FIFTEEN ROPE FERRY ROAD
WATERFORD, CT 06385-2886

PHONE: 860-442-0553
www.waterfordct.org

BOARD OF FINANCE
AGENDA

Waterford Town Hall
Budget Hearing

Wednesday, March 4, 2026
Town Hall, 7:00 p.m.

1. Call to Order
2. Public Comment
3. 10143 – Ethics Commission
4. 10132 – Conservation of Health
5. 10133 – Public Health & Nursing
6. 10120 – Miscellaneous Social Grants
7. 10119 – Youth and Family Services
8. 10135 - Senior Citizens
9. 10137 – Recreation & Parks
10. Adjournment

Glenn Patterson, Chairman

RECEIVED FOR RECORD
WATERFORD, CT
2026 FEB 26 P 2:31
ATTEST: Brenda K. Kaufman
TOWN CLERK

TOWN OF WATERFORD
GENERAL FUND
2026-2027 PROPOSED BUDGET

DEPT/AGENCY: 10143 ETHICS COMMISSION

LINE ITEM	DESCRIPTION	2024-2025 ACTUAL EXPENDED	FY2025 TRANSFERS IN/OUT	2025-2026 RTM APPROP.	2025-2026 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/26	2026-2027 DEPT/ AGENCY REQUEST	2026-2027 APPROVED BD/COMM (1/6/26)	2026-2027 BD OF SELECTMEN APPROVED	BOS Approved $ Increase	BOS Approved % Increase
PERSONNEL COSTS											
51210	CLERICAL/TECHNICAL	403		600		421	600	600	600	-	0.00%
51920	F.I.C.A	31		50		32	50	50	50	-	0.00%
	SUBTOTAL	434	0	650	0	453	650	650	650	-	0.00%
SERVICES											
52020	POSTAGE	107	200	0		0	0	0	0	-	0.00%
52030	PROFESSIONAL FEES	0	-200	200		73	200	200	200	-	0.00%
	SUBTOTAL	107	0	200	0	73	200	200	200	-	0.00%
MATERIALS & SUPPLIES											
53010	OFFICE SUPPLIES	0		50		0	50	50	50	-	0.00%
	SUBTOTAL	0	0	50	0	0	50	50	50	-	0.00%
DEPARTMENT TOTAL		541	0	900	0	526	900	900	900	-	0.00%

Waterford Ethics Commission
Budget Request
FY 2027

BUDGET FUNCTION

2.50.040 - Establishment of an ethics commission.
In accordance with the provision of Section 7-148h of the Connecticut General Statutes there is created an ethics commission. This commission is empowered to investigate or to cause to be investigated allegations levied against any town board, agency, commission, committee, official or employee of unethical conduct, corrupting influence, or illegal activities. Allegations of criminal misconduct or violations of the state penal code shall be referred to the police department or State Attorney's office whenever such allegations come to the attention of the commission, whether upon receipt of a complaint or during the course of an investigation. Notwithstanding provisions herein to the contrary, established internal complaint procedures of any town board, agency, commission or committee, as such procedures may be amended, shall take precedence over the procedures established herein as to allegations levied against any town employee of such board or commission. Complaints which fall under the purview of an established complaint procedure of an agency shall be referred to that agency for disposition. The commission may issue subpoenas or subpoenas duces tecum, enforceable upon application to the superior court, to compel the attendance of persons at hearings and the production of books, documents, records and papers. The commission shall not initiate investigations on its own volition.
The financial needs of the commission shall be funded in the same manner as other Town funded boards and commissions. The commission shall receive no compensation for their services as such, but shall be reimbursed for their necessary expenses incurred in the performance of their duties.
Funding for the commission is comprised of clerical services (plus fringe benefits), operating services, and office supplies.

TOWN OF WATERFORD
FY2027 BUDGET REQUEST
ETHICS COMMISSION (10143)

BUDGET SUMMARY

The total budget request for FY27 is $900. This request represents a 0% increase over FY26. This allows for no expenses associated with complaints requiring the issuance or filing of any legal actions, as described above; additional supplies needed to service such complaints; legal services beyond those provided by the Town Attorney; or other unanticipated expenses associated with such complaints. At present, there are no complaints before the Commission.

10143-51210 Clerical and Technical

($600)

The recording secretary attends regularly-scheduled and special meetings as necessary. She prepares agendas, takes minutes and maintains the commission's files. The position is paid hourly and is budgeted at .55 hours per week for 52.5 weeks.

10143-51920 FICA
($50)
Employer's share of social security and Medicare taxes is paid at the mandated rate of 7.65% of gross wages.

10143-52030 PROFESSIONAL FEES
($200)
Minor expenses associated with complaints requiring the issuance or filing of any legal actions, as described above; professional legal services beyond those provided by the Town Attorney; or other unanticipated expenses associated with such complaints.

10143-51920 OFFICE SUPPLIES
($50)
Supplies needed to service complaints or legal actions that may arise from complaints.

TOWN OF WATERFORD
GENERAL FUND
2026-2027 PROPOSED BUDGET

DEPT/AGENCY: 10132 CONSERVATION OF HEALTH

LINE ITEM	DESCRIPTION	2024-2025 ACTUAL EXPENDED	FY2025 TRANSFERS IN/OUT	2025-2026 RTM APPROP.	2025-2026 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/26	2026-2027 DEPT/ AGENCY REQUEST	2026-2027 APPROVED BD/COMM.	2026-2027 BD OF SELECTMEN APPROVED	BOS Approved $ Increase	BOS Approved % Increase
SERVICES											
52075	LEDGE LIGHT HEALTH DIST.	148,407		155,063		155,063	160,368	160,368	160,368	5,305	3.42%
	SUBTOTAL	148,407	0	155,063		155,063	160,368	160,368	160,368	5,305	3.42%
DEPARTMENT TOTAL		148,407	0	155,063		155,063	160,368	160,368	160,368	5,305	3.42%

LLHD
Ledge Light Health District

December 12, 2025

Town of Waterford
First Selectman Robert Brule
15 Rope Ferry Rd
Waterford, CT 06385

First Selectman Brule:

At their November meeting, the Board of Directors of Ledge Light Health District approved an increase of 3% to the member per capita rate for FY27, raising the per capita charge from $7.82 to $8.05 for next fiscal year. As a reminder to those reviewing this budget submission, the total is inclusive of all fringe benefits and all legal, vehicle, human resources and capital improvement expenses.

In addition to the change in the per capita rate, there is an increase of 81 people in the population of the Town of Waterford reported to us by the Department of Public Health, which we are mandated by statute to use in calculating each municipality's annual assessment. The per capita and population increases bring Waterford's FY27 contribution to Ledge Light Health District to $160,367.09.

A detailed draft budget for FY27 is attached for your review. We have also included a report on our activities and the services offered to Waterford.

Please let me know if you have any questions regarding this; I look forward to attending the usual budget hearings in 2026.

Best regards,

Jennifer Mugged, MPH
Director of Health

CC: LLHD Waterford Board of Directors Representative Paul Goldstein

TOWN OF WATERFORD
15 Rope Ferry Road
Waterford, CT 06385
860-442-0553

SOCIAL SERVICES GRANT FUNDING REQUEST

ORGANIZATION NAME: Ledge Light Health District

REQUEST DATE (FISCAL YEAR): FY27

REQUESTED AMOUNT: $160,367.09

BENEFIT STATEMENT (Describe how these funds will be used)

Ledge Light Health District is honored to serve as the Town's Health Department. Our team of of public health professionals enforce the State Public Health Code through the regulation of foodservice, cosmetology, tattoo, daycare and lodging establishments and public pools and bathing waters; reviews of on-site subsurface sewage disposal systems and private wells; and investigations of housing and other public health concerns. We also provide education and support on a wide variety of public health topics to community partners, schools and facilities, and the general public.

Per Town of Waterford Budget Guidelines: please attach a certified audit report of all funds appropriated during the last completed fiscal year to your funding request.

DECLARATION

I, the requester, understand that I am requesting public funds from the Town of Waterford. I declare that this request does not pose any potential conflict with the Town of Waterford and I will provide any documentation requested by the Town of Waterford to authorize funding this request or review the appropriateness of the request.

Signature

12/12/25
Date

Ledge Light Health District
Budget FY2027

	Projected transfer from designated funds:		*($27,477)*
Projected Revenue			**$4,057,471**
	3% increase from $7.82	$8.05	
Municipality	**Population**	**FY2027 Contribution**	**$1,252,112**
East Lyme	19,004	$153,069.62	
Groton	38,762	$312,212.41	
Ledyard	15,575	$125,450.40	
Lyme	2,421	$19,500.19	
New London	28,081	$226,181.22	
North Stonington	5,197	$41,859.76	
Old Lyme	7,721	$62,189.57	
Stonington	18,782	$151,281.50	
Waterford	19,910	$160,367.09	
Total Population:	*155,453*		
State Per Capita		$3.00	**$466,359**
Environmental Health Fees			**$405,000**
Food Service		$225,000	
Cosmetology		$25,000	
Pools		$7,500	
Septic/Well		$145,000	
Other		$2,500	
Training/Consulting/Other Services			**$10,000**
Interest			**$12,000**
Grants			**$1,804,000**
Public Health Emergency Prepardeness		$881,000	
Foundation Grants		$50,000	
DPH Block Grant		$75,000	
DPH Immunization		$105,000	
DPH Violence Prevention		$88,000	
DPH Workforce Development		$225,000	
DMHAS GASP		$125,000	
DMHAS How Can We Help		$170,000	
Opioid Settlement Funds		$40,000	
IOPSLL		$45,000	
G&A			**$108,000**
Foundation	$12,000		
PHEP R1	$64,000		
PHEP R4	$32,000		

Projected Expenses

Personnel Services			**$4,084,948**
Employee Salary-Core		$1,374,400	
Benefits/Payroll Taxes-Core		$577,248	$3,036,448
Employee Salary-Grants		$791,900	
Benefits/Payroll Taxes-Grants		$292,900	
Non-Personnel Operating Expenses			
Facilities, Utilities and Vehicles			$130,600
Utilities	$24,000		
Maintenance and Condo	$48,800		
Security	$600		
Telephone & telecommunications	$22,000		
Data Connection	$7,500		
Vehicle Repair/Fees	$2,500		
Vehicle Fuel	$6,000		
Auto/Mileage Reimbursement	$10,000		
Auto Insurance	$9,200		
Supplies and Equipment			$73,500
Office Supplies	$9,500		
IT Supplies and SAS	$50,000		
Program Supplies	$7,500		
Postage, shipping, delivery	$5,000		
Equip rental & maintenance	$1,500		
Professional Services			$55,000
Accounting fees	$13,500		
Legal fees	$5,000		
IT Consulting Fees	$20,000		
Medical Consulting Fees	$3,000		
Other Professional Service Fees	$5,000		
Insurance Agency Fee	$8,500		
Other Administrative Costs			$70,200
Membership dues - organization	$2,500		
Staff development	$12,000		
Community Outreach and Engag	$2,500		
General Liability Insurance	$21,000		
Property Insurance	$3,900		
Public Officials Insurance	$1,700		
Employment Practices Insurance	$6,600		
Umbrella Insurance	$3,500		
Processing fees	$7,500		
Meeting expenses	$1,500		
CHIP implementation	$7,500		
ant Non-Personnel and Subcontracts			$719,200

LLHD
Ledge Light Health District

Promoting healthy communities

Ledge Light Health District (LLHD) serves as the local health department for the municipalities of Waterford, East Lyme, Groton, Ledyard, Lyme, New London, North Stonington, Old Lyme, and Stonington. The LLHD team, comprised of experts in administration and finance, environmental health, communicable disease prevention, and health education and community outreach, work cooperatively to promote healthy communities and ensure that healthy opportunities are available to everyone. The Director of Health and finance/admin team support the teams described below and coordinate cross-specialty efforts to improve community service across the organization.

Environmental Health *The 14 members of our Environmental Health Team have a range and depth of expertise that serve Waterford community members*

LLHD inspects food service establishments to ensure they are compliant with the FDA Food Code and are following good food safety practices. These establishments are inspected based on the risk associated with their level of food preparation activities. We work with these local businesses to implement comprehensive food safety practices and provide cost-effective food service education programs. We continue to support food service establishments and vendors through the changes required due to Connecticut's transition to the FDA Food Code. In Waterford there are 97 licensed food service establishments.

We also inspect public pools (6 in Waterford), cosmetology (23 in Waterford), day care (7 in Waterford) and body art establishments (2 in Waterford) to ensure these entities are taking measures to protect public health. We also respond to complaints about lodging establishments (6 in Waterford). Our online complaint reporting system provides residents the opportunity to submit their concerns electronically. During the swimming season, LLHD conducts weekly water sampling at bathing beaches (3 in Waterford) and informs the public regarding bathing water quality that does not meet EPA/State standards.

Our environmental land use staff of Environmental Health Specialists and Environmental Technicians conduct soil testing and plan reviews for all building lots served by onsite septic systems and/or wells. On existing properties served by septic systems we review residential and commercial building additions, lot line changes, the addition of accessory structures (sheds, decks, pools, and detached garages), and changes in use (residential to commercial, or an increase in the number of bedrooms). All reviews are conducted to ensure compliance with State of CT regulations 19-13-B100a and 19-13-B103 (there were 18 B100a reviews in Waterford last fiscal year). Septic installation plans for new septic systems (3 in Waterford during FY25) or repairs (10 in Waterford in FY25) are reviewed under 19-13-B103 and permitted and inspected by LLHD personnel. Requested exceptions to the CT Public Health Code are reviewed and referred to CT DPH when required. LLHD also conducts the site location review, permit approval, site inspection and water test review for private and public drinking water wells, irrigation wells and geothermal wells. Certain septic systems and water supply permitting involve DPH or DEEP – our team works closely with both agencies to ensure compliance with all code requirements.

Safe and healthy housing is an important public health topic. We respond to complaints or concerns about conditions in rental units and properties with excess garbage, stagnant water or other conditions that may impact health (45 in Waterford last fiscal year). We also enforce the State's regulations related to lead poisoning and conduct comprehensive inspections and family education when a child with an elevated blood lead level is identified.

LLHD
Ledge Light Health District

Promoting healthy communities

Communicable Disease Prevention *There are 3 team members who focus in this area of work*

LLHD holds annual free flu vaccination clinics for people aged 6 and up and COVID vaccinations for people who are un- or under-insured. We educate the public about infectious disease prevention and distribute masks and COVID test kits at community events and through our community partners. We provide education to the public and organizations about infection prevention and control practices and investigate reports of communicable and/or infectious diseases such as tuberculosis or food borne illnesses. These investigations may include conducting partner follow-up, delivering direct observed therapy (to ensure patients are taking their medications as required), implementing control measures, and providing general support to the affected individual and their families. Over the last five years we have seen a dramatic increase in the number of tuberculous cases we have had to manage.

LLHD provides support to schools and long-term care facilities during reported outbreaks to help prevent the spread of illness. We also provide yearly educational opportunities for infection control personnel in long term care facilities and schools. We meet with Infection Preventionists from area Long Term Care facilities to provide education and guidance.

Preparedness Activities *One team member has primary responsibility for this body of work*

LLHD works closely with municipal and regional partners to prepare for and respond to emergency situations. These activities include participation in Drive-Thru Clinics and Millstone exercises, working with local partners to develop Continuity of Operations and COVID plans. LLHD is the regional lead for emergency preparedness and manages the contract from the Department of Public Health for all health districts within DMHS Region 4. This regional effort provides opportunity to align plans and share resources.

Health Education & Community Outreach *There are 10 team members who work on these programs*

LLHD engages and supports the communities we serve in health education, health promotion, and health policy development activities in a variety of ways. These efforts draw on scientific, evidence-based best practices to ensure that the programmatic processes involved make efficient use of available funding, while achieving measurable and desired changes in our population's overall health and resilience. LLHD works diligently to secure external funding to support these activities and supplement our municipal members' contributions. LLHD continues to support public health projects initiated by other agencies by serving on a variety of coalitions, providing community outreach, educational presentations and materials to schools, healthcare providers, businesses and the community-at-large.

Regional Asthma Management Program – Breathe Well-Respira Bien: Asthma is the most common chronic disease of childhood and a leading cause of preventable hospital admissions for both children and adults. Asthma rates in CT are among the highest in the nation; there are approximately 50 deaths from asthma each year in our state. LLHD has a long history of participating in programs to help reduce the burden of asthma. Although asthma cannot be cured, it can be managed. Understanding medications and their use can prevent emergency situations. Breathe Well is a free program co-sponsored by Lawrence and Memorial Hospital, designed to help children and adults with asthma to manage their asthma better. A trained asthma educator and public health environmental specialist review medications and provide an in-home environmental assessment of asthma triggers.

LLHD
Ledge Light Health District

Promoting healthy communities

Community Health Workers: Funding from the Connecticut Department of Public Health through the Preventive Health Services Block Grant program as well as from the Connecticut Health Foundation supports our Community Health Worker Program. Community Health Workers are public health team members who support people experiencing barriers to health in accessing healthcare, insurance, social services, transportation, housing, food and other resources. They draw from their lived experiences and trust relationships with community members as well as their knowledge of systems of care to help community members achieve their individual health goals. The LLHD Community Health Workers partner with our colleagues in Waterford Human Services to connect with community members at the Waterford Food Bank and other locations. We also serve a number of Waterford residents at The Bodega food pantry at the Place for CommUNITY Wellbeing each week.

Immunization Action Program: The Connecticut Department of Public Health provides funding to promote immunization across the lifespan and reduce preventable and sometimes fatal diseases. LLHD provides public education and professional development for healthcare providers and conducts site visits to ensure proper vaccine storage and handling and promote quality improvement strategies among providers. LLHD reaches out to parents of children who have missed vaccine doses or need a vaccine provider, conducts community outreach and awareness campaigns, and enrolls families into CTWiZ. The SECT Immunization Partnership meets twice annually to guide program activities and assist in the promotion of childhood immunizations.

Overdose Action Team and New London County Coordinated Access, Resources, Engagement and Support (NLC CARES): The Overdose Action Team continues its coordinated efforts to address the overdose crisis by increasing no barrier access to care and services, saturating the community with naloxone and reducing stigma and discrimination against people living with substance use disorder. The team continues to adapt and innovate in response to new information and changing conditions and to expand partnerships in order to more fully support people's needs and improve community conditions that contribute to overdose. We are grateful for the support of our municipal partners in sharing the science-based information and messaging about overdose prevention and look to continue that partnership.

The Health Improvement Collaborative (HIC): LLHD continues to convene numerous partner agencies and community members who collectively monitor the health of our communities and take action to address prioritized health concerns through the Health Improvement Collaborative of Southeastern CT.

Ledge Light Health District
FY26 Budget-to-Actual
Core Budget Only-no grants included

		Year to Date Jul-Oct	Budgeted Jul-Jun	
Income		**1,368,540**	**2,093,097**	
Member Per Capita		1,199,244	1,199,244	
State Per Capita			358,853	
Environmental Fees		127,768	405,000	31.55%
	Food	*59,230*		
	Cosmetology	*5,550*		
	Septic/Well	*61,188*		
	Other	*1,800*		
Training/Consulting/Other		3,114	10,000	31.14%
Interest		4,430	12,000	36.91%
G&A		33,985	108,000	31.47%
Expenses		**1,024,199**	**2,280,948**	
Salaries		522,165	1,374,400	37.99%
Fringe Benefits/Payroll Taxes		325,988	577,248	56.47%
Facilities, Utilities and Vehicles		70,948	130,600	54.32%
	Utilities	*6,299*		
	Maintenance	*10,143*		
	Condo Fees	*27,956*		
	Security	*330*		
	Telephone	*6,333*		
	Data Connection	*1,751*		
	Vehicle Repair	*2,428*		
	Vehicle Fuel	*3,348*		
	Mileage Reimbursements			
	Auto Insurance	*12,360*		

Supplies and Equipment		28,880	73,500	39.29%
	Office Supplies	*2,804*		
	IT Supplies	*12,282*		
	Program Supplies	*13,577*		
	Postage and shipping	*217*		
	Equipment rental and maintenance			
Professional Services		15,358	55,000	27.92%
	Accounting Fees			
	Legal Fees			
	IT Consulting Fees	*5,900*		
	Medical Advisor Fees			
	Insurance Agency Fee	*6,500*		
	Other Professional Service Fees	*2,958*		
Other Adminstrative Costs		60,860	70,200	86.69%
	Membership Dues	*331*		
	Staff development	*3,484*		
	Community outreach and engagement	*4,019*		
	General liabilty insurance	*29,895*		
	Property insurance	*5,506*		
	Public officials insurance	*4,649*		
	Employment practices	*8,804*		
	Umbrella insurance	*701*		
	Travel			
	Square Fees	*3,147*		
	Meeting Expenses	*323*		
	CHIP Implementation			

LEDGE LIGHT
HEALTH DISTRICT

SERVING THE FOLLOWING TOWNS IN SOUTHEASTERN CONNECTICUT:

GROTON, EAST LYME, LEDYARD, LYME, NORTH STONINGTON, OLD LYME, STONINGTON, WATERFORD; THE CITIES OF GROTON AND NEW LONDON; AND THE BOROUGH OF STONINGTON

BASIC FINANCIAL STATEMENTS
AS OF JUNE 30, 2024

TOGETHER WITH

INDEPENDENT AUDITORS' REPORT,

REQUIRED SUPPLEMENTARY INFORMATION,

OTHER SUPPLEMENTARY INFORMATION,

FEDERAL SINGLE AUDIT REPORTS AND

STATE SINGLE AUDIT REPORTS

HFM

CPAs + BUSINESS ADVISORS

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INDEPENDENT AUDITORS' REPORT

INDEPENDENT AUDITORS' REPORT

To the Board of Health of
Ledge Light Health District
New London, Connecticut

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Opinions

We have audited the accompanying financial statements of the governmental activities and the major fund of the Ledge Light Health District (the "District"), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District'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 and the major fund of the District as of June 30, 2024, 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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District 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 District'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.

PRECISION IN ACCOUNTING. PARTNERSHIP IN YOUR SUCCESS.

1041 Poquonnock Rd, Groton, CT 06340 | Phone: 860-536-9685 | Fax: 860-536-9684 | office@hfm.cpa

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 opinions. 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 District'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 District'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 4-7, the budgetary comparison information on page 30 and the pension schedules on pages 31-32 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 District's basic financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the schedule of expenditures of state financial assistance, as required by the Connecticut State Single Audit Act, 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 directly 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 schedule of expenditures of federal awards and the schedule of expenditures of state financial assistance 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 April 8, 2025, on our consideration of the District'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 District'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 District's internal control over financial reporting and compliance.

Hoyt, Filippetti & Malaghan, LLC

Groton, Connecticut
April 8, 2025

LEDGE LIGHT HEALTH DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2024

BASIC FINANCIAL STATEMENTS

Our discussion and analysis of the Ledge Light Health District's (the "District") financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2024; as such, it should be read in conjunction with the District's audited financial statements. The District's financials consist of two series of financial statements: Government-wide and Fund Financial Statements.

1. Government-wide Financial Statements: These statements, which include the Statement of Net Position and the Statement of Activities, provide information about the activity of the District as a whole. These statements also present a longer-term view of the District's finances by presenting all assets, liabilities, net position, revenues, and expenses on the *accrual basis of accounting*, which is similar to the accounting methods used by many private-sector companies.

   For purposes of the Government-wide Financial Statements, the District has the following activities:

   a) Governmental Activities – All of the District's health services are reported here. These activities are financed primarily through annual per capita funding from the State of Connecticut and member towns; specific federal, state, and local grants; and permit and other fees assessed.

2. Fund Financial Statements: For governmental activities, these statements present how the services provided by the District were financed in the short term as well as what remains for future spending. Additionally, these statements report the District's activities in greater detail by highlighting the District's only fund – the General Fund. The District's General Fund is classified as the following type of fund:

   Governmental Fund – All of the District's basic services are reported as a governmental fund, which focuses on how money flows into and out of the fund and the balances left at year-end that are available for spending. This fund is reported using the *modified accrual basis of accounting*, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's general government operations. These statements help you to determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's operations. We describe the relationship (or differences) between governmental *activities* (reported in the government-wide financial statements) and government *funds* in a reconciliation at the bottom of the fund financial statements.

LEDGE LIGHT HEALTH DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2024

CONDENSED GOVERNMENT-WIDE STATEMENTS

Presented below is a condensed version of the government-wide financial statements.

Statement of Net Position

	Governmental Activities		
	2024	2023	Change
Current and other assets assets	$2,156,973	$1,937,007	$ 219,966
Capital assets, net	766,148	534,239	231,909
Deferred outflows of resources	13,282	58,826	(45,544)
Total assets and deferred outflows of resources	$2,936,403	$2,530,072	$ 406,331
Current liabilities	$1,359,480	$ 816,283	$ 543,197
Noncurrent liabilities	583,501	507,816	75,685
Deferred inflows of resources	3,700	-	3,700
Total liabilities and deferred inflows of resources	1,946,681	1,324,099	622,582
Net position			
Invested in capital assets	674,965	534,239	140,726
Unrestricted	314,757	671,734	(356,977)
Total net position	989,722	1,205,973	(216,251)
Total liabilities, deferred inflows of resources, and net position	$2,936,403	$2,530,072	$ 406,331

Overall, total net position *decreased* from the prior fiscal year by $216,251 as revenues exceeded expenses for the fiscal year. The overall *increase* in current assets and liabilities results from an *increase* in both receivables and unspent grant funds on hand at year-end. Significant capital outlays (those in excess of $5,000) are being recorded as District capital assets and are being depreciated over their estimated useful lives. The District made significant capital outlays during the fiscal year which included extensive property renovations. Capital assets presented here are shown net of their accumulated depreciation.

The District entered into a three year operating lease during the fiscal year and recognized a right to use lease asset and a lease liability of $104,610.

Net position has been separated into two categories on the District's financial statements: 1) Invested in capital assets and 2) Unrestricted net position. Because capital assets are not very liquid (i.e. easily converted to cash), the District's equity in these assets has been separated and labeled as such. Unrestricted net position, however, represents the liquid portion of the District's net position that can be used to finance daily operations without constraints.

CONDENSED GOVERNMENT-WIDE STATEMENTS *(Continued)*

Statement of Activities

	Governmental Activities		Increase
	2024	2023	(Decrease)
Program revenues			
Charges for services	$ 409,676	$ 444,987	$ (35,311)
Operating grants and contributions	4,672,725	4,438,650	234,075
General revenues			
Interest and other	36,264	19,809	16,455
Investment income (loss)	887	(5,430)	6,317
Total revenues	5,119,552	4,898,016	221,536
Program expenses			
Health services	5,333,400	5,179,816	153,584
Interest on long-term debt	2,403	-	2,403
Total expenses	5,335,803	5,179,816	155,987
Change in net position	(216,251)	(281,800)	65,549
Net position, beginning of year	1,205,973	1,487,773	(281,800)
Net position, end of year	$ 989,722	$ 1,205,973	$ (216,251)

As mentioned previously, the District's net position *decreased* $216,251 from the prior fiscal year primarily resulting from program expenses exceeding program and general revenues for the year, despite an *increase* in operating grants and contributions.

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUND

As of June 30, 2024, the District's only governmental fund, the General Fund, reported an ending fund balance of $346,739, a *decrease* of $497,771 in comparison with the prior year. The *decrease* in fund balance was the result extensive capital expenditures incurred and an *increase* of year-end grants receivable that were not collected soon enough to be considered "available" for revenue recognition and therefore were deferred at year-end. The total amount of unavailable revenue at year-end was $416,584. The District's management expects to recognize this revenue in the subsequent year as the receivables are collected.

General Fund Budgetary Highlights

There were no amendments to the District's budget. Overall actual expenditures were *over* budget by $1,387,091 and revenues came in *ahead* of budget by $888,891. Both variances were attributable to greater than expected federal grant funding during the year.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2024, the District had over $1,100,000 invested in various capital assets as listed below:

	Governmental Activities
Construction in process	$ 22,127
Buildings and improvements	737,108
Equipment	71,900
Vehicles	172,486
Lease asset	104,610
Total	$ 1,108,231

During the 2023-2024 fiscal year, the District invested over $130,000 in renovations to its property at 216 Broad Street and acquired a $104,610 right of use lease asset in a separate New London property. Construction in process consists of HVAC improvements at 216 Broad Street.

Noncurrent Liabilities

The Ledge Light Health District's noncurrent liabilities consist of compensated absences (accrued vacation time) owed to District employees as of June 30, 2024, a net pension liability related to its participation in the Town of Groton Retirement System, and a lease liability for a building. More detailed information on the District's capital assets and noncurrent liabilities is presented in the notes to the financial statements.

NEXT YEAR'S BUDGET AND RATES

In April 2024, the Ledge Light Health District adopted a $4,288,196 budget for the 2024-2025 fiscal year using a per capita rate of $7.59 for member towns.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances and to show accountability for the money it receives. If you have questions about this report or need additional financial information, contact the District Office at Ledge Light Health District, 216 Broad Street, New London, Connecticut 06320.

LEDGE LIGHT HEALTH DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2024

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

	GOVERNMENTAL ACTIVITIES
CURRENT ASSETS	
Cash and cash equivalents	$ 1,200,227
Investments	127,212
Receivables	729,183
Prepaid expenses	66,181
Total current assets	2,122,803
NONCURRENT ASSETS	
Deposit on capital asset	34,170
Capital assets, net of accumulated amortization	90,081
Capital assets, net of accumulated depreciation	676,067
Total noncurrent assets	800,318
Total assets	2,923,121
DEFERRED OUTFLOWS OF RESOURCES	
Differences between expected and actual experience	1,543
Changes of assumptions	11,624
Net difference between projected and actual earnings on pension plan investments	115
Total deferred outflows of resources	13,282
Total assets and deferred outflows of resources	$ 2,936,403

LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION

CURRENT LIABILITIES	
Accounts payable	$ 483,247
Accrued expenses	47,487
Unearned revenue	828,746
Total current liabilities	1,359,480
NONCURRENT LIABILITIES	
Due within one year	61,609
Due in more than one year	521,892
Total noncurrent liabilities	583,501
Total liabilities	1,942,981
DEFERRED INFLOWS OF RESOURCES	
Differences between expected and actual experience	3,700
Total deferred inflows of resources	3,700
NET POSITION	
Invested in capital assets, net of related debt	674,965
Unrestricted	314,757
Total net position	989,722
Total liabilities, deferred inflows of resources, and net position	$ 2,936,403

The accompanying notes are an integral part of these financial statements

LEDGE LIGHT HEALTH DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024

Functions / Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expense) Revenue and Change in Net Position: Governmental Activities
GOVERNMENTAL ACTIVITIES				
Health services	$ (5,333,400)	$ 409,676	$ 4,672,725	$ (250,999)
Interest on long-term debt	(2,403)	-	-	(2,403)
	$ (5,335,803)	$ 409,676	$ 4,672,725	
GENERAL REVENUES				
Interest and other				36,264
Investment income				887
Total general revenues				37,151
Change in net position				(216,251)
NET POSITION, beginning of year				1,205,973
NET POSITION, end of year				$ 989,722

The accompanying notes are an integral part of these financial statements

LEDGE LIGHT HEALTH DISTRICT
BALANCE SHEET
GOVERNMENTAL FUND
JUNE 30, 2024

ASSETS

	GENERAL FUND
ASSETS	
Cash and cash equivalents	$ 1,200,227
Investments	127,212
Receivables	729,183
Prepaid expenditures	66,181
Total assets	$ 2,122,803

LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE

LIABILITIES	
Accounts payable	$ 483,247
Accrued expenses	47,487
Unearned revenues	828,746
Total current liabilities	1,359,480
DEFERRED INFLOWS OF RESOURCES	
Revenues - unavailable	416,584
Total deferred inflows of resources	416,584
FUND BALANCE	
Nonspendable	66,181
Committed	1,190,000
Unassigned	(909,442)
Total fund balance	346,739
Total liabilities, deferred inflows of resources, and fund balance	$ 2,122,803

The accompanying notes are an integral part of these financial statements

LEDGE LIGHT HEALTH DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION GOVERNMENTAL ACTIVITIES
JUNE 30, 2024

Total fund balance	$	346,739
Amounts reported for *governmental activities* in the statement of net position are different because:		
Capital assets and deposits on capital assets used in governmental activities are not financial resources and therefore not reported in the fund financial statements.		800,318
Other assets are not available to pay for current-period expenditures and therefore are deferred or excluded from the fund financial statements:		
Differences between expected and actual experience		1,543
Changes of assumptions		11,624
Net difference between projected and actual earnings on pension plan investments		115
Deferred inflows - unavailable revenues		416,584
Long-term liabilities are not due and payable in the current period and therefore not reported in the fund financial statements:		
Compensated absences		(164,109)
Net pension liability		(328,209)
Lease liability		(91,183)
Deferred inflows - differences between expected and actual experience		(3,700)
Net position of governmental activities	$	989,722

The accompanying notes are an integral part of these financial statements

LEDGE LIGHT HEALTH DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
FOR THE YEAR ENDED JUNE 30, 2024

	GENERAL FUND
REVENUES	
Town contributions	$ 1,190,025
Permits and fees	411,886
Federal, state, and private grants	3,340,120
Interest income and other	36,264
Investment income	887
Total revenues	4,979,182
EXPENDITURES	
Current	
Health services	5,233,188
Capital outlay	332,545
Debt service	15,830
Total expenditures	5,581,563
Deficiency of revenues over expenditures	(602,381)
OTHER FINANCING SOURCES	
Proceeds from issuance of long-term debt	104,610
Total other financing sources	104,610
Deficiency of revenues and other financing sources over expenditures	(497,771)
FUND BALANCE, beginning of year	844,510
FUND BALANCE, end of year	$ 346,739

The accompanying notes are an integral part of these financial statements

LEDGE LIGHT HEALTH DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE OF THE GOVERNMENTAL FUND TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024

Net change in fund balances - total governmental funds	$ (497,771)
Government funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their useful lives and reported as depreciation expense. This is the amount by which capital outlay ($332,545) exceeded depreciation ($51,937) and amortization ($14,529) in the current period.	266,079
Certain expenses in the statement of activities do not require the use of current financial resources and are therefore not reported in the fund financial statements, including:	
Decrease in net pension liability	17,887
Increase in lease liability	(91,183)
Decrease in deferred outflows - expected and actual experience	(19,221)
Increase in deferred outflows - Changes of assumptions	8,256
Decrease in deferred outflows - net difference between projected and actual earnings on pension plan investments	(34,579)
Increase in deferred inflows - net difference between expected and actual experience	(3,700)
Decrease in deferred inflows - Changes of assumptions	
Decrease in compensated absences	(2,389)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. This is the increase in unavailable grant income during the year.	140,370
Change in net position of governmental activities	$ (216,251)

The accompanying notes are an integral part of these financial statements

LEDGE LIGHT HEALTH DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Ledge Light Health District (the "District") was organized on April 19, 1993 pursuant to Chapter 368f of the Connecticut General Statutes. The District serves the Towns of Groton, East Lyme, Ledyard, Lyme, North Stonington, Old Lyme, Stonington, Waterford, the Cities of Groton and New London, and the Borough of Stonington, Connecticut. Appointed representatives from each municipality comprise the District's Board of Health.

The District was created to preserve and improve the status of public health in southeastern Connecticut by (1) upholding and enforcing (a) the Public Health Code of the State of Connecticut and (b) such ordinances and regulations as may be adopted by the Board; and (2) working with other providers of health services in the District to better coordinate existing programs and to plan and implement new health programs.

The District's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies established in GAAP and used by the District are discussed below.

REPORTING ENTITY

The Ledge Light Health District consists of all significant funds, agencies, boards, commissions and authorities over which the District exercises oversight responsibility. Oversight responsibility was determined on the basis of financial interdependence, selection of governing authority, designation of management, ability to significantly influence operations, accountability for fiscal matters and scope of public service. The District is not included in any other governmental "reporting entity" as defined by GASB pronouncements.

BASIC FINANCIAL STATEMENTS – GOVERNMENT-WIDE STATEMENTS

The District's basic financial statements include both government-wide (reporting the District as a whole) and fund financial statements (reporting the District's major funds). Both the government-wide and fund financial statements categorize its health service activities as governmental.

In the government-wide Statement of Net Position, the governmental activities column (a) is presented on a consolidated basis, and (b) is reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The District's net position is reported in two parts – invested in capital assets and unrestricted net position.

The government-wide Statement of Activities reports both the gross and net cost of the District's health services function. This function is also supported by general government revenues (interest earnings, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating, and capital grants.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

BASIC FINANCIAL STATEMENTS – GOVERNMENT-WIDE STATEMENTS *(Continued)*

Program revenues must be directly associated with the function. The net costs by function are normally covered by general revenue (interest income, etc.). The District does not allocate indirect costs. This government-wide focus is more on the sustainability of the District as an entity and the change in the District's net position resulting from the current year's activities.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as needed.

BASIC FINANCIAL STATEMENTS – FUND FINANCIAL STATEMENTS

The financial transactions of the District are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balance, revenues, and expenditures. The various funds are reported by generic classification within the financial statements.

The following fund types are used by the District:

1. Governmental Funds:

   The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the District:

   a. General Fund is the general operating fund of the District. It is used to account for all financial resources.

When an expenditure is incurred for a purpose for which amounts in any unrestricted fund balance category could be used, restricted fund balances are considered to have been spent first, followed by committed, assigned, and unassigned fund balances.

BASIS OF ACCOUNTING

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

1. Accrual: Governmental activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

BASIC FINANCIAL STATEMENTS – GOVERNMENT-WIDE STATEMENTS *(Continued)*

2. Modified Accrual: The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e. both measurable and available. "Available" means collectible within the current period or within 60 days after year-end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

INVESTMENTS

The District reports its investments using the fair value measurement guidelines established by accounting principles generally accepted in the United States of America. These guidelines recognize a three-tiered fair value hierarchy as outlined below:

Level 1:	Quoted prices for identical investments in active markets
Level 2:	Observable inputs other than quoted prices
Level 3:	Unobservable inputs

PREPAID EXPENSES/EXPENDITURES

Certain payments to vendors reflect costs applicable to future accounting periods, and are recorded as prepaid items using the consumption method in both the government-wide and fund financial statements. Reported amounts are equally offset by nonspendable fund balance in the fund financial statements, which indicates that these amounts do not constitute "available spendable resources" even though they are a component of current assets.

CAPITAL ASSETS

Capital assets purchased or acquired with an original cost of $5,000 or more are reported at historical cost or estimated historical cost. Donated capital assets are recorded at their estimated fair value at the date of donation. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives (expressed in years):

Building and improvements	25
Equipment	5 - 10
Vehicles	5 - 10

Lease assets, and type of intangible capital asset, are amortized over the shorter of their useful life or the related lease term.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

ALLOWANCE FOR DOUBTFUL ACCOUNTS

Based upon prior experience, management believes all receivables are fully collectible and that an allowance for doubtful accounts is not necessary.

DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the statement of net position and the governmental fund balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *Deferred Outflows of Resources*, represents the consumption of net position or fund balance that applies to a future period and so it will not be recognized as an expense or expenditure until then. For the year ended June 30, 2024, the District had deferred outflows related to its pension resulting from differences between expected and actual experience, projected and actual earnings on pension plan investments, and from changes in actuarial assumptions (see *Note 8*). In addition to liabilities, the statement of net position and the governmental fund balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *Deferred Inflows of Resources*, represents an acquisition of net position or fund balance that applies to a future period and so it will not be recognized as revenue until then.

For the year ended June 30, 2024, the District had receivables in connection with various grants receivable which were considered unavailable for revenue recognition and were therefore presented as deferred inflows of resources at June 30, 2024. These are discussed further in *Note 3*. The District also had deferred inflows related to its participation in an agent multiple employer defined benefit pension plan, resulting from changes in actuarial experience and actuarial assumptions. These are discussed further in *Note 8.*

UNEARNED REVENUES

Unearned revenues are reported as liabilities in the government-wide and fund financial statements when assets are recognized before the related revenue recognition criteria have been satisfied. In the District, this consists of grants received before the eligibility and performance requirements have been met.

COMPENSATED ABSENCES

The liability for compensated absences reported in the government-wide financial statements consists of unpaid, but earned vacation pay balances. Expenditures and liabilities related to these obligations are recognized in the governmental fund financial statements when they mature such as upon the termination of employment. Compensated absences are reported as noncurrent liabilities in the government-wide statement of net position.

NET PENSION LIABILITY

The net pension liability is measured as the portion of the actuarial value of projected benefits that is attributed to past periods of employee service in the District's agent multiple employer defined benefit pension plan, net of the pension plan's fiduciary net position.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

FUND EQUITY AND NET POSITION

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

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

Restricted Net Position – This category represents the net position of the District, which are subject to constraint that are either a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or b) imposed by law through constitutional provisions or enabling legislation.

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

In the fund financial statements, fund balances of governmental funds are composed of five classifications designed to disclose the hierarchy of constraints placed on how fund balance can be spent.

Nonspendable Fund Balance – This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The District's nonspendable fund balance relates to its prepaid expenditures.

Restricted Fund Balance – This classification includes amounts that are restricted to specific purposes externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or imposed by law.

Committed Fund Balance – This represents the portion of fund balance that can only be used for specific purposes imposed by the District's highest level of decision making authority (the Board of Health).

Assigned Fund Balance – This classification includes amounts that are intended for a particular purpose, but are neither Restricted nor Committed. In the District, these are monies set aside at the suggestion of the District's Finance Committee.

Unassigned Fund Balance – This represents amounts that are available for any purpose. It is the residual classification in the General Fund.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

BUDGETS

The District adopts an annual budget for the General Fund by April 30th of each year. The budget is presented on the modified accrual basis of accounting which is consistent with accounting principles generally accepted in the United States of America with the exception that allocations of overhead to grant programs are reported as both revenues and expenditures. The following procedures are followed in establishing the budgetary data reflected in the financial statements:

1. The District's Director of Health prepares the annual budget for presentation to the Board of Health.

2. The Board of Health holds a public hearing on the proposed budget, where it is formally approved.

3. The Board of Health may make amendments to the budget, but any actions which would increase the member Districts' contributions by more than seven percent (7%) requires a public hearing.

USE OF ESTIMATES

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

APPLICATION OF ACCOUNTING STANDARDS

For the year ended June 30, 2024, the following accounting pronouncement became effective. The District implemented the pronouncement, where applicable:

GASB Statement 100, *Accounting Changes and Error Corrections*. This statement enhances accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

SUBSEQUENT EVENTS

Management has evaluated subsequent events for disclosure and/or recognition in the financial statements through April 8, 2025, the date that the financial statements were available to be issued. No subsequent events were identified.

NOTE 2 – CASH, CASH EQUIVALENTS, AND INVESTMENTS

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

Deposits - The District does not have a policy for deposits. The District also does not have a custodial credit risk policy. However, as a practice, the District follows Connecticut State Statutes. The State of Connecticut requires that each depositor maintain segregated collateral in an amount equal to a defined percentage of its public deposits based upon the bank's risk based capital ratio.

Cash Equivalents / Investments - The District does not have a custodial credit risk policy with regard to cash equivalents, investments, or related credit risk for debt securities, however it is the District's practice to follow Connecticut State Statues (CGS). CGS Section 7-400 permit municipalities and local governments to invest in: (1) obligations of the United States and its agencies; (2) highly rated obligations of any state of the United States or of any political subdivision, authority or agency thereof; and (3) shares or other interests in custodial arrangements or pools maintaining constant net asset values and in highly rated no-load open end money market mutual funds (with constant or fluctuating net asset values) whose portfolios are limited to obligations of the United States and its agencies, and repurchase agreements fully collateralized by such obligations. CGS Sections 3-27a to 3-27f permit the investment by the District in the shares of the Connecticut Short Term Investment Fund (STIF).

The STIF is a money market investment pool managed by a division of the State of Connecticut's Treasurer's Office. Investments must be made in instruments authorized by the State's CGS using guidelines adopted by the State Treasurer. The fair value of the position in the pool is the same as the value of the pool shares and investments held by the fund and are stated at amortized cost. STIF is rated by Standard & Poor's at AAAm, its highest rating for money funds and investment pools.

Interest Rate Risk - The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from interest rate increases. Generally, the District does not invest in any long-term investment obligations.

The following is a summary of cash and cash equivalents at June 30, 2024:

	Carrying Amount
Deposit accounts	$ 619,708
Connecticut Short Term Investment Fund	580,519
Total cash and cash equivalents	$ 1,200,227

NOTE 2 – CASH, CASH EQUIVALENTS, AND INVESTMENTS *(Continued)*

Concentration of Credit Risk – The carrying amount of the District's deposits with financial institutions was $619,708 and the bank balance was $649,237, of which $250,000 was covered by federal depository insurance, $64,924 was collateralized by securities held by the financial institution, and the balance of $334,313 was uninsured and uncollateralized at June 30, 2024.

The risk category for the District's shares in STIF cannot be determined since the District does not own identifiable securities, but invests as a shareholder of the investment pool.

The following is a summary of investments at June 30, 2024:

Investment Type	Average Credit Rating	Fair Value	Fair Value Measurements Level 1	Level 2	Level 3
Investments					
Mutual funds	N/A	$ 126,672	$ 126,672	$ -	$ -
Money market funds	N/A	540	540	-	-
		$ 127,212	$ 127,212	$ -	$ -

The average credit rating for the District's investments in mutual funds cannot be determined since the District does not own identifiable securities, but invests as a shareholder of the funds.

Investment Type	Investment Maturities (Years) N/A	Less than 1	1-10	More than 10
Investments				
Mutual funds	$ 126,672	$ -	$ -	$ -
Money market funds	540	-	-	-
	$ 127,212	$ -	$ -	$ -

NOTE 3 – RECEIVABLES

At June 30, 2024, the District's receivables consisted of the following:

	Carrying Amount
Integovernmental grants	$ 703,256
Permits, fees, and other	25,927
	$ 729,183

Governmental funds report *deferred inflows of resources* in connection with receivables that are not considered to be available to liquidate liabilities of the current period. At June 30, 2024, the District's deferred inflows of resources in the fund financial statements consisted of the following:

NOTE 3 – RECEIVABLES *(Continued)*

	Revenues - Unavailable
Receivables	$ 416,584
Total deferred inflows of resources	$ 416,584

The District also defers revenue recognition in connection with resources that have been received, but not yet earned. These are recorded in the liability *unearned revenue* at June 30, 2024 in both the government-wide and fund financial statements. At June 30, 2024, the balance of unearned revenue totaled $828,746.

NOTE 4 – CAPITAL ASSETS

Changes in capital assets for governmental activities for the year ended June 30, 2024 are as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets, not being depreciated				
Construction in process	$ -	$ 22,127	$ -	$ 22,127
Total capital assets, not being depreciated	-	22,127	-	22,127
Capital assets, being depreciated				
Buildings and improvements	598,550	138,558	-	737,108
Equipment	38,819	33,081	-	71,900
Vehicles	172,486	-	-	172,486
Total capital assets, being depreciated	809,855	171,639	-	981,494
Less: accumulated depreciation				
Buildings and improvements	185,593	27,278	-	212,871
Equipment	33,734	7,411	-	41,145
Vehicles	56,290	17,248	-	73,538
Total accumulated depreciation	275,617	51,937	-	327,554
Total capital asses, net of accumulated depreciation	$ 534,238	$ 141,829	$ -	$ 676,067

	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets, being amortized				
Right of use asset - building	$ -	$ 104,610	$ -	$ 104,610
Total capital assets, being amortized	-	104,610	-	104,610
Less: accumulated amortization				
Right of use asset - building	-	14,529	-	14,529
Total accumulated amortization	-	14,529	-	14,529
Capital assets, net of accumulated amortization	$ -	$ 90,081	$ -	$ 90,081

Depreciation expense of $51,937 and amortization expense of $14,529 were charged to Health Services for the year ended June 30, 2024.

NOTE 5 – NONCURRENT LIABILITIES

A summary of noncurrent liabilities is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Current Portion
Compensated absences	$ 161,720	$ 2,389	$ -	$ 164,109	$ 27,697
Lease liability *(Note 6)*	-	104,610	(13,427)	91,183	33,912
Net pension liability *(Note 8)*	346,096	-	(17,887)	328,209	-
Total	$ 507,816	$ 106,999	$ (31,314)	$ 583,501	$ 61,609

NOTE 6 – OPERATING LEASE

During the year ended June 30, 2024, the District entered into a three year operating lease for a building in New London, Connecticut. Under the terms of the lease, which began February 1, 2024, the District must make payments of approximately $3,200 a month for thirty six months through January 1, 2027. At the inception of this lease, the District recognized both a right-to -use lease asset and a lease liability in the amount of $104,610. During the year ended June 30, 2024, the District recognized $16,932 of lease expense under this lease, which consists of amortization of $14,529 and interest of $2,403. As of June 30, 2024, future minimum lease payments (annualized) were as follows:

Year ending June, 30th	Total Payments	Interest	Principal
2025	$ 37,992	$4,080	$33,912
2026	37,992	2,470	35,522
2027	22,187	438	21,749
	$ 98,171	$6,988	$91,183

At June 30, 2024, the right-to-use lease asset had a carrying balance of $90,081 which is net of an initial cost of $104,610 and accumulated amortization of $14,529.

In addition to the lease, the District also entered into a purchase agreement with the landlord, to acquire the leased building in the amount of $300,000 at the end of the lease term (See *Note 10)*. As of June 30, 2024, the District has placed a total of $34,170 on deposit with the landlord to be applied to the purchase and will continue to deposit approximately $800 per month with the landlord under the terms of the agreement until accumulating a total of $60,000 toward the purchase. Amounts on deposit with the landlord are classified as a deposit on capital asset on the District's statement of net position.

NOTE 7 – FUND BALANCE

At June 30, 2024, committed fund balances on the fund financial statements consisted of the following:

Purpose	Amount
Committed	
Pension liability	$ 280,000
Operating deficits	200,000
Capital improvements - 216 Broad Street	130,000
Emergency operating expenses	100,000
Program development	100,000
Workforce development	100,000
Vehicle replacements	80,000
Emergency response /PPE /Equipment	75,000
Other employee paid time off	50,000
Future unemployment benefits	50,000
Accreditation / Strategic planning	25,000
Total committed fund balance	$ 1,190,000

In addition to committed fund balance, the District has non-spendable fund balance of $66,181 representing its investment in prepaid expenditures, $300,000 assigned fund balance for the acquisition of real estate under a purchase agreement (See *Note 10)*, and net unassigned deficit fund balance of ($909,442) which it plans to restore through previously unavailable grant receivables and future budgetary measures.

NOTE 8 – PENSION PLAN

The District participates in both a defined contribution and defined benefit plan. The defined benefit plan is closed to new employees, however, all eligible employees may participate in the salary deferral 457(b) plan.

Defined Contribution Plan

District employees who work a minimum of thirty-two (32) hours per week are eligible for participation in the District's 457(b) salary deferral plan. The plan is administered though ICMA-RC and requires mandatory participation for all full-time employees. The District makes matching contributions in amounts not to exceed six-percent (6%) of the employees' gross pay. The matching contributions are deposited into the District's 401(a) plan and are subject to the following vesting schedule:

Years of Service Completed	% Vested
0 to 2 years	0%
2.1 to 4 years	50%
4.1 + years	100%

NOTE 8 – PENSION PLAN *(Continued)*

Defined Contribution Plan *(Continued)*

Length of service will include continuous service time to a District municipal member by a full-time employee transferred to the District from a municipality which joins the District or to the District by any part-time employee who becomes a full-time employee without a break in service.

Contributions of unvested funds that are forfeited by employees leaving the District will be applied towards future District contributions made on behalf of other employees. For the year ended June 30, 2024, the District's matching contributions totaled $149,057. The plan is not considered a fiduciary activity of the District as the District does not hold the plan's assets or have the ability to direct the use, exchange, or employment of the assets. As of June 30, 2024, there were 34 participants in the plan.

Defined Benefit Plan

Certain employees who were employed with the District on January 1, 2008, may have elected to continue their participation in the Town of Groton Retirement System, an agent multiple employer Public Employee Retirement System (PERS Plan), administered by the Town of Groton's Retirement Board. The PERS Plan provides retirement, disability, and death benefits to plan members and beneficiaries. The Town of Groton (the Town)'s Charter provides the Town Council with the authority to establish and amend benefit provisions, by ordinance, through the Retirement Board. The PERS Plan 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. Those reports may be obtained by writing to the Finance Department of the Town of Groton, 45 Fort Hill Road, Groton, Connecticut.

The District is required to contribute at an actuarially determined rate. As a condition of the plan, participating employees will contribute four percent (4%) of their gross pay. District employees hired after January 1, 2008 are prohibited from participation in this plan. The District's required contributions to this plan totaled $37,300 for the year ended June 30, 2024 and were paid during that fiscal year. Pension expense (income) recognized for the year ended June, 30, 2024 was $68,657 under this plan. For the year ended June 30, 2024, there was one current District employee and two retirees and/or beneficiaries receiving benefits, participating in the plan. PERS Plan benefits are calculated as 2% of average annual pay (for highest paid 3 years out of last 5 years) multiplied by the number of years of continuous service up to 30 years and 1.25% of average annual pay times years of continuous service in excess of 30.

The PERS Plan's fiduciary net position has been determined on the same basis as that used by the plan. The PERS Plan's financial statements are prepared using the accrual basis of accounting. Plan member contributions are recognized when due and a formal commitment to provide the contributions has been made. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. The PERS Plan's investments are reported at fair value. Investment income is recognized as earned, and gains or losses on sales or exchanges of investments are recognized on the transaction date.

NOTE 8 – PENSION PLAN *(Continued)*

Defined Contribution Plan *(Continued)*

The District reported the following deferred outflows of resources and deferred inflows of resources in connection with the PERS Plan on the statement of net position as of June 30, 2024:

	Deferred Outflows	Deferred Inflows
Differences between expected and actual experience	$ 1,543	$ 3,700
Changes of assumptions	11,624	-
Net difference between projected and actual earnings on pension plan investments	115	-
Total	$ 13,282	$ 3,700

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

Year ending June 30,	Expense
2025	$ 6,821
2026	20,509
2027	(10,707)
2028	(7,041)
	$ 9,582

Deferred outflows	$ 13,282
Deferred inflows	(3,700)
	$ 9,582

The District's net pension liability for the year ended June 30, 2024 was derived as follows:

Total pension liability	$ 1,074,463
Less: Plan fiduciary net position	746,254
Net pension liability	$ 328,209

Total fiduciary net position as a percentage of the total pension liability	69.45%

The total pension liability was determined by an actuarial valuation as of July 1, 2023, rolled forward to June 30, 2024, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40%
Salary increases	Varies by age
Investment rate of return	6.75%

NOTE 8 – PENSION PLAN *(Continued)*

Defined Contribution Plan *(Continued)*

Mortality rates were based on the Pub-2010 Public Retirement Plans Amount-Weighted Mortality Tables projected to valuation date with Scale MP-2021. The actuarial assumptions used in the July 1, 2023 valuation were based on the 2014 Experience Study Report published in August 2014. The long-term expected rate of return on pension plan investments was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2024, along with the asset allocation policy are summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return	Target Allocation
U.S. large cap	4.50%	27.00%
U.S. small cap	6.40%	5.00%
World equity	4.80%	15.00%
Emerging markets	4.80%	2.00%
Core fixed income	2.90%	25.00%
Limited duration	1.80%	12.00%
Emerging debt	5.30%	3.00%
High-yield bonds	4.70%	3.00%
Real estate (REITs)	6.10%	3.00%
US all cap factor equity	4.70%	5.00%
		100.00%

The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that the District's contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. If the District's discount rate was lowered to 5.75%, the net pension liability would increase to $442,910, while if the District's discount rate was increased to 7.75%, the net pension liability would decrease to $228,957.

NOTE 8 – PENSION PLAN *(Continued)*

Defined Benefit Plan *(Continued)*

Changes in the net pension liability for the year ended June 30, 2024 were as follows:

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balance, June 30, 2023	$ 1,069,550	$ 723,454	$ 346,096
2023-2024 changes:			
Service cost	12,880	-	12,880
Interest on total pension liability	72,392	-	72,392
Differences between expected and actual experience	(8,324)	-	(8,324)
Changes of assumptions	26,154	-	26,154
Employer contributions	-	37,300	(37,300)
Member contributions	-	204	(204)
Net investment income	-	83,758	(83,758)
Benefit payments, including employee contribution refunds	(98,189)	(98,189)	-
Administrative expenses	-	(273)	273
	4,913	22,800	(17,887)
Balance, June 30, 2024	$ 1,074,463	$ 746,254	$ 328,209

NOTE 9 – RISK MANAGEMENT

The District is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has obtained coverage from commercial insurance companies and has effectively managed risk through various employee education and prevention programs. There have been no significant reductions in insurance coverage and settlements have not exceeded insurance coverage for each of the past three fiscal years. All risk management activities are accounted for in the general fund.

NOTE 10 – COMMITMENTS

The District has entered into a agreement to purchase real estate it is currently leasing at the end of the lease term in January 2027 for the amount of $300,000. At June 30, 2024, the District has fund balance assigned for this purchase in the same amount. Deposits placed with the seller to be used towards the purchase total $34,170 at June 30, 2024 and are reported as deposit on capital asset in the District's statement of net position.

NOTE 11 – EXPENDITURES IN EXCESS OF APPROPRIATIONS

For the year ended June 30, 2024, the following expenditures were in excess of their budgeted appropriations by the following amounts:

Personnel services	
Employee salary - core	$ 78,706
Benefits/payroll taxes - core	59,589
Employee salary - grants	190,831
Benefits/payroll taxes - grants	53,968
Non-personnel services	
Facilities, utilities, and vehicles	35,915
Supplies and equipment	271,231
Professional services	29,462
Other administrative costs	37,751
Grant non-personnel	629,638

Total expenditures were over budget for the year in the amount of $1,387,091. Total revenues exceeded budgeted estimates by $888,891. There were no budget modifications made for the year ended June 30, 2024.

NOTE 12 – PRONOUNCEMENTS ISSUED, NOT YET EFFECTIVE

The Governmental Accounting Standards Board (GASB) has issued several pronouncements prior to June 30, 2024 that have effective dates that may impact future financial presentations. Management has not currently determined what, if any, impact implementation of the following statements may have on the financial statements:

GASB Statement 101 - Compensated Absences. This statement updates the recognition and measurement guidance for compensated absences. The requirements of this statement are effective for fiscal years beginning after December 15, 2023 (the District's fiscal year ending June 30, 2025).

GASB Statement 102 - Certain Risk Disclosures. The objective of this Statement is to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints. The requirements of this statement is effective for fiscal years beginning after June 15, 2024 (the District's fiscal year ending June 30, 2025).

GASB Statement 103, *Financial Reporting Model Improvements.* The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. The requirements of this statement is effective for fiscal years beginning after June 15, 2025 (the District's fiscal year ending June 30, 2026).

LEDGE LIGHT HEALTH DISTRICT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2024

	ORIGINAL BUDGET	BUDGET ADJUSTMENTS	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES					
Member per capita	$ 1,163,653	$ -	$ 1,163,653	$ 1,190,025	$ 26,372
State per capita	398,616	-	398,616	398,616	-
Environmental health fees	391,300	-	391,300	403,180	11,880
Training/consulting/other services	10,000	-	10,000	8,706	(1,294)
Interest income and other	5,000	-	5,000	36,264	31,264
Investment income (loss)	-	-	-	887	887
General & Administrative	100,260	-	100,260	-	(100,260)
Contracts/grants	2,021,462	-	2,021,462	2,941,504	920,042
Total revenues	4,090,291	-	4,090,291	4,979,182	888,891
EXPENDITURES					
Current - heath services					
Personnel services					
Employee salary - core	1,272,630	-	1,272,630	1,351,336	(78,706)
Benefits/payroll taxes - core	496,470	-	496,470	556,059	(59,589)
Employee salary - grants	1,054,848	-	1,054,848	1,245,679	(190,831)
Benefits/payroll taxes - grants	369,197	-	369,197	423,165	(53,968)
Non-personnel services					
Facilities, utilities, and vehicles	102,100	-	102,100	138,015	(35,915)
Supplies and equipment	74,000	-	74,000	345,231	(271,231)
Professional services	62,500	-	62,500	91,962	(29,462)
Other administrative costs	60,700	-	60,700	98,451	(37,751)
Grant non-personnel	597,417	-	597,417	1,227,055	(629,638)
Total expenditures	4,089,862	-	4,089,862	5,476,953	(1,387,091)
Excess (deficiency) of revenues over expenditures - budgetary basis	429	-	429	(497,771)	(498,200)
ADJUSTMENTS TO GAAP BASIS					
Proceeds from issuance of long-term debt - lease liability				104,610	
Capital outlay for lease asset				(104,610)	
Total adjustments				-	
Excess (deficiency) of revenues over expenditures - GAAP basis				(497,771)	
FUND BALANCE, beginning of year				844,510	
FUND BALANCE, end of year				$ 346,739	

See independent auditors' report

LEDGE LIGHT HEALTH DISTRICT
SCHEDULE OF EMPLOYER CONTRIBUTIONS
TOWN OF GROTON RETIREMENT SYSTEM
LAST 10 FISCAL YEARS

	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Actuarially determined contribution	$ 37,300	$ 33,700	$ 30,000	$ 24,800	$ 19,900	$ 15,700	$ 13,200	$ 8,958	$ 8,971	$ 6,764
Contributions in relation to the actuarially determined contribution	37,300	33,700	30,000	24,800	20,500	15,700	13,200	8,958	8,971	6,764
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ (600)	$ -	$ -	$ -	$ -	$ -
Covered-employee payroll	143,635	143,351	134,616	127,535	122,630	112,203	105,474	101,308	90,125	89,652
Contributions as a percentage of covered-employee payroll	25.97%	23.51%	22.29%	19.45%	16.72%	13.99%	12.51%	8.84%	9.95%	7.54%

Notes to Schedule

Valuation date:	July 1, 2023
Measurement date:	June 30, 2024

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

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age Normal
Amortization method	Normal Actuarial Cost
Remaining amortization period	20 years (Prior: 18 years)
Asset valuation method	Adjusted value of assets
Inflation	2.40%
Salary increases	Vary by age group
Investment rate of return	6.75%, net of pension plan investment expenses (prior 7.00%)
Retirement age	Age related table
Mortality	Pub-2010 Public Retirement Plans Amount-Weighted Mortality Tables (with separate tables for Public Safety), projected to the valuation date with Scale MP-2021.

See independent auditors' report

LEDGE LIGHT HEALTH DISTRICT
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED
TOWN OF GROTON RETIREMENT SYSTEM
LAST 10 FISCAL YEARS

	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Total pension liability:										
Service cost	$ 12,880	$ 12,304	$ 10,959	$ 10,578	$ 9,829	$ 8,959	$ 8,701	$ 7,714	$ 621,108	$ 7,181
Interest on total pension liability	72,392	69,481	65,868	61,063	56,837	54,160	51,179	48,675	94,625	46,078
Differences between expected and actual experience	(8,324)	32,393	29,096	24,596	39,206	23,550	21,741	29,608	(651,642)	(7,730)
Changes in assumptions	26,154	-	25,818	18,648	(2,655)	14,387	(4,319)	5,161	(5,817)	23,355
Benefit payments, including employee contribution refunds	(98,189)	(48,998)	(48,998)	(48,998)	(42,468)	(37,804)	(37,804)	(37,804)	(37,804)	(37,804)
Net change in total pension liability	4,913	65,180	82,743	65,887	60,749	63,252	39,498	53,354	20,470	31,080
Total pension liability - beginning of year	1,069,550	1,004,370	921,627	855,740	794,991	731,739	692,241	638,887	618,417	587,337
Total pension liability - end of year	1,074,463	1,069,550	1,004,370	921,627	855,740	794,991	731,739	692,241	638,887	618,417
Plan fiduciary net position:										
Contributions - employer	37,300	33,700	30,000	24,800	20,500	15,700	13,200	8,958	8,971	6,764
Contributions - member	204	5,745	5,734	5,385	5,101	4,905	4,442	4,265	4,052	3,627
Net investment income	83,758	64,776	(99,874)	161,457	34,415	42,276	42,251	55,221	(380)	19,083
Benefit payments, including employee contribution refunds	(98,189)	(48,998)	(48,998)	(48,998)	(42,468)	(37,804)	(37,804)	(37,804)	(37,804)	(37,804)
Administrative expense	(273)	(227)	(236)	(203)	(284)	(203)	(251)	(179)	(172)	(212)
Net change in plan fiduciary net position	22,800	54,996	(113,374)	142,441	17,264	24,874	21,838	30,461	(25,333)	(8,542)
Plan fiduciary net position - beginning of year	723,454	668,458	781,832	639,391	622,127	597,253	575,415	544,954	570,287	578,829
Plan fiduciary net position - end of year	746,254	723,454	668,458	781,832	639,391	622,127	597,253	575,415	544,954	570,287
Net pension liability - end of year	$ 328,209	$ 346,096	$ 335,912	$ 139,795	$ 216,349	$ 172,864	$ 134,486	$ 116,826	$ 93,933	$ 48,130
Plan fiduciary net position as a percentage of the total pension liability	69.45%	67.64%	66.55%	84.83%	74.72%	78.26%	81.62%	83.12%	85.30%	92.22%
Covered-employee payroll	$ 143,635	$ 143,351	$ 134,616	$ 127,535	$ 122,630	$ 112,203	$ 105,474	$ 101,308	$ 90,125	$ 89,652
Net pension liability as a percentage of covered-employee payroll	228.50%	241.43%	249.53%	109.61%	176.42%	154.06%	127.51%	115.32%	104.23%	53.69%

See independent auditors' report

FEDERAL SINGLE AUDIT REPORTS

FEDERAL INTERNAL CONTROL AND COMPLIANCE REPORTS

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

To the Board of Health of
Ledge Light Health District
New London, 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 and the major fund of the Ledge Light Health District (the "District"), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated April 8, 2025.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit of the financial statements, we considered the District'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 District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District'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.

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REPORT ON COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the District'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 District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Hoyt, Filippetti & Malaghan, LLC

Groton, Connecticut
April 8, 2025

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Health of
Ledge Light Health District
New London, Connecticut

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM

Opinion on Each Major Federal Program

We have audited Ledge Light Health District's (the "District's") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2024. The District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of federal findings and questioned costs.

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's federal programs.

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Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

Hoyt, Filippetti & Malaghan, LLC
Groton, Connecticut
April 8, 2025

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

LEDGE LIGHT HEALTH DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

Grantor; Pass-through Grantor; Program Title; Description	Pass-Through Entity Identifying Number	Assistance Listing Number	Passed Through to Subrecipients	Grant Expenditures
U.S. DEPARTMENT OF PUBLIC HEALTH AND HUMAN SERVICES				
Indirect:				
Passed through the State of Connecticut Department of Public Health:				
CT Investment in Public Health	2024-0066	93.967	$ -	$ 4,986
Prev. Health Services Block Grant PPHF	2020-0058	93.758	-	14,709
ELC - Enhancing Det COVID	2022-0156	93.323	-	411,243
Public Health Emergency Prep	2019-0231	93.069	382,712	451,996
Public Health Emergency Prep	2019-0226	93.069	165,562	342,462
Opioid Overdose Crisis	2021-0038	93.138	-	61,533
IAP Covid Supplement	2021-0007	93.268	-	106,392
Immunization Action Plan	2021-0007	93.268	-	152,342
Immunization Children	2024-0065	93.268	-	152,248
			548,274	1,697,911
Passed through the State of Connecticut Department of Mental Health and Addiction Services				
Opioid Academic Detailing	23MHA1042	93.788	-	43,140
Groton Alliance Substance Abuse Prevention	22MHA1020-3	93.959	-	130,318
Connecticut Promotes Recovery	23MHA6026	93.788	-	39,077
Connecticut Promotes Recovery	23MHA6026-4	93.788	-	97,438
			-	309,973
Passed through the State of Connecticut Office of Health Strategy				
State Innovation Models	21OHS0010	93.624	-	215,180
Passed through Southeastern Regional Action Council				
Prevention and Treatment of Substance Abuse		93.959	-	11,527
Passed through University of Connecticut				
Strategic Prevention Framework for Prescription Drugs	1H79SP082768-01	93.243	-	5,000
Passed through National Association of County and City Health Officials				
Implementing Overdose Prevention Strategies	2022-112103	93.421	-	110,562
Direct:				
Drug-Free Communities Support Program	1NH28CE003053-03	93.276	-	34,231
Drug-Free Communities Support Program	1NH28CE003053-04	93.276	-	92,909
			-	127,140
Total US Department of Public Health and Human Services			548,274	2,477,293
US FEDERAL EMERGENCY MANAGEMENT AGENCY				
Indirect:				
Passed through United Way				
Emergency Food and Shelter Program		97.024	-	15,000
Total US Federal Emergency Management Agency			-	15,000
US DEPARTMENT OF TREASURY				
Indirect:				
Passed through the Connecticut Children's Medical Center				
Coronavirus State and Local Fiscal Recovery Funds	23-179749-04	21.027	-	82,664
Passed through the Town of East Lyme, CT				
Coronavirus State and Local Fiscal Recovery Funds		21.027	-	16,077
Passed through the City of Groton, CT				
Coronavirus State and Local Fiscal Recovery Funds		21.027	-	26,372
Passed through the Town of Groton, CT				
Coronavirus State and Local Fiscal Recovery Funds		21.027	-	25,009
Passed through the Town of Ledyard, CT				
Coronavirus State and Local Fiscal Recovery Funds		21.027	-	12,504
Passed through the Town of Lyme, CT				
Coronavirus State and Local Fiscal Recovery Funds		21.027	-	1,786
Passed through the City of New London, CT				
Coronavirus State and Local Fiscal Recovery Funds		21.027	-	104,440
Passed through the Town of Old Lyme, CT				
Coronavirus State and Local Fiscal Recovery Funds		21.027	-	7,145
Passed through the Town of Waterford, CT				
Coronavirus State and Local Fiscal Recovery Funds		21.027	-	16,077
Passed through the Town of Stonington, CT				
Coronavirus State and Local Fiscal Recovery Funds		21.027	-	16,077
Passed through the Groton Long Point Association, Inc.				
Coronavirus State and Local Fiscal Recovery Funds		21.027	-	447
Passed through the Borough of Stonington, CT				
Coronavirus State and Local Fiscal Recovery Funds		21.027	-	7
Passed through the Town of North of Stonington, CT				
Coronavirus State and Local Fiscal Recovery Funds		21.027	-	3,573
Total US Department of Treasury			-	312,178
Total Expenditures of Federal Awards			$ 548,274	$ 2,804,471

The accompanying notes are an integral part of this schedule.

LEDGE LIGHT HEALTH DISTRICT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2024

NOTE A - ACCOUNTING BASIS

BASIC FINANCIAL STATEMENTS

The accounting policies of the District conform to accounting principles generally accepted in the United States of America as applicable to state and local governments.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The accompanying schedule of expenditures of federal awards has been prepared on the accrual basis consistent with the preparation of the basic financial statements. Information included in the schedule of expenditures of federal awards is presented in accordance with the requirements Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

For cost reimbursement awards, revenues are recognized to the extent of expenditures. Expenditures have been recognized to the extent the related obligation was incurred within the applicable grant period and liquidated within 90 days after the end of the grant period. For performance-based awards, revenues are recognized to the extent of performance achieved during the grant period.

Ledge Light Health District has not elected to use the 10% de Minimis indirect cost rate.

NOTE B - SUBRECIPIENTS

The following federal awards were made to subrecipients for the year ended June 30, 2024:

Grant / Subrecipient	Assistance Listing Number	Amount
Public Health Emergency Prep (2019-0231)		
Stratford Health Department	93.069	$ 106,176
Stamford Health Department	93.069	75,271
Norwalk Health Department	93.069	51,580
City of Bridgeport, CT	93.069	32,415
Aspetuck Health District	93.069	26,590
Trumbull Health Department	93.069	20,401
Greenwich Health Department	93.069	17,963
Fairfield Health Department	93.069	17,685
New Canaan Health Department	93.069	11,708
Wilton Health Department	93.069	10,751
Darien Health Department	93.069	7,779
Monroe Health Department	93.069	4,393
		382,712

LEDGE LIGHT HEALTH DISTRICT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(Continued)
JUNE 30, 2024

NOTE B - SUBRECIPIENTS *(Continued)*

Grant / Subrecipient	Assistance Listing Number	Amount
Public Health Emergency Prep (2019-0226)		
Eastern Highlands Health District	93.069	52,250
Northeast District Department of Health	93.069	52,250
Uncas Health District	93.069	52,062
Mohegan Tribe Health Department	93.069	9,000
		165,562
Total Federal Assistance passed through to subrecipients		$ 548,274

SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

LEDGE LIGHT HEALTH DISTRICT
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2024

SECTION I – SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? ____ Yes ✓ No
- Significant deficiency(ies) identified? ____ Yes ✓ None reported

Noncompliance material to financial statements noted? ____ Yes ✓ No

FEDERAL AWARDS

Internal control over major programs:

- Material weakness(es) identified? ____ Yes ✓ No
- Significant deficiency(ies) identified? ____ Yes ✓ None reported

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

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance ____ Yes ✓ No

Identification of major programs:

CFDA Number	Name of Federal Program	Expenditures	Federal Assistance
93.069	U.S. Department of Health and Human Services – Public Health Emergency Preparedness	$794,458	$794,458
93.323	U.S. Department of Health and Human Services – Enhanced Detection Cooperative Agreement	$411,243	$411,243

Auditee qualified as low-risk auditee? ____ Yes ✓ No

Dollar threshold used to distinguish between Type A and Type B program: $750,000

LEDGE LIGHT HEALTH DISTRICT
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2024

SECTION II – SUMMARY OF FINDINGS RELATED TO FINANCIAL STATEMENTS REQUIRED UNDER GENERALLY ACCEPTED *GOVERNMENT AUDITING STANDARDS*

- We issued a report dated April 8, 2025 on compliance and on internal control over financial reporting based on an audit of financial statements performed in accordance with *Government Auditing Standards.*
- Our report on compliance indicated no reportable instances of noncompliance.
- Our report on internal control over financial reporting disclosed no material weaknesses.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

- There were no findings or questioned costs reported.

LEDGE LIGHT HEALTH DISTRICT
SUMMARY SCHEDULE OF THE STATUS OF PRIOR FEDERAL AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2024

PRIOR YEAR AUDIT FINDINGS RESOLVED

MW-2019-001 Timely Bank Reconciliations

PRIOR YEAR AUDIT FINDINGS REPEATED

None

STATE SINGLE AUDIT REPORTS

STATE INTERNAL CONTROL AND COMPLIANCE REPORTS

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

To the Board of Health of
Ledge Light Health District
New London, 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 and the major fund of the Ledge Light Health District (the "District"), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated April 8, 2025.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit of the financial statements, we considered the District'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 District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District'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.

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REPORT ON COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the District'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 District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Hoyt, Filippetti & Malaghan, LLC

Groton, Connecticut
April 8, 2025

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR STATE PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE STATE SINGLE AUDIT ACT

To the Board of Health of
Ledge Light Health District
New London, Connecticut

REPORT ON COMPLIANCE FOR EACH MAJOR STATE PROGRAM

Opinion on Each Major State Program

We have audited Ledge Light Health District's (the "District") compliance with the types of compliance requirements identified as subject to audit in the Office of Policy and Management's *Compliance Supplement* that could have a direct and material effect on each of the District's major state programs for the year ended June 30, 2024. The District's major state programs are identified in the summary of auditors' results section of the accompanying schedule of state findings and questioned costs.

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2024.

Basis for Opinion on Each Major State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the State Single Audit Act (C.G.S Sections 4-230 to 4-236). Our responsibilities under those standards and the State Single Audit Act are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major state program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's state programs.

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Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. 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 GAAS, *Government Auditing Standards*, and the State Single Audit will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the State Single Audit Act, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit
- Identify and assess the risks of material noncompliance, 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 District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the State Single Audit Act, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any material weaknesses and significant deficiencies in internal control over compliance that we identified during the audit.

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

Hoyt, Filippetti & Malaghan, LLC

Groton, Connecticut
April 8, 2025

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

LEDGE LIGHT HEALTH DISTRICT
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2024

State Grantor; Pass-through Grantor; Program Title	State Grant Program Core-CT Number	Expenditures
NONEXEMPT PROGRAMS		
DEPARTMENT OF PUBLIC HEALTH		
Direct:		
Local and District Departments of Health	11000-DPH48558-17009	$ 398,616
Total Department of Public Health		398,616
DEPARTMENT OF MENTAL HEALTH AND ADDICTION SERVICES		
Direct:		
Grants for Substance Abuse Services	11000-MHA53300-16003	13,525
Total Department of Mental Health and Addiction Services		13,525
TOTAL STATE FINANCIAL ASSISTANCE		$ 412,141

The accompanying note is an integral part of this schedule

LEDGE LIGHT HEALTH DISTRICT
NOTE TO SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2024

NOTE A - ACCOUNTING BASIS

BASIC FINANCIAL STATEMENTS

The accounting policies of Ledge Light Health District (the "District") conform to accounting principles generally accepted in the United States of America as applicable to state and local governments.

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

The accompanying schedule of expenditures of state financial assistance has been prepared on the accrual basis consistent with the preparation of the basic financial statements. Information included in the schedule of expenditures of state financial assistance is presented in accordance with regulations established by the State of Connecticut, Office of Policy and Management.

For cost reimbursement awards, revenues are recognized to the extent of expenditures. Expenditures have been recognized to the extent the related obligation was incurred within the applicable grant period and liquidated within 90 days after the end of the grant period.

For performance-based awards, revenues are recognized to the extent of performance achieved during the period.

SCHEDULE OF STATE FINDINGS AND QUESTIONED COSTS

LEDGE LIGHT HEALTH DISTRICT
SCHEDULE OF STATE FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2024

SECTION I – SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of auditors' report issued:	Unmodified			
Internal control over financial reporting:				
○ Material weakness(es) identified?	____	Yes	✓	No
○ Significant deficiency(ies) identified?	____	Yes	✓	None reported
Noncompliance material to financial statements noted?	____	Yes	✓	No

STATE FINANCIAL ASSISTANCE

Internal control over major programs:				
○ Material weakness(es) identified?	____	Yes	✓	No
○ Significant deficiency(ies) identified?	____	Yes	✓	None reported
Type of auditors' report issued on compliance for major programs:	Unmodified			
Any audit findings disclosed that are required to be reported in accordance with Section 4-236-24 of the Regulations to the State Single Audit Act?	____	Yes	✓	No

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

State Grantor/Program	**State Grant Program Identification Number**	**Expenditures**
Department of Public Health:		
Local and District Departments of Health	11000-DPH48558-17009	$ 398,616

Dollar threshold used to distinguish between Type A and Type B program: $100,000

LEDGE LIGHT HEALTH DISTRICT
SCHEDULE OF STATE FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2024

SECTION II– SUMMARY OF FINDINGS RELATED TO FINANCIAL STATEMENTS REQUIRED UNDER *GOVERNMENT AUDITING STANDARDS*

- We issued a report dated April 8, 2025 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.*
- Our report on compliance indicated no reportable instances of noncompliance.
- Our report on internal control over financial reporting disclosed no material weaknesses.

SECTION III – FINDINGS AND QUESTIONED COSTS RELATING TO STATE FINANCIAL ASSISTANCE

None

LEDGE LIGHT HEALTH DISTRICT
SUMMARY SCHEDULE OF THE STATUS OF PRIOR STATE AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2024

PRIOR YEAR AUDIT FINDINGS RESOLVED

MW-2022-001 Timely Bank Reconciliations

PRIOR YEAR AUDIT FINDINGS REPEATED

None

TOWN OF WATERFORD
GENERAL FUND
2026-2027 PROPOSED BUDGET

DEPT/AGENCY: 10133 PUBLIC HEALTH NURSING SERVICE

LINE ITEM	DESCRIPTION	2024-2025 ACTUAL EXPENDED	FY2025 TRANSFERS IN/OUT	2025-2026 RTM APPROP.	2025-2026 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/26	2026-2027 DEPT/ AGENCY REQUEST	2026-2027 BD OF SELECTMEN APPROVED	BOS Approved $ Increase	BOS Approved % Increase
CONTRACTED OUTSIDE AGENCIES										
58010	PUBLIC HEALTH NURSING	25,862		21,600		1,100	17,280	17,280	(4,320)	-20.00%
SUBTOTAL		25,862	0	21,600	0	1,100	17,280	17,280	(4,320)	-20.00%
DEPARTMENT TOTAL		25,862	0	21,600	0	1,100	17,280	17,280	(4,320)	-20.00%

Visiting Nurse Association of Southeastern CT DBA Yale New Haven Health- Health at Home- Southeast

BUDGET NARRATIVEs—TOWN OF WATERFORD

July 1, 2026- June 30, 2027

We annually estimate the expenditure for services for those residents who are uninsured and cannot afford to pay for care with their own fund. This year we will discontinue offering Nurse Managed Clinics, Blood pressure and Foot clinics due to a return to our core business of Home Health.

The budget for Yale New Haven Health- Health at Home- Southeast (YNHH-HAH- Southeast) service will include the home health skilled visit charge of $180 per nursing visit.

YNHH-HAH Southeast is committed to providing healthcare services to the town at an appropriate level.

The agency is a state-licensed, Medicare-certified, home care organization. YNHH- HAH Southeast underwent a reporting structure change. YNHH-HAH- Southeast reports to Yale New Haven Health System rather than Lawrence and Memorial Corporation.

Indigent Care/Health Promotion

Home visits to residents at risk for handicapping conditions or hospitalizations are made under consultation with the family physician. A plan is established to assist the resident to remain safely at home,

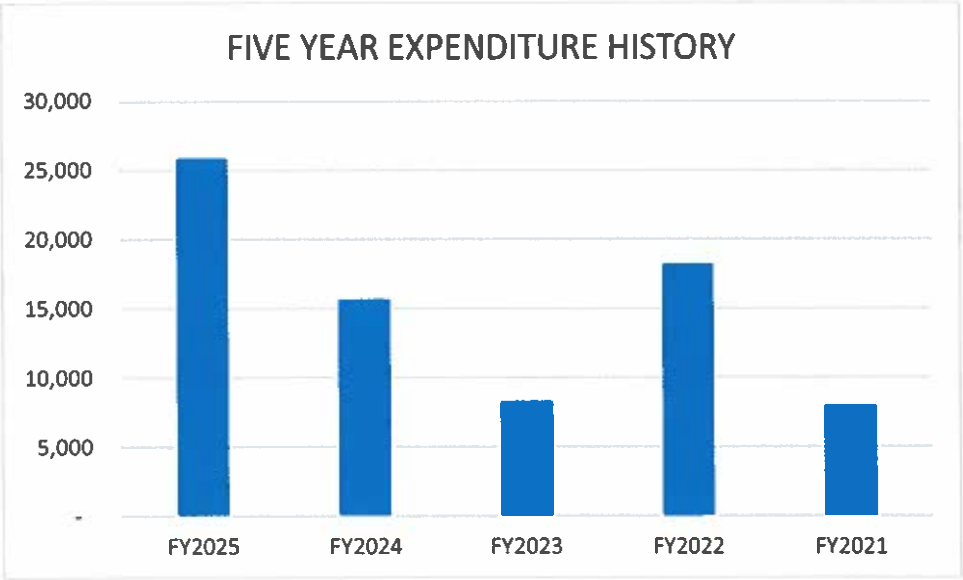
Home healthcare services including nursing, therapies, home health aide and social workers are provided under a plan of care when the resident is uninsured or underinsured and meets the financial criteria for free or subsidized care.

There is a continued need for assistance with care for those who are struggling to stay independent at home. The need for free care has reduced in the past few years due to the greater use of CT expanded Medicaid. At this time it is unknown whether the expansion will continue.

