%
Morris	40%	37%	22%
Goshen	25%	30%	45%
Wamogo	36%	29%	35%

## Student Performance - CT SAT DAY

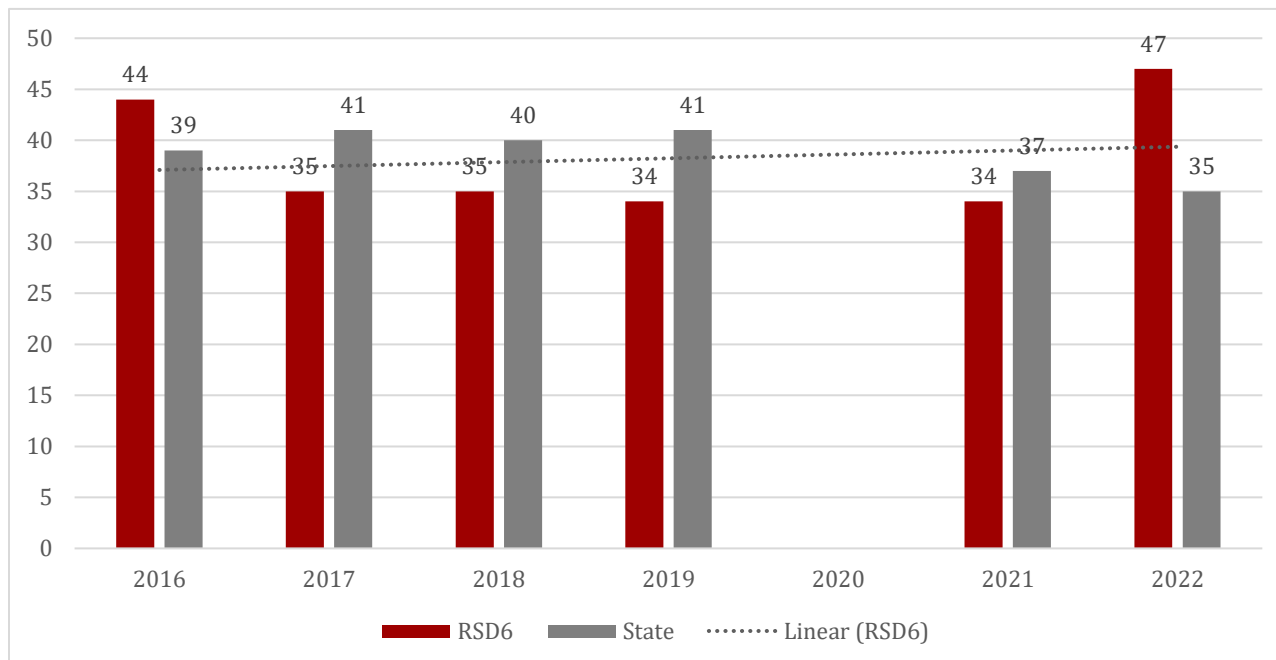
### CT SAT Day ERW

### Percentage of Students Meeting Benchmark



### CT SAT Day Math

### Percentage of Students Meeting Benchmark



**I. Improve Student Learning and Outcomes**

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

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

**II. Evaluation**

The Board will evaluate the Superintendent of Schools by June 30, 2022.

**III. Assessment**

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

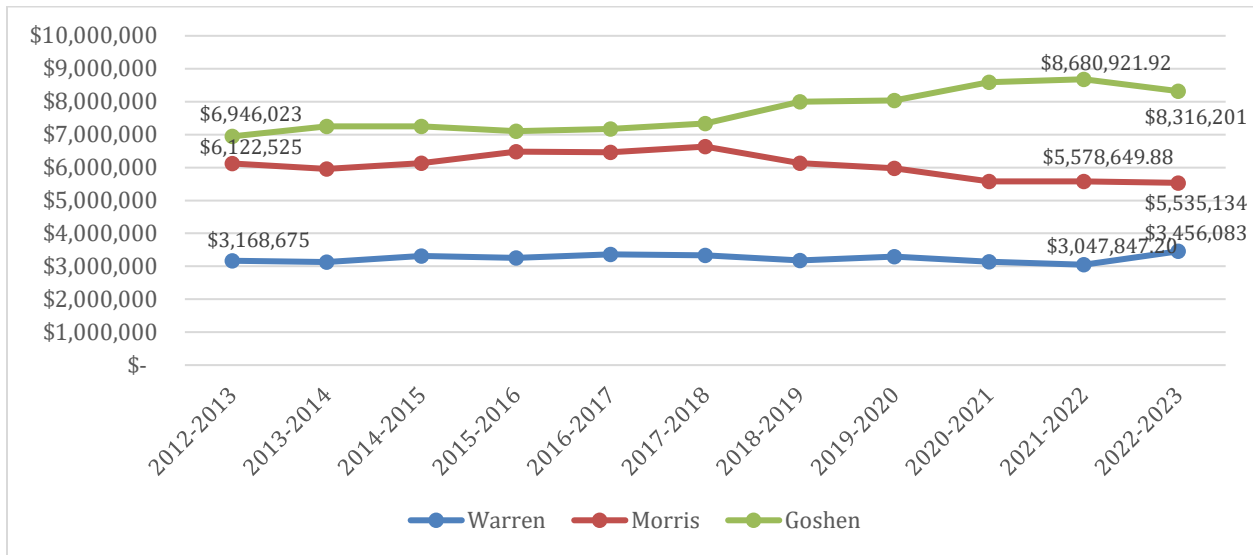
**IV. Fiscal**

The Board adopted a 0% increase for the 2022-2023 budget.



## 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 from 2015-2022.



The tables show the approved 2021-2022 (FY22) and 2022-2023 (FY23) budget.

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

FY2022-2023				
Town	Enrollment K-12	%	Approved Budget Contribution	Annual Change
Warren	124	19.35%	\$3,456,083.67	13%
Morris	204	32.13%	\$5,535,134.00	-1%
Goshen	307	48.35%	\$8,316,201.33	-4%
<b>Total</b>	<b>635</b>	<b>100.00%</b>	<b>\$17,307,418</b>	<b>0.00%</b>



### Budget, Staffing, and Enrollment

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

Fiscal Year	Local Budget Amount	Budget Change	Staffing – Full-time Equivalents (FTE)	Student Enrollment	Student to Staff Enrollment Ratio
2017-18	\$17,307,418	0% increase	162.4	919	5.66
2018-19	\$17,307,418	0% increase	149.7	912	6.09
2019-20	\$17,307,418	0% increase	163.15	897	5.50
2020-21	\$17,307, 418	0% increase	168	836	4.98
2021-22	\$17,307, 418	0% increase	166.7	841	4.50

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



**Charles Heaven & Co.**  
Certified Public Accountants

**TOWN OF WARREN  
AUDITED FINANCIAL STATEMENTS  
AND  
SUPPLEMENTAL FINANCIAL DATA  
JUNE 30, 2022**

**Town of Warren  
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June 30, 2022**

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Charles Heaven & Co.  
Certified Public Accountants  
Waterbury, Connecticut

## INDEPENDENT AUDITOR'S REPORT

To the Board of Finance  
Town of Warren, Connecticut

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Warren, Connecticut, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Town of Warren, Connecticut's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Warren, Connecticut as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Warren, Connecticut and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Warren, Connecticut's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town of Warren, Connecticut's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Warren, Connecticut's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***


Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 10, budgetary comparison information on pages 38 through 42, and supplementary pension information on pages 43 through 45 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Warren, Connecticut's basic financial statements. The accompanying combining and individual nonmajor fund financial statements, and supplemental schedules, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, and supplemental schedules, are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2022, on our consideration of the Town of Warren, Connecticut'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 of Warren, Connecticut'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 of Warren, Connecticut's internal control over financial reporting and compliance.

 Charles Fleener, CPA

December 15, 2022

**Town of Warren  
Management's Discussion and Analysis  
June 30, 2022**

This discussion is intended to provide readers a narrative overview and analysis of the financial activities of the Town of Warren, Connecticut (the "Town") for the fiscal year ended June 30, 2022. The information presented here should be considered in conjunction with the Town's basic financial statements that follow.

**FINANCIAL HIGHLIGHTS**

- On a government-wide basis, the Town's assets and deferred outflows of resources of \$12,465,381 at June 30, 2022 exceeded the sum of its liabilities and deferred inflows of resources of \$1,870,369 resulting in net position of \$10,595,012. Of this amount, \$6,363,778 was invested in capital assets, net of its related debt, while \$124,371 was restricted for road maintenance, and \$73,784 was restricted for social services. The remaining net position of \$4,033,079 was available to meet the Town's ongoing obligations to its citizens and creditors.
- At the close of the fiscal year, the Town's governmental funds reported, on a current financial resources basis, combined ending fund balances of \$4,267,257, an increase of \$119,377 from last fiscal year. The total fund balance of the General Fund of \$3,283,126 represented 53.44% of fiscal year 2022-2023 budgeted appropriations of \$6,142,601. The unassigned fund balance of \$2,314,464 available for spending at the Town's discretion, represented 37.68% of the 2022-2023 budgeted appropriations.
- The final amended General Fund budget provided for the \$84,574 use of fund balance to finance approved appropriations. However, actual revenues were \$258,770 greater than budgetary projections, while expenditures and other financing uses were \$119,568 less than approved appropriations, resulting in an actual increase of fund balance of \$293,764 and a positive budgetary variance of \$378,338.
- The Town's long-term debt at June 30, 2022 consisted of its general obligation bond of \$1,218,000 and net pension plan liability of \$60,509.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

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

**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 and the statement of activities, which are the government-wide statements, report information about the Town finances as a whole and about its activities in a way that helps the reader determine whether the Town is better or worse off as a result of the year's activities.

The statement of net position reflects all of the Town's assets and deferred outflows of resources, and all of its liabilities and deferred inflows of resources, the net result of which is reported as net position. Over time, increases or decreases in net position may serve as a useful indicator as to whether the Town's financial position is improving or deteriorating. However, significant changes in net position can also occur from year to year due to changes in accounting standards issued by the Governmental Accounting Standards Board (GASB). To assess the overall financial condition of the Town other nonfinancial factors such as the property tax base and the condition of the Town's infrastructure also need to be considered.

**Town of Warren  
Management's Discussion and Analysis  
June 30, 2022**

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses, such as uncollected property taxes that will result in cash flows in future fiscal periods are reported in this statement.

The government-wide financial statements distinguish functions of the Town that are principally supported by tax revenues, grants and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the Town include: general government, employee benefits, health services, agencies, education, town building, town fire department, highways/public works/maintenance, other, town property, and interest. The Town does not report any funds that carry on business-type activities.

The basic government-wide financial statements can be found on pages 11 and 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. The financial statements of the Town report governmental funds and fiduciary funds.

**Governmental Funds** are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements, that is to say the Town's most basic services. However, unlike the government-wide financial statements, governmental fund financial statements focus on cash and other financial resources that can be readily converted to cash flow in and out, and balances left at year-end that are available for spending. Consequently, the governmental fund financial statements provide a near or short-term view of the Town's finances that may be useful in evaluating the Town's near-term financing requirements.

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

The Town maintains nine individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Town Aid Road Fund, Capital Non-Recurring Fund, and Equipment Replacement Fund, each of which is considered to be a major fund. The remaining five funds are combined into a single aggregated presentation in the financial statements. Individual fund data for each of these nonmajor funds is reported as supplementary information to the financial statements.

The Town adopts an annual appropriated budget for its General Fund. Budgetary comparison schedules have been included as required supplementary information for the General Fund to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 13 and 15 of this report.



**Town of Warren**  
**Management's Discussion and Analysis**  
**June 30, 2022**

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

The basic fiduciary fund financial statements can be found on pages 17 and 18 of this report.

**Notes to the Financial Statements and Other Information**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. They also provide required supplementary information regarding the Town's progress in funding its obligations to provide pension benefits to its employees. In addition to the basic financial statements and accompanying notes, this report presents certain required supplementary information concerning the Town's net pension liability and General Fund budget information.

The notes to the basic financial statements can be found on pages 19 to 37 of this report. Required supplementary information and supplemental schedules can be found on pages 38 to 45 of this report.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As noted earlier, net position may serve as a useful indicator of a government's financial position. The Town's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources by \$10,595,012 at the close of the fiscal year.