VISITING NURSE ASSOCIATION OF SOUTHEASTERN CONNECTICUT
Dba. YALE NEW HAVEN HEALTH AT HOME - SOUTHEAST

July 1, 2026- June 30, 2027

Program	Units Per Year	Rate	Service	Estimated Cost/Year
Homecare Visits for the Indigent	As needed not to exceed Budget 8 VISITS PER MONTH.	$180/Visit	Skilled RN Home Health Visits	$17, 280.00
			Total	



VNA of Southeastern CT

Statement of Operations

Fiscal Yeal End September 30, 2025

	Actual FYE 2025
Revenue	
Net patient service revenue	$ 7,553
Other revenue	686
Total Revenue	**8,239**
DN Managed Expenses	
Salaries	7,652
Benefits	2,343
Mileage	211
Other Operating Expenses	842
Total DN Controllable Expenses	**11,049**
Net DN Managed Operating Gain/(Loss)	**(2,809)**
	-34%
System Managed Expenses	**1,253**
Operating EBIDA	**(4,062)**
	-49%
Depreciation, Amortization & Interest	146
Total Operating Gain (Loss)	**(4,208)**
	-51%
$ in 1,000	

TOWN OF WATERFORD
GENERAL FUND
2026-2027 PROPOSED BUDGET

DEPT/AGENCY: 10120 SOCIAL SERVICE GRANTS/MISC

LINE ITEM	DESCRIPTION	2024-2025 ACTUAL EXPENDED	FY2025 TRANSFERS IN/OUT	2025-2026 RTM APPROP.	2025-2026 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/26	2026-2027 DEPT/ AGENCY REQUEST	2026-2027 APPROVED BD/COMM. (1/8/26)	2026-2027 BD OF SELECTMEN APPROVED	BOS Approved $ Increase	BOS Approved % Increase
SERVICES											
52590	WATERFORD SHELLFISH COMMISSION	1,290		2,029		2,029	5,530	5,530	5,530	3,501	172.55%
52633	WATERFORD/EAST LYME SHELLFISH	0		1		0	1	1	1	0	0.00%
52634	SECT COUNCIL OF GOVERNMENTS (SCCOG)	10,764		11,501		11,501	11,548	11,548	11,548	47	0.41%
52635	HISTORIC PROPERTIES COMMISSION	331		400		1	400	400	400	0	0.00%
52636	T.V.C.C.A.	6,244		6,556		6,556	8,921	8,921	8,921	2,365	36.07%
52638	DISABLED AMERICAN VETERANS	250		250		0	0	0	0	(250)	-100.00%
52639	V.F.W. POST 6573	2,000		2,000			2,300	2,300	2,300	300	15.00%
52643	SAFE FUTURES	6,500		6,500		0	6,500	6,500	6,500	0	0.00%
52644	SEAT	41,451		43,523		43,523	47,875	47,875	47,875	4,352	10.00%
52645	EASTERN CT CONSERVATION DISTRICT INC	1,500		1,500		0	1,500	1,500	1,500	0	0.00%
	SUBTOTAL	70,330	0	74,260	0	63,610	84,575	84,575	84,575	10,315	13.89%
CONTRIBUTIONS TO OUTSIDE AGENCIES											
58340	WTFD HISTORICAL SOCIETY	3,000		3,500		0	4,000	4,000	4,000	500	14.29%
58440	UNITED COMMUNITY & FAMILY SERVICES	8,000		8,000		8,000	10,000	10,000	10,000	2,000	25.00%
58450	THE ARC OF EASTERN CONNECTICUT	1,800		1,500		0	1,500	1,500	1,500	0	0.00%
58595	NL HOMELESS HOSPITALITY CENTER	15,000		15,000		0	20,000	20,000	20,000	5,000	33.33%
58596	SACCEC	1,250		1,250		1,250	1,250	1,250	1,250	0	0.00%
NEW	UNITED CEREBRAL PALSY OF EASTERN CT	0		0		0	10,000	1,500	1,500	1,500	100.00%
	SUBTOTAL	29,050	0	29,250	0	9,250	46,750	38,250	38,250	9,000	30.77%
DEPARTMENT TOTAL		99,380	0	103,510	0	72,860	131,325	122,825	122,825	19,315	18.66%

TOWN OF WATERFORD
GENERAL FUND
2026-2027 PROPOSED BUDGET

DEPT/AGENCY: **10120** **SOCIAL SERVICE GRANTS/MISC**

LINE ITEM	DESCRIPTION	2024-2025 ACTUAL EXPENDED	2025-2026 RTM APPROP.	2025-2026 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/26	2026-2027 DEPT/ AGENCY REQUEST	2026-2027 APPROVED BD/COMM.	Department Request $ Increase	Department Request % Increase
SERVICES									
52590	WATERFORD SHELLFISH COMMISSION	1,290	2,029		2,029	5,530	5,530	3,501	172.55%
52633	WATERFORD/EAST LYME SHELLFISH	0	1		0	1	1	0	0.00%
52634	SECT COUNCIL OF GOVERNMENTS (SCCOG)	10,764	11,501		11,501	11,548	11,548	47	0.41%
52635	HISTORIC PROPERTIES COMMISSION	331	400		1	400	400	0	0.00%
52636	T.V.C.C.A.	6,244	6,556		6,556	8,921	8,921	2,365	36.07%
52638	DISABLED AMERICAN VETERANS	250	250		0	0	0	(250)	-100.00%
52639	V.F.W. POST 6573	2,000	2,000			2,300	2,300	300	15.00%
52643	SAFE FUTURES	6,500	6,500		0	6,500	6,500	0	0.00%
52644	SEAT	41,451	43,523		43,523	47,875	47,875	4,352	10.00%
52645	EASTERN CT CONSERVATION DISTRICT INC	1,500	1,500		0	1,500	1,500	0	0.00%
	SUBTOTAL	**70,330**	**74,260**	**0**	**63,610**	**84,575**	**84,575**	**10,315**	**13.89%**
CONTRIBUTIONS TO OUTSIDE AGENCIES									
58340	WTFD HISTORICAL SOCIETY	3,000	3,500		0	4,000	4,000	500	14.29%
58440	UNITED COMMUNITY & FAMILY SERVICES	8,000	8,000		8,000	10,000	10,000	2,000	25.00%
58450	THE ARC OF EASTERN CONNECTICUT	1,800	1,500		0	1,500	1,500	0	0.00%
58595	NL HOMELESS HOSPITALITY CENTER	15,000	15,000		0	20,000	20,000	5,000	33.33%
58596	SACCEC	1,250	1,250		1,250	1,250	1,250	0	0.00%
NEW	UNITED CEREBRAL PALSY OF EASTERN CT	0	0		0	10,000	10,000	10,000	100.00%
	SUBTOTAL	**29,050**	**29,250**	**0**	**9,250**	**46,750**	**46,750**	**17,500**	**59.83%**
DEPARTMENT TOTAL		**99,380**	**103,510**	**0**	**72,860**	**131,325**	**131,325**	**27,815**	**26.87%**

FY2027
BUDGET REQUEST

WATERFORD
SHELLFISH
COMMISSION

TOWN OF WATERFORD FINANCE DEPARTMENT
15 ROPE FERRY ROAD
WATERFORD, CT. 06385

Dear Town of Waterford Finance Department,

Attached please find the FY27 proposed budget for the Town of Waterford Shellfish Commission. The Waterford Shellfish Commission is requesting **five thousand five hundred and thirty ($5,530.00)** for fiscal year 2027 to cover operating costs for the Commission. Total operating costs are estimated to be seven thousand seven hundred eighty-five dollars ($7,785) the Commission is able to contribute two thousand two hundred and fifty-five dollars ($2,250.00) toward the overall operating costs from money generated from a bottom lease and recreational shell fishing permits.

Over the past three years there has been a shortage of available re-stock, but the supply is once again available, and the Commission would like to continue to secure certified product to distribute into the recreational shell fishing areas for those who would like to participate in harvesting hard shell clams in the recreational waters of Waterford.

The Commission is mandated by the State of Connecticut to patrol the recreational shell fishing areas and to test both water and meat samples to ensure public safety to those who consume the clams and oysters. If the waters are contaminated the areas are shut down until satisfactory samples are returned. The Wardens are paid by the Shellfish Commission to collect water and meat samples and to patrol the areas to ensure people are not illegally harvesting clams.

Advertising costs this year are geared toward letting the public know that permits are available for purchase to harvest hard shell clams and oysters and to educate the public regarding seafood safety measures.

Our secretary has been with us for over twenty-five years, and she is the only paid staff of the Shellfish Commission.

Our Treasurer, Jerry Porter is available to attend the budget hearings to answer any questions the Board may have.

If you have questions or require anything additional from the Commission please feel free to reach out to me.

Sincerely,

Thomas Francolino, Chairman of the Town of Waterford Shellfish Commission.

TOWN OF WATERFORD
15 Rope Ferry Road
Waterford, CT 06385
860-442-0553

SOCIAL SERVICES GRANT FUNDING REQUEST

ORGANIZATION NAME: Waterford Shellfish Comm.

REQUEST DATE (FISCAL YEAR): FY27

REQUESTED AMOUNT: $5,530.00

BENEFIT STATEMENT (Describe how these funds will be used)

Clerical Wages/FICA $3800.00
Shellfish Restock $3200.00
Wardens fees $500.00
Advertising $250.00
Dues & Conferences $35 = $7,785.00
Minus revenue from permits and bottom lease $2255.00 = $5,530.00

Per Town of Waterford Budget Guidelines: please attach a certified audit report of all funds appropriated during the last completed fiscal year to your funding request.

DECLARATION

I, the requester, understand that I am requesting public funds from the Town of Waterford. I declare that this request does not pose any potential conflict with the Town of Waterford and I will provide any documentation requested by the Town of Waterford to authorize funding this request or review the appropriateness of the request.

Signature

12/2/2025
Date

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Town of Waterford Shellfish Commission
Annual Report for the 2025 Recreational Shell Fishing Season

During the 2025 recreational shell fishing season the Waterford Shellfish Commission maintained recreational shell fishing Area G in Jordan Cove and Area C also known as Bay Point on the East side of Waterford Island. Recreational shell fishing permits are available for purchase to anyone who wishes to participate in the recreational shell fishing of hard-shell clams and oysters. Permits are available for purchase at the Town Hall at the Town Clerk's office year-round and Riverside Grocery seasonally. Permits are available for purchase between April 1st and December 31st while the recreational shell fishing areas are open and are valid for the calendar year in which the permit is purchased. The Waterford Shellfish Commission administratively closes the recreational shell fishing areas during the months of January, February and March and re-opens on April 1st pending State mandated satisfactory sample testing. Funds generated from the sale of recreational shell fishing permits are used to offset operating costs of the Waterford Shellfish Commission. This Commission is one of the few that contributes to its own budget resulting in the need to ask the Town for less than half of its operating costs annually.

The Waterford Shellfish Commission maintains a lease of bottom land that generates one thousand six hundred dollars each year from a commercial grower. The income from the yearly lease goes directly to offsetting the costs of the overall operating costs of the Waterford Shellfish Commission.

This season the Commission was able to secure certified little neck clams for restock. The Commission members distributed eighty-five bags of certified little neck and top neck clams and two bags of oysters into the recreational shell fishing areas. It is the hope of the Commission to continue to secure enough product season to season to distribute into the waters and that doing so will increase permit sales.

The Commission continues to patrol Jordan Cove utilizing the Wardens of the Waterford East Lyme Shellfish Commission and with the help of the members of the Waterford Shellfish Commission. State of Connecticut regulations dictate that after one- and one-half inches of rainfall the recreational shell fishing area is to be closed. The testing materials are harvested and taken on the fifth day following rainfall and delivered to the lab for testing. This process takes on average between eight and ten days before the areas can be re-opened. This process is conducted for the safety of those that consume hard shell clams in the recreational shell fishing areas. High bacteria count after a rainfall often results in hard shell clam contamination and it is the goal to reduce the chance that the public gets sick from consuming contaminated product

harvested from the recreational areas after a heavy rainfall. Openings and closings of the recreational shell fishing areas are posted on the Town's website.

This year the Commission has spent a considerable amount of time discussing and updating the Shellfish Resource Management Plan and the Commission is happy to announce that the Plan has been approved. A few changes include combining Areas A and G into one area depicted as Area G. The 2025 recreational shell fishing permits have a map printed on the back of the permit along with the regulations to avoid confusion regarding where the permitted areas for recreational shell fishing are located and what is permitted while shell fishing.

The future goals of the Waterford Shellfish Commission are to replenish the recreational shell fishing area with certified little neck clams and oysters in the upcoming 2026 season as they become available for purchase and to continue to monitor the opening and closing of the recreational shell fishing areas in the upcoming year per State of Connecticut mandates. The Commission plans to continue to sell recreational shell fishing permits to anyone who wishes to utilize the areas for harvesting hard shell clams and to continue to lease the bottom land to its commercial harvester and grower to generate operating costs for the Commission. The Commission members will continue to remain active in local and State shell fishing activities to maintain and enhance the effectiveness of all shell fishing activity throughout the State of Connecticut.

The Waterford Shellfish Commission continues its goal to increase permit sales through restock of certified little neck and top neck clams and oysters in the recreational shell fishing areas as weather conditions allow and as there is availability of product to do so.

The Waterford Shellfish Commission staff consists of one individual who provides clerical support. The Commission meets on the first Tuesday of each month with an occasional special meeting as needed. The State of Connecticut requires that towns with recreational shell fishing and commercial leases maintain a Shellfish Commission to oversee regulations and mandated testing.

The recreational shell fishing program in the Town of Waterford is available to anyone who wishes to purchase a permit to do so. This program is not limited to Waterford residents only.

There are no municipalities that support this agency and we do not receive any funding from the United Way.

The recreational shell fishing areas are open from April 1st through December 31st of each fiscal year. The areas are administratively closed during the months of January, February and March due to difficulty accessing areas for State mandated water testing during the colder months of the year.

FY2027
BUDGET REQUEST

WATERFORD/
EAST LYME
SHELLFISH COMM

TOWN OF WATERFORD
15 Rope Ferry Road
Waterford, CT 06385
860-442-0553

SOCIAL SERVICES GRANT FUNDING REQUEST

ORGANIZATION NAME: WELSCO

REQUEST DATE (FISCAL YEAR): FY2027

REQUESTED AMOUNT: $1.00

BENEFIT STATEMENT (Describe how these funds will be used)

FUNDS TO BE USED FOR OPERATIONAL EXPENDITURES.

Per Town of Waterford Budget Guidelines: please attach a certified audit report of all funds appropriated during the last completed fiscal year to your funding request.

DECLARATION

I, the requester, understand that I am requesting public funds from the Town of Waterford. I declare that this request does not pose any potential conflict with the Town of Waterford and I will provide any documentation requested by the Town of Waterford to authorize funding this request or review the appropriateness of the request.

PETER HARRIS (via email)
Signature

11/24/2025
Date

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SEWARD AND MONDE
CERTIFIED PUBLIC ACCOUNTANTS
296 STATE STREET
NORTH HAVEN, CONNECTICUT 06473

INDEPENDENT ACCOUNTANTS' REVIEW REPORT

Shellfish Commissioners
Waterford-East Lyme Shellfish Commission
Waterford, Connecticut

We have reviewed the accompanying finnacial statements of Waterford-East Lyme Shellfish Commission, which comprise the statements of financial position-modified cash basis as of June 30, 2025 and 2024, and the related statements of activities-modified cash basis for the years then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of financial statements in the circumstances. Management is also responsible 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.

Accountants' Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with the modified cash basis of accounting. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of Waterford-East Lyme Shellfish Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountants' Conclusion

Based on our reviews, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with the modified cash basis of accounting as described.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared in accordance with the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our conclusion is not modified with respect to this matter.

Seward and Monde

North Haven, Connecticut
October 16, 2025

WATERFORD-EAST LYME SHELLFISH COMMISSION
STATEMENTS of FINANCIAL POSITION
(Modified Cash Basis)
June 30, 2025 and 2024
(See Independent Accountants' Review Report)

	2025	2024
ASSETS		
Currents Assets:		
Cash	$ 13,589	$ 8,940
Money market account	-	20,995
Investments	84,605	71,361
Total current assets	98,194	101,296
Property and Equipment:		
Equipment, at cost	29,898	29,898
Less, accumulated depreciation	29,898	29,898
Total property and equipment, net	-	-
Totals	$ 98,194	$ 101,296
LIABILITIES and NET ASSETS		
Current Liabilities:		
Accrued payroll taxes	$ 10	$ 9
Net Assets:		
Without donor restrictions	98,184	101,287
Total net assets without donor restrictions	98,184	101,287
Total liabilities and net assets	$ 98,194	$ 101,296

See notes to financial statements.

WATERFORD-EAST LYME SHELLFISH COMMISSION
STATEMENT of ACTIVITIES
(Modified Cash Basis)
Years Ended June 30, 2025 and 2024
(See Independent Accountants' Review Report)

Changes in Net Assets Without Donor Restrictions:

	2025	2024
Support and revenue:		
Waterford Shellfish Commission	$ 613	$ 1,481
East Lyme Shellfish Commission	287	666
Permit sales	19,855	26,819
Interest income	3,252	1,425
Total support and revenue	24,007	30,391
Operating expenses:		
Boat & fuel oil	220	344
Travel & mileage	569	312
Boat supplies	-	198
Program funding	2,500	2,500
Repair & maintenance	1,878	386
Wages	3,010	4,249
Payroll taxes	260	389
Payroll processing	1,338	1,089
Depreciation	-	2,012
Shellfish propagation	4,000	4,000
Total operating expenses	13,775	15,479
General and administrative expenses:		
Legal and accounting	6,310	6,150
Advertising	504	502
Bank service charges	28	-
Insurance	5,763	8,304
Office supplies	260	-
Postage and delivery	15	14
Printing	280	561
Seminars	175	140
Uniform	-	560
Total general and administrative expenses	13,335	16,231
Total expenses	27,110	31,710
Change in net assets without donor restrictions	(3,103)	(1,319)
Net assets, beginning	101,287	102,606
Net assets, ending	$ 98,184	$ 101,287

See notes to financial statements.

WATERFORD-EAST LYME SHELLFISH COMMISSION
NOTES to FINANCIAL STATEMENTS
June 30, 2025 and 2024

1 - Summary of Significant Accounting Policies

Nature of Activities

The Waterford-East Lyme Shellfish Commission (the "Commission") is an autonomous joint agency of the Towns of Waterford and East Lyme established under State Statue. This agency was formed to provide management services for shellfishing activities. The Commission is funded primarily through the sale of shellfish permits.

Basis of Accounting

The accompanying financial statements are prepared on the modified cash basis of accounting. That basis differs from U.S. generally accepted accounting principles primarily because the Commission recognizes revenues when received rather than when earned; expenses and purchase of assets are recognized when cash is disbursed rather than when the obligation is incurred. Modifications to the cash basis of accounting include recording investments at fair value, recording deprecation and accrued payroll taxes.

Financial Statement Presentation

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net assets without donor restrictions - Net assets that are available for use in general operations and not subject to donor restrictions. Net assets without donor restrictions may be designated for specific purposes by action of the Board of Trustees.

Net assets with donor restrictions - Net assets subject to donor imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. The Commission did not have any net assets with donor restrictions as of June 30, 2025 and 2024.

Contributions

Contributions received are recorded as support without donor restrictions or with donor restrictions depending on the existence and/or nature of any donor restrictions.

Support that is restricted by the donor is reported as an increase in net assets without donor restrictions if the restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the support is recognized. All other donor–restricted support is reported as an increase in net assets with donor restrictions, depending on the nature of the restriction. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Contributions are considered conditional when the underlying agreement includes a performance barrier and a right of return to the promised assets exists. Conditional contributions are not recognized in the financial statements until the performance barrier and a right of return have been overcome.

Grants and Contracts

Grants and contracts are generally considered to be exchange transactions rather than contributions. Revenue from cost reimbursement grants and contracts is recognized to the extent of the costs incurred. Revenue from performance based grants and contracts is recognized to the extent of the performance achieved. Grant and contract receipts in excess of revenue recognized are presented as deferred revenue if the grant extends beyond the Commission's fiscal year and as due to the grantor if the grant was completed within the fiscal year.

Permit sales

Shellfish permits are issued from November 15 through the following January 31 to coincide with the shellfish season. Permit sales revenue is recognized when it is received.

Advertising costs

Advertising costs are expensed when incurred.

Cash and Cash Equivalents

Cash and cash equivalents include all liquid investments available for current use with an initial maturity of three months or less. There were no cash equivalents as of June 30, 2025 and 2024.

Investments

The Commission's investments consist of certificates of deposit with maturities in excess of three months and are carried at cost plus accrued interest, which approximates fair value.

Property and Equipment

It is the Commission's policy to capitalize, at cost, all expenditures which materially increase values or extend useful life exceeding $500, with a useful life greater than three years. Donations of property and equipment are recorded as contributions at their estimated fair

value. Such donations would be reported as without donor restrictions unless the donor has restricted the donated asset for a specific purpose. Assets donated with explicit restrictions regarding their use, and contributions of cash that must be used to acquire property and equipment are reported as contributions with donor restrictions. Expenditures in the nature of normal repairs and maintenance are charged to expense as incurred.

Estimated useful life of assets are as follows:

Boat	5 years
Equipment	5-7 years

Income Tax Status

The Commission is a governmental agency, which is exempt from federal and state income taxes.

Estimates

The preparation of financial statements on a modified cash basis requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Accordingly, actual results could differ from those estimates.

Subsequent Events

The Commission has evaluated subsequent events through October 16, 2025, the date the financial statements were available to be issued.

Reclassifications

Certain account reclassifications have been made to the prior year financial statements in order for them to conform to the current year presentation.

2 - LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following reflects the Commission's financial assets as of June 30, 2025 and 2024 available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date:

	2025	2024
Cash and cash equivalents	$ 13,589	$ 8,940
Money market	-	20,995
Certificates of deposit	84,605	71,361
Financial assets available to meet the cash needs for general expenditures within one year	$ 98,194	$ 101,296

3 - PROPERTY AND EQUIPMENT

Details of property and equipment at June 30, 2025 and 2024 are as follows:

	2025	2024
Boat	$ 25,104	$ 25,104
Equipment	4,794	4,794
	29,898	29,898
Less, Accumulated depreciation	29,898	29,898
Net	$ -	$ -

Depreciation expense for the years ended June 30, 2025 and 2024 was $0 and 2012, respectively.

4 - CONCENTRATION OF CREDIT RISK

The Commission maintains cash in bank accounts which, at times, may exceed insured limits. The Commission has not experienced any losses in such accounts. The Commission believes it is not exposed to any significant credit risk on cash.

A significant portion of the Commission's revenue comes from permit sales at local sales outlets. Permit sales may be subject to reduction in future years. Any reduction in permit sales could have a negative impact on the Commission's program services.

FY2027
BUDGET REQUEST

SECT COUNCIL OF GOVERNMENTS (SCCOG)

SOUTHEASTERN CONNECTICUT COUNCIL OF GOVERNMENTS

5 Connecticut Avenue
Norwich, CT 06360
(860)889-2324
secogct.gov

Representing 22 towns, cities, and boroughs in Southeastern Connecticut.

December 29, 2025

Mr. Rob Brule, First Selectman
Town of Waterford
15 Rope Ferry Road
Waterford, CT 06385

Dear Mr. Brule:

Subject: Notice of SECOG Municipal Dues FY 2027

At its meeting on December 17, 2025, the Southeastern Connecticut Council of Governments adopted a schedule of municipal dues for FY 2027. The municipal dues are based on a rate of $0.58 per capita, using DPH 2024 population figures. Based on these actions, the membership dues for SECOG for FY 2027 from Waterford are $11,548.

An invoice for FY 2027 dues will be mailed in July 2026. I am enclosing for your information copies of SECOG's FY 2027 budget and the schedule of municipal dues. Please feel free to contact me with any questions.

I look forward to working with you on important regional matters during the year ahead.

Sincerely,

Amanda E. Kennedy
Executive Director

AEK/wl
Enclosures

If disability or language assistance is needed, please contact SECOG at 860-889-2324, office@secogct.gov.

Si necesita asistencia lingüística, por favor comuníquese a SECOG.

如果需要残障或语言帮助，请联系 SECOG.

Table 1
Operating Budget
Southeastern CT Council of Governments

	A	B	C	D
1		Actual FY 2025 (pending audit)	Adopted	Adopted
2	**Budget Items:**		FY 2026	FY 2027
3	**STAFF:**			
4	Salaries	$ 1,372,086	$ 1,110,712	$ 1,303,163
5	FICA, Insurance, Retirement	tbd	$ 417,189	$ 490,186
6	**Subtotal:**	$ 1,372,086	$ 1,527,901	$ 1,793,349
7	**PROJECT EXPENSES:**			
8	Bozrah- Planning Consultant	$ 16,031	$ 15,600	$ 15,600
9	Building Official Services	$ 5,337		
10	DEMHS Financial Consultant (DEMHS)	$ 29,950	$ 35,000	$ 35,000
11	DECD Brownfields- Consultants	$ 277,368		$ 160,000
12	DOD- Compatible Use Plan Consultants	$ 38,432	$ 380,000	$ 190,000
13	DOD JLUS Utilities- Consultants (GU)	$ 337,517	$ 250,000	
14	EPA Brownfields- Consultants/Partners			$ 272,000
15	FHWA/SS4A Safety Action Plan	$ 73,500		
16	Franklin- Planning Consultant	$ 4,900	$ 18,000	$ 6,000
17	Housing- Legal & Misc			$ 50,000
18	Lisbon- Planning Consultant	$ 63,553	$ 43,200	$ 66,000
19	OPM RSG	$ 75,721		$ 100,000
20	Professional Services (general)	$ -	$ 1,000	$ -
21	Sprague Planning & Zoning	$ 11,000	$ 10,800	$ 10,800
22	Stormwater- Misc. Expenses			$ 35,000
23	Transpo Eng- Carryover	$ 23,946	$ 189,695	$ 72,829
24	Transpo Eng- LOTCIP	$ 62,275	$ 50,000	$ 60,000
25	Transpo Eng- PL	$ -	$ -	
26	Hazard Mitigation Plan Consultant (RSG)		$ 10,000	
27	**Subtotal:**	$ 1,019,529	$ 1,377,249	$ 1,073,229
28	**OTHER:**			
29	Audit, Accounting, Legal	$ 47,421	$ 42,000	$ 47,000
30	Advertising	$ 2,949	$ 2,000	$ 2,000
31	Books, Subscriptions, Dues	$ 11,107	$ 11,000	$ 11,000
32	Capital Fund	$ 85,327	$ 50,000	$ 100,000
33	Computer Services	$ 24,857	$ 21,114	$ 20,500
34	Computer Subscriptions			$ 23,378
35	Conference Expenses	$ 13,389	$ 9,100	$ 13,000
36	Depreciation	$ 19,031	$ 10,000	$ 19,000
37	Equipment, Rental/Maintenance	$ 7,186	$ 7,000	$ 7,000
38	Equipment, Capital (incl. computers & software)	$ 2,481	$ 15,000	$ 8,920
39	Event Expenses	$ 2,235		$ 1,000
40	Insurance, Bond	$ 13,498	$ 15,000	$ 15,000
41	Office Maintenance/Utilities	$ 32,941	$ 32,000	$ 34,000
42	Phones, Mail, Internet	$ 6,968	$ 6,000	$ 7,000
43	Printing	$ 489	$ 500	$ 500
44	Recruitment	$ 48		$ 2,000
45	Council Reserve	tbd	$ 20,296	$ 83,332
46	Supplies	$ 13,847	$ 8,500	$ 14,000
47	Staff Expenses	$ 1,017	$ 1,000	$ 1,000
48	Training	$ 1,390	$ 500	$ 2,000
49	Travel			
50	**Subtotal:**	$ 286,182	$ 230,714	$ 411,630
51				
52	**TOTAL EXPENSES:**	$ 2,677,797	$ 3,135,864	$ 3,278,208
53				
54	**SOURCES OF REVENUE:**			
55				
56	Municipal Dues	$ 153,835	$ 162,649	$ 164,496
57	OPM Grant (Regional Services Grant)	$ 656,912	$ 656,912	$ 656,912
58	OPM Grant (Regional Services Grant) Hsg/Stormwater			$ 400,000
59	CTDOT Planning Grant	$ 633,050	$ 617,257	$ 617,257
60	CTDOT PL Carryover	$ 17,083	$ 200,000	$ 200,000
61	LOTCIP Admin	$ 153,440	$ 50,000	$ 50,000
62	Technical Assistance Contracts (Municipal & RPIP)	$ 510,185	$ 376,341	$ 414,852
63	DECD Brownfields			$ 160,000
64	DEMHS (FY21) Regional Collaboration Grant	$ 11,500	$ 11,000	$ -
65	DEMHS (FY22) Regional Collaboration Grant	$ 2,250	$ 22,000	$ 11,000
66	DEMHS (FY23) Regional Collaboration Grant	$ 17,250	$ 20,000	$ 22,000
67	DEMHS (FY24) Regional Collaboration Grant		$ 8,000	$ 8,000
68	DEMHS (FY25) Regional Collaboration Grant)			$ 20,000
69	DEMHS (EMPG Hazmat Grant)	$ 1,500	$ 1,500	$ 1,500
70	DOD JLUS Grant- Resiliency	$ 1,865	$ 436,189	
71	DOD JLUS Grant- Compatible Use Plan	$ 5,853	$ 404,380	$ 202,190
72	EPA Brownfields			$ 300,000
73	SECHA	$ 7,711	$ 14,000	$ 14,000
74	RPIP- Regional Code Enforcement Services	$ 115,910	$ -	$ -
75	SS4A Safety Action Plan Grant		$ 140,000	
76	Other		$ -	$ -
77	Investment Income	$ 32,995	$ 36,000	$ 36,000
78	**TOTAL REVENUE:**	$ 2,321,339	$ 3,135,932	$ 3,278,207
79				
80	Surplus/(Deficit)		$ 68	$ (0)
81				

TABLE 4

SCHEDULE OF MUNICIPAL CONTRIBUTIONS

July 1, 2026 - June 30, 2027

Southeastern Connecticut Council of Governments

Adopted:

Municipality	Population-2024 CT DPH	Contribution Amount	Date Received
Bozrah	2,426	$ 1,407	
Colchester	15,752	$ 9,136	
East Lyme	19,004	$ 11,022	
Franklin	1,900	$ 1,102	
Griswold	8,219	$ 4,767	
Groton City	10,160	$ 5,893	
Groton	28,602	$ 16,589	
Jewett City	3,464	$ 2,009	
Lebanon	7,141	$ 4,142	
Ledyard	15,575	$ 9,034	
Lisbon	4,249	$ 2,464	
Montville	17,913	$ 10,390	
New London	28,081	$ 16,287	
North Stonington	5,197	$ 3,014	
Norwich	39,993	$ 23,196	
Preston	4,855	$ 2,816	
Salem	4,326	$ 2,509	
Sprague	2,948	$ 1,710	
Stonington Borough	1,012	$ 587	
Stonington	18,782	$ 10,894	
Waterford	19,910	$ 11,548	
Windham	24,105	$ 13,981	
TOTAL	**283,614**	**$ 164,496**	$ -

Note: Based on a per capita contribution of $0.58 using 2024 DPH Population Figures

SOUTHEASTERN CONNECTICUT COUNCIL OF GOVERNMENTS

5 Connecticut Avenue
Norwich, CT 06360
(860)889-2324
secogct.gov

Representing 22 towns, cities, and boroughs in Southeastern Connecticut.

Mr. Rob Brule, First Selectman
Town of Waterford
15 Rope Ferry Road
Waterford, CT 06385

Dear Mr. Brule:

SUBJECT: SECOG Municipal Dues

The Southeastern Connecticut Council of Governments has yet to adopt its FY 2027 budget, but will be asked to approve municipal dues of $0.58 per capita. Assuming this rate, the membership dues for the Council for FY 2027 from Waterford will be $11,548. An invoice for FY 27 dues will be sent to you in July.

As requested, we are providing the following information to Waterford's Finance Department:

- Cover letter requesting funding
- Social Services Funding Request Form
- Most recent annual report
- Most recent audit report: FY 2024 audit is available at seccog.org/audits-annual-reports
- List of municipalities providing funding to SCCOG
- YTD Expenditures
- Proposed FY 27 budget *not yet available, will be adopted in January*
- Number of Staff: 12 full time. Personnel costs $1.36 million FY 24.
- Number of Waterfront residents served: 19,910 (CT DPH 2024 population estimate)
- United Way Funding: $0.

Thank you for your support. I look forward to working with you on important regional matters during the year ahead.

Sincerely,

Amanda E. Kennedy, AICP
Executive Director

cc: Kimberly Allen, Director of Finance (w/attachments)

TOWN OF WATERFORD
15 Rope Ferry Road
Waterford, CT 06385
860-442-0553

SOCIAL SERVICES GRANT FUNDING REQUEST

ORGANIZATION NAME: Southeastern CT Council of Governments

REQUEST DATE (FISCAL YEAR): 2027

REQUESTED AMOUNT: ~~$11,501~~ $ 11,548 R

BENEFIT STATEMENT (Describe how these funds will be used)

Municipal dues primarily supports two functions at SECOG. The first and primary use is to provide local match funds for federal and state transportation plannning funds. The second use of municipal dues is to fund program areas that arise throughout the year that are not part of our current approved workplan under other funding sources. In past years these program areas have included municipal solid waste and writing grant applications for potential projects as funding opportunities arise. SECOG also provides direct technical assistance to municipal elected officials and staff as requested.

Per Town of Waterford Budget Guidelines: please attach a certified audit report of all funds appropriated during the last completed fiscal year to your funding request.

DECLARATION

I, the requester, understand that I am requesting public funds from the Town of Waterford. I declare that this request does not pose any potential conflict with the Town of Waterford and I will provide any documentation requested by the Town of Waterford to authorize funding this request or review the appropriateness of the request.

Signature

12/05/2025
Date

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SOUTHEASTERN CONNECTICUT COUNCIL OF GOVERNMENTS

5 Connecticut Avenue
Norwich, CT 06360
(860)889-2324
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Representing 22 towns, cities, and boroughs in Southeastern Connecticut

Fiscal Year 2025 Annual Report

The Southeastern Connecticut Council of Governments (SECOG) works on behalf of 22 member municipalities. The Council's mission is to provide a structure for intergovernmental cooperation on a wide range of issues facing southeastern Connecticut. SECOG's policy board is comprised of chief elected officials representing the region's 22 member municipalities, with participation from the Mashantucket Pequot and Mohegan Tribes, the U.S. Coast Guard Academy, the Naval Submarine Base New London, Southeast Area Transit, and the CT Department of Transportation.

This Annual Report is submitted to the Secretary of the Office of Policy and Management, and the Planning and Development Committee and the Finance, Revenue, and Bonding Committee of the Connecticut General Assembly pursuant to CGS 4-66r. The annual report due by October 1st shall:

(1) summarize the expenditure of such grant funds, (2) describe any regional program, project or initiative currently provided or planned by the council, (3) review the performance of any existing regional program, project or initiative relative to its initial goals and objectives, (4) analyze the existing services provided by member municipalities or by the state that, in the opinion of the council, could be more effectively or efficiently provided on a regional basis, and (5) provide recommendations for legislative action concerning potential impediments to the regionalization of services.

FY 2025 Regional Services Grant Expenditures

(Unaudited Financials)

RSG Funding:	$	656,911.00
Expenditures:		
Personnel	$	253,276.74
Travel & Staff Expenses	$	3,995.77
Burden, Fringe & Overhead	$	249,001.43
Events	$	1,710.00
Capital Improvements	$	2,667.06
TOTAL	$	510,651.00

Pending completion of its annual audit, it appears that the SCCOG underspent its RSG by $146,260.00, primarily due to staff vacancies.

Regional Programs

Organization-Wide

Staffing: SECOG added one additional transportation planner and two other new staff to replace outgoing staff and add new program capacities, bringing the full-time staff count to 11.

Capital Improvements: With the installation of new site drainage and repairs to exterior walls, SECOG addressed long-standing moisture infiltration. Interior renovations refreshed the office and added new workspaces for additional staff.

Website & Branding: SECOG completed a revamp of its brand identity and launched a new website to facilitate public engagement.

Regional Planning & Coordination

This program is supported by municipal dues and a **Regional Services Grant** from Connecticut's Office of Policy and Management. Major tasks within the program include development of regional development and conservation plans, support and coordination of regional economic development efforts, environmental planning, administrative and technical support of the Council of Governments, and the provision of information to the public and other agencies and organizations. Of note are the following initiatives:

Open Space Conservation: In September 2024, SECOG completed a Regional Open Space Plan, the first since 1968, and began working with stakeholders on implementation. The Plan's open space inventory brings together state and local data on open space preservation with information from local land trusts. SECOG's data shows that 13% of the region's land area is preserved as open space, with an additional 10% temporarily protected as open space. The plan outlines actions to expand access to open space and improve its environmental quality. SECOG staff are conducting field work over several seasons to develop additional data on open space characteristics, including access to the public.

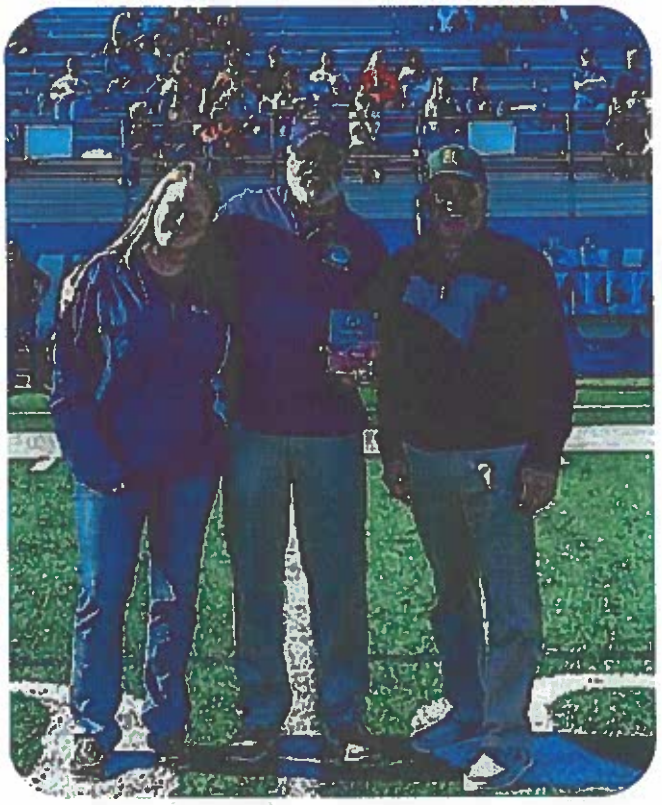
Climate Resilience: After a severe storm in January 2024 flooded Norwich businesses and forced evacuations along the Yantic River, SECOG engaged with DEMHS and member municipalities to begin identifying infrastructure investments that would reduce future flooding. While a request to FEMA for funding was unsuccessful, the project was initiated thanks to a partnership with the Connecticut Institute of Resiliency and Climate Adaptation (CIRCA) which committed funding towards consultant work on early action items. In December, SECOG submitted an application to EPA in partnership with the United Way of Southeastern Connecticut for $20 million to support actions reducing the effects of extreme heat. Funding would have supported projects such as shade tree plantings and cooling center upgrades in five SECOG municipalities and the Eastern Pequot Tribal Nation facilities. While the federal program that would have funded this work was put on hold, SECOG subsequently applied for state funds to conduct a portion of this work.

In March, SECOG reconvened the Regional Stormwater Collaborative to provide support to the region's members required to manage stormwater under the Small Municipal Separate Stormwater Systems (MS4) permit program.

After heavy rainfall in January 2024 flooded properties along the Yantic River, staff have worked with the State, cities and towns, and UConn's CIRCA to create a framework for preventing future flood damage. Pictured: Site tour of flood levels in the village of Yantic.

Regional Plan of Conservation and Development (RPOCD): SECOG continues to work on projects implementing the recommendations of its 2017 Regional Plan. The RPOCD recommends a number of strategies and specific activities that are being implemented via hazard mitigation planning, shared services coordination, housing planning, planner and commissioner training, transportation planning and regional economic development activities discussed in this report. SECOG's statutorily required review of municipal Plans of Conservation and Development includes documentation of how the contents of each municipal plan specifically relate to regional goals and strategies. SECOG encourages municipal requests for state or federal funding to include statements of how proposed municipal activities relate to regional goals established in the RPOCD and has assisted municipal staff in preparing this information. SECOG staff began preparation of the next plan, due in 2027, in early 2025.

Defense Community Coordination: SECOG continued its partnership with the SUBASE, the Connecticut Office of Military Affairs, Association of Defense Communities, and Department of Defense to address the needs of local military installations and the supporting civilian communities. SECOG worked with Groton Utilities to complete the design infrastructure improving the resilience of the SUBASE to utility interruptions. This work was funded by a grant that SECOG received from the Department of Defense Office of Local Defense Community Cooperation. SECOG received a subsequent grant for $683,000 grant for housing development plans in the Town of Groton and an updated Compatible Use Plan, which will direct future activities in this program area.



SECOG celebrated Steven Ricard as the region's 2024 Defense Community Champion. Mr. Ricard is the chairman of New London Veterans Advisory Committee. This award is given annually as part of the Association of Defense Communities program recognizing individuals who positively impact their defense communities. Pictured with Mayor Passero and Angela Clay of the Navy Federal Credit Union at the Coast Guard Academy's CommUNITY Day. Photo: Coast Guard Academy.

Housing: SECOG staff participated in the Center for Housing Equity and Opportunity's (ECHO) regional housing needs assessment steering committee and provided input to the Office of Policy and Management as they commissioned a statewide housing needs assessment. Staff also coordinated with councils of governments statewide regarding the proposed HB 5002's impacts to municipalities and potential COG assistance to member cities and towns. SECOG continued to provide staff and fiduciary support to the Southeastern Connecticut Housing Alliance.

Brownfields: SECOG continued to expand its brownfield services, managing assessments for four properties in Lisbon, Waterford and Windham. SECOG also partnered with the Eastern CT Land Bank and UConn TAB program to submit a successful application for $1,200,000 in EPA funds for assessments and remediation plans for sites in Preston, Windham, and Sprague. At SECOG's request UConn's *Technical Assistance for Brownfields* (TAB) program prepared an inventory of brownfields within the town of Stonington.

Brownfield contaminants at South Windham's Glant Vac property are being documented in advance of remediation as part of a project administered by SECOG and funded by CT DECD. Photo: Weston & Sampson

Municipal Solid Waste: SECOG coordinated with the Town of Windham to submit an application for Connecticut DEEP Materials Management Infrastructure funding. The $400,000+ grant will purchase an in-vessel composter at the Windham Transfer Station as well as a collection truck and bins to be placed in school and public areas. SECOG continued to support a Solid Waste subcommittee and completed a research report documenting the need for state investment and policy changes. The Committee is chaired by Ledyard Mayor Fred Allyn and Windham Mayor Tom DeVivo.

In May 2025, SECOG led a tour of solid waste facilities in the region for more than 50 municipal leaders and staff, touring the Wheelabrator waste-to-energy plant (Lisbon), Casella materials recovery facility in Windham, and the Ledyard Transfer Station. SECOG also submitted an application for funding to pilot organic waste collection and processing in Windham.

SECOG staff visited transfer stations across the region as part of its research on solid waste solutions.

Economic Development: SECOG actively collaborates with seCTer, the region's economic development organization, and seCTer provides a briefing to the SECOG Board at its monthly meeting. In 2023, SECOG contributed data to seCTer's draft Comprehensive Economic Development Strategy. SECOG's Executive Director is a member of seCTer's board as well as several

Drinking Water: SECOG provides administrative support to the Eastern Connecticut Water Utility Coordinating Committee (Eastern WUCC), working with CT Department of Public Health to reboot this dormant committee.

Hazard Mitigation Planning: SECOG coordinates with its member municipalities every five years to develop a Multi-Jurisdictional Hazard Mitigation Plan (HMP), a prerequisite for certain federal grants for disaster planning and hazard mitigation projects. As part of its ongoing implementation, SECOG commissioned Resilient Land and Water to geocode plan recommendations so that recommendations can be implemented as part of other projects. SECOG staff also presented the Plan, which was the first in Connecticut to incorporate climate adaptation, as part of Connecticut's Sustainability & Resiliency Week.

Human Services Collaboration: SECOG has convened a Regional Human Services Coordinating Council (RHSCC) since 2011 to facilitate communication between and among social service providers and municipalities. The Council is currently chaired by Kathleen Stauffer (The Arc of Eastern CT) and Dina Sears-Graves (United Way of Southeastern CT).

GIS and Data Collaboration: SECOG is working with member towns and Connecticut 's GIS Office to improve the quality and usability of digital property data, with the support of ARPA funds provided to the State of Connecticut. SECOG also revamped its regional parcel viewer to enable greater access to information affecting permitting and land use choices. SECOG complies with PA 18-175, which requires municipalities with digital parcel data to transmit that data to their Council of Governments, and for COGs to then deliver that data to OPM annually. SECOG gathers the data annually and provides the required material to OPM.

Partnerships: SECOG is grateful for its partnerships with other area organizations. Staff served on boards and/or worked collaboratively on projects with organizations including the following:

- Southeastern CT Enterprise Region (seCTer)
- Connecticut Conference of Municipalities (CCM)
- Southeastern CT Chamber of Commerce
- Greater Norwich Area Chamber of Commerce
- Eastern Workforce Investment Board (EWIB)
- Eastern CT Tourism District
- Eastern CT Transportation Consortium Health Districts (Uncas/Ledge Light/Chatham)
- Avalonia Land Trust
- Alliance for Mystic River Watershed
- Thames River Basin Partnership.
- CT Institute for Climate Resilience and Adaptation (CIRCA)
- Eastern CT Conservation District
- CT National Estuarine Research Reserve (NERR)
- United Way of Southeastern CT.

Odds and Ends: SECOG is often called on to support new program areas, which in 2024 included broadband expansion programs and renewable energy tax credits.

SECOG's planning staff coped with construction-related disruptions while reviewing flood conditions along the Yantic River.

Transportation Planning & Coordination

The transportation planning program is funded with municipal dues, **Regional Services Grant** funds, project-specific grants, a CTDOT grant, and funds from the Federal Highway Administration (FHWA) and Federal Transit Administration (FTA).

Corridor Planning: SECOG completed the Chelsea Harbor/Downtown Norwich Study, in partnership with the City of Norwich. The study proposes improvements to parking and circulation that would improve pedestrian connectivity and motor vehicle safety. SECOG continues to work with CTDOT on implementing improvements planned in SECOG's New London Route 32 study and East Lyme Route 161 study, which were completed in 2023.

Regional Transportation Safety Plan: SECOG was awarded federal funds from the Safe Streets for All Program to develop a new Regional Transportation Safety Action Plan. A Vision Zero Task Force began convening in March to provide oversight of the development of the Plan, which will be completed in 2026.

Bike/Ped Planning & Implementation: SECOG coordinated with local community groups to program nearly $60,000 in CTDOT Active Transportation Microgrants. Funding was available for up to $5,000 per grant to support bicycle and pedestrian safety programming by municipalities, schools and non-profits. SECOG coordinated with the Town of Stonington and CTDOT on improvements following a fatal crash.

SECOG administered microgrants to groups such as Windham's Project IMO, which held cycling workshops for youth as part of its 21st Century Workforce Skills Program. Photo: Project IMO

Local Transportation Capital Improvement Program (LOTCIP): SECOG has received funding from CTDOT to administer and manage LOTCIP funds in the region since 2014. In FY 2024, construction was completed in Ledyard (Colonel Ledyard Highway) and New London (Jefferson Ave), and near-complete in Colchester (Lebanon Avenue). Design was initiated for four new projects, in Stonington (Taugwonk Rd, and Route 1), Waterford (Niantic River Rd), and New London (Vauxhall Street Extension), with Stonington's Taugwonk Rd and Lisbon's Route 12 projects qualifying for $6.2 million in funding commitments from CT DOT. An additional five projects are in the design development phase.

Major Transportation Project Coordination: SECOG staff continued to liaison between southeastern Connecticut stakeholders, the CT DOT, and other entities, including Amtrak, on projects of regional significance. In FY 2025, these projects included the major rehabilitation of the Gold Star Bridge, rehabilitation of the Mohegan-Pequot Route 2A bridge connecting Montville and Preston, and the Amtrak New Haven to Providence Capacity Study.

Local Transportation Funding: SECOG revised its public-facing map of transportation projects in the region and began an effort to geocode recommended projects in regional and local plans to improve the likelihood of implementation. SECOG consults with its member municipalities to identify funding resources that address local infrastructure challenges.

Electric Vehicles: SECOG continues to connect a regional interest group to information about electric vehicle regulation and incentive programs. SECOG continues to provide support to SEAT as it looks forward to its facility renovation to accommodate electric buses.

Mystic Tourism Working Group: SECOG Transportation Director Kate Rattan served on the Working Group and its Transportation and Infrastructure subcommittees.

Transportation Improvement Program: Southeastern Connecticut's 2025-2028 TIP programs State and Federal funds to transportation projects. On a monthly basis, SECOG staff reviews proposed amendments to the TIP and the Board votes to adopt or reject these changes.

Transit Planning: SECOG provides technical planning assistance to Southeast Area Transit (SEAT) and the Eastern Connecticut Transportation Consortium (ECTC) and coordinates with Windham Regional Transportation District (WRTD), River Valley Transit and Arrowline (CT Transit express bus service). SECOG also

reviews and endorses transit performance measures and asset management plans.

Commuter Park & Ride Facilities: SECOG staff conducted quarterly counts at park & ride facilities in the region and submitted this information to CT DOT.

Transportation Alternatives Program (TAP): SECOG advanced requests to CTDOT for funding under this program for 1) Preston- Poquetanuck Cove and Village Heritage Trail and 2) Windham- Airline Trail Bridge and Resurfacing Project. Design and preconstruction work continued for projects in Norwich (Norwich-New London Tpke), New London (Williams Street), and Groton (Thomas Rd/G&S Trail).

Regional Bike and Pedestrian Plan: SECOG continues to coordinate regarding bicycle/pedestrian programs and projects with municipalities and advocacy groups, including the Connecticut Bike and Pedestrian Advisory Board, Bike Groton and the City of Groton/Groton Utilities, and as noted above, administered microgrants to 12 community and municipal organizations to support bike events and programs.

Senior/Disabled Transportation Funds: (Section 5310, MGP): SECOG solicited applications for *Enhanced Mobility of Seniors & Individuals with Disabilities* (Section 5310), and four grants have been awarded to Horizons, Colchester, Easter Seals, and United Children and Family Services.

Corridor Studies: As noted above, SECOG completed the Norwich Downtown Corridor Study in 2024 and coordinated with CTDOT regarding work in New London and East Lyme.

Performance Metrics: In compliance with new federal requirements to adopt performance targets and track the impacts of projects, SECOG worked with CTDOT to adopt performance measures and targets related to traffic congestion and safety.

Other Grant Opportunities: SECOG reviewed ongoing funding opportunities to ensure that member municipalities were aware of funding opportunities, reviewed applications, and provided letters of support where appropriate (Recreational Trails Program, RAISE, Community Connectivity, Community Investment Fund).

Partnerships: SECOG is grateful for its partnerships with other area organizations. Staff served on boards and/or worked collaboratively on projects with organizations including the following:

- Southeast Area Transit (SEAT)
- Eastern CT Transportation Consortium (ECTC)
- Metropolitan Area Planning (MAP) Forum
- Norwich Community Development Corporation.

Municipal Services

This program is supported by municipal dues, Regional Services and Regional Planning Incentive Program grants from Connecticut's Office of Policy and Management, and individual contracts with municipalities receiving direct assistance. The program includes direct technical assistance to member municipalities, training programs for members of local commissions, information-sharing and other support for municipal Chief Elected Officials, and the provision of statutorily required land use permitting reviews.

Shared Services: In November, SECOG partnered with the Town of Montville to offer OSHA training to municipal code enforcement staff, which was attended by over 60 individuals from across the state. To address a shortage of qualified building officials in the region, SECOG and Montville hired a building official trainee and supported his training throughout the certification process, culminating in his hiring as Assistant Building Official in Montville. SECOG staff served as interim planner for the Town of Colchester while it sought permanent staff.

SECOG and its partner municipalities received a Regional Performance Incentive Program (RPIP) Grant in 2023 to establish a regional code enforcement program, with which SECOG added a full-time building official and full-time zoning enforcement official to its staff, providing services across five towns (Bozrah, Franklin, Griswold, Preston, and Sprague). In the first year of service, participating towns paid 25% of the cost of the service, ramping up to 7% in the current year. The remaining costs of the program are borne by the RPIP grant and RSG funding. SECOG staff and contractors provide planning services in four towns, zoning/blight enforcement to four towns, and building official services to four towns, and also provided interim planning services in one municipality in 2024. SECOG also provides GIS services to municipalities on an as-needed or contract basis. In addition, 15 of SECOG's 22 member municipalities participated in CRCOG's Capitol Region Purchasing Council during the year, saving an estimated $163,000.

Municipal Planner and Commissioner Training: In response to an ongoing shortage of experienced municipal planners, SECOG's junior planners attended multiple land use law training sessions to develop their readiness to provide these services. In October 2024, SECOG updated its white paper on short-term rental regulation approaches in response to requests and recognition of evolving case law on this issue.

Statutory Planning and Zoning Referrals: Connecticut General Statutes require that municipalities advise Councils of Governments of certain changes to zoning or subdivision regulations to allow COGs to assess potential intermunicipal impacts. During FY2025, SECOG staff reviewed and responded to 54 statutorily required referrals from municipalities in or adjacent to the SECOG region.

Sustainable CT: SECOG has hosted Sustainable CT Fellows each summer since 2018 to assist member municipalities participating in the Sustainable CT program. In 2024, Fellow Paige Booth worked with The Town of Preston, who was certified Bronze, and East Lyme, which was recognized as a Climate Leader.

Emergency Management: SECOG is the fiduciary agent for the Department of Emergency Management and Homeland Security (DEMHS) Region 4 Regional Emergency Planning Team (REPT). In 2023, the REPT and its REPT Steering Committee approved a $346,203.97 budget for the purchase of equipment and services and for the provision of training to the region's emergency responders. In addition to these grant funds, SECOG administered five other ongoing emergency management grants.

Legislative Engagement: SECOG produced a summary of legislation affecting municipal activities after the close of the 2024 legislative session The SECOG Board meets annually with the southeastern Connecticut legislative delegation to discuss issues important to SECOG member municipalities. SECOG's 2024 legislative agenda included the following requests:

- Clarifying benefits under the recently enacted Veterans Property Tax Exemption
- Reduce the duration of early voting to reduce municipal costs
- Stabilize special education cost burdens
- Support solid waste diversion facilities and increase the local capacity for waste-to-energy processing
- Develop flood risk data and funding sources for flood prevention
- Increase funding for public transit
- Authorize municipalities to collect local sales taxes.

In addition, representatives from the federal legislative delegation representing southeastern Connecticut regularly attend and report on their activities at SECOG's monthly meetings.

Statement Regarding Future Regionalization of Services

SECOG received OPM RPIP funding to complete an analysis of potential shared services in 2018 which revealed interest in regionalizing services in multiple areas. Since then, SECOG and its member municipalities implemented or discussed implementing the following:

- Underway:
  - Shared Planning, Zoning & Code Enforcement Staff
  - Centralized GIS/Parcel Data
  - Stormwater Management Planning
  - Solid Waste Planning
  - Animal Control (through NECCOG)
  - Staff Training
  - Purchasing (through CRCOG Purchasing Council
- Desired or of Interest:
  - Digital Permitting and Records Management Software
  - Regional Fair Rent Commission
  - Regional Hearing Officers (Building Code)
  - Fire Warden
  - Recycling Coordinator
  - Human Resources.

Efforts to expand the number of services provided regionally would benefit from a dedicated staff person at the State or COG to manage this process. SECOG has found sharing staff among multiple towns to be challenging, with issues related to management of staff, records management, and liability requiring substantial time and effort to address.

Recommendations for Legislative Actions to Address Impediments to Regionalization of Services

State statutes should be reviewed to identify areas where references to municipalities may impede the ability to share staff employed by Councils of Governments or equipment owned by SECOG and shared across municipalities. SECOG's experience regionalizing code enforcement has revealed several instances where statutes require municipalities to appoint specific staff providing these services, making it less feasible to flex multiple staff across multiple towns. Concerns regarding liability associated with the use of shared equipment has also impeded the purchase of equipment that could benefit multiple towns.

Members

Bozrah
Colchester
East Lyme
Franklin
Griswold
Jewett City
City of Groton
Town of Groton
Lebanon
Ledyard
Lisbon
Montville
New London
North Stonington
Norwich
Preston
Salem
Sprague
Stonington Borough
Town of Stonington
Waterford
Windham

Military Liaisons:
U.S. Coast Guard Academy
Naval Submarine Base New London

Tribal Affiliates:
Mohegan Tribe
Mashantucket-Pequot Tribal Nation

Additional MPO Membership:
Southeast Area Transit (SEAT)
CT Department of Transportation (non-voting)

Executive Leadership

2024
Chair: Rob Brule, Waterford
Vice-Chair: Cheryl Blanchard, Sprague
Treasurer: Tom DeVivo, Windham
Secretary: Bob Carlson, North Stonington
John Salomone, Norwich
Danielle Chesebrough, Stonington

2025:
Chair: Cheryl Blanchard (Sprague)
Vice-Chair: Bob Carlson (North Stonington)
Secretary: Tom DeVivo (Windham)
Treasurer: Dan Cunningham East Lyme
John Salomone, Norwich
Rob Brule, Waterford

Staff (as of June 30, 2025)

Emily Bigl	Environmental Planner I
Doug Colter	Building Official
David Cook	GIS/Technology Manager
Amanda Kennedy	Executive Director
Wendy Leclair	Office Manager
Jennifer Lindo	Land Use Specialist
Lana Harrison	Planner II
Debra Pierce	Transportation Planner III
Kate Rattan	Director of Transportation Planning
Dan Robinson	Planner I
Helen Zincavage	Director of Regional Planning

SECOG is committed to making its programs accessible to all residents and stakeholders. If language assistance is needed, please contact SECOG at 860-889-2324, office@secogct.gov.

Si necesita asistencia lingüística, por favor comuníquese a 860-889-2324, office@secogct.gov.

如果您需要语言帮助，请致电 860-889-2324 或发送电子邮件至 office@secogct.gov.

INDEPENDENT AUDITORS' REPORT

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Southeastern Connecticut Council of Governments
Norwich, 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 Southeastern Connecticut Council of Governments ("SECOG"), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise SECOG'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 SECOG as of June 30, 2024, 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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of SECOG 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 SECOG'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.

PRECISION IN ACCOUNTING. PARTNERSHIP IN YOUR SUCCESS.

1041 Poquonnock Rd, Groton, CT 06340 | Phone: 860-536-9685 | Fax: 860-536-9684 | office@hfm.cpa

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 opinions. 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 SECOG'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 SECOG'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 4-10, the budgetary comparison information on page 42 and the pension schedules on pages 43-44 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 SECOG's basic financial statements. The accompanying combining nonmajor fund financial statements, financial summary, DOT schedule, schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the schedule of expenditures of state financial assistance, as required by the Connecticut State Single Audit Act, 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 directly 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 nonmajor fund financial statements, financial summary, DOT schedule, the schedule of expenditures of federal awards, and the schedule of expenditures of state financial assistance 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 April 30, 2025, on our consideration of SECOG'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 SECOG'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 SECOG's internal control over financial reporting and compliance.

Hoyt, Filippetti & Malaghan, LLC
Groton, Connecticut
April 30, 2025

SOUTHEASTERN CONNECTICUT COUNCIL OF GOVERNMENTS
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2024

As management of the Southeastern Connecticut Council of Governments, ("SECOG"), we offer readers of the financial statements this narrative overview and analysis of the financial activities of the SECOG for the fiscal year ended June 30, 2024. We encourage readers to consider the information presented here along with the SECOG's basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of the SECOG *exceeded* its liabilities and deferred inflows of resources at the close of the most recent fiscal year by $712,735 (net position). Of this amount, $400,857 (unrestricted net position) may be used to meet the SECOG's ongoing obligations.,

- The SECOG's total net position *increased* by $220,158. This *increase* is mostly the result of an *decrease* in SECOG's expenses that was significantly greater than its *decrease* in revenues.

- As of the close of the current fiscal year, the SECOG's governmental funds reported combined ending fund balances of $976,261, an *increase* of $342,123 in comparison with the prior year. The total fund balance available for spending at the SECOG's discretion (unassigned fund balance) was $931,282, while $44,979 was considered nonspendable.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

Basis of Presentation

The SECOG is considered a single-program governmental organization for financial reporting purposes. Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments* requires the presentation of government-wide financial statements and fund financial statements. The government-wide financial statements consist of the statement of net position and the statement of activities, while the governmental fund financial statements consist of the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances. The SECOG has no business-type activities. Rather than presenting government-wide financial statements along with separate governmental fund financial statements, SECOG has chosen to combine the two types of financial statements as permitted by GASB Statement No. 34. Accordingly, the accompanying financial statements of the SECOG consist of the governmental funds balance sheet/statement of net position and the governmental funds statement of revenues, expenditures and changes in fund balances/statement of activities.

Government-wide Financial Statements

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

OVERVIEW OF THE FINANCIAL STATEMENTS *(Continued)*

Government-wide Financial Statements *(Continued)*

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

The statement of activities presents information showing how the SECOG'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 are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected member town assessments and earned but unused vacation leave).

The government-wide financial statements display information about the SECOG's governmental activities, which consists of regional planning. The SECOG does not have any business-type activities.

The government-wide financial statements include only the SECOG because there are no legally separate organizations for which the SECOG is legally accountable.

The 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 SECOG uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the SECOG are classified as governmental funds or fiduciary funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the SECOG'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 SECOG's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

OVERVIEW OF THE FINANCIAL STATEMENTS *(Continued)*

Fund Financial Statements *(Continued)*

Governmental Funds (Continued)

The SECOG maintains 32 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, DOT Regional Transportation Planning Agreement Number 5.09-06(17) fund, DOT Regional Transportation Planning Agreement Number 5.09-06(17) fund, DOT Regional Transportation Planning Agreement Number 5.09-06(17), DOT Regional Transportation Planning Agreement Norwich Mobility, DOT Regional Transportation Planning Agreement Carryover Planning '20 fund, DOT Regional Transportation Planning Agreement Route 161 Corridor fund, DOT Regional Transportation Planning Agreement Route 32 Corridor fund, DOT Microgrants, JLUS Utilities HQ00052310022 fund, the DEMHS Direct Service Programs fund, 2023 EMPG Regional Hazardous Materials fund, 2022 EMPG Regional Hazardous Materials fund, 2021 EMPG Regional Hazardous Materials fund, 2020 EMPG Regional Hazardous Materials fund, the OPM Regional Service Grant RSG-024-08 fund, the OPM Code Enforcement Services fund, and the Local Transportation Capital Improvement Program fund, all of which are considered to be major funds. Data from the other 14 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report. The basic governmental fund financial statements can be found on pages 13 through 20 of this report.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support SECOG's operations. SECOG reports only one fiduciary fund in which it holds resources for the Southeastern Connecticut Housing Alliance, Inc. in a custodial capacity. Receipts and expenditures of that fund are entirely for the benefit of that entity.

Notes to the Financial Statements

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 23 - 41 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also contains required supplementary information other than this management's discussion and analysis that can be found on pages 42 - 44 of this report. Combining fund statements and other supplementary information can be found on pages 45 - 48 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net Position

Over time, net position may serve as one measure of a government's financial position. The net position of the SECOG totaled $712,735 and is summarized as follows:

GOVERNMENT-WIDE FINANCIAL ANALYSIS *(Continued)*

Net Position *(Continued)*

	Governmental Activities		Increase
	2024	2023	(Decrease)
Current and other assets	$ 1,656,570	$ 1,319,915	$ 336,655
Capital assets, net	311,878	248,794	63,084
Deferred outflows of resources	471,117	402,695	68,422
Total assets and deferred outflows of resources	$ 2,439,565	$ 1,971,404	$ 468,161
Current liabilities	$ 586,779	$ 411,236	$ 175,543
Noncurrent liabilities	1,076,775	958,140	118,635
Total liabilities	1,663,554	1,369,376	294,178
Deferred inflows of resources	63,276	109,451	(46,175)
Net position			
Invested in capital assets	311,878	248,794	63,084
Unrestricted net position	400,857	243,783	157,074
Total net position	712,735	492,577	220,158
Total liabilities, deferred inflows of resources, and net position	$ 2,439,565	$ 1,971,404	$ 468,161

The *increase* in current and other assets is attributable to an *increase* in cash and cash equivalents at year-end. On both the government-wide and fund financial statements, this *increase* correlates to the *increase* in unearned revenues and due to funding source (both current liabilities) at year-end.

As of June 30, 2024, approximately 44% of the SECOG's net position reflects its investment in capital assets. The SECOG uses these capital assets to provide services to member towns; consequently, these assets are not available for future spending. During the fiscal year ended June 30, 2024, the District added $81,276 of capital assets in the form of building and parking lot drainage improvements.

The remainder of the SECOG's net position is considered unrestricted and may be used to meet the SECOG's ongoing obligations. Unrestricted net position *increased* $157,074 from the prior year, largely the result of a *decrease* in SECOG's expenses, as referenced earlier.

GOVERNMENT-WIDE FINANCIAL ANALYSIS *(Continued)*

Changes in Net Position

Changes in net position are as follows:

	Governmental Activities		Increase
	2024	2023	(Decrease)
Revenues			
Program revenues			
Charges for services	$ 333,147	$ 239,927	$ 93,220
Grants and contributions			
Operating	1,991,831	2,165,474	(173,643)
General revenues			
Municipal assessments	154,236	153,835	401
Interest and miscellaneous income	36,087	12,851	23,236
Total revenues	2,515,301	2,572,087	(56,786)
Program expenses			
Regional planning	2,295,143	2,583,364	(288,221)
Total expenses	2,295,143	2,583,364	(288,221)
Change in net position	$ 220,158	$ (11,277)	$ 231,435

While the District's operating grants *decreased* from the prior year, its expenses *decreased* by a greater amount, resulting in an overall *increase* in net position for the year ended June 30, 2024. The District saw an *increase* in its charges for services as it continued its building official, zoning, and affordable housing consulting services to member towns.

FINANCIAL ANALYSIS OF SECOG'S FUNDS

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

Governmental Funds

The focus of the SECOG's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the SECOG's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the SECOG's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the SECOG's governmental funds reported combined ending fund balances of $976,261, an *increase* of $342,123 in comparison with the prior year. This is mostly the result of a significant *decrease* in unavailable revenues. The entire fund balance includes $931,282 of unassigned fund balance which is available for spending at the SECOG's discretion and $44,979 which is considered nonspendable.

FINANCIAL ANALYSIS OF SECOG'S FUNDS *(Continued)*

Governmental Funds *(Continued)*

General Fund

The general fund is the chief operating fund of the SECOG.

Other Major Funds

The other major funds of the SECOG provide various transportation or other planning services in the southeastern region.

BUDGETARY HIGHLIGHTS

Budgets are adopted by the Board of Directors on a modified accrual basis. The adopted annual budget covers the General Fund and all Special Revenue Funds except for DEMHS Direct Services and the CROG purchasing council.

The SECOG's budget for 2023-2024, came in ahead of budget for revenue as the balance of unavailable revenues at year end *decreased* significantly from the prior year. Expenditures came in slightly over-budget as the overall spending was higher than anticipated in non-payroll areas.

CAPITAL ASSETS

The SECOG's capital assets as of June 30, 2024 totaled $655,664, which includes land, land improvements, buildings and related improvements, and equipment and furnishings. Building and parking lot drainage improvements were made during the year ended June 30, 2024 at a cost of $81,276.

The following table is a summary of SECOG's capital assets as of June 30, 2024:

	Governmental Activities
Land	$ 63,758
Land improvements	99,905
Buildings and related improvements	339,002
Equipment and furnishings	152,999
Total	$ 655,664

Additional information on the SECOG's capital assets can be found in *Note 4* on page 32 of this report.

NONCURRENT LIABILITIES

As of June 30, 2024, the SECOG had no noncurrent liabilities other than accrued compensated absences and its proportional share of the collective net pension liability in the State of Connecticut Municipal Employees' Retirement System, a cost sharing multiple employer public employee defined benefit plan.

As of June 30, 2024, SECOG's noncurrent liabilities totaled $1,076,775, of which $57,714 was for accrued compensated absences and $1,019,061 was the net pension liability.

Additional information on the SECOG's noncurrent liabilities can be found in *Note 6* on page 34 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

During the fiscal year ended June 30, 2024, SECOG adopted a 2024-2025 budget consisting of $2,627,712 of anticipated revenues, $2,513,749 of budgeted expenditures, and no increase to the $.55 per capita dues for its member municipalities.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the SECOG's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Executive Director of the Southeastern Connecticut Council of Governments, 5 Connecticut Avenue, Norwich, Connecticut 06360.

SOUTHEASTERN CONNECTICUT COUNCIL OF GOVERNMENTS
STATEMENT OF NET POSITION
JUNE 30, 2024

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

CURRENT ASSETS		
Cash and cash equivalents	$	1,016,802
Receivables, net		594,789
Prepaid expenses		44,979
Total current assets		1,656,570
NONCURRENT ASSETS		
Capital assets, non-depreciable		63,758
Capital assets, net of accumulated depreciation		248,120
Total noncurrent assets		311,878
DEFERRED OUTFLOWS OF RESOURCES		
Changes in projected pension investment earnings		85,390
Difference between expected and actual experience		65,253
Changes in assumptions		92,761
Changes in proportional share		109,834
Pension contributions made subsequent to the measurement date		117,879
Total deferred outflows of resources		471,117
Total assets and deferred outflows of resources	$	2,439,565

LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION

CURRENT LIABILITIES		
Accounts payable and accrued expenses	$	304,085
Due to funding source		83,320
Unearned revenue		199,374
Total current liabilities		586,779
NONCURRENT LIABILITIES		
Due within one year		5,771
Due in more than one year		1,071,004
Total noncurrent liabilities		1,076,775
Total liabilities		1,663,554
DEFERRED INFLOWS OF RESOURCES		
Difference between expected and actual experience		11,221
Changes in proportional share		52,055
Total deferred inflows of resources		63,276
NET POSITION		
Invested in capital assets		311,878
Unrestricted net position		400,857
Total net position		712,735
Total liabilities, deferred inflows of resources, and net position	$	2,439,565

The accompanying notes are an integral part of these financial statements

SOUTHEASTERN CONNECTICUT COUNCIL OF GOVERNMENTS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024

	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expense) Revenue and Change in Net Position
GOVERNMENTAL ACTIVITIES				
Regional planning	$ 2,295,143	$ 333,147	$ 1,991,831	$ 29,835
Total governmental activities	2,295,143	333,147	1,991,831	29,835
Total primary government	$ 2,295,143	$ 333,147	$ 1,991,831	29,835
GENERAL REVENUES				
Municipal assessments				154,236
Interest and miscellaneous income				36,087
Total general revenues				190,323
Change in net position				220,158
NET POSITION, beginning of year				492,577
NET POSITION, end of year				$ 712,735

The accompanying notes are an integral part of these financial statements

SOUTHEASTERN CONNECTICUT COUNCIL OF GOVERNMENTS
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2024

		U.S. DEPARTMENT OF TRANSPORTATION				
	GENERAL FUND	REGIONAL TRANSPORTATION PLANNING AGREEMENT 5.09-06(17)	REGIONAL TRANSPORTATION PLANNING AGREEMENT 5.09-06(17)	REGIONAL TRANSPORTATION PLANNING AGREEMENT 5.09-06(17)	REGIONAL TRANSPORTATION PLANNING AGREEMENT Norwich Mobility	REGIONAL TRANSPORTATION PLANNING AGREEMENT Carryover Planning '20
ASSETS						
Cash and cash equivalents	$ 1,016,802	$ -	$ -	$ -	$ -	$ -
Grants receivable:						
Federal and State grants	-	-	-	75,307	38,547	2,389
Accounts receivable	-	2,528	-	-	-	-
Prepaid expense	44,979	-	-	-	-	-
Due from other funds	591,307	-	29,353	-	-	-
Total assets	$ 1,653,088	$ 2,528	$ 29,353	$ 75,307	$ 38,547	$ 2,389
LIABILITIES						
Accounts payable and accrued expenses	$ 304,085	$ -	$ -	$ -	$ -	$ -
Due to other funds	278,675	2,528	-	75,307	35,065	2,389
Due to funding source	-	-	29,353	-	-	-
Unearned revenue	537	-	-	-	3,482	-
Total liabilities	583,297	2,528	29,353	75,307	38,547	2,389
DEFERRED INFLOWS OF RESOURCES						
Revenue - unavailable	-	-	-	-	-	2,389
Total deferred inflows of resources	-	-	-	-	-	2,389
Total liabilities and deferred inflows of resources	583,297	2,528	29,353	75,307	38,547	4,778
FUND BALANCES						
Nonspendable	44,979	-	-	-	-	-
Unassigned	1,024,812	-	-	-	-	(2,389)
Total fund balances	1,069,791	-	-	-	-	(2,389)
Total liabilities, deferred inflows of resources and fund balances	$ 1,653,088	$ 2,528	$ 29,353	$ 75,307	$ 38,547	$ 2,389

Continued

The accompanying notes are an integral part of these financial statements

SOUTHEASTERN CONNECTICUT COUNCIL OF GOVERNMENTS
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2024

	U.S DEPARTMENT OF TRANSPORTATION (Continued)			DEPARTMENT OF DEFENSE	U.S. DEPARTMENT HOMELAND SECURITY				
	REGIONAL TRANSPORTATION PLANNING AGREEMENT Route 161 Corridor	REGIONAL TRANSPORTATION PLANNING AGREEMENT Route 32 Corridor	DOT MICROGRANTS	JLUS UTILITIES HQ00052310022	DEMHS DIRECT SERVICE PROGRAMS	2023 EMPG REGIONAL HAZARDOUS MATERIALS	2022 EMPG REGIONAL HAZARDOUS MATERIALS	2021 EMPG REGIONAL HAZARDOUS MATERIALS	2020 EMPG REGIONAL HAZARDOUS MATERIALS
ASSETS									
Cash and cash equivalents	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Grants receivable:									
Federal and State grants	-	-	-	55,835	58,662	20,234	2,724	-	440
Accounts receivable	-	-	-	-	-	-	-	-	-
Prepaid expense	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	1,922	-
Total assets	$ -	$ -	$ -	$ 55,835	$ 58,662	$ 20,234	$ 2,724	$ 1,922	$ 440
LIABILITIES									
Accounts payable and accrued expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Due to other funds	-	-	-	55,835	58,662	20,234	2,724	-	440
Due to funding source	-	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	1,922	-
Total liabilities	-	-	-	55,835	58,662	20,234	2,724	1,922	440
DEFERRED INFLOWS OF RESOURCES									
Revenue - unavailable	-	-	-	-	11,010	20,234	2,724	-	440
Total deferred inflows of resources	-	-	-	-	11,010	20,234	2,724	-	440
Total liabilities and deferred inflows of resources	-	-	-	55,835	69,672	40,468	5,448	1,922	880
FUND BALANCES									
Nonspendable	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	(11,010)	(20,234)	(2,724)	-	(440)
Total fund balances	-	-	-	-	(11,010)	(20,234)	(2,724)	-	(440)
Total liabilities, deferred inflows of resources and fund balances	$ -	$ -	$ -	$ 55,835	$ 58,662	$ 20,234	$ 2,724	$ 1,922	$ 440

Continued

The accompanying notes are an integral part of these financial statements

SOUTHEASTERN CONNECTICUT COUNCIL OF GOVERNMENTS
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2024

	STATE OF CONNECTICUT				
	OPM REGIONAL SERVICE GRANT RSG 024-08	OPM CODE ENFORCEMENT SERVICES	LOCAL TRANSPORTATION CAPITAL IMPROVEMENT PROGRAM	NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
ASSETS					
Cash and cash equivalents	$ -	$ -	$ -	$ -	$ 1,016,802
Grants receivable:					
Federal and State grants	-	58,599	-	186,979	499,716
Accounts receivable	-	-	-	92,545	95,073
Prepaid expense	-	-	-	-	44,979
Due from other funds	118,646	-	36,764	91,990	869,982
Total assets	$ 118,646	$ 58,599	$ 36,764	$ 371,514	$ 2,526,552
LIABILITIES					
Accounts payable and accrued expenses	$ -	$ -	$ -	$ -	$ 304,085
Due to other funds	-	58,599	-	279,524	869,982
Due to funding source	53,967	-	-	-	83,320
Unearned revenue	64,679	-	36,764	91,990	199,374
Total liabilities	118,646	58,599	36,764	371,514	1,456,761
DEFERRED INFLOWS OF RESOURCES					
Revenue - unavailable	-	-	-	56,733	93,530
Total deferred inflows of resources	-	-	-	56,733	93,530
Total liabilities and deferred inflows of resources	118,646	58,599	36,764	428,247	1,550,291
FUND BALANCES					
Nonspendable	-	-	-	-	44,979
Unassigned	-	-	-	(56,733)	931,282
Total fund balances	-	-	-	(56,733)	976,261
Total liabilities, deferred inflows of resources and fund balances	$ 118,646	$ 58,599	$ 36,764	$ 371,514	$ 2,526,552

The accompanying notes are an integral part of these financial statements

SOUTHEASTERN CONNECTICUT COUNCIL OF GOVERNMENTS
RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION - GOVERNMENTAL ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024

Fund Balances - Governmental Funds	$	976,261
Amounts reported for *governmental activities* in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		311,878
Other assets or deferred outflows of resources are not available to pay for current-period expenditures and therefore are deferred or not recorded in the funds:		
Deferred outflows of resources - changes in projected pension investment earnings		85,390
Deferred outflows of resources - difference between expected and actual experience		65,253
Deferred outflows of resources - changes in assumptions		92,761
Deferred outflows of resources - changes in proportional share		109,834
Deferred outflows of resources - pension contributions made subsequent to the measurement date		117,879
Receivables outstanding beyond 60 days of the fiscal year end		93,530
Other liabilities or deferred inflows of resources are not due and payable in the current period and therefore are deferred or not recorded in the funds.		
Deferred inflows of resources - difference between expected and actual experience		(11,221)
Deferred inflows of resources - changes in proportional share		(52,055)
Compensated absences		(57,714)
Net pension liability		(1,019,061)
Net position of governmental activities	$	712,735

The accompanying notes are an integral part of these financial statements

SOUTHEASTERN CONNECTICUT COUNCIL OF GOVERNMENTS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2024

		U.S. DEPARTMENT OF TRANSPORTATION				
	GENERAL FUND	REGIONAL TRANSPORTATION PLANNING AGREEMENT 5.09-06(17)	REGIONAL TRANSPORTATION PLANNING AGREEMENT 5.09-06(17)	REGIONAL TRANSPORTATION PLANNING AGREEMENT 5.09-06(17)	REGIONAL TRANSPORTATION PLANNING AGREEMENT Norwich Mobility	REGIONAL TRANSPORTATION PLANNING AGREEMENT Carryover Planning '20
REVENUES						
Municipal assessments	$ 154,236	$ -	$ -	$ -	$ -	$ -
Intergovernmental:						
Federal and State grants	-	-	-	450,943	186,192	-
Other grants	-	-	-	-	32,830	-
Municipal and technical assessment contracts	-	-	-	-	-	-
Interest income	36,005	-	-	-	-	-
Other revenue	81	-	-	-	-	-
Total revenues	190,322	-	-	450,943	219,022	-
EXPENDITURES						
Current						
Direct salaries	-	-	-	251,571	-	-
Allocated indirect	2,082	-	-	247,325	-	-
Direct charges	6,397	-	-	2,151	219,022	2,655
Capital outlay	41,414	-	-	-	-	-
Total expenditures	49,893	-	-	501,047	219,022	2,655
Excess (deficiency) of revenues over expenditures	140,429	-	-	(50,104)	-	(2,655)
OTHER FINANCING SOURCES (USES)						
Transfers in	73,976	-	-	50,104	-	266
Transfers out	(53,293)	-	-	-	-	-
Total other financing sources (uses)	20,683	-	-	50,104	-	266
Excess (deficiency) of revenues and other financing sources over expenditures and other financing (uses)	161,112	-	-	-	-	(2,389)
FUND BALANCE, beginning of year	908,679	-	-	-	-	-
FUND BALANCE, end of year	$ 1,069,791	$ -	$ -	$ -	$ -	$ (2,389)

Continued

The accompanying notes are an integral part of these financial statements

SOUTHEASTERN CONNECTICUT COUNCIL OF GOVERNMENTS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2024

	U.S. DEPARTMENT OF TRANSPORTATION (Continued)			DEPARTMENT OF DEFENSE	U.S. DEPARTMENT OF HOMELAND SECURITY			
	REGIONAL TRANSPORTATION PLANNING AGREEMENT Route 161 Corridor	REGIONAL TRANSPORTATION PLANNING AGREEMENT Route 32 Corridor	DOT MICROGRANTS	JLUS UTILITIES HQ00052310022	DEMHS DIRECT SERVICE PROGRAMS	2023 EMPG REGIONAL HAZARDOUS MATERIALS	2022 EMPG REGIONAL HAZARDOUS MATERIALS	2021 EMPG REGIONAL HAZARDOUS MATERIALS
REVENUES								
Municipal assessments	$ -	$ -	$ -		$ -	$ -	$ -	$ -
Intergovernmental:								
Federal and State grants	27,179	16,341	32,763	57,700	425,452	-	-	71,577
Other grants	2,982	2,000	-	-	-	-	-	-
Municipal and technical assessment contracts	-	-	-	-	-	-	-	-
Interest income	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-
Total revenues	30,161	18,341	32,763	57,700	425,452	-	-	71,577
EXPENDITURES								
Current								
Direct salaries	-	-	-	2,792	-	-	-	-
Allocated indirect	-	-	-	2,745	-	-	-	-
Direct charges	4,990	-	32,763	52,191	392,492	20,234	-	20,106
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	4,990	-	32,763	57,728	392,492	20,234	-	20,106
Excess (deficiency) of revenues over expenditures	25,171	18,341	-	(28)	32,960	(20,234)	-	51,471
OTHER FINANCING SOURCES (USES)								
Transfers in	-	-	-	28	-	-	-	-
Transfers out	(2,741)	(2,000)	-	-	-	-	-	-
Total other financing sources (uses)	(2,741)	(2,000)	-	28	-	-	-	-
Excess (deficiency) of revenues and other financing sources over expenditures and other financing (uses)	22,430	16,341	-	-	32,960	(20,234)	-	51,471
FUND BALANCE, beginning of year	(22,430)	(16,341)	-	-	(43,970)	-	(2,724)	(51,471)
FUND BALANCE, end of year	$ -	$ -	$ -	$ -	$ (11,010)	$ (20,234)	$ (2,724)	$ -

Continued

SOUTHEASTERN CONNECTICUT COUNCIL OF GOVERNMENTS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2024

	U.S. DEPARTMENT OF HOMELAND SECURITY *(Continued)*	STATE OF CONNECTICUT				
	2020 EMPG REGIONAL HAZARDOUS MATERIALS	OPM REGIONAL SERVICE GRANT RSG 024-08	OPM CODE ENFORCEMENT SERVICES	LOCAL TRANSPORTATION CAPITAL IMPROVEMENT PROGRAM	NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
REVENUES						
Municipal assessments	$ -	$ -	$ -	$ -	$ -	$ 154,236
Intergovernmental:						
Federal and State grants	-	538,266	150,058	43,094	186,344	2,185,909
Other grants	-	-	-	-	13,332	51,144
Municipal and technical assessment contracts	-	-	-	-	258,002	258,002
Interest income	-	-	-	-	-	36,005
Other revenue	-	-	-	-	10,934	11,015
Total revenues	-	538,266	150,058	43,094	468,612	2,696,311
EXPENDITURES						
Current						
Direct salaries	-	246,099	74,846	680	83,039	659,027
Allocated indirect	-	241,945	73,584	668	79,555	647,904
Direct charges	-	10,360	-	41,746	160,874	965,981
Capital outlay	-	39,862	-	-	-	81,276
Total expenditures	-	538,266	148,430	43,094	323,468	2,354,188
Excess (deficiency) of revenues over expenditures	-	-	1,628	-	145,144	342,123
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	2,895	127,269
Transfers out	-	-	-	-	(69,235)	(127,269)
Total other financing sources (uses)	-	-	-	-	(66,340)	-
Excess (deficiency) of revenues and other financing sources over expenditures and other financing (uses)	-	-	1,628	-	78,804	342,123
FUND BALANCE, beginning of year	(440)	-	(1,628)	-	(135,537)	634,138
FUND BALANCE, end of year	$ (440)	$ -	$ -	$ -	$ (56,733)	$ 976,261

The accompanying notes are an integral part of these financial statements

SOUTHEASTERN CONNECTICUT COUNCIL OF GOVERNMENTS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024

Net change in fund balances - total governmental funds	$ 342,123
Government funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated by the amount by which capital additions ($81,276) exceeded depreciation ($18,192) in the current period.	63,084
Revenues and deferred outflows of resources in the government-wide statements that do not provide financial resources are not reported in the funds:	
Change in unavailable revenues	(181,011)
Deferred outflows of resources - changes in projected pension investment earnings	(47,777)
Deferred outflows of resources - difference between expected and actual experience	(2,731)
Deferred outflows of resources - changes in assumptions	92,761
Deferred outflows of resources - changes in proportional share	13,232
Deferred outflows of resources - pension contributions made subsequent to the measurement date	12,937
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds, including the changes in:	
Deferred inflows of resources - difference between expected and actual experience	26,969
Deferred inflows of resources - changes in proportional share	19,206
Net pension liability	(114,314)
Compensated absences	(4,321)
Change in net position of governmental activities	$ 220,158

The accompanying notes are an integral part of these financial statements

SOUTHEASTERN CONNECTICUT COUNCIL OF GOVERNMENTS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUND
JUNE 30, 2024

ASSETS

	CUSTODIAL FUND
CURRENT ASSETS	
Cash and cash equivalents	$ 7,664
Total current assets	$ 7,664

LIABILITIES AND NET POSITION

CURRENT LIABILITIES	
Accounts payable	$ 3,872
Total current liabilities	3,872
NET POSITION	
Restricted for others	3,792
Total net position	3,792
Total liabilities and net deficit	$ 7,664

The accompanying notes are an integral part of these financial statements

SOUTHEASTERN CONNECTICUT COUNCIL OF GOVERNMENTS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUND
FOR THE YEAR ENDED JUNE 30, 2024

	CUSTODIAL FUND
ADDITIONS	
Grants and donations	$ 4,000
Other	1,100
Total additions	5,100
DEDUCTIONS	
Activities	3,264
Total deductions	3,264
Change in net position	1,836
Net Position, beginning of year	1,956
Net Position, end of year	$ 3,792

The accompanying notes are an integral part of these financial statements

TABLE 4

SCHEDULE OF MUNICIPAL CONTRIBUTIONS

July 1, 2026 - June 30, 2027

Southeastern Connecticut Council of Governments

Adopted:

Municipality	Population-2024 CT DPH	Contribution Amount	Date Received
Bozrah	2,426	$ 1,407	
Colchester	15,752	$ 9,136	
East Lyme	19,004	$ 11,022	
Franklin	1,900	$ 1,102	
Griswold	8,219	$ 4,767	
Groton City	10,160	$ 5,893	
Groton	28,602	$ 16,589	
Jewett City	3,464	$ 2,009	
Lebanon	7,141	$ 4,142	
Ledyard	15,575	$ 9,034	
Lisbon	4,249	$ 2,464	
Montville	17,913	$ 10,390	
New London	28,081	$ 16,287	
North Stonington	5,197	$ 3,014	
Norwich	39,993	$ 23,196	
Preston	4,855	$ 2,816	
Salem	4,326	$ 2,509	
Sprague	2,948	$ 1,710	
Stonington Borough	1,012	$ 587	
Stonington	18,782	$ 10,894	
Waterford	19,910	$ 11,548	
Windham	24,105	$ 13,981	
TOTAL	**283,614**	**$ 164,496**	**$ -**

Note: Based on a per capita contribution of $0.58 using 2024 DPH Population Figures

Table 1
Operating Budget
Southeastern CT Council of Governments

	A	B	C	D
1		**Actual FY 2025 (pending audit)**	**Adopted**	**Proposed**
2	**Budget Items:**		**FY 2026**	**FY 2027**
3	STAFF:			
4	Salaries	$ 1,372,086	$ 1,110,712	$ 1,303,163
5	FICA, Insurance, Retirement	tbd	$ 417,189	$ 490,186
6	**Subtotal:**	**$ 1,372,086**	**$ 1,527,901**	**$ 1,793,349**
7	PROJECT EXPENSES:			
8	Bozrah- Planning Consultant	$ 16,031	$ 15,600	$ 15,600
9	Building Official Services	$ 5,337		
10	DEMHS Financial Consultant (DEMHS)	$ 29,950	$ 35,000	$ 35,000
11	DECD Brownfields- Consultants	$ 277,368		$ 160,000
12	DOD- Compatible Use Plan Consultants	$ 38,432	$ 380,000	$ 190,000
13	DOD JLUS Utilities- Consultants (GU)	$ 337,517	$ 250,000	
14	EPA Brownfields- Consultants/Partners			$ 272,000
15	FHWA/SS4A Safety Action Plan	$ 73,500		
16	Franklin- Planning Consultant	$ 4,900	$ 18,000	$ 6,000
17	Lisbon- Planning Consultant	$ 63,553	$ 43,200	$ 66,000
18	OPM RSG	$ 75,721		$ 100,000
19	OPM RSG- Housing			$ 85,000
20	Professional Services (general)	$ -	$ 1,000	$ -
21	Sprague Planning & Zoning	$ 11,000	$ 10,800	$ 10,800
22	Transpo Eng- Carryover	$ 23,946	$ 189,695	$ 72,829
23	Transpo Eng- LOTCIP	$ 62,275	$ 50,000	$ 60,000
24	Transpo Eng- PL	$ -	$ -	
25	Hazard Mitigation Plan Consultant (RSG)		$ 10,000	
26	**Subtotal:**	**$ 1,019,529**	**$ 1,377,249**	**$ 1,073,229**
27	OTHER:			
28	Audit, Accounting, Legal	$ 47,421	$ 42,000	$ 47,000
29	Advertising	$ 2,949	$ 2,000	$ 2,000
30	Books, Subscriptions, Dues	$ 11,107	$ 11,000	$ 11,000
31	Capital Fund	$ 85,327	$ 50,000	$ 50,000
32	Computer Services	$ 24,857	$ 21,114	$ 20,500
33	Computer Subscriptions			$ 23,378
34	Conference Expenses	$ 13,389	$ 9,100	$ 13,000
35	Depreciation	$ 19,031	$ 10,000	$ 19,000
36	Equipment, Rental/Maintenance	$ 7,186	$ 7,000	$ 7,000
37	Equipment, Capital (incl. computers & software)	$ 2,481	$ 15,000	$ 8,920
38	Event Expenses	$ 2,235		$ 1,000
39	Insurance, Bond	$ 13,498	$ 15,000	$ 15,000
40	Office Maintenance/Utilities	$ 32,941	$ 32,000	$ 34,000
41	Phones, Mail, Internet	$ 6,968	$ 6,000	$ 7,000
42	Printing	$ 489	$ 500	$ 500
43	Recruitment	$ 48		$ 2,000
44	Council Reserve	tbd	$ 20,296	$ 131,485
45	Supplies	$ 13,847	$ 8,500	$ 14,000
46	Staff Expenses	$ 1,017	$ 1,000	$ 1,000
47	Training	$ 1,390	$ 500	$ 2,000
48	Travel			
49	**Subtotal:**	**$ 286,182**	**$ 230,714**	**$ 409,783**
50				
51	**TOTAL EXPENSES:**	**$ 2,677,797**	**$ 3,135,864**	**$ 3,276,361**
52				
53	SOURCES OF REVENUE:			
54				
55	Municipal Dues	$ 153,835	$ 162,649	$ 162,649
56	OPM Grant (Regional Services Grant)	$ 656,912	$ 656,912	$ 656,912
57	OPM Grant (Regional Services Grant) Hsg/Stormwater			$ 400,000
58	CTDOT Planning Grant	$ 633,050	$ 617,257	$ 617,257
59	CTDOT PL Carryover	$ 17,083	$ 200,000	$ 200,000
60	LOTCIP Admin	$ 153,440	$ 50,000	$ 50,000
61	Technical Assistance Contracts (Municipal & RPIP)	$ 510,185	$ 376,341	$ 414,852
62	DECD Brownfields			$ 160,000
63	DEMHS (FY21) Regional Collaboration Grant	$ 11,500	$ 11,000	$ -
64	DEMHS (FY22) Regional Collaboration Grant	$ 2,250	$ 22,000	$ 11,000
65	DEMHS (FY23) Regional Collaboration Grant	$ 17,250	$ 20,000	$ 22,000
66	DEMHS (FY24) Regional Collaboration Grant		$ 8,000	$ 8,000
67	DEMHS (FY25) Regional Collaboration Grant)			$ 20,000
68	DEMHS (EMPG Hazmat Grant)	$ 1,500	$ 1,500	$ 1,500
69	DOD JLUS Grant- Resiliency	$ 1,865	$ 436,189	
70	DOD JLUS Grant- Compatible Use Plan	$ 5,853	$ 404,380	$ 202,190
71	EPA Brownfields			$ 300,000
72	SECHA	$ 7,711	$ 14,000	$ 14,000
73	RPIP- Regional Code Enforcement Services	$ 115,910	$ -	$ -
74	SS4A Safety Action Plan Grant		$ 140,000	
75	Other		$ -	$ -
76	Investment Income	$ 32,995	$ 36,000	$ 36,000
77	**TOTAL REVENUE:**	**$ 2,321,339**	**$ 3,135,932**	**$ 3,276,361**
78				
79	**Surplus/(Deficit)**		**$ 68**	**$ 0**

Kimberly Allen

From: SECOG Office <office@seccog.org>
Sent: Monday, December 8, 2025 9:28 AM
To: Kimberly Allen
Subject: Re: Waterford Budget Request

CAUTION: This email originated from outside of the organization.
Do not click links or open attachments unless you recognize the sender's email address and know the content is safe.

Kimberly,
My mistake. The $11,548 is the correct amount requested for FY 2027. The change is due to newer DPH population counts.

Thank you for catching my error.

Wendy Leclair

Wendy Leclair | Office Manager
office@secogct.gov | (475) 328-1796 direct | (860) 889-2324 main
Southeastern Connecticut Council of Governments
5 Connecticut Avenue, Norwich, CT 06360

SOUTHEASTERN CONNECTICUT COUNCIL OF GOVERNMENTS
Website | Facebook | LinkedIn

From: Kimberly Allen <kallen@waterfordct.org>
Sent: Monday, December 8, 2025 9:08 AM
To: SECOG Office <office@seccog.org>
Subject: Waterford Budget Request

Ms. Kennedy,

Please confirm the correct amount your organization is requesting from Waterford for fiscal year 2027. I have attached pages from your request that show differing amounts. One sheet requests $11,548 and the other requests $11,501. I want to ensure the correct amount is requested and forwarded for approval.

Thank you.

Kimberly Allen
Director of Finance
Town of Waterford
15 Rope Ferry Road
Waterford, CT 06385
kallen@waterfordct.org
860.444.5840

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FY2027
BUDGET REQUEST

HISTORICAL
PROPERTIES

TOWN OF WATERFORD
15 Rope Ferry Road
Waterford, CT 06385
860-442-0553

SOCIAL SERVICES GRANT FUNDING REQUEST

ORGANIZATION NAME: Historic Properties Commission

REQUEST DATE (FISCAL YEAR): FY2027

REQUESTED AMOUNT: $ 400.00

BENEFIT STATEMENT (Describe how these funds will be used)

Preservation outreach, postage,copies, grant application fees, minor cemetery maintenance ,etc...

Per Town of Waterford Budget Guidelines: please attach a certified audit report of all funds appropriated during the last completed fiscal year to your funding request.

DECLARATION

I, the requester, understand that I am requesting public funds from the Town of Waterford. I declare that this request does not pose any potential conflict with the Town of Waterford and I will provide any documentation requested by the Town of Waterford to authorize funding this request or review the appropriateness of the request.

John J. Will Jr. — Signature

12/12/2025 — Date

FIFTEEN ROPE FERRY ROAD
WATERFORD, CT 06385-2886

PHONE: 860-442-0553
www.waterfordct.org

TO: Board of Selectmen

FROM: John J. O'Neill Jr.
Chairman, Historic Properties Commission

DATE: December 12,2025

RE: Fiscal Year 2026-27 Operating Budget

The Operating Budget for FY July 1, 2026 to June 30,2027 for the Historic Properties Commission in the amount of $ 400.00 is attached for you review.

Thank you for your consideration,

Respectfully submitted ,

John J. O'Neill Jr.

FY2027

BUDGET REQUEST

TVCCA

Thames Valley Council for Community Action, Inc.

Partnering for Prosperous Communities Since 1965

December 8, 2025

Mr. Robert J. Brule, First Selectman
Town of Waterford
15 Rope Ferry Road
Waterford, CT 06385

Dear Rob,

Thames Valley Council for Community Action (TVCCA) respectfully submits the following request for public funding from the Town of Waterford.

Amount of Funding Request: $8,921.00 (0.52% of the service value TVCCA provides to Waterford)

On average, TVCCA provides services valued at more than $1.7 million to Waterford residents. Most of this Waterford allocation is passed on to local businesses in the form of payments to home heating vendors, landlords, and food markets, creating a major impact on the well-being of low-income residents and the community at large. This FY 2027 funding request continues to seek just 0.52% of the total value of the services TVCCA provides to residents in Waterford, as we sought and received last year. The increase in total dollars requested reflects a significant increase in the total value of services provided to Waterford residents. While we have seen an increasing number of residents in need of our services since the COVID-19 pandemic hit, each dollar is worth less due to inflation, driving our need up.

Benefits Statement / Description of Services

With inflation continuing to rise, more people are slipping into poverty. This continues to be the greatest challenge in TVCCA's 60-year history; and while we cannot foresee the details of its resolution, our staff and our partners continue to provide services and support for the most vulnerable community members. We continue to offer our services in-person or remotely – based on client preference.

As the region's federally-designated Community Action Agency, TVCCA is currently administering over 30 state and federal contracts to meet many of the basic needs of area residents experiencing rising costs. We continue implementing programs that will provide equitable resources for community members.

Highlighted Information Requested:

- **Number and cost of personnel**: TVCCA employs 242 full-time and 114 part-time employees. Personnel costs for salaries and benefits are approximately $17,601,707.
- **Number of Waterford residents served**: 972 – Please see attached Services Rendered Report for breakdown of all services provided to Waterford.

Thames Valley Council for Community Action, Inc.

Partnering for Prosperous Communities Since 1965

On behalf of our Board and the residents we serve, thank you for this opportunity and I look forward to working with you in the coming year.

Respectfully submitted,

Joshua Steele Kelly, CEO

Enclosures: Original plus 5 copies of the following: Social Services Grant Funding Request form; statement of services rendered to the Town of Waterford for the twelve-month period ending this September 30th; TVCCA's most recent annual report; TVCCA's most recent audit; and other requested TVCCA municipal funding information.

Administrative Office - One Sylvandale Road, Jewett City, CT 06351 | P: 860.889.1365 F: 860.376.8782
Norwich Office - 401 West Thames Street, Unit 201, Norwich, CT 06360 | P: 860.889.1365 F: 860.885.2738
New London Office - 83 Huntington Street, New London, CT 06320 | P: 860.444.0006 F: 860.444.0059
www.tvcca.org

TOWN OF WATERFORD
15 Rope Ferry Road
Waterford, CT 06385
860-442-0553

SOCIAL SERVICES GRANT FUNDING REQUEST

ORGANIZATION NAME: Thames Valley Council for Community Action, Inc. (TVCCA)

REQUEST DATE (FISCAL YEAR): FY 2027

REQUESTED AMOUNT: $8,921.00

BENEFIT STATEMENT (Describe how these funds will be used)

These funds will be used to support the over 900 Waterford residents living at or near the poverty line who require housing, energy, family, and other types of supports in order to afford to live.

Per Town of Waterford Budget Guidelines: please attach a certified audit report of all funds appropriated during the last completed fiscal year to your funding request.

DECLARATION

I, the requester, understand that I am requesting public funds from the Town of Waterford. I declare that this request does not pose any potential conflict with the Town of Waterford and I will provide any documentation requested by the Town of Waterford to authorize funding this request or review the appropriateness of the request.

Signature

12/9/2025
Date

Create PDF files without this message by purchasing novaPDF printer (http://www.novapdf.com)

TVCCA SERVICES

A LOOK AT HUMAN SERVICE INVESTMENTS IN THE LOCAL COMMUNITY AND OUR ANNUAL REQUEST FOR SUPPORT.

2026 REPORT

Proudly Providing:

Alliance for Family Support - Community Services - Coordinated Action Network - Employment & Training Services - Energy Assistance - Family Bridge - Head Start - Housing Assistance - Little Learners - Meals on Wheels - Nutrition Services - RSVP - WIC

Prepared by
Joshua Steele Kelly, TVCCA CEO

In support of the
Town of Waterford

Quick Info Guide: 2024 - 2025

Population Estimate: 19,986

Poverty Rate: 4.88%

ALICE Rate: 23.9%

Town Residents Served: 972

TVCCA Service Value: $1,715,584 (+$462,141 from prior year)

Services per Client: $1,765

TVCCA's Total FY 2027 Ask:
$8,921 (0.52% of the value of the services TVCCA provides to Waterford)

Poverty on the Rise

The Thames Valley Council for Community Action (TVCCA) is the federally-designated anti-poverty agency (known as a "Community Action Agency") covering southeastern Connecticut and portions of northeastern CT. We are proud to administer over a dozen different social and human service programs in our region, and we work tirelessly to make certain that the abolition of poverty in our region is at the forefront of our minds in everything we do.

As we head into 2026, the social safety nets that our society relies upon are at risk. While homelessness increased by 13% in CT from 2023 to 2024, community action agencies like TVCCA has seen hundreds of thousands of dollars of funding pulled by the state and federal governments. Going forward, we again face the possible elimination of entire programs at the federal level, as was proposed in 2018 and 2025 with the elimination of the Energy Assistance Program and others.

Our programs are designed to help keep individuals and families from falling to a level of poverty that they can't recover from and to help work their way out of poverty - but we can't succeed in our mission without the support of the communities that we serve. We hope that you will read this report in its entirety and see fit to supply TVCCA with an equitable contribution from your municipality.

The economy continues to wreak havoc on household budgets; please help us support our community's most vulnerable!

Thank you for your support!

JOSH KELLY, CEO

The Statistics

In addition to decreased funding at the state level in 2024, TVCCA and like-nonprofits have been feeling the effects of diminished giving from the private sector as the years have passed since the pandemic first struck.

-31%

Current decrease in private foundation contributions to TVCCA from 2023 - 2024.

While costs have risen year over year, the need for our programs and services is soaring post-pandemic. More funding is needed to meet these needs.

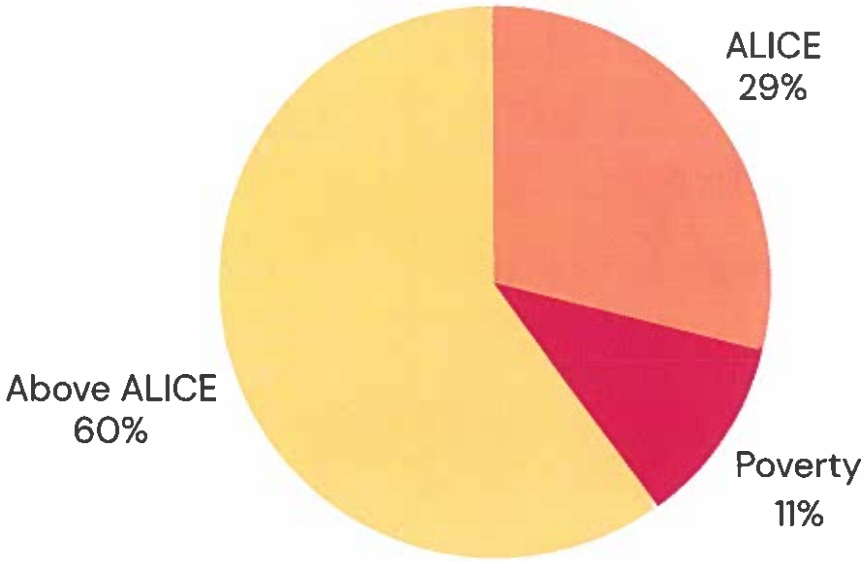
Our clients and staff alike are facing higher prices than ever at the store, at the gas pump, and when they pay their utility bills, but community nonprofits continue to receive less and less support at every level.

+25.8%

Increase in the Consumer Price Index since the start of the pandemic.

As an agency dedicated to the abolition of poverty, we need more support and funding to help those in need as circumstances become more dire for residents in our communities, not less. While we are working hard at the state level to advocate for funding increases to both mitigate the effects of inflation and to dispel fears of cuts at the federal level, we are in need of greater buy-in from our local towns and cities, too.

Increased costs in the market have caused a 13% increase in the number of households in the State of Connecticut that now fall into the "ALICE" category. "ALICE" describes people who are "**A**sset **L**imited, **I**ncome **C**onstrained, and **E**mployed." In other words, this is a huge increase in the number of households that may be above the federal poverty line but cannot afford the basic cost of living in our region. In 2022, of the 1,430,904 households in the state, 563,512 either fell into the ALICE category or were living in poverty themselves - approximately 40%.



In general, TVCCA's funds are largely derived from the federal and state governments despite being a community-driven agency. But a gap exists: these grants do not fully fund the programs.

95%

Percent of funding TVCCA brings in that comes from federal and state grants.

0.12%

Percent of funding brought in from town support in New London County in 2025.

Some programs, like Meals on Wheels, are only ~53% funded through federal and state grants. We need the support of our local municipalities to ensure these programs continue to operate successfully for all who need them.

A Breakdown of Costs - Waterford (2024-25)

Each year, TVCCA generates a "Services Rendered" report for each community it serves. Your community's TVCCA Services Rendered Report is below. Please let us know if you have any questions about it or the services we provide or if you'd like help connecting your residents with more services!

Service Area	Program	Clients Served	Value of Services
EMPLOYMENT AND TRAINING PROGRAMS	CT Youth Employment Program	0	$ -
	Jobs First Employment Services	0	$ -
	Manufacturing Pipeline Initiative	14	$20,579.59
	Workforce Innovation & Opportunity Act (WIOA)	7	$19,451.94
	WIOA In-School Youth	0	$ -
	WIOA Out of School Youth	2	$8,220.10
EARLY CHILDHOOD EDUCATION	Little Learners	27	$419,104.80
	Head Start	11	$170,750.68
Children's Nutrition & Development	Alliance for Family Support	4	$14,723.80
	Family Bridge	0	$ -
	Women, Infants, & Children (WIC)	137	$18,754.74
Housing Services	CT Housing Engagement & Support Services (CHESS)	1	$3,601.28
	Housing Choice Voucher Rental Assistance (Sect. 8)	31	$530,744.87
	Permanent Supportive Housing	1	$17,059.39
	Project Home Again	0	$ -

HOUSING SERVICES (Cont.)	Project Longevity	0	$ -
	Rapid Rehousing	0	$ -
BASIC NEEDS & SUPPORT	ARPA Client Support Fund	0	$ -
	ARPA Community Health Workers	0	$ -
	CSBG Case Management	7	$10,566.51
	SSBG Case Management	13	$9,668.48
	Limited English Proficiency Program (LEP)	0	$ -
	Connecticut Energy Assistance Program (CEAP/LIHEAP)	590	$381,342.08
SENIOR NUTRITION	Home Delivered (Meals on Wheels)	88	$77,216.89
	Congregate	39	$13,798.50
TOTALS		**972 Clients Served**	**$1,715,583.68**

More About TVCCA

The Thames Valley Council for Community Action, known as "TVCCA," was founded in 1965 as New London County's federally-designated Community Action Agency. Over the years, the agency has played host to a myriad of programs and has expanded different parts of its services into Windham, Tolland, and New Haven counties. Celebrating its 60th anniversary in 2025, TVCCA is looking to expand its programming and impact across all of these regions and is open to partnerships to help abolish poverty in each town in serves. Please let us know if you would like to see more information about TVCCA or any of its programs or if you would like to discuss new programs or partnerships with our staff.

@TVCCAcares tvcca.org 860-889-1365

@TVCCAcares josh.kelly@tvcca.org

60th TVCCA Anniversary Thames Valley Council for Community Action, Inc.

MUNICIPAL DONATIONS TO TVCCA 2025-2026 New London County	
TOWN	DONATION AMOUNT
Bozrah	$1,500
East Lyme	$900
Franklin	$3,122
Griswold	$6,500
Groton	
Lisbon	$1,750
New London	$11,833
North Stonington	$1,835
Norwich	$18,750
Old Lyme	$829
Preston	$1,835
Salem	$1,000
Sprague	$2,742
Stonington	$11,963
Voluntown	$838
Waterford	$6,556
Total	$71,953

THAMES VALLEY COUNCIL FOR COMMUNITY ACTION, INC. **EXHIBIT 6.3**

AND SUBSIDIARY

PRO FORMA OPERATING BUDGET

FOR THE YEARS APRIL 1, 2025 THROUGH MARCH 31, 2026

	FY 2026	FY 2025
SUPPORT AND REVENUE		
Grants and Contracts:		
Federal and State	33,618,514	34,231,354
Local and Other	500,162	595,759
Contributions:		
Noncash	275,965	265,706
Program and Other Income	2,813,754	2,946,568
Debt Service Paid on Behalf of TVCCA by the State of Connecticut	$364,894	$387,833
Total Support and Revenue	**$37,573,289**	**$38,427,220**
EXPENSES		
Salaries and Benefits	$17,496,976	$16,328,009
Client Assistance	10,889,513	12,991,731
Materials and Supplies	784,264	862,494
Administrative and General	677,861	682,357
Contributed good and services	275,965	265,706
Contractual Services	4,601,556	4,666,933
Repairs and maintenance	1,140,473	1,008,705
Rent and Leasing	272,176	240,773
Other Expenses	186,677	138,344
Depreciation and Amortization	585,713	606,811
Utilities	199,153	205,958
Insurance	135,986	114,915
Travel and Transportation	194,390	174,977
Interest	132,586	139,467
Total Expenses	**$37,573,289**	**$38,427,180**

NOTES:

TVCCA has reported and filed consolidated financial reports on this post results schedule. Timing of revenue streams vary program to program because funding source levels and project periods vary. We are 91% dependent on governmental funding. Although we anticipate at least level funding, historically it has proven unreliable to forecast budgets for future years.

Thames Valley Council for Community Action, Inc. and Subsidiary

Consolidated Financial Statements, Federal Awards in Accordance with the Uniform Guidance, State Financial Assistance in Accordance with the State Single Audit Act (With Supplementary Information) and Independent Auditor's Reports

March 31, 2025 and 2024

CohnReznick

Thought Leadership

To help not-for-profit organizations succeed, our practice continually addresses the complex accounting, compliance, and governance issues facing exempt organizations today by providing timely industry insights and resources.

"Newsflash" Email Updates	Email updates with relevant changes in accounting and tax laws
Accounting Research Manager® (ARM) Data Base Access	Access to the ARM database (at a discounted rate through CohnReznick's relationship with CCH), which provides standards, regulations, and statements from the SEC, FASB, GASB, AICPA, and other accounting-related information
Industry-Related Events	Not-for-Profit Industry Governance & Financial Management Webinar Series: • Fireside Chat With Michael Thatcher, CEO of Charity Navigator • Fireside Chat With Jeffrey Tenenbaum, Managing Partner at the Tenenbaum Law Group PLLC's • The Inflation Reduction Act and Energy Tax Credits for Not-for-Profits • 2024 FASB update for not-for-profit and educational organizations
Industry Insights	Industry-related insights distributed periodically containing industry-specific news and thought leadership, including: • Webinar recap: 2024 FASB update for not-for-profit and educational organizations • FASB updates and CECL: Debtors experiencing financial difficulties • Preventing fraud at not-for-profits and why it matters • Inflation Reduction Act: New funding opportunities for not-for-profits • Post-election outlook: Industry insights on key themes to watch

Thames Valley Council for Community Action, Inc. and Subsidiary

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Independent Auditor's Report

To the Board of Trustees
Thames Valley Council for Community Action, Inc. and Subsidiary

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the consolidated financial statements of Thames Valley Council for Community Action, Inc. and Subsidiary, which comprise the consolidated statements of financial position as of March 31, 2025 and 2024, and the related consolidated statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of Thames Valley Council for Community Action, Inc. and Subsidiary as of March 31, 2025 and 2024, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America ("GAAS") 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 Consolidated Financial Statements section of our report. We are required to be independent of Thames Valley Council for Community Action, Inc. and Subsidiary and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion. The financial statements of TVCCA Information Systems, LLC were not audited in accordance with *Governmental Auditing Standards.*

Responsibilities of Management for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Thames Valley Council for Community Action, Inc. and Subsidiary's ability to continue as a going concern for one year after the date that the consolidated financial statements are available to be issued.

Auditor's Responsibility for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 GAAS 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 consolidated financial statements.

In performing an audit in accordance with GAAS 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 consolidated 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 consolidated 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 Thames Valley Council for Community Action, Inc. and Subsidiary'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 consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Thames Valley Council for Community Action, Inc. and Subsidiary'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 audits.

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedules of expenditures of federal awards and state financial assistance, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and the Connecticut State Single Audit Act, and Schedules 1 through 3 are presented for purposes of additional analysis and are not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the information is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 26, 2025, on our consideration of Thames Valley Council for Community Action, Inc. and Subsidiary'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 Thames Valley Council for Community Action, Inc. and Subsidiary'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 Thames Valley Council for Community Action, Inc. and Subsidiary's internal control over financial reporting and compliance.

CohnReznick LLP

Hartford, Connecticut
November 26, 2025

Thames Valley Council for Community Action, Inc. and Subsidiary

Consolidated Statements of Financial Position
March 31, 2025 and 2024

Assets

	2025	2024
Current assets		
Cash and cash equivalents	$ 5,771,787	$ 5,526,863
Receivables		
Grants and contracts	2,883,443	4,425,184
Other	151,145	265,298
Other current assets	280,586	275,151
Total current assets	9,086,961	10,492,496
Property, plant and equipment	4,368,097	4,368,013
Other assets		
Restricted cash equivalents	140,750	133,105
Total assets	$ 13,595,808	$ 14,993,614

Liabilities and Net Assets

Current liabilities		
Accounts payable and accrued expenses	$ 2,872,063	$ 4,362,791
Current portion of long-term debt	283,797	274,093
Refundable advances	3,288,333	2,362,835
Total current liabilities	6,444,193	6,999,719
Long-term liabilities		
Long-term debt, less current portion	2,674,675	2,958,471
Total liabilities	9,118,868	9,958,190
Commitments and contingencies		
Net assets		
Without donor restrictions	3,133,923	3,831,809
With donor restrictions	1,343,017	1,203,615
Total net assets	4,476,940	5,035,424
Total liabilities and net assets	$ 13,595,808	$ 14,993,614

See Notes to Consolidated Financial Statements.

Thames Valley Council for Community Action, Inc. and Subsidiary

Consolidated Statement of Activities and Changes in Net Assets
Year Ended March 31, 2025

	Net assets without donor restrictions	Net assets with donor restrictions	Total
Support and revenue			
Federal and state grants and contracts	$ 36,178,955	$ -	$ 36,178,955
Local and other grants and contributions	690,443	150,633	841,076
Program and other income	2,097,709	-	2,097,709
Contributed goods and services	253,418	-	253,418
Debt service paid on behalf of TVCCA by the State of Connecticut	356,844	-	356,844
Net assets released from restrictions	11,231	(11,231)	-
Total support and revenue	39,588,600	139,402	39,728,002
Expenses			
Program services			
Children services	17,571,937	-	17,571,937
Energy-related services	11,940,770	-	11,940,770
Elderly services	3,848,580	-	3,848,580
Employment and training services	2,426,356	-	2,426,356
Housing and shelter services	2,472,567	-	2,472,567
Other community services	547,703	-	547,703
Total program	38,807,913	-	38,807,913
Management and general	1,478,573	-	1,478,573
Total expenses	40,286,486	-	40,286,486
Change in net assets	(697,886)	139,402	(558,484)
Net assets, beginning	3,831,809	1,203,615	5,035,424
Net assets, end	$ 3,133,923	$ 1,343,017	$ 4,476,940

See Notes to Consolidated Financial Statements.

Thames Valley Council for Community Action, Inc. and Subsidiary

Consolidated Statement of Activities and Changes in Net Assets
Year Ended March 31, 2024

	Net assets without donor restrictions	Net assets with donor restrictions	Total
Revenues and support			
Federal and state grants and contracts	$ 37,072,134	$ -	$ 37,072,134
Local and other grants and contributions	888,928	8,885	897,813
Program and other income	2,214,605	-	2,214,605
Contributed goods and services	214,116	-	214,116
Debt service paid on behalf of TVCCA by the State of Connecticut	347,797	-	347,797
Net assets released from restrictions	184,475	(184,475)	-
Total revenues	40,922,055	(175,590)	40,746,465
Expenses			
Program services			
Children services	15,885,301	-	15,885,301
Energy-related services	13,094,453	-	13,094,453
Elderly services	4,160,222	-	4,160,222
Employment and training services	2,089,233	-	2,089,233
Housing and shelter services	3,357,581	-	3,357,581
Other community services	1,432,293	-	1,432,293
Total program	40,019,083	-	40,019,083
Management and general	1,124,193	-	1,124,193
Total expenses	41,143,276	-	41,143,276
Change in net assets	(221,221)	(175,590)	(396,811)
Net assets, beginning	4,053,030	1,379,205	5,432,235
Net assets, end	$ 3,831,809	$ 1,203,615	$ 5,035,424

See Notes to Consolidated Financial Statements.

Thames Valley Council for Community Action, Inc. and Subsidiary

Consolidated Statement of Functional Expenses
Year Ended March 31, 2025

	Program services							Supporting services	
	Children services	Energy-related services	Elderly services	Employment and training services	Housing and shelter services	Other community services	Total	Management and general	Total
Salaries and benefits	$ 9,274,723	$ 743,125	$ 1,620,907	$ 1,826,068	$ 862,937	$ 373,913	$ 14,701,673	$ 2,900,034	$ 17,601,707
Client assistance	80,339	10,642,398	1,337,396	27,787	898,959	65,768	13,052,647	10,068	13,062,715
Contractual services	4,064,686	-	-	-	333,172	-	4,397,858	69,889	4,467,747
Materials and supplies	554,770	28,988	92,300	43,887	46,834	13,371	780,150	344,861	1,125,011
Depreciation	410,345	11,120	45,916	27,330	12,920	5,600	513,231	45,787	559,018
Administrative and general	290,591	26,470	64,653	14,048	20,058	4,572	420,392	240,190	660,582
Repairs and maintenance	165,396	11,276	121,113	110	13,229	5,927	317,051	500,248	817,299
Contributed goods and services	247,866	-	5,552	-	-	-	253,418	-	253,418
Other expenses	262,514	308,253	20,888	91,474	74,789	14,638	772,556	115,463	888,019
Interest	68,912	-	-	-	-	-	68,912	12,943	81,855
Travel and transportation	66,725	3,252	108,164	9,118	13,506	2,227	202,992	16,526	219,518
Utilities	129,464	1,767	46,389	-	-	692	178,312	17,657	195,969
Insurance	86,966	4,323	49,370	2,865	5,305	11,875	160,704	192,924	353,628
Allocation of management and general to program services	1,868,640	159,798	335,932	383,669	190,858	49,120	2,988,017	(2,988,017)	-
	$ 17,571,937	$ 11,940,770	$ 3,848,580	$ 2,426,356	$ 2,472,567	$ 547,703	$ 38,807,913	$ 1,478,573	$ 40,286,486

See Notes to Consolidated Financial Statements.

Thames Valley Council for Community Action, Inc. and Subsidiary

Consolidated Statement of Functional Expenses
Year Ended March 31, 2024

	Program services							Supporting services	
	Children services	Energy-related services	Elderly services	Employment and training services	Housing and shelter services	Other community services	Total	Management and general	Total
Salaries and benefits	$ 8,175,013	$ 759,251	$ 1,635,407	$ 1,475,529	$ 811,574	$ 1,071,975	$ 13,928,749	$ 2,719,729	$ 16,648,478
Client assistance	37,053	11,623,203	1,416,068	27,328	929,940	134,936	14,168,528	17,789	14,186,317
Contractual services	3,693,978	-	-	-	1,181,294	750	4,876,022	83,445	4,959,467
Materials and supplies	379,143	94,105	241,689	57,324	23,394	32,262	827,917	(22,199)	805,718
Depreciation and amortization	418,813	13,010	49,686	25,290	13,910	18,370	539,079	46,634	585,713
Administrative and general	236,730	53,203	68,065	14,696	21,176	19,160	413,030	234,541	647,571
Repairs and maintenance	473,172	11,934	101,977	-	13,764	3,536	604,383	438,768	1,043,151
Contributed goods and services	201,666	-	22,933	-	-	-	224,599	-	224,599
Other expenses	297,378	366,863	106,166	235,829	84,250	8,063	1,098,549	216,630	1,315,179
Interest	82,560	-	-	-	-	-	82,560	17,119	99,679
Travel and transportation	42,650	4,351	121,171	4,745	14,506	15,296	202,719	18,487	221,206
Utilities	133,601	1,719	43,864	-	-	401	179,585	18,584	198,169
Insurance	48,473	2,259	40,347	1,498	2,772	1,999	97,348	110,681	208,029
Allocation of management and general to program services	1,665,071	164,555	312,849	246,994	261,001	125,545	2,776,015	(2,776,015)	-
	$ 15,885,301	$ 13,094,453	$ 4,160,222	$ 2,089,233	$ 3,357,581	$ 1,432,293	$ 40,019,083	$ 1,124,193	$ 41,143,276

See Notes to Consolidated Financial Statements.

Thames Valley Council for Community Action, Inc. and Subsidiary

Consolidated Statements of Cash Flows
Years Ended March 31, 2025 and 2024

	2025	2024
Cash flows from operating activities		
Changes in net assets	$ (558,484)	$ (396,811)
Adjustments to reconcile changes in net assets to net cash provided by operating activities		
Depreciation	559,018	585,713
Principal reduction on long-term debt	(237,526)	(216,889)
Changes in operating assets and liabilities		
Grants and contracts receivable	1,541,741	(1,945,371)
Other receivables	114,153	14,522
Other current assets	(5,435)	45,476
Accounts payable and accrued expenses	(1,490,728)	1,893,252
Refundable advances	925,498	499,229
Net cash provided by operating activities	848,237	479,121
Cash flows from investing activities		
Purchases of property plant and equipment	(559,102)	(308,234)
Net cash used in investing activities	(559,102)	(308,234)
Cash flows from financing activities		
Principal repayments on long-term debt	(36,566)	(48,687)
Net increase in cash, cash equivalents and restricted cash	252,569	122,200
Cash, cash equivalents and restricted cash, beginning	5,659,968	5,537,768
Cash, cash equivalents and restricted cash, end	$ 5,912,537	$ 5,659,968
Supplemental disclosure of cash flow information		
Interest paid	$ 22,432	$ 24,285
Non-cash financing transactions		
On-behalf payments for interest	$ 117,700	$ 130,908

See Notes to Consolidated Financial Statements.

Note 1 - Principles of consolidation

Reporting entity

Thames Valley Council for Community Action, Inc. (the "Council") was established in 1965 as Southeastern Connecticut's community action agency. The Council provides a wide range of services to disadvantaged and at-risk clients, including Head Start, daycare, energy assistance, senior nutrition, housing and shelter services and various others. Support and revenue consists of federal, state and local government grants, individual, corporate and foundation contributions, and participant fees received in the operation of certain programs.

The Council's subsidiary, TVCCA Information Systems, LLC (the "LLC"), is a limited liability company organized in October 2007 for the purpose of developing energy and case management software to other nonprofit organizations. The Council is the sole member of the LLC.

The accompanying consolidated financial statements include the accounts of the Council and the LLC (collectively referred to as "TVCCA"). All significant intercompany balances and transactions have been eliminated.

Note 2 - Significant accounting policies

Basis of accounting

The consolidated financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP").

Use of estimates

The preparation of consolidated financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts and disclosures in the consolidated financial statements. Actual results could differ from those estimates.

Cash equivalents

For purposes of the consolidated statements of cash flows, TVCCA considers all highly-liquid investments with an original maturity of three months or less to be cash equivalents.

Restricted cash

Certain amounts have been deposited into escrow accounts under terms of the CHEFA mortgage financing. Such funds are restricted for allowable purposes related to repairs and renovations of CHEFA financed child daycare facilities. The following table provides a reconciliation of cash, cash equivalents, and restricted cash reported within the consolidated statements of financial position that summarized the total of such amounts shown in the consolidated statements of cash flows:

	2025	2024
Cash and cash equivalents	$ 5,771,787	$ 5,526,863
Restricted cash equivalents	140,750	133,105
Total	$ 5,912,537	$ 5,659,968

Receivables
TVCCA sells services for various programs such as daycare and energy assistance. TVCCA has tracked historical loss information for its trade receivables and compiled historical credit loss percentages for different aging categories (current, 1-30 days past due, 61-90 days past due, and more than 90 days past due).

Management believes that the historical loss information it has compiled is a reasonable base on which to determine expected credit losses on trade receivables held at March 31, 2025, because the composition of the trade receivables at that date is consistent with that used in developing the historical credit loss percentages (i.e., the similar risk characteristics of its customers and its lending practices have not changed significantly over time). Management developed this estimate based on its knowledge of past experience. As a result management applied the applicable updated credit loss rates to determine the expected credit loss estimate aging category. Accordingly, there was no allowance for expected credit losses related to accounts receivable at March 31, 2025 and 2024.

Property, plant and equipment
Property, plant and equipment acquisitions and improvements thereon individually exceeding $5,000 are capitalized at cost and depreciated on a straight-line basis over estimated service lives ranging from five to 30 years. Maintenance and repairs are charged to expense as incurred.

Funding sources retain a reversionary right to certain property acquired with grant funds. No significant grant programs ended during the years ended March 31, 2025 or 2024 that would require disposition of such property in accordance with applicable grant requirements.

Net asset categories
To ensure observance of limitations and restrictions placed on the use of resources available to TVCCA, the accounts of TVCCA are maintained in the following net asset categories:

Net assets without donor restrictions - Net assets without donor restrictions are available for use at the discretion of the Board of Trustees and/or management for general operating purposes. From time to time, the Board of Trustees may designate a portion of these net assets for specific purposes, which makes them unavailable for use at management's discretion. No amounts have been designated by the Board of Trustees as of March 31, 2025 and 2024.

Net assets with donor restrictions - Net assets subject to donor- (or certain grantor-) imposed restrictions that are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. See Note 7 for more detail on TVCCA's net assets with donor restrictions.

Revenue recognition
Grants and contracts - TVCCA receives a substantial portion of its revenue from grants and contracts executed with federal and state agencies. Revenue from grants and contracts with resource providers such as the government and its agencies, other organizations and private foundations is accounted for either as exchange transactions or as contributions. When the resource provider receives commensurate value in return for the resources transferred to TVCCA, the revenue from the grant or contract is accounted for as an exchange transaction. For purposes of determining whether a transfer of asset is a contribution or an exchange transaction, TVCCA deems that the resource provider is not synonymous with the general public, i.e., indirect benefit received by the public as a result of the assets transferred is not deemed equivalent to commensurate value received by the resource provider. Moreover, the execution of a resource

provider's mission or the positive sentiment from acting as a donor is not deemed to constitute commensurate value received by a resource provider. Revenue from grants and contracts that are accounted for as exchange transactions is based on the expenditure of funds in accordance with grant and contract restrictions and, therefore, revenue is recognized to the extent of the attainment of specific performance goals and, as a result, revenue is recognized to the extent of performance achieved. Cash received in excess of revenue recognized is recorded as deferred revenue for exchange transactions and refundable advances for contributions.

Contributions - Transactions where the resource provider often receives value indirectly by providing a societal benefit, although the societal benefit is not considered to be of commensurate value, are deemed to be contributions. Contributions are classified as either conditional or unconditional. A conditional contribution is a transaction where TVCCA has to overcome a barrier or hurdle to be entitled to the resource and the resource provider is released from the obligation to fund or has the right of return of any advanced funding if TVCCA fails to overcome the barrier. TVCCA recognizes the contribution revenue upon overcoming the barrier or hurdle. Any funding received prior to overcoming the barrier is recognized as a refundable advance.

Unconditional contributions are recognized as revenue and receivable when the commitment of a contribution is received. Conditional and unconditional contributions are recorded as either with donor restriction or without donor restriction. Contributions are recognized as contributions with donor restrictions if they are received with donor stipulations that limit the use of the donated asset. Contributions received with no donor stipulations are recorded as contributions without donor restrictions. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified as net assets without donor restrictions and are reported in the consolidated statement of activities and changes in net assets as net assets released from restriction. Donor-restricted contributions whose conditions and restrictions expire during the same fiscal year are recognized as contributions without donor restrictions.

Contributed services - TVCCA recognizes contributed services if they create or enhance nonfinancial assets or require specialized skills and would typically be purchased if not provided by donation. General volunteer services do not meet the criteria for recognition in the consolidated financial statements. However, a substantial number of volunteers have donated significant amounts of time to TVCCA's programs.

Program fees - Program service fees consist primarily of daycare and school readiness fees from program participants in southeast Connecticut. The fees are recognized at a point in time as revenue when the services are performed. Program service fees received in advance of the applicable program period are presented as deferred revenue. Payments are due weekly.

The opening and ending balances of customer contract related amounts were as follows as of March 31, 2025, 2024, and 2023:

	2025	2024	2023
Accounts receivable	$ 151,145	$ 265,298	$ 279,820

Debt paid on-behalf of TVCCA by the State of Connecticut - As described more fully in Note 6, the State of Connecticut Office of Early Childhood ("OEC") has agreed to pay a percentage of the qualifying debt service required by TVCCA's mortgage loan agreements executed with the State of Connecticut Health and Educational Facilities Authority ("CHEFA"). TVCCA recognizes revenue for debt service paid on-behalf of TVCCA when the amounts are actually paid by the State of Connecticut.

Income taxes
TVCCA is incorporated as a not-for-profit entity and is exempt from federal income tax under the provisions of the Internal Revenue Code Section 501(c)(3).

The LLC reports all of its activities, including any unrelated business income, on TVCCA's federal and state information returns. Management has analyzed the tax positions taken by TVCCA and has concluded that, as of March 31, 2025, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the consolidated financial statements. TVCCA's federal and state information returns prior to fiscal year 2021 are closed and management continually evaluates expiring statues of limitations, audits, proposed settlements, changes in tax law and new authoritative rulings.

If applicable, TVCCA will recognize interest and penalties associated with uncertain tax provisions as part of the income tax provision and includes accrued interest and penalties with the related tax liability in the in the consolidated statements of financial position. No provisions for unrelated business income taxes was recorded for the years ended March 31, 2025 and 2024.

Expenses by function
The consolidated financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include occupancy, depreciation and amortization, which are allocated on a square footage basis, as well as salaries and wages, benefits, payroll taxes, professional services, office expenses, information technology, interest, insurance, and other which are allocated on the basis of estimates of time and effort. Expenses incurred for various education programs are allocated based on classroom size.

Subsequent events
Subsequent events were evaluated through November 26, 2025, which is the date the consolidated financial statements were available to be issued.

Note 3 - Liquidity and availability of resources

The following table reflects TVCCA's financial assets as of March 31, 2025 and 2024, reduced by amounts not available for general expenditure within one year or have a restricted purpose:

	2025	2024
Current assets, excluding nonfinancial assets at year-end		
Cash and cash equivalents	$ 5,771,787	$ 5,526,863
Receivables		
Grants and contracts	2,883,443	4,425,184
Other	151,145	265,298
Total financial assets	8,806,375	10,217,345
Adjustments		
Less amounts not available to be used within one year		
Net assets with program restrictions not expected to be released within one year	(1,343,017)	(1,203,615)
Financial assets available to meet cash needs for general expenditures within one year	$ 7,463,358	$ 9,013,730

TVCCA's revenues are primarily derived by federal and state grants. TVCCA has a policy to structure grant drawdowns as its general expenditures, liabilities, and other obligations come due. In addition, TVCCA maintains a line of credit of $400,000 with a bank that could be drawn upon as needed during the year to further manage cash flows. Financial assets are considered unavailable when illiquid or not convertible to cash within one year or because the governing board has set aside the funds for a specific contingency reserve.

Note 4 - Concentrations

Concentrations of credit risk
TVCCA's financial instruments that are exposed to concentrations of credit risk consist primarily of cash and cash equivalents and receivables.

Cash and cash equivalents - TVCCA places its cash and cash equivalents with highly rated financial institutions, which are continually reviewed by management for financial stability. Generally, TVCCA's cash and cash equivalents in interest-bearing accounts exceeds financial depository insurance limits. At March 31, 2025, balances in excess of FDIC insurance were approximately $5 million. However, TVCCA has not experienced any losses in such accounts and believes that its cash and cash equivalents are not exposed to significant credit risk.

Support and revenue concentrations
TVCCA receives a significant portion of its grants and contracts from the U.S. Department of Health and Human Services, the State of Connecticut, and certain nonprofit pass-through agencies. As with all governmental funding, these grants and contracts are subject to reduction or termination in future years. Any significant reduction in these grants and contracts could have a negative impact on TVCCA's program services.

Note 5 - Property, plant and equipment

A summary of property, plant and equipment is as follows:

	2025	2024
Land	$ 212,500	$ 212,500
Buildings and improvements	11,278,986	11,218,446
Leasehold improvements	535,225	374,483
Vehicles	760,472	682,552
Appliances	457,557	457,557
Computer equipment	535,868	535,868
Telephone equipment	358,589	358,589
Furniture and fixtures	524,645	382,145
Office equipment	9,787	9,787
	14,673,629	14,231,927
Less accumulated depreciation	10,305,532	9,863,914
Net property and equipment	$ 4,368,097	$ 4,368,013

Depreciation and amortization expense for property, plant and equipment totaled $559,018 and $585,713 for the years ended March 31, 2025 and 2024, respectively.

Note 6 - Debt

A summary of debt is as follows:

	2025	2024
CHEFA mortgage notes payable		
Taftville facility	$ 871,650	$ 971,504
Windham facility	229,473	277,656
Vernon facility	127,349	163,404
New London facility	1,730,000	1,820,000
	2,958,472	3,232,564
Less current portion	283,797	274,093
Long-term portion	$ 2,674,675	$ 2,958,471

CHEFA mortgage notes payable

Taftville facility

In April 2001, TVCCA entered into a Loan Agreement and Open-End Mortgage (collectively, the "Taftville Agreements") with CHEFA to finance the construction of a qualifying child care facility through CHEFA's sale of $3,865,000 Child Care Facilities Series E Revenue Bonds (the "Series E Bonds"). TVCCA's share of the Series E Bond proceeds totaled $2,745,000 or 72.3% of total Series E Bond proceeds. Payments by TVCCA are based on interest costs and principal payments on 72.3% of the Series E Bonds, amounts required to establish and maintain trust funds required under the Taftville Agreements, annual fees and certain expenses of CHEFA. TVCCA also pays the cost of insuring the property and of operation and maintenance. Interest is payable semi-annually 5.0% with principal payable in various installments through July 2031.

Windham facility

In January 2003, TVCCA entered into a Loan Agreement and Open-End Mortgage (collectively, the "Windham Agreements") with CHEFA in connection with the assumption of CHEFA mortgage financing and acquisition of related real property, consisting of a qualifying child care facility, previously held by an unrelated entity. The qualifying child care facility acquired was constructed through CHEFA's sale of Child Care Facilities Series A Revenue Bonds (the "Series A Bonds"). Payments by TVCCA are based on interest costs and principal payments on the Series A Bonds, amounts required to establish and maintain trust funds required under the Windham Agreements, annual fees and certain expenses of CHEFA. TVCCA also pays the cost of insuring the property and of operation and maintenance. Interest is payable semi-annually at 5.0% with principal payable in various installments through July 2028.

Vernon facility

In January 2003, TVCCA entered into a Loan Agreement and Open-End Mortgage (collectively, the "Vernon Agreements") with CHEFA in connection with the assumption of CHEFA mortgage financing and acquisition of related real property, consisting of a qualifying child care facility, previously held by an unrelated entity. The qualifying child care facility acquired was constructed through CHEFA's sale of Child Care Facilities Series A and B Revenue Bonds (the "Series A and B Bonds"). Payments by TVCCA are based on interest costs and principal payments on the Series A and B Bonds, amounts required to establish and maintain trust funds required under the Vernon Agreements, annual fees and certain expenses of CHEFA. TVCCA also pays the cost of insuring the property and of operation and maintenance. Interest is payable semi-annually at 5.0% with principal payable in various installments through July 2028.

New London facility

In October 2008, TVCCA entered into a Loan Agreement and Open-End Mortgage (collectively, the "New London Agreements") with CHEFA to finance the construction of a qualifying child care facility through CHEFA's sale of $16,875,000 Child Care Facilities Series G Revenue Bonds (the "Series G Bonds"). TVCCA's share of the Series G Bonds proceeds totaled $2,465,000 or 14.6% of total Series G Bonds proceeds. Payments by TVCCA are based on interest costs and principal payments on 14.6% of the Series G Bonds, amounts required to establish and maintain trust funds required under the New London Agreements, annual fees and certain expenses of CHEFA. TVCCA also pays the cost of insuring the property and of operation and maintenance. Interest is payable semi-annually at rates ranging from 1.5% to 5.0% with principal payable in various installments through July 2038.

CHEFA refinancing

During April 2015, CHEFA refinanced approximately $2.3 million of Child Care Facilities Series G bonds relating to the New London facility through the issuance of State Supported Child Care Revenue Bonds, Series 2015 (the "Series 2015 Bonds"). TVCCA's share of the Series 2015 Bonds totaled $2,465,000 or 7.4% of total Series 2015 Bonds proceeds, resulting in an overall increase in principal owed by TVCCA of $195,000. Payments by TVCCA are based on interest costs and principal payments on 7.4% of the Series 2015 Bonds, amounts required to establish and maintain trust funds required under the New London Agreements, annual fees and certain expenses of CHEFA. TVCCA is also responsible for the cost of insuring the properties and of operation and maintenance. The refinanced loan requires interest payable in semi-annual payments at rates ranging from 1.5% to 5.0%, with principal payable in various installments through July 2038.

During June 2021, CHEFA refinanced approximately $2.2 million of Child Care Facilities bonds including the Taftville Series E bonds, Windham Series A bonds and Vernon Series A&B bonds through the issuance of State Supported Childcare Revenue Series 2021 bonds. TVCCA's share of the Series 2021 bonds is approximately $1.9 million or 14% of the total Series 2021 bond proceeds, resulting in an overall decrease in principal owed by TVCCA of approximately $300,000. Payments by TVCCA are based on interest costs and principal payments on 14% of the Series 2021 bonds, amounts required to establish and maintain trust funds required under the Taftville, Windham, and Vernon agreements, annual fees and certain expenses of CHEFA. TVCCA is also responsible for the cost of insuring the properties and of operation and maintenance. The refinanced loans require interest payable in semi-annual payments at 5%, with principal payable in various installments for the debt maturing throughout the original life of the bonds.

Each of the CHEFA mortgages provide, among other things, that principal and interest on the mortgage loans are payable by TVCCA, which is obligated to make such payments so long as the applicable bonds are outstanding. The underlying collateral of the mortgage loans is the buildings constructed with bond proceeds. As additional collateral, TVCCA has pledged the gross receipts of each qualifying child care facility to CHEFA. Additionally, TVCCA is subject to certain financial and nonfinancial covenants, noncompliance with which may be considered to be an event of default and could provide CHEFA with the right to demand repayment currently. For the years ended March 31, 2025 and 2024, TVCCA was in compliance with these covenants.

In connection with the State of Connecticut's school readiness initiative, the State of Connecticut Office of Early Childhood ("OEC") has agreed to pay a portion of qualifying debt service payments. The OEC has agreed to pay 91.5% of the qualifying debt service of the Taftville facility mortgage loan, 94.9% of the qualifying debt service of the Windham facility mortgage loan (90.0% prior to the June 2021 refunding), 85.6% of the qualifying debt service of the Vernon facility mortgage loan (81.9% prior to the June 2021 refunding), and 77.3% of the qualifying debt service of the New London facility mortgage loan. Principal and interest payments made by the OEC on behalf of TVCCA totaled $239,144 and $117,700for the year ended March 31, 2025, respectively, and $216,889 and $130,908 for the year ended March 31, 2024, respectively.

Aggregate principal maturities of all mortgage notes payable in subsequent years are as follows:

Year ending March 31,	
2026	$ 283,797
2027	298,987
2028	309,687
2029	322,296
2030	241,556
Thereafter	1,502,149
	$ 2,958,472

Line of credit

As of March 31, 2025 and 2024, TVCCA has available a $400,000 line of credit that is due on demand with an adjustable interest rate (8.5% at March 31, 2023). The line expires December 1, 2025 and is renewable annually. No borrowings were outstanding against the line as of March 31, 2025 and 2024.

Note 7 - Net assets with donor restrictions

Net assets with donor restrictions are restricted for the following purposes at March 31, 2025 and 2024:

	2025	2024
Housing and shelter services	$ 711,682	$ 575,891
Elderly services	285,535	283,337
Other community services	220,999	221,089
Children services	98,452	96,949
Employment and training services	26,349	26,349
	$ 1,343,017	$ 1,203,615

Net assets with donor restrictions in the amount of $11,231 and $184,475 were released from restriction during the years ended March 31, 2025 and 2024, respectively, by satisfying purpose and time restrictions.

Note 8 - Conditional grants and contributions

TVCCA receives conditional grants from federal and state agencies. These grants are conditional and require TVCCA to meet the Uniform Guidance and Connecticut Single Audit Act requirements. TVCCA must return any funds received for which the conditions are not met. These funds are recorded as refundable advances on the consolidated statements of financial position.

At March 31, 2025, TVCCA had remaining available award balances on federal and state grants in the amount of received conditional grants in the amount of approximately $74,800,000. In addition, TVCCA had conditional promises to give of approximately $4,000,000 for COVID-19 expenses. The award balances will be recognized as revenue as the conditions are met.

Note 9 - Noncash contributions

For the years ended March 31, 2025 and 2024, contributed nonfinancial assets recognized within the consolidated statements of activities and changes in net assets included:

	Revenue recognized	Utilization in programs/activities	2024 donor restrictions	Valuation techniques and inputs
Donated rent	$ 231,815	Children Services & Elderly Services	None	Fair market value of the asset at the date of the donation as provided by funding source.
Donated materials	20,721	Children Services & Elderly Services	None	Fair market value of the asset at the date of the donation as provided by funding source.
Donated food	882	Children Services & Elderly Services	None	Fair market value of the asset at the date of the donation as provided by funding source.
Total	$ 253,418			

	Revenue recognized	Utilization in programs/activities	2023 donor restrictions	Valuation techniques and inputs
Donated rent	$ 198,273	Children Services & Elderly Services	None	Fair market value of the asset at the date of the donation as provided by funding source.
Donated materials	13,585	Children Services & Elderly Services	None	Fair market value of the asset at the date of the donation as provided by funding source.
Donated food	2,258	Children Services & Elderly Services	None	Fair market value of the asset at the date of the donation as provided by funding source.
Total	$ 214,116			

Note 10 - Employee benefit plans

TVCCA maintains two defined contribution retirement plans: a Section 403(b) employee contribution plan and a Section 401(a) money purchase pension plan. All employees are eligible to make salary deferral contributions to the Section 403(b) employee contribution plan immediately following their date of hire. Employees must complete one year of service, as defined, to become eligible for any TVCCA matching contributions. Effective April 1, 2022, TVCCA made the decision to suspended all future contributions to the Section 401(a) money purchase pension plan.

Employees participating in the Section 403(b) employee contribution plan may elect to make salary deferral contributions to the plan based upon a percentage of their eligible compensation. The plan requires TVCCA to make matching contributions to the Section 403(b) employee contribution plan equal to 200% of each participant's contributions, provided that each participant's contributions to the plan are at least 5% of eligible compensation. Any employee contributions above 5% of compensation will not be eligible for a matching contribution. Employees are always 100% vested in their salary deferral contributions and become fully vested in any matching contributions after the completion of six years of service. Employer contributions totaled $618,531 and $622,595 for the years ended March 31, 2025 and 2024, respectively.

Note 11 - Related party transactions

TVCCA operates as a sub grantee agency for certain programs administered by the Connecticut Association for Community Action, Inc. ("CAFCA"). TVCCA's Chief Executive Officer currently serves on CAFCA's Board of Directors. Grant and contract revenues recognized by TVCCA from CAFCA totaled $174,211 and $179,837 for the years ended March 31, 2025 and 2024, respectively. The amount due from CAFCA at March 31, 2025 and 2024 was $10,298 and $8,848, respectively.

The Chief Executive Officer also serves on the Eastern Connecticut Workforce Investment Board ("EWIB") which also provides grants to TVCCA. For the years ended March 31, 2025 and 2024, TVCCA recognized revenue of $1,494,177 and $1,065,346, respectively. The amounts due from EWIB at March 31, 2025 and 2024 were $95,913 and $123,579, respectively.

TVCCA holds several of their bank accounts at a bank for which a member of the Board of Trustees is a member of management. Cash and cash equivalents held at March 31, 2025 and 2024 were $5,035,926 and $5,165,264, respectively. During the year ended March 31, 2025, TVCCA also has a $400,000 line of credit with the bank. No funds were drawn on the line at March 31, 2025.

Note 12 - Contingencies

TVCCA has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursement to the grantor agency for any expenditure disallowed under terms of the grant. Management believes that such disallowances, if any, will not be material to the financial position of TVCCA.

Note 13 - Subsequent event

Subsequent to the end of the year, the Council experienced a security incident in which personally identifiable information of certain participants and employees was accessed, and possibly acquired, without authorization. The Council will continue to evaluate the information as it becomes known, regarding this incident. Management has not accrued any losses as of period end. Given general risks and uncertainties, it is reasonably possible that management's estimate may change in the next year and the effect could be material to the consolidated financial statements.

Supplementary Information

Thames Valley Council for Community Action, Inc. and Subsidiary

Schedule 1 - Statement of Financial Position Information
March 31, 2025

	CHEFA Finance Day Care Facility - Taftville	CHEFA Finance Day Care Facility - Windham	CHEFA Finance Day Care Facility - Vernon	CHEFA Finance Day Care Facility - New London	All Other Activities	Total
ASSETS						
CURRENT ASSETS						
Cash and cash equivalents	$ -	$ -	$ -	$ -	$ 5,771,787	$ 5,771,787
Grants and contracts receivables	159,432	-	-	228,866	2,495,145	2,883,443
Other receivables	-	-	-	-	151,145	151,145
Other current assets	-	-	-	-	280,586	280,586
Total current assets	159,432	-	-	228,866	8,698,663	9,086,961
PROPERTY, PLANT AND EQUIPMENT, NET	1,256,016	311,451	272,256	1,494,782	1,033,592	4,368,097
OTHER ASSETS						
Restricted cash equivalents	65,062	5,942	5,942	63,804	-	140,750
Due (to) from	(255,402)	783,678	(506,016)	(1,843,647)	1,821,387	-
Total other assets	(190,340)	789,620	(500,074)	(1,779,843)	1,821,387	140,750
Total assets	$ 1,225,108	$ 1,101,071	$ (227,818)	$ (56,195)	$ 11,553,642	$ 13,595,808
LIABILITIES AND NET ASSETS						
CURRENT LIABILITIES						
Accounts payable and accrued expenses	$ 10,986	$ 2,868	$ 1,592	$ 17,964	$ 2,838,653	$ 2,872,063
Current portion of long-term debt	105,097	52,842	30,858	95,000	-	283,797
Deferred grant and contract revenue	142,345	-	-	128,172	3,017,816	3,288,333
Total current liabilities	258,428	55,710	32,450	241,136	5,856,469	6,444,193
LONG-TERM LIABILITIES						
Long-term debt, less current portion	766,553	176,631	96,491	1,635,000	-	2,674,675
Total liabilities	1,024,981	232,341	128,941	1,876,136	5,856,469	9,118,868
NET ASSETS (DEFICIT)						
Net assets without donor restrictions	200,127	868,730	(356,759)	(1,932,331)	4,354,156	3,133,923
Net assets with donor restrictions	-	-	-	-	1,343,017	1,343,017
Total net assets (deficit)	200,127	868,730	(356,759)	(1,932,331)	5,697,173	4,476,940
Total liabilities and net assets	$ 1,225,108	$ 1,101,071	$ (227,818)	$ (56,195)	$ 11,553,642	$ 13,595,808

See Independent Auditor's Report.

Thames Valley Council for Community Action, Inc. and Subsidiary

Schedule 2 - Statement of Activities Information
Year Ended March 31, 2025

	CHEFA Finance Day Care Facility - Taftville	CHEFA Finance Day Care Facility - Windham	CHEFA Finance Day Care Facility - Vernon	CHEFA Finance Day Care Facility - New London	All Other Activities	Total
SUPPORT AND REVENUE						
Federal and state grants and contracts	$ 2,565,473	$ 3,104	$ 6,239	$ 2,493,702	$ 31,110,437	$ 36,178,955
Local and other grants and contribution	-	-	-	-	841,076	841,076
Program and other income	570,387	305,634	23,750	375,474	822,464	2,097,709
Contributed goods and services	-	-	-	-	253,418	253,418
Debt service paid on-behalf of TVCCA by the State of Connecticut	133,851	58,018	37,685	127,290	-	356,844
Total support and revenue	3,269,711	366,756	67,674	2,996,466	33,027,395	39,728,002
EXPENSES						
Salaries and benefits	2,256,079	-	-	2,154,321	13,191,307	17,601,707
Client assistance	213,859	-	-	206,821	12,642,035	13,062,715
Contractual services	6,075	-	-	31,876	4,429,796	4,467,747
Materials and supplies	198,541	15	71	86,891	839,493	1,125,011
Depreciation and amortization	104,075	49,574	37,555	82,703	285,111	559,018
Administrative and general	486,739	17,205	17,186	448,696	(309,244)	660,582
Repairs and maintenance	177,733	11,072	125,844	87,404	415,246	817,299
Contributed goods and services	-	-	-	-	253,418	253,418
Other expenses	51,128	228	81,128	48,944	706,591	888,019
Interest expense	46,079	12,678	7,269	74,106	(58,277)	81,855
Travel and transportation	6,989	-	-	10,226	202,303	219,518
Utilities	50,883	-	513	62,096	82,477	195,969
Insurance	20,554	15,933	12,593	22,634	281,914	353,628
Total expenses	3,618,734	106,705	282,159	3,316,718	32,962,170	40,286,486
Change in net assets	(349,023)	260,051	(214,485)	(320,252)	65,225	(558,484)
NET ASSETS, beginning of year	549,150	608,679	(142,274)	(1,612,079)	5,631,948	5,035,424
NET ASSETS, end of year	$ 200,127	$ 868,730	$ (356,759)	$ (1,932,331)	$ 5,697,173	$ 4,476,940

See Independent Auditor's Report.

Thames Valley Council for Community Action, Inc. and Subsidiary

Schedule 3 - Statement of Cash Flows Information
Year Ended March 31, 2025

	CHEFA Finance Day Care Facility - Taftville	CHEFA Finance Day Care Facility - Windham	CHEFA Finance Day Care Facility - Vernon	CHEFA Finance Day Care Facility - New London	All Other Activities	Total
CASH FLOWS FROM OPERATING ACTIVITIES						
Change in net assets	$ (349,023)	$ 260,051	$ (214,485)	$ (320,252)	$ 65,225	$ (558,484)
Adjustments to reconcile the change in net assets to net cash provided by operating activities:						
Depreciation and amortization	104,075	49,574	37,555	82,703	285,111	559,018
On-behalf principal repayments on long-term debt	(91,367)	(45,726)	(30,863)	(69,570)	-	(237,526)
Change in due (to) from	225,819	(260,328)	213,719	263,476	(442,686)	-
Changes in operating assets and liabilities						
Grants and contracts receivables	28,440	-	-	(15,567)	1,528,868	1,541,741
Other receivables	-	-	-	-	114,153	114,153
Other current assets	-	-	-	-	(5,435)	(5,435)
Accounts payable and accrued expenses	(1,159)	(831)	(450)	(1,125)	(1,487,163)	(1,490,728)
Deferred revenue	144,395	-	-	84,750	696,353	925,498
Net cash provided by operating activities	61,180	2,740	5,476	24,415	754,426	848,237
CASH FLOWS FROM INVESTING ACTIVITIES						
Purchases of property, plant and equipment	(49,600)	-	-	-	(509,502)	(559,102)
Net cash used in investing activities	(49,600)	-	-	-	(509,502)	(559,102)
CASH FLOWS FROM FINANCING ACTIVITIES						
Principal repayments on long-term debt	(8,486)	(2,457)	(5,193)	(20,430)	-	(36,566)
Net cash used in financing activities	(8,486)	(2,457)	(5,193)	(20,430)	-	(36,566)
Net increase in cash, cash equivalents and restricted cash	3,094	283	283	3,985	244,924	252,569
Cash, cash equivalents and restricted cash, beginning of year	61,968	5,659	5,659	59,819	5,526,863	5,659,968
Cash, cash equivalents and restricted cash, end of year	$ 65,062	$ 5,942	$ 5,942	$ 63,804	$ 5,771,787	$ 5,912,537

See Independent Auditor's Report.

CohnReznick

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*

To the Board of Trustees
Thames Valley Council for Community Action, Inc. and Subsidiary

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 consolidated financial statements of Thames Valley Council for Community Action, Inc. and Subsidiary, which comprise the consolidated statement of financial position as of March 31, 2025, and the related consolidated statements of activities and changes in net assets, functional expenses and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated November 26, 2025. The financial statements of the subsidiary, TVCCA Information Systems, LLC was not audited in accordance with *Government Auditing Standards* and, accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with TVCCA Information Systems, LLC.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered Thames Valley Council for Community Action, Inc. and Subsidiary's internal control over financial reporting ("internal control") as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of Thames Valley Council for Community Action, Inc. and Subsidiary's internal control. Accordingly, we do not express an opinion on the effectiveness of Thames Valley Council for Community Action, Inc. and Subsidiary'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 consolidated 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. We did identify deficiencies in the accompany schedule of findings and questioned costs as items 2025.001 and 2025.002 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Thames Valley Council for Community Action, Inc. and Subsidiary's consolidated 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 consolidated financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

CohnReznick LLP

Hartford, Connecticut
November 26, 2025

Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

To the Board of Trustees
Thames Valley Council for Community Action, Inc.

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Thames Valley Council for Community Action, Inc. and Subsidiary's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Thames Valley Council for Community Action, Inc. and Subsidiary's major federal programs for the year ended March 31, 2025. Thames Valley Council for Community Action, Inc. and Subsidiary's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Thames Valley Council for Community Action, Inc. and Subsidiary complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended March 31, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America ("GAAS"); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Thames Valley Council for Community Action, Inc. and Subsidiary and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of Thames Valley Council for Community Action, Inc. and Subsidiary's compliance with the requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Thames Valley Council for Community Action, Inc. and Subsidiary's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Thames Valley Council for Community Action, Inc. and Subsidiary's compliance based on our audit. 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 GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Thames Valley Council for Community Action, Inc. and Subsidiary's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Thames Valley Council for Community Action, Inc. and Subsidiary's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Thames Valley Council for Community Action, Inc. and Subsidiary's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Thames Valley Council for Community Action, Inc. and Subsidiary's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as Findings 2025.003 and 2025.004. Our opinion on each major federal program is not modified with respect to this matter. *Government Auditing Standards* requires the auditor to perform limited procedures on the Council's response to the noncompliance finding identified in our audit described in the accompanying schedule of findings and questioned costs. The Council's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as Findings 2025.003 and 2025.004 to be significant deficiencies.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed. *Government Auditing Standards* requires the auditor to perform limited procedures on the Council's response to the internal control over compliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The Council's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the consolidated financial statements of Thames Valley Council for Community Action, Inc. and Subsidiary as of and for the year ended March 31, 2025, and have issued our report thereon dated November 26, 2025, which contained an unmodified opinion on those consolidated financial statements. Our audit was performed for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial

statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

CohnReznick LLP

Hartford, Connecticut
November 26, 2025

Thames Valley Council for Community Action, Inc. and Subsidiary

Schedule of Expenditures of Federal Awards
Year Ended March 31, 2025

Federal Grantor/Program or Cluster Title	Direct/Pass-through Grantor	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Passed through to Subrecipients	Total Federal Expenditures
U.S. Department of Health and Human Services:					
Head Start	Direct	93.600	N/A	$ -	$ 4,970,371
COVID-19 Head Start	Direct	93.600	N/A	-	48,236
Total Head Start Cluster				-	5,018,607
Aging Cluster:					
Special Programs for the Aging, TITLE III, Part C, Nutrition Services	Senior Resources Agency on Aging	93.045	N-24-1/4/5-ED/C/CO/H-W/SE/NE	-	39,890
Special Programs for the Aging, TITLE III, Part C, Nutrition Services	Senior Resources Agency on Aging	93.045	N-25-1/4/5-ED/C/CO/H-W/SE/NE	-	781,131
COVID-19 - Special Programs for the Aging, TITLE III, Part C, Nutrition Services	Senior Resources Agency on Aging	93.045	N-23-1/4/5-ED/C/CO/H-W/SE/NE	-	249,972
Nutrition Services Incentive Program	Senior Resources Agency on Aging	93.053	N-25-1/4/5-ED/C/CO/H-W/SE/NE	-	42,005
Total Aging Cluster				-	1,112,998
Low-Income Household Water Assistance Program	State of Connecticut Department of Social Services	93.499	24DSS4301ZK	-	473,329
Low-Income Home Energy Assistance	State of Connecticut Department of Social Services	93.568	23DSS4301ZK	-	10,779,600
Community Services Block Grant	State of Connecticut Department of Social Services	93.569	22DSS1501ZK	-	339,749
Social Services Research and Demonstration	Connecticut Association for Community Action	93.647	90EDA0021-01-00	-	27,141
Social Services Block Grant	State of Connecticut Department of Social Services	93.667	22DSS1501ZK	-	412,999
Social Services Block Grant - Elderly Nutrition	Senior Resources Agency on Aging	93.667	Not Available	-	165,585
Social Services Block Grant - Case Management Program	Connecticut Association for Community Action	93.667	18DSS5001FB	-	144,733
Total Social Service Block Grant				-	723,317
CCDF Cluster:					
COVID-19 - Child Care and Development Block Grant - Total CCDF Cluster	Connecticut Office of Early Childhood	93.575	Not Available	-	111,021
Maternal, Infant and Early Childhood Home Visiting Grant Program	Connecticut Office of Early Childhood	93.870	210ECHVS01TVC	1,837,080	1,837,080
Community Based-Child Abuse Prevention Grants	Connecticut Office of Early Childhood	93.590	210ECHVS01TVC	387,327	387,327
Activities to Support State, Tribal, Local, and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	United Way of Southeastern Connecticut	93.391	21OHS0007	-	5,334
Total U.S. Department of Health and Human Services				2,224,407	20,815,503
U.S. Department of Housing and Urban Development:					
Continuum of Care Program	Direct	14.267	N/A	-	883,892
Continuum of Care Program	Connecticut State Department of Housing	14.267	24DOH0901CX	-	36,500
Continuum of Care Program	United Way of Southeastern Connecticut	14.267	24DOH1001DA	-	209,772
Total Continuum of Care Program				-	1,130,164

Thames Valley Council for Community Action, Inc. and Subsidiary

Schedule of Expenditures of Federal Awards
Year Ended March 31, 2025

Federal Grantor/Program or Cluster Title	Direct/Pass-through Grantor	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Passed through to Subrecipients	Total Federal Expenditures
Emergency Solutions Grants Program	State of Connecticut Department of Housing	14.231	20DOH1011CX	-	1,104
Community Development Block Grants/ Entitlement Grants Cluster					
Entitlement Grants - Homeless Prevention Services	City of Norwich	14.218	Not Available	-	21,558
COVID - Community Development Block Grants/ Entitlement Grants - Homeless Prevention Services	City of Norwich	14.218	Not Available	-	15,000
COVID - Community Development Block Grants/ Entitlement Grants - Homeless Prevention Services	City of New London	14.218	Not Available	-	18,000
Total CDBG - Entitlement Grants Cluster				-	54,558
Total U.S. Department of Housing and Urban Development				-	1,185,826
U.S. Department of Agriculture:					
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	Connecticut State Department of Public Health	10.557	DPH2023-00050POS01	-	757,986
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) - noncash	Connecticut State Department of Public Health	10.557	Not applicable	-	3,011,612
Total Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)				-	3,769,598
Child and Adult Care Food Program	Connecticut State Department of Education	10.558	12060-20518-82079-170006	-	375,132
Child and Adult Care Food Program - Cash in Lieu	Connecticut State Department of Education	10.558	12060-20544-82079-170006	-	17,798
Total Child and Adult Care Food Program				-	392,930
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Total SNAP Cluster	Connecticut Association for Community Action	10.561	22DSS4701FB	-	2,337
Total U.S. Department of Agriculture				-	4,164,865
U.S. Department of Labor:					
WIOA National Dislocated Work erGrants/WIA National Emergency Grants	Eastern Connecticut Workforce Investment Board, Inc.	17.277	11000-DOL-4000-12212	-	123,458
Total WIOA National Dislocated Worker Grants/WIA National Emergency Grants				-	123,458
WIOA Cluster					
WIOA Adult Program	Eastern Connecticut Regional Education Services Center	17.258	24-25-106	-	367,529
WIOA Youth Activities	Eastern Connecticut Regional Education Services Center	17.259	24-25-106	-	121,994
WIOA Dislocated Worker Formula Grants	Eastern Connecticut Workforce Investment Board, Inc.	17.278	11000-DOL-4000-12597	-	464,853
Total WIOA Cluster				-	954,376
Total U.S. Department of Labor				-	1,077,834

Thames Valley Council for Community Action, Inc. and Subsidiary

Schedule of Expenditures of Federal Awards
Year Ended March 31, 2025

Federal Grantor/Program or Cluster Title	Direct/Pass-through Grantor	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Passed through to Subrecipients	Total Federal Expenditures
Corporation for National and Community Service:					
AmeriCorps Seniors Retired Senior Volunteer Program (RSVP)	Direct	94.002	N/A	-	216,825
U.S. Department of Homeland Security:					
COVID 19 - Emergency Food and Shelter National Board Program	United Way of Southeastern Connecticut	97.024	Not available	-	6,000
U.S. Department of the Treasury:					
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	United Way of Southeastern Connecticut	21.027	23OECARRPUWS	-	217,260
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	United Way of Southeastern Connecticut	21.027	24DOH100HUBDA	-	67,205
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	City of Norwich	21.027	Not Available	-	600
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	Senior Resources Agency on Aging	21.027	N4HSE	-	72,394
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	LEARN Regional Eductation Services	21.027	Not Available	-	10,800
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	Eastern Connecticut Workforce Investment Board, Inc.	21.027	Not Available	-	2,420
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	Griswold Public Schools	21.027	Not Available	-	1,160
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	Connecticut Office of Early Childhood	21.027	25OECARPCDC01179	-	205,681
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	Connecticut Office of Early Childhood	21.027	23OEC1XAG1TVC	-	107,612
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	Department of Aging and Disability	21.027	23DRENPTVCCARPA	-	124,470
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	State of Connecticut Department of Social Services	21.027	21DSS6101ZK	-	670,992
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	State of Connecticut Department of Social Services	21.027	22DSS6111ZK	-	200,895
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	Connecticut Department of Mental Health and Addiction Services	21.027	23MHA2101	-	3,701
COVID19 Coronavirus State and Local Fiscal Recovery Funds				-	1,685,190
Total U.S. Department of Treasury				-	1,685,190
Total Expenditures of Federal Awards				$ 2,224,407	$ 29,152,043

See Notes to Schedule of Expenditures of Federal Awards.

Notes to Schedule of Expenditures of Federal Awards
March 31, 2025

Note 1 - Basis of presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Thames Valley Council for Community Action, Inc. and Subsidiary (the "Council") under programs of the federal government for the year ended March 31, 2025. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of the Council, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Council.

Note 2 - Summary of significant accounting policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through identifying numbers are presented when available.

Note 3 - Indirect cost rate

The Council has not elected to use the de minimis indirect cost rate as allowed under the Uniform Guidance.

Note 4 - Other federal assistance

In connection with the Women, Infants and Children program, TVCCA determines program eligibility and issues vouchers for food benefits to eligible participants. The vouchers are redeemed by the participants at certain vendors approved by the State of Connecticut. TVCCA does not make payments to the participants or the vendors redeeming the vouchers. Although the value of the vouchers is considered federal assistance and is included in the accompanying schedule of expenditures of federal awards under federal assistance listing number 10.557, no revenue or expense has been recognized in TVCCA's consolidated financial statements for the year ended March 31, 2025. The total value of vouchers redeemed as reported by the State of Connecticut totaled $3,011,612 for the year ended March 31, 2025.

Thames Valley Council for Community Action, Inc. and Subsidiary

Schedule of Findings and Questioned Costs
March 31, 2025

I. Summary of Auditor's Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were in accordance with GAAP:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	____ yes __X__ no
Significant deficiency(ies) identified?	__X__ yes ____ none reported
Noncompliance material to financial statements noted?	____ yes __X__ no

Federal Awards:

Internal control over major programs:	
Material weakness(es) identified?	____ yes __X__ no
Significant deficiency(ies) identified?	__X__ yes ____ none reported
Type of auditor's report issued on compliance for major federal programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance 2 CFR section 200.516(a)?	__X__ yes ____ no

Major programs:

Federal Assistance Listing Number	Name of Federal Program or Cluster
93.568	Low-Income Home Energy Assistance
93.667	Social Services Block Grant
14.267	Continuum of Care Program
	WIOA Cluster
17.258	WIOA Adult Program
17.259	WIOA Youth Activities
17.278	WIOA Dislocated Worker Formula Grants
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between Type A and Type B programs: $874,561

Auditee qualified as low-risk auditee? __X__ yes ____ no

II. Financial Statement Findings

Finding 2025.001 - Timely reconciliation of grant information - Significant Deficiency

Criteria:

The Council is required to design and implement a system of internal controls to ensure proper reporting of grant revenue, receivables and deferred revenue in relation with accounting principles generally accepted in the United States of America. As a part of this system of internal controls, timely reconciliations of grant awards should be performed and recorded properly at year end.

Condition:

Based on our audit procedures, we determined that the reconciliations of grant awards were not performed within a timely manner, which caused instances of overstated revenue in the trial balance. As a result, material audit entries were recorded during the audit and the existence of such material adjustments indicates that the controls current in place did not properly detect and prevent such errors.

Cause:

The Council did not adequately perform their internal controls in place as they related to the reconciliation of grant awards, based on the Council's financial close and reconciliation processes.

Effect:

The condition may lead to inaccurate financial reporting and potential misstatements of the financial statements.

Questioned Costs:

None

Identification of Repeat Finding:

This is not a repeat finding.

Recommendation:

The Council should implement a system of internal controls surrounding grant reconciliation process to ensure the financial statements are being performed timely and accurately.

Views of Responsible Officials:

TVCCA recognizes the validity of this finding. To remediate future findings, TVCCA will be implementing a series of controls to standardize the grant reconciliation process on a more frequent schedule. Reconciliations will be added to a quarterly close checklist and will include review sign-offs to assist in monitoring.

Finding 2025.002 - Information Technology - General Control Activities - Significant Deficiency

Criteria:

There should be sufficient and appropriate documented Information Technology ("IT") policies and procedures covering information security and incident response to help prevent or mitigate cyber breaches.

Condition:

The Council did not have the proper internal controls in place to prevent a cyber subsequent to year end. The breach was detected; however, not before a third party was able to lock access to a server. The server contained personally identifiable information.

Cause:

The Council did not have appropriate internal control policies and procedures in place as it relates to information security.

Effect:

As a result, a server that included protected information was subject to Ransomware as a result of the cyber breach.

Questioned Costs:

None

Identification of Repeat Finding

This is not a repeat finding.

Recommendation:

There are certain controls that can be implemented to help prevent a cyber breach from occurring again in the future including updating all firewalls on a more proactive basis.

Views of Responsible Officials:

The Council notes that the cyber breach that occurred was not because of a lack of security on the network, but rather an exploit by a threat actor of an unknown vulnerability on a common VPN hardware platform that the Council had been using. We were able to take corrective action immediately, as noted previously. After successful remediation and restoration of affected systems and files, systems were cleared and able to be brought back online within a few days. The affected VPN hardware, still offline, was replaced with a new remote-access cloud-based VPN solution as part of the final remediation process.

III. Federal Awards Findings and Questioned Costs

Finding 2025.003 - Reporting - Significant Deficiency and Noncompliance

Information on the Federal Programs:

Assistance Listing Number 93.568 - Low-Income Home Energy Assistance, U.S. Department of Health and Human Services, *Pass-Through Entity:* State of Connecticut Department of Social Services, *Award Number:* 23DSS4301ZK; 22DSS1501ZK.

Assistance Listing Number 93.667 - Social Services Block Grant, U.S. Department of Health and Human Services, *Pass-Through Entity:* State of Connecticut Department of Social Services, *Award Number:* 22DSS1501ZK, *Pass-Through Entity*: Senior Resources Agency on Aging, *Award Number*: Not available, *Pass-Through Entity*: Connecticut Association for Community Action, *Award Number*: 18DSS5001FB.

Assistance Listing Number 21.027 - COVID-19 Coronavirus State and Local Fiscal Recovery Funds, U.S. Department the Treasury, *Pass-Through Entity*: United Way of Southeastern Connecticut, *Award Number*: 23OECARRPUWS; 24DOH100HUBDA, *Pass-Through Entity*: City of Norwich, *Award Number*: Not available, *Pass-Through Entity*: Senior Resources Agency on Aging, *Award Number*: N4HSE, *Pass-Through Entity*: LEARN Regional Education Services, *Award Number*: Not Available, *Pass-Through Entity*: Eastern Connecticut Workforce Investment Board, Inc., *Award Number*: Not Available, *Pass-Through Entity*: Griswold Public Schools, *Award Number*: Not Available, *Pass-Through Entity*: LEARN Regional Education Services, *Award Number*: Not Available, *Pass-Through Entity*: Connecticut Office of Early Childhood, *Award Number*: 25OECARPCDC01179; 23OEC1XAG1TVC, *Pass-Through Entity*: Department of Aging and Disability, *Award Number*: 23DRENPTVCCARPA, *Pass-Through Entity*: State of Connecticut Department of Social Services, *Award Number*: 21DSS6101ZK; 22DSS611ZK, *Pass-Through Entity*: Connecticut Department of Mental Health and Addiction Services, *Award Number*: 23MHA2101.

Criteria:

In accordance with §200.328 *Financial Reporting* and 200.329, *Monitoring and Reporting Program Performance*, recipients and subrecipients must submit financial and performance reports as required by the award.

Condition:

For the year ended March 31, 2025, certain reports for the above mentioned grants were not filed within the required timeline as set by the pass-through.

Cause:

The Council did not have adequate controls in place to ensure compliance with the requirements regarding timely reporting as set forth in their federal award contracts.

Effect or Potential Effect:

Inadequate controls over the preparation and review of reporting requirements resulted in the untimely filing of required reports causing there to be noncompliance with the reporting requirement set forth by Uniform Guidance.

Questioned Costs:

None

Context:

93.568: Out of the five reports tested, we noted two instances where the reports were filed late.

93.667: Each of the five reports selected for testing were filed late.

21.027: Out of the five reports, we noted one instance of a late filed report.

Identification as a Repeat Finding:

This is not a repeat finding.

Recommendation:

We recommend management review their controls process over the reporting criteria to ensure that all reports are submitted within a timely manner as required by the federal award agreements.

Views of Responsible Officials:

TVCCA recognizes the validity of this finding. A centralized reporting calendar will be created to track all federal, state, and other required reporting deadlines. The finance team will strengthen internal controls by adding reporting signoffs to the master close checklist to ensure timely completion. Additionally, reporting progress will be monitored quarterly as part of the quarter-end review process.

Finding 2025.004 - Period of Performance - Significant Deficiency and Noncompliance

Assistance Listing Number 14.267 - Continuum of Care, U.S. Department of Housing and Urban Services, *Pass-Through Entity:* State of Connecticut Department of Housing, *Award Number:* 24DOH0901CX, *Pass-Through Entity:* United Way of Southeastern Connecticut, *Award Number:* 21DOH1001DA

Criteria:

A non-federal entity may charge only allowable costs incurred during the approved budget period of a federal award's period of performance that was authorized by the federal awarding agency or pass-through entity (2 CFR sections, 200.308, 200.309 and 200.403(h)).

Condition:

Certain expenses were charged to the grant that were not properly obligated prior to the end of the grant period. Purchase orders were issued without placing the actual order, or the item was ordered after the period of performance concluded.

Cause:

The Council did not have adequate policies, procedures and controls in place to ensure compliance with the requirements regarding period of performance.

Effect or Potential Effect:

Inadequate controls over period of performance led to expenses charged to the grant that were not incurred during the required period of performance.