**Town of Warren**  
**Net Position**

	<u>2022</u>	<u>2021</u>
<b>Assets</b>		
Current assets	\$ 4,774,765	\$ 4,720,846
Noncurrent assets	7,581,778	7,005,113
Total Assets	12,356,543	11,725,959
<b>Deferred Outflows of Resources</b>	<u>108,838</u>	<u>80,538</u>
<b>Liabilities</b>		
Current liabilities	658,358	680,690
Long-term liabilities	1,115,509	1,248,704
Total Liabilities	1,773,867	1,929,394
<b>Deferred Inflows of Resources</b>	<u>96,502</u>	<u>263,055</u>
<b>Net Position</b>		
Net investment in capital assets	6,363,778	5,622,113
Restricted	198,155	185,890
Unrestricted	4,033,079	3,806,045
Total Net Position	<u>\$ 10,595,012</u>	<u>\$ 9,614,048</u>

**Town of Warren**  
**Management's Discussion and Analysis**  
**June 30, 2022**

The largest portion of the Town's net position \$6,363,778 (60.07%) reflects its net investment in capital assets (e.g. land, buildings, machinery and equipment, and infrastructure assets such as roads and bridges). The Town uses these assets to provide services to its citizens; consequently, these assets are not available for spending. Of the Town's remaining net position, \$4,033,079 (38.07%) is unrestricted and may be used to meet the Town's ongoing obligations to citizens and creditors. The Town's net position increased \$980,964 during the fiscal year.

**Town of Warren**  
**Changes in Net Position**

	<b>2022</b>		<b>2021</b>	
	<b>\$</b>	<b>% to Total</b>	<b>\$</b>	<b>% to Total</b>
<b>Revenues:</b>				
Program:				
Charges for services	\$ 571,219	8.89%	\$ 408,420	6.58%
Operating grants and contributions	98,093	1.53%	43,834	0.71%
Capital grants and contributions	181,711	2.83%	252,648	4.07%
General:				
Property taxes, interest, & lien fees	5,545,617	86.29%	5,476,348	88.18%
Investment earnings	19,502	0.30%	16,189	0.26%
Grants, contributions and fines not restricted to specific programs	10,573	0.16%	12,958	0.21%
Total revenues	<u>6,426,715</u>	<u>100.00%</u>	<u>6,210,397</u>	<u>100.00%</u>
<b>Expenses:</b>				
General government	806,090	14.80%	682,282	13.01%
Employee benefits	94,211	1.73%	97,779	1.86%
Health services	22,782	0.42%	23,715	0.45%
Agencies	71,476	1.31%	70,296	1.34%
Education	3,047,847	55.97%	3,049,022	58.15%
Town building	223,021	4.10%	283,284	5.40%
Town fire department	54,994	1.01%	50,053	0.95%
Highways, public works, and maintenance	839,042	15.41%	745,931	14.23%
Other	248,012	4.55%	153,859	2.93%
Town property	16,203	0.30%	13,897	0.27%
Interest	22,073	0.41%	72,924	1.39%
Total expenses	<u>5,445,751</u>	<u>100.00%</u>	<u>5,243,042</u>	<u>100.00%</u>
Change in Net Position	980,964		967,355	
Net position, beginning of year	<u>9,614,048</u>		<u>8,646,693</u>	
Net position, end of year	<u><u>\$10,595,012</u></u>		<u><u>\$ 9,614,048</u></u>	

**Town of Warren  
Management's Discussion and Analysis  
June 30, 2022**

The following is an analysis of significant changes in activity from the prior year:

- The increase in charges for services is mainly due to an increase in Park and Recreation activity program fees netted with a decrease in building permits and conveyance taxes related to the housing market fluctuations.
- The decrease in capital grants and contributions is related to the prior year receipt of the Nonrecurring Library LOCIP Grant.
- The increase in property taxes, interest, & lien fees revenue is related to the increased assessment values of motor vehicles, per new CT fair market value guidelines.
- The increase in general government expenditures is primarily due to a cost of living increase in salary expenditures, revaluation expenditures, and land use consultant expenditures.
- Town building expenses decreased mainly due to LOCIP expenditures for the Library Project and capitalizing costs vs maintenance expenditures as compared to the prior year.
- The increase in highways, public works, and maintenance expenses mainly due to increased snow and road costs and capitalizing costs vs. maintenance expenditures as compared to the prior year.
- The increase in other costs is mainly due to an increase in Park and Recreation activity program expenditures.
- The decrease in interest is related to the new interest terms per the bond refinanced in the year ending June 30, 2021.

**FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS**

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 *expendable* 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.

At the close of the fiscal year, the Town's governmental funds reported, on a current financial resource basis, combined ending fund balances of \$4,267,257. Of this amount, \$15,598 was nonspendable used for prepayments, \$387,166 was committed to the subsequent year's budgeted deficit, \$124,371 was restricted to the improvement to unimproved/improved roads, \$73,784 was restricted for social services, \$745,928 was committed to capital projects, \$98,910 was committed to parks and recreation, \$127,369 was committed to the cemetery operation, \$305,427 was committed to equipment replacements, \$43,292 was committed for waste disposal, \$3,992 was committed to revaluation, and \$26,956 was assigned for the maintenance of Warren Woods. The \$2,314,464 unassigned fund balance of the General Fund was available for spending at the Town's discretion.

**Town of Warren**  
**Management's Discussion and Analysis**  
**June 30, 2022**

The General Fund is the chief operating fund of the Town. The fund balance of the General Fund increased \$293,764 during the fiscal year. During the fiscal year, the fund balance of the Town Aid Road Fund increased by \$2,323; the fund balance of the Capital Non-Recurring Fund increased by \$25,236; the fund balance of the Equipment Replacement Fund decreased by \$245,593 due to the purchase of a new vehicle; and the combined fund balances of all nonmajor funds increased by \$43,647 during the fiscal year.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

The Original Budget approved the use of \$61,841 from the Town's fund balance. Continuing appropriations for revaluation added \$2,853 to the original approved budget and an increase in appropriations added an additional \$19,880 to the miscellaneous department for the special allocation for the boat. The final budget approved the use of \$84,574 from fund balance for the year ended June 30, 2022.

**CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital Assets.** At June 30, 2022, the Town's investment in capital assets, net of depreciation, was \$7,581,778, a increase of \$576,665 from the previous fiscal year. Capital asset additions totaled \$940,737, including capital improvements to the Library, equipment, and infrastructure; depreciation expense was \$364,072. Capital assets disposed or removed totaled \$210,735 with no net book value, resulting in the aforementioned increase. Details of the Town's net investment in capital assets, is as follows:

	2022	2021
Land	\$ 1,313,371	\$ 1,313,371
Construction in Progress - Library	219,532	179,947
Construction in Progress - Rd	22,417	-
Land Improvements	11,555	12,372
Buildings & Improvements	3,045,888	3,163,045
Machinery, Equipment, & Vehicles	1,114,411	682,872
Infrastructure	1,854,604	1,653,506
	<u>\$ 7,581,778</u>	<u>\$ 7,005,113</u>

Additional information on the Town's capital assets can be found in Note 7 on page 30 of this report.

**Debt.** The Town's long-term debt at June 30, 2022 consisted of a net pension liability of \$60,509 and a general obligation bond of \$1,218,000. \$163,000 of the general obligation bond is treated as short-term debt. Detail on the general obligation bond is below:

Fiscal Year Ended June 30,	Principal	Interest
2023	163,000	19,488
2024	160,000	16,880
2025	158,000	14,320
2026	155,000	11,792
2027	151,000	9,312
2028	147,000	6,896
2029	144,000	4,544
2030	140,000	2,240
Total	<u>\$ 1,218,000</u>	<u>\$ 85,472</u>

**Town of Warren  
Management's Discussion and Analysis  
June 30, 2022**

The Town is also contingently liable for its pro rata share of the Regional School District No. 6's debt. At June 30, 2022, the Town's pro rata share (17.61%) was \$315,219.

Additional information on the Town's debt can be found in Note 8 on page 31 of this report and the Statement of Debt Limitation on page 49.

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

Economic factors affecting the Town, including those that were considered in preparing the Town's General Fund budget for the 2022-2023 fiscal year, and those that will affect future budgets are as follows:

The Town's Mil rate remained constant at 14.15 mills.

The \$6,142,601 2022-2023 General Fund expenditure budget increased by \$463,691 from the prior fiscal year's original budget of \$5,678,910. Major changes to the budget were related to Wamogo Regional School District #6 education expenditures, as determined by a separate approved budget and increases to payroll. There were no other major changes to the budget.

It is expected that general State financial aid will remain level, at best.

**REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of the Town of Warren's finances for all those with an interest in the government's operations. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Office of the First Selectman, Town of Warren, 50 Cemetery Road, Warren, CT 06754.

**Town of Warren**  
**Statement of Net Position**  
**June 30, 2022**

	<b>Governmental Activities</b>
<b>Assets</b>	
<b>Current Assets</b>	
Cash and cash equivalents	\$ 4,743,218
Property taxes, interest, & liens receivable	15,949
Prepaid expenses	15,598
<b>Total Current Assets</b>	<u>4,774,765</u>
<b>Noncurrent Assets</b>	
Capital assets:	
Assets not being depreciated	1,555,320
Assets being depreciated, net of depreciation of \$8,121,639	6,026,458
<b>Total Noncurrent Assets</b>	<u>7,581,778</u>
<b>Total Assets</b>	<u><u>12,356,543</u></u>
<b>Deferred Outflows of Resources</b>	
Difference between projected and actual earnings on pension plan investments	102,128
Difference between expected and actual experience on pension plan investments	1,229
Difference of assumption changes or inputs for pensions	5,481
<b>Total Deferred Outflows of Resources</b>	<u>108,838</u>
<b>Liabilities</b>	
<b>Current Liabilities:</b>	
Accounts payable	208,534
Performance bonds held	126,924
Due to State of Connecticut	159,494
Accrued interest	406
General obligation bond, due within one year	163,000
<b>Total Current Liabilities</b>	<u>658,358</u>
<b>Noncurrent Liabilities:</b>	
General obligation bond	1,055,000
Net pension liability	60,509
<b>Total Noncurrent Liabilities</b>	<u>1,115,509</u>
<b>Total Liabilities</b>	<u>1,773,867</u>
<b>Deferred Inflows of Resources</b>	
Difference between expected and actual experience on pension plan investments	19,075
Difference between projected and actual earnings on pension plan investments	77,427
<b>Total Deferred Inflows of Resources</b>	<u>96,502</u>
<b>Net Position</b>	
Net investment in capital assets	6,363,778
Restricted for:	
Road maintenance	124,371
Social services	73,784
Unrestricted	4,033,079
<b>Total Net Position</b>	<u><u>\$ 10,595,012</u></u>

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

Town of Warren  
Statement of Activities  
Year Ended June 30, 2022

Functions/Programs	Expenses	Program Revenues			Total Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<b>Governmental Activities:</b>					
General government	\$ 806,090	\$ 380,540	\$ -	\$ -	\$ (425,550)
Employee benefits	94,211	-	-	-	(94,211)
Health services	22,782	-	-	-	(22,782)
Agencies	71,476	-	-	-	(71,476)
Education	3,047,847	-	52,393	-	(2,995,454)
Town building	223,021	4,200	-	-	(218,821)
Town fire department	54,994	-	-	-	(54,994)
Highways, public works and maintenance	839,042	-	45,700	181,711	(611,631)
Other	248,012	186,479	-	-	(61,533)
Town property	16,203	-	-	-	(16,203)
Interest	22,073	-	-	-	(22,073)
<b>Total governmental activities</b>	<b>\$ 5,445,751</b>	<b>\$ 571,219</b>	<b>\$ 98,093</b>	<b>\$ 181,711</b>	<b>\$ (4,594,728)</b>
General revenues:					
Property taxes, interest, and lien fees					5,545,617
Investment earnings					19,502
Grants, contributions and fines not restricted to specific programs					10,573
<b>Total general revenues</b>					<b>5,575,692</b>
Change in net position					980,964
Net position - July 1, 2021					9,614,048
Net position - June 30, 2022					<b>\$ 10,595,012</b>