Questioned Costs:

$2,113

Context:

We selected five expenditures for testing over the period of performance requirement. Out of the five expenditures tested, we noted two instances where expenditures were not spent or obligated appropriately in the right grant period.

Identification as a Repeat Finding:

This is not a repeat finding.

Recommendation:

We recommend that management implement additional controls and policies over period of performance. Staff who purchase items with grant funds should have additional training on period of performance requirements.

Views of Responsible Officials:

TVCCA recognizes the validity of this finding. TVCCA is strengthening its period-of-performance controls by training all staff with purchasing authority, and finance staff, on grant deadlines, obligation definitions, and allowable spend-down periods. Internal controls will be enhanced by incorporating quarterly cutoff testing into the month-end close checklist. Additionally, cutoff testing results will be monitored quarterly as part of the quarter-end review process.

Independent Auditor's Report on Compliance for Each Major State Program; Report on Internal Control over Compliance; and Report on the Schedule of Expenditures of State Financial Assistance Required by the State Single Audit Act

To the Board of Trustees
Thames Valley Council for Community Action, Inc.

Report on Compliance for Each Major State Program

Opinion on Each Major State Program

We have audited Thames Valley Council for Community Action, Inc. and Subsidiary's compliance with the types of compliance requirements identified as subject to audit in the Office of Policy and Management's *Compliance Supplement* that could have a direct and material effect on each of Thames Valley Council for Community Action, Inc. and Subsidiary's major state programs for the year ended March 31, 2025. Thames Valley Council for Community Action, Inc. and Subsidiary's major state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Thames Valley Council for Community Action, Inc. and Subsidiary's complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended March 31, 2025.

Basis for Opinion on Each Major State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America ("GAAS"); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the State Single Audit Act (C.G.S Section 4-230 to 4-236). Our responsibilities under those standards and the State Single Audit Act are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Thames Valley Council for Community Action, Inc. and Subsidiary and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major state program. Our audit does not provide a legal determination of Thames Valley Council for Community Action, Inc. and Subsidiary's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Thames Valley Council for Community Action, Inc. and Subsidiary's state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Thames Valley Council for Community Action, Inc.'s compliance based on our audit. 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 GAAS, *Government Auditing Standards*, and the State Single Audit will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Thames Valley Council for Community Action, Inc. and Subsidiary's compliance with the requirements of each major state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the State Single Audit Act, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Thames Valley Council for Community Action, Inc. and Subsidiary's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Thames Valley Council for Community Action, Inc. and Subsidiary's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the State Single Audit Act, but not for the purpose of expressing an opinion on the effectiveness of Thames Valley Council for Community Action, Inc. and Subsidiary's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the State Single Audit Act and which are described in the accompanying schedule of findings and questioned costs as Finding 2025.003. Our opinion on each major state program is not modified with respect to this matter. *Government Auditing Standards* requires the auditor to perform limited procedures on the Council's response to the noncompliance finding identified in our audit described in the accompanying schedule of findings and questioned costs. The Thames Valley Council for Community Action, Inc. and Subsidiary's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider a deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as Findings 2025.003 to be a significant deficiency.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed. *Government Auditing Standards* requires the auditor to perform limited procedures on the Council's response to the internal control over compliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The Council's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

Report on the Schedule of Expenditures of State Financial Assistance Required by the Uniform Guidance

We have audited the consolidated financial statements of Thames Valley Council for Community Action, Inc. and Subsidiary as of and for the year ended March 31, 2025, and have issued our report thereon dated November 26, 2025, which contained an unmodified opinion on those consolidated financial statements. Our audit was performed for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of state financial assistance is presented for purposes of additional analysis as required by the State Single Audit Act and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the

consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of state financial assistance is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

CohnReznick LLP

Hartford, Connecticut
November 26, 2025

Thames Valley Council for Community Action, Inc. and Subsidiary

Schedule of Expenditures of State Financial Assistance
Year Ended March 31, 2025

State Grantor/Pass-Through Grantor/Program Title	State Grant Program CORE-CT Number	Expenditures Passed Through to Subrecipients	Expenditures
Office of Early Childhood:			
Head Start Services Grant Program and Head Start Innovative Enhancement	11000-OEC64845-16101	$ -	$ 120,585
Head Start Services Grant Program and Head Start Innovative Enhancement	11000-OEC64845-16101	-	325,416
Total Head Start Services Grant Program and Head Start Innovative Enhancement		-	446,001
Nurturing Families Network	11000-OEC64860-12603-83007	184,869	559,531
Other Expenses - Workforce Pipeline Project	11000-OEC64860-10020	-	64,505
Child Daycare (CDC)	11000-OEC64840-16274-83012	1,450,412	3,919,464
Child Daycare - Intercept	11000-OEC64840-16274-83012	-	55,467
Total Child Daycare (CDC)		1,450,412	3,974,931
Passed through Norwich Public Schools: School Readiness in Priority School Districts	11000-OEC64845-16274-83014	-	758,328
Passed through LEARN Regional Education Services School Readiness in Priority School Districts	11000-OEC64845-16274-83014	-	635,392
Total School Readiness in Priority School Districts		-	1,393,720
Passed through Griswold Public Schools School Readiness in Competitive Grant Municipalities	11000-OEC64845-16274-83013	-	250,116
Passed through Norwich Public Schools School Readiness Quality Enhancement	11000-OEC64845-16158	-	7,125
Passed through LEARN Regional Education Services School Readiness Quality Enhancement	11000-OEC64845-16158	-	1,394
Passed through Griswold Public Schools School Readiness Quality Enhancement	11000-OEC64845-16158	-	776
Total School Readiness Quality Enhancement		-	9,295
Department of Social Services: Community Services	11000-DSS60000-16160	-	30,942
Department of Social Services: Hispanic Programs (HHD)	11000-DSS60000-16118	-	58,285
Human Services Infrastructure (HSI)	11000-DSS60000-16174	-	351,737
Department of Labor: Passed through Eastern Connecticut Workforce Investment Board, Inc. Manufacturing Pipeline Initiative	11000-DOL40000-12597	-	343,250
Jobs First Employment Services	11000-DOL40000-12212	400,154	541,246
Department of Mental Health and Addiction Services: Housing Supports and Services	11000-MHA53000-12035	-	163,525
Department of Housing: Shelter Diversion/Rapid Rehousing	11000-DOH46920-16149-1200904	65,773	158,296
Shelter Diversion/Rapid Rehousing	11000-DOH46920-16149-1200904	187,867	266,017
Total Shelter Diversion/Rapid Rehousing		253,640	424,313
Project Longevity Housing Grant	11000-DOH46920-12060	-	72,765
Department of Aging and Disability Services: Passed through Senior Resources Agency on Aging Areas Agencies on Aging - Elderly Nutrition	11000-SDR63901-16278-10105	-	527,880
Areas Agencies on Aging - Federal Title III Match	11000-SDR63901-16260-10725	-	18,209
Total Area Agencies on Aging		-	546,089
Total Schedule of State Awards		$ 2,289,075	$ 9,230,251

See Note to Schedule of Expenditures of State Financial Assistance.

Note to Schedule of Expenditures of State Financial Assistance
March 31, 2025

Note 1 - Summary of significant accounting policies

Basis of presentation

The accompanying schedule of expenditures of state financial assistance includes state grant activity of Thames Valley Council for Community Action, Inc. and Subsidiary under programs of the State of Connecticut for the fiscal year ended March 31, 2025. Various departments and agencies of the State of Connecticut have provided financial assistance through grants and other authorizations in accordance with the General Statutes of the State of Connecticut. Because the schedule presents only a selected portion of the operations of Thames Valley Council for Community Action, Inc. and Subsidiary, it is not intended and does not present the financial position, changes of net assets or cash flows of Thames Valley Council for Community Action, Inc. and Subsidiary.

The accounting policies of Thames Valley Council for Community Action, Inc. and Subsidiary (the "Council") conform to accounting principles generally accepted in the United States of America as applicable to not-for-profit organizations.

The information in the schedule of expenditures of state financial assistance is presented based upon regulations established by the State of Connecticut, Office of Policy and Management.

Basis of accounting

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

Thames Valley Council for Community Action, Inc. and Subsidiary

Schedule of Findings and Questioned Costs
March 31, 2025

I. Summary of Auditor's Results

Financial Statements:

Type of auditor's opinion issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	____ yes __X__ no
Significant deficiency(ies) identified?	__X__ yes ____ none reported
Noncompliance material to financial statements noted?	____ yes __X__ no

State Financial Assistance:

Internal control over major programs:	
Material weakness(es) identified?	____ yes __X__ no
Significant deficiency(ies) identified?	__X__ yes ____ none reported
Type of auditor's opinion issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Section 4-236-24 of the Regulations to the State Single Audit Act?	__X__ yes ____ no

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

State Grant or Program	State CORE - CT Number	Expenditures
Office of Early Childhood:		
Child Day Care (CDC)	11000-OEC64845-16274-83012	$ 3,974,931
Nurturing Families	11000-OEC64840-12063-83007	559,531
School Readiness in Competitive Grant Municipalities	11000-OEC64845-16274-83013	250,116
Human Services Infrastructure (HSI)	11000-DSS60000-16174	351,737
Shelter Diversion/Rapid Rehousing	1100-DOH46920-16149-1200904	424,313
Dollar threshold used to distinguish between type A and type B programs		$ 200,000

II. Financial Statement Findings

Finding 2025.001 - Timely reconciliation of grant information

Criteria:

The Council is required to design and implement a system of internal controls to ensure proper reporting of grant revenue, receivables and deferred revenue in relation with accounting principles generally accepted in the United States of America. As a part of this system of internal controls, timely reconciliations of grant awards should be performed and recorded properly at year end.

Condition:

Based on our audit procedures, we determined that the reconciliations of grant awards were not performed within a timely manner, which caused instances of overstated revenue in the trial balance. As a result, material audit entries were recorded during the audit and the existence of such material adjustments indicates that the controls current in place did not properly detect and prevent such errors.

Cause:

The Council did not adequately perform their internal controls in place as they related to the reconciliation of grant awards, based on the Council's financial close and reconciliation processes.

Effect:

The condition may lead to inaccurate financial reporting and potential misstatements of the financial statements.

Questioned Costs:

None

Identification of Repeat Finding

This is not a repeat finding.

Recommendation:

The Council should implement a system on internal controls surrounding grant reconciliation process to ensure the financial statements are being performed timely and accurately.

Views of Responsible Officials:

TVCCA recognizes the validity of this finding. To remediate future findings, TVCCA will be implementing a series of controls to standardize the grant reconciliation process on a more frequent schedule. Reconciliations will be added to a quarterly close checklist and will include review sign-offs to assist in monitoring.

Finding 2025.002 - Information Technology - General Control Activities - Significant Deficiency

Criteria:

There should be sufficient and appropriate documented Information Technology ("IT") policies and procedures covering information security and incident response to help prevent or mitigate cyber breaches.

Condition:

The Council did not have the proper internal controls in place to prevent a cyber subsequent to year end. The breach was detected; however, not before a third party was able to lock access to a server. The server contained personally identifiable information.

Cause:

The Council did not have appropriate internal control policies and procedures in place as it relates to information security.

Effect:

As a result, a server that included protected information was subject to Ransomware as a result of the cyber breach.

Questioned Costs:

None

Identification of Repeat Finding

This is not a repeat finding.

Recommendation:

There are certain controls that can be implemented to help prevent a cyber breach from occurring again in the future including updating all firewalls on a more proactive basis.

Views of Responsible Officials:

The Council notes that the cyber breach that occurred was not because of a lack of security on the network, but rather an exploit by a threat actor of an unknown vulnerability on a common VPN hardware platform that the Council had been using. We were able to take corrective action immediately, as noted previously. After successful remediation and restoration of affected systems and files, systems were cleared and able to be brought back online within a few days. The affected VPN hardware, still offline, was replaced with a new remote-access cloud-based VPN solution as part of the final remediation process.

III. State Financial Assistance Findings and Questioned Costs

Finding 2025.003 - Reporting - Significant Deficiency in Internal Control over Compliance, Other Matters

Name of State Agencies: Department of Social Services
Department of Housing

State Program Names: Human Services Infrastructure (HSI)
Shelter Diversion/Rapid Rehousing

State Grant Program Core CT Numbers: 11000-DSS60000-16174
11000-DOH46920-16149-1200904

Criteria:

Recipients of state awards must submit financial, performance, and special reports as required by the state grantor agency. Reports must be complete, supported by accounting or performance records, fairly presented in accordance with program requirements and timely filed.

Condition:

The Council had multiple reports that were submitted after the required submission date per the grant contract.

Cause:

The Council did not have adequate controls in place to ensure compliance with the requirements regarding their reporting requirement set forth by their grant contracts.

Effect or Potential Effect:

Inadequate controls over the preparation and review of reporting requirements resulted in the untimely filing of required reports.

Questioned Costs:

None

Context:

Human Services Infrastructure (HIS) - The three reports selected for testing were not timely filed.

Shelter Diversion/Rapid Rehousing - Of the three reports reviewed, one was not timely filed.

Identification as a Repeat Finding:

This is not a repeat finding.

Recommendation:

We recommend management review their controls process over the reporting criteria to ensure that all reports are submitted within a timely manner as required by the state award agreements.

Views of Responsible Officials:

TVCCA recognizes the validity of this finding. A centralized reporting calendar will be created to track all federal, state, and other required reporting deadlines. The finance team will strengthen internal controls by adding reporting signoffs to the master close checklist to ensure timely completion. Additionally, reporting progress will be monitored quarterly as part of the quarter-end review process.

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CohnReznick

Independent Auditor's Report

To the Board of Trustees
Thames Valley Council for Community Action, Inc.

We have audited, 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, the financial statements of Thames Valley Council for Community Action, Inc. (the "Agency"), which comprise the statement of financial position as of March 31, 2025, and the related statements of activities and changes in net assets, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 26, 2025.

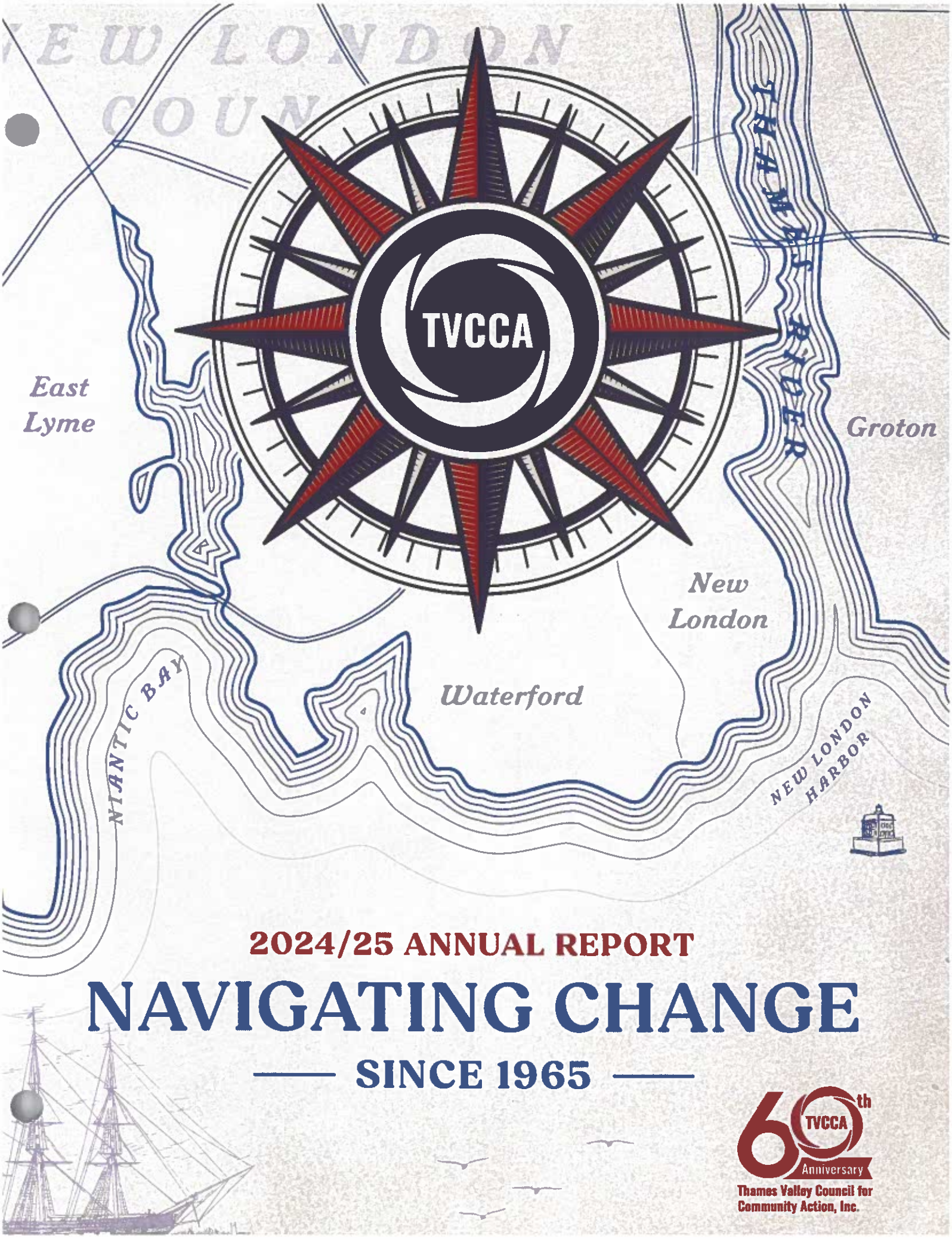
In connection with our audit, nothing came to our attention that caused us to believe that the Agency failed to comply with the terms, covenants provisions, or conditions of Sections 5B.1 and 5B.9 of the Thames Valley Council for Community Action Loan agreements dated June 1, 2021 and April 1, 2015 by and between the Agency and the State of Connecticut Health and Educational Facilities Authority ("CHEFA"), insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the Agency's noncompliance with the above-referenced terms, covenants or provisions of the Agreement, insofar as they relate to accounting matters.

In connection with our audit, we noted that the Agency failed to comply with the enrollment covenant provision of section 5B.8 of the Loan Agreement dated June 1, 2021 and April 1, 2015 in one of the four locations that are subject to this covenant. The Agency has received a waiver dated August 12, 2025 from CHEFA. The Agency also received a waiver on August 12, 2025 for the timely filing of the audited financial statements, as required by sections 6.3 and 6.4 of the Loan Agreement, through September 30, 2025. Our audit was not directed primarily toward obtaining knowledge as to whether the Agency failed to comply with the terms, covenants, provisions, or conditions of section 5B.8, inclusive, of the Loan Agreement, insofar as they relate to accounting matters. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding noncompliance with the above-referenced terms, covenants, provisions, or conditions of the Loan Agreement, insofar as they relate to accounting matters.

This report is intended solely for the information and use of the Board of Trustees and management of the Agency and CHEFA and is not intended to be and should not be used by anyone other than these specified parties.

CohnReznick LLP

Hartford, Connecticut
November 26, 2025



2024/25 ANNUAL REPORT

NAVIGATING CHANGE

SINCE 1965

60th Anniversary
TVCCA
Thames Valley Council for Community Action, Inc.

Six Decades of Community Action, Advocacy & Support

A Summary of 60 Years of TVCCA Annual Reports

1966

"Towards a Regional Democracy" – The Story of the First Year

With a $60,000 planning grant, TVCCA's founding Board of Trustees and its lone staff member created a blueprint for regional support services. Drawing from a year of community surveys and data collection, the agency crafted its first major funding request—grounded in a deep understanding of local poverty and service gaps.

1975

"The First Decade"

By the end of its first decade, TVCCA was operating more than 16 programs with $2.18 million in state and federal funding. Initiatives included early childhood education and childcare, employment programs, youth involvement, senior nutrition, community centers, transportation, and other critical social services.

"The progress we have made in developing vital and essential programs to meet the needs of the area's poor and disadvantaged citizens should serve as a model of what can be done as we move into our second decade."

— Mary Clear, Chair, TVCCA Board of Trustees

1985

"The War is Not Over!"

New national data revealed that 18.5% of preschool-aged children were living in poverty. In response, TVCCA launched home-based Head Start programs in New London County, a juvenile restitution pilot project (DETOUR), and a mental health services program. It also opened an adult day care center in Norwich and expanded both energy assistance and weatherization services. That same year, Connecticut's Public Act 82-24 gave Community Action Agencies preference in distributing Community Services Block Grant funds—solidifying TVCCA's role in the fight against poverty.

1995

"Voices of the Community"

TVCCA faced a time of transition and uncertainty, with Board Chair Jeffrey Pritchard warning of the agency's need to adapt to major funding changes on the horizon:

"The next few years will require TVCCA to undergo unprecedented change . . . it will be challenged to come up with new and innovative means of providing services."

Meanwhile, community voices underscored the stakes: "We have worked so hard not to be where we are now, but things got bad. So many people who haven't been through it just don't know how it is, what it's like."

— Martin R.

2005

"Getting Results"

With an operating budget of over $19.7 million and 23 programs, TVCCA significantly expanded its impact. The agency broadened its Housing Assistance Program, opened a 45-bed shelter for individuals and families experiencing homelessness, and enhanced employment services with new training programs for older workers. Nutrition Services opened a state-of-the-art commissary in Bozrah, centralizing meal preparation and delivery.

2015

"Working Together"

TVCCA launched its first-ever Capital Campaign, successfully raising $3 million to renovate and expand its Child Development Center in New London. In partnership with CT Works, the agency deepened its commitment to workforce development—connecting job seekers with employment and helping businesses hire trained, qualified candidates.

"Our service delivery system has changed from a single provider agency to a leader of strong partners who work closely together to ensure that the clients we serve are supported on the road to economic security and self-sufficiency."

— Aaron Daniels, Jr., Chair, TVCCA Board of Trustees (2010)

A Message from the Helm: Navigating Change Since 1965

Dear Friends, Supporters, and Valued Community Members,

As we chart the course for our 2024-2025 Annual Report, we are filled with immense pride and gratitude to share our journey with you. This year holds a particularly significant milestone for the Thames Valley Council for Community Action (TVCCA) as we celebrate our 60th Anniversary: six decades of dedicated service, six decades of "Navigating Change since 1965."

Just as a seasoned vessel adapts to shifting tides and unexpected squalls, TVCCA has steadfastly served the southeastern Connecticut community since its inception. Born from the Economic Opportunity Act of 1964, Community Action Agencies were established to abolish poverty at its roots. TVCCA was among those pioneering organizations, setting sail in 1965 with a clear mission: to empower individuals and families to achieve self-sufficiency and thrive. Our history is one of resilience, innovation, and an unwavering commitment to those who need us most. We've weathered many storms over the years, always keeping our compass, and the community's compass, pointed towards hope and opportunity.

Today, as we look out from our proverbial crow's nest, we see clearly that the waters are once again turbulent. The current landscape presents significant challenges, particularly with prospective federal funding cuts and program eliminations that threaten to diminish the very lifelines on which our community depends. These are not just budgetary line items; they represent real impacts on real lives – on the children in our Head Start programs, the seniors seeking nutritious meals, the families striving for stable housing, and individuals seeking pathways to employment.

Yet, even in these challenging currents, the spirit of TVCCA remains strong. Our dedicated crew – our remarkable staff, passionate volunteers, and committed board members – continues to deliver an extraordinary array of programs designed to meet the diverse needs of our neighbors. From early childhood education and nutrition services to energy assistance, housing support, and workforce development, each program is a beacon of hope, guiding individuals towards a brighter future. We are not merely providing services; we are building bridges, fostering resilience, and empowering dreams.

As we cast our gaze towards the horizon, we are filled with optimism for the next 60 years. Our commitment to innovation, collaboration, and advocacy will remain steadfast. We will continue to adapt, to explore new avenues of support, and to strengthen our partnerships to ensure that TVCCA remains a vital anchor in our community. Together, we will continue to navigate the changes, always striving to create a more equitable and prosperous society for all.

Thank you for being part of our journey. Your support is the wind in our sails.

Respectfully submitted,

Tammie Hullivan, Board Chair

Josh Kelly, CEO

OUR MISSION

To address systemic and structural barriers that cause poverty for families and individuals in Eastern Connecticut by focusing community resources, partnerships, and services on the social determinants of health and well-being.

OUR IMPACT

TVCCA connected **24,325 PEOPLE** in **46 TOWNS** across Eastern Connecticut and beyond to crucial supports.

10,792
INDIVIDUALS
Received energy assistance to keep families and homes warm during the winter.

1,462
CHILDREN
Enrolled in Head Start/Early Head Start and Little Learners preschool activities to develop school readiness skills.

270,365
MEALS
Were served to seniors at Senior Centers and in their homes through Meals on Wheels, allowing them to continue to live independently.

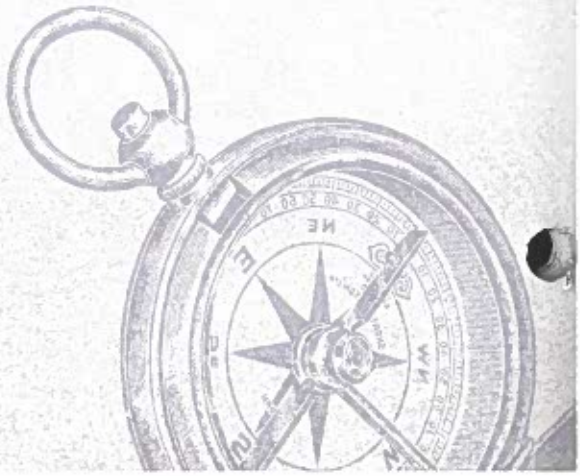
1,324
PEOPLE
Received housing assistance and interventions to prevent homelessness, and secured safe, affordable places to live.

626
COMMUNITY MEMBERS
Received comprehensive case management services.

1,278
JOB SEEKERS
Participated in employment and training programs that assisted the unemployed and those looking for better opportunities.

195
VOLUNTEERS
Provided 7,800 hours of crucial supports to 575 seniors and people with disabilities; retiree volunteers' skills and passions were paired with meaningful volunteer opportunities.

5,316
FAMILIES
Received nutrition education and WIC food vouchers to help families raise healthy babies.



THE YEAR IN NUMBERS

$15,885,301 Child & Family Services

$13,094,453 Energy-Related Support

$4,160,222 Senior Nutrition and RSVP

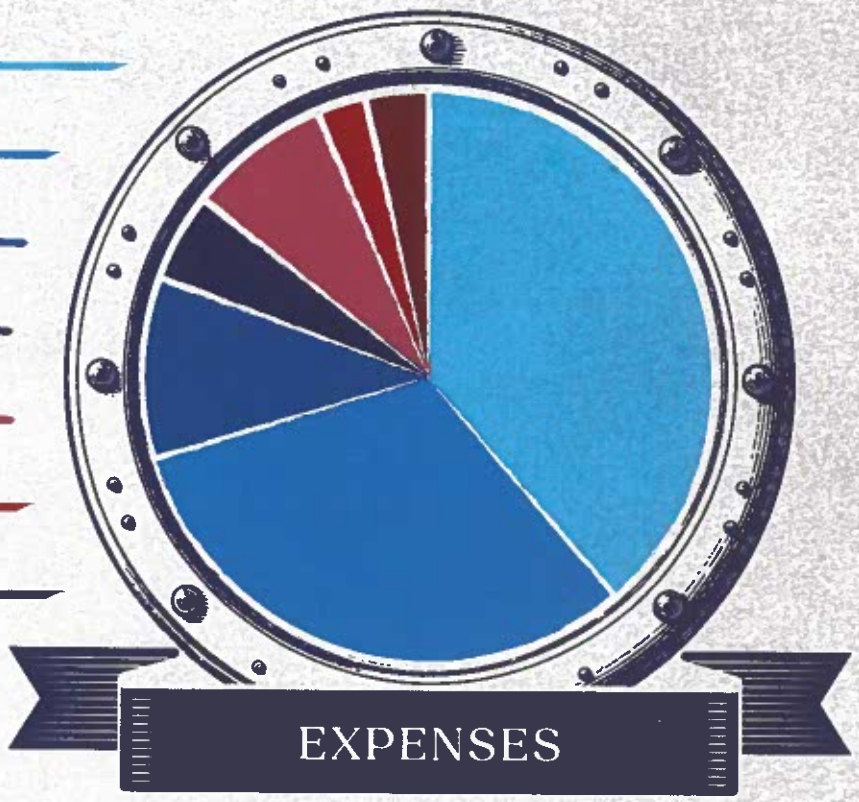
$2,089,233 Employment and Training

$3,357,581 Housing and Shelter

$1,124,193 Administration

$1,432,293 Other Community Services

$41,143,276 TOTAL



$37,072,134 Federal and State Grants

$888,928 Local and other grants and contributions

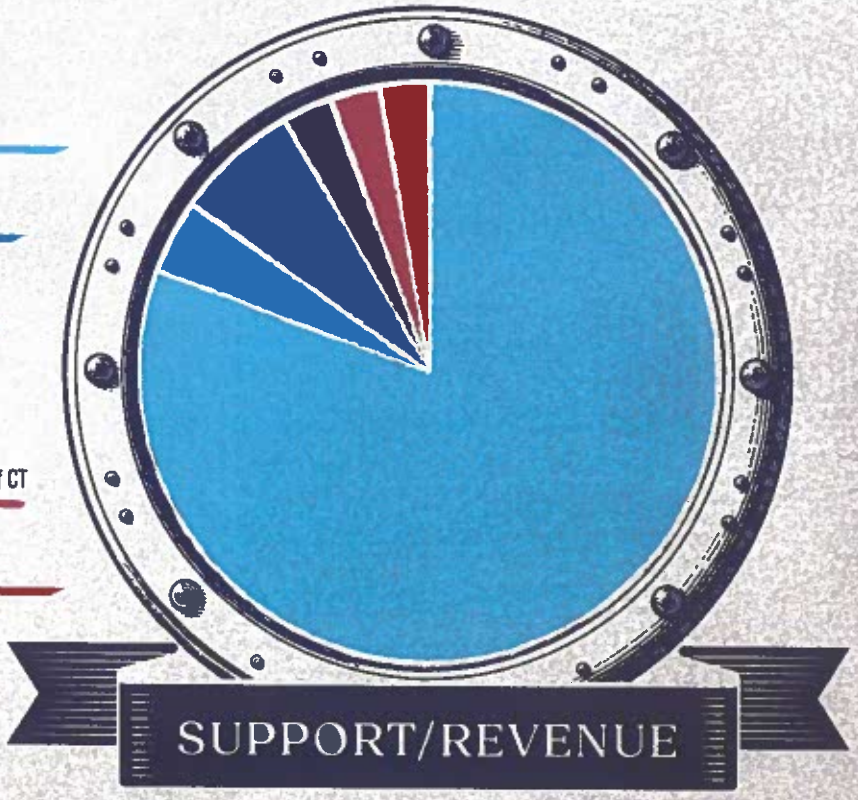
$2,214,605 Programs and other income

$214,116 In-Kind contributions

$347,797 Debt service paid on our behalf by the State of CT

$184,475 Net assets released from restrictions

$40,922,055 TOTAL



60 YEARS OF GROWTH

COMMUNITY SERVICES

Jason Martin, Director

This year was an especially demanding one for our case management services, driven by the continued effects of the pandemic on individuals and families already facing hardship, as well as the sharp rise in housing and rental costs throughout the region. Fortunately, the program was able to secure significant support funding, which allowed us to respond to a high volume of emergency assistance requests. This funding enabled us to help families stay housed by covering rent and utilities arrearages and critical car repairs that impacted employment.

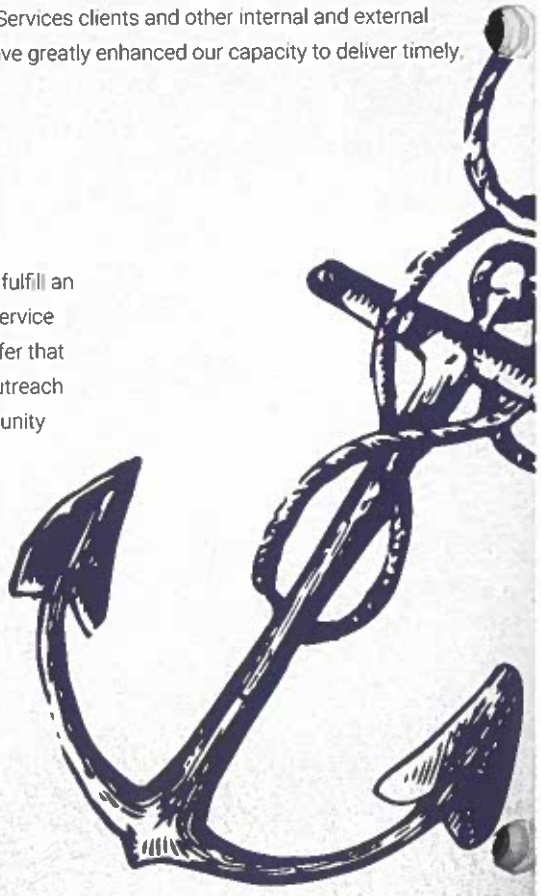
Over the typical three-month engagement period with clients, the program also provided referrals to additional services both within TVCCA and through community partners—particularly in the essential areas of budgeting and transportation. **We partnered with United Way and Chelsea Groton Bank to offer the "Paths to Financial Wellness" course, which supported 18 women in building financial literacy.** In collaboration with the Eastern CT Transportation Consortium, Always Home Wheels to Work, we helped clients maintain reliable transportation to their jobs.

A key development this year was the **creation of the Intake Coordinator position,** which significantly enhanced the department's effectiveness. Our first Coordinator was instrumental in shaping the role and strengthening linkages between Community Services clients and other internal and external resources. Sadly, she passed away this spring. Her contributions, however, leave a lasting legacy and have greatly enhanced our capacity to deliver timely, high-quality support to those in need.

OUTREACH & EVENTS

Terry Dunn, Director

TVCCA's Director of Community Outreach and Centralized Intake, in a newly created position, set out to fulfill an important goal of the agency's Strategic Plan: to insure that as many individuals, families, businesses, service organizations, and community partners as possible are aware of TVCCA and the many programs we offer that help people in need throughout the region. All TVCCA's programs are now unified in their coordinated outreach efforts and have worked as a team to provide information and support at an incredible variety of community events, conferences, open houses, and mobile health clinics, to name just a few of the venues we've visited. This past year the programs' combined efforts resulted in TVCCA's presence at **125 events**, making contact with over **5,000 individuals, family members, and future community partners and resulting in nearly 250 new program participants.** To ensure accessibility, staff provided services (verbally and in brochure form) in English, Spanish, Haitian Creole, and Simplified Chinese. Outreach this year also prioritized underserved populations across eastern Connecticut, strategically holding events in towns including New London, Norwich, Willimantic, Groton, Jewett City, and Danielson – areas known for higher concentrations of economic need and health disparities, reflecting TVCCA's strategy to meet residents where they are, especially in areas with historically limited access to supportive services.



To further spread TVCCA's message and highlight our array of services, TVCCA's new Assistant Director of Fundraising and Events created **a great series of agency fundraisers for 2024 and 2025,** from local partner support to a mini-golf tournament, music festival, and a Legacy Gala to be held in 2026 as the culmination of TVCCA's 60th Anniversary celebrations.

EARLY CHILDHOOD EDUCATION

HEAD START

Jenna Eldredge, Program Director

Head Start was approved this year for a **Change in Scope from the Federal Office of Head Start;** this will allow us to add a program at our New London location that follows the school day/school year schedule, which is a great benefit for children who aren't ready for a full day (10 hours)/full year schedule. We will also provide an option at our Groton location for a school-day/school-year schedule, operating from 8am-2pm from September to June.

Continuing to respond to community needs and with the assistance of the Town of Montville, the program's previous school-based location was able to move to a school in town on a regular bus route, eliminating many transportation barriers.

Another successful initiative this year was the **establishment of regular "Parent Mingles,"** allowing families to get to know each other, socialize, and establish a peer support network. Staff as well received extra support this year along with families, including those on the waiting list, in the form of a new Mental Health Newsletter created by TVCCA's Behavioral Health Specialist.

LITTLE LEARNERS EARLY EDUCATION

Debbi Poirier, Director

Little Learners has continued, like many early childhood education programs since 2020, to recover services and staffing that were lost during the pandemic, and this year we're happy to report that **a variety of incentives and professional growth opportunities have allowed us to stabilize our workforce and return to normal hours of operation.** All locations were able to participate in a Qualified Workforce Incentive provided by the Office of Early Childhood (OEC), given to accredited programs operating in communities with marginalized and underserved populations; based on their professional qualifications, staff received bonuses up to $2,500. The program further strengthened its workforce through an OEC Child Development Associate (CDA) pilot program that allowed 7 interns to receive on-the-job training at Little Learners sites, to develop the skills necessary to obtain CDA certification and receive 6 college credits. Currently 3 interns have accepted positions in the program.

The first year of the CAFCA (CT Association for Community Action) Diaper Grant was a huge success; **Little Learners distributed 19,765 diapers to families in need,** lessening their household expense burden and allowing for the purchase of other family necessities. And a great partnership with Buckle Up For Life this year resulted in 109 of our families receiving free car seats and training.

Over 30 years ago, as a struggling mother, I made the decision to enroll my two children in Little Learners. I had no idea that this choice would change the trajectory of our lives. Today, 25 years later, my oldest, Ty, is a high school teacher and an award-winning head football coach. My youngest daughter Jazmyn is a registered nurse and a proud mother of three. The foundation that Little Learners gave them—values, structure, and a love for learning—carried them through their educational journeys, from preschool to college and into successful careers. Little Learners didn't just educate my children—it empowered our family.

- Alicia Jenkins

ALLIANCE FOR FAMILY SUPPORT

Ashley Harr, Director

TVCCA's Alliance for Family Support has been coordinating in-home services for young families for the past three years through partnerships/subcontracts with local healthcare and social service providers. **Currently, the Alliance supports 250 families** who receive a range of services from Lawrence & Memorial Hospital, Day Kimball Hospital, VNA, and Madonna Place. This number doesn't include the many other families across eastern Connecticut—including parts of Tolland and Middlesex counties—who benefit from phone support and mailed resources.

This year, TVCCA began the implementation phase to **bring VNA's Nurse Family Partnership program, previously one of its subcontractors, directly under The Alliance.** NFP's three registered nurses will continue to enroll expectant mothers up to 29 weeks into pregnancy and provide support for up to two years after the baby is born.

All Alliance programs focus on supporting families in a variety of areas, including parenting, medical needs, housing, employment, child development, mental health, and building support systems—especially for those new to the area.

The program's reach has continued to grow this year, thanks in part to a **new Family Resource Coordinator.** This role has been instrumental in strengthening community outreach, increasing family engagement, and raising awareness among both partners and the public about the many ways the Alliance can support new and growing families through both everyday needs and unexpected challenges.

FAMILY BRIDGE EASTERN CT

Regina Brady, Director

TVCCA's newest program received its first participant in February 2025 and officially launched on April 8. A free universal home visiting program for new mothers currently focusing on the Backus Hospital, Norwich area, **Family Bridge now has 54 active clients;** our RNs provide up to three visits to support mom, baby, and the family in the "fourth trimester." They offer wellness checks, give guidance and assist with new tasks, and answer the many questions that new (and repeat) parents have during their child's first six weeks. **90% of the women contacted with information about the program applied immediately after their babies were born**—strong evidence of the need for this critical service, and the appreciation new mothers have for our RNs' knowledge of other resources that the family might need. The program's Community Health Workers (CHWs) can continue to support families for up to six months, helping to access other services both within TVCCA and with community partners.

Family Bridge's **Community Advisory Board** is currently comprised of over 20 representatives from the medical, social services, and mental health fields, including pediatricians, OBGYN practitioners, and doulas. The group meets quarterly to review data and evaluate services, outreach initiatives, and address any challenges in the referral and service delivery system.

HOUSING & HOMELESSNESS PREVENTION

Ida Parker, Director

The program rose to meet many challenges this year, as housing availability shrunk and rents skyrocketed, forcing many clients to move. The team also saw an increase in families on the verge of homelessness. Still, the program managed to work with existing and new clients facing housing crises to maintain or improve their housing, and to obtain permanent, affordable, and safe places to live. **The Prevention and Diversion, Next Steps, and Permanent Supportive Housing Programs**, three successful components of the housing program, provided **over 90 families** with a variety of supports including rental assistance, goal setting strategies, budgeting and home maintenance, and connected them with other needed social, medical, child care, employment, and mental health services provided by TVCCA and our community partners.

A key to the Department's success this year was the **great relationship the Department has developed with area landlords,** who see TVCCA as a supportive liaison, understanding their needs as well as protecting the interests of tenants. In this way, the Department has been able to secure safe, affordable housing for families with lower credit scores or other issues that landlords know will be addressed by TVCCA's other supports and services.

In late fall 2024, the Housing Department and Coordinated Access Network (homelessness prevention) team took the lead in establishing and staffing the Norwich Cold Weather Emergency Warming Shelter, which provided a safe place for unhoused individuals and families to stay overnight during state-declared Cold Weather emergencies. The facility, donated by the City of Norwich, **supported over 100 people;** TVCCA plans to support a warming shelter this coming winter as well.

In March 2025 **TVCCA and Habitat for Humanity established a partnership to celebrate TVCCA's 60th Anniversary** and broke ground on land in Norwich for a project called "The House That TVCCA Built." Volunteers from TVCCA will complete the labor to construct this **3-bedroom home that will be sold to an eligible family recommended by TVCCA's Housing Department** and given training by Habitat in all aspects of home ownership, from securing a mortgage to budgeting to maintenance to how to be a good neighbor.

TVCCA has been helping me for almost 20 years. Before that, I'd been homeless for 4 years, living in the woods in New London, and Mike from TVCCA found me and got me set up with services, including a place to live in Norwich. I slowly got my life back together. I used to be in construction, working all over the east coast. But alcoholism takes adot away. I lost touch with my brother and my kids. But the folks at TVCCA had faith in me, and honestly, they got right in my face and said I had to really want to change. I had a choice—I could continue the way I'd been going, or I could do the right thing—the moral thing. I've been sober a few years now, no relapses, and TVCCA helped me reconnect with my family, who are really supportive—and I have a great-granddaughter! To relax, I make these mechanical wood models; I want to give them to my great-grandchildren someday.

- Bob W., Housing Program Participant

RETIRED SENIOR VOLUNTEER PROGRAM (RSVP)

Gina King, Director

2024/2025 was a year of challenges and changes for the program, as in February 2025 AmeriCorps, which provides the majority of funding for this important program, was cut from the Federal budget, **forcing the program to close in May 2025**. It was, however, a year of milestones and successes for this all-volunteer program. Its seven Veterans' Coffeehouses drew national attention this year when AmeriCorps and Rep. Joe Courtney presented Lifetime Achievement awards to Coffeehouse volunteers. This honor was definitely deserved, as **six of seven Coffeehouses will continue to operate after TVCCA's involvement ceases,** thanks to the volunteers who have agreed to stay on and oversee them, and the community partners who provide the venues, coffee and donuts, and support to veterans, providing a place to go, stay active, socialize, and continue to tell the many stories that continue to engage and fascinate everyone who hears them. When the Coffeehouses began 10 years ago there was at least one WWII veteran at each coffeehouse. Our last remaining WWII veteran is 101 years old and still telling stories.

Nearly all volunteers who provide transportation to medical appointments, shopping, etc., agreed to continue to support the people they've developed relationships with over the years, after TVCCA is no longer supporting the program. This year, RSVP established a new relationship with agencies referring people needing to perform community services, and after careful screening, were paired with people who needed companionship during the day, or families needing respite care. **The relationships that developed were extremely positive and mutually beneficial**—another testament to the commitment and dedication of volunteers, the incredible service this program provided, and the areas in which it could have expanded.

I've been a volunteer at TVCCA for 17 years. I started reading to kids at area schools on special days like Martin Luther King, Jr. Day and Dr. Seuss day. Then, I was asked to help package meals for the Senior Nutrition program and I got introduced to seniors who needed help shopping, putting their groceries away, getting their meds for them, things like that. I also shop for people who can't get around well. One woman saves all the wrappers from the things she likes and gives them to me—that's her list! Everyone is so special to me, and I'm so grateful to be able to do this for them. I believe we're blessed to help each other—it's a reasonable service to provide for being here on this earth. And it's not a chore if you do it with a light heart.

- JoAnn Miller
RSVP Senior Volunteer

ENERGY ASSISTANCE

Zachary St. John, Director

Last year the Energy Assistance program received the highest number of applications in the program's history, with **over 85% of applicants meeting eligibility criteria to receive support, demonstrating the widespread need in our region for this service.** The program expanded its outreach into several elderly housing complexes as well, offering assistance in completing the application process throughout the 2024/25 heating season. This has been a great time-saver and benefit to residents, as it streamlines the application process and sets people up much faster to receive help with their fuel and utility bills. In addition to providing phone and in-person assessments at its offices in Norwich and New London, the program coordinated with 16 municipalities, senior centers, and social services departments, as well as Norwich Public Utilities, to provide on-site intake assistance.

The program continues to rely on its **great relationship with over 70 area fuel and energy providers** as well as equipment maintenance companies for over 9,300 households supported in 2024/25.

SENIOR NUTRITION & MEALS ON WHEELS

Eugene Theroux, Director

This has been a busy year for Senior Nutrition, as the program grows to meet the needs of seniors and people with disabilities in 46 towns throughout eastern Connecticut. We opened two new congregate sites this year—in Colchester and Windham at their new Senior Centers, and **increased participation by up to 50% at the new locations.** Meals on Wheels continues to provide nutritious, delicious, homemade meals and wellness checks to homebound seniors over 60, allowing people to remain independent in their own homes. The program is partially funded through the Older Americans Act and Title III, so we rely on some wonderful volunteers and the generosity of partners like Secor Subaru, whose Share the Love fundraising program is dedicated each year to TVCCA. This year, to further offset expenses, **our "Cruising Café" food truck began touring the region,** offering a variety of comfort food and desserts at local fairs and community events, with all proceeds helping us continue to provide "more than a meal" to area seniors

I joined TVCCA 35 years ago in 1987 as the Director of Senior Nutrition. Back then it was called "Elderly Nutrition," and we rented a building in New London from Frank Demicco, who owned Liberty Restaurant Supply. He built us a kitchen in the building and we did Meals on Wheels and congregate meals all across New London County. The next year we took over the routes in the northeast—that kitchen was in the basement of an old telephone company building in Brooklyn—we'd doubled our footprint in a year! It was wonderful when we got the central kitchen [commissary] in Bozrah in 1994, thanks to Ralph Fargo who developed the industrial park. The whole food service industry was changing—the improved ways of storing, preparing and packaging food meant we needed fewer trucks, and staff didn't have to start work at 5am! But this program has always been a challenge, since so many people depend on us every day. Like most directors in this position, I ended up driving the trucks many times, getting stuck in snowstorms, and hail . . . there are stories!

- Mary Lou Underwood, former Director of Senior Nutrition and former TVCCA COO

WIC (WOMEN, INFANTS, CHILDREN)

Jamie Girvin, Director

This year, the WIC team successfully met the challenge of a growing caseload, serving over 100 additional clients each month. **Currently, around 3,400 families per month receive support from the program,** which includes food packages tailored to each family's nutritional needs, nutrition education, general health assessments, and breastfeeding support.

Thanks to strong breastfeeding initiation and duration rates over the past five years, TVCCA's WIC program was honored with a nomination for the USDA Breastfeeding Excellence Award.

WIC also expanded its outreach efforts this year by launching monthly visits to the Naval Base Community Center in Groton. This new initiative has been a great success in connecting with and supporting military families.

EMPLOYMENT

Gumwatty Garcia, Director

TVCCA's Employment and Training program at the American Job Center in Montville helped people from all around the region grow and thrive in the job market. In collaboration with our employment partners, **the team assisted over 400 individuals secure employment through the Jobs First Employment Services program,** and worked with families to achieve independence from cash assistance and become self-sufficient.

Over the past year, the program also helped 150 underemployed or unemployed residents acquire new job skills, find new employment, complete their education, obtain training, and potentially increase their income through the Workforce Innovations and Opportunities Act program (Adult/Dislocated Worker, In and Out of School Youth).

An additional 500+ people were assisted in accessing programs designed to develop the skills necessary to meet the hiring needs of Electric Boat and other local manufacturers through the Manufacturing Pipeline program.

I enrolled my son in Head Start when he was 4; he's 24 now, doing great, and he still remembers the teachers' names and some of the activities he did in the program! As soon as my son started, I visited the classrooms, and I saw how patient and kind the teachers were and I thought, 'I want to work here!' So I started as a Teacher Aide, and TVCCA helped me get my BA validated in the US. The staff were always helping me, motivating me to follow my passion. Today I'm a Community Outreach Worker for Head Start—and I'm right where I want to be. I work with families who are applying for the program for their kids; I want them to feel as comfortable and welcomed as I did 20 years ago. I want them to feel that their kids are safe, and loved, and are getting the best educational experience possible.

- Yanet Gonzalez, Head Start

GRANTS & AWARDS

Bodenwein Public Benevolent Foundation, Bank of America, N.A., Trustee

Centreville Bank Charitable Foundation

Charter Oak Federal Credit Union

Chelsea Groton Foundation

Community Foundation of Eastern Connecticut

U.S. Department of Housing & Urban Development via Senators Chris Murphy & Richard Blumenthal

Connecticut Balance of State Continuum of Care

Connecticut Children's Alliance

Connecticut Department of Emergency Services & Public Protection

Connecticut Health & Educational Facilities Authority (CHEFA)

Dime Bank Foundation

Dominion Energy Charitable Foundation

Eastern Connecticut Savings Bank Foundation

Eastern Connecticut Association of Realtors

Electric Boat Employees' Community Services Association

FEMA/Emergency Food & Shelter Program

R. S. Gernon Trust, Bank of America, N.A., Trustee

Groton Elks Club

Jewett City Saving Bank Foundation

M & T Charitable Foundation

Navy Federal Credit Union

Groton Utilities

Eversource

Edward and Mary Lord Foundation

City of New London Community Development Block Grant

City of New London Department of Human Services

New Alliance Foundation

Nordson Corporation Foundation

City of Norwich Community Development Block Grant

Frank Loomis Palmer Fund, Bank of America, N. A., Trustee

Norwich Rotary Foundation

Jeffrey P. Ossen Family Foundation

James P. & Mary E. Shea Perpetual Trust, Bank of America, N.A., Trustee

Rotary Club of the Stoningtons

Swindells Charitable Foundation, Bank of America, N.A., Trustee

GIFTS FROM INDIVIDUALS, FAMILIES, AND SERVICE ORGANIZATIONS

Feta and Nancy Abdullovski

Advanced Orthodontics LLC- Dr. Uttampal Singh

Samuel Alexander

Adriane Allen

Bonnie Bacon

Natalie and Bill Billing

Cathy and Steven Bokoff

Kenneth M. Briggs

Maria Briggs

Toula Buonocore

Lori Calobrisi

Evelyn Cannamela

Mario Carbone

Albert & Victoria Christian

Rebecca Coffey

Colchester Youth and Social Services

Leeland Cole-Chu

Jay Conolly

Katherine Conway

Barbara Crouch

Elizabeth and Curt Danforth

William Dennis

Linda Dickens

Andrew and Susan DiLoreto Charitable Gift Fund

Catherine Dolan-Carroll

Mary Driscoll

First Baptist Church of Norwich

Kenneth and Kimberly Fischburg

Jeffrey Fogle

Deborah Forrest

Linda Fouche

Friends of Maria, Inc

Mary A Gagliardo

Steven Giesing

Carol Glaude

John Gorman

Allyson Goudreau

Valerie Hazlin

Andy Heist

William Hossack

Peter Hunt

Marisa Karasik

Judith Kirmmse

Elizabeth Lewis

Helen Light

Jesse Lipson

Susan Mack

Zach Malinowsky

Frank Manfredi

Jessica Martel

Doreen Marvin

Meals on Wheels America

Beverly Muldoon

Rich Murphy

John Murray

Mystic Congregational Church

Norwich Branch NAACP

Nancy W. Noyes

Bethany Palazzo

Park Congregational Church

Jacqueline Pellowski

Sherry Perkins

Dana Peters

Saralyn Pratt

Jennife Provost

Melissa Quinn

Bob & Nancy Randall

Wendell Reed

Hannah Reinertsen

Jeffrey Ross

Rotary Club of Norwich

Mary Royce

Katherine Sandgren

Kasha Schultze

Tim Shafman

Alfreda Shapere

Bryan Shearer

Christopher Smarra

Cathleen Special

Nicole Strickley

Tony Sutton

Lesley Sweeney

Temple Emanu-El

Unitarian Universalist Church of Norwich Andrew Van Winkle

Andrew Van Winkle

Vietnam Veterans of America Chapter 270

Sherri Burdette and Walter Hewitt

Jack Welch

AnneMarie Wright

Kathy York

Peter Zelken

In Memoriam

Rebecca Coffey, in memory of Simond Stubelick

Judith Kirmmse, in memory of Claudia Shapiro

Lesley Sweeney, in memory of Teresa Ridgeway

Jay Conolly, in memory of Nancy Goodhue Conolly

Tim Shafman, in memory of John Donion

Katherine Conway, in memory of Dennis Conway

Dana Peters, in memory of Peggy Peters

Tributes

Saralyn Pratt, in honor of Walter and Jean Pratt

Kenneth M. Briggs, in honor of Lillian H. Briggs

SENIOR MANAGEMENT

Chief Executive Officer: Joshua Kelly
Chief Finance Officer: Brian Vanasse
Chief Operations Officer: Jon Paul Mandelberg
Chief Human Resources Officer: Jay Conolly
Chief Technology Officer: Devaprasad Kantharaj
Senior Director, Budget and Accounting: Max Logan
Senior Director, Development & Communications: Penny Newbury
Senior Director, Quality Assurance: Kerry Callaghan

BOARD OF TRUSTEES

2024/2025 Officers

Chair: Tammie Hullivan
First Vice Chair: Michael Lampasona
Second Vice Chair: Juliette Parker
Secretary: Crystal Sides
Treasurer: Bill Eyberse

GROUP I: Public Officials and Their Representatives

Bill Eyberse	City of Norwich
Anthony Madeira	Town of Voluntown
Kathleen D. McCarty	Town of Waterford
Pam Munro	Town of Salem
Juliette Parker	Town of Groton
Thomas Sparkman	Town of Lisbon
Marina Vracevic	City of New London

Group II: Representatives of the Groups We Support

Cindy Beauregard	Norwich Bully Busters
Ellen Gunther	Head Start
Tammie Hullivan	Little Learners
Debbie Kievits	United Community & Family Services
Michael Lampasona	Head Start
David Miller	WRCC
Tricia Volpe	Permanent Supportive Housing

GROUP III: Public Officials and Their Representatives

Evannie Bocachica	Norwich Public Utilities
Tracey Holland	Norwich NAACP
Audrey Leone	Doherty, Beals & Banks, P.C.
Tamara Lanier	New London NAACP
Crystal Sides	Dime Bank

“

I started with TVCCA in 1973 in the Little Learners program. In 1998, when I became Executive Director, I realized it was no longer a job, it had become a life calling. If you can help a senior, if you can make a kid's life better, if you can contribute positively to your community . . . isn't that what we all want to do? I loved everything about my time here. That's why I lasted 50 years!

- Deb Monahan
Former CEO

I was displaced by Hurricane Katrina in 2005 and came to Connecticut, but FEMA assistance never kicked in. I was nearly homeless, and Joe Courtney's office directed me to TVCCA's Housing program. Within 4 days they'd found an apartment for me and my kids, who also got support from TVCCA's other programs. I was so grateful—I always tried to help people in the complex where I lived and those who still needed housing. In 2017 I was invited to be on TVCCA's Board of Trustees—what an honor! I love my work on the Board—it allows me to be a stronger advocate and reach more people in need. It really seems like TVCCA's been here for me all my life.

- Tricia Volpe, TVCCA Board of Trustees Permanent Supportive Housing Representative

60th TVCCA Anniversary

Thames Valley Council for Community Action, Inc.

Administrative Office

1 Sylvandale Road, Jewett City, CT 06351
860.889.1365

Program Offices

401 W. Thames Street, Unit 201, Norwich, CT 06360
860.889.1365
83 Huntington Street, New London, CT 06320
860.444.0006

TVCCA.org

FY2027
BUDGET REQUEST

VFW POST 6573

Waterford VFW Post 6573
382 Boston Post Road
Waterford, CT. 06385

To: Town of Waterford

From: Waterford VFW Post 6573

Date: December 12, 2025

Subject: FY 2027 Grant Request

The Waterford VFW post 6573 is requesting a grant of $2,300.00. This grant will be utilized to support the purchase of 1,500 flags which will be placed on Waterford residents' graves on Memorial Day, 2026. The VFW membership thanks you for your support of Veterans in Wateford.

Remit To
Waterford VFW Post 6573
382 Boston Post Road
Waterford, CT 06385

Thank you

Signed by:
Philip Minichino
7953ADF8793345E...
Philip J Minichino
Quartermaster, Waterford VFW Post 6573

TR Crum
Commander VFW Post 6573

TOWN OF WATERFORD
15 Rope Ferry Road
Waterford, CT 06385
860-442-0553

SOCIAL SERVICES GRANT FUNDING REQUEST

ORGANIZATION NAME: Waterford VFW Post 6573

REQUEST DATE (FISCAL YEAR): FY 2027

REQUESTED AMOUNT: $2,300

BENEFIT STATEMENT (Describe how these funds will be used)

These funds will be used to purchase U.S. flags for the grave markers of veterans buryed in Waterford cemeteries. We do this program every Memorial Day in cooperation with local boy scouts.

Per Town of Waterford Budget Guidelines: please attach a certified audit report of all funds appropriated during the last completed fiscal year to your funding request.

DECLARATION

I, the requester, understand that I am requesting public funds from the Town of Waterford. I declare that this request does not pose any potential conflict with the Town of Waterford and I will provide any documentation requested by the Town of Waterford to authorize funding this request or review the appropriateness of the request.

Signature

TK Crum
Commander VFW Post 6573

12/15/25
Date

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VFW 6573 P&L

FY 2025 (as of 9/30/2025)

Revenue

	$$	%
Bar	41,922.00	84.6%
Rentals	0.00	0.0%
Donations	7,634.00	15.4%
Other	0.00	0.0%
Total	49,556.00	100.0%

Expenses

Payroll Expenses	7,800.00	16.3%
Payroll Taxes	975.00	2.0%
Beer	4,991.55	10.4%
Alcohol/Wine	5,774.07	12.1%
Utilities	5,415.75	11.3%
Fuels	5,050.00	10.6%
Operating Expenses	4,493.69	9.4%
VFW Support Services	4,050.00	8.5%
Misc Expenses	6,591.00	13.8%
Sales Tax	2,662.05	5.6%
Total Expenses	47,803.11	100.00%

Net Income:	1,752.89

VFW 6573 P&L

FY 2026 Budget

Revenue

	$$	%
Bar	50,000.00	86.2%
Rentals	0.00	0.0%
Donations	8,000.00	13.8%
Other	0.00	0.0%
Total	58,000.00	100.0%

Expenses

Payroll Expenses	10,400.00	17.9%
Payroll Taxes	1,300.00	2.2%
Beer	6,000.00	10.3%

Alcohol/Wine	6,000.00	**10.3%**
Utilities	6,000.00	**10.3%**
Fuels	5,000.00	**8.6%**
Operating Expenses	5,500.00	**9.5%**
VFW Support Services	5,000.00	**8.6%**
Misc Expenses	7,000.00	**12.1%**
Sales Tax	3,175.00	**5.5%**
Total Expenses	**55,375.00**	**95.47%**
Net Income:	**2,625.00**	

Employees:
Gail Gagnier: PT Bar manager

Waterford Residents Serviced during prior year:	
Thanksgiving dinners:	10
Veterans having Financial Issues	10
Pearl Harbor Day Run	80
Memorial day flags	1500
DUI Training for waterford PD	

Funding:
No other funding than private donations, hall rentals, and bar sales
Working with state to get a grant in 2027 for major repairs: Furnace, HVAC, and Roof

VETERANS OF FOREIGN WARS OF THE UNITED STATES
POST INSPECTION FORM

POST NO	CHARTERED LOCATION (CITY & STATE)	DISTRICT NO	DEPARTMENT	INSPECTION DATE
6523	Waterford, CT	4	CT	29 SEP 2025

1) Has the Post adopted Bylaws in accordance with Section 202 of the National Bylaws? YES NO
   a) Date reviewed by the Commander-in-Chief: 8/22/24 8/22/24
2) Is the Post incorporated in accordance with Section 708 of the National Bylaws? YES NO
   a) Date reviewed by the Commander-in-Chief: 03 FEB 2025
   b) Date filed with appropriate state officials: 23 FEB 2025
   c) Name of incorporated unit: WATERFORD POST NO 6523 VETERANS OF FOREIGN WARS OF THE UNITED STATES
   d) Registered Agent of Record: PHILIP MERCHAND Last updated: 23 FEB
3) Are all officer positions filled as prescribed in Section 216 of the National Bylaws? YES NO
4) Are Post delegates elected in accordance with Section 222 of the National Bylaws? YES NO
5) Does the Post Adjutant...
   a) Maintain books and records in a legible and uniform format? YES NO
   b) Maintain a file containing a copy of the original application of every member admitted into the Post? YES NO
   c) Maintain a file of meeting minutes after correction and approval? YES NO
   d) Maintain a file of current orders or circulars issued from higher authority? YES NO
   e) Maintain a correspondence file? YES NO
   f) Maintain a file containing proof of eligibility submitted by officers? YES NO
   g) Maintain a current copy of Post, District (if applicable), Department and National Bylaws? YES NO
6) Are applicants for membership reviewed, read and voted on at a Post meeting for approval? YES NO
7) Does the Post hold at least one meeting per month with a quorum present? YES NO
8) Are all committees reporting to the membership at Post meetings? YES NO
9) Are Community Service/Program (Activity) reports submitted in accordance with Department Bylaws and guidelines? YES NO
   a) Date of last submission: 09 AUG 2025
10) Does the Post observe commemorative dates as mandated in Section 223 of the National Bylaws? YES NO
11) Does the Post have an Auxiliary? YES NO
   a) Is there proper cooperation between the Post and its Auxiliary unit? YES NO
12) Does the Post distribute Buddy Poppies? YES NO
   a) Date of last distribution: 17 MAY 2025
13) Does the Post have a membership committee? YES NO
   a) Does the Post have a viable recruiting and retention plan? YES NO
14) Do the elected Trustees review the monthly report of receipts and expenditures? YES NO
15) Do the elected Trustees audit quarterly all books and records of the Post Quartermaster, Post Adjutant and any activity, clubroom, holding company or unit sponsored, conducted or operated by, for or on behalf of the Post? YES NO
   a) Date of last quarterly audit: 30 JUNE 2025
16) Post funds:
   a) Balance of all checking accounts $ 62967.29 (1)
   b) Balance of all savings accounts $
   c) Balance of all CD and bond accounts $
   d) All other account types $
   e) Total of all accounts $ 62967.29
   f) Amount of Quartermaster Bond $ 70,000.00
   g) Do all account ledger balances match the balance of reconciled bank statements? YES NO
   h) Is the Quartermaster Bond (f) greater than the total of all accounts (e)? 29SEP25 YES (1) YES NO
17) Name of bonding company: VFW Expiration date of bond: 01 SEP 2026
18) Are additional officers accountable for funds bonded in accordance with Section 703 of the National Bylaws? YES NO
19) Does the Post Quartermaster...
   a) Maintain books and records in a legible and uniform format? YES NO
   b) Receive and properly transmit membership dues as required? YES NO
   c) Maintain a relief fund in accordance with Section 219 of the National Bylaws? YES NO
   d) Have care and custody of all committee funds? YES NO
   e) Report on transactions concerning receipts and expenditures at Post meetings? YES NO
   f) File appropriate forms as required by federal, state and local statutes? YES NO
   g) Date of last 990 filing: 01 FEB 2025 h) Is the 990 filing available for public inspection? YES YES NO
20) Post Federal Employee Identification Number (EIN): 06-0725850
21) Are all expenditures voted on by the Post membership and approved by the Post Commander? YES NO
22) Are expenditures from the relief fund in accordance with Section 219 of the National Bylaws? YES NO
23) Are signature(s) authorizing the disbursement of funds done in accordance with Post Bylaws? YES NO
24) Are checks pre-signed by any authorized officer? YES NO
25) Does the Post own real property? YES NO
   a) Appraised Value: $ 250,000.00 Monthly Payment: $ 0 Amount Owed: $ 0
   b) Title Holder: VFW WATERFORD POST 6523 OF VETERANS OF FOREIGN WARS OF THE U.S.
26) Does the Post carry all proper types of insurance? YES NO
   a) Are both the Veterans of Foreign Wars of the United States and Department named as additional insureds? YES NO
27) Does the Post retain documents in accordance with the Department's Document Retention Policy? YES NO
28) Does the Post operate a clubroom/canteen or other state licensed entity?(Department Inspection Form May Be Required) YES NO

INSPECTOR COMMENTS:
NOTE: INSURANCE HAS BEEN UPLOADED TO DASHBOARD BUT NOT UPDATED YET.

POST COMMANDER: _____ PRINT AND SIGN

INSPECTOR: _____ PRINT AND SIGN

The Inspector shall provide a copy of each inspection to the Post Commander, District Inspector, and Department Inspector and set forth therein any constructive criticism and recommendations. MAINTAIN IN POST FILE AS A PERMANENT RECORD

COPY 1 - DEPARTMENT COPY 2 - DISTRICT COPY 3 - POST REV 20190430

FY2027
BUDGET REQUEST

SAFE FUTURES

Safe Futures
Stopping Abuse. Restoring Hope. Saving Lives.

December 9, 2025

Robert J. Brule
First Selectman
15 Rope Ferry Road
Waterford, CT 06385

RE: Fiscal Year 2027 Budget Request

Dear First Selectman Brule,

Safe Futures, Inc. respectfully **requests $6,500** for the Fiscal Year 2027 (July 1, 2026 - June 30, 2027) from the Town of Waterford. Safe Futures values our ongoing partnership with the Town of Waterford in stopping abuse, restoring hope, and saving lives for those impacted by individual and family violence, sexual assault, stalking, trafficking, elder abuse, and child abuse in southeastern Connecticut.

Safe Futures provides services for victims of individual and family violence, sexual assault, stalking, trafficking, elder abuse, and child abuse in southeastern Connecticut, all 21 towns in New London County. This means that residents of your town have access to all of the confidential services that Safe Futures provides when needed. Whether they need to flee their home to our emergency domestic violence shelter; speak to a counselor on the phone (available 24/7, 365 days/year) or in-person at our counseling office in New London or in Norwich; require assistance at the New London or Norwich court houses; have a follow-up with law enforcement and Safe Futures Law Enforcement Advocate in their home; reside in our transitional, permanent supportive, or Rapid Re-housing housing programs; or wish to attend a weekly support group, the services they receive from Safe Futures are always free of charge; confidential; person-centered; trauma-informed; voluntary and provided by certified domestic violence counselors.

During the 2024-2025 year, **410 residents from the Town of Waterford** received crisis intervention services from Safe Futures. Of these, **3 residents** stayed in our emergency shelter to escape from their abuser. These 3 residents and an additional **407 (410 total) residents** received a multitude of crisis intervention services. This included crisis counseling and advocacy

Safe Futures, Inc.
[illegible] Jay Street, New London, CT 06320
117 Cliff Street, Norwich, CT 06360
Phone: (860) 447-0366
Fax: (860) 440-3327
safefuturesct.org

at our New London Office and in Norwich, as well as advocates in the New London and Norwich courts assisting victims to help them navigate the court process and ensure that their abusers were held accountable.

- **Our emergency shelter operated at 139% capacity**, with victims, and their children and pets, in safe and confidential hotels throughout the county when further beds were needed. This was the fifteenth year in a row that we operated at over 100% capacity.

- **At least 35% of the Criminal Docket** in the New London and Norwich Courts are domestic violence cases with Safe Futures court advocates assisting approximately 5,000 victims in criminal and civil court.

- Through the **Lethality Assessment Program (LAP)**, Waterford police officers assess intimate partner domestic violence victims at the scene of the incident to determine if they are at **risk of being murdered**. If the victim is at high risk of being murdered, Waterford police call a dedicated phone line at Safe Futures, 24/7-365 days/year. Last year, of the Lethality Screens administered by Waterford police, **73%** were deemed **High-Risk of Being Murdered**, with officers calling in all screens and **73%** immediately being connected to services at Safe Futures and all being followed up by Safe Futures Law Enforcement Advocate Coordinator or other advocate.

And through Safe Futures Violence Prevention Education Program, **310 students** at Clark Lane Middle School, 7th and 8th graders, received 4 different lessons, learning skills of nonviolent conflict resolution, anti-bullying and healthy communication.

Please do not hesitate to contact Margaret Soussloff, our Chief Operating Officer, at (860) 447-0366 ext. 214 or msoussloff@safefuturesct.org, if you have any questions regarding this request or the programs and services provided by Safe Futures.

Sincerely,

Katherine Verano
Chief Executive Officer

Attachments

1. Social Services Funding Request Form
2. Annual Report (None-information within Audit)
3. Audit Report (Fiscal Year ending 6/30/24, Fiscal Year ending 6/30/25 Audit will be available by 12/31/25 and will be sent.)
4. Municipalities Funding
5. The Center for Safe Futures Funding
6. FY 2026 Budget (Current Year and Year-to-Date Expenditures)
7. FY 2027 Budget (Proposed Budget)
8. Safe Futures Budget Request Information

TOWN OF WATERFORD
15 Rope Ferry Road
Waterford, CT 06385
860-442-0553

SOCIAL SERVICES GRANT FUNDING REQUEST

ORGANIZATION NAME: Safe Futures, Inc.

REQUEST DATE (FISCAL YEAR): FY 2027

REQUESTED AMOUNT: $6,500

BENEFIT STATEMENT (Describe how these funds will be used)

Funding from this request to the Town of Waterford will be used to continue to provide crisis intervention ~~services, including: access to 24/7 hotline answered by certified domestic violence counselor; 24/7 Lethality~~ Assessment Program hotline for law enforcement answered by domestic violence counselor, immediately connecting victim to services; emergency domestic violence shelter; and court support services for Waterford residents who are victims of domestic violence, sexual assault, stalking, trafficking, elder abuse, and child abuse and seek services from Safe Futures in Fiscal Year 2026 (July 1, 2026-June 30, 2027)

Per Town of Waterford Budget Guidelines: please attach a certified audit report of all funds appropriated during the last completed fiscal year to your funding request.

DECLARATION

I, the requester, understand that I am requesting public funds from the Town of Waterford. I declare that this request does not pose any potential conflict with the Town of Waterford and I will provide any documentation requested by the Town of Waterford to authorize funding this request or review the appropriateness of the request.

Signature Katherine Verano, Chief Executive Officer

12-9-2025
Date

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Attachment 3
Audit

SAFE FUTURES, INC.

FINANCIAL STATEMENTS

JUNE 30, 2024

DOHERTY BEALS & BANKS, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

SAFE FUTURES, INC.

FINANCIAL STATEMENTS

JUNE 30, 2024

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Independent Auditor's Report 1

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Statement of Activities 5

Statement of Functional Expenses 6

Statement of Cash Flows 7

Notes to the Financial Statements 8

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Safe Futures, Inc.
16 Jay Street
New London, CT 06320

Opinion

We have audited the accompanying financial statements of the Safe Futures, Inc., (a non-profit organization) which comprise the statement of financial position as of June 30, 2024, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Safe Futures, Inc., as of June 30, 2024, and the related statements of activities and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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 Statement section of the report. We are required to be independent of Safe Futures, Inc. and to meet our ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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 Safe Futures, Inc.'s ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

Auditor's Responsibility 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 GAAS 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 aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

Stacey L. Gualtieri, CPA
Audrey A. Leone, CPA

187 Williams St. | New London, CT 06320 | (v) 860.443.2033 | (f) 860.444.7086 | dbbcpa.com
60 Willow St. Unit 102A | Mystic, CT 06355 | (v) 860.572.7373

In performing an audit in accordance with GAAS and *Government auditing Standards*, we:

- Exercise professional judgement 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 Safe Futures, Inc.'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 judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about Safe Futures, Inc.'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 audits.

Report on Summarized Comparative Information

We have previously audited Safe Futures, Inc.'s 2023 financial statements, and we expressed an unmodified opinion on those audited financial statements in our report dated September 29, 2023. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2023, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 15, 2025, on our consideration of Safe Futures, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 Safe Futures, Inc.'s internal control over financial reporting and compliance.

Doherty, Beals & Banks, P.C.

DOHERTY, BEALS & BANKS, P.C.
New London, Connecticut

January 15, 2025

SAFE FUTURES, INC.
STATEMENT OF FINANCIAL POSITION
AS OF JUNE 30, 2024
WITH COMPARATIVE TOTALS FOR 2023

ASSETS

	2024	2023
CURRENT ASSETS		
Cash and cash equivalents	$ 1,780,355	$ 1,848,413
Pledges receivable, net of allowance (note 4)	6,538	12,051
Grants receivable	1,276,440	582,346
Right of use asset (note 13)	7,142	7,428
Prepaid expenses	49,241	41,455
TOTAL CURRENT ASSETS	3,119,716	2,491,693
PROPERTY AND EQUIPMENT		
Land	724,514	724,514
Building and improvements	3,826,339	3,966,945
Furniture and equipment	147,751	147,751
	4,698,604	4,839,210
Less: accumulated depreciation	(2,031,600)	(1,945,702)
TOTAL PROPERTY AND EQUIPMENT	2,667,004	2,893,508
OTHER ASSETS		
Cash and cash equivalents - restricted	599,404	594,947
Unemployment reserve funds	43,633	31,384
Pledges receivable (net of current portion) (note 4)	93,843	78,627
Right of use asset, net of current portion (note 13)	4,253	11,395
Beneficial interest in assets held by Community Foundation (note 7)	210,122	195,340
TOTAL OTHER ASSETS	951,255	911,693
TOTAL ASSETS	$ 6,737,975	$ 6,296,894

See notes to financial statements.

SAFE FUTURES, INC.
STATEMENT OF FINANCIAL POSITION
AS OF JUNE 30, 2024
WITH COMPARATIVE TOTALS FOR 2023

LIABILITIES AND NET ASSETS

	2024	2023
CURRENT LIABILITIES		
Accounts payable	$ 18,982	$ 58,860
Accrued expenses	367,817	276,765
Lease liabilities (note 13)	7,142	7,428
TOTAL CURRENT LIABILITIES	393,941	343,053
LONG-TERM LIABILITIES		
Note payable	2,455,000	2,455,000
Lease liabilities, net of current portion (note 13)	4,253	11,395
Unemployment reserve funds (note 8)	43,633	31,384
TOTAL LIABILITIES	2,502,886	2,497,779
NET ASSETS		
Without donor restrictions	3,171,072	2,871,018
With donor restrictions (note 6)	670,076	585,044
TOTAL NET ASSETS	3,841,148	3,456,062
TOTAL LIABILITIES AND NET ASSETS	$ 6,737,975	$ 6,296,894

See notes to financial statements.

SAFE FUTURES, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024
WITH COMPARATIVE TOTALS FOR 2023

SUPPORT AND REVENUE	Without Donor Retrictions	With Donor Restrictions	Totals 2024	Totals 2023
Government grants	$ 1,849,415	$ -	$ 1,849,415	$ 1,785,736
Contributions - United Way	30,825	127,275	158,100	140,333
Contributions and private grants	1,789,025	164,007	1,953,032	999,548
Loss on sale of asset	(139,219)	-	(139,219)	(105,836)
Program service fees	28,308	-	28,308	38,123
Special events	12,462	-	12,462	22,267
Miscellaneous	15,730	-	15,730	15,000
Interest and dividends	11,408	11,731	23,139	36,941
Net assets released from restriction:				
Purpose restrictions met	217,982	(217,982)	-	-
TOTAL SUPPORT AND REVENUE	3,815,936	85,032	3,900,967	2,932,112
FUNCTIONAL EXPENSES				
Program services:				
Housing other	89,390	-	89,390	729,900
Emergency assistance and support	1,257,997	-	1,257,997	1,172,766
Emergency shelter	1,318,498	-	1,318,498	949,874
Prevention and outreach	233,864	-	233,864	251,439
Rapid Rehousing	170,282	-	170,282	-
Total program services	3,070,031	-	3,070,031	3,103,979
Management and general	132,194	-	132,194	369,833
Fund-raising	313,657	-	313,657	115,598
TOTAL FUNCTIONAL EXPENSES	3,515,882	-	3,515,882	3,589,410
CHANGE IN NET ASSETS	300,054	85,032	385,086	(657,298)
NET ASSETS - BEGINNING	2,871,018	585,044	3,456,062	4,113,360
NET ASSETS - ENDING	$ 3,171,072	$ 670,076	$ 3,841,147	$ 3,456,062

See notes to financial statements.

SAFE FUTURES, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2024
WITH COMPARATIVE TOTALS FOR 2023

FUNCTIONAL EXPENSES	Housing Other	Emergency Assitance and Support	Emergency Shelter	Prevention and Outreach	Rapid Rehousing	Total Program Services	Management and General	Fund-raising	Totals 2024	Totals 2023
Salaries	$ 70,885	$ 814,763	$ 705,419	$ 156,298	$ 133,405	$ 1,880,771	$ 30,772	$ 171,297	$ 2,082,839	$ 2,122,935
Employee benefits	5,257	60,715	52,178	11,535	9,037	138,721 09	1,911	13,087	153,719	155,988
Payroll taxes	4,154	70,793	47,370	13,372	4,302	139,991 20	3,720	9,652	153,363	237,336
Total Salaries and Benefits	80,296	946,271	804,967	181,205	146,744	2,159,483	36,403	194,036	2,389,922	2,516,258
Supplies and materials	421	69,517	33,318	4,331	962	108,549	2,749	4,932	116,230	110,201
Specific aid to individuals	315	34,440	61,536	38	5,928	102,257	114	1,337	103,708	115,139
Occupancy and security	292	9,855	74,383	1,786	7,589	93,906	342	1,028	95,276	104,071
Repairs and maintenance	432	5,454	55,209	2,164	26	63,285	1,007	1,317	65,609	82,148
Conferences and conventions	350	19,780	5,700	7,109	507	33,446	1,637	5,420	40,503	35,316
Professional fees	2,912	79,336	83,696	14,292	2,390	182,625	16,713	23,772	223,110	116,097
Travel and transportation	649	3,453	2,786	2,524	3,100	12,512	1,053	1,735	15,300	13,044
Telephone	1,089	10,029	7,925	1,641	940	21,624	357	1,601	23,582	43,051
Computer and IT services	1,183	20,852	21,101	6,316	651	50,102	5,286	3,226	58,614	48,564
Advertising	-	-	-	479	-	479	-	2,500	2,979	325
Insurance	1,025	15,057	15,035	2,934	1,039	35,090	524	3,299	38,913	36,336
Printing and publication	87	1,629	939	258	116	3,029	61	4,232	7,322	9,867
Bad debts	-	-	-	-	-	-	-	-	-	12,972
Occupancy - office rent/hotels	-	-	80,149	-	-	80,149	-	-	80,149	71,056
Interest	-	11,943	2,215	-	-	14,158	55,610	-	69,768	65,188
Other expenses	-	191	18	152	-	361	3,432	19,194	22,987	21,758
Fund-raising	-	32	119	-	-	151	-	35,618	35,769	41,125
Equipment rental and maintenance	175	4,454	2,340	2,078	47	9,094	270	2,266	11,630	14,227
Postage	54	3,049	735	185	-	4,023	275	2,680	6,978	6,180
Membership dues	110	1,294	1,644	2,550	243	5,841	(507)	1,820	7,154	13,596
Property taxes	-	14,480	-	-	-	14,480	-	-	14,480	26,937
Total expenses before depreciation	89,390	1,251,116	1,253,815	230,042	170,282	2,994,644	125,325	310,013	3,429,983	3,503,455
Depreciation	-	6,881	64,683	3,822	-	75,386	6,869	3,644	85,899	85,955
Total functional expenses	$ 89,390	$1,257,997	$1,318,498	$ 233,864	$ 170,282	$ 3,070,030	$ 132,194	$ 313,657	$ 3,515,882	$ 3,589,410

The organization maintains multiple allocation schedules based on a number of formulas, including square footage and estimates of time and effort. In most cases, expenses are allocated directly.

See notes to financial statements

SAFE FUTURES, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2024
WITH COMPARATIVE TOTALS FOR 2023

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$ 385.086	$ (657.298)
Adjustments to reconcile changes in net assets to net cash provided (used) by operating activities:		
Depreciation	85.899	85.955
Loss on sale of assets	139.219	105.836
(Increase) decrease in:		
Pledges receivable	(9.703)	108.289
Grants receivable	(694.094)	(315.002)
Prepaid expenses	(7.786)	50.212
Increase (decrease) in:		
Accounts payable	(39.878)	30.397
Accrued expenses	59.322	(38.906)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	(81.935)	(630.517)
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from sale of building	185.000	170.000
Purchase of property and equipment	(151.884)	(109.528)
Transferred to funds held by others	(14.782)	(16.779)
NET CASH PROVIDED (USED) FROM INVESTING ACTIVITIES	18.334	43.693
CASH FLOWS FROM FINANCING ACTIVITIES		
Advances on notes payable	-	2,000.000
Restricted cash	(4.457)	(3.233)
NET CASH PROVIDED (USED) FROM FINANCING ACTIVITIES	(4.457)	1,996.767
CHANGE IN CASH	(68.058)	1.409.943
CASH - BEGINNING	1.848.413	438.470
CASH - ENDING	$ 1.780.355	$ 1.848.413

See notes to financial statements.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Purpose

Safe Futures, Inc. is organized as a non-profit corporation in the State of Connecticut. Safe Futures, Inc. provides emergency shelter, counseling, traditional housing, community education, including Violence is Preventable and Restorative Practices curriculum in local school systems, and support services to victims of domestic violence and sexual assault and their families in the southeastern Connecticut area.

Income Tax Status

The Organization is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code, and therefore, has no provision for federal or state income taxes. In addition, the Organization qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation.

The Organization recognizes the tax benefit from uncertain tax positions when it is more-likely-than-not the position will be sustained upon examination by taxing authorities. As of June 30, 2024, the Organization had no uncertain tax positions that qualify for either recognition or disclosure in the financial statements. In the normal course of business, the Organization's tax filings are subject to examination by federal and state taxing authorities. The Organization's tax returns for the last three years remain open for examination.

Basis of Accounting

The Organization prepared the accompanying financial statements in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP). The financial statements include the operations, assets and liabilities of the Organization. In the opinion of the Organization's management, the accompanying financial statements contain all adjustments, consisting of normal recurring accruals, necessary to fairly present the accompanying financial statements.

Financial Statement Presentation

The Organization follows the reporting requirements of GAAP, which requires that resources be classified for reporting purposes based on the existence or absence of donor-imposed restrictions. This is accomplished by classification of fund balances into two classes of net assets: without donor restrictions and with donor restrictions. Descriptions of the two net asset categories and the types of transactions affecting each category follow:

- Without Donor Restrictions – Net assets that are not subject to donor-imposed restrictions. Items that affect this net asset category principally consist of fees for service and related expenses associated with the core activities of the Organization.

- With Donor Restrictions – Net assets subject to donor-imposed restrictions that will be met either by actions of the Organization or the passage of time. Items that affect this net asset category are for contributions for which donor-imposed restrictions have not been met in the year of receipt. Also included in this category are net assets subject to donor-imposed restrictions to be maintained permanently by the Organization.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reporting amounts of assets and liabilities and the disclosure of contingent assets and liabilities as of the date of the financial statements, and support, revenue and expenses during the reporting period. Actual results could differ from those estimates.

Prior Year Comparative Totals

The financial information shown for 2023 in the accompanying financial statements is included to provide a basis for comparison with 2024 and presents summarized totals only. Such total amounts do not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such amounts should be read in conjunction with the Organization's financial statements for the year ended June 30, 2023, from which the comparative total amounts were derived.

Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, Safe Futures, Inc., considers all highly liquid debt instruments purchased with maturity of three months or less to be cash equivalents.

Investments

The Organization carries investments in marketable securities with readily determinable fair values and all investments in debt securities at their fair values in the Statement of Financial Position. Unrealized gains and losses are included in the change in net assets in the accompanying Statement of Activities.

Fair Values of Financial Instruments

The fair values of financial instruments have been determined through quoted market prices or present value techniques to approximate the amounts recorded in the statement of financial position.

Generally accepted accounting principles establishes a fair value hierarchy which prioritizes the inputs to valuation techniques used to measure the fair value. The three levels of the fair value hierarchy are described as follows:

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Property and Equipment

Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. Depreciation of the Organization's assets is calculated using the straight-line method over the estimated useful lives of the assets ranging from five to forty years.

Safe Futures, Inc. capitalizes purchases over $5,000 to property and equipment. Repairs and maintenance of property and equipment are charged to expenses as incurred.

Contributions

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

Donated Materials and Services

Donated materials and equipment, if of a material amount, are reflected as contributions in the accompanying statements at their estimated values at date of receipt. The Organization pays for most services requiring specific expertise.

Approximately $10,190 of donated services and corresponding expenses have been reflected in the financial statements. Many volunteers have donated significant amounts of their time in Safe Future's program services and in its fundraising campaigns that are not recognized as contributions in the financial statements since the criteria for recognition is not met.

Endowment Spending Policy

In accordance with the endowment fund agreement between Safe Futures and the Community Foundation of Eastern Connecticut, capital contributions to the endowment are retained and invested. There is no withdrawal of capital or earnings except upon request by the Board of Safe Futures and approval by the Community Foundation.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Grants Receivable

Government grant revenue is recognized to the extent of grant expenditures incurred. Grants receivable consists of the portion of grant expenditures incurred for which payment has yet to be received from the government or pass-through agencies.