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

Town of Warren  
Balance Sheet  
Governmental Funds  
June 30, 2022

	Major Funds					
	General Fund	Town Aid Road Fund	Capital Project Fund		Other Governmental Funds	Total Governmental Funds
			Capital Non-Recurring	Equipment Replacement		
<b>ASSETS:</b>						
Cash and cash equivalents	\$ 4,123,571	\$ 79,732	\$ 81,075	\$ 317,826	\$ 141,014	\$ 4,743,218
Property taxes, interest, & liens receivable	15,949	---	---	---	---	15,949
Prepaid expenses	548	---	---	---	15,050	15,598
Due from other funds	12,399	44,639	114,853	---	214,161	386,052
<b>Total Assets</b>	<b>\$ 4,152,467</b>	<b>\$ 124,371</b>	<b>\$ 195,928</b>	<b>\$ 317,826</b>	<b>\$ 370,225</b>	<b>\$ 5,160,817</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES:</b>						
<b>Liabilities:</b>						
Accounts payable	\$ 174,122	\$ ---	\$ ---	\$ ---	\$ 11,820	\$ 185,942
Woods security fee & other payables	21,512	---	---	---	---	21,512
Due to other funds	373,653	---	---	12,399	---	386,052
Overpaid Property Taxes	1,080	---	---	---	---	1,080
Due to State of Connecticut	159,494	---	---	---	---	159,494
Performance bonds payable	126,924	---	---	---	---	126,924
Total Liabilities	856,785	---	---	12,399	11,820	881,004
<b>Deferred Inflows of Resources:</b>						
Unavailable revenue - property tax	12,556	---	---	---	---	12,556
<b>Fund Balances:</b>						
<b>Nonspendable:</b>						
Prepayments	548	---	---	---	15,050	15,598
<b>Restricted for:</b>						
Improvement to unimproved / improved roads	---	124,371	---	---	---	124,371
Social services	---	---	---	---	73,784	73,784
<b>Committed to:</b>						
Subsequent year budgeted deficit	387,166	---	---	---	---	387,166
Capital projects	550,000	---	195,928	---	---	745,928
Parks and recreation	---	---	---	---	98,910	98,910
Cemetery operation	---	---	---	---	127,369	127,369
Equipment replacements	---	---	---	305,427	---	305,427
Waste disposal	---	---	---	---	43,292	43,292
Revaluation	3,992	---	---	---	---	3,992
<b>Assigned for:</b>						
Warren Woods maintenance	26,956	---	---	---	---	26,956
Unassigned	2,314,464	---	---	---	---	2,314,464
Total Fund Balances	3,283,126	124,371	195,928	305,427	358,405	4,267,257
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 4,152,467</b>	<b>\$ 124,371</b>	<b>\$ 195,928</b>	<b>\$ 317,826</b>	<b>\$ 370,225</b>	<b>\$ 5,160,817</b>

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



**Town of Warren**  
**Reconciliation of the Balance Sheet to the Statement of Net Position - Governmental Funds**  
**June 30, 2022**

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Total net position reported for governmental activities in the Statement of Net Position is different from the governmental fund Balance Sheet due to the following:

<b>Total Fund Balances for Governmental Funds</b>	<b>\$</b>	<b>4,267,257</b>
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Governmental capital assets	\$	15,703,418
Less accumulated depreciation		<u>8,121,640</u>
Net capital assets		7,581,778
Other long-term assets are not available to pay for current period expenditures and, therefore, are not recorded in the funds:		
Property taxes, interest, and liens receivable	\$	12,556
Deferred outflow of resources related to pensions:		
Difference between projected and actual earnings on plan investments		102,128
Difference between expected and actual experience on investments		1,229
Difference of assumption changes or inputs		<u>5,481</u>
		121,394
Other Long-term liabilities, including bonds payable are not due and payable in the current period, and therefore, are not reported in the governmental funds.		
Accrued interest payable	\$	(406)
General obligation bond		(1,218,000)
Net pension liability		(60,509)
Deferred inflow of resources related to pensions:		
Difference between expected and actual experience on pension plan investments		(19,075)
Difference between projected and actual earnings on plan investments		<u>(77,427)</u>
		(1,375,417)
<b>Total Net Position of Governmental Activities</b>	<b>\$</b>	<b><u>10,595,012</u></b>

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

Town of Warren  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds  
Year Ended June 30, 2022

	Major Funds					
	General Fund	Town Aid Road Fund	Capital Project Fund		Other Governmental Funds	Total Governmental Funds
			Capital Non-Recurring	Equipment Replacement		
<b>Revenues:</b>						
Property taxes	\$ 5,545,058	\$ ---	\$ ---	\$ ---	\$ ---	\$ 5,545,058
Interest and lien fees on property taxes	41,316	---	---	---	---	41,316
Intergovernmental	108,166	181,711	---	---	---	289,877
Investment income	17,697	232	236	926	411	19,502
Licenses, permits and other fees	230,686	---	---	---	---	230,686
Program fees and other receipts	---	---	---	160,000	185,457	345,457
<b>Total Revenues</b>	<b>5,942,923</b>	<b>181,943</b>	<b>236</b>	<b>160,926</b>	<b>185,868</b>	<b>6,471,896</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	648,762	---	---	---	---	648,762
Employee benefits	259,259	---	---	---	---	259,259
Health services	22,782	---	---	---	---	22,782
Agencies	71,325	---	---	---	---	71,325
Education	3,047,847	---	---	---	---	3,047,847
Town buildings	262,606	---	---	---	---	262,606
Town fire department	54,994	---	---	---	---	54,994
Highway and general operations	752,123	---	---	---	---	752,123
Town Insurance	66,138	---	---	---	---	66,138
Other	31,992	---	---	---	190,221	222,213
Town property	16,203	---	---	---	---	16,203
Debt service	187,128	---	---	---	---	187,128
Capital outlay	---	179,620	---	561,519	---	741,139
<b>Total Expenditures</b>	<b>5,421,159</b>	<b>179,620</b>	<b>---</b>	<b>561,519</b>	<b>190,221</b>	<b>6,352,519</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>521,764</b>	<b>2,323</b>	<b>236</b>	<b>(400,593)</b>	<b>(4,353)</b>	<b>119,377</b>
<b>Other Financing Sources (Uses):</b>						
Operating transfers	(228,000)	---	25,000	155,000	48,000	---
<b>Net Change in Fund Balances</b>	<b>293,764</b>	<b>2,323</b>	<b>25,236</b>	<b>(245,593)</b>	<b>43,647</b>	<b>119,377</b>
<b>Fund Balance - beginning of year</b>	<b>2,989,362</b>	<b>122,048</b>	<b>170,692</b>	<b>551,020</b>	<b>314,758</b>	<b>4,147,880</b>
<b>Fund Balance - end of year</b>	<b>\$ 3,283,126</b>	<b>\$ 124,371</b>	<b>\$ 195,928</b>	<b>\$ 305,427</b>	<b>\$ 358,405</b>	<b>\$ 4,267,257</b>

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

**Town of Warren**  
**Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of**  
**Governmental Funds to the Statement of Activities**  
**June 30, 2022**

Amounts reported for governmental activities in the Statement of Activities are  
difference due to the following:

**Net Change in Fund Balances - Total Governmental Funds** **\$ 119,377**

Governmental funds report capital outlays as expenditures. However, in the Statement  
of Activities, the cost of those assets are allocated over their estimated useful lives  
and reported as depreciation expense as follows:

Total capital outlay	\$ 940,737	
Less depreciation expense	<u>(364,072)</u>	576,665

Some revenues in the Statement of Activities that do not provide current financial  
resources are not reported as revenue in the governmental funds.

Change in accrued property taxes, net	\$ (45,181)	
Change in deferred outflow of resources related to pensions:		
Difference between projected and actual earnings on plan investments	83,964	
Difference between expected and actual experience on plan investments	(3,068)	
Difference of assumption changes or inputs	<u>(52,596)</u>	(16,881)

The issuance of long-term debt (bonds and leases) provide current financial resources  
to the governmental funds, while the repayment of the principal of long-term debt  
consumes the current financial resources of the governmental funds. Neither  
transactions, however, has any effect on net position. Also, governmental funds  
report the effect of issuance costs and premiums when debt is first issued, whereas  
these amounts are deferred and amortized in the Statement of Activities. The net effect  
of these differences in the treatment of long-term debt and related items is as follows:

Bond principal repayments	\$ 165,000	
Change in accrued interest payable	<u>55</u>	165,055

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

Change in net pension liability		(29,805)
Deferred inflow of resources related to pensions:		
Difference between expected and actual experience on pension plan investments		140,744
Difference between projected and actual earnings on plan investments		25,809

<b>Change in Net Position of Governmental Activities</b>	<b>\$</b>	<b><u>980,964</u></b>
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The accompanying notes are an integral part of these financial statements.

**Town of Warren  
Statement of Fiduciary Net Position  
Pension Trust Fund  
June 30, 2022**

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**Assets:**

Cash and cash equivalents	\$	10,559
Investments - at fair value		<u>666,955</u>
<b>Total Assets</b>	<b>\$</b>	<b><u>677,514</u></b>

**Net Position:**

Assets held in trust for pension benefits	<b>\$</b>	<b><u>677,514</u></b>
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The accompanying notes are an integral part of these financial statements.

**Town of Warren**  
**Statement of Changes in Fiduciary Net Position**  
**Pension Trust Fund**  
**Year Ended June 30, 2022**

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<b>Additions:</b>		
Employer contributions	\$	81,500
Investment income:		
Change in fair value of investments		(107,738)
Interest and dividends		27,386
Less: investment expense		<u>4,444</u>
Net investment income		<u>(84,796)</u>
<b>Total Additions</b>		(3,296)
<b>Deductions:</b>		
Pension benefits		<u>37,996</u>
<b>Total Deductions</b>		<u>37,996</u>
<b>Increase in Net Position</b>		(41,292)
<b>Assets Held In Trust For Pension Benefits:</b>		
Net Position - Beginning of year		<u>718,806</u>
Net Position - End of year	\$	<u><u>677,514</u></u>

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

**Town of Warren**  
**Notes to Financial Statements**

**Note “1” - Summary of Significant Accounting Policies:**

The accompanying basic financial statements of the Town of Warren, Connecticut (the “Town”) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government 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.

**A. Reporting Entity:**

The Town of Warren, Connecticut was incorporated in 1786 under the provisions of the Connecticut General Statutes, and has a population of approximately 1,300 living within an area of 27 square miles. The Town is located in Litchfield County. The Town operates under a Town Meeting, Board of Selectmen and Board of Finance form of government. The Town provides the following services: public safety, public works, parks and recreation, health and social services, planning and zoning and education by being part of Regional School District #6, of which the Towns of Warren, Morris and Goshen are members. Town appropriations to the school district are determined by a separate taxpayer approved budget and the percentage of Warren residents attending the District’s schools.

The Legislative authority of the Town is vested in the Town Meeting. The First Selectman is the chief executive, chief administrative officer and budget-making authority of the Town. The Board of Finance is responsible for revising the proposed budget and submitting the final budget to the Town Meeting. The Board of Finance is also responsible for establishing the annual tax rate. The Town has the power to incur indebtedness by issuing bonds or notes as provided by the Connecticut General Statutes.

In evaluating the Town as a reporting entity, management has addressed all potential component units (traditionally separate reporting entities) for which the Town may be financially accountable and, as such, should be included within the Town’s financial statements. The Town (the primary government) is financially accountable if it appoints a voting majority of the organization’s governing board and (1) it is able to impose its will on the organization or (2) there is a potential for the organization to provide specific financial burden on the Town. Additionally, the primary government is required to consider 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.

Based on the criteria provided by the Codification the Town of Warren has determined that it has no component units.

Based upon the foregoing criteria, the following organizations are not considered part of the Town and thus are excluded from the accompanying financial statements:

Regional School District #6 which provides educational services and facilities to the residents of Warren, Morris and Goshen. The Town of Warren pays a proportional share of the expense of the district.