Functional Expense Allocation

The costs of providing various programs and other activities have been summarized on a functional basis in the Statement of Activities and in the Statement of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Subsequent Events

Management has evaluated subsequent events through January 15, 2025, the date which the financial statements were available for issue.

2. CONCENTRATION OF CREDIT RISK

The Organization maintains cash balances at financial institutions located in New London County. Accounts at each institution are insured by the Federal Deposit Insurance Corporation up to $250,000. Safe Futures has not experienced any losses in such accounts and believes it is not exposed to significant credit risk on cash or cash equivalents. At June 30, 2024, the Organization's uninsured cash balances total $1,892,030.

3. STATEMENT OF CASH FLOWS

The Organization considers all short-term investments with a maturity of three months or less to be cash equivalents.

Cash paid for interest in 2024	$	10,493

4. PLEDGES RECEIVABLE

Safe Futures. Inc. had unconditional pledges receivables representing the following at June 30:

Due In:	
2025	$ 54,403
2026	24,455
2027	21,247
2028	20,430
2029	4,274
Thereafter	15,158
Total Pledges	139,967
Less:	
Allowance for bad debt and	29,604
4% discounted cash flow	9,982
Net pledges receivable	$ 100,381

5. NOTES PAYABLE

Note payable in monthly installments of interest only at 2.25%. Principal is due in one installment on October 14, 2024. The note is secured by savings and certificate of deposit.	$ 455,000
COVID EIDL loan payable in monthly installments, including principal and interest of $8,975, with an interest rate of 2.75%. Installment payments will begin 24 months from the date of the promissory note. The balance of principal and interest will be payable 30 years from the date of the promissory note (January 18, 2023). The property at 16 Jay Street in New London serves as collateral.	2,000,000
	$ 2,455,000

6. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are restricted for the following purpose or periods.

United Way	$ 127,275
Eligible Distributions from Community Foundation Fund	45,604
Program services	297,726
	$ 470,605

6. NET ASSETS WITH DONOR RESTRICTIONS (Continued)

Permanently restricted net assets are as follows:

Beneficial interest in assets held by Community Foundation	$	164,518
Natalie Anderson Children's Fund		34,954
		199,472
Total Net Assets With Donor Restriction	$	670,077

Net assets were released from restriction during the year to satisfy their purpose or time restriction as follows:

United Way	$	121,246
Program Services		96,736
	$	217,982

7. BENEFICIAL INTEREST IN ASSETS HELD BY COMMUNITY FOUNDATION

The Community Foundation of Eastern Connecticut and Safe Futures, Inc. entered into an agreement dated December 17, 2013, which created the Safe Futures, Inc. Endowment Fund. The Fund is co-mingled and invested with the Community Foundation's pool of assets. The Fund is subject to the Community Foundation's investment guidelines and spending rule and is restricted to benefit Safe Futures, Inc.

The funds were deposited into the Community Foundation's pool of assets. Safe Future's contributions through 2024 were $125,727. The market value of the Fund at June 30, 2024, was $210,122 (this is a Level 3 investment per note 1).

There were no distributions from the endowment during the 2023-2024 fiscal year.

8. UNEMPLOYMENT RESERVE FUND

Safe Futures, Inc. maintains an unemployment fund to self-fund unemployment claims with Unemployment Services Trust, who is also the administrator of the funds. The purpose of the fund is to provide benefits to eligible employees for future unemployment claims. As of June 30, 2024, the fund held $43,633.

9. EMPLOYEE BENEFIT PLAN

Safe Futures, Inc. has also established a Section 403(b) defined contribution pension plan. It is available to substantially all full-time employees. Employees are 100% vested in employee salary deferrals. The employer contribution to the plan was $44,098.

10. CONTINGENT LIABILITIES

Safe Futures Inc., from time to time, is involved in litigation arising from its normal operating practices. After reviewing all significant matters with counsel, management believes that the resolution of these matters will not materially affect Safe Futures Inc.'s financial position.

11. AVAILABILITY OF FINANCIAL ASSETS

The following reflects Safe Futures Inc.'s financial assets as of the balance sheet date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the balance sheet date:

Cash and cash equivalents	$	434,956
Grants receivables		1,276,440
	$	1,711,396

As part of the Safe Future's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

12. LEASES

The organization leases office equipment. Operating leases are included in operating lease right-of-use (ROU) assets and operating lease liabilities on the balance sheet. Current lease agreements do not contain any material residual value guarantees or material restrictive covenants.

For the year ended June 30, 2024, the operating lease costs were $7,142.

Future minimum lease payments under non-cancellable leases as of June 30, 2024, were as follows:

Year ended June 30,		
2025	$	7,142
2026		4,253

Safe Futures, Inc.
16 Jay Street, New London, CT 06320

Safe Futures Other Municipal Funding Sources/Amounts

Municipal Funding for 2025-2026

Town of East Lyme	$900	Town of Lisbon	$500	Town of N. Stonington	$2,500
Town of Griswold	$2,000	Town of Old Lyme	$500	Town of Salem*	$750
Town of Groton	$9,600	Town of Montville	$2,500	Town of Stonington	$5,000
Town of Bozrah	$500	Town of Sprague	$250	Town of Waterford*	$6,500
Town of Lyme	$1,000	Town of Preston*	*$300*	Town of Franklin*	$250

**=pending payment*

Total Municipal Funding for 2025-2026 ***$33,050.00***

Community Development Block Grant Funding for 2025-2026

New London CDBG Funding	*$9,737*
Norwich CDBG Funding	*$15,000*
Total CDBG Funding for 2025-2026	***$24,737***
Grand Total Municipal (Town + CDBG) Funding for 2025-2026	***$57,787.00***

Safe Futures, Inc.
16 Jay Street, New London, CT 06320

Funds awarded towards The Center for Safe Futures

Safe Futures has contracted with Sound Consulting to oversee a Capital Campaign to raise funds for The Center for Safe Futures (The Center).

As of **11/14/2025** Safe Futures has been awarded funding as follows for construction of The Center:

- **State of Connecticut:** $5 million dollars by Connecticut Office of Policy & Management, State Bond Commission for construction of The Center
- **Town Funding:** $171,000.00

Town of East Lyme-$50,000.00 award for construction of The Center
Town of Stonington-$50,000.00 award for construction of The Center
Town of Waterford-$50,000.00 award for construction of The Center
Town of Salem-$6,000.00 award for construction of The Center
Town of Bozrah-$5,000.00 award for construction of The Center
Town of Lisbon-$5,000.00 award for construction of The Center
Town of Lyme- $5,000.00 award for construction of The Center

- **Property Related:** $ 403,261.00
- **Bequest:** $203,944.00
- **Gifts & Pledges:** $1,651,619
- **Match Gift Commitment:** $250,000.00

TOTAL RAISED=$7,679,824

The Campaign Goal has changed over time based on cost estimates. The remainder to raise is 3 million dollars.

Other funding awarded/committed towards The Center:

- Community Foundation of Eastern Connecticut-Southeast - $75,000.00 award (over 3 years-twice; 2019-2022 and 2022-2025) for development of The Center operations.
- Community Foundation of Eastern Connecticut-Southeast - $33,500.00 award (2025-2026) for development of The Center operations
- City of New London-$50,869.00 award for Satellite Site/Phased Opening of The Center-Since Summer 2023 located at Safe Futures 34 Jay Street, New London site with victims being able to access mental health partners.
- Dept. of Health and Human Services/Administration for Children and Families-two year grant, with two-year renewal, for development of The Center operations ($347,727 for 2024-2025 and $409,091 for 2025-2026)

Attachment 6
FY 2026 Budget and
Year to Date Spending

Safe Futures, Inc.
Agency Board of Directors Approved Budget
Fiscal Year 2025-2026

	BUDGET 25-26
REVENUE	
Con Individuals/Businesses/Civic	720,000
Corp/Comm/Private Foundations	484,500
United Way & Corporate campaigns	151,127
Local Government Grants	32,350
Sponsorships - fundraising	15,000
Total Contributed Support	**1,402,977**
Earn Agency Contracts (CCADV)	1,461,433
Federal Contracts (HUD & OVW)	538,083
State Contracts (DMHAS & CT DOJ YSP)	678,778
Other Gov't Contracts/Fees	27,237
Program Service Fees	13,000
Dividends & Interest/Misc	7,000
Total Earned Revenues	**2,725,531**
TOTAL REVENUE	**4,128,508**
Sala Salaries & Related Expenses	2,934,236
Client Assistance - individual	161,230
Rent - hotels for clients	24,000
Othe Computer Services	66,000
Other Personnel Expenses	194,350
Non Office Supplies	25,000
Program Supplies	95,000
Telephone	25,000
Postage	8,000
Equipment Rental	13,000
Printing	10,800
Books & Subscriptions	11,500
Development - Other	39,000
Total Non-Personnel	**227,300**
Faci Maintenance	97,700
Utilities	111,525
Property taxes	9,000
Security	7,500
Total Facilities & Equip	**225,725**
Trav Travel & Meetings	36,000
Dep Depreciation & Amortization	84,450
Interest & Other	107,700
	37,408
Insurance - Non-employee	7,350
Membership Dues	18,000
Staff Development	3,760
Bank Charges	1,000
Advertising	
TOTAL EXPENSES	**4,128,509**
Total Operating Income	**(0)**

SAFE FUTURES, INC
Profit & Loss
July through October 2025

	Jul - Oct 25	
Ordinary Income/Expense		
Income		
4000 · Contributed support		
4010 · Indiv/business contribution		118,251.71
4011 · Civic organizations fundraising		5,341.73
4012 · Major Gift - Indiv/business		33,011.70
4210 · Corporate/business grants		27,500.00
4230 · Foundation/trust grants		128,039.80
4430 · United Way & corp. campaigns		
4435 · UW misc donations	3,070.55	
4437 · Dominion Truist Campaign	200.00	
4438 · Pfizer Campaign	1,193.56	
Total 4430 · United Way & corp. campaigns		4,464.11
4540 · Local government grants		32,750.00
4600 · Sponsorships - fundraising		12,700.00
Total 4000 · Contributed support		362,059.05
5000 · Earned revenues		
5010 · Agency(government) contract/fee		568,425.78
5020 · Federal contracts/fees		250,780.04
5030 · State contracts/fees		216,542.03
5040 · City government contracts/fees		6,995.68
5180 · Program service fees		
5170 · Program housing fees	792.00	
5180 · Program service fees - Other	9,143.65	
Total 5180 · Program service fees		9,935.65
Total 5000 · Earned revenues		1,052,679.18
5800 · Special events		
5840 · Special events - ticket sales		11,450.00
5880 · Special Events - auction sales		11,942.50
Total 5800 · Special events		23,392.50
Total Income		1,438,130.73
Gross Profit		1,438,130.73
Expense		
6100 · Salaries & related expenses		
6000 · Salaries		
6010 · Officers & directors salaries	274,781.36	
6020 · Salaries & wages - other	583,466.49	
Total 6000 · Salaries		858,247.85
6200 · Payroll taxes & benefits		
6250 · Payroll taxes		
6251 · ER Social Security tax	49,517.00	
6252 · ER Medicare tax	12,074.33	
Total 6250 · Payroll taxes	61,591.33	
6255 · Employee benefits		
6254 · 403(b) Match	15,485.16	
6257 · Medical,dental & life insurance	30,791.73	
6258 · Worker's compensation ins.	15,750.68	
Total 6255 · Employee benefits	62,027.57	
Total 6200 · Payroll taxes & benefits		123,618.90
Total 6100 · Salaries & related expenses		981,866.75

9:24 AM
12/10/25
Accrual Basis

SAFE FUTURES, INC
Profit & Loss
July through October 2025

	Jul - Oct 25	
7050 · Client assistance		
7051 · Transportation - client		
7051.1 · Out of State Transport - client	622.44	
7051.2 · Transportation - cab	2,471.24	
7051.4 · Transport in state move clients	215.65	
7051.6 · Trans. - client gas,pkg fix car	992.49	
Total 7051 · Transportation - client		4,301.82
7052 · Food - client		
7052.1 · Food - Gift Cards	195.00	
7052 · Food - client - Other	1,033.25	
Total 7052 · Food - client		1,228.25
7055 · Other client assistance		
7050.1 · Spec Assist- Gift Cards ind	960.29	
7058 · Birth certificate - client	50.00	
7061 · Phone cards - client	48.91	
7055 · Other client assistance - Other	14,747.84	
Total 7055 · Other client assistance		15,807.04
7066 · Client rents - hotels		12,995.97
7067 · Housing fees		
7068 · Client rent - apartment	5,038.22	
7070 · Security deposits	8,533.00	
Total 7067 · Housing fees		13,571.22
7050 · Client assistance - Other		648.72
Total 7050 · Client assistance		48,553.02
7500 · Professional fees		
7520 · Audit fees		6,000.00
7521 · Payroll services		1,232.75
7530 · Legal fees		14,663.90
7540 · Professional fees - other		49,955.14
7545 · Consulting fees		21,348.41
7595 · Outside computer services		
7596 · Computer services - consulting	22,656.61	
Total 7595 · Outside computer services		22,656.61
7599 · Veterinary expense		11,463.97
7500 · Professional fees - Other		0.00
Total 7500 · Professional fees		127,320.78
8100 · Non-personnel expenses		
8110 · Office supplies		8,733.22
8120 · Program supplies		28,829.89
8130 · Telephone & telecommunications		9,007.22
8140 · Postage, shipping, delivery		1,818.98
8160 · Equip rental & maintenance		4,032.08
8170 · Printing & copying		1,767.16
8180 · Books, subscriptions, reference		5,535.81
8190 · Development - other		29,093.10
Total 8100 · Non-personnel expenses		88,817.46

SAFE FUTURES, INC
Profit & Loss
July through October 2025

	Jul - Oct 25	
8200 · Facilities & equipment expenses		
8211 · Maintenance		
8212 · Maintenance - supplies	3,511.91	
8213 · Maintenance - waste management	1,615.48	
8215 · Maintenance - other services	23,953.08	
Total 8211 · Maintenance		29,080.47
8220 · Utilities		
8221 · Utilities - electric	10,569.90	
8223 · Utilities - water	4,435.73	
8224 · Utilities - gas	2,311.70	
8225 · Utilities - internet	3,269.09	
Total 8220 · Utilities		20,586.42
8230 · Property taxes		3,786.52
8260 · Security expense		7,938.96
Total 8200 · Facilities & equipment expenses		61,392.37
8300 · Travel & meetings expenses		
8310 · Travel - staff		8,878.76
8320 · Conference, conventions, & mtgs		9,627.38
Total 8300 · Travel & meetings expenses		18,506.14
8500 · Other expenses		
8515 · Late fees		150.85
8520 · Insurance - non-employee		
8521 · Directors & officers insurance	486.66	
8522 · Liability, prop. & umbr. insur.	2,627.17	
8523 · Cyber insurance	1,568.24	
Total 8520 · Insurance - non-employee		4,682.07
8530 · Membership dues - organization		684.00
8540 · Staff development		1,522.95
8550 · Bank charges		
8553 · Service charges	6.00	
8554 · Donation processing fees	334.52	
8550 · Bank charges - Other	658.90	
Total 8550 · Bank charges		999.42
Total 8500 · Other expenses		8,039.29
8600 · Business expenses		
8610 · Bad debt expense		1,040.00
Total 8600 · Business expenses		1,040.00
8700 · Admin charge		0.00
Total Expense		1,335,535.81
Net Ordinary Income		102,594.92
Other Income/Expense		
Other Income		
4130 · Gifts in kind - goods		448.57
5310 · Interest income		7,751.78
5320 · Dividends & interest-securities		138.65
5900 · Other revenue		534,613.68
5925 · Other - Capital Campaign		199,540.00
Total Other Income		742,492.68

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12/10/25
Accrual Basis

SAFE FUTURES, INC
Profit & Loss
July through October 2025

	Jul - Oct 25
Other Expense	
8400 · Depreciation & amortization exp	26,830.73
8510 · Interest expense - general	35,900.00
8525 · Uncategorized Expense	-986.66
8900 · In-Kind Expenses	88.57
Total Other Expense	61,832.64
Net Other Income	680,660.04
Net Income	**783,254.96**

Safe Futures, Inc.
DRAFT BUDGET Fiscal Year 2027
7/1/26-6/30/2027

Amendment 7
FY 2027 Budget

	PROPOSED BUDGET 26-27
REVENUE	
Contributed Support	
Individuals/Businesses/Civic	$ 816,000
Corp/Comm/Private Foundations	631,943
United Way & Corporate campaigns	190,825
Local Government Grants	35,241
Sponsorships - fundraising	21,600
Total Contributed Support	1,695,609
Earned Revenues	
Agency Contracts (CCADV)	1,700,048
Federal Contracts (HUD & OVW)	240,676
State Contracts (DMHAS & CT DOJ YSP)	572,165
State DOH/NPG grants	2,804
Other Gov't Contracts/Fees	47,100
Program Service Fees	19,200
Dividends & Interest/Misc	14,400
Total Earned Revenues	2,596,393
TOTAL REVENUE	$ 4,292,002
EXPENSES	
Salaries & Related Expenses	
Salaries & Related Expenses	3,037,421
Client Assistance Expense	
Client Assistance - individual	128,456
Rent - hotels for clients	60,000
Other Personnel Expenses	
Computer Services	57,600
Other Personnel Expenses	247,267
Non-Personnel Expenses	
Office Supplies	30,000
Program Supplies	126,338
Telephone	27,787
Postage	9,600
Equipment Rental	13,920
Printing	11,160
Books & Subscriptions	13,800
Development - Other	42,000
Total Non-Personnel	274,606
Facilities & Equipment Expenses	
Maintenance	73,776
Utilities	109,200
Property taxes	8,069
Security	9,000
Total Facilities & Equip	200,045
Travel & Meetings	
Travel & Meetings	42,425
Depreciation & Amortization	
Depreciation & Amortization	101,340
Miscellaneous Expenses	
Interest & Other	68,114
Insurance - Non-employee	44,890
Membership Dues	7,200
Staff Development	18,000
Bank Charges	3,960
Advertising	390
Bad Debt Expenses	
Other Expenses	288
TOTAL EXPENSES	$ 4,292,002
NET INCOME	$ 0

Safe Futures, Inc.
16 Jay Street, New London, CT 06320

SAFE FUTURES, INC. FISCAL YEAR 2027 BUDGET REQUEST INFORMATION

- **Number of Staff Employed:**
  As of 12/4/25: 39 staff = 35 Full-time; 2 Part-time; 2 Per Diem

- **Personnel Costs:**
  For Fiscal Year 2026-$3,138,323

- **United Way Funding & % to total budget:**
  For Fiscal Year 2026-$131,127/3% of total budget

- **2024-2025 Fiscal Year (7/1/2024-6/30/2025) Town of Waterford residents served:**
  410 (3 residents stayed in our emergency domestic violence shelter)
  310 students at Clark Lane Middle School received Violence Prevention Education

SAFE FUTURES, INC.

FINANCIAL STATEMENTS

JUNE 30, 2025

DOHERTY BEALS & BANKS, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

SAFE FUTURES, INC.

FINANCIAL STATEMENTS

JUNE 30, 2025

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Statement of Functional Expenses 6

Statement of Cash Flows 7

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Safe Futures, Inc.
16 Jay Street
New London, CT 06320

Opinion

We have audited the accompanying financial statements of the Safe Futures, Inc., (a non-profit organization) which comprise the statement of financial position as of June 30, 2025, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Safe Futures, Inc., as of June 30, 2025, and the related statements of activities and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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 Statement section of the report. We are required to be independent of Safe Futures, Inc. and to meet our ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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 Safe Futures, Inc.'s ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

Auditor's Responsibility 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 aggregate, they would influence the judgment made by a reasonable user based on

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the financial statements.

In performing an audit in accordance with GAAS 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 Safe Futures, Inc.'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 Safe Futures, Inc.'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 audits.

Report on Summarized Comparative Information

We have previously audited Safe Futures, Inc.'s 2024 financial statements, and we expressed an unmodified opinion on those audited financial statements in our report dated January 15, 2025. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2024, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 27, 2026, on our consideration of Safe Futures, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 Safe Futures, Inc.'s internal control over financial reporting and compliance.

Doherty, Beals & Banks, P.C

DOHERTY, BEALS & BANKS, P.C.
New London, Connecticut

January 27, 2026

SAFE FUTURES, INC.
STATEMENT OF FINANCIAL POSITION
AS OF JUNE 30, 2025
WITH COMPARATIVE TOTALS FOR 2024

ASSETS

	2025	2024
CURRENT ASSETS		
Cash and cash equivalents	$ 1,860,675	$ 1,780,355
Pledges receivable, net of allowance (note 4)	280,456	541,538
Grants receivable	783,284	741,440
Right of use asset (note 13)	4,423	7,142
Prepaid expenses	9,406	49,241
TOTAL CURRENT ASSETS	2,938,244	3,119,716
PROPERTY AND EQUIPMENT		
Land	724,514	724,514
Building and improvements	4,225,977	3,826,339
Furniture and equipment	147,751	147,751
	5,098,242	4,698,604
Less: accumulated depreciation	(2,109,053)	(2,031,600)
TOTAL PROPERTY AND EQUIPMENT	2,989,189	2,667,004
OTHER ASSETS		
Cash and cash equivalents - restricted	263,745	599,404
Unemployment reserve funds	35,812	43,633
Pledges receivable, net of current portion (note 4)	70,900	93,843
Right of use asset, net of current portion (note 13)	-	4,253
Beneficial interest in assets held by Community Foundation (note 7)	226,443	210,122
TOTAL OTHER ASSETS	596,900	951,255
TOTAL ASSETS	$ 6,524,333	$ 6,737,975

See notes to financial statements.

SAFE FUTURES, INC.
STATEMENT OF FINANCIAL POSITION
AS OF JUNE 30, 2025
WITH COMPARATIVE TOTALS FOR 2024

LIABILITIES AND NET ASSETS	2025	2024
CURRENT LIABILITIES		
Accounts payable	$ 69,789	$ 18,982
Accrued expenses	302,587	367,817
Lease liabilities (note 13)	4,423	7,142
TOTAL CURRENT LIABILITIES	376,799	393,941
LONG-TERM LIABILITIES		
Note payable	2,000,000	2,455,000
Lease liabilities, net of current portion (note 13)	-	4,253
Unemployment reserve funds (note 8)	35,812	43,633
TOTAL LIABILITIES	2,035,812	2,502,886
NET ASSETS		
Without donor restrictions	3,529,162	3,171,072
With donor restrictions (note 6)	582,560	670,076
TOTAL NET ASSETS	4,111,722	3,841,148
TOTAL LIABILITIES AND NET ASSETS	$ 6,524,333	$ 6,737,975

See notes to financial statements.

SAFE FUTURES, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025
WITH COMPARATIVE TOTALS FOR 2024

SUPPORT AND REVENUE	Without Donor Retrictions	With Donor Restrictions	Totals 2025	Totals 2024
Government grants	$ 2,248,828	$ -	$ 2,248,828	$ 1,849,415
Contributions - United Way	6,026	128,312	134,338	158,100
Contributions and private grants	1,434,595	70,803	1,505,398	1,953,032
Loss on sale of asset	-	-	-	(139,219)
Program service fees	18,769	-	18,769	28,308
Special events	30,091	-	30,091	12,462
Miscellaneous	16,322	-	16,322	15,730
Interest and dividends	14,631	9,302	23,933	23,139
Net assets released from restriction:				
Purpose restrictions met	295,933	(295,933)	-	-
TOTAL SUPPORT AND REVENUE	4,065,195	(87,516)	3,977,679	3,900,967
FUNCTIONAL EXPENSES				
Program services:				
Housing other	91,230	-	91,230	89,390
Emergency assistance and support	1,339,537	-	1,339,537	1,257,997
Emergency shelter	1,340,954	-	1,340,954	1,318,498
Prevention and outreach	233,769	-	233,769	233,864
Rapid Rehousing	184,015	-	184,015	170,282
Total program services	3,189,505	-	3,189,505	3,070,031
Management and general	136,378	-	136,378	132,194
Fund-raising	381,222	-	381,222	313,657
TOTAL FUNCTIONAL EXPENSES	3,707,105	-	3,707,105	3,515,882
CHANGE IN NET ASSETS	358,090	(87,516)	270,574	385,086
NET ASSETS - BEGINNING	3,171,072	670,076	3,841,147	3,456,062
NET ASSETS - ENDING	$ 3,529,162	$ 582,560	$ 4,111,721	$ 3,841,147

See notes to financial statements.

SAFE FUTURES, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2025
WITH COMPARATIVE TOTALS FOR 2024

FUNCTIONAL EXPENSES	Housing Other	Emergency Assitance and Support	Emergency Shelter	Prevention and Outreach	Rapid Rehousing	Total Program Services	Management and General	Fund-raising	Totals 2025	Totals 2024
Salaries	$ 71,919	$ 856,222	$ 786,293	$ 151,154	$ 144,677	$ 2,010,265	$ 17,945	$ 240,521	$ 2,268,731	$ 2,082,839
Employee benefits	3,214	61,753	47,817	12,401	7,767	132,952	2,816	7,382	143,150	153,719
Payroll taxes	5,057	58,762	55,065	10,562	9,899	139,346	3,159	14,602	157,107	153,363
Total Salaries and Benefits	80,190	976,737	889,175	174,117	162,343	2,282,562	23,921	262,506	2,568,989	2,389,921
Supplies and materials	515	77,964	17,641	13,752	1,223	111,094	2,379	4,375	117,848	116,230
Specific aid to individuals	440	17,489	23,291	232	559	42,011	(9)	5	42,007	103,708
Occupancy and security	240	8,309	90,518	1,433	4,435	104,935	635	934	106,504	95,276
Repairs and maintenance	521	5,311	80,929	1,801	195	88,758	3,732	1,213	93,703	65,609
Conferences and conventions	492	24,959	8,123	7,602	902	42,077	1,776	6,970	50,823	40,503
Professional fees	4,213	152,698	84,947	11,797	6,960	260,615	20,988	14,591	296,194	223,110
Travel and transportation	805	4,510	3,188	3,089	3,458	15,049	938	1,017	17,004	15,300
Telephone	1,060	9,055	9,436	1,696	1,249	22,496	520	1,408	24,424	23,582
Computer and IT services	1,388	20,388	25,929	6,903	1,164	55,773	10,487	4,568	70,828	58,614
Advertising	-	-	-	1,076	-	1,076	-	-	1,076	2,979
Insurance	971	14,934	13,679	2,724	1,039	33,347	530	2,892	36,769	38,913
Printing and publication	47	1,374	666	187	64	2,337	23	4,138	6,498	7,322
Bad debts	-	-	3,586	-	-	3,586	(1,342)	4,575	6,819	-
Occupancy - office rent/hotels	-		24,708	-	-	24,708	-	-	24,708	80,149
Interest	-	2,542	28	-	-	2,570	59,483	-	62,053	69,768
Other expenses	3	214	225	18	132	593	4,546	13,000	18,139	22,987
Fund-raising	-	-	5	87	13	105	901	50,265	51,271	35,769
Equipment rental and maintenance	173	4,864	3,326	1,403	105	9,870	409	1,732	12,011	11,630
Postage	8	2,724	57	18	6	2,812	64	2,882	5,758	6,978
Membership dues	164	2,359	2,053	2,609	169	7,354	691	1,105	9,150	7,154
Property taxes	-	7,073	-	-	-	7,073	-	-	7,073	14,480
Total expenses before depreciation	91,230	1,333,504	1,281,510	230,544	184,015	3,120,801	130,671	378,176	3,629,649	3,429,982
Depreciation	-	6,033	59,444	3,224	-	68,701	5,707	3,046	77,454	85,899
Total functional expenses	$ 91,230	$1,339,537	$1,340,954	$ 233,769	$ 184,015	$ 3,189,502	$ 136,378	$ 381,222	$ 3,707,103	$ 3,515,881

The organization maintains multiple allocation schedules based on a number of formulas, including square footage and estimates of time and effort. In most cases, expenses are allocated directly.

See notes to financial statements.

SAFE FUTURES, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2025
WITH COMPARATIVE TOTALS FOR 2024

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$ 270,574	$ 385,086
Adjustments to reconcile changes in net assets to net cash provided (used) by operating activities:		
Depreciation	77,454	85,899
Loss on sale of assets	-	139,219
(Increase) decrease in:		
Pledges receivable	284,025	(9,703)
Grants receivable	(41,844)	(694,094)
Prepaid expenses	39,835	(7,786)
Increase (decrease) in:		
Accounts payable	50,807	(39,878)
Accrued expenses	(65,230)	59,322
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	615,621	(81,935)
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from sale of building	-	185,000
Purchase of property and equipment	(399,639)	(151,884)
Transferred to funds held by others	(16,321)	(14,782)
NET CASH PROVIDED (USED) FROM INVESTING ACTIVITIES	(415,960)	18,334
CASH FLOWS FROM FINANCING ACTIVITIES		
Payments on notes payable	(455,000)	-
Restricted cash	335,659	(4,457)
NET CASH PROVIDED (USED) FROM FINANCING ACTIVITIES	(119,341)	(4,457)
CHANGE IN CASH	80,320	(68,058)
CASH - BEGINNING	1,780,355	1,848,413
CASH - ENDING	$ 1,860,675	$ 1,780,355

See notes to financial statements.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Purpose

Safe Futures, Inc. is organized as a non-profit corporation in the State of Connecticut. Safe Futures, Inc. provides emergency shelter, counseling, traditional housing, community education, including Violence is Preventable and Restorative Practices curriculum in local school systems, and support services to victims of domestic violence and sexual assault and their families in the southeastern Connecticut area.

Income Tax Status

The Organization is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code, and therefore, has no provision for federal or state income taxes. In addition, the Organization qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation.

The Organization recognizes the tax benefit from uncertain tax positions when it is more-likely-than-not the position will be sustained upon examination by taxing authorities. As of June 30, 2025, the Organization had no uncertain tax positions that qualify for either recognition or disclosure in the financial statements. In the normal course of business, the Organization's tax filings are subject to examination by federal and state taxing authorities. The Organization's tax returns for the last three years remain open for examination.

Basis of Accounting

The Organization prepared the accompanying financial statements in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP). The financial statements include the operations, assets and liabilities of the Organization. In the opinion of the Organization's management, the accompanying financial statements contain all adjustments, consisting of normal recurring accruals, necessary to fairly present the accompanying financial statements.

Financial Statement Presentation

The Organization follows the reporting requirements of GAAP, which requires that resources be classified for reporting purposes based on the existence or absence of donor-imposed restrictions. This is accomplished by classification of fund balances into two classes of net assets: without donor restrictions and with donor restrictions. Descriptions of the two net asset categories and the types of transactions affecting each category follow:

- Without Donor Restrictions – Net assets that are not subject to donor-imposed restrictions. Items that affect this net asset category principally consist of fees for service and related expenses associated with the core activities of the Organization.

- With Donor Restrictions – Net assets subject to donor-imposed restrictions that will be met either by actions of the Organization or the passage of time. Items that affect this net asset category are for contributions for which donor-imposed restrictions have not been met in the year of receipt. Also included in this category are net assets subject to donor-imposed restrictions to be maintained permanently by the Organization.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reporting amounts of assets and liabilities and the disclosure of contingent assets and liabilities as of the date of the financial statements, and support, revenue and expenses during the reporting period. Actual results could differ from those estimates.

Prior Year Comparative Totals

The financial information shown for 2024 in the accompanying financial statements is included to provide a basis for comparison with 2025 and presents summarized totals only. Such total amounts do not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such amounts should be read in conjunction with the Organization's financial statements for the year ended June 30, 2024, from which the comparative total amounts were derived.

Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, Safe Futures, Inc., considers all highly liquid debt instruments purchased with maturity of three months or less to be cash equivalents.

Investments

The Organization carries investments in marketable securities with readily determinable fair values and all investments in debt securities at their fair values in the Statement of Financial Position. Unrealized gains and losses are included in the change in net assets in the accompanying Statement of Activities.

Fair Values of Financial Instruments

The fair values of financial instruments have been determined through quoted market prices or present value techniques to approximate the amounts recorded in the statement of financial position.

Generally accepted accounting principles establishes a fair value hierarchy which prioritizes the inputs to valuation techniques used to measure the fair value. The three levels of the fair value hierarchy are described as follows:

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

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

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

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

Property and Equipment

Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. Depreciation of the Organization's assets is calculated using the straight-line method over the estimated useful lives of the assets ranging from five to forty years.

Safe Futures, Inc. capitalizes purchases over $5,000 to property and equipment. Repairs and maintenance of property and equipment are charged to expenses as incurred.

Contributions

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

Donated Materials and Services

Donated materials and equipment, if of a material amount, are reflected as contributions in the accompanying statements at their estimated values at date of receipt. The Organization pays for most services requiring specific expertise.

Approximately $31,725 of donated services and corresponding expenses have been reflected in the financial statements. Many volunteers have donated significant amounts of their time in Safe Future's program services and in its fundraising campaigns that are not recognized as contributions in the financial statements since the criteria for recognition is not met.

Endowment Spending Policy

In accordance with the endowment fund agreement between Safe Futures and the Community Foundation of Eastern Connecticut, capital contributions to the endowment are retained and invested. There is no withdrawal of capital or earnings except upon request by the Board of Safe Futures and approval by the Community Foundation.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Grants Receivable

Government grant revenue is recognized to the extent of grant expenditures incurred. Grants receivable consists of the portion of grant expenditures incurred for which payment has yet to be received from the government or pass-through agencies.

Functional Expense Allocation

The costs of providing various programs and other activities have been summarized on a functional basis in the Statement of Activities and in the Statement of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Subsequent Events

Management has evaluated subsequent events through January 27, 2026, the date which the financial statements were available for issue.

2. CONCENTRATION OF CREDIT RISK

The Organization maintains cash balances at financial institutions located in New London County. Accounts at each institution are insured by the Federal Deposit Insurance Corporation up to $250,000. Safe Futures has not experienced any losses in such accounts and believes it is not exposed to significant credit risk on cash or cash equivalents. At June 30, 2025, the Organization's uninsured cash balances total $1,358,605.

3. STATEMENT OF CASH FLOWS

The Organization considers all short-term investments with a maturity of three months or less to be cash equivalents.

Cash paid for interest in 2025	$	61,846

4. PLEDGES RECEIVABLE

Safe Futures, Inc. had unconditional pledges receivables representing the following at June 30:

Due In:	
2026	$ 312,009
2027	26,750
2028	22,150
2029	12,000
2030	10,000
Total Pledges	382,909
Less:	
Allowance for bad debt	31,553
Net pledges receivable	$ 351,356

5. NOTES PAYABLE

COVID EIDL loan payable in monthly installments with interest at a rate of 2.75%. Installment payments will begin 24 months from the date of the promissory note. The balance of principal and interest will be payable 30 years from the date of the promissory note (January 18, 2023). The property at 16 Jay Street in New London serves as collateral.	2,000,000
	$ 2,000,000

6. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are restricted for the following purpose or periods.

United Way	$ 154,944
Eligible Distributions from Community Foundation Fund	54,107
Program services	164,736
	$ 373,787

6. NET ASSETS WITH DONOR RESTRICTIONS (Continued)

Permanently restricted net assets are as follows:

Beneficial interest in assets held by Community Foundation	$	172,336
Natalie Anderson Children's Fund		36,437
		208,773
Total Net Assets With Donor Restriction	$	582,560

Net assets were released from restriction during the year to satisfy their purpose or time restriction as follows:

United Way	$	100,642
Program Services		195,291
	$	295,933

7. BENEFICIAL INTEREST IN ASSETS HELD BY COMMUNITY FOUNDATION

The Community Foundation of Eastern Connecticut and Safe Futures, Inc. entered into an agreement dated December 17, 2013, which created the Safe Futures, Inc. Endowment Fund. The Fund is co-mingled and invested with the Community Foundation's pool of assets. The Fund is subject to the Community Foundation's investment guidelines and spending rule and is restricted to benefit Safe Futures, Inc.

The funds were deposited into the Community Foundation's pool of assets. Safe Future's contributions through 2025 were $125,727. The market value of the Fund at June 30, 2025, was $226,443 (this is a Level 3 investment per note 1).

There were no distributions from the endowment during the 2024-2025 fiscal year.

8. UNEMPLOYMENT RESERVE FUND

Safe Futures, Inc. maintains an unemployment fund to self-fund unemployment claims with Unemployment Services Trust, who is also the administrator of the funds. The purpose of the fund is to provide benefits to eligible employees for future unemployment claims. As of June 30, 2025, the fund held $35,812.

9. EMPLOYEE BENEFIT PLAN

Safe Futures, Inc. has also established a Section 403(b) defined contribution pension plan. It is available to substantially all full-time employees. Employees are 100% vested in employee salary deferrals. The employer contribution to the plan was $40,595.

10. CONTINGENT LIABILITIES

Safe Futures Inc., from time to time, is involved in litigation arising from its normal operating practices. After reviewing all significant matters with counsel, management believes that the resolution of these matters will not materially affect Safe Futures Inc.'s financial position.

11. AVAILABILITY OF FINANCIAL ASSETS

The following reflects Safe Futures Inc.'s financial assets as of the balance sheet date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the balance sheet date:

Cash and cash equivalents	$	1,278,115
Grants receivables		1,056,026
	$	2,334,141

As part of the Safe Future's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

12. LEASES

The organization leases office equipment. Operating leases are included in operating lease right-of-use (ROU) assets and operating lease liabilities on the balance sheet. Current lease agreements do not contain any material residual value guarantees or material restrictive covenants.

For the year ended June 30, 2025, the operating lease costs were $4,423.

Future minimum lease payments under non-cancellable leases as of June 30, 2025, were as follows:

Year ended June 30,		
2026	$	4,423

SAFE FUTURES, INC.

SUPPLEMENTAL FINANCIAL REPORTS IN ACCORDANCE WITH THE CONNECTICUT SINGLE AUDIT ACT AND FEDERAL UNIFORM GUIDANCE

JUNE 30, 2025

DOHERTY BEALS & BANKS, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

SAFE FUTURES, INC.

SUPPLEMENTAL FINANCIAL REPORTS IN ACCORDANCE WITH THE CONNECTICUT SINGLE AUDIT ACT AND FEDERAL UNIFORM GUIDANCE

JUNE 30, 2025

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR STATE PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE REQUIRED BY THE STATE SINGLE AUDIT ACT

Board of Directors
Safe Futures, Inc.
16 Jay Street
New London, CT 06320

Report on Compliance for Each Major State Program

Opinion on Each Major State Program

We have audited Safe Futures, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the Office of Policy and Management's *Compliance Supplement* that could have a direct and material effect on each of Safe Futures, Inc.'s major state programs for the year ended June 30, 2025. Safe Futures, Inc.'s major state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Safe Futures, Inc. complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2025.

Basis for Opinion on Each Major State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of the State Single Audit Act (C.G.S Sections 4-230 to 4-236). Our responsibilities under those standards and the State Single Audit Act are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Safe Futures, Inc. and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major state program. Our audit does not provide a legal determination of Safe Futures, Inc.'s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Safe Futures, Inc.'s state programs.

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Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Safe Futures, Inc.'s compliance based on our audit. 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 GAAS, *Government Auditing Standards*, and the State Single Audit will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Safe Futures, Inc.'s compliance with the requirements of each major state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the State Single Audit Act, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, 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 Safe Futures, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of Safe Futures, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the State Single Audit Act, but not for the purpose of expressing an opinion on the effectiveness of Safe Futures, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Schedule of Expenditures of State Financial Assistance Required by the State Single Audit Act

We have audited the financial statements of Safe Futures, Inc. as of and for the year ended June 30, 2025, and have issued our report thereon dated January 27, 2026, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of state financial assistance is presented for purposes of additional analysis as required by the State Single Audit Act and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of state financial assistance is fairly stated in all material respects in relation to the financial statements as a whole.

Doherty, Beals & Banks, P.C.

DOHERTY BEALS & BANKS P.C.
New London, CT 06320

January 27, 2026

SAFE FUTURES, INC.
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
YEAR ENDED JUNE 30, 2025

State Grantor / Pass-Through Grantor / Program Title	State Grant Program Core-CT Number	Passed Through to Subrecipients	Expenditures
Judicial Branch			
Youth Services Prevention Grant	11000-JUD96114-12559-087	-	$ 10,000
Pass Through Connecticut Coalition Against Domestic Violence, Inc.			
Victims of Crime Act Victim Assistance Project	12014-JUD95810-12047-013	-	34,213
Victims of Crime Act Victim Assistance Project	11000-JUD95810-10020-013	-	7,032
Total Judicial Branch			51,245
Department of Mental Health and Addiction Services			
Housing Support and Services-SHNSP	11000-MHA53000-12035	-	71,974
Housing Support and Services-Katie Blair House	11000-MHA53000-12600	-	20,426
Total Department of Mental Health and Addiction Services			92,400
Office of Policy and Management			
Pass Through Connecticut Coalition Against Domestic Violence, Inc.			
Law Enforcement Advocacy	20VWCCADVLEVA, SID#11000	-	14,361
OPM - Windows	12052-OPM20830-43574	-	44,600
OPM - Phonix House AC heating	12052-OPM20830-43574	-	73,333
CSSD GPS	11000-96114-12043-12042	-	42,500
Total Office of Policy and Management			174,794
Department of Social Services			
Pass Through Connecticut Coalition			
Shelter Services Program	11000-19DSS5411FJ - 35132	-	57,505
Child Advocate	11000-19DSS5411FJ - 16271	-	80,000
Elder Advocate	11000-19DSS5411FJ - 16271	-	100,000
Health Professional Outreach	11000-19DSS4011FJ - 16271	-	2,200
Shelter Services Program	11000-19DSS4011FJ - 16271	-	326,040
Shelter Services Program	11000-19DSS4011FJ - 35132	-	19,596
TLP Program	11000-19DSS5411FJ - 16271	-	73,079
Total Department of Social Services		-	658,421
TOTAL EXPENDITURES OF STATE FINANCIAL ASSISTANCE		-	$ 976,860

The accompanying notes are an integral part of this schedule.

SAFE FUTURES, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying schedule of expenditures of state financial assistance includes state grant activity of Safe Futures, Inc. under programs of the State of Connecticut for the fiscal year ended June 30, 2025. Various departments and agencies of the State of Connecticut have provided financial assistance through grants and other authorizations in accordance with the General Statutes of the State of Connecticut. Because the schedule presents only a selected portion of the operations of Safe Futures, Inc., it is not intended and does not present the financial position, changes in net assets, or cash flows of Safe Futures, Inc.

The accounting policies of Safe Futures, Inc., conform to accounting principles generally accepted in the United States of America as applicable to nonprofit organizations.

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

Basis of Accounting

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

SAFE FUTURES, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025

I. SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' opinion issued:	Unmodified	
Internal control over financial reporting:		
• Material weakness(es) identified?	_____ yes	_X_ no
• Significant deficiency(ies) identified?	_____ yes	_X_ none reported
Noncompliance material to financial statements noted?	_____ yes	_X_ no

State Financial Assistance

Internal control over major programs:		
• Material weakness(es) identified?	_____ yes	_X_ no
• Significant deficiency(ies) identified?	_____ yes	_X_ none reported

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

Any audit findings disclosed that are required to be reported in accordance with Section 4-236-24 of the Regulations to the State Single Audit Act?	_____ yes	_X_ no

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

State Grantor and Program	State Core-CT Number	Expenditures
Department of Social Services		
Shelter Services Program	11000-19DSS4011J-16271	$ 581,319

- Dollar threshold used to distinguish between type A and type B programs. $ 300,000

II. FINANCIAL STATEMENT FINDINGS

- We issued reports, dated January 27, 2026, 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*.
- Our report on compliance indicated no reportable instances of noncompliance.
- Our report on internal control over financial reporting indicated no significant deficiencies.

III. STATE FINANCIAL ASSISTANCE FINDINGS AND QUESTIONED COSTS

No findings or questioned costs are reported relating to State Financial Assistance programs.

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

Board of Directors
Safe Futures, Inc.
16 Jay Street
New London, CT 06320

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 Safe Futures, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended June 30, 2025, and the related notes to the financial statements, and have issued our report thereon dated January 27, 2026.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Safe Futures, Inc.'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Safe Futures, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Safe Futures, Inc.'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 Safe Futures, Inc.'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*.

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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 Safe Futures, Inc.'s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Safe Futures, Inc.'s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Doherty, Beals & Banks, P.C.

DOHERTY, BEALS & BANKS, P.C.
New London, Connecticut

January 27, 2026

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Directors
Safe Futures, Inc.
16 Jay Street
New London, CT 06320

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Safe Futures, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Safe Futures, Inc.'s major federal programs for the year ended June 30, 2025. Safe Futures, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Safe Futures, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; *Government Auditing Standards*; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Safe Futures, Inc. and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of Safe Futures, Inc.'s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Safe Futures, Inc.'s federal programs.

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Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Safe Futures, Inc.'s compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Safe Futures, Inc.'s compliance with the requirements of each major federal program as a whole.

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

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, 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 Safe Futures, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of Safe Futures, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Safe Futures, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

Doherty, Beals & Banks, P.C.

DOHERTY, BEALS & BANKS, P.C.
New London, Connecticut

January 27, 2026

SAFE FUTURES, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2025

Federal Grantor / Pass-Through Grantor / Program Title	Passthrough Entity Identifying Number	Assistance Listing Number	Passed Through to Subrecipients	Federal Expenditures
U.S. Department of Justice				
Passed Through Connecticut Coalition				
American Rescue Plan Act Funds	SLFRP0128	21.027	-	$ 10,565
American Rescue Plan Act Funds	SLFRP0128	21.027		12,915
VOCA -ARPA	SLFRP0128	21.027	-	433,505
Town of Groton ARPA		21.027		16,356
Emergency & Transitional Pet Shelter & Housing Assistance Grant	OVC-2022-171309	16.582		30,126
Total U.S. Department of Justice			-	503,467
U.S. Department of Housing and Urban Development				
Passed Through Connecticut Department of Housing				
Domestic Violence and Human Trafficking	2G417304/58250	14.218	-	9,250
Domestic Violence and Human Trafficking		14.267		17,750
Domestic Violence and Human Trafficking	21DOH901FJ	14.267	-	160,000
Domestic Violence and Human Trafficking	CT0092L1E051912	14.267	-	51,596
Domestic Violence and Human Trafficking	CT0087L1051912	14.267	-	98,110
Emergency Services for Domestic Violence	B-19 MC 09-0012	14.218		10,833
Total U.S. Department of Housing and Urban Development			-	347,540
Emergency Food and Shelter Program - Phase ARPA	147200-004	97.024	-	2,804
U.S. Dept. of Housing & Urban Development pass through City of Norwich	06-6001888	21.027		2,584
Total Federal Emergency Management Agency				5,388
U.S. Department of Health and Human Services				
Passed Through Connecticut Coalition Against Domestic				
Shelter Services Program	159-1FJ-SSP-01	93.671	-	64,157
Passed through Department of Social Services				
DSS Admin 9	#23DSS5401FJ	21.027		123,318
ARPA Capital		21.027		17,156
DSS Fed Cola	19DSS5401FJ	93.671		5,994
DSS Shelter FVPSA Covid		93.671		85,000
Total U.S. Department of Health and Human Services			-	295,625
Substance Abuse Mental Health Services Administration				
Passed Through Connecticut Department of Mental Health and Addiction Services				
NASMHPD/SAMHSA	22 MHA6049	93.243	-	2,260
Total Substance Abuse Mental Health Services Administration			-	2,260
TOTAL EXPENDITURES OF FEDERAL AWARDS			-	$ 1,154,280

* total ARPA funding $616,399

The accompanying notes are an integral part of this schedule.

SAFE FUTURES, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2025

1. ACCOUNTING BASIS

BASIC FINANCIAL STATEMENTS

The accounting policies of Safe Futures, Inc. conform to accounting principles generally accepted in the United States of America as applicable to nonprofit organizations.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The accompanying schedule of expenditures of federal awards has been prepared on the accrual basis consistent with the preparation of the financial statements. Information included in the schedule of expenditures of federal awards is presented in accordance with the requirements of the Uniform Guidance.

For cost reimbursement awards, revenues are recognized to the extent of expenditures. Expenditures have been recognized to the extent the related obligation was incurred within the applicable grant period and liquidated within 90 days after the end of the grant period.

For performance-based awards, revenues are recognized to the extent of performance achieved during the grant period.

COST ALLOCATION PRINCIPLES

Safe Futures, Inc. has elected not to use the 10 percent de minimus indirect cost rate allowed under the Uniform Guidance.

2. OTHER FEDERAL ASSISTANCE

Safe Futures, Inc. did not receive other federal assistance in the form of insurance, loans, or loan guarantees.

SAFE FUTURES, INC.
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025

SECTION I – SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued:	Unmodified		
Internal control over financial reporting:			
• Material weakness(es) identified?	____ yes	X no	
• Significant deficiency (s) identified that are not considered to be material weaknesses?	____ yes	X	none reported
Noncompliance material to financial statements noted?	____ yes	X no	

Federal Awards

Internal control over major programs:			
• Material weakness(es) identified?	____ yes	X no	
• Significant deficiency(s) identified that are not considered to be material weaknesses?	____ yes	X	none reported
Type of auditors' report issued on compliance for major programs:	Unmodified		
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance, Section 200.516	____ yes	X no	

Identification of Major Programs

Name of Federal Program or Cluster	CFDA Number
ARPA Cluster	21.027

Dollar threshold used to distinguish between Type A and Type B program:	$ 750,000
Auditee qualified as a low risk auditee?	Yes

SECTION II - FINANCIAL STATEMENT FINDINGS

No findings are reported.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No findings are reported.

SUMMARY SCHEDULE OF THE STATUS OF PRIOR YEAR AUDIT FINDINGS

No prior year audit findings were reported.

FY2027
BUDGET REQUEST

SEAT

SEAT

SOUTHEAST AREA TRANSIT DISTRICT

December 12, 2025

Mr. Robert J. Brule
First Selectman
Town of Waterford
Fifteen Rope Ferry Road
Waterford, CT 06385-2886

Dear Mr. Brule:

Per your correspondence of September 24, 2025, Southeast Area Transit District is pleased to submit its FY27 Budget request.

Amount Requested: $47,875. **This represents a 10% increase over last year's request.** This figure is based upon the following factors:

- The Local Match Allocation Model (based upon an equal weighting of Service Hours, Service Miles, Population Density and Ridership on its core services.
- It assumes stable State funding for the core services which if not forthcoming, will require SEAT to reduce service to all its member towns or request increases in the local funding.
- SEAT increased its services in FY26 which may continue into FY27, depending upon State funding. The expansions include: Sunday service, additional service hours and Saturdays on Line 3. *The costs of the service expansion are projected to be covered by the CT Department of Transportation and are not factored in the local match requirement of the District's member towns, including Waterford.*
- It does not include the "Micro Transit" pilot project, the Waterford "HOP" (on-demand service) for Quaker Hill ending in December 2025, as the State grant was terminated as the service generated little or no ridership. This pilot program was fully funded by State grants and does not impact the Town's contribution to SEAT.
- It incorporates increased labor costs of 2.5% and a 10% increase in fringe costs over FY26 per the labor agreement with SEAT's unionized workforce and SEAT's participation in the CT Partnership Health Plan.
- This request also reflects significant input costs, primarily fuel and materials.

SEAT currently employs 89 people, 88 full-time and 1 part-time. In addition, SEAT's General Manager is a contract employee with TransDev, and its ADA paratransit schedulers and operators are also contract employees with Eastern CT Transportation Consortium, but this service will be taken over by SEAT in FY27. SEAT's budgeted labor expense for FY27 is $8,024,832.

Services Provided:

- SEAT provides both fixed-route transit services (Routes 1, 3, 12, 14 and 15) and Federally mandated Americans with Disabilities Act (ADA) paratransit services in the Town and the region. In FY 25, SEAT provided 53,860 fixed route passenger boardings and alightings in Waterford, the majority accessing the retail shopping centers. SEAT has experienced steady ridership increases

over the last fiscal year with a 6% increase in ridership and is prepared to work with the town and Electric Boat as that firm transitions to the Crystal Mall facility.

- Services will be provided throughout the fiscal year, seven days per week, between the hours of 06:00 AM and 11:00 PM Monday – Saturday and 8:00 AM and 5:00 PM on Sundays. SEAT does not operate on major holidays.
- The estimated total cost of the transit services in Waterford in FY27 is: $1,325,403. The Town's contribution represents 4% of the cost of these services. Please note SEAT does not require any capital contribution from its member towns.

The balance of SEAT's operating funds comes from passenger fares (about 10%) and the State of CT (about 73%) and Federal Transit Administration Capital Funds (about 11%). SEAT's capital costs are borne by the Federal Transit Administration at 80% and the State of CT at 20%. SEAT does NOT receive any contributions from the United Way or other charitable institutions.

Per your supplemental information requests:

- Social Services Funding Request Form
- SEAT's Annual Report is not complete and will be submitted when finalized.
- A copy of the FY25 audit has not been completed as of this writing but will be submitted when finished.
- A breakdown of local contributions by each of the nine member towns of the District.
- A copy of our FY26 and FY27 Operating Budgets is attached.

SEAT's mission is to provide safe, effective, and outstanding regional public transportation linked to intermodal resources, thereby enhancing the quality of life for residents and visitors to the region. We will further support regional growth for present and future transportation needs. As an organization, we are focused on customer service, system development, fiscal responsibility, and community benefits with an orientation to the future.

SEAT's primary goals for FY27 are:

- Maintain service levels and grow ridership;
- Working with the State, conduct a service study (Transit Development Plan) and implement the same;
- Develop a fare study in conjunction with the CTDOT's state-wide bus fare study;
- Implement a bus shelter program working with the State and SEAT's member towns;
- Continue to implement its capital program, including the facility evaluation and improvements, focusing on electrification of SEAT's fleet over the next five to ten years.

Please do not hesitate to contact me if additional information is required.

Sincerely,

Michael J. Carroll, General Manager
860-886-2631x116, mcarroll@seatransit.org

c: Jennifer Griffis, Finance Manager

TOWN OF WATERFORD
15 Rope Ferry Road
Waterford, CT 06385
860-442-0553

SOCIAL SERVICES GRANT FUNDING REQUEST

ORGANIZATION NAME: Southeast Area Transit District

REQUEST DATE (FISCAL YEAR): FY2027

REQUESTED AMOUNT: $47,875

BENEFIT STATEMENT (Describe how these funds will be used)

Funds represent the local match requirement to secure CTDOT operating grant which funds 75% of SEAT Services, including Fixed Route Lines 1, 3, 12, 14 and 15 and Federally-mandated Americans with Disabilities (ADA) Paratransit (demand-response) service for customers with disabilities. The total projected annual operating costs of services to Waterford are $1,325,403; the balance of these costs are borne by State and Federal grants and passenger fares. SEAT requires no capital contributions from its member towns.

Per Town of Waterford Budget Guidelines: please attach a certified audit report of all funds appropriated during the last completed fiscal year to your funding request.

DECLARATION

I, the requester, understand that I am requesting public funds from the Town of Waterford. I declare that this request does not pose any potential conflict with the Town of Waterford and I will provide any documentation requested by the Town of Waterford to authorize funding this request or review the appropriateness of the request.

Signature

12/12/25
Date

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FY27 Revenue

12/11/2025

	FY25 Actual	FY26 Projected	FY27 Plan	Percent of Total Revenue	FY26/FY27 Variance	FY26/FY27 % Change
Revenue						
Passenger Fares - Bus	$ 1,155,238	$ 1,210,244	$ 1,160,121	8%	$ (50,123)	-4%
Passenger Fares - Stop & Shop	$ -		$ -	0.0%	$ -	#DIV/0!
Passenger Fares - ADA	$ 82,502	$ 23,812	$ 35,718	0.3%	$ 11,906	50%
Passenger Fares - HOP	$ -	$ 49,700	$ 52,185	0.4%	$ 2,485	5%
Passenger Fares - Smart Ride	$ -	$ 41,624	$ 47,868	0.3%	$ 6,244	15%
WTW - ECWIB/DSS	$ -		$ -	0.0%	$ -	#DIV/0!
Total	**$ 1,237,740**	**$ 1,325,380**	**$ 1,295,892**	**9%**	**$ (29,488)**	**-2%**
Subsidies						
Local Government Grants	$ 668,358	$ 700,469	$ 770,515	6%	$ 70,047	10%
State Grants - Bus	$ 6,534,603	$ 6,534,603	$ 6,606,802	48%	$ 72,199	1%
State Grants - ADA	$ 379,396	$ 339,978	$ 431,340	3%	$ 91,362	27%
State Grants - HOP	$ -	$ -	$ -	0%	$ -	#DIV/0!
State Grants - Smart Ride	$ -	$ -	$ -	0%	$ -	#DIV/0!
State Free Fare Reimbursement	$ -		$ -	0%	$ -	#DIV/0!
State Grant FR Expansion	$ -	$ 880,891	$ 1,466,063	11%	$ 585,172	66%
State Grant MicroTransit Pilot	$ -	$ 873,662	$ 1,381,618	10%	$ 507,956	58%
FTA CRSSA Grant	$ 1,777,395	$ 1,339,135	$ -	0%	$ (1,339,135)	-100%
FTA PM Capital	$ 108,434	$ 200,000	$ 374,921	3%	$ 174,921	87%
State PM Capital	$ -	$ 40,000	$ 93,730	1%	$ 53,730	134%
FTA Admin Capital	$ -	$ -	$ 542,457	4%	$ 542,457	#DIV/0!
State Admin Capital	$ -	$ -	$ 135,614	1%	$ 135,614	#DIV/0!
FTA Software Capital	$ 239,920	$ -	$ 551,410	4%	$ 551,410	#DIV/0!
State Software Capital	$ 191,936	$ -	$ 110,282	1%	$ 110,282	#DIV/0!
Total	**$ 9,900,042**	**$ 10,908,738**	**$ 12,464,754**	**90%**	**$ 216,253**	**14%**
Miscellaneous	$ -					
Advertising	$ 44,294	$ 24,318	$ 56,000	0%	$ 31,682	130%
Interest	$ -	$ -	$ -	0%	$ -	#DIV/0!
SIR		$ -	$ -	0%	$ -	#DIV/0!
Miscellaneous	$ -	$ -	$ -	0%	$ -	#DIV/0!
Total	**$ 44,294**	**$ 24,318**	**$ 56,000**	**0%**	**$ 31,682**	**130%**
Total Revenue	**$ 11,182,076**	**$ 12,258,436**	**$ 13,816,646**		**$ 218,447**	**13%**

DRAFT

FY 27 SEAT Expenses - Consolidated (All Modes/Services)

12/11/2025

Operations

	FY25 Actual	FY26 Projected	FY27 Plan	FY26/FY27 Variance	FY26/FY27% Change	FY27 Plan (CTDOT Submission)
Operator Wages	$ 2,768,521	$ 3,922,106	$ 4,542,948	$ 620,841.76	15.8%	$ 7,593,268
Operator Overtime	$ 708,577	$ 760,007	$ 819,844	$ 59,836.64	8%	
Other Wages/Overtime	$ 502,069	$ 937,224	$ 797,184	$ (140,040.48)	-15%	
Fringe Benefits	$ 2,242,167	$ 1,526,904	$ 2,079,123	$ 552,219.36	36%	$ 2,659,525
Contracted Services	$ 37,642	$ 30,756	$ 77,309	$ 46,552.68	151%	$ 554,481
Contracted Service Transportation	$ 355,476	$ 342,339	$ 58,564	$ (342,339.00)	-100%	$ 58,564
Tires & Tubes	$ 80,037	$ 89,225	$ 109,549	$ 20,323.93	23%	$ 1,653,770
Fuel	$ 777,336	$ 661,439	$ 818,788	$ 157,348.57	24%	
Other Materials/Supplies	$ 75,657	$ 104,158	$ 139,350	$ 35,191.77	34%	
Miscellaneous	$ 3,487	$ 11,824	$ 12,515	$ 691.20	6%	$ 25,057
Total	**$ 7,550,969**	**$ 8,385,982**	**$ 9,455,172**	**$ 1,069,190.42**	**13%**	**$ 12,544,665**

Maintenance

Salaries/Wages	$ 1,022,050	$ 1,041,132	$ 1,377,449	$ 336,317.40	32%	
Maintenance Overtime	$ 153,268	$ 173,196	$ 55,844	$ (117,352.30)	-68%	
Fringe Benefits	$ 610,134	$ 480,712	$ 580,401	$ 99,689.17	21%	
Contracted Services	$ 124,331	$ 149,936	$ 133,312	$ (16,624.26)	-11%	
Fuel/Lubricants	$ 80,715	$ 74,412	$ 93,874	$ 19,462.35	26%	
Other Materials/Supplies	$ 312,114	$ 364,932	$ 435,247	$ 70,314.56	19%	
Miscellaneous	$ 7,091	$ 2,012	$ 12,542	$ 10,529.94	523%	
Total	**$ 2,309,703**	**$ 2,286,332**	**$ 2,688,669**	**$ 402,336.85**	**18%**	**$ -**

Administration

Salaries/Wages	$ 369,601	$ 383,424	$ 428,166	$ 44,742.33	12%	$ 431,564
Overtime	$ -	$ -	$ 3,398	$ 3,397.87	#DIV/0!	
Fringe Benefits	$ 273,304	$ 286,969	$ 309,207	$ 22,238.27	8%	$ 309,207
Management Services	$ 239,018	$ 247,346	$ 258,443	$ 11,097.00	4%	$ 371,829
Contracted Services	$ 114,653	$ 110,718	$ 113,386	$ 2,667.80	2%	
Other Materials/Supplies	$ 8,861	$ 27,392	$ 5,415	$ (21,977.36)	-80%	$ 5,415
Liability Insurance	$ 58,089	$ 79,008	$ 75,398	$ (3,609.60)	-5%	$ 75,398
Utilities	$ 77,640	$ 70,916	$ 67,628	$ (3,287.60)	-5%	$ 67,628
Telephone/Internet	$ 87,023	$ -	$ -	$ -	#DIV/0!	
Interest Expense	$ 2,046	$ -	$ 2,148	$ 2,148.30	#DIV/0!	$ 2,148
Miscellaneous	$ 24,535	$ 8,468	$ 8,791	$ 322.60	4%	$ 8,791
Contingency	$ -	$ -	$ -	$ -	#DIV/0!	
Total	**$ 1,254,770**	**$ 1,214,241**	**$ 1,271,981**	**$ 57,739.60**	**5%**	**$ 1,271,981**

Bulding Maintenance

Contracted Services	$ -	$ 305,164	$ 343,861	$ 38,697.00	13%	
Other Materials/Supplies	$ 30,349	$ 21,716	$ 22,802	$ 1,085.80	5%	
Heating Oil	$ 36,285	$ 45,000	$ 34,161	$ (10,838.88)	-24%	
Property Insurance	$ -	$ -	$ -	$ -	#DIV/0!	
Total	**$ 66,634**	**$ 371,880**	**$ 400,824**	**$ 28,943.92**	**8%**	**$ -**

Grand Total	**$ 11,182,076**	**$ 12,258,435**	**$ 13,816,646**	**$ 1,558,210.80**	**13%**	**$ 13,816,646**

DRAFT

FY2027
BUDGET REQUEST

SEAT

SEAT

SOUTHEAST AREA TRANSIT DISTRICT

December 12, 2025

Mr. Robert J. Brule
First Selectman
Town of Waterford
Fifteen Rope Ferry Road
Waterford, CT 06385-2886

Dear Mr. Brule:

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21 ROUTE 12 • PRESTON, CONNECTICUT 06365 • PHONE 860-886-2631 • FAX 860-886-6097 • www.seatbus.com

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Sincerely,

Michael J. Carroll, General Manager
860-886-2631x116; mcarroll@seatransit.org

c: Jennifer Griffis, Finance Manager

TOWN OF WATERFORD
15 Rope Ferry Road
Waterford, CT 06385
860-442-0553

SOCIAL SERVICES GRANT FUNDING REQUEST

ORGANIZATION NAME: Southeast Area Transit District

REQUEST DATE (FISCAL YEAR): FY2027

REQUESTED AMOUNT: $47,875

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12/12/25
Date

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12/11/2025

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FTA CRSSA Grant	$ 1,777,395	$ 1,339,135	$ -	0%	$ (1,339,135)	-100%
FTA PM Capital	$ 108,434	$ 200,000	$ 374,921	3%	$ 174,921	87%
State PM Capital	$ -	$ 40,000	$ 93,730	1%	$ 53,730	134%
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Total Revenue	**$ 11,182,076**	**$ 12,258,436**	**$ 13,816,646**		**$ 218,447**	**13%**

DRAFT

FY 27 SEAT Expenses - Consolidated (All Modes/Services)

12/11/2025

Operations

	FY25 Actual	FY26 Projected	FY27 Plan	FY26/FY27 Variance	FY26/FY27% Change	FY27 Plan (CTDOT Submission)
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Operator Overtime	$ 708,577	$ 760,007	$ 819,844	$ 59,836.64	8%	
Other Wages/Overtime	$ 502,069	$ 937,224	$ 797,184	$ (140,040.48)	-15%	
Fringe Benefits	$ 2,242,167	$ 1,526,904	$ 2,079,123	$ 552,219.36	36%	$ 2,659,525
Contracted Services	$ 37,642	$ 30,756	$ 77,309	$ 46,552.68	151%	$ 554,481
Contracted Service Transportation	$ 355,476	$ 342,339	$ 58,564	$ (342,339.00)	-100%	$ 58,564
Tires & Tubes	$ 80,037	$ 89,225	$ 109,549	$ 20,323.93	23%	$ 1,653,770
Fuel	$ 777,336	$ 661,439	$ 818,788	$ 157,348.57	24%	
Other Materials/Supplies	$ 75,657	$ 104,158	$ 139,350	$ 35,191.77	34%	
Miscellaneous	$ 3,487	$ 11,824	$ 12,515	$ 691.20	6%	$ 25,057
Total	**$ 7,550,969**	**$ 8,385,982**	**$ 9,455,172**	**$ 1,069,190.42**	**13%**	**$ 12,544,665**

Maintenance

Salaries/Wages	$ 1,022,050	$ 1,041,132	$ 1,377,449	$ 336,317.40	32%	
Maintenance Overtime	$ 153,268	$ 173,196	$ 55,844	$ (117,352.30)	-68%	
Fringe Benefits	$ 610,134	$ 480,712	$ 580,401	$ 99,689.17	21%	
Contracted Services	$ 124,331	$ 149,936	$ 133,312	$ (16,624.26)	-11%	
Fuel/Lubricants	$ 80,715	$ 74,412	$ 93,874	$ 19,462.35	26%	
Other Materials/Supplies	$ 312,114	$ 364,932	$ 435,247	$ 70,314.56	19%	
Miscellaneous	$ 7,091	$ 2,012	$ 12,542	$ 10,529.94	523%	
Total	**$ 2,309,703**	**$ 2,286,332**	**$ 2,688,669**	**$ 402,336.85**	**18%**	**$ -**

Administration

Salaries/Wages	$ 369,601	$ 383,424	$ 428,166	$ 44,742.33	12%	$ 431,564
Overtime	$ -	$ -	$ 3,398	$ 3,397.87	#DIV/0!	
Fringe Benefits	$ 273,304	$ 286,969	$ 309,207	$ 22,238.27	8%	$ 309,207
Management Services	$ 239,018	$ 247,346	$ 258,443	$ 11,097.00	4%	$ 371,829
Contracted Services	$ 114,653	$ 110,718	$ 113,386	$ 2,667.80	2%	
Other Materials/Supplies	$ 8,861	$ 27,392	$ 5,415	$ (21,977.36)	-80%	$ 5,415
Liability Insurance	$ 58,089	$ 79,008	$ 75,398	$ (3,609.60)	-5%	$ 75,398
Utilities	$ 77,640	$ 70,916	$ 67,628	$ (3,287.60)	-5%	$ 67,628
Telephone/Internet	$ 87,023	$ -	$ -	$ -	#DIV/0!	
Interest Expense	$ 2,046	$ -	$ 2,148	$ 2,148.30	#DIV/0!	$ 2,148
Miscellaneous	$ 24,535	$ 8,468	$ 8,791	$ 322.60	4%	$ 8,791
Contingency	$ -	$ -	$ -	$ -	#DIV/0!	
Total	**$ 1,254,770**	**$ 1,214,241**	**$ 1,271,981**	**$ 57,739.60**	**5%**	**$ 1,271,981**

Bulding Maintenance

Contracted Services	$ -	$ 305,164	$ 343,861	$ 38,697.00	13%	
Other Materials/Supplies	$ 30,349	$ 21,716	$ 22,802	$ 1,085.80	5%	
Heating Oil	$ 36,285	$ 45,000	$ 34,161	$ (10,838.88)	-24%	
Property Insurance	$ -	$ -	$ -	$ -	#DIV/0!	
Total	**$ 66,634**	**$ 371,880**	**$ 400,824**	**$ 28,943.92**	**8%**	**$ -**

Grand Total	**$ 11,182,076**	**$ 12,258,435**	**$ 13,816,646**	**$ 1,558,210.80**	**13%**	**$ 13,816,646**

DRAFT

FY2027
BUDGET REQUEST

EASTERN CT
CONSERVATION
DISTRICT

EASTERN CONNECTICUT CONSERVATION DISTRICT, INC.

238 West Town Street
Norwich, CT 06360-2111
860-319-8806

www.ConserveCT.org/eastern

139 Wolf Den Road
Brooklyn, CT 06234
860-774-9600

BOARD *of* DIRECTORS

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Woodstock

Lydia Pan
Mystic

December 11, 2025

First Selectman
Waterford Town Hall
15 Rope Ferry Road
Waterford, CT 06385-2886

Dear Mr. Brule:

On behalf of the Eastern Connecticut Conservation District, Inc. I am writing to request Waterford's annual support in the amount of $1500 in your FY 27 budget. Attached are copies of our 2024-25 Annual Report and current-year operating budget.

As highlighted in our Annual Report, ECCD responded to inquiries from municipalities and residents within our 36-town District. These services are not covered by contracted services. To continue many of our technical assistance and educational outreach programs, we are required to seek additional sources of funding.

Support from Waterford would serve to directly support the continued efforts by ECCD to improve water quality and shellfish habitat in Niantic River. Specifically, the funding from Waterford will be applied to the Coordinator position of Niantic River Watershed Committee (NRWC). ECCD hired Dr. Jamie Vaudrey as the coordinator and is under contract with Dr. Vaudrey to provide services to NRWC.

We encourage you to read through our Annual Report and visit our website at www.ConcserveCT.org/eastern to learn more about our non-profit organization.

ECCD has not yet developed its budget for FY 27. ECCD employs 4 full-time and 1 part-time staff. For personnel costs, ECCD has budgeted $393,043. ECCD served all the residents of Waterford by working diligently to improve the water quality and habitat of Niantic River, a natural resource available to all Waterford residents. Every year, ECCD also loans water quality monitoring equipment and supplies to Waterford High School science teacher Dianne Herr to engage her students in experiential learning in the field. ECCD does not receive any funding from United Way.

If you have any questions or require any additional documentation, please contact me at Dan.Mullins@comcast.net. Thank you for your consideration of our request.

Respectfully Submitted,

Daniel Mullins

Daniel Mullins
Executive Director
Eastern Connecticut Conservation District, Inc.

TOWN OF WATERFORD
15 Rope Ferry Road
Waterford, CT 06385
860-442-0553

SOCIAL SERVICES GRANT FUNDING REQUEST

ORGANIZATION NAME: Eastern CT Conservation District

REQUEST DATE (FISCAL YEAR): FY 27

REQUESTED AMOUNT: $1,500

BENEFIT STATEMENT (Describe how these funds will be used)

The funding will be used to support the Niantic River Watershed' Committee's coordinator postion.

Per Town of Waterford Budget Guidelines: please attach a certified audit report of all funds appropriated during the last completed fiscal year to your funding request.

DECLARATION

I, the requester, understand that I am requesting public funds from the Town of Waterford. I declare that this request does not pose any potential conflict with the Town of Waterford and I will provide any documentation requested by the Town of Waterford to authorize funding this request or review the appropriateness of the request.

Daniel Mullins
Signature

11/20/25
Date

Create PDF files without this message by purchasing novaPDF printer (http://www.novapdf.com)

EASTERN CONNECTICUT CONSERVATION DISTRICT, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

NOTE 3 – LIQUIDITY

The following reflects Eastern Connecticut Conservation District, Inc.'s financial assets as of the statement of financial position date, reduced by amounts that are not available for general use due to contractual or donor-imposed restrictions within one year of the statement of financial position date.

	2023	2022
Financial assets, at year-end		
Cash and cash equivalents	$ 275,629	$ 195,291
	275,629	195,291
Less: those unavailable for general expenditures within one year, due to:		
Contract or Donor-imposed restrictions:	12,367	13,014
Financial assets available to meet cash needs for general expenditures within one year	$ 263,262	$ 182,277

NOTE 4 - PROPERTY AND EQUIPMENT

The Organization's property and equipment consisted of the following as of June 30, 2023 and 2022:

	2023	2022
Land, 85.15 acres, Brooklyn, Connecticut	$ 1	$ 1
Furniture and equipment	48,394	48,394
Total property and equipment	48,395	48,395
Less: accumulated depreciation	47,274	46,905
	$ 1,121	$ 1,490

Depreciation expense was $369 and $271 for the years ended June 30, 2023 and 2022, respectively.

NOTE 5 - NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions consist of the following as of June 30, 2023 and 2022:

Nature of Restriction	2023	2022
Thames River Basin Partnership	$ 1,166	$ 1,560
Celebrating Agriculture	5,897	5,303
Niantic River Watershed Committee	556	556
Hallville Pond Fishway	4,748	5,595
	$ 12,367	$ 13,014

NOTE 5 - NET ASSETS WITH DONOR RESTRICTIONS *(Continued)*

Net assets with donor restrictions were released from donor restrictions during the year ended June 30, 2023 and 2022 by satisfying the following restrictions:

Purpose restrictions:	2023	2022
Thames River Basin Partnership	$ 1,693	$ 347
Celebrating Agriculture	156	4,480
Hallville Pond Fishway	847	371
	$ 2,696	$ 5,198

A brief description of these programs are as follows:

Thames River Basin Partnership

This is a voluntary, cooperative effort to share resources and to develop a regional approach to resource protection. Priority areas of concern for the basin are to: protect the region's agricultural and natural areas being threatened by land use changes; protect ground surface water quantity and quality being threatened and degraded by contamination; provide informational and educational opportunities; and improve the coastal zone resource conditions. The Organization provides coordinator services for this organization, serves as a member of the Steering Committee, manages the funding by depositing the organizations income into a designated line item pass-through account, issues checks for payment as requested by the coordinator, tracks grant income, and provides financial reports as requested.

Celebrating Agriculture

This is an annual, fun, free, educational day showcasing the benefits agriculture provides to the region, as well as the challenges farms face today. It is held at the Woodstock Fairgrounds on Route 169, Woodstock, CT. The Organization provides financial management of the funds for this event, serves on the Steering Committee, processes requests for payment, deposits earmarked funds into a pass-through line item account, and provides monthly financial statements.

Niantic River Watershed Committee ("NRWC")

This is an entity comprised of members within the Niantic River watershed, which spans the towns of East Lyme, Montville, Salem and Waterford. The Committee's purpose is to improve water quality and monitoring for the Niantic River and its tributaries. In addition to compiling water data, NRWC supports fish and wildlife habitat and provides natural resource management through technical, educational and outreach support. The organization provides financial management of the funds; organization leadership; processes requests for payment; deposits earmarked funds; and provides monthly financial statements.

NOTE 5 - NET ASSETS WITH DONOR RESTRICTIONS *(Continued)*

Hallville Pond Fishway

The Organization served as general contractor and provides management of a fishway at the Hallville Dam site in Preston, Connecticut. This project supported the restoration of anadromous fish from the Thames River upstream to Amos Lake in Preston through funding specifically earmarked for this project.

NOTE 6 - REVENUE CONCENTRATION

The majority of the Organization's support and revenue is received in the form of government grants, including those awarded by the State of Connecticut Department of Energy and Environmental Protection. As with all government grants, this funding is subject to reduction or termination in future years. Any significant reduction in this funding would have an adverse impact on the Organization's program services.

NOTE 7 - RETIREMENT PLAN

Employees of the Organization may participate in a SIMPLE IRA plan (a defined contribution plan), whereby the employees may elect to make contributions pursuant to a salary reduction agreement upon meeting age and length of service requirements. The plan covered three employees during the year ended June 30, 2023 and four employees during the year ended June 30, 2022. The Organization made 3% matching contributions in the amount of $3,747 and $5,607 for the years ended June 30, 2023 and 2022, respectively.

NOTE 8 - FUNCTIONAL EXPENSES

The functional allocation of expenses for the years ended June 30, 2023 and 2022 is as follows:

	2023		
	Natural Resource Conservation	Management and General	Total
Salaries and wages	$ 267,256	$ 19,168	$ 286,424
Payroll taxes and benefits	25,726	1,845	27,571
Direct program expenses	151,256	-	151,256
Occupancy	4,025	1,341	5,366
Office expenses	11,768	1,308	13,076
Insurance	5,490	394	5,884
Professional services	12,329	1,370	13,699
Travel	10,165	-	10,165
Depreciation	369	-	369
	$ 488,384	$ 25,426	$ 513,810

NOTE 8 - FUNCTIONAL EXPENSES*(Continued)*

	2022		
	Natural Resource Conservation	Management and General	Total
Salaries and wages	$ 262,691	$ 43,744	$ 306,435
Payroll taxes and benefits	26,794	4,462	31,256
Direct program expenses	608,875	-	608,875
Occupancy	2,626	875	3,501
Office expenses	15,139	1,682	16,821
Insurance	2,626	437	3,063
Advertising	752	-	752
Travel	12,059	-	12,059
Depreciation	271	-	271
	$ 931,833	$ 51,200	$ 983,033

Town	Amount
1. Ashford	$500
2. Bozrah	$300
3. Brooklyn	$1,000
4. Columbia	$500
5. Griswold	$250
6. Groton (town)	$2,000
7. Hampton	$300
8. Lisbon	$500
9. Mansfield	$1,500
10. Montville	$1,000
11. Pomfret	$500
12. Preston	$225
13. Putnam	$1,000
14. Sterling	$500
15. Stonington	$1,500
16. Thompson	$1,000
17. Waterford	$1,500
18.Woodstock	$1,000
Total	**$15,075**

UNITED COMMUNITY AND FAMILY SERVICES, INC
FY2026 - FINANCIAL STATEMENTS

	MTD			YTD		
	September 2025			September 2025		
	Actual	Budget	Variance	Actual	Budget	Variance
Revenue						
Outpatient	1,866,860	1,760,436	106,425	5,503,131	5,281,308	221,823
Grant Revenue	1,105,010	1,006,535	98,476	4,537,971	3,019,604	1,518,367
Eldercare Fees	206,305	180,974	25,331	599,225	542,922	56,303
340B Pharmacy	209,695	158,333	51,362	525,452	475,000	50,452
Contract Revenue	123,545	50,355	73,190	408,858	120,842	288,016
Contributions	30,641	43,119	(12,477)	120,305	159,580	(39,274)
Cities / Towns	8,300	11,790	(3,490)	8,300	35,369	(27,069)
Other	24,386	28,869	(4,484)	72,307	86,608	(14,301)
Total Revenue	**3,574,743**	**3,240,411**	**334,332**	**11,775,549**	**9,721,233**	**2,054,316**
Expenses						
Salary Related	2,778,981	2,704,075	(74,906)	8,779,974	8,112,226	(667,747)
Contracted Labor / Services	483	259,410	258,927	1,361,013	778,229	(582,784)
Equipment Supplies	182,563	59,008	(123,555)	357,930	177,023	(180,907)
Occupancy	93,299	93,084	(215)	267,983	279,251	11,268
Telephone / Communication	21,278	27,130	5,852	78,878	81,390	2,512
Transportation	163,190	24,467	(138,723)	227,011	73,400	(153,610)
Staff Training	105,570	27,518	(78,052)	137,516	82,553	(54,964)
Marketing / Fundraising	28,859	12,417	(16,443)	51,695	37,250	(14,445)
Other	26,878	16,438	(10,439)	47,059	49,315	2,256
Total Expenses	**3,401,100**	**3,223,545**	**(177,554)**	**11,309,058**	**9,670,638**	**(1,638,421)**
Allocations	(0)	(0)	(0)	0	0	0
Operating Surplus / (Deficit)	**173,643**	**16,865**	**156,778**	**466,490**	**50,595**	**415,895**
Depreciation Impact	111,710	0	111,710	167,625	0	167,625
Net Surplus / (Deficit)	61,933	16,865	45,068	298,865	50,595	248,270

United Community and Family Services
Annual Operating Budget
For the Fiscal Years Ending June 30, 2026 and 2027
Total

	FY2026	FY2027	Variance
Revenue			
OutPatient Revenue	21,125,232	23,104,289	1,979,057
Government Grant Revenue	10,510,105	10,010,105	-500,000
HRSA 330 Grant Revenue	1,423,311	1,923,311	500,000
Non-Gov't Grant Revenue	145,000	145,000	0
Eldercare Fees	2,171,686	2,329,946	158,260
340B Phamacy	1,900,000	1,710,001	-189,999
Contract Revenue	483,367	507,535	24,168
United Way	232,155	140,000	-92,155
Foundation Revenue	150,000	96,468	-53,532
Contributions	256,163	267,473	11,310
Cities & Towns Revenue	141,475	148,000	6,525
Special Events	53,500	53,500	0
Rental Income	284,182	257,009	-27,173
Miscellaneous Income	8,750	10,000	1,250
Total Revenue	38,884,926	40,702,637	1,817,711
Expenses			
Personnel Expense			
Personnel Expense	25,447,608	26,900,893	1,453,285
Fringe Benefits	7,001,274	7,053,569	52,295
Total Salary Related Expenses	32,448,882	33,954,462	1,505,580
Other Expenses			
Contracted Labor/Services/Equipment	3,112,912	3,215,912	103,000
Equipment & Supplies	708,086	708,086	0
Occupancy	545,000	596,649	51,649
Interest & Debt Service	93,000	99,438	6,438
Insurance	479,000	504,653	25,653
Telephone/Communications Exps	325,557	354,277	28,720
Transportation - Client/Staff	293,600	302,408	8,808
Staff Training & Meetings	330,209	394,711	64,502
Marketing & Fundraising	113,775	162,720	48,945
Advertising-Employment	9,425	34,452	25,027
Staff & Volunteer Recognition	25,800	35,000	9,200
Client Support	57,225	99,562	42,337
Miscellaneous Expenses	140,032	42,571	-97,461
Total Other Expense	6,233,621	6,550,439	316,818
Total Labor and Other Expenses	38,682,503	40,504,901	1,822,398
Operations Surplus/Deficit	202,423	197,736	-4,687

United Community & Family Services, Inc.

Statement of Functional Expenses
Year Ended June 30, 2023

	Program services				Support services			2023
	Behavioral health	Medical services	ElderCare services	Total program services	Management and general	Fundraising	Total support services	Total
Salaries and wages	$ 13,756,649	$ 6,146,684	$ 1,109,144	$ 21,012,477	$ 2,930,995	$ -	$ 2,930,995	$ 23,943,472
Fringe benefits	3,443,626	1,372,075	244,776	5,060,477	836,002	-	836,002	5,896,479
Total personnel expenses	17,200,275	7,518,759	1,353,920	26,072,954	3,766,997	-	3,766,997	29,839,951
Contracted services	654,108	1,521,591	122,343	2,298,042	1,725,069	-	1,725,069	4,023,111
Office and medical supplies	188,422	351,349	161,857	701,628	503,419	-	503,419	1,205,047
In-kind contributed nonfinancial assets	-	434,342	-	434,342	-	-	-	434,342
Rent and occupancy	-	-	-	-	251,289	-	251,289	251,289
Insurance	1,228	135	14,624	15,987	442,663	-	442,663	458,650
Utilities	-	-	87,926	87,926	275,786	-	275,786	363,712
Transportation	219,934	9,872	42,381	272,187	32,761	12	32,773	304,960
Repairs and maintenance	1,310	125	17,032	18,467	31,560	-	31,560	50,027
Telephone	60,769	8,228	12,452	81,449	233,407	465	233,872	315,321
Rental and maintenance of equipment	1,674	3,555	-	5,229	65,144	-	65,144	70,373
Conferences and training	53,618	8,872	420	62,910	27,715	-	27,715	90,625
Advertising	77,814	33,106	14,799	125,719	103,009	-	103,009	228,728
Interest expense	-	-	8,358	8,358	105,991	-	105,991	114,349
Membership dues	1,919	1,240	1,350	4,509	28,983	-	28,983	33,492
Awards and grants	-	-	-	-	13,681	-	13,681	13,681
Special assistance to individuals	18,094	8,902	-	26,996	925	-	925	27,921
Printing and publications	1,655	738	536	2,929	198	-	198	3,127
Program expenses	542	1,708	928	3,178	1,669	-	1,669	4,847
License fees	991	1,535	1,050	3,576	940	-	940	4,516
Allocated occupancy	644,377	405,438	-	1,049,815	(1,054,105)	4,290	(1,049,815)	-
Miscellaneous	(1,075)	(2,153)	2,042	(1,186)	(30,193)	21,488	(8,705)	(9,891)
Total other expenses	1,925,380	2,788,583	488,098	5,202,061	2,759,911	26,255	2,786,166	7,988,227
Total expenses before depreciation	19,125,655	10,307,342	1,842,018	31,275,015	6,526,908	26,255	6,553,163	37,828,178
Depreciation	605,263	603,458	176,563	1,385,284	93,747	-	93,747	1,479,031
Total expenses	$ 19,730,918	$ 10,910,800	$ 2,018,581	$ 32,660,299	$ 6,620,655	$ 26,255	$ 6,646,910	$ 39,307,209

See Notes to Financial Statements.

Independent Auditor's Report

To the Board of Directors
United Community & Family Services, Inc.