Warren Volunteer Fire Company, Inc. and Ambulance Association, Inc – These potential component units have separate elected boards and provide services to residents, generally within the geographic boundary of the Town. They are excluded from the reporting entity because the Town does not have the ability to exercise, influence or control over the daily operations.

**Town of Warren**  
**Notes to Financial Statements**

**Note “1” - Summary of Significant Accounting Policies (continued):**

**B. Jointly Governed Organizations:**

Northwest Hills Council of Governments

The Town and twenty other local municipalities each appoint the governing board of the Northwest Hills Council of Government (the “NHCOG”) to provide a regional forum for information exchange and regional planning. The NHCOG is supported by assessments to the twenty-one member Towns based upon population census. The Town of Warren appropriated and expended \$1,116 for the operation of the NHCOG for the year ended June 30, 2022. Except for its required and calculated operational cost, the Town does not have any obligation, entitlement, or residual interest.

Lake Waramaug Authority

The Lake Waramaug Authority (the “Lake Authority”) was created by the Towns of Washington, Warren and Kent by local ordinance. The Lake Authority enforces all regulations related to water activities. The Town appropriated \$5,600 and expended \$2,698 for the operation of the Lake Authority for the year ended June 30, 2022. Except for its required and calculated operational cost, the Town does not have any obligation, entitlement, or residual interest.

Lake Waramaug Interlocal Commission

The Lake Waramaug Interlocal Commission (the “Commission”) was created by the Towns of Warren, Washington, and Kent to improve the lake water quality and control water pollution. The Town appropriated and expended \$10,881 for the operation of the Commission for the year ended June 30, 2022. Except for its required and calculated operational cost, the Town does not have any obligation, entitlement, or residual interest.

**C. Government-Wide and Fund Financial Statements:**

The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report information on all of the nonfiduciary activities of the Town. Eliminations have been made to minimize the double counting of internal activities. *Governmental activities* are normally supported by taxes and intergovernmental revenues.

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

Fund Financial Statements:

The accounts of the Town are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts comprised of assets, liabilities, fund equity, revenues, and expenditures or expenses, as applicable. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements. Funds are defined as major or non-major in the basic financial statements according to GASB reporting standards, which categorize funds based on relative size and materiality.

**Town of Warren**  
**Notes to Financial Statements**

**Note “1” - Summary of Significant Accounting Policies (continued):**

**C. Government-Wide and Fund Financial Statements:**

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

The other five governmental funds are combined into a single, aggregated presentation under the caption nonmajor governmental funds. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements.

**D. Measurement Focus and Basis of Accounting and Financial Statement Presentation**

*Government-Wide Statements:* The government-wide statements are reported using the economic resources measurement focus and the accrual basis of accounting as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized 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. This approach differs from the manner in which governmental fund financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

*Fund Financial Statements:* 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 and claims and judgments, are recorded only when payment is due.

Property taxes, charges for services, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received.

The Town reports the following major governmental funds:

**General Fund:**

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

**Special Revenue Fund:**

The *Town Aid Road Fund* accounts for Connecticut Department of Transportation grants to be used for construction, reconstruction, improvement, or maintenance or improved and unimproved road and other transportation related services as set forth in the General Statutes of Connecticut.



**Town of Warren**  
**Notes to Financial Statements**

**Note “1” - Summary of Significant Accounting Policies (continued):**

**D. Measurement Focus and Basis of Accounting and Financial Statement Presentation (continued):**

**Capital Projects Funds:**

The *Capital Non-Recurring Fund*, as authorized by General Statutes of Connecticut, accounts for the financing of all or part of the planning, construction, reconstruction or acquisition of capital facilities, improvements or equipment. The *Equipment Replacement Fund* accounts for the purchase and replacement of major equipment.

The Town also reports the following five Nonmajor Governmental Funds:

Special Revenue Funds account for specific revenues that are legally restricted to expenditures for particular purpose:

*Park and Recreation Fund* – accounts for fees from recreational leisure programs along with the related expenditures.

*Warren Cemetery Commission Fund* – accounts for sale of plots along with the related expenditures for maintaining and improving the cemetery.

*Good Neighbor Fund* – accounts for donations and assistance to those in need.

*Force Majeure Fund* - accounts for resources from the dissolution of the Bristol Resource and Recovery Operating Committee to be used for future waste disposal.

*Social Service Special Project Fund* - accounts for donations and assistance to those in need for special projects only.

Additionally, the Town reports the following fund types:

**Fiduciary Fund Types**

*Pension Trust Fund* - accounts for the accumulation of resources to be used for retirement benefits.

As a general rule, the effect of inter-fund activity has been eliminated from the government-wide financial statements.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

**Town of Warren**  
**Notes to Financial Statements**

**Note "1" - Summary of Significant Accounting Policies (continued):**

**E. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position or Equity:**

**Deposits and Investments**

The deposit of public funds is controlled by the Connecticut General Statutes (Section 7-402). Deposits may be placed with any "qualified public depository" as defined by statute, which has its main place of business in the State of Connecticut.

The Connecticut General Statutes authorize the investment of funds in the obligations of the United States, or may be invested in any state or other tax-exempt political subdivision under certain conditions. Funds may also be deposited in the State Treasurer's Short-Term Investment Fund (STIF). The provisions of the statutes regarding the investments of municipal pension funds, does not specify permitted investments. Therefore, investments of such funds are generally controlled by the laws applicable to fiduciaries and the provisions of the applicable pension plan.

Town investments are reported at fair value.

**Receivables**

In the government-wide financial statements property taxes are shown net of an allowance for uncollectibles. For the year ended June 30, 2022, all taxes are deemed collectible, and therefore, the allowance was zero.

In the fund financial statements, all property taxes receivable at June 30, 2022, which have not been collected within 60 days of June 30, have been recorded as deferred inflows of resources, since they are not considered to be available to finance expenditures of the current year. Taxes collected during the 60 day period have been recorded as revenue.

Property taxes are assessed on October 1 and billed the following July. Real and personal property bills are payable in one installment, July 1. Motor vehicle taxes are payable in one installment on July 1, with the motor vehicle supplemental bills payable on January 1. Assessments for real and personal property, including motor vehicles, are computed at seventy percent of the market value. Liens are effective on the assessment date and are continued by filing before the end of the fiscal year following the due date.

**Capital Assets**

Capital assets 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 and with an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at fair value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

The Town does not have any collections of art and historical treasures to be capitalized.

**Town of Warren**  
**Notes to Financial Statements**

**Note “I” - Summary of Significant Accounting Policies (continued):**

**E. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position or Equity (continued):**

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

<u>Assets</u>	<u>Years</u>
Land improvements	25
Buildings & improvements	40
Infrastructure	20-50
Machinery, Equipment and Vehicle	5-10

**Deferred Outflows of Resources and Deferred Inflows of Resources**

The Statement of Financial Position reports a separate section for deferred outflows of resources. Deferred outflows of resources represent the consumption of net position that is applicable to a future reporting period. The Town reports deferred outflows of resources related to pension for the difference between projected and actual earnings on plan investments and the difference of assumption changes or inputs. These amounts are deferred and included in pension expense in a systematic and rational manner over a closed period equal to the average of the expected remaining service lives of all employees that are provided with benefits through the pension plan.

The Statement of Financial Position reports a separate section for deferred inflows of resources. Deferred inflows of resources are an acquisition of net position that is applicable to a future reporting period. Deferred inflows of resources reported in relation to the pension plan are the difference between expected and actual experience on pension plan investments.

The Governmental Fund Balance Sheet, the Town reports the deferred inflow of resources for unavailable revenue from property taxes. Property tax income is recognized as revenue in the period that the amounts become available.

**Interfund Activity**

Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds.

On fund financial statements, short-term interfund loans are classified as interfund “due from/to other funds”. These amounts are eliminated in the Statement of Net Position.

**Compensated Absences**

Eligible employees are paid for sickness, vacations, and personal days. At June 30, 2022 the liability for compensated absences cannot be reasonably estimated. However, it has been deemed not material to the financial statements. In addition, the Town does not pay for any post retirement healthcare benefits.

**Town of Warren**  
**Notes to Financial Statements**

**Note “1” - Summary of Significant Accounting Policies (continued):**

**E. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position or Equity (continued):**

**Accrued Liabilities and Long-Term Debt:**

All accrued liabilities and long-term debt are reported in the government-wide financial statements.

Long-term debt is recognized as a liability of a governmental fund when it is due or when the resources have been accumulated for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund.

**Fund Equity and Net Position – Governmental Funds**

In the fund financial statements, fund balances of governmental funds are classified in five separate categories. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used.

- *Nonspendable fund balance* – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.
- *Restricted fund balance* – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.
- *Committed fund balance* – amounts that can be used only for specific purposes determined by a formal action of Town Meeting. The Town Meeting is the highest level of decision-making authority for the Town. Commitments may be established, modified, or rescinded only through ordinances or resolutions approved by the Town Meeting.
- *Assigned fund balance* – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the Town’s policy, the Town’s Board of Selectman and Board of Finance may assign amounts for specific purposes.
- *Unassigned fund balance* – all other spendable amounts.

In the government-wide financial statements, net position is classified into the following categories:

- *Net Investment in Capital Assets* - This category presents 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. Debt issued for non-capital purposes is excluded.
- *Restricted Net Position* - This category presents the net position restricted by external parties (creditors, grantors, contributors or laws and regulations).
- *Unrestricted Net Position* - This category represents the net position of the Town, which are not restricted. A deficit will require future funding.

**Town of Warren**  
**Notes to Financial Statements**

**Note "1" - Summary of Significant Accounting Policies (continued):**

**E. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position or Equity (continued):**

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the Town considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Town considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Town Meeting or Board of Selectman/Finance has provided otherwise in its commitment or assignment actions.

The Town does not have a minimum fund balance policy.

**F. Estimates**

The preparation of financial statements in conformity with U.S. generally accepted accounting principles require management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**G. Adoption of New Accounting Standards**

The Governmental Accounting Standards Board (GASB) issued GASB Statement No. 87 *Leases*. This standard requires certain previously classified operating leases to be recognized as lease assets and liabilities, as well as the recognition of deferred inflows and 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 standard, a lessee is required to recognize a right-to-use lease asset and lease liability. A lessor is required to recognize a lease receivable and a deferred inflow of resources.

Effective July 1, 2021, the Town adopted the requirements of the guidance and has applied the provisions of this standard to the beginning of the period of adoption. The Town does not have any right-to-use lease assets and related lease liabilities to report.

**Note "2" – Stewardship, Compliance, and Accountability**

**Budgetary Compliance – The General Fund:**

The Town's General Fund budgetary procedures are as follows:

In January each department head, officer, head of office, board and/or commission submits detailed estimates of expenditures for the ensuing fiscal year to the Board of Selectman and Board of Finance. The Board of Selectmen reviews all proposed estimates of expenditures as well as estimated revenues to be collected. After discussing and reaching agreement, the Board of Selectmen forwards the proposed budget to the Board of Finance for review. The Board of Finance then prepares a proposed General Town Budget.

The Board of Finance holds a public hearing on the proposed budget prior to presenting it to the Annual Town Meeting in May. Following approval of the proposed budget at the Town meeting, the Board of Finance establishes the tax rate.

**Town of Warren**  
**Notes to Financial Statements**

**Note "2" – Stewardship, Compliance, and Accountability (continued):**

**Budgetary Compliance – The General Fund (continued):**

The Town Meeting legally appropriates this budget as one balance for revenue and on department basis for expenditures and transfers. The Board of Finance is authorized to approve additional appropriations up to and including \$20,000 per department per year, however, no more than one additional appropriation per department can be made without town meeting approval.

The Board of Finance authorized the transfer within the General Government Department of \$10,145 from the zoning/inlands officer salary line item to the following: \$7,831 to the land use consultant line item and \$2,314 to Town Insurance – cyber security insurance line item. An additional appropriation of \$19,880 was approved and added to the miscellaneous department for the special allocation for the boat. A continuing appropriation of \$2,853 is carried over from the prior year for revaluation costs.

**Budgetary Compliance - Special Revenue Fund:**

The Town does not budget for its special revenue funds. Considering a cost benefit analysis, it is not practical for the town to report budgetary information for special revenue funds on a combined basis.

**Encumbrances:**

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the Town.

**Note "3" – Cash, Deposits and Investments:**

**A. Cash and Cash Equivalents**

The following is a summary of cash and cash equivalents at June 30, 2022:

	<u>Governmental Funds</u>	<u>Fiduciary Funds</u>
Deposits:		
Demand Accounts	\$ 69,734	\$ 10,559
IntraFi Network Deposits	<u>3,724,941</u>	<u>---</u>
Total deposits	3,794,675	---
 Petty Cash and cash on hand	 300	 ---
 Cash equivalents:		
State short-term investment fund (STIF)	696,207	---
Overnight repurchase agreements	<u>252,036</u>	<u>---</u>
Total cash equivalents	<u>948,243</u>	<u>---</u>
 Total Cash and Cash Equivalents	 \$ <u>4,743,218</u>	 \$ <u>10,559</u>

**B. Deposits - Custodial Credit Risk**

Custodial credit risk is the risk that, in the event of a bank failure, the Town's deposits may not be returned to it. The Town does not have a deposit policy for custodial credit risk. As of June 30, 2022, the carrying amount of the town's deposits, was \$3,794,675 and the bank balance was \$3,809,893. Of the Town's bank balance, none was exposed to custodial credit risk.

**Town of Warren**  
**Notes to Financial Statements**

**Note "3" – Cash, Deposits and Investments (continued):**

**C. Cash Equivalents**

Cash equivalents are short-term, highly liquid investments that are both readily convertible to known amounts of cash and purchased within 90 days of maturity. At June 30, 2022, the Town's cash equivalents amounted to \$948,243, comprised of overnight repurchase agreements of \$252,036 and State Short-Term Investment Fund balance of \$696,207.

Amounts held in the overnight repurchase agreement were 100% collateralized with collateral held by the bank's trust department or agent, but not in the Town's name.

The following table provides a summary of the Town's cash equivalents as rated by nationally recognized statistical rating organizations. The State of Connecticut Short-Term Investment Fund (STIF) is a "2a7-Like" pool. The fair value of the portion in the pool is the same as the value of the pool shares.

State of Connecticut Short-Term Investment Fund (STIF)	<u>Standard and Poor's</u> AAAm
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**D. Investments**

At June 30, 2022, the Town's investments consisted of the following:

<b>Fiduciary Fund</b>	<u>Average</u> <u>Fair Value</u>	<u>Investment</u> <u>Credit Rating</u>	<u>Maturity</u>
Exchange Traded Funds	\$ 62,751	N/A	N/A
Mutual funds	<u>604,204</u>	N/A	N/A
Total Fiduciary Funds	<u>\$ 666,955</u>		

- Interest rate risk - The Town does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.
- Credit risk - The Town has no investment policy that would limit its investment choices due to credit risk other than State Statutes governing investments in obligations of any State or political subdivision or in obligations of the State of Connecticut or political subdivision.
- The Fiduciary Fund investments are uninsured and unregistered with securities held by the counterparties, but not in the Town's name.

**E. Fair Value Measurements:**

The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure fair value of the assets. Level 1 inputs are quoted prices in an active market for identical assets; level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. The Town did not hold any investments on June 30, 2022 whose fair value was determined using Level 2 or Level 3 inputs.

At June 30, 2022, the Town's investments, as listed below, are measured on a recurring basis using Level 1 inputs. The Town has no financial assets measured using Level 2 or Level 3 inputs.

Exchange traded funds	\$ 62,751
Mutual funds	<u>604,204</u>
Total	<u>\$ 666,955</u>

**Town of Warren**  
**Notes to Financial Statements**

**Note "4" - Receivables:**

Property taxes, interest, and liens receivable at June 30, 2022, including the applicable allowances for uncollectible accounts, are as follows:

Property taxes	\$ 13,654
Accrued interest and lien fees on property taxes	<u>2,295</u>
Gross receivables	15,949
Less: allowance for uncollectibles	<u>---</u>
<b>Net Receivables</b>	<b><u>\$ 15,949</u></b>

**Note "5" - Interfund Transfers:**

Interfund transfers for the year ended June 30, 2022, consisted of the following:

	<u>Transfers from Other Funds</u>	<u>Transfers To Other Funds</u>
<b><u>Major Funds:</u></b>		
General Fund	\$ ---	\$ 228,000
Capital Non-recurring Fund	25,000	---
Equipment Replacement Fund	155,000	---
<b><u>Other Governmental Funds:</u></b>		
Park and Recreation Fund	34,000	---
Warren Cemetery Commission Fund	<u>14,000</u>	<u>---</u>
<b>Total</b>	<b><u>\$ 228,000</u></b>	<b><u>\$ 228,000</u></b>

Transfers are used to (1) move revenues from the fund the statute or budget requires to collect them to the fund that statute or budget requires to expend them, and (2) move unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorization.

**Note "6" - Interfund Balances:**

These balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. At June 30, 2022 the amounts due to and from other funds were as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Capital Non-Recurring Fund	General Fund	\$ 114,853
Park and Recreation Fund	General Fund	110,730
Force Majeure Fund	General Fund	43,292
Social Services Fund	General Fund	52,485
Town Aid Road	General Fund	44,639
Good Neighbor Fund	General Fund	6,300
Warren Cemetery Commission Fund	General Fund	1,354
General Fund	Equipment Replacement Fund	<u>12,399</u>
<b>Total</b>		<b><u>\$ 386,052</u></b>



**Town of Warren**  
**Notes to Financial Statements**

**Note "7" - Capital Assets:**

Capital asset activity for the year ended June 30, 2022 was as follows:

<u>Governmental Activities:</u>	<u>Beginning Balance</u>	Additions	Deletions & Reclassses	Ending Balance
Capital Assets – Not Depreciated:				
Land	\$ 1,313,371	\$ ---	\$ ---	\$ 1,313,371
Construction in Progress – Library	179,947	39,585	---	219,532
Construction in Progress – Birch Drive	---	22,417	---	22,417
Capital Assets – Depreciated:				
Land Improvements	25,430	---	---	25,430
Building & Improvements	4,825,391	---	---	4,825,391
Machinery, Equipment, & Vehicles	2,561,185	561,519	( 2,744)	3,119,960
Infrastructure	<u>6,068,091</u>	<u>317,216</u>	<u>( 207,991)</u>	<u>6,177,316</u>
Total Capital Assets being Depreciated	13,480,097	878,735	( 210,735)	14,148,097
Less: Accumulated Depreciation				
Land Improvements	13,058	817	---	13,875
Building & Improvements	1,662,346	117,157	---	1,779,503
Machinery, Equipment, & Vehicles	1,878,313	129,980	( 2,744)	2,005,549
Infrastructure	<u>4,414,585</u>	<u>116,118</u>	<u>( 207,991)</u>	<u>4,322,712</u>
Total Accumulated Depreciation	<u>7,968,302</u>	<u>364,072</u>	<u>( 210,735)</u>	<u>8,121,639</u>
Capital Assets being Depreciated – Net	<u>5,511,795</u>	<u>514,663</u>	<u>---</u>	<u>6,026,458</u>
Capital Assets - Net	<u>\$ 7,005,113</u>	<u>\$ 576,665</u>	<u>\$ ---</u>	<u>\$ 7,581,778</u>

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

General government services	\$ 91,190
Agencies	151
Public safety	35,018
Public works, including depreciation of general infrastructure assets	211,914
Culture and recreation	<u>25,799</u>
Total depreciation expense	<u>\$ 364,072</u>

**Town of Warren**  
**Notes to Financial Statements**

**Note "8" – Long-Term Liabilities:**

The following is a summary of activity and changes in long-term liabilities for the year ended June 30, 2022. The General Fund has historically been used to liquidate the following long-term liabilities.

	<u>Balance</u> <u>July 1, 2021</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>June 30, 2022</u>	<u>Current</u> <u>Portion</u>
Governmental Activities:					
General obligation bond	\$ 1,383,000	\$ ---	\$ 165,000	\$ 1,218,000	\$ 163,000
Net pension liability	30,704	129,417	99,612	60,509	---
Total	<u>\$ 1,413,704</u>	<u>\$ 129,417</u>	<u>\$ 264,612</u>	<u>\$ 1,278,509</u>	<u>\$ 163,000</u>

Below is the original general obligation bond that was refinanced during the year ended June 30, 2021.

<u>Description</u>	<u>Original</u> <u>Amount</u>	<u>Date of</u> <u>Issue</u>	<u>Date of</u> <u>Maturity</u>	<u>Interest</u> <u>Rate %</u>
General obligation bond	\$ 3,000,000	6/15/2010	6/15/2030	2-4

The Bond was refinanced during the year ended June 30, 2021, as follows:

<u>Description</u>	<u>Original</u> <u>Amount</u>	<u>Date of</u> <u>Issue</u>	<u>Date of</u> <u>Maturity</u>	<u>Interest</u> <u>Rate %</u>
General obligation bond	\$ 1,560,000	11/12/2020	6/15/2030	1.60%

Aggregate debt service requirements subsequent to June 30, 2022 are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 163,000	\$ 19,488	\$ 182,488
2024	160,000	16,880	176,880
2025	158,000	14,320	172,320
2026	155,000	11,792	166,792
2027-2030	<u>582,000</u>	<u>22,992</u>	<u>604,992</u>
Total Debt Service requirement	<u>\$ 1,218,000</u>	<u>\$ 85,472</u>	<u>\$ 1,303,472</u>

**Note "9" - Contingent Liabilities:**

The Town is contingently liable on Regional School District No. 6 serial bonds payable through the year ending June 30, 2038. The amount (17.61%) attributable to the Town is \$315,219.

**Town of Warren**  
**Notes to Financial Statements**

**Note "10" – Pension Plan**

**A. Defined Benefit Pension Plan**

**General Information about the Pension Plan**

The Town of Warren is the administrator of a single-employer public employee retirement system (PERS) established and administered by the Town to provide pension benefits for its employees. The PERS is considered to be part of the Town's financial reporting entity and is included in the Town's financial reports as a pension trust fund. At June 30, 2022, the latest actuarial date, PERS membership consisted of:

Inactive plan members or beneficiaries currently receiving benefits	3
Inactive plan members entitled to but not yet receiving benefits	6
Active plan members	<u>1</u>
<u>Total</u>	<u>10</u>

The plan is a non-contributory defined benefit pension plan and covers substantially all regular full-time employees and elected officials through contribution to the Pension Trust Fund. In order to be eligible for the plan, the employee must complete one full year of service and attain a minimum age of twenty-one.

Normal retirement date is the first of the month coincident with or next following the participants 65th birthday. The annual benefit is 1.25% of the Final Average Compensation multiplied by years of Credited Service to June 30, 1997 and 1.5% of final average compensation multiplied by years of credited service beginning July 1, 1997. Final average compensation is the average compensation for the five highest compensation years within the ten years of service prior to retirement or termination. The plan contains a provision for early retirement at age sixty and after fifteen years of credited service at a reduced benefit.

The Plan has a provision for early retirement at age 60 and 15 years of credited service. Benefit determined as above multiplied by years of credited service at the time of early retirement, but reduced by 6.6% for each of the first five years prior to normal retirement and 3.3% for each of the next five years which the date of commencement precedes normal retirement.

Participants are entitled to a percentage of accrued pension payable at their normal retirement date based upon the following schedule:

<u>Full Years of Credited Services</u>	<u>Vested Percentage of Accrued Benefit</u>
4 years	50%
7 years or more	100%

**Plan Amendments:**

The Town froze participation and retirement benefits as follows:

- Non-collectively bargained member's retirement benefits shall not be increased after July 1, 2014.
- No additional collectively and non-collectively bargained employees (other than those collectively bargained employees who are members of the Plan on June 30, 2014) are eligible to become members of the plan.

As of July 1, 2014, the Town adopted a defined contribution pension plan under code Section 457(b) for eligible new employees and all current participants of the frozen defined benefit pension plan.

**Town of Warren**  
**Notes to Financial Statements**

**Note "10" – Defined Benefit Pension Plan (continued):**

**A. Defined Benefit Pension Plan (continued)**

**Authority**

The Board of Finance has established the benefit provisions and contribution to the plan. The Board is also authorized to make changes to the plan provisions through the budgetary process.