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of United Community & Family Services, Inc. (the "Organization"), which comprise the statements of financial position as of June 30, 2024 and 2023, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as of June 30, 2024 and 2023, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America ("GAAS") 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 Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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 Organization's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

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 GAAS 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 GAAS 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 Organization'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 Organization'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 audits.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 19, 2024, on our consideration of the Organization'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 Organization'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 Organization's internal control over financial reporting and compliance.

CohnReznick LLP

Hartford, Connecticut
December 19, 2024

United Community & Family Services, Inc.

Statements of Financial Position
June 30, 2024 and 2023

Assets

	2024	2023
Current assets		
Cash and cash equivalents	$ 4,797,479	$ 2,560,332
Patient services receivable, net	1,100,800	864,159
United Way contribution receivable	232,155	229,097
Investments - Board designated for capital	344,950	330,983
Grants receivable	402,545	903,799
Pharmacy and other receivables	975,800	645,070
Prepaid expenses	562,478	356,665
Total current assets	8,416,207	5,890,105
Property and equipment, at cost		
Buildings and improvements	22,031,920	21,940,903
Furniture and fixtures	8,535,175	8,527,678
Motor vehicles	537,134	537,134
Land improvements	299,463	299,463
Total	31,403,692	31,305,178
Less accumulated depreciation	(20,574,821)	(19,056,111)
Total	10,828,871	12,249,067
Land	1,112,499	1,112,499
Construction in progress	18,054	78,594
Total property and equipment, net	11,959,424	13,440,160
Other assets		
Right-of-use asset - operating leases	587,625	889,696
Beneficial interest in perpetual trust	3,408,260	3,134,685
Investments - in perpetuity	1,213,263	1,213,263
Investments - restricted for time/purpose	1,314,378	1,104,324
Investments - functioning as an endowment	9,398,830	7,768,836
Total other assets	15,922,356	14,110,804
Total assets	$ 36,297,987	$ 33,441,069

United Community & Family Services, Inc.

Statements of Financial Position
June 30, 2024 and 2023

Liabilities and Net Assets

	2024	2023
Current liabilities		
Accounts payable and other	$ 1,015,104	$ 816,265
Accrued expenses	3,397,709	2,916,724
Refundable advances - grants	3,024,526	2,598,240
Current portion of notes payable	371,920	360,012
Current portion of operating lease liabilities	372,075	395,587
Total current liabilities	8,181,334	7,086,828
Long-term liabilities		
Notes payable, net of current portion	2,389,170	2,757,365
Operating lease liabilities, net of current portion	220,202	497,951
Total long-term liabilities	2,609,372	3,255,316
Total liabilities	10,790,706	10,342,144
Commitments and contingencies		
Net assets		
Net assets without donor restrictions	19,100,037	17,180,935
Net assets with donor restrictions		
Time/purpose	1,606,986	1,391,307
In perpetuity	4,800,258	4,526,683
Total net assets with donor restrictions	6,407,244	5,917,990
Total net assets	25,507,281	23,098,925
Total liabilities and net assets	$ 36,297,987	$ 33,441,069

See Notes to Financial Statements.

United Community & Family Services, Inc.

Statements of Activities
Years Ended June 30, 2024 and 2023

	2024	2023
Changes in net assets without donor restrictions		
Operating revenue and support		
Patient service revenue, net of contractual allowances and discounts	$ 20,215,622	$ 19,413,457
Grants from government and other agencies	13,376,752	13,457,730
Contributed nonfinancial assets	456,978	434,342
Pharmacy revenue	4,806,635	2,731,900
Investment income, net	223,722	200,733
Rental income	268,086	265,281
Other revenue	398,848	550,552
Realized gain on investments	66,750	56,936
Special events	51,590	62,099
Contributions	2,098,447	127,083
	41,963,430	37,300,113
Net assets released from restrictions	235,006	271,090
Total operating revenue and support	42,198,436	37,571,203
Expenses		
Program services	33,691,031	32,660,299
Support services	7,939,362	6,646,910
Total expenses	41,630,393	39,307,209
Change in net assets without donor restrictions before other income	568,043	(1,736,006)
Other income		
Gain on disposal of property and equipment	3,600	-
Unrealized gain on investments	1,347,459	761,034
Grant revenue for capital additions	-	36,864
Total other income	1,351,059	797,898
Change in net assets without donor restrictions	1,919,102	(938,108)
Changes in net assets with donor restrictions - time/purpose		
United Way funding	232,084	229,064
Investment income, net	29,714	30,586
Unrealized gain on investments	188,887	122,455
Net assets released from restrictions	(235,006)	(271,090)
Change in net assets with donor restrictions - time/purpose	215,679	111,015
Changes in net assets with donor restrictions - in perpetuity		
Change in value of beneficial interest in perpetual trust	273,575	213,510
Change in net assets with donor restrictions - in perpetuity	273,575	213,510
Change in net assets	2,408,356	(613,583)
Net assets, beginning	23,098,925	23,712,508
Net assets, end	$ 25,507,281	$ 23,098,925

See Notes to Financial Statements.

United Community & Family Services, Inc.

Statements of Functional Expenses
Year Ended June 30, 2024 (With Comparative Totals for 2023)

	Program services				Support services			2024	2023
	Behavioral health	Medical services	Eldercare services	Total program services	Management and general	Fundraising	Total support services	Total	Total
Salaries and wages	$ 13,475,183	$ 5,231,703	$ 1,239,460	$ 19,946,346	$ 4,244,410	$ -	$ 4,244,410	$ 24,190,756	$ 23,943,472
Fringe benefits	3,560,683	1,256,604	253,757	5,071,044	842,492	-	842,492	5,913,536	5,896,479
Total personnel expenses	17,035,866	6,488,307	1,493,217	25,017,390	5,086,902	-	5,086,902	30,104,292	29,839,951
Contracted services	1,675,678	2,377,067	135,044	4,187,789	2,036,381	-	2,036,381	6,224,170	4,023,111
Office and medical supplies	230,134	305,860	159,133	695,127	72,611	-	72,611	767,738	1,205,047
In-kind contributed nonfinancial assets	-	456,978	-	456,978	-	-	-	456,978	434,342
Rent and occupancy	-	-	-	-	382,545	-	382,545	382,545	251,289
Insurance	2,063	-	15,955	18,018	469,210	-	469,210	487,228	458,650
Utilities	-	-	78,799	78,799	267,068	-	267,068	345,867	363,712
Transportation	263,296	28,074	49,733	341,103	35,408	9	35,417	376,520	304,960
Repairs and maintenance	23	46	8,935	9,004	28,774	-	28,774	37,778	50,027
Telephone	69,534	4,816	12,723	87,073	153,778	117	153,895	240,968	315,321
Rental and maintenance of equipment	1,314	10,531	-	11,845	-	-	-	11,845	70,373
Conferences and training	60,793	8,162	1,598	70,553	17,833	3,535	21,368	91,921	90,625
Advertising	108,406	24,937	9,994	143,337	135,627	-	135,627	278,964	228,728
Interest expense	-	-	7,047	7,047	97,131	-	97,131	104,178	114,349
Membership dues	2,390	852	1,640	4,882	6,791	-	6,791	11,673	33,492
Awards and grants	-	-	-	-	20,928	-	20,928	20,928	13,681
Special assistance to individuals	34,782	28,756	-	63,538	1,440	-	1,440	64,978	27,921
Printing and publications	1,091	1,613	596	3,300	1,301	-	1,301	4,601	3,127
Program expenses	2,912	2,800	-	5,712	933	-	933	6,645	4,847
License fees	856	3,415	439	4,710	679	-	679	5,389	4,516
Allocated occupancy	628,877	376,248	-	1,005,125	(1,009,060)	3,935	(1,005,125)	-	-
Miscellaneous	9,545	1,903	1,621	13,069	58,113	1,852	59,965	73,034	(9,891)
Total other expenses	3,091,694	3,632,058	483,257	7,207,009	2,777,491	9,448	2,786,939	9,993,948	7,988,227
Total expenses before depreciation	20,127,560	10,120,365	1,976,474	32,224,399	7,864,393	9,448	7,873,841	40,098,240	37,828,178
Depreciation	685,130	594,049	187,453	1,466,632	65,521	-	65,521	1,532,153	1,479,031
Total expenses	$ 20,812,690	$ 10,714,414	$ 2,163,927	$ 33,691,031	$ 7,929,914	$ 9,448	$ 7,939,362	$ 41,630,393	$ 39,307,209

See Notes to Financial Statements.

United Community & Family Services, Inc.

Statement of Functional Expenses
Year Ended June 30, 2023

	Program services				Support services			2023
	Behavioral health	Medical services	ElderCare services	Total program services	Management and general	Fundraising	Total support services	Total
Salaries and wages	$ 13,756,649	$ 6,146,684	$ 1,109,144	$ 21,012,477	$ 2,930,995	$ -	$ 2,930,995	$ 23,943,472
Fringe benefits	3,443,626	1,372,075	244,776	5,060,477	836,002	-	836,002	5,896,479
Total personnel expenses	17,200,275	7,518,759	1,353,920	26,072,954	3,766,997	-	3,766,997	29,839,951
Contracted services	654,108	1,521,591	122,343	2,298,042	1,725,069	-	1,725,069	4,023,111
Office and medical supplies	188,422	351,349	161,857	701,628	503,419	-	503,419	1,205,047
In-kind contributed nonfinancial assets	-	434,342	-	434,342	-	-	-	434,342
Rent and occupancy	-	-	-	-	251,289	-	251,289	251,289
Insurance	1,228	135	14,624	15,987	442,663	-	442,663	458,650
Utilities	-	-	87,926	87,926	275,786	-	275,786	363,712
Transportation	219,934	9,872	42,381	272,187	32,761	12	32,773	304,960
Repairs and maintenance	1,310	125	17,032	18,467	31,560	-	31,560	50,027
Telephone	60,769	8,228	12,452	81,449	233,407	465	233,872	315,321
Rental and maintenance of equipment	1,674	3,555	-	5,229	65,144	-	65,144	70,373
Conferences and training	53,618	8,872	420	62,910	27,715	-	27,715	90,625
Advertising	77,814	33,106	14,799	125,719	103,009	-	103,009	228,728
Interest expense	-	-	8,358	8,358	105,991	-	105,991	114,349
Membership dues	1,919	1,240	1,350	4,509	28,983	-	28,983	33,492
Awards and grants	-	-	-	-	13,681	-	13,681	13,681
Special assistance to individuals	18,094	8,902	-	26,996	925	-	925	27,921
Printing and publications	1,655	738	536	2,929	198	-	198	3,127
Program expenses	542	1,708	928	3,178	1,669	-	1,669	4,847
License fees	991	1,535	1,050	3,576	940	-	940	4,516
Allocated occupancy	644,377	405,438	-	1,049,815	(1,054,105)	4,290	(1,049,815)	-
Miscellaneous	(1,075)	(2,153)	2,042	(1,186)	(30,193)	21,488	(8,705)	(9,891)
Total other expenses	1,925,380	2,788,583	488,098	5,202,061	2,759,911	26,255	2,786,166	7,988,227
Total expenses before depreciation	19,125,655	10,307,342	1,842,018	31,275,015	6,526,908	26,255	6,553,163	37,828,178
Depreciation	605,263	603,458	176,563	1,385,284	93,747	-	93,747	1,479,031
Total expenses	$ 19,730,918	$ 10,910,800	$ 2,018,581	$ 32,660,299	$ 6,620,655	$ 26,255	$ 6,646,910	$ 39,307,209

See Notes to Financial Statements.

Eastern Connecticut Conservation District

238 West Town Street, Norwich, CT 06360 860-319-8806

139 Wolf Den Road, Brooklyn, CT 06234 860-774-9600

2024-2025 ANNUAL REPORT

July 1, 2024– June 30, 2025

Board of Directors

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William Jorsz, Vice-Chair

Paul Shaffer, Treasurer

Susan Manning, Secretary

Gwen Haaland

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Cindy Wright-Jones

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Dan Mullins, Executive Director

Maura Robie,
Natural Resource Specialist

Paul Burgess,
Professional Engineer

Heather Strother,
Natural Resource Specialist

Megan Trujillo,
Conservation Technician

Heather Palardy,
Conservation Technician

Michael Burdick,
Natural Resource Specialist

It has been a difficult year for conservation organizations and agencies across the country, including Eastern Connecticut Conservation District. With major changes being implemented at United States Environmental Protection Agency, a tidal wave of uncertainty has impacted federal, state and local efforts to protect and improve the environment -- but one thing is certain, perseverance is the sea wall that will protect our values from being eroded and our collective efforts for a cleaner world from being washed away.

United States Environmental Protection Agency has taken unprecedented actions to roll back regulations intended to protect the health and well-being of people and the environment, including regulations that protect the air we breathe and the water we drink.

Actions that impact the water we drink include EPA's rewriting the definition of "waters of the United States", which will narrow protections for wetlands and smaller bodies of water, increasing the discharge of pollutants into our waters, thereby reducing the quality of our drinking water. EPA is also proposing to roll back the "Endangerment Finding", the foundation for climate regulations on cars and power plants under the Clean Air Act. EPA's revisions to the Mercury and Air Toxics Standards for coal-fired power plants will also increase toxic chemicals spewing into the atmosphere. Of course, atmospheric deposition of pollutants onto our landscapes also contaminates our soil and drinking water.

However, the impacts of these rollbacks will not be evident since EPA is eliminating its Office of Research and Development, quashing independent non-partisan science that informs decision-makers. This action imperils the health of communities by undercutting programs that monitor air pollution, toxic chemical exposure and contaminated drinking water, PFAS for example, among others. EPA is also forcing out career staff who have spent decades working to protect clean air and water, gutting the agency while eliminating vast reservoirs of expertise and knowledge. EPA is dismantling its office of environmental justice, eliminating the agency's ability to support communities that have been particularly hard-hit by environmental impacts. Perhaps most disturbing is that United States is withdrawing from the Paris Agreement, the global climate accord under the United Nations Framework Convention on Climate Change. The withdrawal becomes official in January 2026.

But do not international climate agreements and "environmental justice" initiatives provide justice for the global environment, justice for the plants and animals that rely upon its resources and justice for all people? Air and water do not respect geographic boundaries. They flow freely from state to state, region to region, nation to nation. Global ecosystems are more imperiled today than they have ever been. To turn back the tide, we must persevere. In collaboration with our partners, Eastern Connecticut Conservation District will continue its tradition of doing effective, environmentally sound work to the best of its ability, despite these outside challenges.

Sherwood Raymond,
Chair

Eastern Connecticut Conservation District

ECCD Provides Technical Assistance to District Towns & Residents

ECCD staff conducted a comprehensive site review at Pattagansett Art Center.

ECCD staff conducted a presentation at Learning In Retirement Quinebaug Valley Chapter about watersheds and actions to improve water quality.

ECCD responded to a wide variety of inquiries from district municipalities and residents, providing technical assistance on topics such as:

Nonpoint source pollution, farmland restoration, soil health, MS4 permit support, coastal resiliency, stormwater management and retrofits, stormwater sampling, riparian buffers and buffer plants, GIS assistance, agricultural best management practices, low-impact development, green infrastructure, conservation planning, open space planning and management, native plants, pollinator plants, stormwater BMP monitoring & maintenance, erosion and sediment control, pond management, water quality monitoring, funding opportunities, grant writing support, legislative and policy updates, invasive species information, and local, state and federal permitting questions.

We would like to thank the following towns for their contributions to ECCD in 2024-25, which help support regional conservation throughout eastern Connecticut.

Ashford, Bozrah, Brooklyn, Columbia, Griswold, Hampton, Lisbon, Mansfield, Montville, Pomfret, Preston, Stonington, Thompson, Waterford and Woodstock.

ECCD Provides Natural Resource Conservation Information & Education

Earth Day at Town of Groton Library

ECCD tabled at the Earth Day Expo at Groton's Public Library

Youth Climate Summit

To engage youth, ECCD tabled at the 2nd Annual Youth Climate Summit at the Mashantucket Pequot Museum

Branford Manor SpringFest

ECCD staff attended the SpringFest and provided information about Baker Cove Watershed Committee.

Town of Groton Farmers Market

ECCD staff tabled at Town of Groton's Farmers Market, presenting information about degraded water quality and efforts to improvement it.

Celebrating Agriculture

ECCD staffed a table at Celebrating Agriculture at Brooklyn Fairgrounds, as an aspiring farmer looks on.

Groton Park Clean-up

ECCD staff participated in a clean-up at Birch Plain Creek Wildlife Area

♥ ♥ ♥ ECCD wishes to express its heartfelt appreciation for the generous donations made on behalf of others in the name of conservation. ♥ ♥ ♥

William Bray **in Memory of Cecelia Bray**
Joyce Brewster **in Memory of Simon Brewster**
Joyce Daniel **in Memory of Frank Howard Daniel**
Dori Cote **in Memory of Robert L Harwood**
Jeffrey & Carolyn Otto **in Honor of Emerson & Winfred Nutting**

Eastern Connecticut Conservation District

Agricultural Projects

NACD Technical Assistance Grant - With funding from National Association of Conservation Districts, ECCD was able to attend multiple NRCS trainings on tools and practices to continue providing technical assistance. District staff supported NRCS by conducting farm visits and certifications. Partners including ECCD, CSWC and NRCS held a local work group workshop to ask community for natural resource needs.

Reducing Nitrogen in Long Island Sound by Managing Farm Waste at Valley View Farm[3] - To improve water quality in Long Island Sound, ECCD and NRCS are collaborating with Valley View Farm in North Stonington to construct a new free-stall barn with agricultural waste management and storage facilities.

Manure Management to Reduce Nitrogen Pollution into Long Island Sound[3] - To improve water quality in Long Island Sound, ECCD and NRCS are collaborating with Square A Farm in Lebanon to construct a new free-stall barn with agricultural waste management facilities.

Managing Silage Leachate in a Local Dairy Farm to Reduce Nitrogen in Long Island Sound (CT)[3] - To improve water quality in Long Island Sound, ECCD and NRCS are collaborating with Spielman Farm in Baltic to construct silage bunkers to manage nutrients and pathogens in silage leachate

The site is being prepared for a free-stall barn with agricultural waste management facilities in N Stonington.

Construction is well underway at Square A Farm on a new free-stall barn for agricultural waste management.

Water Quality & Habitat Improvement Projects

Quanaduck Cove BMP Demonstration Site [3] — ECCD, in partnership with the Quanaduck Cove Court Condominium Association and Tipping Rock Association, addressed nitrogen pollution from stormwater runoff in Long Island Sound with a suite of BMPs including downspout planters and two riparian buffers. ECCD staff also created a BMP Manual for use by community associations. ECCD completed the project in August 2024 and has since been distributing the BMP manuals.

From Rain Gardens to Riparian Buffers: Pollinator Pathways for Healthy Watersheds [3] ECCD staff completed grant requirements with municipalities and volunteers to install vegetated buffers and rain gardens using native plants to attract pollinators in the City and Town of Groton, Ledyard, Preston and Stonington. Outreach included Ledyard & Preston riparian buffer and rain garden workshops, disseminating educational brochures in English & Spanish and creating signs.

ECCD staff, with students and teachers, installed a pollinator garden at Jennings School.

ECCD staff and volunteers install a rain garden at Groton Estates..

1. Funded in part by CT DEEP through a CWA §319 NPS Program grant
2. Funded in part by CT NRCS through USDA NRCS RCPP grant
3. Funded in part by a National Fish and Wildlife Foundation Long Island Sound Futures Fund grant with additional funding provided by EPA.
4. Funded by the CSWC & USDA NRCS RCPP sources
5. Funded by Long Island Sound Stewardship Fund at the Long Island Community Foundation
6. Funded by CT DEEP through FY23 LIS/BIL, EB Mitigation Fund and Mohawk NE Mitigation Fund.
7. Funded by NOAA under its B-WET program.

Water Quality & Habitat Improvement Projects cont.

CT DEEP-EPA 319 NPS: Birch Plain Creek Stormwater Improvements project[1]
Groton Estates apartment complex has issues with storm drain runoff discharging into Birch Plain Creek which drains into Baker Cove. ECCD, City of Groton & Groton Estates are installing 5 tree filters, 6 rain gardens, 1 hydrodynamic separator, 5 storm drain filters, 3 interpretive signs and held 1 educational workshop for residents and City stakeholders.

Solar Power Erosion & Sediment Control Inspections – ECCD has an agreement with CTDEEP to conduct erosion and sediment control inspections at new commercial solar installations. Inspections were conducted Silicon Ranch in North Stonington and TriTec Americas sites in Uncasville, Pomfret and Montville.

Natchaug River Watershed Advisory Board[1] – In collaboration with the eight towns within the Natchaug River watershed, ECCD staff is developing an advisory board comprised of municipal officials and other stakeholders to protect the watershed and drinking water for Mansfield and Windham. The board is working to implement CT's first healthy watershed plan.

Shewville Dam Fishway Construction Project[6] – In fall 2024, ECCD completed construction of a Denil steeppass fishway to pass fish over Shewville Dam in Ledyard, CT. River herring now have access to historic spawning habitat all the way to Amos Lake and Avery Pond. In Spring 2025, DEEP Fisheries staff observed alewife above the fishway indicating that the fishway is functioning as designed.

Green Schoolyard Grant — funded by Community Foundation of Eastern CT, ECCD installed a Green Schoolyard at CB Jennings International Elementary Magnet School in New London, including a rain barrel & green house to support the school's gardening program and pollinator gardens to attract pollinators.

Project Oceanology Outdoor Learning Alliance[7]— With funding from NOAA through its B-WET Program, ECCD collaborated with Project Oceanology to create outdoor learning spaces in underserved communities throughout eastern Connecticut, including Thames River Magnet School, Charles H. Barrows STEM Academy, Catherine Kolnaski STEAM Magnet School, Mahan Elementary School and Charles Barnum Magnet School.

ECCD staff, Maura Robie, tabled at Experience Eastford to promote the Natchaug River Watershed Advisory Board.

Hydrodynamic separator being installed at Groton Estates.

Denil steeppass fishway on Shewville Brook.

Greenhouse and rain barrel at CB Jennings Elementary School.

Rain garden installed in Thompson.

Eastern Connecticut Conservation District

Collaborations/Partnerships

Partnerships with government agencies and non-profit organizations are important to ECCD to achieve its mission. ECCD is represented on the Board of Connecticut Resource Conservation and Development Area, Thames River Basin Partnership, the Celebrating Agriculture Steering Committee, The Last Green Valley, Connecticut Envirothon, Niantic River Nitrogen Work Group, Long Island Sound Study Citizens Advisory Committee, and Willimantic Whitewater Partnership. We also partner with USDA Natural Resources Conservation Service (NRCS), CT Department of Energy and Environmental Protection, US Environmental Protection Agency, Council on Soil & Water Conservation, Cyanobacteria Monitoring Collaborative, Department of Public Health and local health districts, UConn Extension System, CLEAR, College of Agriculture, Health and Natural Resources (CANR), CT Sea Grant, and others. Partnering with other conservation organizations provides a positive synergy to meet our conservation goals.

In addition to our many partnerships, ECCD provides support services to other conservation organizations, including administrative and financial management services, and grant application submittal and management.

Watershed Committees

In order to move forward and implement recommendations in watershed plans, ECCD created and facilitates several watershed committees. These include Niantic River Watershed Committee, Little River Healthy Watershed Collaborative, Baker Cove Watershed Committee and Wequetequock Clean Water Coalition[5]. These watershed committees are comprised of representatives from local communities and other stakeholders who are working together to improve and protect water quality, soil health and natural resources.

ECCD staff tabled at Alliance for Mystic River Watershed's WaterFest.

We extend our thanks to the following supporters of conservation for their generous assistance & outreach!

- Andrew Tate Memorial Fund
- CT Dept. of Energy & Environmental Protection
- Community Foundation of Eastern CT
- Long Island Sound Futures Fund
- The Last Green Valley, Inc.
- UConn Extension System
- USDA Natural Resources Conservation Service
- Long Island Sound Stewardship Fund

The Eastern Connecticut Conservation District wishes to extend its sincere appreciation to all of our donors listed below during 2024-25. Your generosity and cooperative spirit greatly support our efforts in soil & water conservation throughout eastern Connecticut. Thank you.

R Angotta & D Angotta

Antiquity Tree Antiques

H John Bodin M.D. & Ann F Bodin

William J Bray

Simon Brewster & Joyce Brewster

Irene Q Brown & Richard D Brown Fund

Susan J Burns

Morris L Burr Jr & Morris L Burr III

Robin A Chesmer

Dori A Cote

Joyce Daniel

Jean De Smet & Robert Hackemack

Gungywamp Land, Inc

Harold J Fargo

Thomas B Ford & Carol A Ford

Craig Harwood & Paulette Harwood

Inner Circle, CT State Grange Patrons of Husbandry

Roman Jamieson

Cindy &. Grant Jones

Peter D Joyce

Lawrence R Labonte & Sandra Labonte

Leslie Lavallee & Paul D Lavallee

Lance C & Pauline R. Magnuson

Valerie E Matters & Richard L Matters

Charles W McLain & Rosemarie S McLain

David J Morrison & Susan Morrison

Jeffrey Otto & Carolyn Otto

Steve E Pack & Doreen A Pack

Deborah A Raymond & Harold L Raymond

Roberta L Reddy

William Rewinski & Ellen L Rewinski

Barry A Rider & Jane E Rider

Judith C Rondeau

Cynthia L Rutigliano & Frank Rutigliano Jr

Josephine Stenback & Arlene Roberts

Ronald E Sticht & Patricia A. Sticht

Leonora J Szruba

Christopher Thomson

Judy M Wilson & Richard M Schenk

Ann E Withey & Robert F Miller

Elissa T Wright

www.conservect.org/eastern

District Goals

- Provide municipalities, farmers, residents and businesses of the District with technical assistance to promote responsible use of natural resources.
- Conduct projects and provide services to protect and improve natural resource and watershed health.
- Provide natural resource conservation information and education.
- Provide support services to CT DEEP for the Stormwater Construction General Permit.
- Collaborate with and provide support services to other conservation organizations.
- Provide efficient and effective District administration.

Statewide Vision:
Connecticut's five Conservation Districts shall serve as leading environmental organizations in Connecticut.

District Vision:
Provide technical assistance and environmental education to promote sound natural resource management utilizing a watershed approach.

Eastern Connecticut Conservation District
238 West Town Street
Norwich, CT 06360

FY2027

BUDGET REQUEST

THE ARC OF EASTERN CONNECTICUT

Town of Waterford CONNECTICUT

15 Rope Ferry Road
Waterford, CT 06385
860-442-0553
Organization Name: The Arc Eastern Connecticut

SOCIAL SERVICES GRANT FUNDING REQUEST

Request Date (Fiscal Year): 2026/27
Requested Amount: $1,500
Benefit Statement (Describe how these funds will be used)

Overview
Many services exist for people with intellectual and developmental disabilities (IDD) that attend to their medical, housing and safety needs. State and Medicare-funded services, however, do not include supports that are arguably equally important; therefore agencies serving people with IDD do not offer them. **The Community Life & Advocacy (CL&A) program at The Arc Eastern Connecticut is unique to the region and fills all the gaps and needs that people without IDD take for granted**—the need for peer interaction, freedom of movement, being understood, exposure to art and culture, participation in sports, participation in community events, opportunities to advocate on behalf of oneself and one's peers, varied employment opportunities, etc.

A primary objective of the CL&A is to provide people with IDD in eastern Connecticut access to a wide variety of opportunities that promote and encourage **community inclusion and participation**. We strive to give people the tools to interact socially and in professional settings in healthy, positive ways. Our programming helps each participant to understand their own challenges and be able to use tools learned in workshops to mitigate potential instances that might cause stress, anxiety, anger, or depression. **Through CL&A, people with IDD are afforded equal participation and equal opportunity** and become the most effective advocates for themselves and the disability community as a whole.

The Town of Waterford has been one of CL&A's longtime partners; some of our most enthusiastic participants live in the Waterford area. We also visit the town for events at the library and historical society, and we host two events at Camp Harkness: our annual summer camp experience and our annual Strides Road Race.

The Arc ECT charges a minimal fee for program and door-to-door transportation services, which represent a very small portion of their actual costs. **The Town's contribution to this valuable program helps The Arc ECT maintain CL&A's staffing and program budget, and covers those minimal fees for participants who cannot afford them.**

Highlights: Empowering Voices, Building Inclusion
The Arc Eastern Connecticut's **CL&A program continues to offer a wide range of activities** to support people with IDD. Through health and fitness programs, social and cultural events, self-advocacy groups, and civic participation, CL&A **empowers individuals** to pursue their personal goals while **contributing meaningfully to their communities**. With dedicated staff support, participants continue to **learn, grow, and make a lasting impact**.

In 2025, the program supported more than 143 adults with IDD. This year, CL&A expanded volunteer opportunities within day programs, allowing participants to give back meaningfully. Flexible meeting times for self-advocacy groups increased participation, ensuring **more voices are heard on key issues**. Led by coordinator Jamie Lazaroff, the Self-Advocacy Group focused on **voter education** throughout summer and fall. Topics included primary elections, voter registration, and accessible voting machines, with voter-registration assistance days and debate resources **helping members make informed decisions**.

CL&A also launched a **cooking program** in small groups to promote independent learning and offered **public transportation training** for people living independently for the first time. Participants engaged with civic organizations to advance inclusion and attended advocacy events at the Capitol, addressing **staffing shortages and other challenges**.

Waterford: The Epicenter of Inclusion

In Summer 2025, The Arc Eastern Connecticut's **Camp Harkness** in Waterford, CT welcomed more than 100 spirited campers for a week of celebration, connection, and creativity. This cherished annual tradition delivered an unforgettable experience filled with **joy, adventure, and meaningful moments**.

Each day at Camp unfolded with vibrant **themes and engaging activities** designed to inspire and unite. Nature took center stage, offering scenic hikes, mansion walks, and outdoor explorations that encouraged campers to **bond with their surroundings and each** other. Smiles blossomed, friendships flourished, and every moment became a chance to **grow and discover**.

Campers embraced themed days with enthusiasm: yoga Tuesdays brought serenity, gardening Wednesdays cultivated curiosity, and boating Thursdays made waves of excitement. **The all-camp dances were a highlight**, with campers dressing up and dancing under the stars. Sunrise's talent show showcased hidden talents—from soulful singing and magical acts to musical performances that dazzled the crowd. Matt Roberts' **captivating magic shows** added a touch of wonder, leaving campers wide-eyed and delighted. Camp Harkness 2025 wasn't just a summer escape—it was an experience that will echo in the hearts of campers and staff alike.

Per Town of Waterford Budget Guidelines: please attach a certified audit report of all funds appropriated during the last completed fiscal year to your funding request.

DECLARATION

I, the requester, understand that I am requesting public funds from the Town of Waterford.
I declare that this request does not pose any potential conflict with the Town of Waterford and I will provide any documentation requested by the Town of Waterford to authorize funding this request or review the appropriateness of this request.

Leah Rogerson, Chief Financial Officer

December 5, 2025
Date

The Arc ECT
FY26 Budget

	Total FY26	CL&A
Total Revenue	$ 26,210,539	$ 173,867
Expenses:		
Total Wages	16,126,484	117,744
Total Benefits	4,739,765	40,124
Total Program Expenses	2,235,911	61,375
Total Transportation	1,246,819	2,074
Total Building & Equipment Expenses	1,860,632	1,247
Admin & General Allocation		30,387
Total All Expenses	26,209,612	252,952
Total Revenue Over (Under) Expenses	$ 927	$ (79,085)

The Arc ECT Budget, previous fiscal years

Revenue	FY2024	FY2025*
Total Revenue	$26,309,376	$25,928,776
Expenses	**FY2024**	**FY2025**
Salaries	$14,483,807	$14,994,356
Benefits	$3,573,813	$3,874,683
Program	$1,081,157	$1,150,521
Transportation	$1,331,386	$1,470,502
Building & Equipment	$1,850,865	$1,770,558
Admin. & General	$3,477,616	$3,228,838
Total Expenses	$25,798,643	$26,489,458
Net	$510,733	($560,681)

*Unaudited

THE ARC EASTERN CONNECTICUT, INC.
CLIENT COPY
2023
YEAR ENDING JUNE 30, 2024

CohnReznick

TAX RETURN FILING INSTRUCTIONS

FORM 990

FOR THE YEAR ENDING
JUNE 30, 2024

PREPARED FOR:

THE ARC EASTERN CONNECTICUT, INC.
125 SACHEM STREET
NORWICH, CT 06360

PREPARED BY:

COHNREZNICK ADVISORY LLC

AMOUNT DUE OR REFUND:

NOT APPLICABLE

MAKE CHECK PAYABLE TO:

NOT APPLICABLE

MAIL TAX RETURN AND CHECK (IF APPLICABLE) TO:

NOT APPLICABLE

RETURN MUST BE MAILED ON OR BEFORE:

NOT APPLICABLE

SPECIAL INSTRUCTIONS:

THIS COPY OF THE RETURN IS PROVIDED ONLY FOR PUBLIC DISCLOSURE PURPOSES. ANY CONFIDENTIAL INFORMATION REGARDING LARGE DONORS HAS BEEN REMOVED.

TAX RETURN FILING INSTRUCTIONS

CHANGE OF ADDRESS

FOR THE YEAR ENDING
JUNE 30, 2024

PREPARED FOR:

THE ARC EASTERN CONNECTICUT, INC.
125 SACHEM STREET
NORWICH, CT 06360

PREPARED BY:

COHNREZNICK ADVISORY LLC

MAIL TAX RETURN TO:

NOT APPLICABLE

RETURN MUST BE MAILED ON OR BEFORE:

NOT APPLICABLE

SPECIAL INSTRUCTIONS:

FORM 8822-B IS ATTACHED AS A PDF AND WILL BE FILED WITH THE FEDERAL RETURN.

Form **8822-B** (Rev. December 2019)
Department of the Treasury
Internal Revenue Service

Change of Address or Responsible Party - Business

▶ **Please type or print.**
▶ **See instructions.** ▶ **Do not attach this form to your return.**
▶ **Go to www.irs.gov/Form8822B for the latest information.**

OMB No. 1545-1163

Before you begin: If you are also changing your home address, use Form 8822 to report that change.

If you are a tax-exempt organization (see instructions), check here [X]

Check **all** boxes this change affects.

1 [X] Employment, excise, income, and other business returns (Forms 720, 940, 941, 990, 1041, 1065, 1120, etc.)

2 [ ] Employee plan returns (Forms 5500, 5500-EZ, etc.)

3 [ ] Business location

4a Business name	4b Employer identification number
THE ARC EASTERN CONNECTICUT, INC.	06-6010477

5 **Old mailing address** (no., street, room or suite no., city or town, state, and ZIP code). If a P.O. box, see instructions. If foreign address, also complete spaces below, see instructions.

Foreign country name	Foreign province/county	Foreign postal code

6 **New mailing address** (no., street, room or suite no., city or town, state, and ZIP code). If a P.O. box, see instructions. If foreign address, also complete spaces below, see instructions.

125 SACHEM STREET
NORWICH 06360

Foreign country name	Foreign province/county	Foreign postal code

7 **New business location** (no., street, room or suite no., city or town, state, and ZIP code). If a foreign address, also complete spaces below, see instructions.

Foreign country name	Foreign province/county	Foreign postal code

8 **New responsible party's name**
LEAH ROGERSON

9 **New responsible party's SSN, ITIN, or EIN. (CAUTION: YOU MUST REFER TO THE INSTRUCTIONS FOR FORM SS-4 TO SEE WHO MAY USE AN EIN.)**

10 **Signature.** Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.

Daytime telephone number of person to contact (optional) ▶ _____

Sign Here

▶ _____ _____
Signature of owner, officer, or representative — Date

▶ _____
Title

14510423 147227 8180722-0180722.0990 2023.05070 THE ARC EASTERN CONNECTIC 81807221

** PUBLIC DISCLOSURE 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)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

OMB No. 1545-0047

2023

Open to Public Inspection

A For the 2023 calendar year, or tax year beginning JUL 1, 2023 and ending JUN 30, 2024

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/ terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
THE ARC EASTERN CONNECTICUT, INC.
Doing business as

D Employer identification number
06-6010477

Number and street (or P.O. box if mail is not delivered to street address) 125 SACHEM STREET
Room/suite

E Telephone number
860-889-4435

City or town, state or province, country, and ZIP or foreign postal code
NORWICH, CT 06360

G Gross receipts $ 26,322,528.

F Name and address of principal officer: LEAH ROGERSON
SAME AS C ABOVE

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: WWW.THEARCECT.ORG

H(c) Group exemption number

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 1952

M State of legal domicile: CT

Part I Summary

1 Briefly describe the organization's mission or most significant activities: TO PROVIDE EDUCATIONAL, VOCATIONAL, RECREATIONAL AND SOCIAL PROGRAMS DESIGNED TO FULLY

2 Check this box ☐ 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	11
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	11
5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	562
6	Total number of volunteers (estimate if necessary)	6	11
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.

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	21,767,930.	24,306,911.
9	Program service revenue (Part VIII, line 2g)	1,703,507.	1,948,939.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	3,017.	35,301.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	124,773.	7,427.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	23,599,227.	26,298,578.
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
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)	18,759,411.	20,149,150.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b	Total fundraising expenses (Part IX, column (D), line 25) 28,338.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	4,987,780.	5,640,734.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	23,747,191.	25,789,884.
19	Revenue less expenses. Subtract line 18 from line 12	-147,964.	508,694.

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	11,516,685.	10,772,457.
21	Total liabilities (Part X, line 26)	5,989,871.	4,736,949.
22	Net assets or fund balances. Subtract line 21 from line 20	5,526,814.	6,035,508.

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.

Sign Here

Signature of officer — Date

LEAH ROGERSON, CHIEF FINANCIAL OFFICER
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
PAUL BALLASY	PAUL BALLASY	04/23/25	☐	P00852868

Firm's name COHNREZNICK ADVISORY LLC — Firm's EIN 33-3709623

Firm's address 350 CHURCH STREET, 12TH FLOOR HARTFORD, CT 06103 — Phone no. 959-200-7000

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

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:
TO PROVIDE EDUCATIONAL, VOCATIONAL, RECREATIONAL AND SOCIAL PROGRAMS DESIGNED TO FULLY INTEGRATE INDIVIDUALS WITH INTELLECTUAL DISABILITIES INTO THE COMMUNITY.

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 $ 22,246,740. including grants of $) (Revenue $ 1,964,370.)
TO PROVIDE EMPLOYMENT PROGRAMS, COMMUNITY ENRICHMENT, RESIDENTIAL SERVICES AND RECREATION PROGRAMS TO INDIVIDUALS WITH INTELLECTUAL DISABILITIES.

4b (Code:) (Expenses $ including grants of $) (Revenue $)

4c (Code:) (Expenses $ including grants of $) (Revenue $)

4d Other program services (Describe on Schedule O.)
(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses 22,246,740.

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a	X	
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18	X	
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		X

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23	X	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or 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? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in noncash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	46		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		X	

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

				Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	562		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		2b	X	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?		3a		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*		3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		4a		X
b	If "Yes," enter the name of the foreign country _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6b		
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?		7a	X	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b	X	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		8		
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?		9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		9b		
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?		12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.		13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?		14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*		14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.		15		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.		16		X
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.		17		

Part VI Governance, Management, and Disclosure. *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI ..... [X]

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	11		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b	Enter the number of voting members included on line 1a, above, who are independent	1b	11		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9			X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	12c	X	
13	Did the organization have a written whistleblower policy?	13	X	
14	Did the organization have a written document retention and destruction policy?	14	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a	X	
b	Other officers or key employees of the organization	15b	X	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed CT

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

[X] Own website [ ] Another's website [X] Upon request [ ] Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records

LEAH ROGERSON - 860-889-4435

125 SACHEM STREET, NORWICH, CT 06360

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

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

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) KATHLEEN STAUFFER CHIEF EXECUTIVE OFFICER	40.00			X				230,740.	0.	49,847.
(2) TERRENCE HICKEY OUTGOING CHIEF FINANCIAL OFFICER	40.00			X				125,310.	0.	11,026.
(3) AIMEE BOURASA DIRECTOR OF NURSING	40.00					X		103,576.	0.	10,352.
(4) LAURIE THOMEN OUTGOING CHIEF OPERATIONAL OFFICER	40.00			X				103,393.	0.	8,168.
(5) ABBY SNYDER DIRECTOR	2.00	X						0.	0.	0.
(6) DIANE AUBIN PRESIDENT	2.00	X		X				0.	0.	0.
(7) DONALD TRELLA DIRECTOR	2.00	X						0.	0.	0.
(8) EMILY MORRISON DIRECTOR	2.00	X						0.	0.	0.
(9) GENE MICHAEL DEARY VICE PRESIDENT	2.00	X		X				0.	0.	0.
(10) KELLY ALLARD DIRECTOR	2.00	X						0.	0.	0.
(11) KELLY MCNAMARA DIRECTOR	2.00	X						0.	0.	0.
(12) LEAH ROGERSON CHIEF FINANCIAL OFFICER 3/24	40.00			X				0.	0.	0.
(13) LINDA RHODES IMMEDIATE PAST PRESIDENT	2.00	X		X				0.	0.	0.
(14) RAY BARIBEAULT SECRETARY	2.00	X		X				0.	0.	0.
(15) REBECCA DURHAM DIRECTOR	2.00	X						0.	0.	0.
(16) SHANNON AIELLO TREASURER	2.00	X		X				0.	0.	0.

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Subtotal								563,019.	0.	79,393.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								563,019.	0.	79,393.

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization 4

		Yes	No
3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization 0

Part VIII Statement of Revenue

Check 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	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c	53,239.				
	d Related organizations	1d					
	e Government grants (contributions)	1e	22,157,940.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	2,095,732.				
	g Noncash contributions included in lines 1a-1f	1g	$				
	h Total. Add lines 1a-1f			24,306,911.			
Program Service Revenue		Business Code					
	2a PROGRAM RENTS	623990		931,046.	931,046.		
	b FEE FOR SERVICE	623990		574,448.	574,448.		
	c GROUP SUPPORTED EMPLOYMENT	623990		443,445.	443,445.		
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f			1,948,939.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			15,139.			15,139.
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties			517.			517.
		(i) Real	(ii) Personal				
	6a Gross rents 6a						
	b Less: rental expenses 6b						
	c Rental income or (loss) 6c						
	d Net rental income or (loss)						
		(i) Securities	(ii) Other				
	7a Gross amount from sales of assets other than inventory 7a		33,512.				
	b Less: cost or other basis and sales expenses 7b		13,350.				
	c Gain or (loss) 7c		20,162.				
	d Net gain or (loss)			20,162.			20,162.
	8a Gross income from fundraising events (not including $ 53,239. of contributions reported on line 1c). See Part IV, line 18	8a	2,079.				
	b Less: direct expenses	8b	10,600.				
	c Net income or (loss) from fundraising events			-8,521.			-8,521.
	9a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b					
	c Net income or (loss) from gaming activities						
	10a Gross sales of inventory, less returns and allowances	10a					
	b Less: cost of goods sold	10b					
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code					
	11a						
	b						
	c						
	d All other revenue	900099		15,431.	15,431.		
	e Total. Add lines 11a-11d			15,431.			
	12 Total revenue. See instructions			26,298,578.	1,964,370.	0.	27,297.

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	523,199.	122,244.	400,955.	
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	15,788,847.	14,451,594.	1,337,253.	
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	131,238.	120,231.	11,007.	
9	Other employee benefits	2,374,851.	2,198,978.	175,873.	
10	Payroll taxes	1,331,015.	1,219,382.	111,633.	
11	Fees for services (nonemployees):				
a	Management				
b	Legal	65,656.		65,656.	
c	Accounting	65,000.		65,000.	
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.)	489,674.	209,660.	280,014.	
12	Advertising and promotion				
13	Office expenses				
14	Information technology	382,683.	100,968.	281,715.	
15	Royalties				
16	Occupancy	701,731.	643,432.	58,299.	
17	Travel	1,349,805.	1,226,247.	123,558.	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings				
20	Interest	103,127.	101,299.	1,828.	
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	504,628.	480,861.	23,767.	
23	Insurance	178,081.	175,824.	2,257.	
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	PROGRAM AND OTHER SUPPL	775,636.	620,021.	155,615.	
b	REPAIRS AND MAINTENANCE	404,312.	368,693.	35,619.	
c	EQUIPMENT COSTS	228,035.	162,914.	65,121.	
d	RECRUITMENT AND HIRING	213,022.	5,787.	207,235.	
e	All other expenses	179,344.	38,605.	112,401.	28,338.
25	**Total functional expenses.** Add lines 1 through 24e	25,789,884.	22,246,740.	3,514,806.	28,338.
26	**Joint costs.** 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
Assets	1	Cash - non-interest-bearing		99,703.	1	159,551.
	2	Savings and temporary cash investments		4,372,391.	2	3,354,876.
	3	Pledges and grants receivable, net		349,016.	3	645,433.
	4	Accounts receivable, net		174,584.	4	415,337.
	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		14,326.	8	36,647.
	9	Prepaid expenses and deferred charges		395,351.	9	472,218.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 11,937,655.			
	b	Less: accumulated depreciation	10b 6,639,012.	5,291,235.	10c	5,298,643.
	11	Investments - publicly traded securities			11	
	12	Investments - other securities. See Part IV, line 11			12	
	13	Investments - program-related. See Part IV, line 11			13	
	14	Intangible assets		738,222.	14	292,069.
	15	Other assets. See Part IV, line 11		81,857.	15	97,683.
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		11,516,685.	16	10,772,457.
Liabilities	17	Accounts payable and accrued expenses		2,100,280.	17	1,554,524.
	18	Grants payable			18	
	19	Deferred revenue		605,781.	19	504,982.
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			21	
	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			22	
	23	Secured mortgages and notes payable to unrelated third parties		2,244,096.	23	2,122,827.
	24	Unsecured notes and loans payable to unrelated third parties			24	
	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		1,039,714.	25	554,616.
	26	**Total liabilities.** Add lines 17 through 25		5,989,871.	26	4,736,949.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☒ **and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		5,468,093.	27	5,977,501.
	28	Net assets with donor restrictions		58,721.	28	58,007.
		Organizations that do not follow FASB ASC 958, check here ☐ **and complete lines 29 through 33.**				
	29	Capital stock or trust principal, or current funds			29	
	30	Paid-in or capital surplus, or land, building, or equipment fund			30	
	31	Retained earnings, endowment, accumulated income, or other funds			31	
	32	Total net assets or fund balances		5,526,814.	32	6,035,508.
	33	Total liabilities and net assets/fund balances		11,516,685.	33	10,772,457.

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	26,298,578.
2	Total expenses (must equal Part IX, column (A), line 25)	2	25,789,884.
3	Revenue less expenses. Subtract line 2 from line 1	3	508,694.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	5,526,814.
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	6,035,508.

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: ☐ Cash ☒ Accrual ☐ 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?	2a		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: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	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: ☒ Separate basis ☐ Consolidated basis ☐ 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?	2c	X	
	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 Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		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	3b		

SCHEDULE A (Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization	Employer identification number
THE ARC EASTERN CONNECTICUT, INC.	06-6010477

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
f Enter the number of supported organizations .....
g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	19325636.	20433641.	18789000.	21767930.	24306911.	104623118
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3	19325636.	20433641.	18789000.	21767930.	24306911.	104623118
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4.						104623118

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	19325636.	20433641.	18789000.	21767930.	24306911.	104623118
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	2,332.	16,968.	4,497.	3,017.	15,656.	42,470.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	38,212.	34,379.	28,397.	15,262.	15,431.	131,681.
11 **Total support.** Add lines 7 through 10						104797269

12 Gross receipts from related activities, etc. (see instructions) 12 8,858,035.

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f)) 14 99.83 %

15 Public support percentage from 2022 Schedule A, Part II, line 14 15 99.66 %

16a **33 1/3% support test - 2023.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization [X]

b **33 1/3% support test - 2022.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

17a **10% -facts-and-circumstances test - 2023.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

b **10% -facts-and-circumstances test - 2022.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2023** (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from **2022** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests - 2023.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% support tests - 2022.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in* **Part VI** *how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* **Part VI** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in* **Part VI** *when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* **Part VI** *what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in* **Part VI** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in* **Part VI** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in* **Part VI,** *including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* **Part VI.**	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in* **Part VI.**	9a		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* **Part VI.**	9b		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* **Part VI.**	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

Part IV Supporting Organizations *(continued)*

		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?		
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a	
b	A family member of a person described on line 11a above?	11b	
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in* **Part VI.**	11c	

Section B. Type I Supporting Organizations

		Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in* **Part VI** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	1	
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* **Part VI** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	2	

Section C. Type II Supporting Organizations

		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* **Part VI** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	1	

Section D. All Type III Supporting Organizations

		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1	
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in* **Part VI** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	2	
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* **Part VI** *the role the organization's supported organizations played in this regard.*	3	

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year* **(see instructions).**

a ☐ The organization satisfied the Activities Test. *Complete* **line 2** *below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete* **line 3** *below.*

c ☐ The organization supported a governmental entity. *Describe in* **Part VI** *how you supported a governmental entity (see instructions).*

		Yes	No
2	Activities Test. **Answer lines 2a and 2b below.**		
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* **Part VI identify those supported organizations and explain** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a	
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* **Part VI** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b	
3	Parent of Supported Organizations. **Answer lines 3a and 3b below.**		
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No" provide details in* **Part VI.**	3a	
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* **Part VI** *the role played by the organization in this regard.*	3b	

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in* **Part VI**). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3.	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 **Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	8		

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d **Total** (add lines 1a, 1b, and 1c)	1d		
e **Discount** claimed for blockage or other factors (*explain in detail in* **Part VI**):			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d.	3		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by 0.035.	6		
7 Recoveries of prior-year distributions	7		
8 **Minimum Asset Amount** (add line 7 to line 6)	8		

Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	1		
2 Enter 0.85 of line 1.	2		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4 Enter greater of line 2 or line 3.	4		
5 Income tax imposed in prior year	5		
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations *(continued)*

Section D - Distributions		Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4 Amounts paid to acquire exempt-use assets	4	
5 Qualified set-aside amounts (prior IRS approval required - *provide details in* **Part VI**)	5	
6 Other distributions (*describe in* **Part VI**). See instructions.	6	
7 **Total annual distributions.** Add lines 1 through 6.	7	
8 Distributions to attentive supported organizations to which the organization is responsive (*provide details in* **Part VI**). See instructions.	8	
9 Distributable amount for 2023 from Section C, line 6	9	
10 Line 8 amount divided by line 9 amount	10	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1 Distributable amount for 2023 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2023 (reasonable cause required - *explain in* **Part VI**). See instructions.			
3 Excess distributions carryover, if any, to 2023			
a From 2018			
b From 2019			
c From 2020			
d From 2021			
e From 2022			
f **Total** of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2023 distributable amount			
i Carryover from 2018 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2023 from Section D, line 7: $			
a Applied to underdistributions of prior years			
b Applied to 2023 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* **Part VI**. See instructions.			
6 Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* **Part VI**. See instructions.			
7 **Excess distributions carryover to 2024.** Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2019			
b Excess from 2020			
c Excess from 2021			
d Excess from 2022			
e Excess from 2023			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

SCHEDULE A, PART II, LINE 10, EXPLANATION FOR OTHER INCOME:

OTHER

2019 AMOUNT: $ 38,212.

2020 AMOUNT: $ 34,379.

2021 AMOUNT: $ 28,397.

2022 AMOUNT: $ 15,262.

2023 AMOUNT: $ 15,431.

** PUBLIC DISCLOSURE COPY **

Schedule B (Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Name of the organization

THE ARC EASTERN CONNECTICUT, INC.

Employer identification number

06-6010477

Organization type (check one):

Filers of:	Section:
Form 990 or 990-EZ	[X] 501(c)(3) (enter number) organization
	[ ] 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	[ ] 527 political organization
Form 990-PF	[ ] 501(c)(3) exempt private foundation
	[ ] 4947(a)(1) nonexempt charitable trust treated as a private foundation
	[ ] 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

[ ] For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

[X] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year ..... $ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization: THE ARC EASTERN CONNECTICUT, INC.

Employer identification number: 06-6010477

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		$ 22,157,940.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE ARC EASTERN CONNECTICUT, INC.

Employer identification number: 06-6010477

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

Name of organization

THE ARC EASTERN CONNECTICUT, INC.

Employer identification number

06-6010477

Part III **Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor.** Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **$1,000 or less** for the year. (Enter this info. once.) $

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization
THE ARC EASTERN CONNECTICUT, INC.

Employer identification number
06-6010477

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education)
☐ Preservation of a historically important land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

		Held at the End of the Tax Year
a	Total number of conservation easements	2a
b	Total acreage restricted by conservation easements	2b
c	Number of conservation easements on a certified historic structure included on line 2a	2c
d	Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year _____

4 Number of states where property subject to conservation easement is located _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1 $ _____

(ii) Assets included in Form 990, Part X $ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items.

a Revenue included on Form 990, Part VIII, line 1 $ _____

b Assets included in Form 990, Part X $ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange program
e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐

Part V Endowment Funds Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment _____ %
b Permanent endowment _____ %
c Term endowment _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) Unrelated organizations?	3a(i)		
(ii) Related organizations?	3a(ii)		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		1,379,024.		1,379,024.
b Buildings		7,890,575.	6,639,012.	1,251,563.
c Leasehold improvements				
d Equipment		858,412.		858,412.
e Other		1,809,644.		1,809,644.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))*				5,298,643.

Schedule D (Form 990) 2023

Part VII Investments - Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B))		

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 15, col. (B))*	

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) CASH ADVANCE PAYABLE	219,712.
(3) CAPITAL LEASE	288,264.
(4) DEFERRED CAPITAL IMPROVEMENTS	46,640.
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 25, col. (B))*	554,616.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII X

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	26,309,178.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines 2a through 2d			2e	0.
3	Subtract line 2e from line 1			3	26,309,178.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b	-10,600.		
c	Add lines 4a and 4b			4c	-10,600.
5	Total revenue. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 12.)*			5	26,298,578.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	25,800,484.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d	10,600.		
e	Add lines 2a through 2d			2e	10,600.
3	Subtract line 2e from line 1			3	25,789,884.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines 4a and 4b			4c	0.
5	Total expenses. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 18.)*			5	25,789,884.

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X, LINE 2:

MANAGEMENT HAS ANALYZED THE TAX POSITIONS TAKEN BY THE ARC AND HAS CONCLUDED THAT, AS OF JUNE 30, 2024 THERE ARE NO UNCERTAIN TAX POSITIONS TAKEN OR EXPECTED TO BE TAKEN THAT WOULD REQUIRE RECOGNITION OF A LIABILITY (OR ASSET) OR DISCLOSURE IN THE FINANCIAL STATEMENTS. THE ARC'S FEDERAL INFORMATION RETURNS PRIOR TO FISCAL YEAR 2021 ARE CLOSED AND MANAGEMENT CONTINUALLY EVALUATES EXPIRING STATUTES OF LIMITATIONS, AUDITS AND PROPOSED SETTLEMENTS, CHANGES IN TAX LAW AND NEW AUTHORITATIVE RULINGS.

IF ARC HAS UNRELATED BUSINESS INCOME TAXES, IT WOULD RECOGNIZE INTEREST AND PENALTIES ASSOCIATED WITH ANY TAX MATTERS AS PART OF THE INCOME TAX

Part XIII Supplemental Information *(continued)*

PROVISION AND INCLUDE ACCRUED INTEREST AND PENALTIES WITH THE RELATED TAX LIABILITY IN THE STATEMENTS OF FINANCIAL POSITION.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

FUNDRAISING EXPENSE	-10,600.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

FUNDRAISING EXPENSE	10,600.

SCHEDULE G (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than $15,000 on Form 990-EZ, line 6a.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

THE ARC EASTERN CONNECTICUT, INC.

Employer identification number

06-6010477

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

a ☐ Mail solicitations
b ☐ Internet and email solicitations
c ☐ Phone solicitations
d ☐ In-person solicitations
e ☐ Solicitation of non-government grants
f ☐ Solicitation of government grants
g ☐ Special fundraising events

2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☐ No

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions? Yes	(iii) No	(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
Total						

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than $15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than $5,000.

		(a) Event #1 STRIDES (event type)	(b) Event #2 GOLF (event type)	(c) Other events NONE (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	28,646.	26,672.		55,318.
	2 Less: Contributions	26,979.	26,260.		53,239.
	3 Gross income (line 1 minus line 2)	1,667.	412.		2,079.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes	60.			60.
	6 Rent/facility costs		249.		249.
	7 Food and beverages	1,067.	163.		1,230.
	8 Entertainment	600.			600.
	9 Other direct expenses	5,791.	2,670.		8,461.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				10,600.
	11 Net income summary. Subtract line 10 from line 3, column (d)				-8,521.

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than $15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain: _____

11 Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No

12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility 13a %

b An outside facility 13b %

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name

Address

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization $ _____ and the amount of gaming revenue retained by the third party $ _____

c If "Yes," enter name and address of the third party:

Name

Address

16 Gaming manager information:

Name

Gaming manager compensation $ _____

Description of services provided

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year $

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

Part IV **Supplemental Information** *(continued)*

SCHEDULE J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

THE ARC EASTERN CONNECTICUT, INC.

Employer identification number

06-6010477

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.			
	☐ First-class or charter travel	☐ Housing allowance or residence for personal use		
	☐ Travel for companions	☐ Payments for business use of personal residence		
	☐ Tax indemnification and gross-up payments	☐ Health or social club dues or initiation fees		
	☐ Discretionary spending account	☐ Personal services (such as maid, chauffeur, chef)		
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	2		
3	Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.			
	☐ Compensation committee	☐ Written employment contract		
	☐ Independent compensation consultant	☒ Compensation survey or study		
	☐ Form 990 of other organizations	☒ Approval by the board or compensation committee		
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:			
a	Receive a severance payment or change-of-control payment?	4a		X
b	Participate in or receive payment from a supplemental nonqualified retirement plan?	4b		X
c	Participate in or receive payment from an equity-based compensation arrangement?	4c		X
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.			
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:			
a	The organization?	5a		X
b	Any related organization?	5b		X
	If "Yes" on line 5a or 5b, describe in Part III.			
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:			
a	The organization?	6a		X
b	Any related organization?	6b		X
	If "Yes" on line 6a or 6b, describe in Part III.			
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III	7	X	
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8		X
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9		

Part II **Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) KATHLEEN STAUFFER	(i)	219,868.	10,000.	872.	32,052.	17,795.	280,587.	0.
CHIEF EXECUTIVE OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
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	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

PART I, LINE 7:

THE CHIEF EXECUTIVE OFFICER RECEIVED A BOARD APPROVED CALENDAR YEAR BONUS WHICH WAS INCLUDED IN HER 2023 W2.

SCHEDULE O (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization: THE ARC EASTERN CONNECTICUT, INC.

Employer identification number: 06-6010477

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

INTEGRATE INDIVIDUALS WITH INTELLECTUAL DISABILITIES INTO THE COMMUNITY.

FORM 990, PART VI, SECTION B, LINE 11B:

THE ORGANIZATION'S CHIEF FINANCIAL OFFICER ASSISTED THEIR CPA FIRM IN GATHERING THE DATA FOR PREPARATION OF THE FORM 990, REVIEWED THE PREPARED RETURN, AND PROVIDED A COPY OF THE RETURN TO THE GOVERNING BOARD FOR REVIEW PRIOR TO FILING IT.

FORM 990, PART VI, SECTION B, LINE 12C:

ANY IDENTIFIED SITUATIONS WHICH PRESENT OR MAY PRESENT A CONFLICT OF INTEREST WITH THE ORGANIZATION'S POLICIES ARE ADDRESSED AND RESOLVED AT THE APPROPRIATE LEVELS OF MANAGEMENT OR THE ORGANIZATION'S BOARD OF DIRECTORS WHERE NECESSARY.

FORM 990, PART VI, SECTION B, LINE 15:

THE PROCESS FOR DETERMINING COMPENSATION FOR THE EXECUTIVE DIRECTOR INCLUDES A PERFORMANCE EVALUATION AND A COMPARISON OF SALARY INFORMATION TO THE LATEST INDUSTRY (CT NONPROFIT ALLIANCE) SALARY SURVEY. EXECUTIVE DIRECTOR SALARY IS SET BY THE BOARD OF DIRECTORS. AN ANNUAL PERFORMANCE REVIEW IS CONDUCTED BY THE BOARD EXECUTIVE TEAM WITH INPUT FROM THE REST OF THE BOARD WHO FILL OUT A SURVEY.

THE EXECUTIVE DIRECTOR DOES ANNUAL PERFORMANCE APPRAISALS ON KEY EMPLOYEES. INCREASES IN SALARY ARE BASED ON THE PERFORMANCE REVIEW AND BUDGET AND

Name of the organization: THE ARC EASTERN CONNECTICUT, INC.

Employer identification number: 06-6010477

CONSIDERATION IS GIVEN TO LENGTH OF SERVICE AND EDUCATION AS WELL AS COMPARISON TO INDUSTRY SALARY INFORMATION WHERE AVAILABLE.

FORM 990, PART VI, SECTION C, LINE 19:

THE ORGANIZATION'S GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS ARE AVAILABLE UPON REQUEST.

Form **8822-B** (Rev. December 2019)
Department of the Treasury
Internal Revenue Service

Change of Address or Responsible Party - Business

▶ Please type or print.
▶ See instructions. ▶ Do not attach this form to your return.
▶ Go to www.irs.gov/Form8822B for the latest information.

OMB No. 1545-1163

Before you begin: If you are also changing your home address, use Form 8822 to report that change.

If you are a tax-exempt organization (see instructions), check here [X]

Check **all** boxes this change affects.

1 [X] Employment, excise, income, and other business returns (Forms 720, 940, 941, 990, 1041, 1065, 1120, etc.)

2 [ ] Employee plan returns (Forms 5500, 5500-EZ, etc.)

3 [ ] Business location

4a Business name	4b Employer identification number
THE ARC EASTERN CONNECTICUT, INC.	06-6010477

5 **Old mailing address** (no., street, room or suite no., city or town, state, and ZIP code). If a P.O. box, see instructions. If foreign address, also complete spaces below, see instructions.

Foreign country name	Foreign province/county	Foreign postal code

6 **New mailing address** (no., street, room or suite no., city or town, state, and ZIP code). If a P.O. box, see instructions. If foreign address, also complete spaces below, see instructions.

125 SACHEM STREET
NORWICH 06360

Foreign country name	Foreign province/county	Foreign postal code

7 **New business location** (no., street, room or suite no., city or town, state, and ZIP code). If a foreign address, also complete spaces below, see instructions.

Foreign country name	Foreign province/county	Foreign postal code

8 **New responsible party's name**
LEAH ROGERSON

9 **New responsible party's SSN, ITIN, or EIN. (CAUTION: YOU MUST REFER TO THE INSTRUCTIONS FOR FORM SS-4 TO SEE WHO MAY USE AN EIN.)**

10 **Signature.** Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.

Daytime telephone number of person to contact (optional) ▶

Sign Here

▶ Signature of owner, officer, or representative — Date

▶ Title

The Arc
Eastern Connecticut

The Arc Eastern Connecticut
125 Sachem Street
Norwich, CT 06360
T: 860.889.4435
TheArcECT.org

Achieve with us.

December 5, 2025

Robert Brule, First Selectman
Town of Waterford
15 Rope Ferry Rd.
Waterford, CT 06385

Dear Mr. Brule and Members of the Allocations Committee:

Enclosed please find our Social Services Agency Funding Request for Fiscal Year 26/27. **Our Community Life & Advocacy program served 143 people with intellectual and developmental disabilities this year.** This year's highlight was the summer experience at Camp Harkness, an annual event that brings adventure and relaxation to participants; this year we had more than 100 campers. **CL&A is the only program of its kind in the region; it receives no federal of state funds,** depending on the generosity of area municipalities, private foundations, The United Way, and contributions from community members. CL&A's programming is **offered to anyone with IDD in the entire eastern region.**

Attached materials include a description of our services and who they benefit, as well as our most recent audit report, our current budget, year-to-date expenditures, FY26 budget, and most recent Annual Report. (Our 2024 report is in the works; we will mail you copies as soon as it is printed.)

Number of staff employed **by the entire agency:**

Employees: 416	
Annual Cost of Wages for FY25:	$14,994,356*
Benefits and Payroll Taxes:	$3,874,683*
Total Personnel Costs:	$18,869,039*

*unaudited

Number of participants from the Waterford area: 18

Other Municipalities supporting our agency: In FY2024/25 The Arc Eastern Connecticut received funding from the Town of Brooklyn ($1,000), the Town of Groton ($1,500), the Town of North Stonington ($1,500), the Town of Old Lyme ($750), and the Town of Stonington ($1,000). The City of Norwich, the Town of Killingly and the Town of Ledyard also support our agency through their participation in the Neighborhood Assistance Act Tax credit program. Waterford has also been generous in supporting our 5 residences in town. Other supported residences are in the towns of Brooklyn, Colchester, Danielson, Dayville, East Lyme, Groton, Ledyard, New London, Niantic, Norwich, Putnam, and Woodstock.

In reviewing the attached materials, please consider not only the financial impact your funding has on the Community Life & Advocacy program, but also how The Arc Eastern Connecticut utilizes your support to provide opportunities for people with IDD in Waterford and beyond to give back to the community in meaningful and valuable ways. On behalf of The Arc Eastern Connecticut and our participant families, thank you once again for your consideration.

Sincerely,

Thomas McKenna
Director of Grants and Publications

FY2027
BUDGET REQUEST

NEW LONDON
HOMELESS
HOSPITALITY
CENTER

New London Homeless Hospitality Center
Serving Southeastern Connecticut

730 State Pier Road
P.O. Box 1651
New London, CT 06320
860-501-9900
info@nlhhc.org
www.nlhhc.org

December 10, 2025

Mr. Rob Brule
First Selectman
Town of Waterford
15 Rope Ferry Road
Waterford, CT 06385

Dear First Selectman Brule,

I am writing on behalf of the New London Homeless Hospitality Center (NLHHC) to respectfully request that the Town of Waterford include a $20,000 contribution in your budget for the upcoming fiscal year. Although our shelter is located in the City of New London, the work occurring here serves the entire region.

Every day, we welcome individuals from communities across southeastern Connecticut who are seeking safety, stability, and a path toward permanent housing. Because most municipalities in our region do not operate their own shelters, NLHHC has become the shared safety net for residents throughout the county during housing crises.

During the first three quarters of 2025, for example, NLHHC served individuals from Colchester, Gales Ferry, Groton, Jewett City, Ledyard, Moosup, Mystic, New London, Niantic, North Stonington, Norwich, Preston, Stonington, Uncasville, Waterford, Wauregan, and Willimantic. These are your residents, and we remain committed to supporting them as they work toward long-term stability.

Five individuals from the Town of Waterford have been guests at NLHHC so far this calendar year. Dozens more have utilized our housing counseling services, including eviction prevention (Unite CT) and first-time homebuyers courses. Several clients from Waterford also take part in our supportive housing program. Our payroll accounts for approximately 25% of our budget, and staffing varies significantly by season; we currently have approximately 50 people on staff.

It is also important to note that the City of New London shouldered a disproportionate burden. As a nonprofit provider, we are fully tax-exempt, removing several significant parcels from the city's grand list. New London police, fire, and EMS respond to most calls involving shelter guests—many of whom are not city residents. The city also absorbs secondary impacts, including increased foot traffic near service hubs, complaints of loitering, and blight-related concerns. Despite common assumptions, the majority of the people we serve are not from New London. Some list the city as their last address simply because the shelter is where they receive mail; others arrive seeking social services found only in the city. In practice, New London bears the financial cost of a regional challenge that affects every municipality in southeastern Connecticut.

Last year, municipalities across the region contributed a combined total of $60,000. We are deeply grateful for this support, though it represents only a small portion of the true cost of maintaining the regional shelter system.

NLHHC provides services that most municipalities are not equipped to offer, including:

- Emergency 40-bed overnight shelter, and the area's only emergency warming center, which last night provided shelter for an additional 45 individuals with nowhere else to go.
- Street and encampment outreach available to every town in New London County
- Daytime hospitality and basic-needs support
- Housing-focused case management
- Housing navigation and placement
- First-time homebuyer readiness programs
- Eviction-prevention and diversion services
- Unite CT HUB assistance for rental, utility, and housing-stabilization support
- Rapid rehousing and stabilization programs

These programs function as the region's housing safety net. Whether or not a Waterford resident is using our services at the moment, they remain available whenever a crisis arises. Without NLHHC, individual towns would face significantly higher costs related to emergency response, police involvement, hospital utilization, and long-term housing instability.

We are also operating during a period of sharply rising need. Statewide homelessness has grown by approximately 13 percent over the past three years, and New London County has a documented shortage of at least 5,000 affordable housing units. As municipal budgets become tighter, so too does the challenge of homelessness—making regional partnership essential.

We understand how difficult it is to pass a municipal budget, and we do not make this request lightly. Every town is navigating competing priorities, rising costs, and limited revenue. We are truly grateful for your consideration, and I would welcome the opportunity to discuss this further. I can be reached directly at (860) 501-9900 or at annah@nlhhc.org.

Thank you for your leadership and for all that you do for your community. We value our partnership with the towns of southeastern Connecticut and look forward to continuing this work together.

With appreciation,

Annah Perch
Development Director
New London Homeless Hospitality Center
annah@nlhhc.org | (860) 501-9900

TOWN OF WATERFORD
15 Rope Ferry Road
Waterford, CT 06385
860-442-0553

SOCIAL SERVICES GRANT FUNDING REQUEST

ORGANIZATION NAME: New London Homeless Hospitality Center

REQUEST DATE (FISCAL YEAR): ~~20~~ 2026

REQUESTED AMOUNT: $20,000

BENEFIT STATEMENT (Describe how these funds will be used)

Funding in support of regional emergency shelter and housing resource organization. Funds will be used to support the shelter operations, over 40% of which are not funded by government grant programs.

Per Town of Waterford Budget Guidelines: please attach a certified audit report of all funds appropriated during the last completed fiscal year to your funding request.

DECLARATION

I, the requester, understand that I am requesting public funds from the Town of Waterford. I declare that this request does not pose any potential conflict with the Town of Waterford and I will provide any documentation requested by the Town of Waterford to authorize funding this request or review the appropriateness of the request.

Signature

12/10/25
Date

Create PDF files without this message by purchasing novaPDF printer (http://www.novapdf.com)

NEW LONDON HOMELESS HOSPITALITY CENTER, INC.

June 30, 2024

I. Financial Statements

II. Report in Accordance with *Government Auditing Standards*

III. Report in Accordance with the Uniform Guidance

IV. Report in Accordance with the State Single Audit Act

Whittlesey
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I. FINANCIAL STATEMENTS

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
New London Homeless Hospitality Center, Inc.

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of New London Homeless Hospitality Center, Inc. (the "Center") (a nonprofit organization), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities and changes in net assets, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the statement of financial position of the Center as of June 30, 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Center 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 opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; 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 Center's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' 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 auditors' 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 Center'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 Center'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.

Correction of Error and Summarized Comparative Information

The summarized comparative information of the Center as of and for the year ended June 30, 2023 were audited by other auditors whose opinion dated March 4, 2024 expressed an unmodified opinion on those financial statements. As discussed in Note 2 to the financial statements, an error resulting in a misstatement of amounts previously reported as of and for the year ended June 30, 2023 was discovered during the audit as of and for the year ended June 30, 2024. Accordingly, certain amounts reported have been restated in the summarized comparative information now presented, and adjustments has been made to net assets without donor restrictions, contracts receivable, and federal and state contracts revenue as of and for the year ended June 30, 2023.

The summarized comparative information presented as of and for the year ended June 30, 2023 is derived from the financial statements audited by the other auditors before the restatement in Note 2.

As part of our audit of the financial statements as of and for the year ended June 30, 2024, we also audited the adjustments described in Note 2 that was applied to restate the summarized comparative information as of and for the year ended June 30, 2023. In our opinion, such adjustments are appropriate and have been properly applied. We were not engaged to audit, review or apply any procedures to the financial statements as of and for the year ended June 30, 2023 of the Center other than with respect to the adjustments, and, accordingly, we do not express an opinion or any form of assurance on summarized comparative information as of and for the year ended June 30, 2023 as a whole.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedules of expenditures of federal awards and state financial assistance, as required by Title 2 *U.S Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and the State Single Audit Act, are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the 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 March 14, 2025 on our consideration of the Center'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 Center'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 Center's internal control over financial reporting and compliance.

Whittlesey PC

Hartford, Connecticut
March 14, 2025

NEW LONDON HOMELESS HOSPITALITY CENTER, INC.

Statements of Financial Position

June 30, 2024 and 2023

	2024	2023 (as restated)
ASSETS		
Current assets		
Cash and cash equivalents	$ 2,674,705	$ 1,160,735
Contract receivables	441,543	760,853
Prepaid expenses	54,556	52,486
Other current assets	17,065	14,110
Total current assets	3,187,869	1,988,184
Property and equipment, net	5,091,237	4,043,677
Total assets	$ 8,279,106	$ 6,031,861
LIABILITIES AND NET ASSETS		
Liabilities:		
Current liabilities		
Accounts payable and accrued expenses	$ 260,498	$ 234,972
Current portion of mortgages payable	103,260	107,349
Deferred revenue and refundable advances	1,032,137	161,065
Client custodial accounts	45,254	59,120
Security deposits	52,144	43,132
Total current liabilities	1,493,293	605,638
Long-term liabilities:		
Mortgages payable, less current portion	162,922	298,849
Total long-term liabilities	162,922	298,849
Total liabilities	1,656,215	904,487
Net Assets:		
Net assets without donor restrictions:		
Undesignated	1,728,886	1,470,945
Land, building, and equipment, net of related debt	4,825,055	3,637,479
Total net assets without donor restrictions	6,553,941	5,108,424
Net assets with donor restrictions	68,950	18,950
Total net assets	6,622,891	5,127,374
Total liabilities and net assets	$ 8,279,106	$ 6,031,861

See accompanying notes to the financial statements.

NEW LONDON HOMELESS HOSPITALITY CENTER, INC.

Statement of Activities and Changes in Net Assets

For the year ended June 30, 2024
(with comparative totals for 2023)

Changes in Net Assets:	Without Donor Restrictions	With Donor Restrictions	2024 Total	2023 Total (as restated)
Support and revenues:				
Federal and state contracts	$ 4,498,474	$ -	$ 4,498,474	$ 3,436,113
Private foundation grants and contributions	931,003	50,000	981,003	828,719
Housing program rent	325,182	-	325,182	262,693
Other revenue	76,271	-	76,271	57,305
Net assets released from restrictions	-	-	-	-
Total support and revenues	5,830,930	50,000	5,880,930	4,584,830
Expenses:				
Program services	3,758,559	-	3,758,559	3,406,606
Management and general	547,054	-	547,054	590,437
Fundraising	79,800	-	79,800	74,902
Total expenses	4,385,413	-	4,385,413	4,071,945
Changes in net assets	1,445,517	50,000	1,495,517	512,885
Net assets, beginning of year	5,108,424	18,950	5,127,374	4,614,489
Net assets, end of year	$ 6,553,941	$ 68,950	$ 6,622,891	$ 5,127,374

See accompanying notes to the financial statements.

NEW LONDON HOMELESS HOSPITALITY CENTER, INC.

Statement of Functional Expenses

For the year ended June 30, 2024
(with comparative totals for 2023)

	Program Services	Management and General	Fundraising	2024	2023
Salaries and wages	$ 2,302,259	$ 207,571	$ 61,853	$ 2,571,683	$ 2,429,911
Payroll taxes and fringe benefits	258,050	23,994	7,191	289,235	268,390
Total payroll related costs	2,560,309	231,565	69,044	2,860,918	2,698,301
Guest support	330,565	-	-	330,565	236,952
Repairs and maintenance	163,965	18,347	315	182,627	244,108
Professional fees	89,074	91,291	596	180,961	151,610
Occupancy	131,674	15,322	-	146,996	145,532
Technology	19,570	81,751	638	101,959	86,828
Subcontractors	88,114	-	-	88,114	-
Supplies	72,724	10,080	2,529	85,333	73,289
Insurance	52,962	16,097	-	69,059	76,074
Telephone	37,163	21,559	-	58,722	54,721
Housing rent	35,498	2,000	-	37,498	21,600
Travel	30,478	3,986	-	34,464	47,790
Miscellaneous	2,448	27,544	1,850	31,842	30,345
Office expenses and supplies	11,171	5,113	4,828	21,112	23,462
Interest	13,131	5,485	-	18,616	20,966
Casual labor	12,029	-	-	12,029	17,064
Staff development	2,028	5,785	-	7,813	18,370
Bank and credit card fees	-	1,240	-	1,240	1,308
Total expenses before depreciation	3,652,903	537,165	79,800	4,269,868	3,948,320
Depreciation	105,656	9,889	-	115,545	123,625
Total expenses	$ 3,758,559	$ 547,054	$ 79,800	$ 4,385,413	$ 4,071,945

See the accompanying notes to the financial statements.

NEW LONDON HOMELESS HOSPITALITY CENTER, INC.

Statements of Cash Flows

For the years ended June 30, 2024 and 2023

	2024	2023 (as restated)
Cash flows from operating activities:		
Change in net assets	$ 1,495,517	$ 512,885
Adjustments to reconcile change in net assets to net change in cash from operating activities:		
Depreciation expense	115,545	123,625
Change in operating assets and liabilities:		
Contract receivables	319,310	(342,628)
Prepaid expenses	(2,070)	(12,059)
Other current assets	(2,955)	87
Accounts payable and accrued expenses	25,526	81,237
Deferred revenue	871,072	18,065
Client custodial accounts	(13,866)	24,218
Security deposits	9,012	2,367
Net change in cash from operating activities	2,817,091	407,797
Cash flows from investing activities		
Payments for property and equipment	(1,163,105)	(527,630)
Net change in cash from investing activities	(1,163,105)	(527,630)
Cash flows from financing activities:		
Principal payments on mortgages payable	(140,016)	(35,837)
Net change in cash from financing activities	(140,016)	(35,837)
Net change in cash and cash equivalents	1,513,970	(155,670)
Cash and cash equivalents - beginning of year	1,160,735	1,316,405
Cash and cash equivalents - end of year	$ 2,674,705	$ 1,160,735
Supplemental Information:		
Cash paid for interest	$ 18,616	$ 20,966

See the accompanying notes to the financial statements.

NEW LONDON HOMELESS HOSPITALITY CENTER, INC.

Notes to the Financial Statements

June 30, 2024 and 2023

NOTE 1 – ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Nature of Activities

New London Homeless Hospitality Center, Inc. (the "Center") was established to provide a place of hospitality for the homeless. At night, the Center provides a shelter for single adults. The goal is to provide a place of rest and safety in a setting that is welcoming and dignified. On an average night, the Center provides a place of safety for about fifty (50) men and women. During the day, the Center offers a hospitality center where the homeless can find sanctuary and practical assistance. The hospitality center helps address some of the practical aspects of being homeless such as getting mail, taking a shower, and finding a place to sit in cold weather. The hospitality center also works to link people with the resources they need to return to permanent housing. On an average day eighty (80) people visit the daytime hospitality center. The Center also provides a transitional housing program serving those experiencing homelessness.

New Accounting Pronouncement

On July 1, 2023, The Center adopted *ASU 2016-13 Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments (ASC 326)*. This standard replaced the incurred loss methodology with an expected loss methodology that is referred to as current expected credit loss ("CECL"). CECL requires an estimate of credit losses on accounts receivable for the remaining estimated life of the financial asset using historical experience, current conditions, and reasonable and supportable forecasts. The adoption did not have any impact on the financial statements.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts and disclosures in the financial statements. Actual results differ from those estimates.

Prior Year Summarized Comparative Information

The financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Center's financial statements as of and for the year ended June 30, 2023, from which the summarized information was derived and the restatement of prior financials in Note 2.

NOTE 1 – ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(CONTINUED)*

Net Asset Categories

The financial statement presentation follows the requirements of the *Financial Statements of Not-for-Profit Organizations* topic of the FASB Accounting Standards Codification. Following these requirements, the Center reports information regarding its financial position and activities according to the following net assets categories:

Net assets without donor restrictions – Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Center. These net assets may be used at the discretion of the Center's management and the Board of Directors.

Net assets with donor restrictions – Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions will be met by actions of the Center or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

PROGRAM REVENUES

Federal and State Contracts

A portion of the Center's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Center has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as deferred revenue in the statement of financial position.

Private Foundation Grants and Contributions

Contributions are defined as voluntary, nonreciprocal transfers.

Unrestricted and unconditional contributions are recognized as support when received or pledged, if applicable. The Center recognizes contributions of cash and other assets as support with donor restrictions if they are received with donor stipulations that limit the use of such assets. When a restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets are reclassified and reported in the statement of activities as net assets released from restrictions. Contributions received whose use is contingent on the occurrence of a future event are presented as deferred support until such conditions are substantially met, at which time they are recognized as support.

Housing Program Rent

A portion of the Center's revenue is derived from housing program rent at various properties owned by the Center. The Center reports the housing program rent from tenants on a monthly basis.

Cash and Cash Equivalents

The Center considers all highly liquid investments with initial maturities of three months or less when purchased to be cash equivalents.

NOTE 1 – ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(CONTINUED)*

Contract Receivables

Contract receivables include amounts due from the federal agencies, State of Connecticut agencies and state pass-through fiscal intermediary agencies. The Center is exposed to credit losses primarily on contracts receivable related to these services. On a periodic basis, The Center evaluates its contract receivables and establishes an allowance for credit losses, when deemed necessary, based on its history of past write-offs and collections and current credit conditions. Based on historical experience, management believes these receivables represent negligible credit risk. Accordingly, management has not established an allowance for credit losses.

Property and Equipment

The Center records all property and equipment purchased with a cost greater than $5,000 and a useful life of more than one year as a capital asset. Depreciation is calculated on the straight-line basis over the estimated useful lives of the assets as follows:

Buildings and improvements	20 – 40 Years
Vehicles	5 Years
Furniture, fixtures, and equipment	5 – 10 Years

Repairs and maintenance are charged to expenses as incurred.

Income Taxes

The Center is a not-for-profit organization that is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. In addition, the Center has been determined by the Internal Revenue Service not to be a "private foundation" within the meaning of Section 509(a) of the Internal Revenue Code and qualifies for deductible contributions as provided under Section 170(b)(1)(A)(vi). Consequently, no provision for income taxes has been made in the accompanying financial statements.

Functional Expenses

The financial statements of the Center report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include depreciation, office, insurance, and occupancy, which are allocated on a square footage basis, as well as salaries and benefits, which are allocated on the basis of time and effort studies.

Subsequent Events

Management has evaluated subsequent events for footnote disclosure or adjustments required in its financial statements for the year ended June 30, 2024 through March 14, 2025, the date on which the financial statements were available to be issued.

NOTE 2 – RESTATEMENT OF PRIOR YEAR FINANCIALS

The Center's net assets as of June 30, 2023 have been restated to reflect an understatement in grants receivable and related Federal and state contracts revenue for the year ended June 30, 2023. The following table provides the effects of the restatement as of and for the year ended June 30, 2023.

	As of June 30, 2023		For the year ended June 30, 2023
	Net assets	Contract receivables	Federal and state contracts
As previously stated	$ 5,031,988	$ 665,467	$ 3,340,727
Correction of an error	95,386	95,386	95,386
As restated	$ 5,127,374	$ 760,853	$ 3,436,113

NOTE 3 – CONCENTRATION OF CREDIT RISK

The Center maintains cash balances at several financial institutions. Accounts at each institution are insured by the Federal Deposit Insurance Company for up to $250,000. At times, the Center's cash balances at these financial institutions may exceed the federally insured limits. The Center has not experienced such losses in such accounts and believes it is not exposed to any significant risk on cash.

NOTE 4 – PROPERTY AND EQUIPMENT

A summary of property and equipment is as follows as of June 30,:

	2024	2023
Land	$ 527,038	$ 324,819
Buildings and improvements	3,985,510	3,649,757
Furniture and equipment	93,184	93,184
Vehicles	224,620	224,620
Construction in progress	1,272,888	647,755
	6,103,240	4,940,135
Less: accumulated depreciation	(1,012,003)	(896,458)
Property and equipment, net	$ 7,115,243	$ 5,836,593

NOTE 5 – CONTRACT BALANCES

Contract receivables and deferred revenue and refundable advances were as follows as of June 30,:

	Contract Balances	
	Contract Receivables	Deferred Revenue
Opening (July 1, 2022)	$ 418,225	$ 143,000
Closing (June 30, 2023) (as restated)	760,853	161,065
Increase/(decrease)	$ 342,628	$ 18,065
Opening (July 1, 2023) (as restated)	$ 760,853	$ 161,065
Closing (June 30, 2024)	441,543	1,032,137
Increase/(decrease)	$ (319,310)	$ 871,072

Deferred revenue is recognized as program services are rendered.

NOTE 6 – LINE OF CREDIT

The Center has established a $100,000 line of credit with a local bank. The line of credit bears interest at prime plus 1.5%. There was no activity with this line of credit during the years ended June 30, 2024 and 2023.

NOTE 7 – MORTGAGES PAYABLE

Mortgages payable were as follows as of June 30,:

	2024	2023
Equity Trust, Inc. mortgage, due on demand, principal and monthly interest on the unpaid balance at 5.0%	$ -	$ 69,191
Eastern Savings Bank mortgage, due September 2028, monthly payments of $860 including principal and interest at 5.66%	35,559	42,703
Equity Trust, Inc. mortgage, due May 2024, monthly payments of $664 including principal and interest at 5.0%	-	40,259
Equity Trust, Inc. mortgage, due July 2026, monthly payments of $395 including principal and interest at 5.60%	29,624	32,801
Liberty Bank mortgage, due December 2035, monthly payments of $1,090 including principal and interest at 4.59%	116,296	123,759
Equity Trust, Inc. mortgage, due May 2025, monthly payments of $2,529 including principal and interest at 5.0%	84,703	97,485
Total mortgages payable	266,182	406,198
Less: current portion	(103,260)	(107,349)
Mortgages payable, less current portion	$ 162,922	$ 298,849

NOTE 7 – MORTGAGES PAYABLE *(CONTINUED)*

Future minimum payments of mortgages payable are as follows for the years ending June 30,:

2025	$ 103,260
2026	21,064
2027	41,372
2028	19,706
2029	13,281
Thereafter	67,499
	$ 266,182

Interest expense on mortgages payable was $18,616 and $20,966 for the years ended June 30, 2024 and 2023, respectively.