**Funding Policy:**

The Town's funding policy provides for periodic employer contributions at actuarially determined rates that, when expressed as percentages of annual covered payroll, are sufficient to accumulate the assets to pay benefits when due. There are no legal or contractual limitations on the maximum amount of the Town's contribution.

**Summary of Significant Accounting Policies and Plan Asset Matters**

*Basis of Accounting:* PERS financial statements are prepared using the accrual basis of accounting. Employer's contributions are recognized as revenues in the period in which employee services are performed. Benefit payments and refunds are payable when due and payable in accordance with the terms of the plan.

*Method Used to Value Investments:* All funds are invested in money market accounts, exchange traded funds and mutual funds through trust agreement with the custodian, TD Ameritrade Institutional, and are reported at fair value.

**Investments:**

*Investment Policy:* The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the Pension Committee of the Board of Finance by a majority vote of its members. It is the policy of the Board of Finance to pursue an investment strategy that reduces risk through the prudent diversification of the portfolio across the board selection of distinct asset classes. The pension plan's investment policy discourages the use of cash equivalents, except for liquidity purposes, and aims to refrain from dramatically shifting assets class allocations over short time spans.

The following was the Board's adopted asset allocation policy as of June 30, 2022. Also summarized below are the best estimates of the arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation.

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long Term Expected Real Rate of Return</u>
Cash and Cash Alternatives	0.000%	3.10%
Aggregate Bonds	50.00%	3.60%
Real Estate Investment Trusts	5.00%	4.90%
U.S. Large Cap	20.00%	5.00%
U.S. Small Cap	10.00%	5.30%
Foreign Developed	10.00%	7.50%
Foreign Emerging Markets	5.00%	6.90%

**Town of Warren**  
**Notes to Financial Statements**

**Note "10" – Defined Benefit Pension Plan (continued):**

**A. Defined Benefit Pension Plan (continued)**

The following investments represent 5 percent or more of plan net assets:

Dimensional Fund Advisors Global Core Plus Fixed Inc	\$ 137,321	20.27%
Dimensional Fund Advisors US Lg Cap Value Inst	\$ 60,000	8.86%
Dimensional Fund Advisors Invmt Grade Inst	\$ 58,750	8.67%
Dimensional Fund Advisors US Lg Cap Eqty Inst	\$ 57,897	8.55%
Dimensional Fund Advisors Intl Core Eqty Inst	\$ 56,138	8.29%
Dimensional Fund Advisors Intmd Govt Fixed Income Inst	\$ 51,160	7.55%
Dimensional Fund Advisors Global Real Estate Sec Inst	\$ 39,760	5.87%
Vanguard Short Term Bond ETF	\$ 36,091	5.33%

*Rate of Return:* For the year ended June 30, 2022, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was -11.38%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

**Net Pension Liability of the Town:**

The components of the net pension liability at June 30, 2022 were as follows:

Total pension liability	\$ 738,023
Plan fiduciary net position	<u>677,514</u>
Net pension liability	<u>\$ 60,509</u>

Plan fiduciary net position as a percentage of the total pension liability 91.80%

**Actuarial Assumptions**

The following assumptions were used to determine the total pension liability, above, using the actuarial valuation as of June 30, 2022:

Inflation	3.00%
Salary increases	3.00%, including inflation
Long term expected rate of return	4.50%, net of expenses, including inflation

Mortality rates were based on Pub-2010 General Government with Scale MP-2021 Generational Improvements (Male/Female); separate tables are used for Employees, Healthy Retirees, and Contingent Survivors.

The actuarial assumptions used in the June 30, 2022 valuation, were based on the results of an actuarial experience study.

The long-term expected rate of return on pension plan investments was determined using a blended rate, an average of past performance. The rate best estimates expected future real rates of return (expected returns, net of pension plan investment expense and inflation) and are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The total weighted average expected rate of return is 4.50%.

**Town of Warren**  
**Notes to Financial Statements**

**Note "10" – Defined Benefit Pension Plan (continued):**

**A. Defined Benefit Pension Plan (continued)**

*Change in Assumptions:* The mortality table was updated to the Pub-2010 General Government with Scale MP-2021 Generational Improvements (Male/Female). Previously, Pub-2010 General Government with Scale MP-2020 Generational Improvements (Male/Female) was used. The discount rate for purposes of determining the net pension liability has not changed from the beginning of the Fiscal Year; however the municipal bond rate used increased to 4.09% from 2.18%. All other assumptions are consistent with the previous actuarial valuation.

**Discount Rate**

The discount rate used to measure the total pension liability was 4.50%. The projection of cash flows used to determine the discount rate assumed that the Town contribution will be made at actuarially determined contribution rates. Therefore, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Based on the aforementioned assumptions, the long term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Net Pension Liability of the Town**

	<b>Total Pension Liability (a)</b>	<b>Increase (Decrease) Plan Fiduciary Net Position (b)</b>	<b>Net Pension Liability (a)-(b)</b>
Balances as of June 30, 2021	\$ 749,510	\$ 718,806	\$ 30,704
Changes for the Year:			
Service cost	9,827	---	9,827
Interest on total pension liability	33,083	---	33,083
Differences between expected and actual			
Experience	( 18,112)	---	( 18,112)
Changes of assumptions	1,711	---	1,711
Employer contributions	---	81,500	( 81,500)
Net investment income	---	( 80,352)	80,352
Benefit payments	( 37,996)	( 37,996)	---
Administrative expense	---	( 4,444)	4,444
Net changes	<u>( 11,487)</u>	<u>( 41,292)</u>	<u>29,805</u>
Balances as of June 30, 2022	\$ <u>738,023</u>	\$ <u>677,514</u>	\$ <u>60,509</u>

**Sensitivity of the Net Pension Liability to Changes in the Discount Rate**

The following presents the net pension liability of the Town, calculated using the discount rate of 4.50%, as well as what the Town's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (3.50%) or 1 percentage point higher (5.50%) than the current rate.

	<b><u>1% Decrease to 3.50%</u></b>	<b><u>Current Discount Rate of 4.50%</u></b>	<b><u>1% Increase To 5.50%</u></b>
Net Pension Liability (Asset)	\$ 169,473	\$ 60,509	\$ ( 27,992)

**Town of Warren**  
**Notes to Financial Statements**

**Note "10" – Defined Benefit Pension Plan (continued):**

**A. Defined Benefit Pension Plan (continued)**

**Pension Expense: Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

For the year ended June 30, 2022, the Town recognized pension expense of \$(83,548). At June 30, 2022, the Town reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between projected and actual earnings on pension plan investments	\$ 102,128	\$ 77,427
Difference between expected and actual experiences	1,229	19,075
Changes of assumptions	<u>5,481</u>	<u>---</u>
Total	<u>\$ 108,838</u>	<u>\$ 96,502</u>

The amount reported as deferred outflows of resources related to pensions resulting from the Town contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability reported in the following fiscal year. This amount was zero for the year ended June 30, 2022.

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

<u>Year Ending June 30,</u>	
2023	\$( 8,496)
2024	1,174
2025	( 3,076)
2026	<u>22,734</u>
	<u>\$ 12,336</u>

**A. Defined Contribution Pension Plan**

The Town offers its employees, who are eligible for benefits, a deferred compensation plan, created in accordance with Internal Revenue Code Section 457.

All employees working a minimum of 1,000 hours during the year, complete one full year of continuous service, and attain the age of twenty-one are eligible for inclusion in the plan.

The Town is required to contribute 3% of the employee's compensation through the year ended June 30, 2022. This percentage increases to 4% beginning July 1, 2022. In addition, the Town is also required to match up to 100% of the dollar amount contributed by the employee up to a maximum of 3% of the employee's compensation (4% as of July 1, 2022). Contribution requirements of the Town are established and may be amended by the Board of Finance. Town contributions totaled \$16,681 for the year ended June 30, 2022. The Town had no liability to the Plan at June 30, 2022.

Deferred compensation is not available to participants until termination, retirement, death, or unforeseeable emergencies. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are held in trust for the exclusive benefit of the plan participants and their beneficiaries. There are no assets accumulated in a trust. It is the opinion of Town officials that the Town has no liability for losses under the plan, and therefore, the accounts of the deferred compensation plan are not reported in the basic financial statements of the Town.

**Town of Warren**  
**Notes to Financial Statements**

**Note "11" - Commitments and Litigation:**

The Town is a defendant in two lawsuits arising from workplace conduct issues. The outcome of these lawsuits is not presently determinable. It is the opinion of Management that there are no material or substantial claims against the Town, which will be finally determined so as to result in judgement or judgements against the Town, which would materially affect its financial position.

The Town has received financial assistance from numerous Federal and State agencies in the form of grants and entitlements. The disbursements of funds received under these programs generally require compliance with terms and conditions specified in the grant agreements, and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, liabilities resulting from disallowed claims, if any, will not have a material effect on the Town's financial statements.

**Note "12" - Risk Management:**

The Town is exposed to various risks of loss related to torts; theft of, damage to, and distribution of assets; errors and omissions; injuries to employees; and natural disasters. Commercial liability and property insurance coverage is purchased to protect against losses from these risks. The Town does not maintain a self-insurance fund. However, the Town is a member of the Connecticut Interlock Risk Management Agency (CIRMA) workers compensation pool. Premiums are subject to adjustment from retrospective rating, and are recorded as expenditures in the year paid. The Town reports all of its risk management activities in the General Fund.

**Note "13" - Operating Deficiencies and Fund Deficits:**

The following individual funds had deficiencies of revenue and other sources over expenditures and other uses for the year ended June 30, 2022, none of which constitutes a violation of statutory provisions. All fund balances were positive as of June 30, 2022.

Major Fund:

Equipment Replacement Fund	\$ 245,593
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**Note "14" – Subsequent Events:**

In preparing these financial statements, Management has evaluated events and transactions for potential recognition or disclosure through December 15, 2022, the date the financial statements were available to be issued. Except as disclosed above, there were no subsequent events that require recognition or disclosure in these financial statements.



Town of Warren  
Required Supplementary Information  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
General Fund Budget and Actual (Non - GAAP Budgetary Basis)  
Year Ended June 30, 2022

	Original and Final Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues:</b>			
Property taxes	\$ 5,501,367	\$ 5,567,242	\$ 65,875
Interest and liens fees on property taxes	15,000	41,316	26,316
Telephone access tax	4,500	4,424	(76)
State of Connecticut - Grants:			
Veterans tax relief	500	1,528	1,028
Historic document preservation	---	5,500	5,500
State property (PILOT)	1	2,290	2,289
Mashantucket Pequot	1	4,369	4,368
Education grants	---	46,893	46,893
Judicial fines	---	220	220
Storm damage grant	---	45,700	45,700
Other grants	5,500	1,666	(3,834)
Contributions in lieu of taxes	500	500	---
Investment income	10,000	17,697	7,697
Other fees and receipts:			
Building permits	40,000	129,268	89,268
Building permits - Excess revenue over budget offsets expenditures	---	(89,268)	(89,268)
Planning, zoning and conservation	5,000	10,165	5,165
Conveyance tax	15,000	48,632	33,632
Dog fees	1,000	2,394	1,394
Recording and map fees	7,500	15,084	7,584
Rent of town buildings	3,600	3,600	---
Library rent	600	600	---
Photocopies and other miscellaneous fees	7,000	16,019	9,019
<b>Amounts available for appropriation</b>	<b>\$ 5,617,069</b>	<b>\$ 5,875,839</b>	<b>\$ 258,770</b>

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

Town of Warren  
Required Supplementary Information  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
General Fund Budget and Actual (Non - GAAP Budgetary Basis)  
Year Ended June 30, 2022