NOTE 8 – LIQUIDITY AND AVAILABILITY

The following represents the Center's financial assets available to meet general expenditures over the next twelve months at June 30, reduced by amounts that are not available for general use due to contractual or donor-imposed restrictions within twelve months of June 30,.

	2024	2023
Financial assets at year end:		
Cash and cash equivalents	$ 2,674,705	$ 1,160,735
Contract receivables	441,543	760,853
	3,116,248	1,921,588
Less those unavailable for general expenditures within twelve months:		
Security deposits	(52,144)	(43,132)
Client custodial accounts	(45,254)	(59,120)
Net assets with donor restrictions	(68,950)	(18,950)
Financial assets available to meet general expenditures over the next twelve months	$ 2,949,900	$ 2,042,790

NOTE 9 – DISAGGREGATION OF REVENUE

The following table disaggregates the Center's revenues for the year ended June 30,:

	2024	2023 (as restated)
Revenue from contracts with customers:		
Satisfied over time		
Housing program rent	$ 325,182	$ 262,693
Federal and state contracts	4,498,474	3,436,113
Total revenue from contracts with customers	4,823,656	$ 3,698,806
Other support and revenue:		
Private foundation grants and contributions	981,003	$ 828,719
Other income	76,271	57,305
Total other support and revenue	1,057,274	886,024
Total revenue and support	$ 5,880,930	$ 4,584,830

NOTE 10 – NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are restricted for the following at June 30:

	2024	2023
Purpose restricted: Employment Program Support	$ 50,000	$ -
Purpose restricted: Guess with pets	18,950	18,950

There were no net assets with donor restrictions that were released from donor restrictions during the years ended June 30, 2024 and 2023.

NOTE 11 – OPERATING LEASES

The Center rents space for housing on a monthly basis as part of its Housing Program.

Rent expense under these arrangements totaled $37,498 for the year ended June 30, 2024.

NOTE 12 – CONCENTRATIONS

Program revenue of $1,857,247, and $623,285 was awarded and recognized by the State of Connecticut Department of Housing ("DOH") and State of Connecticut Department of Social Services ("DSS"), respectively, which represents approximately 32% and 11% of total revenue, respectively, for the year ended June 30, 2024. Program revenue of $577,692, and $525,809 was awarded and recognized by the Thames Valley Council for Community Action, Inc. ("TVCCA") and DOH respectively, which represents approximately 13% and 11% of total revenue, respectively, for the year ended June 30, 2023. Accounts receivable related to the United Way of Southeastern Connecticut, TVCCA, and DOH was $205,709, $62,538, and $51,439, respectively, which represents approximately 47%, 14%, and 12% of gross accounts receivable at June 30, 2024, respectively. Accounts receivable related to TVCCA and the City of New London was $487,189 and $85,780, respectively, which represents approximately 64% and 11% of gross accounts receivable at June 30, 2023, respectively.

II. REPORT IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

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

To the Board of Directors
New London Homeless Hospitality Center, Inc.

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 New London Homeless Hospitality Center, Inc. (the "Center"), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 14, 2025.

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

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

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Center's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the 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 result of that testing, and not to provide an opinion on the effectiveness of the Center'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 Center's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Whittlesey PC

Hartford, Connecticut
March 14, 2025

III. REPORT IN ACCORDANCE WITH THE UNIFORM GUIDANCE

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors
New London Homeless Hospitality Center, Inc.

Report on Compliance for the Major Federal Program

Opinion on the Major Federal Program
We have audited New London Homeless Hospitality Center, Inc.'s (the "Center") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the Center's major federal program for the year ended June 30, 2024. The Center's major federal program is identified in the summary of auditors' results section of the accompanying schedule of federal findings and questioned costs.

In our opinion, the Center complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the major federal program for the year ended June 30, 2024.

Basis for Opinion on the Major Federal Program
We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Center and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for the major federal program. Our audit does not provide a legal determination of the Center's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance
Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Center's federal program.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Center's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Center's compliance with the requirements of the major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Center's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Center's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Center's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the State Single Audit Act and which are described in the accompanying schedule of findings and questioned costs as items 2024-001 and 2024-002. Our opinion on the major federal program is not modified with respect to these matters. *Government Auditing Standards* requires the auditor to perform limited procedures on the Center's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The Center's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2024-001 and 2024-002 to be significant deficiencies.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the Center's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. the Center's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

Whittlesey PC

Hartford, Connecticut
March 14, 2025

NEW LONDON HOMELESS HOSPITALITY CENTER, INC.

Schedule of Expenditures of Federal Awards

For the year ended June 30, 2024

Federal Grantor/Pass Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Housing and Urban Development				
Direct:				
Continuum of Care - Housing for Health	14.267	CT0159L1E052212	$ -	$ 38,358
Indirect:				
Passed through the State of Connecticut Department of Housing				
Continuum of Care - Rapid Rehousing	14.267	20DOH0911CD	-	161,673
Passed through the State of Connecticut Department of Mental Health and Addiction Services				
Continuum of Care - Supportive Housing Case Management	14.267	21MHA2092	-	223,065
Passed through United Way of Southeastern Connecticut				
Continuum of Care - New HUB/Diversion CORE Funding	14.267	24DOH1001DA	-	92,296
Passed through the Connecticut Coalition Against Domestic Violence, Inc. (CCADV)				
Continuum of Care - Domestic Violence and Human Trafficking Rapid Rehousing	14.267	21DOH0901FJ	-	39,592
			-	554,984
Passed through the City of New London, Connecticut				
Community Development Block Grant - Rental Assistance - CARES Act	14.218	PO# 20241253	-	11,412
Community Development Block Grant - Emergency Shelter Supplies	14.218	2G417347 / 58250	-	6,840
Passed through United Way of Southeastern Connecticut				
Community Development Block Grant - Small Cities	14.218	SC2013701	-	78,106
			-	96,358
Total U.S. Department of Housing and Urban Development			$ -	$ 651,342

See accompanying notes to the Schedule of Expenditures of Federal Awards.

NEW LONDON HOMELESS HOSPITALITY CENTER, INC.

Schedule of Expenditures of Federal Awards (Continued)

For the year ended June 30, 2024

Federal Grantor/Pass Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Agriculture				
Indirect:				
Passed through the State of Connecticut Department of Social Services				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program				
Supplemental Nutrition Assistance Program ("SNAP") - Employment and Training	10.561	19DSS4603JF	$ -	$ 39,422
Total U.S. Department of Agriculture			$ -	$ 39,422
U.S. Department of Treasury				
Indirect:				
Passed through the Connecticut Housing Finance Authority				
Homeowner Assistance Fund - MyHome CT	21.026	N/A	-	70,845
Passed through the State of Connecticut Department of Housing				
Emergency Rental Assistance Program - Emergency Rental Payments- Unite CT	21.023	15DOH0101CD	-	37,192
Coronavirus State and Local Fiscal Recovery Funds - 9 - 11 Friendship Street	21.027	23DOH004SLF	-	1,258,043
Coronavirus State and Local Fiscal Recovery Funds - ARPA	21.027	24DOHHARPACD	-	7,276
Passed through the State of Connecticut Department of Mental Health and Addiction Services				
Coronavirus State and Local Fiscal Recovery Funds - Facility Improvements	21.027	22MHA35ARPAR3	-	23,983
Passed through the City of New London, Connecticut				
Coronavirus State and Local Fiscal Recovery Funds - Support to Renters and Homeowners in Preventing Homelessness	21.027	PO# 20223248	-	16,377
Coronavirus State and Local Fiscal Recovery Funds - Intensive Health Care Support to Individuals Experiencing Homelessness	21.027	PO# 20231472	-	66,324
Passed through the City of Groton, Connecticut				
Coronavirus State and Local Fiscal Recovery Funds - ARPA Eviction Prevention & Education	21.027	N/A	-	34,900

See accompanying notes to the Schedule of Expenditures of Federal Awards.

NEW LONDON HOMELESS HOSPITALITY CENTER, INC.

Schedule of Expenditures of Federal Awards (Continued)

For the year ended June 30, 2024

Federal Grantor/Pass Through Grantor/Program Title	Number	Identifying Number	Subrecipients	Expenditures
U.S. Department of Treasury (Continued)				
Passed through United Way of Southeast Connecticut				
Coronavirus State and Local Fiscal Recovery Funds - HUB Expansion Funding	21.027	24DOH1001HUBDA	-	46,782
			-	1,453,685
Total U.S. Department of Treasury			$ -	$ 1,561,722
U.S. Department of Veterans Affairs				
Direct:				
VA Homeless Providers Grant and Per Diem Program - Supportive Housing	64.024	NLHH908-5195-689-PD-24	$ -	$ 218,910
Total U.S. Department of Veterans Affairs			$ -	$ 218,910
U.S. Department of Health and Human Services				
Indirect:				
Passed through the State of Connecticut Department of Housing				
Social Services Block Grant - Independent Living	93.667	15DOH101CD	-	137,069
Passed through the State of Connecticut Department of Mental Health and Addiction Services				
Projects for Assistance in Transition from Homelessness (PATH)				
Reliance House, Inc.	93.150	N/A	-	11,120
Total U.S. Department of Health and Human Services			$ -	$ 148,189
U.S. Department of Homeland Security				
Indirect:				
Passed through the United Way of Southeastern Connecticut				
Emergency Food and Shelter National Boad Program (EFSP ARPA R)	97.024	147200-027	-	19,565
Passed through the United Way of Connecticut				
Emergency Food and Shelter National Boad Program (EFSP Phase 40)	97.024	147800-027	-	11,000
Total U.S. Department of Homeland Security			$ -	$ 30,565
Total Expenditures of Federal Awards			$ -	$ 2,650,150

See accompanying notes to the Schedule of Expenditures of Federal Awards.

NEW LONDON HOMELESS HOSPITALITY CENTER, INC.

Notes to the Schedule of Expenditures of Federal Awards

For the year ended June 30, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal grant activity of New London Homeless Hospitality Center, Inc. (the "Center") under programs of the federal government for the year ended June 30, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of the Center, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Center.

Basis of Accounting

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. For performance-based awards, expenditures reported represent amounts earned.

Pass-through entity identifying numbers are presented where available.

The Center has elected to use the 10 percent de minimis indirect rate as allowed under the Uniform Guidance.

NEW LONDON HOMELESS HOSPITALITY CENTER, INC.

Schedule of Federal Findings and Questioned Costs

For the Year Ended June 30, 2024

I. Summary of Auditors' Results:

Financial Statements

Type of auditors' report issued on whether the financial statements audited were prepared in accordance with GAAP:	*Unmodified*
Internal control over financial reporting:	
• Material weakness(es) identified?	____ yes __X__ no
• Significant deficiency(ies) identified?	____ yes __X__ none reported
Noncompliance material to financial statements noted?	____ yes __X__ no

Federal Awards

Internal control over major programs:	
• Material weakness(es) identified?	____ yes __X__ no
• Significant deficiency(ies) identified?	__X__ yes ____ none reported
Type of auditors' report issued on compliance for major programs:	*Unmodified*
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a) of Uniform Guidance?	__X__ yes ____ no

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

Grantor/Program Title	Assistance Listing Number
U.S. Department of Treasury	
Coronavirus State and Local Fiscal Recovery Funds	21.027

Dollar threshold used to distinguish between type A and type B programs	$ 750,000
Auditee qualified as low-risk-auditee?	____ yes __X__ no

NEW LONDON HOMELESS HOSPITALITY CENTER, INC.

Schedule of Federal Findings and Questioned Costs (Continued)

For the Year Ended June 30, 2024

II. Financial Statement Findings

No matters were reported.

III. Federal Award Findings and Questioned Costs

Finding # 2024-001 Reporting Allowable/Allocable Costs

Federal Agency: U.S. Department of Treasury
Federal Program: Coronavirus State and Local Fiscal Recovery Funds
Assistance Listing Number: 21.027

Type of Finding:
Significant Deficiency in Internal Control over Compliance
Other Matters

Criteria
Costs reported and submitted for reimbursement should be based on a cost allocation plan and agree to the underlying accounting records.

Condition
Cost allocations included on submitted grant reports did not consistently reconcile directly back to what was allocated in the underlying accounting records (general ledger).

Questioned Costs
None noted.

Context
Indirect costs, fringe benefits and some direct costs were not consistently allocated to the grant cost center in the underlying accounting records (general ledger).

Effect
The amount of allocated costs reported and reimbursed by grantors could not be readily traced back to the underlying accounting records (general ledger) in some cases.

Cause
The Center was not consistently reconciling and adjusting the general ledger cost centers which would have served to ensure the cost allocation plan and underlying accounting records were in line and consistent with what was being reported to grantors.

Repeat Finding
Yes, repeat of prior year finding 2023-03.

NEW LONDON HOMELESS HOSPITALITY CENTER, INC.

Schedule of Federal Findings and Questioned Costs (Continued)

For the Year Ended June 30, 2024

Finding # 2024-001 Reporting Allowable/Allocable Costs (Continued)

Recommendation
The Center should implement controls to ensure all reporting and requests for reimbursement submitted to grantors reconcile with the underlying accounting records as allocated.

Management's Response/ Views of Responsible Officials
Management agrees with this finding and has outlined its resulting actions in a separately issued corrective action plan.

Finding # 2024-002 Internal Controls over Allowable Costs

Federal Agency: All
Federal Program: All
Assistance Listing Number: All

Type of Finding:
Significant Deficiency in Internal Control over Compliance
Other Matters

Criteria
Title 2, Chapter 2, Part 200 of the Code of Federal Regulations (2 CFR Part 200) establishes cost principles for determining costs applicable to federal awards with nonprofit organizations. An important method of adhering to these cost principles and ensuring allowable and allocable costs are charged to federal programs is through the use of a cost allocation plan. As important as the plan is, internal controls over the cost allocation plan are just as necessary. Nonprofit organizations must maintain internal controls over the allocation of costs to ensure costs are not over or under allocated, consistency across programs, and that they are traceable back to the accounting records themselves.

Condition
Although the Center has a written cost allocation plan in place, internal controls to ensure the plan was properly implemented and followed were not consistently applied.

Questioned Costs
None noted.

Context
The Center has made progress in implementing its corrective action plan. Many costs, include both direct and indirect expenses, are now recorded in accordance with the Center's cost allocation plan. However, inconsistencies remain in allocating costs to individual grant contract cost centers within the general ledger.

Effect
The Center incurs the risk of allocating disallowed costs to federal programs contrary to the Federal Regulations.

Finding # 2024-002 Internal Controls over Allowable Costs (Continued)

Cause
The Center was not consistently performing reconciling and other activities which would have served to ensure the cost allocation plan and underlying accounting records were in line and consistent.

Repeat Finding
Yes, repeat of prior year finding 2023-04.

Recommendation
The Center should implement internal controls, such as periodic reconciliations and adjustments, to ensure accuracy and consistency in allocations and that the costs allocated to a grant contract within the general ledger reconciles to the amounts reported to funders in grant reports.

Management's Response/ Views of Responsible Officials
Management agrees with this finding and has outlined its resulting actions in a separately issued corrective action plan

NEW LONDON HOMELESS HOSPITALITY CENTER, INC.

Summary Schedule of Prior Audit Findings

For the Year Ended June 30, 2024

Federal Award Findings:

Finding No. 2023-003 *Reporting Allowable/Allocable Costs*

Condition:
Cost allocations included on submitted grant reports did not reconcile directly back to what was allocated in the underlying accounting records (general ledger).

Current Status:
Finding was first reported for fiscal year ended June 30, 2020 and is being repeated as 2024-001. Progress has been made in corrective actions. The general ledger structure allows for allocation of costs to individual grant contracts. However there remain variances between the costs in the general ledger when compared to the reports submitted to funders. This is primarily related to indirect costs not consistently being allocated to individual contracts within the general ledger. Due to the progress made in corrective actions, the finding is downgraded from a material weakness in internal control over compliance to a significant deficiency in internal control over compliance.

Planned Corrective Actions:
See response included in the current year Corrective Action Plan.

Finding No. 2023-004 *Internal Controls over Allowable Costs*

Condition:
Although the Center has a written cost allocation plan in place, internal controls to ensure the plan was properly implemented and followed were not consistently applied.

Current Status:
Finding was first reported for fiscal year ended June 30, 2020 and is being repeated as 2024-002. Progress has been made in corrective actions. The general ledger structure allows for allocation of costs to individual grant contracts, in the manner outlined in the Center's Cost Allocation Plan. However there remain variances between the costs in the general ledger when compared to the reports submitted to funders. This is primarily related to indirect costs and fringe benefits not consistently being allocated to individual contracts within the general ledger. Due to the progress made in corrective actions, the finding is downgraded from a material weakness in internal control over compliance to a significant deficiency in internal control over compliance.

Planned Corrective Actions:
See response included in the current year Corrective Action Plan.

IV. REPORT IN ACCORDANCE WITH THE STATE SINGLE AUDIT ACT

Whittlesey
Forward Advising™

Headquarters
750 Main St
24th Floor
Hartford CT 06103
Tel: 860.727.6481

www.WAdvising.com

One Hamden Center
2319 Whitney Ave Suite 2A
Hamden CT 06518
Tel: 203.859.2729

74 Bobala Road #3
Holyoke MA 01040
Tel: 413.538.4976

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR STATE PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE STATE SINGLE AUDIT ACT

To the Board of Directors of
New London Homeless Hospitality Center, Inc.

Report on Compliance for Each Major State Program

Opinion on Each Major State Program

We have audited New London Homeless Hospitality Center, Inc.'s (the "Center") compliance with the types of compliance requirements identified as subject to audit in the Office of Policy and Management's *Compliance Supplement* that could have a direct and material effect on each of the Center's major state programs for the year ended June 30, 2024. The Center's major state programs are identified in the summary of auditors' results section of the accompanying schedule of state findings and questioned costs.

In our opinion, the Center complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2024.

Basis for Opinion on Each Major State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of the State Single Audit Act (C.G.S. Section 4-230 to 4-236). Our responsibilities under those standards and the State Single Audit Act are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Center and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major state program. Our audit does not provide a legal determination of the Center's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Center's state programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Center's compliance based on our audit. 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 GAAS, *Government Auditing Standards*, and the State Single Audit Act will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Center's compliance with the requirements of each major state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the State Single Audit Act, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Center's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Center's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the State Single Audit Act, but not for the purpose of expressing an opinion on the effectiveness of the Center's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the State Single Audit Act and which are described in the accompanying schedule of findings and questioned costs as items 2024-001 and 2024-002. Our opinion on each major state program is not modified with respect to these matters. *Government Auditing Standards* requires the auditor to perform limited procedures on the Center's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The Center's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a

combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2024-001 and 2024-002 to be significant deficiencies.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the Center's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of state findings and questioned costs. the Center's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

Whittlesey PC

Hartford, Connecticut
March 14, 2025

NEW LONDON HOMELESS HOSPITALITY CENTER, INC.

Schedule of Expenditures of State Financial Assistance

For the Year Ended June 30, 2024

State Grantor Pass-Through Grantor / Program Title	State Grant Program Core-CT Number	Passed Through to Subrecipients	Expenditures
Department of Housing			
Direct:			
Emergency Shelter Services	11000-DOH46920-16149	$ -	$ 246,339
Passed through Thames Valley Council for Community Action			
Emergency Shelter Services	11000-DOH46920-16149	-	433,548
Direct:			
Emergency Shelter Services - SSBG COLA	12060-DOH46920-90756	-	9,656
Passed through United Way of Southeastern Connecticut			
Community Investment Act	12060-DOH46920-35328	-	25,200
Passed through Corporation for Supportive Housing			
Community Investment Act	12060-DOH46920-35328	-	14,000
Total Department of Housing		-	728,743
Department of Mental Health and Addiction Services			
Housing Supports and Services	11000-MHA53000-12035	-	242,943
Discharge and Diversion Services	11000-MHA54063-12330	-	65,437
Total Department of Mental Health and Addiction Services		-	308,380
Total State Financial Assistance		$ -	$ 1,037,123

See accompanying note to the Schedule of Expenditures of State Financial Assistance.

NEW LONDON HOMELESS HOSPITALITY CENTER, INC.

Note to Schedule of Expenditures of State Financial Assistance

For the Year Ended June 30, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Basis of Presentation:

The accompanying Schedule of Expenditures of State Financial Assistance (the "Schedule") includes state grant activity of New London Homeless Hospitality Center, Inc. under programs of the State of Connecticut for the fiscal year ended June 30, 2024. Various departments and agencies of the State of Connecticut have provided financial assistance through grants and other authorizations in accordance with the General Statutes of the State of Connecticut. Because the Schedule presents only a selected portion of the operations of New London Homeless Hospitality Center, Inc., it is not intended and does not present the financial position, change in net assets, or cash flows of New London Homeless Hospitality Center, Inc.

The accounting policies of New London Homeless Hospitality Center, Inc. conform to accounting principles generally accepted in the United States of America as applicable to not-for-profit organizations.

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

Basis of Accounting:

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

NEW LONDON HOMELESS HOSPITALITY CENTER, INC.

Schedule of State Findings and Questioned Costs

For the Year Ended June 30, 2024

I. SUMMARY OF AUDITORS' RESULTS:

Financial Statements

Type of auditors' opinion issued:	*Unmodified*	
Internal control over financial reporting:		
Material weakness(es) identified?	____ yes	X no
Significant deficiency(ies) identified?	____ yes	X none reported
Noncompliance material to financial statements noted?	____ yes	X no

State Financial Assistance

Internal control over major programs:		
Material weakness(es) identified?	____ yes	X no
Significant deficiency(ies) identified?	X yes	____ none reported
Type of auditors' opinion issued on compliance for major programs:	*Unmodified*	
Any audit findings disclosed that are required to be reported in accordance with Section 4-236-24 of the Regulations to the State Single Audit Act?	X yes	____ no

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

State Grantor and Program	State Core-CT Number	Expenditures
Department of Mental Health and Addiction Services		
Housing Supports and Services	11000-MHA53000-12035	$ 242,943
Department of Housing		
Emergency Shelter Services	11000-DOH46920-16149	679,887

Dollar Threshold used to distinguish Between Type A and Type B programs: $200,000

NEW LONDON HOMELESS HOSPITALITY CENTER, INC.

Schedule of State Findings and Questioned Costs (Continued)

For the Year Ended June 30, 2024

II. FINANCIAL STATEMENT FINDINGS:

No matters were reported.

III. STATE FINANCIAL ASSISTANCE FINDINGS AND QUESTIONED COSTS:

Finding # 2024-001 Reporting Allowable/Allocable Costs

Grantor: Department of Housing, Department of Mental Health and Addiction Services
State Program Name: Emergency Shelter Services, Housing Supports and Services
Pass-through Entity: Thames Valley Council for Community Action
State Grant Program CORE-CT Number: 16149, 12035

Type of Finding:
Significant Deficiency in Internal Control over Compliance
Other Matters

Criteria
Costs reported and submitted for reimbursement should be based on a cost allocation plan and agree to the underlying accounting records.

Condition
Cost allocations included on submitted grant reports did not consistently reconcile directly back to what was allocated in the underlying accounting records (general ledger).

Questioned Costs
None noted.

Context
Indirect costs, fringe benefits and some direct costs were not consistently allocated to the grant cost center in the underlying accounting records (general ledger).

Effect
The amount of allocated costs reported and reimbursed by grantors could not be readily traced back to the underlying accounting records (general ledger) in some cases.

Cause
The Center was not consistently reconciling and adjusting the general ledger cost centers which would have served to ensure the cost allocation plan and underlying accounting records were in line and consistent with what was being reported to grantors.

Repeat Finding
Yes, repeat of prior year finding 2021-002.

NEW LONDON HOMELESS HOSPITALITY CENTER, INC.

Schedule of State Findings and Questioned Costs (Continued)

For the Year Ended June 30, 2024

Finding # 2024-001 Reporting Allowable/Allocable Costs (Continued)

Recommendation
The Center should implement controls to ensure all reporting and requests for reimbursement submitted to grantors reconciled with the underlying accounting records as allocated.

Management's Response/ Views of Responsible Officials
Management agrees with this finding and has outlined its resulting actions in a separately issued corrective action plan.

Finding # 2024-002 Internal Controls over Allowable Costs

Grantor: Department of Housing, Department of Mental Health and Addiction Services
State Program Name: Emergency Shelter Services, Housing Supports and Services
Pass-through Entity: Thames Valley Council for Community Action
State Grant Program CORE-CT Number: 16149, 12035

Type of Finding:
Significant Deficiency in Internal Control over Compliance
Other Matters

Criteria
Connecticut's Office of Policy and Management (OPM) has established Cost Accounting Standards which include the requirement for grantees to have established a formal Cost Allocation Plan. As important as the plan is, internal controls over the cost allocation plan are just as necessary. Nonprofit organizations must maintain internal controls over the allocation of costs to ensure costs are not over or under allocated, consistency across programs, and that they are traceable back to the accounting records themselves.

Condition
Although the Center has a written cost allocation plan in place, internal controls to ensure the plan was properly implemented and followed were not consistently applied.

Questioned Costs
None noted.

Context
The Center has made progress in implementing its corrective action plan. Many costs, include both direct and indirect expenses, are now recorded in accordance with the Center's cost allocation plan. However, inconsistencies remain in allocating costs to individual grant contract cost centers within the general ledger.

Effect
The Center incurs the risk of allocating disallowed costs to state programs contrary to the OPM Cost Accounting Standards.

NEW LONDON HOMELESS HOSPITALITY CENTER, INC.

Schedule of State Findings and Questioned Costs (Continued)

For the Year Ended June 30, 2024

Finding # 2024-002 Internal Controls over Allowable Costs (Continued)

Cause
The Center was not consistently performing reconciling and other activities which would have served to ensure the cost allocation plan and underlying accounting records were in line and consistent.

Repeat Finding
Yes, repeat of prior year finding 2021-003.

Recommendation
The Center should implement internal controls, such as periodic reconciliations and adjustments, to ensure accuracy and consistency in allocations and that the costs allocated to a grant contract within the general ledger reconciles to the amounts reported to funders in grant reports.

Management's Response/ Views of Responsible Officials
Management agrees with this finding and has outlined its resulting actions in a separately issued corrective action plan.

NEW LONDON HOMELESS HOSPITALITY CENTER, INC.

Summary Schedule of Prior Audit Findings

For the Year Ended June 30, 2024

State Program Findings:

Finding No. 2021-002 *Reporting Allowable/Allocable Costs*

Condition:
Cost allocations included on submitted grant reports did not consistently reconcile directly back to what was allocated in the underlying accounting records (general ledger).

Current Status:
Finding was first reported for fiscal year ended June 30, 2021 and is being repeated as 2024-001. Progress has been made in corrective actions. The general ledger structure allows for allocation of costs to individual grant contracts. However there remain variances between the costs in the general ledger when compared to the reports submitted to funders. This is primarily related to indirect costs not consistently being allocated to individual contracts within the general ledger. Due to the progress made in corrective actions, the finding is downgraded from a material weakness in internal control over compliance to a significant deficiency in internal control over compliance.

Planned Corrective Actions:
See response included in the current year Corrective Action Plan.

Finding No. 2021-003 *Internal Controls over Allowable Costs*

Condition:
Although the Center has a written cost allocation plan in place, internal controls to ensure the plan was properly implemented and followed were not consistently applied.

Current Status:
Finding was first reported for fiscal year ended June 30, 2021 and is being repeated as 2024-002. Progress has been made in corrective actions. The general ledger structure allows for allocation of costs to individual grant contracts, in the manner outlined in the Center's Cost Allocation Plan. However there remain variances between the costs in the general ledger when compared to the reports submitted to funders. This is primarily related to indirect costs and fringe benefits not consistently being allocated to individual contracts within the general ledger. Due to the progress made in corrective actions, the finding is downgraded from a material weakness in internal control over compliance to a significant deficiency in internal control over compliance.

Planned Corrective Actions:
See response included in the current year Corrective Action Plan.

NEW LONDON Homeless Hospitality Center

Administrative Office
727 Bank Street
Post Office Box 1651
New London, CT 06320
(860) 501-9900

Program Office
730 State Pier Road
325 Huntington Street
New London, CT 06320
(860) 439-1573

www.NLHHC.org

March 14,2025

New London Homeless Hospitality Center, Inc.
Federal Single Audit Corrective Action Plan
For the Fiscal Year Ended June 30, 2024

Office of Management and Budget
725 17th St., NW
Washington, DC 20503

AUDIT FINDINGS

Finding Reference Number: 2024-001 Reporting Allowable/Allocable Costs

Description of Finding:
Cost allocations included on submitted grant reports did not consistently reconcile directly back to what was allocated in the underlying accounting records (general ledger).

Statement of Concurrence or Nonconcurrence:
The Center agrees with the audit finding.

Corrective Action:
While the audit notes improvements in this area, we continued to face some challenges in properly allocating indirect costs and fringe benefits to individual contracts. We will close the remaining gap between the costs properly billed to individual contracts and the process of reflecting these costs in our accounting system by refining our cost allocation plan. This revision will include consistent rules for allocating indirect and fringe plus a quarterly review by accounting staff and management. We will also use newly formatted grant worksheets shared with us by Whittlesey to help us identify and correct any allocation issues before closing out our accounting records for this fiscal year.

Finding Reference Number: 2024-002 Internal Controls over Allowable Costs

Description of Finding:
Although the Center has a written cost allocation plan in place, internal controls to ensure the plan was properly implemented and followed were not consistently applied.

Statement of Concurrence or Nonconcurrence:
The Center agrees with the audit finding.

Corrective Action:

We will update our cost allocation plan to address the issues as outlined in our response above. We will also implement a formal quarterly review of cost allocations to contracts under the guidance of our outside accountant (Capalbo, Mather Dougherty). Finally, we will use improved grant accounting worksheets as a final check that our contract billing and accounting records are fully consistent.

Name of Contact Person:
Catherine Zall
Executive Director
860-501-9900 ex 101
czall@nlhhc.org

Projected Completion Date:
May 2025

If the Office of Management and Budget and/or Oversight Agency has questions regarding this Plan, please call Catherine Zall at 860-501-9900 ex 101..

Sincerely yours,

Catherine Zall
Executive Director

NEW LONDON **Homeless Hospitality Center**

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(860) 439-1573

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March 14, 2025

New London Homeless Hospitality Center, Inc.
State Single Audit Corrective Action Plan
For the Fiscal Year Ended June 30, 2024

Office of Policy and Management
450 Capitol Avenue MS-54MFS
Hartford, Connecticut 06106-1379
Municipal Finance Services Unit
Att: William Plummer

AUDIT FINDINGS

Finding Reference Number: 2024-001 Reporting Allowable/Allocable Costs

Description of Finding:
Cost allocations included on submitted grant reports did not consistently reconcile directly back to what was allocated in the underlying accounting records (general ledger).

Statement of Concurrence or Nonconcurrence:
The Center agrees with the audit finding.

Corrective Action:
While the audit notes improvements in this area, we continued to face some challenges in properly allocating indirect costs and fringe benefits to individual contracts. We will close the remaining gap between the costs properly billed to individual contracts and the process of reflecting these costs in our accounting system by refining our cost allocation plan. This revision will include consistent rules for allocating indirect and fringe plus a quarterly review by accounting staff and management. We will also use newly formatted grant worksheets shared with us by Whittlesey to help us identify and correct any allocation issues before the closing out of our accounting records for this fiscal year.

Finding Reference Number: 2024-002 Internal Controls over Allowable Costs

Description of Finding:
Although the Center has a written cost allocation plan in place, internal controls to ensure the plan was properly implemented and followed were not consistently applied.

Statement of Concurrence or Nonconcurrence:
The Center agrees with the audit finding.

Corrective Action:

We will update our cost allocation plan to address the issues as outlined in our response above. We will also implement a formal quarterly review of cost allocations to contracts under the guidance of our outside accountant (Capalbo, Mather Dougherty). Finally we will use improved grant accounting worksheets as a final check that our contract billing and accounting records are fully consistent.

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Catherine Zall
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860-501-9900 ex 101
czall@nlhhc.org

Projected Completion Date:
May 2025

If the Office of Policy and Management and/or Oversight Agency has questions regarding this Plan, please call Catherine Zall at 860-501-9900 ex 101.

Sincerely yours,

Catherine Zall
Executive Director

Headquarters
280 Trumbull Street, 24th Floor
Hartford, CT 06103
860.522.3111

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2319 Whitney Avenue, Suite 2A
Hamden, CT 06518
203.397.2525

14 Bobala Road, 3rd Floor
Holyoke, MA 01040
413.536.3970

WAdvising.com

Whittlesey
Forward Advising®

Account Name	Stage	Fiscal Period	Amount	Age	Close Date
FY 2025/2026					
Town of East Lyme	Posted	Q3-2025	1,100	0	1/10/2025
Town of Franklin	Posted	Q3-2025	1,000	0	3/25/2025
Town of Groton	Posted	Q1-2026	25,000	0	8/21/2025
Town of Lisbon	Posted	Q4-2025	1,000	0	5/9/2025
Town of Montville	Posted	Q3-2025	3,500	0	1/10/2025
Town of Montville	Posted	Q1-2026	3,500	21	8/25/2025
Town of Old Lyme	Posted	Q1-2026	3,000	0	7/7/2025
Town of Salem	Posted	Q4-2025	1,000	0	6/5/2025
Town of Stonington	Posted	Q4-2025	3,500	0	5/30/2025
Town of Waterford	Pledged	Q2-2026	15,000	1	12/10/2025
Realized			**57,600**		
					requested
FY 2026/2027					**date**
Town of Bozrah	Prospecting	Q2-2026	1,000	0	12/11/2025
Town of Colchester	Prospecting	Q2-2026	1,000	0	12/11/2025
Town of East Lyme	Prospecting	Q2-2026	5,000	0	12/11/2025
Town of Franklin	Prospecting	Q2-2026	2,500	0	12/11/2025
Town of Griswold	Prospecting	Q2-2026	1,000	0	12/11/2025
City of Groton	Prospecting		35,000		
Town of Lebanon	Prospecting	Q2-2026	1,000	0	12/11/2025
Town of Ledyard	Prospecting	Q2-2026	1,000	0	12/11/2025
Town of Lisbon	Prospecting	Q2-2026	2,000	0	12/11/2025
Town of Lyme	Prospecting	Q2-2026	1,500	0	12/11/2025
Town of Montville	Prospecting	Q2-2026	5,000	0	12/11/2025
Town of North Stonington	Prospecting		1,000		
Town of Old Lyme	Prospecting	Q2-2026	5,000	0	12/11/2025
Town of Preston	Prospecting	Q2-2026	1,000	0	12/11/2025
Town of Salem	Prospecting	Q2-2026	2,000	0	12/11/2025
Town of Sprague	Prospecting	Q2-2026	1,000	0	12/11/2025
Town of Stonington	Prospecting		7,500		
Town of Voluntown	Propsecting		1,000		
Town of Waterford	Prospecting		20,000		
Prospecting			**94,500**		

New London Homeless Hospitality Center
July-Sept 2025 (3 months)
Operating (not including capital)

		Actual Q1	Full Year Budget	Q1 as % of full yea	Notes
Income					
	4030 · Respite Income	21,180.00	129,600.00	16%	
	Total Rent Activity	138,835.52	480,991.14	29%	
	4160 · Interest Income	61.70	25,000.00	0%	not yet calcualted
	Total CHESS	40,078.06	179,043.00	22%	
	4110 · Faith Community Contrib	13,364.00	24,000.00	56%	FCCOL $10,000 from White Elephant sale
	4120 · Government Grants	460,582.83	2,957,002.97	16%	
	4130 · Foundations/Grants	95,274.83	236,611.00	40%	grants received in prior years but deferred to this year
	4040 · Individual/Business	98,706.89	576,250.00	17%	
	4170 · Local Government Grants	31,500.00	56,600.00	56%	Town of Groton $25,000 received in August
	4180 · Other Income	8,424.00	60,000.00	14%	
	4210 · Solar Income	5,849.30	15,000.00	39%	
Total Income		958,857.13	4,740,098.11	20%	

Expense		Actual Q1	Full Year Budget	Q1 as % of full yea	Notes
	5255 · Technology and Software	13,243.96	25,000.00	53%	includes some spending that needs to be moved to equipment line
	5000 · Property Taxes	27,984.60	48,796.00	57%	Half year payments made in July
	Total 5065 · Guest Support	84,413.74	238,000.00	35%	
	5110 · HUD Rent Payments	6,783.00	27,960.00	24%	
	5120 · Insurance	12,250.09	75,422.00	16%	
	5130 · Interest Expense	11,237.58	44,950.32	25%	
	5140 · Misc Expenses	7,852.12	29,000.00	27%	
	5160 · Equipment.	1,078.78	22,250.00	5%	
	Total Payroll	735,860.74	3,386,794.96	22%	
	5210 · Printing copying and postage	3,131.33	16,000.00	20%	
	Total 5220 · Professional Fees	38,813.30	114,500.00	34%	
	5260 · Supplies	14,803.69	65,000.00	23%	
	5320 · Rent or Lease of Buildings	3,950.00	15,000.00	26%	
	5330 · Repairs Maintenance	30,265.93	154,500.00	20%	
	5340 · Staff Development	10,860.46	15,000.00	72%	Diversion training funded with expiring ARPA funds
	5345 · Subcontractors	35,884.92	212,166.15	17%	
	5350 · Telephone/Internet	19,314.90	46,200.00	42%	needs to be reviewed
	Total 5370 · Travel Expense	5,043.06	32,300.00	16%	
	Total 5410 · Utilities	31,791.84	156,078.00	20%	
Total Expense		1,094,949.33	4,724,917.43	23%	

FY2027

BUDGET REQUEST

SACCEC

TOWN OF WATERFORD
15 Rope Ferry Road
Waterford, CT 06385
860-442-0553

SOCIAL SERVICES GRANT FUNDING REQUEST

ORGANIZATION NAME: Sexual Assault Crisis Center of Eastern CT

REQUEST DATE (FISCAL YEAR): FY2027

REQUESTED AMOUNT: $1250

BENEFIT STATEMENT (Describe how these funds will be used)

Funds will be used to provide 24-hour crisis intervention services to residents who have been victims of sexual assault violence. This includes immediate accompaniment to emergency rooms for evidence collection and accompaniment to police stations and advocacy throughout the court process. Child Advocacy Center Services are provided to child victims of sexual violence and their non-offending family members.

Per Town of Waterford Budget Guidelines: please attach a certified audit report of all funds appropriated during the last completed fiscal year to your funding request.

DECLARATION

I, the requester, understand that I am requesting public funds from the Town of Waterford. I declare that this request does not pose any potential conflict with the Town of Waterford and I will provide any documentation requested by the Town of Waterford to authorize funding this request or review the appropriateness of the request.

Kristina Caissie (via email)
Signature

12/31/2025
Date

SACCEC 90 SoUfh Porte Street, P.O. Box 24, Willimantic, CT 06226 Telephone: 860-456-3595 Fox: 860-423-4461 www.wccec.org

Waterford Finance Office
15 Rope Ferry Road
Waterford, CT 06385

Dear Selectman Brule:

Attached please find our application requesting inclusion in your Town's 2025-2026 Budget. Please consider the essential services that SACCEC has provided to children, families, and individuals in your community without fees or costs for services, including in-person services at our Child Advocacy Center in New London. We have provided accompaniment to children and adults to the hospitals for medical assistance and evidence collection and provided in-office individual counseling.

Contributions to SACCEC enable our organization to provide 24-hour direct services to residents of your town following sexual assault or abuse. Unfortunately, rates of sexual victimization continue to rise, particularly among children. Families, children, and individuals are profoundly impacted by traumas of this nature, experiencing distress and anxiety which can interfere with performance at work and school, and negatively impact family functioning in significant ways.

In FY 2023-2024, SACCEC provided crisis response and trauma recovery services to 32 residents of the town of Waterford. At an approximate cost of $1,411 per client, this represented an expense of approximately $45,152 to provide services to residents of the town of Waterford.

Municipal funding is a critical source of financial support for SACCEC, enabling the continued availability of crisis response and trauma recovery services at no cost to community residents. Further, municipal funding provides the required "matching funds" to the Federal Government grants which we receive.

We thank you for your consideration of our request, and thank you for your ongoing support which we greatly appreciate.

Very Truly Yours,

Kristina Caisse,

Executive Assistant

Town of Waterford
Application for Funds

Agency: Sexual Assault Crisis Center of Eastern Connecticut, Inc. (SACCEC)
90 South Park Street, P.O. Box 24, Willimantic, CT 06226

Name of Program: Sexual Assault Crisis Intervention Services & Child Advocacy Center Services

Fiscal Contact Person: Kristina Caissie, Executive Assistant

Statement of Need: Victims of sexual violence are required to make a number of difficult decisions immediately after an assault. Our crisis counselors can assist in this process by identifying the decisions that must be made, providing necessary information, and helping the victim consider her/his options in such matters as medical exams, safety planning, evidence collection, legal rights and a full range of referral resources. Once a decision is made, our staff can help the victim follow through with actions that are required as a result of the decision. It is important to note that crisis counselors do not make decisions for victims, they inform victims of their rights, including those dictated by state statutes such as confidentiality and compensation for medical services.

Services Provided: SACCEC offers 24-hour crisis intervention services through our 24-hour hotline, both in Spanish and English, and the following:

Crisis intervention for victims, friends and family members. Individual counseling is available for child victims, adult victims, and adults who were abused as children. Counseling and support are also offered to parents, spouses, and other family memhers and friends of a victim. Certified crisis counselors are available 24 hours/day for immediate accompaniment to emergency rooms/departments at all hospitals in Windham and New London Counties, including on the UCONN campus Student Health Services, to provide information and support. Legal and judicial advocacy - Crisis counselors can accompany victims and their family members to the police department and provide preparation, accompaniment and advocacy through the court process.
Referrals for therapy, medical support, general assistance, and victim's compensation
Support groups
Community prevention/education programs

Number of Waterford residents provided services in fiscal year 2023-2024: 32

Clients to be served: The Sexual Assault Crisis Center provides free services to men, women and children of all ages, including services to those with physical, cognitive or mental health disabilities. Services are provided regardless of income status. All services are available in both English and Spanish. Translation services for languages other than English and Spanish are available upon request, as are services for the hearing impaired.

Amount requested from the Town of Waterford for fiscal year 2026-2027: $1,250

How Services can be accessed: Town residents can call our hotlines at 860-456-2789 or 860-437-7766, the Statewide 24-hour, toll-free hotline at (888) 999-5545; the toll-free RAINN national hotline at (800) 656-HOPE; or via our website 'Get Help' page at www.saccec.org. Counseling services are available at our Willimantic and New London offices and may be requested through our main office number at: 860-456-3595.

SEXUAL ASSAULT CRISIS CENTER OF EASTERN CONNECTICUT, INC.

Independent Auditor's Report

JUNE 30, 2024 and 2023

SEXUAL ASSAULT CRISIS CENTER OF EASTERN CONNECTICUT, INC.
JUNE 30, 2024

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Shane, Navratil & Co.

CERTIFIED PUBLIC ACCOUNTANTS

WILLIAM K. NAVRATIL, CPA
MICHAEL A. RUBIN, CPA

TWENTY WALNUT STREET
WILLIMANTIC, CONNECTICUT 06226
TEL: (860) 456-2297
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To the Board of Trustees of
Sexual Assault Crisis Center of Eastern CT, Inc

Opinion

We have audited the accompanying financial statements of Sexual Assault Crisis Center of Eastern CT, Inc (a nonprofit organization), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Sexual Assault Crisis Center of Eastern CT, Inc as of June 30, 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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 Sexual Assault Crisis Center of Eastern CT, Inc 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 Sexual Assault Crisis Center of Eastern CT, Inc's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

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 Sexual Assault Crisis Center of Eastern CT, Inc'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 Sexual Assault Crisis Center of Eastern CT, Inc'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.

Report on Summarized Comparative Information

We have previously audited Sexual Assault Crisis Center of Eastern CT, Inc's 2023 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 16, 2023. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2023, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the 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 October 21, 2024, on our consideration of Sexual Assault Crisis Center of Eastern CT, Inc'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 Sexual Assault Crisis Center of Eastern CT, Inc'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 Sexual Assault Crisis Center of Eastern CT, Inc's internal control over financial reporting and compliance.

Shane, Navratil & Co.

SHANE, NAVRATIL & CO
Certified Public Accountants
Willimantic, Connecticut
October 21, 2024

SEXUAL ASSAULT CRISIS CENTER OF EASTERN CONNECTICUT, INC.
Statements of Financial Position
As of June 30, 2024
(with comparative totals for 2023)

ASSETS

	2024	2023
CURRENT ASSETS:		
Cash and cash equivalents	$ 59,967	$ 163,899
Grants receivable	135,341	125,248
Accounts receivable	4,250	4,000
Investments, market value	226,915	137,675
Prepaid expenses	6,956	8,023
Security deposit	6,022	6,022
Total Current Assets	439,451	444,867
PROPERTY AND EQUIPMENT:		
Equipment	37,542	37,542
Less: Accumulated depreciation	(29,557)	(20,721)
Net Property and Equipment	7,985	16,821
OTHER ASSETS:		
Right of Use Asset	109,905	139,807
TOTAL ASSETS	$ 557,341	$ 601,495

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES:		
Accounts payable	$ 3,724	$ 2,800
Accrued expenses	92,530	20,631
Refundable advances	2,767	5,171
Total Current Liabilities	99,021	28,602
OTHER LIABILITIES:		
Lease Liability	112,696	141,192
TOTAL LIABILITIES	211,717	169,794
NET ASSETS:		
Net assets without donor restrictions	345,324	431,401
Net assets with donor restrictions	300	300
Total Net Assets	345,624	431,701
TOTAL LIABILITIES AND NET ASSETS	$ 557,341	$ 601,495

SEXUAL ASSAULT CRISIS CENTER OF EASTERN CONNECTICUT, INC.
Statements of Activities and Changes in Net Assets
For the year ended June 30, 2024
(with comparative totals for 2023)

	2024	2023
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS:		
REVENUES AND OTHER SUPPORT:		
United Way	$ 14,206	$ 11,107
Contributions	17,487	17,539
Contributions - InKind Services	54,250	35,170
Grants-Towns	28,775	26,675
Grants-CAESV	812,077	705,777
Grants-DCF	163,502	153,039
Services and miscellaneous income	37,000	51,500
Investment income, net	14,319	2,585
Total Revenues and Other Support	$ 1,141,616	$ 1,003,392
EXPENDITURES AND OTHER LOSSES:		
Program services	1,213,935	1,001,636
Management and general	13,758	13,493
Total Expenditures and Other Losses	$ 1,227,693	$ 1,015,129
INCREASE/(DECREASE) IN NET ASSETS WITHOUT DONOR RESTRICTIONS	(86,077)	(11,73
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS:		
Donations	-	30
INCREASE/(DECREASE) IN NET ASSETS WITH DONOR RESTRICTIONS	$ -	$ 30
CHANGE IN NET ASSETS	(86,077)	(11,43
NET ASSETS - Beginning of Year	431,701	443,13
NET ASSETS - End of Year	$ 345,624	$ 431,70

SEXUAL ASSAULT CRISIS CENTER OF EASTERN CONNECTICUT, INC.
Statements of Functional Expenses
For the year ended June 30, 2024
(with comparative totals for 2023)

	Program: Counseling/ Advocacy	Management and General	2024 Total	2023 Total
Salary and related expenses:				
Salary	$ 787,963	$ 5,000	$ 792,963	$ 639,365
Payroll taxes and benefits	152,894	500	153,394	127,145
Total salary and related expenses	940,857	5,500	946,357	766,510
Other expenses:				
Advertising	865	-	865	3,236
Professional fees	9,382	7,846	17,228	15,043
Office/Supplies	11,544	-	11,544	10,419
Dues	5,557	-	5,557	2,400
Postage	-	412	412	226
Telephone	11,587	-	11,587	8,763
Occupancy	79,138	-	79,138	81,866
Equipment & Maintenance	7,067	-	7,067	3,407
Travel	29,246	-	29,246	18,117
Conference/Meetings	40,231	-	40,231	43,117
Insurance	14,577	-	14,577	15,041
Training	70	-	70	2,081
In-Kind Service	22,500	-	22,500	4,245
Volunteer Services	31,750	-	31,750	30,925
Miscellaneous	728	-	728	897
Depreciation	8,836	-	8,836	8,836
Total other expenses	273,078	8,258	281,336	248,619
Total expenses	$ 1,213,935	$ 13,758	$ 1,227,693	$ 1,015,129

See Accompanying Independent Auditor's Report and Notes to Financial Statements.

SEXUAL ASSAULT CRISIS CENTER OF EASTERN CONNECTICUT, INC.
Statements of Cash Flows
For the year ended June 30, 2024
(with comparative totals for 2023)

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in Net Assets	(86,077)	(11,437)
Adjustments to Reconcile Increase in Net Assets to Net Cash Provided by Operating Activities:		
Depreciation	8,836	8,836
Realized and Unrealized (gain)/loss on Investments	(9,985)	4,037
Lease Right to Use Expense	1,406	1,385
Changes in Operating Assets and Liabilities:		
Grants Receivable	(10,093)	15,125
Accounts Receivable	(250)	(4,000)
Prepaid Expenses	1,067	2,240
Security Deposits	-	(2,800)
Accounts Payable	924	50
Accrued Expenses	71,899	9,274
Refundable Advances	(2,404)	5,171
Total Adjustments	61,400	39,318
Net Cash Provided/(Used) by Operating Activities	(24,677)	27,881
CASH FLOWS FROM INVESTING ACTIVITIES:		
(Purchase) of Investments	(231,881)	(165,856)
Sale of Investments	152,626	159,307
Net Cash (Used) in Investing Activities	(79,255)	(6,549)
NET INCREASE/(DECREASE) IN CASH	(103,932)	21,332
CASH - Beginning of Year	163,899	142,567
CASH - End of Year	$ 59,967	$ 163,899
Supplemental Disclosures:		
Interest Paid		-
Taxes Paid		-

(1) NATURE OF OPERATIONS:

Sexual Assault Crisis Center of Eastern Connecticut, Inc., ("SACC") was formed to provide counseling and education to sexual assault victims, their families and the community in the eastern section of the State of Connecticut. SACC is funded by grants from the Department of Public Health, the Office of Victim Services and the Department of Children and Families.

(2) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Basis of Presentation

The financial statements of SACC have been prepared in accordance with U.S. generally accepted accounting principles ("US GAAP"), which require SACC to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions: Net assets without donor restrictions that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objective of the organization. These net assets may be used at the discretion of the SACC's management and the board of directors.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of SACC or by passage of time. Other donor restrictions are perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statements of activities. Donor restricted contributions where the restriction is met within the same fiscal year are recorded as without donor restrictions.

Property and Equipment

Property and equipment with a useful life in excess of 1 year and a per item cost of $1,000 or more are capitalized at cost and depreciated on a straight-line basis over their estimated service lives. Maintenance and repairs are charged to expense as incurred.

Revenue Recognition

The Organization recognizes contributions when cash, securities or other assets; an unconditional promise to give; or a notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier and a right of return, are not recognized until the conditions on which they depend have been met.

(2) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Revenue Recognition (continued)

A portion of the Organization's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances or due to grantor, if required to be returned, in the statement of financial position. The Organization received federal cost-reimbursable grants of $787,175 and state cost-reimbursable grants of $188,404.

Use of Estimates

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

Cash and Cash Equivalents

Cash equivalents consist of highly liquid investments with an original maturity of three months or less at date of purchase. SACC maintains its cash and cash equivalents in bank deposit or brokerage accounts which, at times, may exceed federally insured limits. In addition, cash equivalents may, at times, be invested in instruments not covered by federal insurance. SACC's management believes it is not exposed to any significant credit risk on cash and cash equivalents.

Investment Policy

The primary investment objective is to invest in liquid securities, defined as securities that can be transacted quickly and efficiently from the Investment Account, with minimal impact on market price. The portfolio has directed the investment manager to have a target asset mix of approximately 90% mutual funds and 10% stocks. The carrying value of investments is reported using fair value.

Fair Value Measurements

"Fair Value Measurements" defines fair value and establishes a framework for measuring fair value in generally accepted accounting principles. "Fair Value Measurements" defines fair value as the exchange price that would be received for an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date and in the principal or most advantageous market participants would use in pricing the asset or liability, not on assumptions specific to the entity. In addition, the fair value of liabilities should include consideration of non-performance risk including the Organization's own risk.

(2) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Concluded)

Allowance for Credit Losses

SACC receives most of their funding from State or State funded organizations. Historically there have been no credit losses. Management have reviewed the current economic conditions and outstanding balances and believes all receivables are collectible, thus no allowance has been recorded.

Donated Services

Accounting for Contributions Received and Contributions Made requires recognition of donated services if they create or enhance nonfinancial assets or require specialized skills and would typically be purchased if not provided by donation. General volunteer services do not meet these criteria for recognition in the financial statements.

In 2024, SACC received donated professional services in the amount of $54,250. These services are recorded at their estimated fair value determined on the date of contribution and are reported as contributions and volunteer services on the accompanying statement of activities and statement of functional expenses.

Leases

In February 2016, the Financial Accounting Standards Board (FASB) issued guidance, *Accounting Standards Codification (ASC) 842, Leases* to increase transparency and comparability among organizations by requiring the recognition of right-of-use (ROU) assets and lease liabilities on the statement of financial position. Most prominent among the changes in the standard is the recognition of ROU assets and lease liabilities by lessees for those leases classified as operating leases. Under the standard, disclosures are required to meet the objective of enabling users of financial statements to assess the amount, timing, and uncertainty of cash flows arising from leases. We adopted the standard effective July 1, 2022 and recognized and measured leases existing at, or entered into after, July 1, 2021 using a modified retrospective approach, with certain practical expedients available.

(3) INCOME TAX STATUS:

The Organization is exempt from income taxes as a non-profit corporation under Internal Revenue Code Section 501(c)(3). Accordingly, the financial statements do not reflect a provision for income taxes.

The Organization regularly reviews and evaluates its tax positions taken in previously filed information returns and as reflected in its financial statements, with regard to issues affecting its tax-exempt status, unrelated business income, and related matters. It believes that in the event of an examination by taxing authorities, its positions would prevail based upon the technical merits of such positions. Therefore, the Organization has concluded that no tax benefits or liabilities are required to be recognized.

(4) LEASES:

In September of 2019, the Organization signed a lease for new office space for Wendy's Place located in Danielson, CT. The lease expired on September 1, 2023 with a monthly payment of $1,083. The Organization is on a 5 year lease regarding their office space located in Willimantic and a month to month lease for New London, CT. The Rent expense for the years ended June 30, 2024 and 2023 were $72,609 and $74,520 respectively. As of June 30, 2024, the operating leases right-of-use assets and operating lease liabilities related to these agreements were $109,905 and $112,696, respectively, using a 4.5% discount rate.

Future minimum lease payments (without discount rates) are as follows for the years ended June 30, 2024:

2025	35,300
2026	36,359
2027	37,450
2028	12,606
2029	-0-
Total	$ 121,715
Less Interest	(9,019)
Present Value of Lease Liability	$ 112,696

Average lease terms and discount rates at June 30, 2024 were as follows:

Weighted average remaining lease term (years)	3.3
Weighted average discount rate	4.5%

(5) CONCENTRATION OF REVENUES:

SACC received approximately $1,004,354 and $885,491 in funding from towns or government agencies, which is approximately 88% and 88% of its total support and revenue for the years ended June 30, 2024 and 2023, respectively.

(6) INVESTMENTS:

Investments consist of the following as of June 30:

	2024 Level 1 - Market Value	2023 Level 1 - Market Value
Cash Equivalents	$ 3,839	$ 1,805
Money Market Funds	75,000	26,344
Mutual Funds	84,078	83,624
Stocks	63,998	25,902
	$ 226,915	$ 137,675

In addition to defining fair value, "Fair Value Measurements" expands the disclosure requirements around fair value and establishes a fair value hierarchy for valuation inputs. The hierarchy prioritizes the inputs into three levels based on the extent to which inputs used in measuring fair value are observable in the market.

(6) INVESTMENTS: (Concluded)

These levels are: Level 1 – inputs are based upon unadjusted quoted prices for identical instruments traded in active markets. Level 2 – inputs are based upon prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active, and model-based valuation techniques for which all significant assumptions are observable in the market or can be corroborated by observable market data for substantially the full term of these assets or liabilities. Level 3 – inputs are generally unobservable and typically reflect management's estimates of assumptions that market participants would use in pricing the assets or liability. The fair values are therefore determined using model-based techniques that include option pricing models, discounted cash flow models, and similar techniques.

Valuation techniques based on unobservable inputs are highly subjective and require judgments regarding significant matters, such as the amount and timing of future cash flows and the selection of discount rates that may appropriately reflect market and credit risks. Changes in these judgments often have a material impact on the fair value estimates. In addition, since these estimates are as of a specific point in time, they are susceptible to material near-term changes. All investments were valued as Level 1 investments for the years ended June 30, 2024 and 2023.

(7) EMPLOYEE BENEFIT PLAN:

In April of 2023, SACC adopted a 401(k) plan that is available to substantially all employees. The contributions to the plan are made by employee deferral of compensation. The company has the option to contribute additional amounts but is not required. All plan contributions vest immediately.

(8) FUNCTIONAL EXPENSES:

Directly identifiable expenses are charged to programs and supporting services. Management and general expenses include those expenses that are not directly identifiable with any specific function, but provide for the overall support and direction of SACC. A portion of salaries and payroll taxes and benefits are management and general. Postage and the audit fee are also management and general expenditures with the remaining expenditures being program expenses.

The expenses that are allocated include the following:

Expense	Method of Allocation
Salaries and benefits	Time and effort
Occupancy	Square footage/Location
Depreciation	Square footage/Location
Insurance	Square footage
Telephone	Time and effort

(9) AVAILABILITY AND LIQUIDITY:

The following represents SACC's financial assets at June 30, 2024:

	2024
Financial assets at year-end:	
Cash and cash equivalents	$ 59,967
Grants receivable	135,341
Accounts receivable	4,250
Investments	226,915
Total financial assets	426,473
Less unavailable for general expenditures within one year, due to set aside for investments	(226,915)
Financial assets available to meet cash needs for general expenditures within one year	$ 199,558

SACC's goal is generally to maintain financial assets to meet 45 days of operating expenses. SACC is dependent on state funding. If there are deficiencies in the liquidity SACC has available investments that could be used.

(10) ACCRUED EXPENSES:

SACC recognizes accrued payroll and vested paid time off and sick time. The amount of the liability as of June 30, 2024 consists of the following:

Accrued Payroll and Taxes	$ 14,655
Accrued PTO and Sick Leave	77,875
	$ 92,530

(11) SUBSEQUENT EVENTS:

Beginning around March 2020, the COVID-19 virus has been declared global pandemic as it continues to spread rapidly. Business continuity, including supply chains and consumer demand across a broad range of industries and countries have been and continue to be severely impacted. The members of the board have been carefully monitoring and evaluating its options during this time. No adjustments have been made to these financial statements as a result of this uncertainty.

Subsequent events were evaluated through October 21, 2024, which is the date the financial statements were available to be issued.

UNITED CEREBRAL PALSY OF EASTERN CONNECTICUT

December 30, 2025

Robert Brule, First Selectman

Town of Waterford

15 Rope Ferry Rd

Waterford, CT 06385

Dear Social Services Review Committee:

United Cerebral Palsy (UCP) of Eastern Connecticut respectfully requests $10,000 to support our Economic Empowerment Program (EEP), which provides access to basic needs and stability services for individuals with disabilities in New London County. Our mission is to advance the independence and full citizenship of individuals across a spectrum of disabilities, including Cerebral Palsy.

Founded in 1949, UCP serves over 1,000 individuals annually through programs that address barriers to health and basic needs. Last year, EEP provided intensive services to 18 Waterford residents; additionally, many Waterford households benefit from UCP's Bette's Bounty Food Pantry, located in Waterford. As other supports shrink due to federal cuts, and with over half of Connecticut residents with disabilities struggling to meet basic living expenses, our services are critical to preventing crisis and supporting long-term stability.

UCP's EEP team delivers case management and advocacy, benefits navigation (SNAP, Medicaid/Medicare, SSDI/SSI), weekly food deliveries to local housing authorities and homes, emergency financial assistance for urgent needs, and community outreach and education for people living with disabilities, their families, and caregivers. The requested funds will help expand outreach and direct assistance so more individuals with disabilities can live independently and participate fully in their communities.

Thank you for your consideration. I welcome the opportunity to discuss this request and our partnership with the Town of Waterford.

Sincerely,

Lyndsay Pratt, Inclusion Advocate
lyndsaypratt@ucpect.org
860.288.9862

TOWN OF WATERFORD
15 Rope Ferry Road
Waterford, CT 06385
860-442-0553

SOCIAL SERVICES GRANT FUNDING REQUEST

ORGANIZATION NAME: UCP of Eastern CT

REQUEST DATE (FISCAL YEAR): FY2026

REQUESTED AMOUNT: $10,000

BENEFIT STATEMENT (Describe how these funds will be used)

See Attached

Per Town of Waterford Budget Guidelines: please attach a certified audit report of all funds appropriated during the last completed fiscal year to your funding request.

DECLARATION

I, the requester, understand that I am requesting public funds from the Town of Waterford. I declare that this request does not pose any potential conflict with the Town of Waterford and I will provide any documentation requested by the Town of Waterford to authorize funding this request or review the appropriateness of the request.

Signature

12/31/25
Date

Benefit Statement

UCP of Eastern Connecticut respectfully requests $10,000 to support the Economic Empowerment Program, which provides access to basic needs for individuals with disabilities in New London County. Our mission is to advance the independence and full citizenship of individuals across a spectrum of disabilities, including Cerebral Palsy. Last year, the Economic Empowerment provided intensive services to 18 individuals in Waterford. This number does not account for the number of Waterford residents who benefited from UCP's Bette's Bounty Food Pantry.

United Cerebral Palsy (UCP) of Eastern Connecticut was founded in 1949. We serve individuals with physical and developmental disabilities with a focus on underserved populations. Through the Economic Empowerment Program, UCP eliminates barriers by connecting individuals to financial support, housing navigation, assistive technology, and access to basic needs such as food and transportation. The organization also offers adult day programs, in-home supports, student transition services, vocational training, and a food pantry. The organization serves over 1,000 individuals annually. UCP recognizes that unmet basic needs, such as stable housing, nutritious food, and healthcare, have a direct impact on health. By addressing these social determinants of health, UCP improves overall well-being and empowers people with disabilities to live healthier, more independent lives as fully included members of their communities.

As other supports shrink due to federal cuts, UCP is committed to filling gaps in services by helping people secure housing, food, transportation, and health-related needs. The need is critical: in Connecticut, over half of individuals with disabilities struggle to meet basic living expenses, while high medical costs further strain limited resources. UCP has provided these services for over 24 years, with referrals coming from 211, Centers for Independent Living, and community partners. We connect consumers to immediate supports, advocate on their behalf, and follow up to ensure lasting stability.

UCP currently has a staff of 64. The Economic Empowerment operates with a staff of four, one of whom is part-time. The Program's budget of $203,000 includes $131,000 designated for personnel costs.

With support from the Town of Waterford, UCP will expand outreach and direct assistance, enabling more individuals with disabilities to live independently and participate fully in their communities. This investment will help ensure that Connecticut residents with disabilities are not only supported in moments of crisis but also provided with the tools to thrive in the long term.

Program Activities and Impact:

- **Case Management & Advocacy**: Individualized action plans to connect individuals with housing and benefits.
- **Benefit Navigation:** CHOICES certified staff will aid consumers in applying for state benefits (SNAP, Medicaid/Medicare, SSDI, SSI)
- **Food Pantry Deliveries**: Weekly deliveries of nutritious food to local housing authorities and homes
- **Emergency Financial Assistance**: Direct aid to cover urgent needs such as rent, bills, or utilities
- **Outreach & Education**: Conduct workshops, community presentations, and resource fairs to raise awareness and connect individuals to services.

These efforts support individuals with disabilities by removing environmental and systemic barriers to health, safety, and community integration.

With funding, UCP will continue to provide critical services to remove barriers to independence for individuals with disabilities. Please do not hesitate to contact me if you have any questions or would like to discuss this further.

On behalf of UCP's Economic Empowerment Program and the individuals we serve, thank you for your time and consideration.

United Cerebral Palsy (UCP) of Eastern CT does not currently receive funding from any municipalities. Below is a list of our largest funding sources:

- United Way of Southeastern CT ($41,089)
- Community Foundation of Eastern CT Southeast General Fund ($20,000)
- Frank Loomis Palmer Fund ($15,000)
- Chelsea Groton Foundation ($10,000)
- Electric Boat Community Funds ($8,000)

UNITED CEREBRAL PALSY ASSOCIATION OF EASTERN CONNECTICUT, INC.

FINANCIAL STATEMENTS

JUNE 30, 2025

DOHERTY BEALS & BANKS, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

UNITED CEREBRAL PALSY ASSOCIATION OF EASTERN CONNECTICUT, INC.

FINANCIAL STATEMENTS

AS OF JUNE 30, 2025

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
United Cerebral Palsy Association
of Eastern Connecticut, Inc.
42 Norwich Rd.
Quaker Hill, CT 06375

Opinion

We have audited the accompanying financial statements of United Cerebral Palsy Association of Eastern Connecticut, Inc., which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of United Cerebral Palsy Association of Eastern Connecticut, Inc., as of June 30, 2025, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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 United Cerebral Palsy Association of Eastern Connecticut, Inc. 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 United Cerebral Palsy Association of Eastern Connecticut, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

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,

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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 United Cerebral Palsy Association of Eastern Connecticut, Inc.'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 United Cerebral Palsy Association of Eastern Connecticut, Inc.'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.

Report on Summarized Comparative Information

We have previously audited United Cerebral Palsy Association of Eastern Connecticut, Inc.'s 2024 financial statements and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 16, 2024. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2024, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 7, 2025, on our consideration of United Cerebral Palsy Association of Eastern Connecticut, Inc.'s internal control over financial reporting and 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 United Cerebral Palsy Association of Eastern Connecticut, Inc.'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 United Cerebral Palsy Association of Eastern Connecticut, Inc.'s internal control over financial reporting and compliance.

Doherty, Beals & Banks, P.C.

DOHERTY, BEALS & BANKS, P.C.
New London, Connecticut

October 7, 2025

UNITED CEREBRAL PALSY ASSOCIATION OF EASTERN CONNECTICUT, INC.
STATEMENT OF FINANCIAL POSITION
AS OF JUNE 30, 2025
WITH COMPARATIVE TOTALS FOR 2024

ASSETS

	2025	2024
CURRENT ASSETS		
Cash	$ 1,097,360	$ 1,667,662
Accounts receivable	462,347	325,313
Operating lease right of use asset-current (note 5)	18,248	24,919
Prepaid expense	29,313	23,743
Security deposits	5,963	5,963
TOTAL CURRENT ASSETS	1,613,231	2,047,600
PROPERTY AND EQUIPMENT		
Land	162,200	162,200
Building and improvements	1,797,048	1,771,743
Furniture and equipment	414,342	162,999
	2,373,590	2,096,942
Less: accumulated depreciation	(1,052,646)	(963,367)
TOTAL PROPERTY AND EQUIPMENT	1,320,944	1,133,575
OTHER ASSETS		
Operating lease right of use asset (net of current portion)	16,187	34,440
Investments (note 4)	4,381,984	3,575,039
TOTAL OTHER ASSETS	4,398,171	3,609,479
TOTAL ASSETS	$ 7,332,346	$ 6,790,654

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Operating lease payable - current (note 5)	$ 18,248	$ 24,919
Accounts payable	455,263	544,540
Accrued payroll	150,409	127,946
Deferred revenue	17,339	12,582
Estimated liability for compensated absences	114,695	114,175
TOTAL CURRENT LIABILITIES	755,954	824,162
LONG-TERM LIABILITIES		
Operating lease payable (net of current portion)	16,187	34,440
TOTAL LIABILITIES	772,141	858,602
NET ASSETS		
Without donor restrictions	6,518,554	5,890,289
With donor restrictions (note 6)	41,651	41,763
TOTAL NET ASSETS	6,560,205	5,932,052
TOTAL LIABILITIES AND NET ASSETS	$ 7,332,346	$ 6,790,654

See notes to financial statements.

UNITED CEREBRAL PALSY ASSOCIATION OF EASTERN CONNECTICUT, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025
WITH COMPARATIVE TOTALS FOR 2024

	Without Donor Restrictions	With Donor Restrictions	Totals 2025	Totals 2024
SUPPORT AND REVENUE				
Grants - federal and state	$ 5,461,827	$ -	$ 5,461,827	$ 5,267,152
School based funding	6,600	-	6,600	94,756
Grants - other	96,403	44,898	141,300	162,424
Program revenue	296,205	-	296,205	58,752
Contributions	30,016	-	30,016	1,003,322
Fund-raising income	73,140	-	73,140	71,914
Investment income (loss)	453,981	-	453,981	339,596
Gain on disposal of fixed asset	18,523	-	18,523	-
Net assets released from restrictions Satisfaction of purpose restriction	45,009	(45,009)	-	-
TOTAL SUPPORT AND REVENUE	6,481,704	(112)	6,481,592	6,997,916
FUNCTIONAL EXPENSES				
Inclusion and advocacy	199,645	-	199,645	193,969
Assistive technology	610,072	-	610,072	497,729
Day programs	2,988,770	-	2,988,770	2,896,070
Residental programs	1,228,164	-	1,228,164	1,071,429
Food Pantry	49,516	-	49,516	18,359
Total Program Expense	5,076,166	-	5,076,166	4,677,556
Administration and general	695,127	-	695,127	686,868
Fund-raising expenses	82,146	-	82,146	51,527
TOTAL FUNCTIONAL EXPENSES	5,853,439	-	5,853,439	5,415,951
CHANGES IN NET ASSETS	628,264	(112)	628,153	1,581,964
NET ASSETS - BEGINNING	5,890,289	41,763	5,932,052	4,350,088
NET ASSETS - ENDING	$ 6,518,554	$ 41,651	$ 6,560,205	$ 5,932,052

See notes to financial statements.

UNITED CEREBRAL PALSY ASSOCIATION OF EASTERN CONNECTICUT, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2025
WITH COMPARATIVE TOTALS FOR 2024

FUNCTIONAL EXPENSES	Inclusion & Advocacy	Assistive Technology	Day Programs	Residential Programs	Food Pantry	Administration and General	Fund-raising	Totals 2025	Totals 2024
Salaries	$ 112,521	$ 290,500	$ 1,752,336	$ 824,458	23,601	$ 449,840	$ 37,202	$ 3,490,458	$ 3,080,238
Employee benefits	23,150	47,124	421,176	169,529	-	105,499	1,496	767,974	911,595
Payroll taxes	9,639	23,782	146,742	67,945	1,518	37,627	862	288,115	231,807
Total Salaries and Benefits	145,309	361,405	2,320,254	1,061,933	25,119	592,967	39,560	4,546,547	4,223,639
Rent	-	5,700	54,179	20,235	-	-	-	80,113	72,673
Utilities	722	1,083	36,120	1,938	60	2,948	-	42,871	39,972
Repairs and maintenance	1,270	1,905	53,755	-	106	6,637	58	63,731	67,987
Depreciation	3,763	8,010	75,318	2,762	575	5,042	-	95,471	65,033
Insurance	1,209	2,174	19,406	7,725	143	4,597	157	35,410	31,302
Communication	564	3,076	18,667	12,433	239	3,253	184	38,415	34,371
Program expense	990	2,618	98,760	4,976	12,191	1,071	1,818	122,423	86,703
Office expense	173	4,033	8,060	2,794	20	4,864	22	19,965	19,785
Printing/copying	351	632	5,683	2,245	41	1,336	46	10,334	13,913
Travel and meetings	145	6,132	8,537	955	17	9,906	19	25,711	19,808
Technology expenses	13,086	15,963	57,982	20,667	304	17,730	2,414	128,145	128,497
Dues and subscriptions	862	3,064	15,742	5,507	102	5,391	4,587	35,254	35,966
Recruitment and development	1,124	4,005	28,609	10,529	121	11,923	231	56,542	49,134
Assistance to individuals	14,887	161,207	16,287	25,203	1,206	-	2,764	221,555	225,469
Professional fees	2,294	4,616	40,275	15,537	80	11,038	2,341	76,181	46,367
Advertising and marketing	4,721	10,974	10,677	373	8,507	15,126	7	50,384	13,588
Transportation expense	8,174	13,475	120,461	32,354	686	1,300	250	176,700	211,523
Fundraising expense	-	-	-	-	-	-	27,689	27,689	30,221
TOTAL FUNCTIONAL EXPENSES	$ 199,645	$ 610,072	$ 2,988,770	$ 1,228,164	$ 49,516	$ 695,127	$ 82,146	$ 5,853,439	$ 5,415,951

The organization maintains multiple allocation schedules based on a number of formulas including square footage, percentage of revenue, and estimates of time and effort. In most cases, expenses are allocated directly.

See notes to financial statements.

UNITED CEREBRAL PALSY ASSOCIATION
OF EASTERN CONNECTICUT, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2025
WITH COMPARATIVE TOTALS FOR 2024

CASH FLOWS FROM OPERATING ACTIVITIES	2025	2024
Change in net assets	$ 628,153	$ 1,581,964
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation	95,471	65,033
Realized/unrealized (gain) loss on long-term investments	(332,448)	(201,574)
(Gain) on disposal of fixed asset	(18,523)	-
(Increase) decrease in:		
Accounts receivable	(137,034)	118,950
Prepaid expense	(5,570)	3,077
Increase (decrease) in:		
Accounts payable	(89,277)	133,867
Accrued payroll	22,463	10,051
Deferred revenue	4,757	(32,998)
Estimated liability for compensated absences	520	19,846
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	168,511	1,698,216
CASH FLOWS FROM INVESTING ACTIVITIES		
Additions to property and equipment	(288,258)	(201,872)
Purchase of investments	(1,541,655)	(3,649,119)
Sale of investments	1,091,099	1,653,542
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	(738,814)	(2,197,449)
CHANGE IN CASH	(570,303)	(499,233)
CASH - BEGINNING	1,667,663	2,166,895
CASH - ENDING	$ 1,097,360	$ 1,667,663

See notes to financial statements.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Purpose

United Cerebral Palsy of Eastern Connecticut's mission is to advance the independence and full citizenship of individuals across a spectrum of disabilities, including Cerebral Palsy.

Basis of Accounting

United Cerebral Palsy of Eastern Connecticut, Inc. prepared the accompanying financial statements in conformity with accounting principles generally accepted in the United States of America ("U.S. GAAP"). The financial statements include the operations, assets and liabilities of the Association. In the opinion of the Association's management, the accompanying financial statements contain all adjustments, consisting of normal recurring accruals, necessary to fairly present the accompanying financial statements.

Financial Statement Presentation

The Association follows the reporting requirements of GAAP, which requires that resources be classified for reporting purposes based on the existence or absence of donor-imposed restrictions. This is accomplished by classification of fund balances into two classes of net assets: without donor restrictions and with donor restrictions. Descriptions of the two net asset categories and the types of transactions affecting each category follow:

- Without Donor Restrictions – Net assets that are not subject to donor-imposed restrictions. Items that affect this net asset category principally consist of fees for service and related expenses associated with the core activities of the Association.

- With Donor Restrictions – Net assets subject to donor-imposed restrictions that will be met either by actions of the Association or the passage of time. Items that affect this net asset category are for contributions for which donor-imposed restrictions have not been met in the year of receipt. Also included in this category are net assets subject to donor-imposed restrictions to be maintained permanently by the Association.

Income Tax Status

The Association is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code, and therefore, has no provision for federal or state income taxes. In addition, the Association qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation.

The Association recognizes the tax benefit from uncertain tax positions when it is more-likely-than-not the position will be sustained upon examination by taxing authorities. As of June 30, 2025, the Association had no uncertain tax positions that qualify for either recognition or disclosure in the financial statements. In the normal course of business, the Association's tax filings are subject to examination by federal and state taxing authorities. The Association's tax returns for the last three years remain open for examination.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reporting amounts of assets and liabilities and the disclosure of contingent assets and liabilities as of the date of the financial statements, and support, revenue and expenses during the reporting period. Actual results could differ from those estimates.

Prior Year Comparative Totals

The financial information shown for June 30, 2024, in the accompanying financial statements is included to provide a basis for comparison with June 30, 2025, and presents summarized totals only. Such total amounts do not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such amounts should be read in conjunction with the Association's financial statements for the year ended June 30, 2024, from which the comparative total amounts were derived.

Investments

The Association carries investments in marketable securities with readily determinable fair values and all investments in debt securities at their fair values in the Statement of Financial Position. Fair value is generally determined based on quoted prices in active markets. Unrealized gains and losses are included in the change in net assets in the accompanying Statement of Activities.

Property and Equipment

Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation.

Depreciation of the Association's assets is calculated using the straight-line method over the estimated useful lives of the assets ranging from five to thirty years.

Fair Values of Financial Instruments

The fair values of financial instruments have been determined through quoted market prices or present value techniques to approximate the amounts recorded in the statement of financial position.

Recognition of Support and Revenue

Grants and Contracts – Grants and contracts are generally considered to be exchange transactions in which the grantor or contractor requires the performance of specified activities.

Entitlement to cost reimbursement grants and contracts is conditioned on the expenditure of funds in accordance with grant restrictions and, therefore, support is recognized to the extent of grant expenditures. Entitlement to performance-based grants and contracts are conditioned to the attainment of specific performance goals and, therefore, support is recognized to the extent of performance achieved. Grant and contract receipts in excess of support recognized are presented as deferred revenue.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Contributions – Contributions are defined as voluntary, non-reciprocal transfers.

Contributions that are unconditional and without restrictions are recognized as support when received or pledged, if applicable. Contributions and grants that are restricted by the contributor or grantor are reported as increases in net assets with donor restrictions. Expirations of net assets with donor restrictions (*i.e.*, the donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as reclassifications between the applicable classes of net assets. Conditional promises to give are not recognized as support until the conditions have been substantially met.

Contributed Assets – Donated assets (including the usage of assets such as rent) are recognized at their estimated fair market value.

United Cerebral Palsy of Eastern Connecticut, Inc. reports gifts of land, buildings, and equipment as support without donor restrictions unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as support with donor restrictions. Absent explicit donor stipulations about how long-lived assets must be maintained, United Cerebral Palsy of Eastern Connecticut, Inc. reports expirations of donor restrictions in full when the donated or acquired long-lived assets are placed in service.

Contributed Services – United Cerebral Palsy of Eastern Connecticut, Inc. recognizes donated services if they create or enhance non-financial assets or require specialized skills and would typically be purchased if not provided by donation. General volunteer services do not meet these criteria for recognition in the financial statements.

Functional Expense Allocation

The costs of providing various programs and other activities have been summarized on a functional basis in the Statement of Activities and in the Statement of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Subsequent Events

Management has evaluated subsequent events through October 7, 2025, the date which the financial statements were available for issue.

2. CONCENTRATION OF CREDIT RISK

The Association maintains cash balances at financial institutions located in New London County. Accounts at each institution are insured by the Federal Deposit Insurance Corporation up to $250,000. At June 30, 2025, the Association's uninsured cash balances total $100,000.

3. STATEMENT OF CASH FLOWS

The Association considers all short-term investments with a maturity of three months or less to be cash equivalents.

4. INVESTMENTS

The investment policy establishes an achievable return objective through professional management and sufficient portfolio diversification to minimize volatility and to help assure a reasonable consistency of return. The current long-term return objective is to achieve a total rate of return that is above the median performance of similarly managed funds on a risk-adjusted basis. To satisfy its long-term rate-of-return objectives, the Association relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). The Association targets a diversified asset allocation by setting a minimum aggregate exposure of 0% in fixed income and a maximum aggregate exposure of 60% in equity-based securities to achieve its long-term return objectives within prudent risk parameters.

Generally accepted accounting principles establishes a fair value hierarchy which prioritizes the inputs to valuation techniques used to measure the fair value. The three levels of the fair value hierarchy are described as follows:

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

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

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

Marketable securities carried at cost and fair value are as follows:

	Cost	Fair Value (Level 1)
Cash	$ 201,497	$ 201,497
Fixed income	2,416,936	2,826,505
Equities	1,311,371	1,335,399
Other	16,115	18,583
	$ 3,945,919	$ 4,381,984

5. OPERATING LEASES

The organization leases office equipment and vehicles. Operating leases are included in operating lease right-of-use (ROU) assets and operating lease liabilities on the balance sheet. Current lease agreements do not contain any material residual value guarantees or material restrictive covenants. For the year ended June 30, 2025 the operating lease costs were $18,248.

The future minimum rental payments required in the aggregate are as follows:

2026	18,248
2027	6,734
2028	7,466
2029	1,987

6. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are available for the following purposes or periods.

Inclusion and Advocacy Program	$ 44,898

Net assets were released from restriction during the year to satisfy their purpose or time restriction as follows:

Inclusion and Advocacy Program	$ 45,009

7. AVAILABILITY OF FINANCIAL ASSETS

The following reflects United Cerebral Palsy's financial assets as of the balance sheet date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the balance sheet date:

Cash and cash equivalents	$ 1,097,360
Accounts receivables	462,347
	$ 1,559,707

As part of the Association's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. The Association treats its investments as a quasi-endowment fund with a balance of $4,381,984. Disbursements from this fund are only done with authorization from the Board of Directors.

8. DDS FUNDING

A summary of the DDS receivable is as follows:

DDS Account receivable	$ 512,370
Less: DDS Bridge funding	(265,808)
Net DDS Accounts receivable	$ 246,562

UCP of Eastern CT
Inclusion & Advocacy
FY26 Budget Worksheet

	Budget 2026
Income	
4000 Contributions	0.00
4200 Foundation Grants & ADS 10k grant	95,000.00
4300 Corporate Grants	35,000.00
Total Income	**$ 130,000.00**
Gross Profit	**$ 130,000.00**
Expenses	
6000 Salaries and Wages	131,000.00
6060 Benefits Expenses	31,800.00
6130 Utilities	850.00
6170 Repairs & Maintenance	1,100.00
6200 Depreciation Expense	4,600.00
6210 Liability Insurance	1,100.00
6220 Communication/Internet	600.00
6260 Program Expense	6,100.00
6290 Office Expense	0.00
6320 Printing/Copying	400.00
6330 Travel & Meetings	500.00
6370 Technology Expenses	2,250.00
6380 Dues & subscriptions	1,100.00
6390 Recruitment & Development	1,100.00
6410 Assistance to Individuals	5,000.00
6460 Professional Fees	2,100.00
6520 Advertising & Marketing	2,800.00
6530 Service Transportation	8,500.00
6590 Allocation of Admin	2,100.00
Total Expenses	203,000.00
Net Operating Income	**$ (73,000.00)**

UCP of Eastern CT
Inclusion & Advocacy
FY27 Budget Worksheet

	Budget 2027
Income	
4000 Contributions	0.00
4200 Foundation Grants & ADS 10k grant	95,000.00
4300 Corporate Grants	35,000.00
Total Income	**$ 130,000.00**
Gross Profit	**$ 130,000.00**
Expenses	
6000 Salaries and Wages	131,000.00
6060 Benefits Expenses	31,800.00
6130 Utilities	850.00
6170 Repairs & Maintenance	1,100.00
6200 Depreciation Expense	4,600.00
6210 Liability Insurance	1,100.00
6220 Communication/Internet	600.00
6260 Program Expense	6,100.00
6290 Office Expense	0.00
6320 Printing/Copying	400.00
6330 Travel & Meetings	500.00
6370 Technology Expenses	2,250.00
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6590 Allocation of Admin	2,100.00
Total Expenses	203,000.00
Net Operating Income	**$ (73,000.00)**

Fundraising

BE AWARE

1 bdrm apt. rents increased an average of 30.7% in New London County – from $1,293 to $1,690.
since 2020

In CT, homelessness has risen
13%
since 2023

5,000
affordable housing units are needed in Southeastern CT to begin to minimally meet the need.

20%
of our guests have been 62 years old or older this year.

BE IN TOUCH

www. nlhhc.org

Development Office
730 State Pier Road
PO Box 1651
New London, CT 06320

info@nlhhc.org

860-501-9900 x103

OUR MISSION

The New London Homeless Hospitality Center provides safety, support, and practical help for adults experiencing homelessness —because everyone deserves a place to call home.

BE INVOLVED

Give Resources
A donation today sustains the **Bridge to Home Fund** (first month's rent, security deposits, urgent utilities). Steady donors make the biggest impact.

Give Time
Share your time and/or talent.
volunteer@nlhhc.org

Support Housing Solutions
Advocate for more affordable housing stock where you live.

Attend Events
nlhhc.org/events

New London
Homeless Hospitality Center
Serving Southeastern CT

Thank you for your generous support – your gift helps someone find their way home.

I want to help!

Name

Address

City, State Zip

☐ $50 ☐ $100 ☐ $250 ☐ $500

☐ Other $_____

☐ I'd like to make this a monthly gift.

☐ I prefer my gift to be recognized anonymously.

This gift is:

☐ In honor of _____

☐ In memory of _____

Please send notice of this gift to to (name, address):

Payment

Check enclosed (payable to NLHHC)

☐ Credit Card: _____

exp:_____ CVV_____ Zip:_____

Or, scan QR code to donate online

The New London Homeless Hospitality Center's tax ID# is 20-5606908

"I had a nice life before I became homeless. Together, we got it back. I am so grateful to HHC."