	Original Budget	Transfers and Additional Appropriations	Final Budget	Actual	Variance With Final Budget Over (Under)
<b>Expenditures:</b>					
<b>General Government</b>					
First Selectman - salary	\$ 57,724	\$ ---	\$ 57,724	\$ 58,834	\$ 1,110
First Selectman -Administrative Assistant	44,454	---	44,454	45,307	853
First Selectman - Clerical	10,368	---	10,368	9,083	(1,285)
Board of Selectman - expenses	6,500	---	6,500	6,860	360
Second Selectman	3,990	---	3,990	3,990	---
Third Selectman	3,990	---	3,990	3,990	---
Treasurer - salary	8,939	---	8,939	9,111	172
Treasurer - expenses	2,000	---	2,000	849	(1,151)
Town clerk - salary	40,064	---	40,064	39,398	(666)
Town clerk - expenses	15,700	---	15,700	22,174	6,474
Deputy town clerk	13,894	---	13,894	11,859	(2,035)
Computer management	10,000	---	10,000	6,662	(3,338)
Tax collector - salary	23,930	---	23,930	19,221	(4,709)
Tax collector - expenses	11,300	---	11,300	9,229	(2,071)
Assessor- salary	29,908	---	29,908	30,097	189
Assistant Assessor in training - salary	15,600	---	15,600	7,960	(7,640)
Assessor- expenses	15,100	---	15,100	13,930	(1,170)
Park and recreation director - salary	42,536	---	42,536	43,354	818
Social services director - salary	36,502	---	36,502	34,678	(1,824)
Social services - expenses	3,500	---	3,500	3,539	39
Zoning /Inlands officer - salary	40,353	(10,145)	30,208	23,281	(6,927)
Clerical: Land Use Department	15,553	---	15,553	5,040	(10,513)
Custodian - salary	16,100	---	16,100	14,076	(2,024)
Fire Marshall	4,500	---	4,500	3,727	(773)
Building inspector	35,000	---	35,000	113,939	78,939
Building department - Excess revenue over budget	---	---	---	(89,268)	(89,268)
Dog warden - salary	7,127	---	7,127	7,127	---
Dog warden - expenses	850	---	850	606	(244)
Animal shelter	1,400	---	1,400	1,525	125
Police	500	---	500	---	(500)
Office equipment	6,000	---	6,000	5,055	(945)
Town engineer	2,500	---	2,500	---	(2,500)
Legal counsel	10,000	---	10,000	5,297	(4,703)
Auditor	21,500	---	21,500	21,500	---
GASB # 34 Compliance	1,500	---	1,500	1,500	---
Probate court	2,812	---	2,812	2,811	(1)
Elections - salary	12,000	---	12,000	8,975	(3,025)
Elections - expenses	5,900	---	5,900	4,908	(992)
Board of Assessment Appeals	500	---	500	133	(367)
Board of Finance	670	---	670	479	(191)
Planning and Zoning Commission	7,000	---	7,000	3,933	(3,067)
Special P&Z Subcommittee expenses	7,000	---	7,000	---	(7,000)
Zoning Board of Appeals	5,000	---	5,000	448	(4,552)
Conservation Commission	4,000	---	4,000	7,286	3,286
Land use consultant	---	7,831	7,831	19,720	11,889
Historical document preservation	---	---	---	5,500	5,500
Revaluation - Continuing and additional appropriations	12,910	2,853	15,763	11,771	(3,992)
Total General Government	616,674	539	617,213	559,494	(57,719)

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

Town of Warren  
Required Supplementary Information  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
General Fund Budget and Actual (Non - GAAP Budgetary Basis)  
Year Ended June 30, 2022

Expenditures (continued):	Original Budget	Transfers and Additional Appropriations	Final Budget	Actual	Variance With Final Budget Over (Under)
<b>Employee Benefits</b>					
Insurance benefits	\$ 106,111	\$ ---	\$ 106,111	\$ 96,945	\$ (9,166)
Retirement fund contribution and fees	116,850	---	116,850	112,137	(4,713)
Social security/medicare	51,095	---	51,095	50,177	(918)
Total Employee Benefits	274,056	---	274,056	259,259	(14,797)
<b>Health services</b>					
Torrington area health district	7,645	---	7,645	7,645	---
Visiting nurses Northwest & NM	5,000	---	5,000	5,000	---
Paramedic intercept	10,137	---	10,137	10,137	---
Total Health Services	22,782	---	22,782	22,782	---
<b>Agencies</b>					
Lake Waramaug Authority	5,600	---	5,600	2,698	(2,902)
Inter-local commission	10,881	---	10,881	10,881	---
NW CT Regional Council of Governments	1,116	---	1,116	1,116	---
Library	32,000	---	32,000	32,000	---
Civil Defense - town communication	1,000	---	1,000	---	(1,000)
Litchfield County Dispatch	15,973	---	15,973	15,973	---
Regional non-profit agencies	4,937	---	4,937	4,925	(12)
Litchfield County soil conservation	600	---	600	600	---
Elderly bus	1,115	---	1,115	1,115	---
Council of Small Towns	2,017	---	2,017	2,017	---
Total Agencies	75,239	---	75,239	71,325	(3,914)
<b>Town Property</b>					
Improving town property	15,000	---	15,000	14,265	(735)
Street lighting	2,000	---	2,000	1,938	(62)
Total Town Property	17,000	---	17,000	16,203	(797)
<b>Town Buildings &amp; Waste Removal</b>					
Operations	93,000	---	93,000	82,342	(10,658)
Waste collection and hauling	101,000	---	101,000	102,641	1,641
Recycling	17,000	---	17,000	2,847	(14,153)
Energy improvements	1,500	---	1,500	---	(1,500)
Capital improvements	40,000	---	40,000	39,585	(415)
Covanta	37,000	---	37,000	33,818	(3,182)
Household hazardous waste	2,500	---	2,500	1,373	(1,127)
Total Town Buildings & Waste Removal	292,000	---	292,000	262,606	(29,394)
<b>Highways and General Operations</b>					
Highway labor	272,940	---	272,940	279,481	6,541
Highway department operations	120,000	---	120,000	111,023	(8,977)
Snow removal	90,000	---	90,000	81,950	(8,050)
Town garage	20,000	---	20,000	12,017	(7,983)
Maintenance town equipment	40,000	---	40,000	29,617	(10,383)
Gas, fuel, oil	38,750	---	38,750	39,532	782
Road Fund	140,000	---	140,000	166,471	26,471
Uniforms	6,800	---	6,800	7,124	324
Removal of Ash Trees	30,000	---	30,000	24,908	(5,092)
Total Highways and General operations	758,490	---	758,490	752,123	(6,367)

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

Town of Warren  
Required Supplementary Information  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
General Fund Budget and Actual (Non - GAAP Budgetary Basis)  
Year Ended June 30, 2022

Expenditures (continued):	Original Budget	Transfers and Additional Appropriations	Final Budget	Actual	Variance With Final Budget Over (Under)
<b>Town Fire Department</b>					
Fire department insurance	\$ 19,500	\$ ---	\$ 19,500	\$ 21,951	\$ 2,451
Workmans compensation	8,970	---	8,970	8,043	(927)
Gas and diesel fuel	5,000	---	5,000	5,000	---
Truck maintenance	20,000	---	20,000	20,000	---
Tax abatement	27,000	---	27,000	22,184	(4,816)
Total Fire Department	80,470	---	80,470	77,178	(3,292)
<b>Town Insurance</b>					
Cyber Security Insurance	7,824	2,314	10,138	14,770	4,632
Town Insurance	56,000	---	56,000	51,368	(4,632)
Total Insurance	63,824	2,314	66,138	66,138	---
<b>Miscellaneous</b>					
State dog fees	1,500	---	1,500	891	(609)
Website/Email services	5,100	---	5,100	5,655	555
Newsletter expenses	3,800	---	3,800	3,409	(391)
Miscellaneous	3,000	---	3,000	2,207	(793)
Special allocation for boat	---	19,880	19,880	19,830	(50)
Special Allocation - BOF: Wasley Committee	2,000	---	2,000	---	(2,000)
Total Miscellaneous	15,400	19,880	35,280	31,992	(3,288)
<b>Education</b>					
Wamogo Regional School District	3,047,847	---	3,047,847	3,047,847	---
<b>Debt Service</b>					
Interest & principal	187,128	---	187,128	187,128	---
<b>Other Financing Uses:</b>					
Operating transfers out					
Fire truck replacement fund	75,000	---	75,000	75,000	---
Park and recreation fund	34,000	---	34,000	34,000	---
Non-recurring capital expenditure fund	25,000	---	25,000	25,000	---
Cemeteries	14,000	---	14,000	14,000	---
Equipment fund	80,000	---	80,000	80,000	---
Total operating transfers	228,000	---	228,000	228,000	---
<b>Total Expenditures and Other Financing Uses</b>	<b>5,678,910</b>	<b>22,733</b>	<b>5,701,643</b>	<b>5,582,075</b>	<b>(119,568)</b>
Excess (deficiency) of revenues over Expenditure and other uses	(61,841)	(22,733)	(84,574)	293,764	378,338
Fund Balance at beginning of year	61,841	22,733	84,574	2,989,362	2,904,788
Fund Balance at end of year	\$ ---	\$ ---	\$ ---	\$ 3,283,126	\$ 3,283,126

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

**Town of Warren**  
**Notes to Required Supplementary Information –**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**General Fund Budget and Actual (Non-GAAP Budgetary Basis)**  
**Year Ended June 30, 2022**

Basis:

The Schedule of Revenues, Expenditures and Changes in Fund Balance of the General Fund Budget and Actual (Non-GAAP Budgetary Basis) presents a comparison of the original and the final legally adopted budget with actual data on a budgetary basis.

Continuing Appropriations – The Town budgets committed fund balances as continuing appropriations. Pursuant to the legislative authority, these continuing appropriations do not lapse at year end, but are carried forward until expended or changed by legislative authority.

Reconciliation between Budgetary Basis and Generally Accepted Accounting Principles (GAAP) Basis:

The budget for the General Fund has been prepared substantially on the cash basis, whereas actual revenues and expenditures were determined on the modified accrual basis. The budget comparison was not adjusted to the cash basis because the differences were not significant. Expenditures in excess of appropriations in budget line items are primarily due to the addition of accruals at year end.

For budgeting purposes, volunteer tax credits are reported as expenditures in the fire department line item. GAAP requires the credits to be reported as a reduction of tax revenue.

For budgeting purposes, the Town recognizes building inspection fees up to the budgeted revenue and any excess is offset against the respective expenditure, since the expenditure is based on the percentage of revenue. GAAP requires gross revenue and expenditures to be recognized.

The difference between GAAP and the budgeting basis for the General Fund is as follows:

	<u>Total</u> <u>Revenues</u>	<u>Total</u> <u>Expenditures</u> <u>&amp; Transfers</u>	<u>Fund Balance</u>
Actual – NonGAAP Budgetary Basis – June 30, 2022	\$ 5,875,839	\$ 5,582,075	\$ 3,283,126
Volunteer Tax Credits	( 22,184)	( 22,184)	---
To gross up revenues and expenditures - Building department	<u>89,268</u>	<u>89,268</u>	<u>---</u>
Actual – GAAP – June 30, 2022	<u>\$ 5,942,923</u>	<u>\$ 5,649,159</u>	<u>\$ 3,283,126</u>

**Town of Warren**  
**Schedule of Changes in Net Pension Liability and Related Ratios**  
**Last Nine Fiscal Years**

	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total pension liability:									
Service cost	\$ 9,827	\$ 14,454	\$ 15,200	\$ 11,685	\$ 12,113	\$ 9,912	\$ 11,990	\$ 13,015	\$ 20,164
Interest	33,083	47,510	45,901	50,959	50,987	47,784	50,753	46,851	51,669
Difference between expected and actual experience	(18,112)	(290,108)	10,433	(39,868)	(1,728)	62,490	(38,381)	15,381	(89,163)
Changes in assumptions	1,711	60,585	17,565	98,469	-	(6,260)	(11,250)	51,134	1,803
Benefit payments, including refunds of member contributions	(37,996)	(53,337)	(55,624)	(57,309)	(61,672)	(61,672)	(61,672)	(62,718)	(61,392)
Net change in total pension liability	(11,487)	(220,896)	33,475	63,936	(300)	52,254	(48,560)	63,663	(76,919)
Total pension liability - beginning	749,510	970,406	936,931	872,995	873,295	821,041	869,601	805,938	882,857
Total pension liability - ending	738,023	749,510	970,406	936,931	872,995	873,295	821,041	869,601	805,938
Plan fiduciary net position									
Contributions - employer	81,500	62,000	60,000	58,800	55,000	58,000	38,160	40,963	41,375
Net investment income	(80,352)	157,077	6,419	18,530	30,547	31,747	15,137	4,364	57,936
Benefit payments, including refunds of member contributions	(37,996)	(53,337)	(55,624)	(57,309)	(61,672)	(61,672)	(61,672)	(62,718)	(61,392)
Administrative expense	(4,444)	(4,008)	(3,684)	(3,578)	(3,449)	(3,232)	(3,153)	(3,288)	(3,293)
Net change in plan fiduciary net position	(41,292)	161,732	7,111	16,443	20,426	24,843	(11,528)	(20,679)	34,626
Plan fiduciary net position - beginning	718,806	557,074	549,963	533,520	513,094	488,251	499,779	520,458	485,832
Plan fiduciary net position - ending	677,514	718,806	557,074	549,963	533,520	513,094	488,251	499,779	520,458
Net Pension Liability - Ending	\$ 60,509	\$ 30,704	\$ 413,332	\$ 386,968	\$ 339,475	\$ 360,201	\$ 332,790	\$ 369,822	\$ 285,480
Plan Fiduciary Net Position as a percentage of the Total Pension Liability	91.80%	95.90%	57.41%	58.70%	61.11%	58.75%	59.47%	57.47%	64.58%
Covered Employee Payroll	\$ 101,683	\$ 147,628	\$ 202,313	\$ 198,162	\$ 192,459	\$ 195,802	\$ 163,976	\$ 189,096	\$ 230,525
Net Pension Liability as a percentage of covered employee payroll	59.51%	20.80%	204.30%	195.28%	176.39%	183.96%	202.95%	195.57%	123.84%

**Town of Warren**  
**Schedule of Employer Contributions**  
**Last Ten Fiscal Years**

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Actuarially determined contribution	\$ 14,756	\$ 81,513	\$ 69,903	\$ 64,732	\$ 56,213	\$ 48,869	\$ 51,802	\$ 42,072	\$ 57,873	\$ 57,429
Contributions in relation to the actuarially determined contribution	81,500	62,000	60,000	58,800	55,000	58,000	38,160	40,963	-	33,000
Contribution Deficiency (Excess)	\$ (66,744)	\$ 19,513	\$ 9,903	\$ 5,932	\$ 1,213	\$ (9,131)	\$ 13,642	\$ 1,109	\$ 57,873	\$ 24,429
Covered employee payroll	\$ 101,683	\$ 147,628	\$ 202,313	\$ 198,162	\$ 192,459	\$ 195,802	\$ 163,976	\$ 189,096	\$ 230,525	\$ 219,412
Contributions as a percentage of covered employee payroll	80.15%	42.00%	29.66%	29.67%	28.58%	29.62%	23.27%	21.66%	0.00%	15.04%

**Notes to Schedule**

Valuation date: July 1, 2021

Measurement date: June 30, 2022

Actuarially determined contribution rates are calculated as the normal cost as of July 1st prior to the beginning of the fiscal year in which contributions are reported.

**Methods and assumptions used to determine contribution rates:**

Actuarial cost method: Entry age normal  
Amortization method: Level percent of payroll, closed  
Remaining amortization period: 6 years  
Asset valuation method: Fair market value  
Salary increases: 3.00%  
Investment rate of return: 4.50%  
Retirement age: 65  
Mortality: Pub-2010 General Government with Scale MP-2021 Generational Improvements (Male/Female)

**Changes in benefit terms**

None

**Mortality.** For the year ending June 30, 2022, the mortality table used was the Pub-2010 General Government with Scale MP-2021 Generational Improvements (Male/Female). This changed from the mortality used for June 30, 2021, where the Pub-2010 General Government with Scale MP-2020 Generational Improvements (Male/Female) was used. For June 30, 2019, the mortality table used was RP-2017 Total for Employees and Health Annuitants with Scale MP-2018 Generational Improvements from 2006 (Male/Female). Previously, mortality improvements were projected beyond the valuation date using the MP-2017 mortality improvement scale.

**Changes of assumptions**

**Discount Rate.** For the year ended June 30, 2022, the municipal bond rate increased from 2.18% to 4.09%. Beginning June 30, 2021, the discount rate changed to 4.50% from 5.00%. For June 30, 2019, the long term rate of return assumption changed from 6.00% to 5.00%. See the details below.

	6/30/2022	7/1/2021	7/1/2020	7/1/2019	7/1/2018
Long term rate of return on investments	4.50%	4.50%	5.00%	5.00%	6.00%
Municipal bond rate	4.09%	2.18%	2.66%	2.79%	2.98%
Discount rate for net pension liability purposes	4.50%	4.50%	5.00%	5.00%	6.00%

Town of Warren  
Schedule of Investment Returns  
Last Nine Fiscal Years

	2022	2021	2020	2019	2018	2017	2016	2015	2014
Annual money-weighted rate of return, net of investment expense	-11.38%	29.74%	1.23%	3.71%	6.39%	6.97%	3.25%	0.90%	11.25%



Town of Warren  
Nonmajor Government Funds  
Combining Balance Sheet  
June 30, 2022

	Special Revenue Funds					Total
	Park and Recreation Fund	Warren Cemetery Commission	Good Neighbor Fund	Force Majeure Fund	Social Service Special Project Fund	
<b>ASSETS:</b>						
Cash and cash equivalents	\$ ---	\$ 126,015	\$ 14,999	---	\$ ---	\$ 141,014
Prepaid expenses	15,050	---	---	---	---	15,050
Due from other funds	110,730	1,354	6,300	43,292	52,485	214,161
<b>Total Assets</b>	<u>\$ 125,780</u>	<u>\$ 127,369</u>	<u>\$ 21,299</u>	<u>\$ 43,292</u>	<u>\$ 52,485</u>	<u>\$ 370,225</u>
<b>LIABILITIES AND FUND BALANCES:</b>						
<b>Liabilities:</b>						
Accounts payable	\$ 11,820	---	---	---	---	\$ 11,820
<b>Fund Balances:</b>						
Nonspendable:						
Prepayments	15,050	---	---	---	---	15,050
Restricted for:						
Social services	---	---	21,299	---	52,485	73,784
Committed to:						
Parks and recreation	98,910	---	---	---	---	98,910
Cemetery operations	---	127,369	---	---	---	127,369
Waste disposal	---	---	---	43,292	---	43,292
Total Fund Balances	<u>113,960</u>	<u>127,369</u>	<u>21,299</u>	<u>43,292</u>	<u>52,485</u>	<u>358,405</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 125,780</u>	<u>\$ 127,369</u>	<u>\$ 21,299</u>	<u>\$ 43,292</u>	<u>\$ 52,485</u>	<u>\$ 370,225</u>

**Town of Warren**  
**Nonmajor Governmental Funds**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Year Ended June 30, 2022**

	Special Revenue Funds					Totals
	Park and Recreation Fund	Warren Cemetery Commission	Good Neighbor Fund	Force Majeure Fund	Social Service Special Project Fund	
<b>Revenues:</b>						
Investment income	\$ ---	\$ 367	\$ 44	\$ ---	\$ ---	411
Program fees and other receipts	158,978	3,000	5,600	152	17,727	185,457
<b>Total Revenues</b>	<u>158,978</u>	<u>3,367</u>	<u>5,644</u>	<u>152</u>	<u>17,727</u>	<u>185,868</u>
<b>Expenditures:</b>						
Cemetery expenditures	---	15,366	---	---	---	15,366
Programs and Activities	161,426	---	5,500	---	7,929	174,855
<b>Total Expenditures</b>	<u>161,426</u>	<u>15,366</u>	<u>5,500</u>	<u>---</u>	<u>7,929</u>	<u>190,221</u>
<b>Excess (Deficiency) of revenues over expenditures</b>	<u>(2,448)</u>	<u>(11,999)</u>	<u>144</u>	<u>152</u>	<u>9,798</u>	<u>(4,353)</u>
<b>Other Financing Sources:</b>						
Operating transfers in	34,000	14,000	---	---	---	48,000
<b>Excess (Deficiency) of Revenues and Other Sources over Expenditures</b>	<u>31,552</u>	<u>2,001</u>	<u>144</u>	<u>152</u>	<u>9,798</u>	<u>43,647</u>
<b>Fund Balance - beginning of year</b>	<u>82,408</u>	<u>125,368</u>	<u>21,155</u>	<u>43,140</u>	<u>42,687</u>	<u>314,758</u>
<b>Fund Balance - end of year</b>	<u>\$ 113,960</u>	<u>\$ 127,369</u>	<u>\$ 21,299</u>	<u>\$ 43,292</u>	<u>\$ 52,485</u>	<u>\$ 358,405</u>

**Town of Warren**  
**Schedule of Property Taxes Levied, Collected and Outstanding (Report of the Tax Collector)**  
**Year Ended June 30, 2022**

	Taxes Receivable July 1, 2021	Assessor's Lawful Corrections		Suspense Transfers	Adjusted Taxes Receivable	C o l l e c t i o n s			Total Net Collections	Taxes Receivable June 30, 2022
		Additions	Reductions			Taxes	Interest & Liens	Refunds and Adjustments		
<b>Grand List :</b>										
October 1,										
2020 \$	5,507,503 \$	6,610 \$	(6,582) \$	(989) \$	5,506,542 \$	5,496,222 \$	26,682 \$	688 \$	5,523,592 \$	11,008
2019	33,159	249	(687)	(204)	32,517	30,381	80,303	17	110,701	2,153
2018	16,696	---	---	(262)	16,434	16,135	6,774	---	22,909	299
2017	486	---	---	---	486	292	187	---	479	194
<b>Totals</b>	<b>\$ 5,557,844 \$</b>	<b>6,859 \$</b>	<b>(7,269) \$</b>	<b>(1,455) \$</b>	<b>5,555,979 \$</b>	<b>5,543,030 \$</b>	<b>113,946 \$</b>	<b>705 \$</b>	<b>5,657,681 \$</b>	<b>13,654</b>

Town of Warren  
Statement of Debt Limitation  
Connecticut General Statutes, Section 7-374 (b)  
Year Ended June 30, 2022

Tax collections (including interest and lien fees) for the year ended June 30, 2022 \$ 5,657,681

Reimbursement for revenue loss on:

Tax relief for elderly - (CGS 12-129d) -

Total tax collections (including interest and lien fees) for the year ended June 30, 2022 \$ 5,657,681

	General Purposes	Schools	Sewers	Urban Renewal	Pension Deficit
<b>Debt Limitation:</b>					
2 1/4 times Base	\$ 12,729,782	\$ -	\$ -	\$ -	\$ -
4 1/2 times Base	-	25,459,565	-	-	-
3 3/4 times Base	-	-	21,216,304	-	-
3 1/4 times Base	-	-	-	18,387,463	-
3 times Base	-	-	-	-	16,973,043
<b>Total Debt Limitation</b>	<u>12,729,782</u>	<u>25,459,565</u>	<u>21,216,304</u>	<u>18,387,463</u>	<u>16,973,043</u>
<b>Indebtedness:</b>					
General Obligation Bonds - Issued 2020	1,395,000	-	-	-	-
Wamogo Regional School District #6 - Town's share 17.61%					
General Obligation Bonds Issued 2017 -\$1,790,000	<u>1,395,000</u>	<u>315,219</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Indebtedness</b>	<u>1,395,000</u>	<u>315,219</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Debt Limitation In Excess Of</b>					
<b>Outstanding and Authorized Debt</b>	\$ <u>11,334,782</u>	\$ <u>25,144,346</u>	\$ <u>21,216,304</u>	\$ <u>18,387,463</u>	\$ <u>16,973,043</u>



Charles Heaven & Co.  
Certified Public Accountants  
Waterbury, Connecticut

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Finance  
Town of Warren  
Warren, Connecticut

We have audited, in accordance with the 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, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Warren, Connecticut as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Town of Warren, Connecticut's basic financial statements, and have issued our report thereon dated December 15, 2022.

**Report on Internal Control over Financial Reporting**

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

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

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

## Report on Compliance and Other Matters

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

### Purpose of This Report

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



Charles Heaven & Co.  
Waterbury, Connecticut

December 15, 2022