PATHWAY TO PERMANENCE

- **Housing Resource Center**: Programs to stop homelessness before it begins.
- **Project Home**: Specialized support for our military Veterans.
- **The Bridge to Home Fund**: Flexible funds for staff to help guests overcome immediate financial barriers—like rent, deposits, or essentials—barriers that stop or slow people from getting home.

ou or someone you know is experiencing homelessness, **call The Hub at 860-580- 6800 or email resourcedesk@nlhhc.org** for help today.

HOW WE HELP

- **Diversion:** Identifying resources to avoid becoming homeless.
- **Street Outreach**: A small but mighty team that finds and tries to help the literally unhoused.
- **Emergency Shelter**: A 40-bed shelter and safe place to stay while working toward housing.
- **Daytime Hospitality Center**: A place for anyone who needs support, cooling, or warming, even if there is a waitlist for a bed.

- **Help Center:** Computers, mailroom, personalized support to help solve problems.
- **Affordable Housing:** 8 multifami units to house our neighbors.
- **Employment Assistance**: targeted assistance to get and keep a job.

UCP United Cerebral Palsy of Eastern Connecticut

Annual Report
Fiscal Year Ending 2025

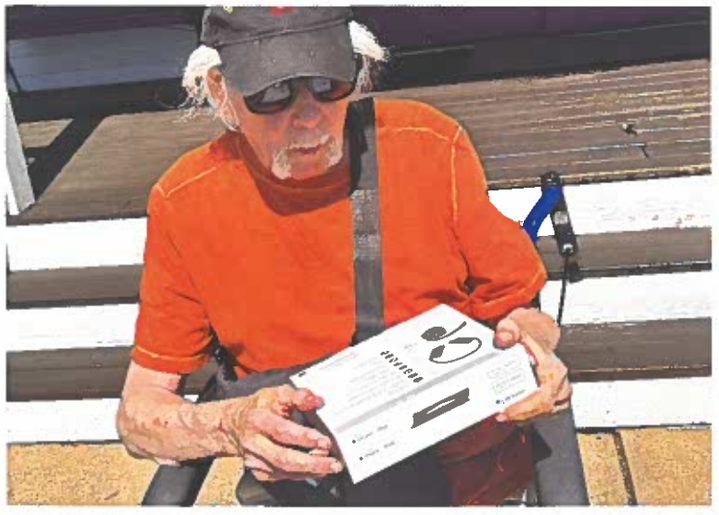
Strengthening the Foundation for Independence

TECHNOLOGY + JOBS + COMMUNITY + ADVOCACY

UCP of Eastern Connecticut is committed to advancing independence and full participation for people with disabilities at every stage of life. This Annual Report highlights our progress in Technology, Jobs, Community, and Advocacy – demonstrating how our programs and partnerships are meeting rising needs in our state. Donor support makes these life-changing opportunities possible, driving concrete gains in access, safety, and independence.

TECHNOLOGY

Through our partnership with the CT Tech Act Project, we are continually expanding access to cutting-edge assistive technology, including hands-on demonstrations and device loan programs. Our Assistive Technology supports activities such as communication, self-care, home safety, education, employment, cognition, vision, hearing, mobility and recreation. Our Lending and Demonstration Center enables informed decision-making, ongoing support, and confidence for those adapting to new tools. Discover tangible results in improved access, safety, and independence in the pages ahead.



MISSION STATEMENT

UCP of Eastern CT's mission is to advance the independence and full citizenship of individuals with disabilities, including Cerebral Palsy.

JOBS

Our Project SEARCH partnership with Hartford HealthCare's Backus Hospital creates meaningful employment opportunities for young adults with disabilities. Interns gained essential skills through immersive rotations and classroom sessions, leading to jobs at Hartford Healthcare for two of our graduates. Explore stories of individual success later in this report.

COMMUNITY

UCP of Eastern Connecticut launched Employment Exploration and Opportunities (EEO), a new initiative in our Day Program. This program lays the foundation for job exploration and increased community engagement, providing participants with practical training, social experiences, and greater inclusion.

ADVOCACY

Continued support from the United Way of Southeastern Connecticut, the Community Foundation of Eastern CT and other funders has elevated our Inclusion & Advocacy Program, transforming lives and strengthening our community. Learn how advocacy and community funding are driving positive change for people with disabilities within our region.

Letter from the

Executive Director and the President of the Board

Watch this TV segment on our site ucpect.org. Jennifer Keatley shares programming, eligibility, assistive technology and employment info for people with disabilities.

Jennifer Keatley, Executive Director (top photo)

Diane Deedy, President of the Board (bottom photo)

Dear UCP Community, Partners, and Supporters,

This year, we saw what is possible when a community commits to independence with purpose and heart. Together, in Fiscal Year Ending 2025, we strengthened the foundation for independence through Technology, Jobs, Community, and Advocacy – turning barriers into breakthroughs across Eastern Connecticut.

Technology: Innovation changed lives. We expanded assistive technology assessments, training, and lending so people could choose the tools that fit their goals. AI-enabled eyewear now guides a neighbor through busy streets and medical visits. Smart-home solutions restored safety and control after injury. Simple, voice-powered devices helped parents manage daily routines and reconnect with what matters most – family, dignity, and confidence.

Jobs: Opportunity grew. Through our Project SEARCH partnership with Hartford HealthCare's Backus Hospital and DDS, interns gained real-world skills – and two graduates were hired within the Hartford HealthCare system. Our Employment Exploration Option sparked entrepreneurship and workplace readiness through ventures like Limitless Creations and Snack Stars, building customer service, financial literacy, and pride.

Community: Generosity multiplied impact. A transformative $1 million gift strengthened our capacity and, with the United Way of Southeastern Connecticut, helped open Bette's Bounty Food Pantry. Powered by volunteers and young adults from our programs, the pantry reduces waste through food recovery partnerships and increases access to nutritious options for local families.

Advocacy: Voice and access were protected. With United Way support, our Inclusion & Advocacy Program delivered practical solutions – like a transportable wheelchair that reconnected a client to care, community, and hope. Voter education with Disability Rights Connecticut ensured more people could participate fully in our democracy.

The path ahead is clear: expand access to life-changing technology, open more doors to employment, deepen community resilience, and advocate for equity at every turn. Thank you for your trust, partnership, and belief in a future where every person can live a life without limits.

With gratitude,

Jennifer Keatley Executive Director
Diane Deedy President, Board of Directors

LEADERSHIP
UCP of Eastern Connecticut

BOARD OF DIRECTORS

President – Diane Deedy
Vice President – Elizabeth Duarte
Treasurer – Elizabeth Ritter
Secretary – Lloyd Johnson

DIRECTORS

Harry Colonis
James Harris
Victor Ebersole, Jr
Gregory Massad
Mark Lathrop
Jennifer Gregory
Jeffrey Mazzella
Charles Hanley

Personalized Programs Offer a Lifetime of Support

DAY PROGRAMS

Our group and individualized day programs offer participants meaningful and enriching activities and community engagement.

RESIDENTIAL SERVICES

Maximizing independence with drop-in and overnight support services customized to meet individual needs.

ASSISTIVE TECHNOLOGY

We provide assessments, demonstration and lending of assistive technology devices used to increase independence and reduce social isolation for children, adults and seniors with disabilities.

SENIOR PROGRAMMING

Increasing the wellbeing of older adults by reducing social isolation and connecting them to vital community resources. Increased technology and connectivity helps seniors better access telehealth to improve outcomes.

EMPLOYMENT

UCP of Eastern CT provides training, on-site support and coaching to prepare for and facilitate opportunities for competitive employment and success in the workplace.

EMPLOYMENT EXPLORATION & OPPORTUNITIES (EEO)

EEO is a new initiative in our Day Program that lays the foundation for job exploration and increased community engagement, providing participants with practice training, social experiences, and greater inclusion.

INTERNSHIPS & JOBS

Project SEARCH provides young adults with disabilities workplace skills to secure competitive employment, through a series of rotations in various departments, this year at Backus Hospital.

INCLUSION & ADVOCACY

UCP of Eastern CT facilitates inclusion, assists in the removal of barriers, provides resources and referrals to services and we advocate for the rights of those we serve.

Jack, blind from diabetic retinopathy, a big loss for someone who had a 50+ year career as a commercial and fine art photographer, receives training from UCP for his new Ray-Ban Meta AI glasses and OrCam technology. He is experiencing a remarkable transformation in his independence and daily life.

TECHNOLOGY

UCP Helps Jack McConnell, who is Blind, Navigate his World

For Jack McConnell, the practical benefits in daily living are profound. "This technology has helped me at my doctor's appointments, in grocery stores, and at restaurants – reading menus, my personal letters, even what's on my phone," Jack continued. "It'll even tell me what's on my plate at a pizza parlor!"

Recently, while heading to a dentist appointment, Jack used his Meta glasses as a navigation aid. As he approached the entrance, Jack asked, "what's in front of me?" the glasses responded, letting him know if there were obstacles ahead, even calculating the distance to the doors. Jack shares, "It's like having audio eyes – everything is communicated verbally between me and my high tech glasses, powered by AI."

UCP of Eastern CT's team of certified AT specialists provided assessments, one-on-one training, and ongoing support to ensure Jack could fully benefit from the Meta glasses. This approach is part of our mission to use technology to remove barriers and promote independence for people with disabilities in all settings – home, work, and the community.

Our AT professionals guided Jack to set up his new glasses, taught him how to use voice commands, navigate his environment, and leverage features like real-time object description and text reading.

For Jack, this new technology works seamlessly: "The glasses turn on automatically when I put them on my face, and then I'm ready to go. When I ask, 'Meta, please describe my surroundings,' she says, 'may I take a picture?' I reply yes, there's a click, and within a second, she's describing everything in my field of view.

"By providing access to the latest assistive technologies, hands-on demonstrations, and device loan programs, UCP of Eastern CT empowers individuals to make informed choices before purchasing equipment. Their support didn't stop at training; our team continues to check in on Jack, to ensure he's adapting and bringing new devices to try out.

Jack appreciates how the technology responds intuitively. He explained, "As a test, I told Meta, 'I'm blind, I can't see anything, just black and gray, out of focus shapes. I can't read or watch TV.' She calmly replied, 'That's OK, Jack, I can help you,' which I found very comforting."

Connectivity with the wider world has become effortless. Meta communicates directly from the glasses right through to Jack's earpieces. Recently Jack received a low blood sugar alert, warning him of hypoglycemia, which could lead to falls, cognitive decline, or death, if not treated promptly.

Shannon Taber, Jack's AT specialist also trained Jack on OrCam technology, an advanced wearable solution for visual impairment. The glasses read text to Jack from any book, screen, they recognize faces and identify products. Jack can now get information quickly and ask questions interactively.

Jack sums up the importance of UCP of Eastern CT's support and the new devices he has found: "This technology is making a huge difference in my life. I can finally understand what's around me. It means I'm part of the world again, instead of being isolated by myself. It's restoring my confidence and a sense of joy into my everyday life."

A Safer Home, A Stronger Family for Emuna Paterson.

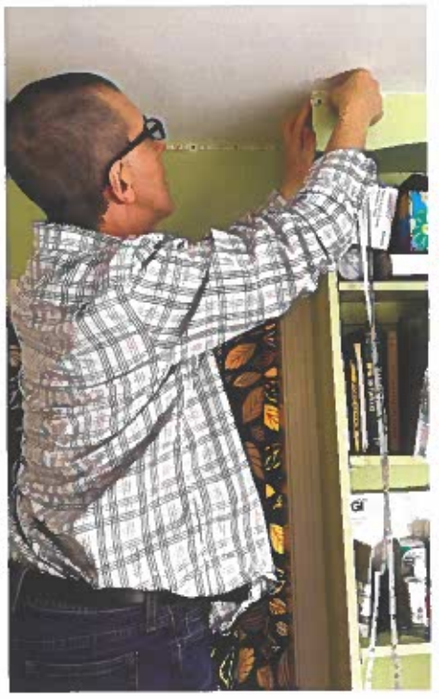
When Emuna Paterson talks about home now, she describes a place that supports her independence and centers her family's safety. Five years after surviving a violent crime that left her with a traumatic brain injury and spinal cord injury, the two-story layout of her house, and even a single step at the entrance, kept essential parts of daily life out of reach. She was confined to the first floor while her children slept upstairs, and she often left the door unlocked so visitors and caregivers could come and go.

The technology makes Emuna's home safer for her and her children, supporting steady routines, time together, and peace of mind.

With support from UCP of Eastern CT's Assistive Technology program and Bellows funding from UCP National, Emuna's home was transformed. Our AT Specialists designed a simple, cost-effective plan: a smart door lock paired with a Ring video doorbell, Amazon Echo voice controls, adaptive cooking tools, and other integrated devices. The system gave Emuna secure, remote control of her entryway, hands-free access to lights, communication, and safer tools for meal preparation.

The impact was immediate. Emuna can keep her home locked and still welcome helpers when she needs them. She manages daily tasks with less physical strain and more confidence. Most importantly, the technology makes her home safer for her and her children, supporting steady routines, time together, and peace of mind.

Restoring Choice, Comfort, and Dignity for John Bronejko



Twenty years after a spinal cord injury, Uncasville resident John Bronejko found that even simple daily tasks like turning on the television, adjusting lights, answering the door, or picking up the phone required help from his partner, Lee, or home health aides. Much of his day was spent in bed, looking out the front window or watching TV, with limited control over his home environment.

Targeted assistive technology delivers tangible outcomes, greater access, independence, and improved quality of life at home.

With support from UCP of Eastern CT's Assistive Technology program John's home was transformed into a place he could manage more independently. Our specialists designed an integrated system featuring Ring doorbells, biometric and voice-enabled smart door handles, smart plugs, Amazon Echo devices, and an iPad. They also installed smart bird feeders, creating a meaningful way for John and Lee to enjoy birdwatching and the cheerful sounds that fill their yard. A custom network brought everything together, ensuring reliable, seamless control.

The impact is clear: John now answers the door, manages lights and entertainment, and communicates with ease, reducing reliance on others and restoring day-to-day autonomy.

The technology also enhances safety and peace of mind for both John and Lee, while adding moments of joy to their routine. John's success, made possible in part by Chelsea Groton Foundation funding, demonstrates how targeted assistive technology delivers tangible outcomes, greater access, independence, and improved quality of life at home.

JOBS

Building Skills, Building Futures: Project SEARCH at Hartford HealthCare's Backus Hospital

UCP of Eastern CT, in partnership with Hartford HealthCare's Backus Hospital, celebrated the 2025 graduation of its Project SEARCH interns – a nine-month, on-site program that prepares young adults with intellectual and developmental disabilities (I/DD) for sustainable, competitive, integrated employment.

Hosted entirely at Backus, the program provides full workplace immersion. Interns complete multiple rotations across hospital departments – including Food and Nutrition, the Gift Shop, and Patient Transport – while participating in daily classroom instruction on employability, job discovery, and life skills. The result is not a job promised, but a pathway built: practical experience, professional references, and the confidence to compete in today's labor market.

Why this matters now more than ever

- Employers face persistent staffing gaps in frontline and support roles, especially in healthcare. Well-prepared interns expand the talent pipeline with motivated, reliable candidates.
- Young adults with I/DD often encounter barriers to first-time employment. Structured, mentored experience closes the skills gap and accelerates the transition from school to work.
- Hands-on training improves retention and workplace culture by aligning interests, building confidence, and fostering inclusive teams.
- Communities benefit when more people participate in the workforce – strengthening families, stabilizing schedules, and increasing economic mobility.

Project SEARCH is a game-changer. This program equips graduates with the real-world skills, routines, and professional networks they need to succeed. Everyone gains. Interns graduate workplace-ready. Employers gain a more diverse, resilient workforce and improve retention in high-turnover roles.

Donna Handley, East Region President at Backus Hospital, shared: "We're challenged to fill frontline positions. This partnership with UCP of Eastern CT has introduced us to eager, capable interns who are excited to learn. They've explored multiple roles within the Hartford HealthCare system, discovering what matters to them. They bring joy and meaning to our organization – and we're better for it." Watch the video on the left on UCP's YouTube station.

From Transportation to Task Mastery, Project SEARCH Combines Structure, Coaching, and Workplace Experience so Interns Leave not Just Hopeful – but Hire-ready.

Project SEARCH is life changing. **85% of graduates secure competitive employment .** Two of our interns have been hired by Hartford HealthCare.

Watch the video above on UCP's YouTube station.

JT: Finding his voice at the front desk

When JT joined Project SEARCH, he was drawn to Public Safety. As part of his internship rotations at Backus Hospital, he spent time at the front desk helping print visitor badges, a responsibility managed by the Public Safety team. Though interested in the field, JT realized the complexity and fast pace of the department wasn't quite the right fit. Still, the rotation sparked something important: confidence.

As Backus began staffing its front desk 24/7, new positions became available. Our team recognized this opportunity and encouraged JT to apply. It was a significant leap he bravely took!

Today, JT is proudly employed as a Front Desk Receptionist at Backus Hospital, working 16 hours a week. He handles his responsibilities with growing independence and no longer requires someone by his side. JT now uses OneWell Uber services to travel to and from work on his own, something he once feared doing even with a staff member. Transportation training and real-world practice turned a barrier into a bridge.

Sharod: Excellence in action

Sharod began his Project SEARCH experience with an internship in Environmental Services. He quickly demonstrated both capability and commitment, mastering cleaning protocols and becoming confident enough to work independently. His supervisors noticed, and soon Sharod was given his own cleaning cart and keys, empowering him to maintain patient rooms with a mentor nearby only if needed.

Sharod performed discharges and room checks, tasks that required a high level of attention to detail. His work was evaluated using specialized devices that test sanitation on furniture and frequently touched surfaces. The results consistently showed Sharod's high-quality performance, a testament to his diligence and care.

Toward the end of his final rotation, Sharod received life-changing news. The Director of Environmental Services for the East Region, who had overseen his internship, contacted him about a job opening in the same department, this time at Windham Hospital, closer to Sharod's home in Willimantic. Sharod applied, and today he works 25–30 hours a week in Environmental Services at Windham Hospital, where he continues to excel and grow professionally.

COMMUNITY

Bette's Bounty Food Pantry: Supporting Our Community 1 Donation, 1 Partnership at a Time.

Together We're Building a Stronger Food Security System

Bette's Bounty Food Pantry is proud to support people with disabilities and their families experiencing food insecurity in our community, through a partnership with the Gemma E. Moran United Way/Labor Food Center. A recent connection through United Way, working with CT Foodshare, introduced our food pantry to Dollar General, where we've formed a sustained partnership, picking up donations weekly. Recently, one of their freezers broke down. This situation opened the door to significant donations of refrigerated and frozen foods for our pantry, while simultaneously preventing potential food waste.

The organizations in our network are working together to strengthen the food security system in a strategic way. One key approach is partnering with new stores like the Montville and Uncasville Dollar Generals to create effective, new channels for food donation that reduce waste – a crucial part of the broader Feeding America initiative.

United Way provides training to the our pantry staff for food handling, safety and properly recording food items. This helps to optimize food donations from Dollar General, ensuring each donation is handled effectively. Dollar General donations include a range of items such as milk products, lunch meats, refrigerated goods and frozen dinners.

Volunteers play a pivotal role in our network. The people we serve at UCP of Eastern CT volunteer their efforts. In turn the pantry provides opportunities for them to learn and practice essential employment skills. By participating in the food pantry initiative, individuals gain valuable work experience, hone communication and problem-solving skills and develop a sense of purpose.

We also collaborate with organizations like Montville Transition Academy and Norwich Transition Academy, whose volunteers, who are transitioning from high school, come to the pantry to assist us by cleaning, stocking shelves, and managing appointment scheduling. Additionally, generous grants, like the one we received from the Community Foundation of Middlesex help Bette's Bounty extend its services to individuals with disabilities in the Old Saybrook area.

A Year of Growth in the Employment Exploration Option Program

The Employment Exploration Option (EEO) program at UCP of Eastern CT had a standout year, fueled by creativity, community spirit, and hands-on training that turns new skills into real-world experiences. Participation is voluntary and person-centered, with each individual setting goals that reflect their interests and strengths.

What began as a fun project – designing custom tumblers for the UCP of Eastern CT Ambassador Golf Tournament – grew into Limitless Creations: Mugs and Magic, a micro-business that produces and sells custom mugs, tumblers, hats, and T-shirts. Through this training-focused micro-business, participants build skills in digital design, entrepreneurship, product development, and teamwork, transforming ideas into tangible results.

Another success is Snack Stars, a participant-run snack and beverage service for staff at UCP of Eastern CT's Quaker Hill location. Each Monday the team shops for inventory, and every Thursday they bring a mobile vending cart through the building. Along the way, they practice customer service, sales, and social skills while strengthening financial literacy through hands-on money management and spreadsheet tracking.

Looking ahead, each participant has identified specific career interests and will engage in job shadows and facility tours this fall to explore potential employment paths. The EEO team also emphasizes community contribution. Through volunteer service – weekly at Gourmet Galley, biweekly at Bette's Bounty Food Pantry and the Preston Library, and soon at Habitat for Humanity's ReStore – participants build responsibility, inclusion, and connection.

The Employment Exploration Option program continues to empower individuals to discover their strengths, develop new skills, and find joy and purpose in both work and community engagement. It's more than a program, it's a pathway to independence and possibility!

ADVOCACY

Our Advocacy Program Breaks Barriers to Mobility and Independence for Jennifer

UCP of Eastern CT's Inclusion & Advocacy Program had the privilege of meeting Jennifer, a resilient woman battling Multiple Sclerosis, Rheumatoid Arthritis, and breast cancer. When we first connected with Jennifer, she was in a dire state. She relied on an electric wheelchair but had no means to transport it, leaving her nearly confined to her small home. Jennifer's inability to attend medical appointments or social gatherings had left her isolated for weeks, severely impacting her physical and mental health. She was deeply depressed and anxious about her upcoming medical appointments, unsure how she would reach them. She even missed a close family member's wedding due to her immobility.

For Jennifer, a transportable wheelchair would be a game-changer, vastly improving her access to the world around her and significantly enhancing her physical and mental well-being. However, this essential piece of equipment was beyond her financial reach. Individuals with physical disabilities often receive minimal assistance from the state and social service agencies, with basic needs like food and housing barely covered. For them, community access becomes a rare luxury, leading to widespread loneliness and mental health challenges.

Thankfully, Jennifer reached out to our Inclusion & Advocacy Program and found the support she desperately needed. With the generous funding from the United Way of Southeastern CT, UCP was able to purchase a foldable push wheelchair for Jennifer. This simple yet profound change meant her family could now transport the wheelchair in their car, enabling Jennifer to attend doctor's appointments and social events. This newfound mobility paved the way for better health, happiness, and a greater sense of independence for Jennifer.

The funding from the United Way of Southeastern Connecticut made an extraordinary difference in the Inclusion & Advocacy Program's capacity to support the rights and care for individuals living with disabilities in our region, like Jennifer. Thanks to this support, Jennifer's life has been transformed, illustrating the profound impact that community funding can have on improving the lives of those in need.

UNITED WAY
Southeastern
Connecticut

Empowering Voters Through Accessibility and Education

On September 9, 2024, UCP of Eastern CT hosted a Voter Education and Assistive Technology event at the Chamber of Commerce, in partnership with Disability Rights of Connecticut. With the start of election season, the event focused on raising awareness around accessible voting options and early voting, which was available for 14 days including evenings and weekends ahead of the November election.

Approximately 30 individuals attended, including participants from Montville Transition Academy, Light House, the Center for the Blind, and UCP of Eastern CT's Quaker Hill Day Program and Transition Students. Attendees found the session informative and left with a stronger understanding of their voting rights. The event also spotlighted our Assistive Technology Lending Library, impressing visitors and sparking interest in our other services like the food pantry.

UCP of Eastern CT is proud to support statewide civic education efforts, helping ensure individuals with disabilities are informed, equipped, and empowered to vote. As part of the Civics101.CT.gov campaign, we continue to share accessible resources and advocate for inclusion at the polls.

DONOR RECOGNITION

Acknowledgment Note: We have carefully prepared this list of gifts received between July 1, 2024 and June 30, 2025. If we have made an error, please contact info@ucpect.org.

VISIONARY ($25,000+)

United Way Allocations and Designations

CHAMPION ($10,000-$24,999)

Community Foundation of Eastern CT: 2025 Southeast General

Eatramen Holdings LLC

Frank L Palmer Fund: Frank Palmer Grant FY25

LEADER ($5,000-$9,999)

Charter Oak Federal Credit Union: Charter Oak FY26

Chelsea Groton Foundation Inc: Chelsea Groton FY25

Community Foundation of Eastern CT: Women & Girls Fund FY25

Community Foundation of Middlesex County: Community Foundation of Middlesex FY25

Electric Boat Employees Community Svc Assoc: Electric Boat FY25 Transportation Grant

R S Gernon Trust U/A

World Insurance

PARTNER ($2,500-$4,999)

A. Secondino & Son, Inc

Community Foundation of Eastern CT: Joan D Hauptfeld FY25

Dime Bank Foundation: Dime Bank FY2025

M&T Charitable Foundation

RTS Specialty

Safety Insurance

BENEFACTOR ($1,000-$2,499)

Amtec Corporation

AMWINS

Bouvier Insurance

Chamber of Commerce Eastern CT Foundation

Charter Oak Federal Credit Union

Chelsea Groton Bank

ClearPath Financial Solutions LLC

CNA

Connecticut Laborers' District Council

Core Plus Credit Union

Dominion Energy Charitable Foundation: Dominion Energy FY25 Grant

Great Brook Sports

Jeff Mazzella

John Henderson Construction, LLC

Lathrop Vending

Liberty Mutual Group

Messier, Massad, Burdick & Assoc LLC

Mohegan Tribe of Indians

Niantic Lions

Norfolk & Dedham Group

Novatae Risk Group

Patricia Carlin

Philadelphia Insurance Co

Prokop Signs

Providence Mutual

Quincy Mutual Fire Insurance Company

Sentry Insurance

ServiceMaster

Sure-Bright Inc.

The Harvest Corner

Travelers

United Cerebral Palsy, Bellows Fund

Wave Construction Group, LLC

Whaling City Auto Group LLC

THANK YOU

SUPPORTER ($250-$999)

Baruno, Hannaford, Heap, Aurello & Co. CPA, LLC

Carlin Construction Company, LLC

Doherty, Beals & Banks PC

Duncklee Cooling & Heating Inc

Encova Insurance

Greater New York Insurance Co (GNY)

Harry Colonis

I-M Technology LLC

Joseph, Patricia, & Eileen Geary

Levine Insurance Group, LLC

Lloyd Johnson

Mariposa Taqueria

Mathieu Marketing

Michael Devino

New London Telephone Employees Community Svc Fund

Ong Ba LLC dba Pho Vietnam

Pho Vietnam Restaurant LLC

Selective Insurance

Stephen Zaehringer

The Careb Foundation

Workers Comp Trust

Zach Olbrys

FRIEND (UP TO $249)

BME Company

Bob Silverstein

Breeze Car Wash

Buscetto Performance Training

Cesaltina Pedroso

CWPM

Daniel Garcia

David and Susan Farr

Dime Bank

Donald Offner

Georgeanne Liverant

Green Coach Delivery

Groton Elks 2163

James Harris

James Lubs

Keith Lender

Kyle Riordan

May Sarti

Patricia Mansfield

Paypal Giving

Progressive Insurance

The Superior Group, LLC

United Way of Greater New Haven

Wireless Zone-Groton

IN-KIND CONTRIBUTORS

Chamber of Commerce Eastern CT Foundation

Chamber Leadership Project

CWPM

Lathrop Vending

Shoreline Appliance

Thank You to all Donors.

This list may not be exhaustive, and unintentional omissions of donors could occur. We appreciate the contributions of all supporters, and any exclusions are not intentional.

FINANCIALS

STATEMENT OF FINANCIAL POSITION AS
OF JUNE 30, 2025 WITH COMPARATIVE TOTALS FOR 2024

ASSETS

CURRENT ASSETS	2025	2024
Cash	$1,097,360	$1,667,662
Accounts receivable	462,347	325,313
Operating lease right of use asset-current	18,248	24,919
Prepaid expense	29,313	23,743
Security deposits	5,963	5,963
TOTAL CURRENT ASSETS	**$1,613,231**	**$2,047,600**
PROPERTY AND EQUIPMENT		
Land	162,200	162,200
Building and improvements	1,797,048	1,771,743
Furniture and equipment	414,342	162,999
	2,373,590	**2,096,942**
Less: accumulated depreciation	(1,052,646)	(963,367)
TOTAL PROPERTY AND EQUIPMENT	**1,320,944**	**1,133,575**
OTHER ASSETS		
Operating lease right of use asset (net of curr. portion)	16,187	34,440
Investments	4,381,984	3,575,039
OTHER ASSETS	**4,398,171**	**3,609,479**
TOTAL ASSETS	**$7,332,346**	**$6,790,654**

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Operating lease payable – current	18,248	24,919
Accounts payable	455,263	544,540
Accrued payroll	150,409	127,946
Deferred revenue	17,339	12,582
Estimated liability for compensated balances	114,695	114,175
TOTAL CURRENT LIABILITIES	**755,954**	**824,162**
LONG-TERM LIABILITIES		
Operating lease payable (net of current portion)	16,187	34,440
TOTAL LIABILITIES	**772,141**	**858,602**
NET ASSETS		
Without donor restrictions	6,518,554	5,890,289
With donor restrictions	41,651	41,763
TOTAL NET ASSETS	**$6,560,205**	**$5,932,052**
TOTAL LIABILITIES AND NET ASSETS	**$7,332,346**	**$6,790,654**

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2025 WITH COMPARATIVE TOTALS FOR 2024

	Without Donor Restrictions	With Donor Restrictions	2025	2024
SUPPORT AND REVENUE				
Grants – federal and state	$5,461,827		$5,461,827	$5,160,115
School based funding	6,600		6,600	94,756
Grants - other	96,403	44,898	141,300	162,424
Program revenue	296,205		296,205	58,752
Contributions	30,016		30,016	1,003,322
Fundraising income	73,140		73,140	71,914
Investment income (loss)	472,504		472,504	339,596
Net assets released from restrictions Satisfaction of purpose restriction	45,009	(45,009)	0	0
TOTAL SUPPORT AND REVENUE	**$6,481,704**	**(111)**	**$6,481,592**	**$6,890,879**
FUNCTIONAL EXPENSES				
Inclusion and advocacy	199,645		199,645	193,969
Assistive technology	610,072		610,072	390,692
Day programs	2,988,770		2,988,770	2,896,070
Residential programs	1,228,164		1,228,164	1,071,429
Food Pantry	49,516		49,519	18,359
Total Program Expense	**5,076,167**		**5,076,167**	**4,570,519**
Administration and general	695,127		695,127	686,868
Fundraising expenses	82,146		82,146	51,527
TOTAL FUNCTIONAL EXPENSES	**$5,853,440**		**$5,853,440**	**$5,308,914**
CHANGES IN NET ASSETS	**$628,264**	**(112)**	**$628,152**	**$1,581,965**
NET ASSETS – BEGINNING	**$5,890,289**	**$41,763**	**$5,932,052**	**$4,350,088**
NET ASSETS – ENDING	**$6,518,553**	**$41,651**	**$6,560,204**	**$5,932,053**

UCP United Cerebral Palsy™
of Eastern Connecticut
Life without limits for people with disabilities™

United Cerebral Palsy of Eastern CT
42 Norwich Road,
Quaker Hill, CT 06375
860.443.3800
Website: ucpect.org

TOWN OF WATERFORD
GENERAL FUND
2026-2027 PROPOSED BUDGET

DEPT/AGENCY: 10119 YOUTH & FAMILY SERVICES

LINE ITEM	DESCRIPTION	2024-2025 ACTUAL EXPENDED	FY2025 TRANSFERS IN/OUT	2025-2026 RTM APPROP.	2025-2026 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/26	2026-2027 DEPT/ AGENCY REQUEST	2026-2027 BD OF SELECTMEN APPROVED	BOS Approved $ Increase	BOS Approved % Increase
PERSONNEL COSTS										
51110	ADMINISTRATION	218,781	5,967	228,332		90,314	168,134	168,134	(60,198)	-26.36%
51210	CLERICAL/TECHNICAL	39,196	-7,517	48,120		7,748	94,440	94,440	46,320	96.26%
51810	OVERTIME	562	600	0		154	0	0	0	0.00%
51920	FICA	19,522	-489	21,148		7,035	20,087	20,087	(1,061)	-5.02%
	SUBTOTAL	**278,061**	**(1,439)**	**297,600**	**0**	**105,251**	**282,661**	**282,661**	**(14,939)**	**-5.02%**
SERVICES										
52020	POSTAGE	94		200		39	200	200	0	0.00%
52030	PROFESSIONAL FEES	6,438	1,439	5,000		5,000	5,000	5,000	0	0.00%
52040	SERVICE CONT.& REPAIRS	1,040		1,060		451	530	530	(530)	-50.00%
52050	DUES, CONF, & EDUCATION	574		575		574	587	587	12	2.09%
52080	TELEPHONE	2,500		2,500		2,500	2,600	2,600	100	4.00%
52380	PROGRAMS	405		500		177	500	500	0	0.00%
	SUBTOTAL	**11,051**	**1,439**	**9,835**	**0**	**8,741**	**9,417**	**9,417**	**(418)**	**-4.25%**
DEPARTMENT TOTAL		**289,112**	**0**	**307,435**	**0**	**113,992**	**292,078**	**292,078**	**(15,357)**	**-5.00%**

Town of Waterford Youth & Family Services

FY 27 Budget ~ 10119
Youth & Family Services

Prepared by Dani Gorman, MS, Director
Presented on behalf of the Youth & Family Services Advisory Board
Mike Buscetto, Chairman

FY27: $292,078

FY 26: $307,435

Waterford Youth & Family Services

2026-2027

FY 27 Annual Budget

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FIFTEEN ROPE FERRY ROAD
WATERFORD, CT 06385-2886

PHONE: 860-442-0553
www.waterfordct.org

To: Board of Selectmen, Board of Finance, Representative Town Meeting
From: Dani Gorman, Human Services Administrator
Re: Duties and Responsibilities of Youth and Family Services & Looking Ahead
Date: December 8, 2025

Waterford Youth and Family Services is responsible for assessing and addressing the needs of children, youth, and families within its community. Youth and Family Services coordinates and provides prevention, intervention, treatment, and positive youth development services in collaboration with schools, law enforcement, courts, social service agencies, and community organizations. Its primary duties include conducting community needs assessments, developing and implementing youth and family programs, providing diversion and juvenile justice services, and offering crisis intervention, counseling, and family support. Youth and Family Services advocates for youth, promotes healthy development and school success, and ensures access to resources that strengthen families and reduce risk behaviors. Additionally, the Youth and Family Services manages program data and reports annually to the municipality and the Connecticut Department of Children and Families to ensure accountability and continued improvement of youth services. Ultimately, our Fiscal Year 2027 budget presentation is an investment in building stronger families and a more resilient and compassionate future for our youth.

As we present the Fiscal Year 2027 budget, our focus remains on strengthening the well-being of children, youth, families, and our community as a whole. This budget reflects our continued commitment to providing high-quality, accessible, and equitable services that meet the evolving needs of those we serve. In FY27, we aim to enhance prevention and early intervention programs, expand mental health and family support services, and invest in staff development to ensure the sustainability and effectiveness of our work.

The proposed budget prioritizes collaboration, innovation, and fiscal responsibility. It supports data-driven decision-making, community partnerships, and outcome-based programming designed to maximize impact while maintaining transparency and accountability. By investing in youth and family services, we are investing in a stronger, safer, and more resilient community—one that provides every resident the opportunity to thrive.

Looking Ahead:
In Fiscal Year 2027 and beyond, Youth and Family Services will continue to promote the healthy development and well-being of children, youth and families by:

- integrating evidence-based prevention,
- early-intervention and diversion services;
- leveraging data and technology to identify need and target services;

- strengthening partnerships across schools, justice, social-service and community agencies;
- and promoting equity, resilience and family-centered practices.

We commit to adapting to emerging social, economic and technological shifts to ensure our services remain responsive, culturally competent and outcome-driven.

Also as we look ahead, it is clear that the demand for our programs continues to grow which is a reflection of the increased interest in data-driven programs. With this growth, we are also seeing the need for additional program space to better serve our participants and maintain the high quality of experiences we provide. More space would also permit us to serve more young people. At the present time, we have to limit enrollment even though the demand is very high. We have already made expansions in schools, after the school day is complete, so that our programs can continue to thrive and serve even more children. Expanding space for children's programs is essential to meeting both current and future needs of the community. As participation grows, adequate space ensures that programs remain **safe, high quality, and engaging** for every child

FIFTEEN ROPE FERRY ROAD
WATERFORD, CT 06385-2886

PHONE: 860-442-0553
www.waterfordct.org

To: Board of Selectmen, Board of Finance, Representative Town Meeting
From: Dani Gorman, Human Services Administrator
Re: Duties to Restrain Fiscal Spending
Date: December 8, 2025

The Youth and Family Services Department budget represents a 5% decrease for Fiscal Year 2027.

The largest decrease is due to a proposed operational change in the staffing of one position as detailed here:

- The replacement of a Program Coordinator with an Intake Specialist & Administrative Assistant for the following reasons;
  - Changes in Service Demand:

  Increased demand for specialized services such as community outreach, coordinated care, intakes, support services, enrollment programs, food bank, and assistance with well-being checks.
  - Role realignment: **An administrative support position is better aligned with the actual duties needed,** such as; reception, data entry, scheduling, intakes, record-keeping, and day-to-day clerical operations.

Background / History:
The department's primary staffing need is additional administrative support rather than a Program Coordinator. The majority of workload pressures stem from increased phone calls, program enrollments, client intakes, data reporting, grant documentation, scheduling, and general customer-service responsibilities. These tasks require consistent clerical capacity, not program-management expertise. An administrative support position is the most cost-effective and appropriate solution, ensuring that routine operational duties are handled efficiently while allowing the program staff to focus on higher-level responsibilities such as program development, service delivery, and program management. This change provides a more balanced staffing structure, improves accuracy and compliance, and supports the growing administrative demands of the department.

In making this decision, I reviewed workload and operational data with the First Selectman, Finance Director, Human Resources Director, as well as the Advisory Board Chairman. Discussion and data focused on;

- Volume of tasks currently being handled (emails, calls, paperwork, requests)..
- Number of programs, clients, or projects that require support.

- Even though the budget reflects increases in the salaries of several positions that are based on contractual obligations, these costs are offset by the replacement of the program coordinator with an administrative assistant. Increases also includes non-union wages. All wage increases are approved through the Representative Town Meeting and are a positive statement on the part of town leaders / elected officials to retain talent.

- An adjustment was made to the cost of phones.
- The budget also reflects a decrease in service contracts due to a new shared cost with senior services for the copier.

Note: We have also submitted requests in other town budgets. A summary of these requests, along with supporting explanations and proposed costs, is provided in the final pages of this budget presentation.

SERIES 51000: Personnel / Salaries

Administration: 10119-51110

Human Services Administrator GGA Class F 261 Days (@50%) Shared with Senior Services Longevity 1%	$61,880 $928 **$62,808**
Program Coordinator GGA Class A 261 Days	**$70,337**
Human Services Coordinator GGA Class B 261 Days (@ 50%) Shared with Senior Services	**$34,989**

Clerical: 10119-51210

Administrative & Intake Specialist Full Time 35 hour per week position	**$47,220**
Administrative & Intake Specialist Full Time 35 hour per week position	**$47,220**

**A $5,000 stipend received from BOE (see projected FY26 revenue) will be used to offset the Program Coordinator position.*
** A $14,103 stipend received from State Dept. of Education (see projected FY26 revenue) will be used to offset the Program Coordinator position.*

Total Salaries (Administrative + Clerical)	**$262,574**

FICA: 10119-51920

Salaries: $262,574 **FICA Rate: x .0765** **Total FICA**	**$20,087**

TOTAL SERIES 51000:	**$282,661**

SERIES 52000: Services

Postage: 10119-52020

Background: Postage expenses have remained low due to the department's efforts to use electronic mail whenever possible. No changes are proposed.

Budget Year	Amount Requested	Amount Spent
23-24	$200	$127
24-25	$200	$94
25-26	$200	YTD $7

YTDs as of 12/8

Postage Request FY 27	**$200**

Professional Fees: 10119-52030

Background: Contracted services are provided by licensed/self-insured clinicians and are consumer-driven. Funds that will be received by the Janssen Settlement will be used to offset these costs in FY27.

Budget Year	Amount Requested	Amount Spent
23-24	$32,000	$26,975
24-25	$5,000	$6,439
25-26	$5,000	YTD $4,200

Professional Fees Request FY 27	**$5,000**

Service Contracts and Repairs: 10119-52040

Background: The only amount requested in this line is for the department's leased copier which is a shared cost with Senior Services.

Budget Year	Amount Requested	Amount Spent
23-24	$1,060	$985
24-25	$1,060	$1,040
25-26	$1,060	YTD $101

Service Contracts Request FY 27	**$530**

Dues, Conferences and Education: 10119-52050

Background: The annual dues is for Waterford to maintain its membership with the Connecticut Youth Services Association (CYSA) consisting of 102 member towns, CYSA advocates to sustain or increase state funding. 2% increase for FY27

Budget Year	Amount Requested	Amount Spent
23-24	$550	$550
24-25	$575	$575
25-26	$575	YTD $575

Dues, Conferences FY 27	**$587**

Phone: 10119-52080

Background: The costs for this line applies to cell phones, which are carried off-site and after-hours.

Budget Year	Amount Requested	Amount Spent
23-24	$2,200	$2,997
24-25	$2,500	$2,500
25-26	$2,500	YTD $1,085

Phone Request FY 27	**$2,600**

Programs: 10119-52380

Background: Costs, which are not covered by grants.

Budget Year	Amount Requested	Amount Spent
23-24	$7,948	$10,533
24-25	$500	$409
25-26	$500	YTD $174

Program Request FY 27	**$500**

TOTAL SERIES 52000	**$9,417**

Total Budget

TOTAL SERIES 51000	**$282,661**
TOTAL SERIES 52000	**$9,417**
TOTAL BUDGET 2026 – 20267 (FY 27)	**$292,078**

TOWN OF WATERFORD
PERSONNEL WORKSHEET - 19 YOUTH & FAMILY SERVICES
2026/2027 FISCAL YEAR

DATE OF HIRE	EMPLOYEE	HOURS WORKED/ WEEK	HOURLY RATE FY27	SALARY FY26	LONGEVITY FY26	SALARY FY27	LONGEVITY FY27	TOTAL EMPLOYEE SALARY	LINE 51920 PAYROLL TAXES (F.IC.A)
51110 - ADMINISTRATION									
12/01/2008	Human Services Admin/Director	40	N/A	60,370.21	$ 883.00	61,879.47	$ 928.19	62,807.66	4,804.79
10/04/2021	Human Services Coordinator	40	N/A	40,962.83	N/A	34,989.09	N/A	34,989.09	2,676.67
1/14/2019	Program Coordinator *w/stipend	40	N/A	65,694.34	$ 6,000.00	67,336.70	$ 3,000.00	70,336.70	5,380.76
	Program Coordinator	40	N/A	7,405.25	N/A	0.00	N/A	0.00	0.00
	TOTALS			174,432.63	6,883.00	164,205.25	3,928.19	168,133.44	12,862.21
		*add longevity		181,315.63					
51210 - CLERICAL TECHNICAL									
11/17/2025	Administrative & Intake Specialist	35	$ 25.8459	32,499.72	N/A	47,220.44	N/A	47,220.44	3,612.36
	Administrative & Intake Specialist	35	$ 25.8459	32,499.72	N/A	47,220.44	N/A	47,220.44	3,612.36
	TOTALS			64,999.44	0.00	94,440.88	0.00	94,440.88	7,224.73
51810 - OVERTIME				0.00	0.00	0.00	0.00	0.00	0.00
51910 - FRINGE/F.I.C.A.								0.00	0.00
TOTALS		FY26 FICA	$ 18,843.10	246,315.07	6,883.00	258,646.13	3,928.19	262,574.32	20,086.94
BUDGET TOTAL W/F.I.C.A				265,158.17				282,661.26	

WORKDAYS 2026/2027	WEEKS TO BUDGET
261	52.2

TOWN OF WATERFORD
FRINGE BENEFITS WORKSHEET - 19 YOUTH & FAMILY SERVICES
2026/2027 FISCAL YEAR

POSITION	CLOTHING ALLOWANCE	HRA FUNDING	LINE 51910 TOTAL FRINGE BENEFITS	LINE 51920 PAYROLL TAXES (F.IC.A)	
	$ -		0.00	0	GGA HIRED AFTER 7/1/2006 - NO HRA
			0.00		
			0.00		
			0.00		
			0.00		
			0.00		
TOTALS - FRINGE BENEFITS			0.00	0.00	***ADDED TO FICA ON PERSONNEL WORKSHEET

INVENTORY UPDATE

EQUIPMENT AND VEHICLES in EXCESS OF $1,000

Department/Agency:

Equipment/Vehicles purchased or disposed

DESCRIPTION OF ITEM	DATE OF PURCHASE	COST	LOCATION
N/A			

Budgeted acquisition –

DESCRIPTION OF ITEM	DATE OF ESTIMATED PURCHASE	ESTIMATED COST
N/A		

TOWN OF WATERFORD
PROPOSED REVENUE BY DEPARTMENT
2025-2026 FISCAL YEAR

All revenues from each department must be listed in the following categories. Please add any revenue lines that are not listed below.

DEPARTMENT: Youth and Family Services

LINE ITEM	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 YTD	2026-2027 PROPOSED	VARIANCE
Alarm Monitoring					0
Alarm Penalties					0
Ambulance Subsidy					0
Beach Admission Fees					0
Benefit Assessments					0
Bulky Waste Fees					0
Conveyance Tax					0
Copy Fees					0
East Lyme Animal Control Fee					0
Enhanced E 9-1-1					0
Fines/Penalties					0
Hazardous Household Waste					0
Inspection Fees					0
Interest/Lien Fees					0
Inter-Municipal Revenues					0
Miscellaneous					0
Permitting/Licensing Fees					0
Program/Registration Fees					0
Recording Fees					0
Regional Communications Fees					0
Rentals					0
Sale of Recyclables					0
State Operational Grants	$14,103	$ 14,103	$7,051.50	$14,103	0
Tipping Fees					0
Versa Kart/Blue Box Purchases					0
*BOE Stipend	$5,000	$5,000	0	$5,000	0
					0
					0
					0
					0
TOTALS	**$19,103**	**$19,103**	**$7,051.50**	**$19,103**	**0**

WATERFORD YOUTH SERIVES

FEE SCHEDULE

Program	Fee	Estimated Yearly Income	YTD
Afterschool Programs	$45	$10,125	$6,547

Waterford Youth Services Bureau Grant Funding*

Grant	24-25	25-26	26-27 Estimated
DHMAS Local Prevention Council	$4,153	$4,153	$4,153
Gardiner Family Foundation (Donation)	$15,000	$15,000	$15,000
State Dept. of Education Youth Enhancement	$16,657	$16,657	$16,657
Summer Enrichment Grant	$20,748	$24,524	$20,000
United Way Grant	$2,500	$2,500	$0
CT Food Share	$7,000	$3,300	$0
CT Youth Gambling Awareness		$4,750	$2,750
JRB Grant			$4,000
Janssen Settlement Finance holds records of these funds	$48,529	$48,529	$48,529
Total Grant Funding	**$128,690**	**$120,216**	**$111,089**

*We continue to seek out alternative sources of funding and innovative opportunities, which permit us to sustain and / or "grow" programs and services.

Town of Waterford Youth & Family Services
Special Revenues Program* Staff

Seasonal / Occasional Position	Grade	**Average # Employees**	**Youth Services Program**
Seasonal Assistants	01	3-8	• Camp D.A.S.H. • Afterschool Camp • Parent / Caregiver Programs • Recess Programs
Camp Assistant	04	85	• Camp D.A.S.H. • Afterschool Camp Activities • Recess Programs
Youth Services Assistant	10	5-10	• Camp D.A.S.H. • Afterschool Camp Activities • Weekend Programs • Recess Programs
Camp Director	11	5	• Camp D.A.S.H. • Afterschool Camp Activities • Recess Programs

*All positions listed have been vetted through the Personnel Review Board and Human Resources. None of the positions is contractual in nature and / or defined as "independent contractors."

Camp D.A.S.H. is an 8 week summer camp program, offered M-F from 7:30am-5:30pm. The camp (seasonally) employs approximately 85 people with each staff person engaging in 15-35 hours per week. Camp tuition payments subsidize all salaries, supplies, activities, and fringe benefits.

Camp D.A.S.H. inspired afterschool programs offered during the school year in 6-8 week cycles per program. Each afterschool program (seasonally) employs three staff. Program fees and grants subsidize salaries, supplies, activities, and fringe benefits.

Recess / special programs are often Camp D.A.S.H. inspired mini workshops and take place during the holidays or weekends. Based on need, each program (seasonally) employs 3-5 staff. Salaries are paid through grant funds. None of these positions exceeds 988 hours per year.

Mental Health Independent Contractor Backup

Background:

The Town of Waterford enters into contractual agreements with Master-level clinicians. The agreements are between the Town and the clinicians and detail the standards that exist for independent contractors and their roles as mental health providers. The contractors also provide the Town with their liability insurance at a level coverage that is set by the Town.

The number of clinicians contracted is based on the needs of the department/ Town. Contractors enter into 1-year agreements. The agreements are signed by the first selectmen based on recommendation from the Town attorney and Finance Director. The Human Services Administrator oversees the vetting of the clinician.

The **rate per hour** is negotiated between the contractor and Town and based on the clinician's licensing and years of experience.

Mental health services provided are identified as below:

- Individual Counseling
- Family Therapy
- Support Groups
- Crisis Interventions
- Risk Assessments
- Substance Use Assessments
- Mental Health Check-Ups

- The Licensed Clinical Social Worker (LCSW / the most senior clinician) is also contracted to provide supervision to the other clinicians, to ensure professional standards are met, and to review treatment plans. The LCSW also assigns cases and reviews files.
- The Licensed Professional Counselor (LPC) is also a contractor for the Youth and Family Services Department exclusively.

Mental Health Services

Clinician assigned to Youth and Family Services is Andrew Staunton, LCSW – Rate is $70 per hour individual counseling (45-minute sessions / 15 minutes for notetaking)

- 50 sessions x $70 per session = $3,500

Clinician assigned to Youth and Family Services – Rate is $50 per hour

- 30 sessions x $50 per session = $1,500

RecDesk

RecDesk serves as Waterford Youth and Family, and Waterford Senior Service's primary platform for program registration, payments, roster management, and reporting, allowing residents to easily enroll in programs while providing staff with real-time data to manage participation and capacity.

$5,000

OptiSigns

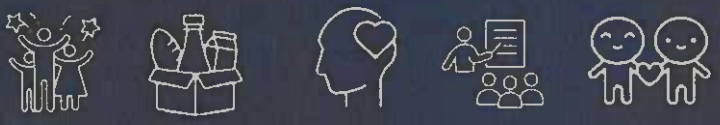
Optisigns is a cloud-based digital signage platform that lets you turn screens (like TVs, monitors, or kiosks) into dynamic, remotely managed digital signs. It's designed for businesses and organizations to display content such as menus, announcements, promotions, social feeds, metrics, and more.

Canva

Canva is a web-based graphic design platform that allows users to create a wide variety of visual content easily, even without advanced design skills. It's widely used for social media graphics, presentations, posters, documents, marketing materials, and more.

Waterford Youth And Family Services

2025 Annual Report



WATERFORD
Youth & Family
Services

"Never doubt that a small group of thoughtful,
committed people can change the world.
-Margaret Mead

WYFS Advisory Committee

Member Name	Title	Appointed By	Seat Name
Robert J. Brule	First Selectman	Ordinance	First Selectman
Chief Balestracci	Member	Ordinance	Chief of Police
JoAnna Bennett	Member	Board of Selectmen	Youth-Serving Organization Representative
Michael Buscetto, III	Chair	Board of Selectmen	Community Representative
Michael Cristofero	Member	Board of Selectmen	Board Member
Tom Giard III	Member	Ordinance	Superintendent
Erin McNamara	Member	Board of Selectmen	Parent Representative
Ryan McNamara	Rec & Parks Liaison	Ordinance	Rec & Parks Dept. Liaison
Chris Muckle	Member	Board of Selectmen	Community Representative
Dani Gorman, MS	Director	Ordinance	MS Director / Municipal Agent for Children

2025 ANNUAL REPORT

A MESSAGE FROM HUMAN SERVICES ADMINISTRATOR

Dani Gorman

Fiscal Year 2025 was a year of progress, partnership, and purpose for Youth and Family Services. Guided by our mission to strengthen families and empower young people, we continued to provide essential support, innovative programs, and compassionate care to those who need it most. Throughout the year, our team worked tirelessly to respond to emerging community needs: expanding access to counseling, after-school enrichment, family support, and crisis intervention services. We deepened our collaborations with schools, community organizations, and local agencies to create a coordinated network of care that helped families build stability and helped youth reach their full potential.

In 2025, Youth and Family Services observed a continued rise in the complexity and urgency of issues facing children, teens, and caregivers. The most common concerns presented by families included mental health challenges, economic stress, and family conflicts, each often interconnected and intensified by broader social and economic pressures. Anxiety, depression, and social isolation remained the leading mental health issues among youth, reflecting ongoing adjustment difficulties following years of rapid societal change and digital influence. Families also faced increased financial instability, housing insecurity, and difficulties accessing affordable childcare and behavioral health resources. In response, our programs focused on early intervention, counseling support, and strengthening family resilience through education, resource navigation, and community partnerships. By addressing these pressing needs holistically, we continue to help families find stability, connection, and hope for the future. In 2025, substance use continued to be a significant concern affecting youth, families, and adults across our community.

The ripple effects of addiction touched nearly every aspect of family life; from health and safety to housing stability, employment, and overall well-being. Among youth, early exposure and experimentation with substances such as vaping products, alcohol, and prescription medications remained areas of concern, often linked to stress, peer influence, and mental health struggles. Adults and caregivers faced increased challenges with substance misuse as well, particularly in connection with anxiety, chronic pain, and economic hardship. Our response focused on prevention, education, and recovery support. Through partnerships with schools, healthcare providers, and community organizations, we expanded outreach programs, offered family counseling, and connected individuals to treatment and recovery resources. By addressing substance use as both a public health and a family systems issue, we continued to foster resilience, promote healing, and strengthened the fabric of our community.

...cont.

2025 ANNUAL REPORT

Fiscal Year 2025 brought a continued and evolving demand for social services across our community. Families, seniors, and individuals faced increasing challenges related to housing affordability, food insecurity, mental health, and access to essential resources. Many residents sought assistance not only for immediate needs, but also for long-term stability and support systems that promoted resilience and self-sufficiency. Economic pressures, rising living costs, and the lingering effects of public health and social disruptions contributed to a higher volume and complexity of service requests. In response, our department expanded case management efforts and leveraged data collection to identify emerging trends to coordinate resources more effectively.

In 2025, the demand for food assistance reached some of the highest levels our community has seen in recent years. The Food Bank continued to serve as a vital resource for individuals and families facing economic hardship, providing access to nutritious meals and essential groceries during times of uncertainty. Rising living costs, inflation, and limited access to affordable housing contributed to a steady increase in the number of households seeking food support. Many families visiting the Food Bank for the first time shared stories of working multiple jobs, managing medical expenses, or caring for aging relatives while struggling to make ends meet. In response, we strengthened partnerships with local farms, businesses, and community organizations to expand food distribution and ensure no one in our community went hungry. The continued demand underscored the importance of our sustained investment in food security initiatives and collaborative efforts to address the root causes of hunger.

Our monthly Veterans Coffeehouse at Filomena's continued to be a great success, bringing together Veterans, their families, and community members for meaningful conversations, camaraderie, and support. Each month, participation grew as attendees developed new and lasting friendships in a welcoming environment. The positive feedback and strong turnout highlighted the importance of providing a consistent space where Veterans could relax, recharge, and strengthen their community connections. Additionally, our Veterans Liaison was instrumental in building strong connections between Veterans, their families, and the community. Through dedicated outreach, resource coordination, and personalized support, the liaison helped ensure that Veterans receives the care, recognition, and opportunities they deserve.

We remained committed to developing and implementing data-driven programs that made a measurable difference in the lives of young people and their families. By using evidence-based practices and ongoing data analysis, we were able to identify emerging needs, track outcomes, and continuously improve the effectiveness of our services. This data-informed approach ensured that every program, whether focused on prevention, intervention, or youth development, was responsive, accountable, and aligned with the best interests of the youth we serve.

Our award-winning Dungeons & Dragons after-school programs become a cornerstone of youth engagement, creativity, and teamwork. By blending imaginative storytelling with social skill-building, these programs provided a safe and inclusive space where young people developed confidence, problem-solving abilities, and lasting friendships. The accolades this program has received reflects the dedication of our staff and the positive impact the program has had on participants; helping youth explore leadership, empathy, and collaboration through the power of play.

As we reflect on 2025, we celebrate the resilience of the families we served, the dedication of our staff and volunteers, and the measurable impact of programs that promoted safety, growth, and hope. Together, we continue to build a stronger, healthier community: one child, one family, and one future at a time. On behalf of the Youth and Family Services Advisory Board, Chairman Buscetto, the staff, and volunteers, I respectfully, present our Fiscal Year 2025 Annual Report:

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Meet Our Team

Dani Gorman

Human Services Administrator

Dani oversees the department's daily operations and leads initiatives that strengthen services for Waterford's youth, families, and seniors through collaboration and innovation.

Heidi McSwain

Human Services Coordinator

Heidi coordinates family services, community assistance, and volunteer programs, ensuring residents receive compassionate, effective support when they need it most.

Joseph Trelli

Program Coordinator

Joe develops and manages youth programs that inspire creativity, leadership, and connection, ranging from afterschool enrichment and summer camps to community engagement initiatives.

Mindy Stone

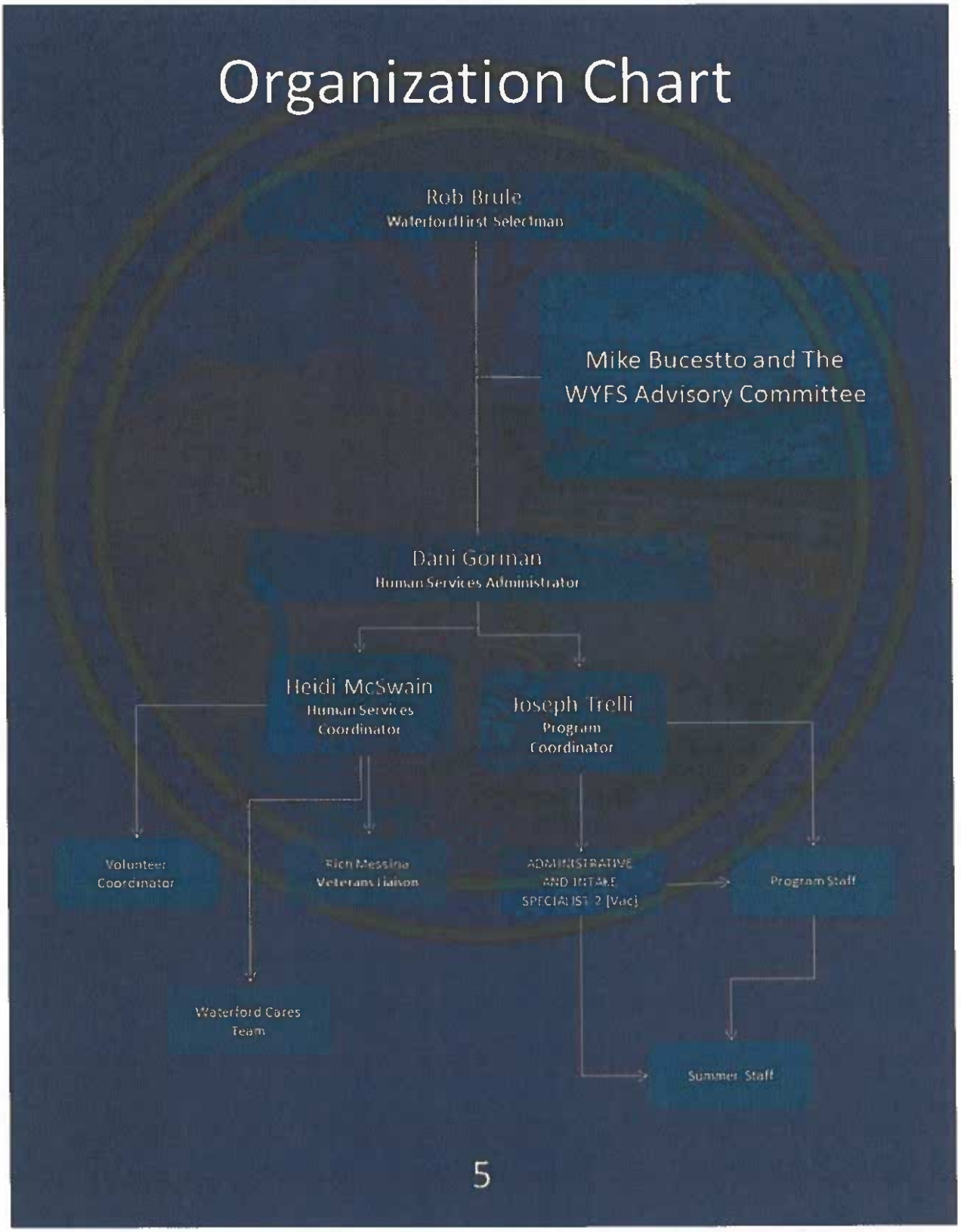
Administrative and Intake Specialist

Mindy serves as the Administrative and Intake Specialist, providing essential support to staff and residents alike. She manages program intakes, assists with client services, and keeps the department running smoothly with professionalism, efficiency, and care.

Anne Ogden-Hinner

Volunteer Coordinator

Anne coordinates the dedicated team of volunteers who keep the Waterford Community Food Bank running smoothly. She oversees donation organization, food distribution, and client support with compassion and precision, ensuring families in need receive consistent, reliable assistance.


Organization Chart
Rob Brule
Waterford First Selectman
Mike Bucestto and The
WYFS Advisory Committee
Dani Gorman
Human Services Administrator
Heidi McSwain
Human Services
Coordinator
Joseph Trelli
Program
Coordinator
Volunteer
Coordinator
Rich Messina
Veteran Liaison
ADMINISTRATIVE
AND INTAKE
SPECIALIST 2 (Vac)
Program Staff
Waterford Cares
Team
Summer Staff
5

2025 ANNUAL REPORT

Youth Volunteers

This year, 49 middle and high school students served through our Youth Leadership Corps at Camp DASH, gaining hands-on experience in teamwork, mentorship, and community service while helping create an unforgettable summer for younger campers.

Adult Volunteers

Our dedicated team of adult volunteers keeps our Food Bank running strong, organizing donations, packing meals, and ensuring local families have access to the support they need. Their generosity and teamwork embody the true spirit of community.

2025 ANNUAL REPORT

Our Partnerships

In fiscal year 2025, we partnered with a diverse array of local entities. These partners offered critical support and played pivotal roles in addressing community needs. This collaborative network was essential in empowering us to continue our mission of supporting Waterford's youth and families through a wide range of services and initiatives.

211 Mobile Crisis
BJ's of Waterford
Bouvier Insurance
Brian Dagle Foundation
Broadway Kids
Cactus Jack Foundation
Captain Scott's
CB Painting Co.
Charter Oak Federal Credit Union
Chelsea Groton Bank of Waterford
Connecticut Foodshare
Connecticut Youth Services Association
Core Plus Credit Union
CriticalSigns and Screen Printing
Crossroads Presbyterian Church
Crown Pizza
Department of Children and Families
Department of Developmental Services
Dime Bank
DJ Pix
Ed's Plumbing, LLC
Filomena's Restaurant
Flanders Donut & Bake Shop
Garde Art Center
Gardiner Family Foundation
Gemma Moran United Way Food Bank
Heavy Hitters USA
Home Depot of Waterford
JLJ Knits
Joshua's Limousine
Juvenile Matters Court
Ledge Light Health District
LensCrafters of Waterford
Liberty Bank of Waterford
Longhorn Steakhouse of Waterford
Nana's Byrek
New London Homeless Hospitality Center
Northeast Medical Group
OneCircle Foundation
Rent-A-Space Waterford
Riverhead Building Supply
Safe Futures
SERAC
Shop Rite of New London
Sift Baker
Sirena Medical Aesthetics
Sportees
St. Paul Church
Supreme Pizza
TBBCF Foundation
Target of Waterford
Troop 36
TVCCA
United Way
UCP
UCFS
Waterford Ambulance
Waterford Board of Education
Waterford Fire Department
Waterford First Selectman's Office
Waterford High School Athletics
Waterford Leo's Club
Waterford Little League
Waterford Planning and Building Department
Waterford Police Department
Waterford Police Union Local 1948
Waterford Print Shop
Waterford Public Library
Waterford Public Schools
Waterford Recreation and Parks
Waterford Regional Lions Club
Waterford Rotary
Waterford Senior Services
Whaling City Athletic Club

2025 ANNUAL REPORT

Program **Overview**

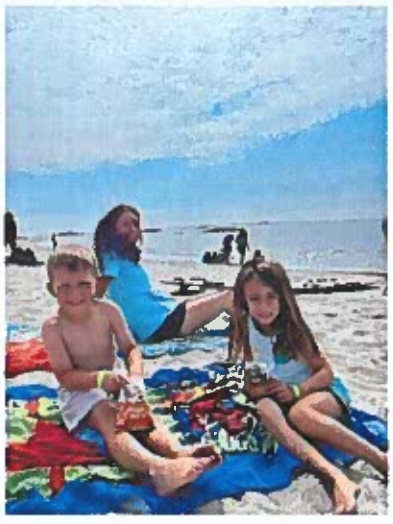
This year marked another incredible milestone for our programs. Camp DASH had a record-breaking summer filled with laughter, learning, and leadership, while our afterschool enrichment programs reached more students than ever before. From Dungeons & Dragons and digital art to cooking, cartooning, and leadership training, every experience continues to inspire creativity, build confidence, and strengthen the sense of community that defines Waterford. We're also proud to employ so many of Waterford's young residents, offering many their very first jobs and proudly earning the reputation as the *coolest* first job in town.

83 WATERFORD YOUTH UNDER 18 VOLUNTEERING OR EMPLOYED

450+ HOURS OF AFTER SCHOOL PROGRAMMING

500+ HOURS OF SUMMER PROGRAMMING

OVER 1100 INDIVIDUAL WATERFORD CHILDREN PARTICIPATED IN AT LEAST ONE OF OUR PROGRAMS



2025 ANNUAL REPORT

Our Programs

For FY25, our afterschool programs continued to grow in popularity, with several reaching full capacity in less than forty eight hours after registration opened. Families are seeking meaningful, high quality experiences, and our enrichment offerings are meeting that need with creativity, fun, and strong youth development outcomes. This rapid growth reflects the trust our community places in Waterford Youth and Family Services and the excitement students feel about being part of these programs.

Statewide Recognition for Waterford's Dungeon and Dragons

In Waterford, Dungeons and Dragons is more than a game. It is a tool for building confidence, teamwork, leadership, and communication. Through cooperative storytelling, students create heroes, solve problems, and work together to overcome challenges in a shared fantasy world. Guided by an adult facilitator, they learn to make decisions, express ideas clearly, support one another, and grow into leadership roles. This mix of creativity and collaboration is why Waterford's Dungeons and Dragons program is gaining recognition across Connecticut as a model for youth development.

Youth Promise

Youth Promise, which is offered to all 5th graders, aims to build trust, promote safety awareness, and encourage responsible citizenship. Through classroom lessons, interactive activities, and community engagement, Waterford Police Department School Resource Officers partner with youth services program staff to help students develop life skills, understand the role of law enforcement, and make positive choices.

The program emphasizes communication, empathy, and decision making so students feel confident navigating real life situations. By working directly with trusted adults in their school community, 5th graders learn that they have support, their voices matter, and they can play an active role in creating a safer, more connected Waterford. Our success has gained attention across the state, and we have begun supporting other communities and organizations that hope to build their own versions of the Youth Promise model.

2025 ANNUAL REPORT

Our Programs

Girls Circle and Pathfinders are nationally recognized, research based group programs designed to promote healthy development, positive relationships, and resilience among youth. Girls Circle is a structured support group model that fosters self esteem, healthy relationships, and personal growth for girls. It is designed to counteract social and cultural pressures that can undermine confidence and connection, giving participants a place to be heard, supported, and empowered. Pathfinders provides a safe, structured space for boys and young men to build strong identities, practice healthy expressions of masculinity, and develop positive relationships. It helps counter harmful stereotypes and promotes emotional literacy, encouraging boys to communicate openly, reflect on their values, and support one another. Together, these programs strengthen social emotional skills, build community, and give participants the tools they need to thrive.

The Waterford Juvenile Review Board (WJRB) is a community-based diversion program that offers an alternative to the formal juvenile justice system for youth who have committed minor offenses. Its primary goal is to hold young people accountable for their actions while avoiding the creation of a juvenile court record. Youth are typically referred to a JRB by police, schools, or probation officers for minor incidents such as shoplifting, fighting, or truancy. To participate, the youth must admit responsibility for their behavior. The WJRB is made up of community members, social workers, police representatives, and youth service staff and meets with the youth and their family to discuss the incident and develop a restorative plan. This plan may include community service, counseling, apology letters, or educational programs. Once the youth successfully completes the agreed-upon requirements, the case is closed without court involvement.

WJRB

Waterford Whiskers A youth cooking program that taught basic culinary skills, nutrition, and teamwork through hands-on food preparation. Beyond learning to cook, it provided an empowering and creative space where kids can build confidence, social skills, and emotional resilience which all key ingredients for positive mental health.

Random Acts of Kindness and Intergenerational Programs encouraged youth to build empathy, compassion, and community connection through positive social action. In these programs, children and teens participated in simple but meaningful acts like writing thank-you notes, helping a neighbor, or creating care packages that promoted kindness and emotional well-being. When paired with **intergenerational activities**, such as working on community projects, participants learned respect, patience, and understanding across age groups. These experiences strengthened social bonds, reduced loneliness, and fostered a sense of purpose for both youth and older adults. Together, Random Acts of Kindness and intergenerational programs created a caring community culture where all generations felt valued, connected, and empowered to make a positive difference.

WATERFORD

2025 ANNUAL REPORT

Camp DASH

Bloom BCS

Our collaboration with Bloom Behavioral Consulting Services allowed Camp DASH to be even more inclusive and supportive for all children. Through shared expertise and on-site support, we've strengthened our ability to meet diverse behavioral and emotional needs helping every camper feel successful, understood, and included.

Enrichment Comes to DASH

This year, we brought our most popular afterschool enrichment programs, like Dungeons & Dragons, LEGO STEAM, and Girls on the Run, into the summer, and the response was incredible. Students stayed engaged, creative, and connected while exploring their interests in new ways. The success of these summer sessions showed just how much our community values opportunities that combine fun, friendship, and personal growth all year long.

Giving Back

Even though community service hours are no longer required for graduation, 49 student youth volunteers still chose to spend their summer with us at Camp DASH, showing that the spirit of service is alive and well in Waterford. Alongside them, many local teens began their journey into the workforce with us, making Camp DASH not only a place of learning and leadership, but the *coolest* first job in town.

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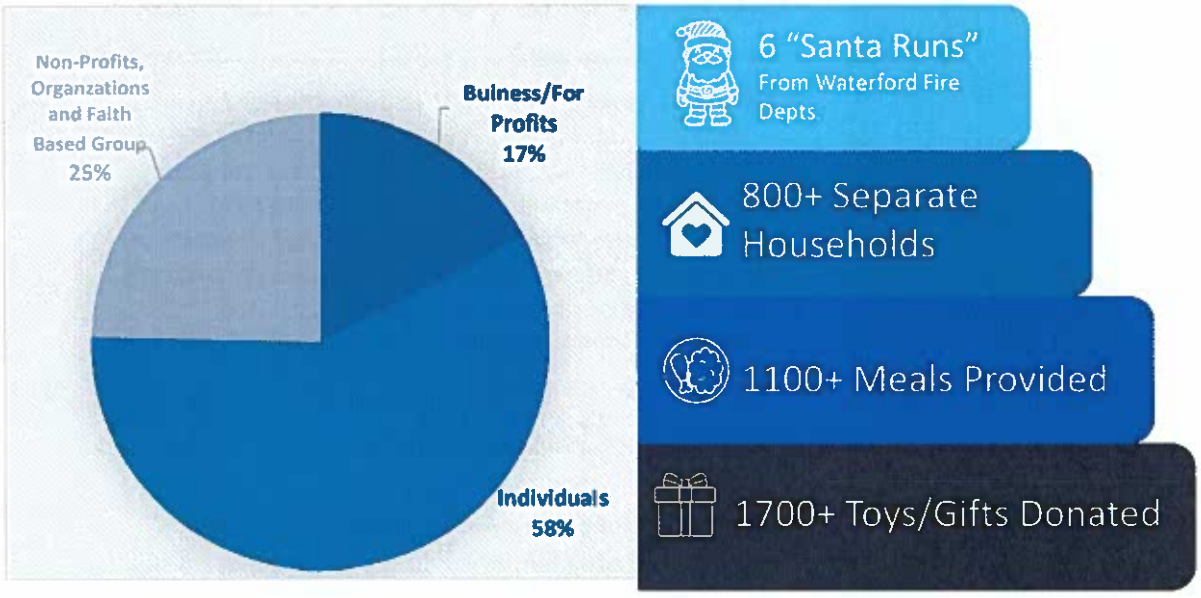
Holiday Programs

In Fiscal Year 2025, our Thanksgiving and Holiday Programs continued to be a cornerstone of Waterford's safety net and community spirit. Together with over 100 individual donors and local business owners, we provided holiday food, gift assistance, and seasonal support to more than 800+ families and seniors who might otherwise have gone without. Through Thanksgiving baskets, Holiday Food assistance, and Sponsor a Family and Sponsor a Senior opportunities, residents, faith groups, civic organizations, and businesses worked side by side to ensure that every table was a little fuller and every home felt a little more hopeful. These programs do more than meet basic needs; they reduce isolation, affirm dignity, and remind our neighbors that they are seen, valued, and supported by their community.



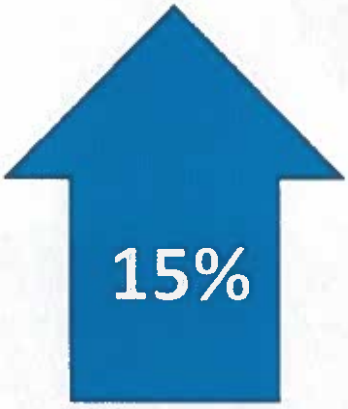
2025 ANNUAL REPORT

Waterford **Community** Food **Bank**

Volunteers

Our Food Bank thrives thanks to a dedicated team of 12 adult volunteers who work tirelessly under the leadership of Volunteer Coordinator Anne Ogden. Together, they organize donations, pack meals, and ensure that local families have consistent access to nutritious food and essential support. Their compassion, reliability, and teamwork embody the very best of Waterford's community spirit.

By The Numbers



This year, the Waterford Community Food Bank served over 1,500 households and more than 3,000 individuals, an increase of nearly 15% from last year. As the need for assistance continues to rise, our dedicated volunteers and generous donors have ensured that no neighbor goes without support. New this year, our vegetable garden provides fresh, locally grown produce to clients, promoting healthier options and food sustainability. Through compassion and commitment, we continue to meet growing demand and provide vital resources to families across our community.

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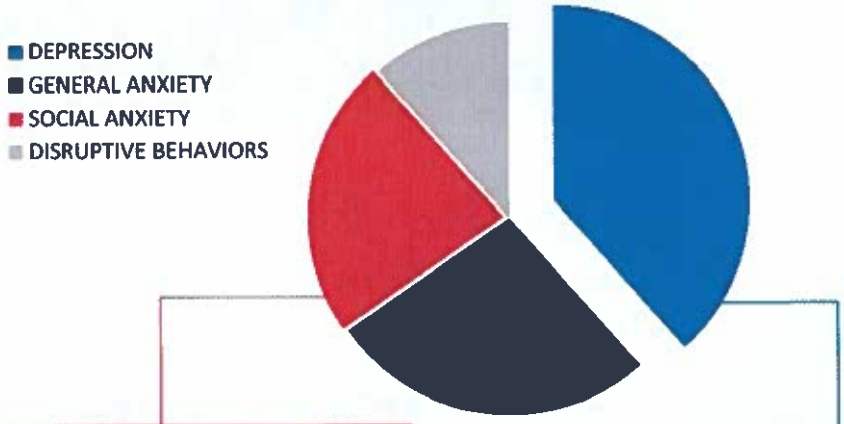
Mental Health

Referrals for counseling continued to pour in from parents, grandparents, schools, DCF, juvenile court, physicians, and community agencies seeking support for children and families. The growing number of requests reflects both the community's increasing awareness of available mental health resources and the ongoing need for accessible, affordable care. Families reached out for help navigating challenges such as anxiety, depression, grief, and behavioral struggles, often brought on or intensified by academic pressures, family stress, and social concerns. This steady influx underscores the vital role our counseling services play in promoting emotional wellness and stability throughout Waterford.

TOP PRESENTING MENTAL HEALTH DISORDERS IN FY25



Social anxiety centers on fear of judgment or embarrassment and often leads youth to avoid school or social situations. General anxiety involves ongoing worry about everyday events, perfectionism, and physical symptoms like stomachaches. Both can affect focus, confidence, and healthy development if not addressed.

Depression remains the top mental health concern among youth in 2025, driven by ongoing social pressures, academic stress, and the lingering emotional effects of the pandemic. Increased awareness and reduced stigma have also led more families to seek help, highlighting both the growing need for support and the importance of early intervention.

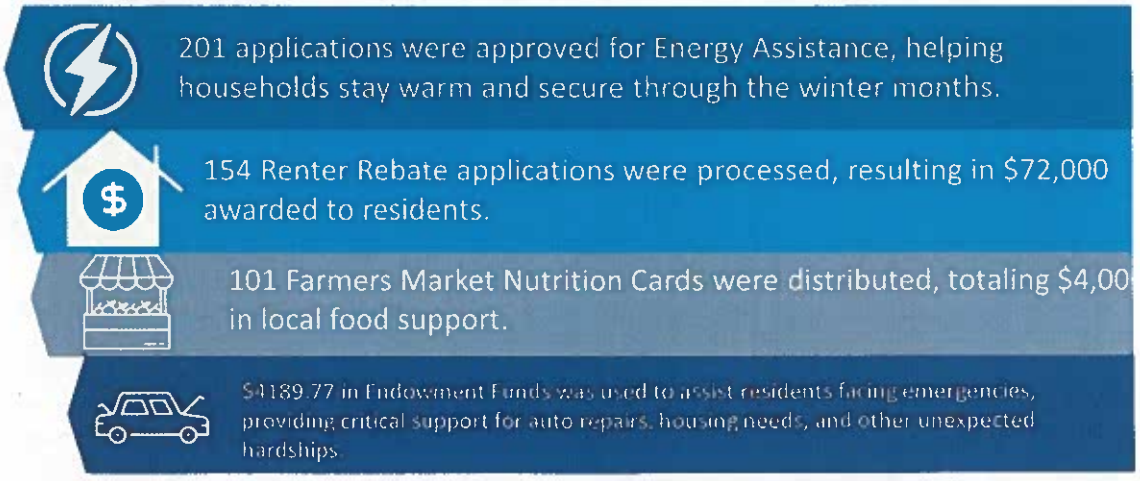
2025 ANNUAL REPORT

Human Services

In Fiscal Year 2025, our Human Services Department remained dedicated to enhancing the well-being of Waterford residents. Guided by compassion and collaboration, we focused on meeting basic needs, strengthening families, and improving quality of life through prevention, intervention, and direct support. The following highlights capture the scope and impact of our work throughout the year.

At WYFS we are committed to ;

- **Assessed community needs to identify gaps in social, economic, and health-related services.**
- **Provided direct assistance such as food, housing support, energy aid, or emergency relief.**
- **Coordinated family and youth services, including counseling, case management, and early intervention programs.**
- **Promoted public health and safety by addressing issues like homelessness, mental health, substance use, and domestic violence.**
- **Supported workforce and economic stability through job readiness, childcare assistance, and access to benefits.**
- **Collaborated with other agencies and nonprofits to create an integrated system of care.**
- **Advocated for social equity and ensured fair access to resources and opportunities for all residents.**



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Veteran Services

Waterford Veterans Coffeehouse at Filomena's –The Waterford Veterans Coffeehouse at Filomena's provides a welcoming space for veterans to connect, share stories, and access valuable resources in a respectful and supportive environment. By fostering fellowship and mutual understanding, it strengthens the bonds within the veteran community while honoring their service and sacrifice. Proudly the largest veterans' gathering in eastern Connecticut, the Coffeehouse continues to grow, with attendance increasing by 35 percent as the community remains deeply committed to ensuring every veteran feels valued, connected, and supported.

12 Coffeehouses for FY25

100 Veterans Avrg. Attendance

400+ Veteran Food Bags distributed through the year

Supporting Waterford's Veterans
Under the leadership of Veterans Liaison Rich Messina, we have strengthened its outreach to local veterans in 2025. A Vietnam War veteran himself, Rich has helped dozens of Waterford veterans access critical resources, benefits, and tax relief programs. His dedication and compassion ensure that those who served our country receive the care, recognition, and support they deserve.

2025 ANNUAL REPORT

WATERFORD cares

The Waterford Care team is a multidisciplinary group of town providers who work collaboratively to ensure that residents who have been referred receive comprehensive, efficient, and person-centered care. By integrating medical, behavioral, and social support services, the team promotes seamless communication among providers, reduces duplication of efforts, and enhances outcomes. Our goal is to deliver consistent, high-quality care tailored to each resident's individual needs and preferences.

Referrals to the Waterford Cares Team come from a variety of sources, including adult caregivers, family members, law enforcement, fire and ambulance services, as well as other healthcare and community service providers. This broad referral network ensures that individuals in need of support are identified promptly and connected to the appropriate services and resources.

In fiscal year 2025, the Waterford Cares Team managed an average of five new cases per week. The residents referred to the team presented with a range of ages and complex and interrelated challenges, including mental health concerns, substance use issues, chronic medical conditions, housing instability, social isolation, and difficulties accessing essential community resources. Through a collaborative and person-centered approach, the team worked to address these needs holistically, ensuring that each individual received the appropriate level of care and support.

The Waterford Cares Team completed 75 well-being checks in the field. These visits played a vital role in supporting the physical and emotional health of our community members. By meeting individuals where they are, the team was able to identify needs early, provide timely assistance, and strengthen connections between residents and local resources. This proactive approach ensured that no one is left without care, fostering a safer and more supportive community for all.

The team's dedication gained the attention of other local leaders, who recognize Waterford Cares as a model of commitment to residents in need. This continued collaboration and recognition highlight the impact of proactive, compassionate community outreach.

2025 ANNUAL REPORT

Looking **Ahead**

Looking ahead, Waterford Youth and Family Services is poised for another year of growth and innovation. With an expanded after-school team, we are broadening our reach across Social Emotional Learning, enrichment programs, and youth development initiatives. This added capacity allows us to engage more young people in meaningful activities that support mental health, creativity, and leadership.

Our growing lineup of after-school opportunities will continue to inspire students through teamwork, skill-building, and creative exploration. At the same time, our team is strengthening mental health support across all programs, ensuring families have access to the guidance and resources they need.

As interest in our programs continues to rise, so does the need for additional program space. Demand is higher than ever, and increased space would allow us to maintain the high quality of our programs while serving more young people. We have already expanded in several schools to meet these needs, and additional space will be essential for sustaining the growth and success of our children's programs.

WATERFORD
YOUTH & FAMILY
SERVICES

TOWN OF WATERFORD
GENERAL FUND
2026-2027 PROPOSED BUDGET

DEPT/AGENCY: 10135 SENIOR CITIZEN COMMISSION

LINE ITEM	DESCRIPTION	2024-2025 ACTUAL EXPENDED	FY2025 TRANSFERS IN/OUT	2025-2026 RTM APPROP.	2025-2026 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/26	2026-2027 DEPT/ AGENCY REQUEST	2026-2027 APPROVED BD/COMM (12/16/25)	2026-2027 BD OF SELECTMEN APPROVED	BOS Approved $ Increase	BOS Approved % Increase
PERSONNEL COSTS											
51110	ADMINISTRATION	164,531	3,017	165,557		85,166	176,694	176,694	176,694	11,137	6.73%
51210	CLERICAL/TECHNICAL	265,300	48,805	288,166		145,927	280,246	280,246	280,246	(7,920)	-2.75%
51635	INSTRUCTORS	33,663	-17	0		0	0	0	0		
51810	OVERTIME	2,159	1,900	2,750		1,022	2,750	2,750	2,750	0	0.00%
51920	FICA	35,217	8,708	34,920		17,550	35,166	35,166	35,166	246	0.70%
	SUBTOTAL	**500,870**	**62,413**	**491,393**	**0**	**249,665**	**494,856**	**494,856**	**494,856**	**3,463**	**0.70%**
SERVICES											
52020	POSTAGE	352	-280	1,000		113	1,000	1,000	1,000	0	0.00%
52030	PROFESSIONAL SERVICES	0	-1,020	6,360		5,380	9,485	9,485	9,485	3,125	49.14%
52039	ADA SERVICES	0	-300	450		0	450	450	450	0	0.00%
52040	SVC. CONTRACTS & REPAIRS	4,241	3,036	2,236	2,000	1,574	4,122	4,122	4,122	1,886	84.35%
52050	DUES, CONF & EDUCATION	210		280		108	280	280	280	0	0.00%
52130	PHYSICAL EXAMINATIONS	972	-150	1,188		658	1,188	1,188	1,188	0	0.00%
52380	PROGRAMS	1,129	-450	1,642		724	1,642	1,642	1,642	0	0.00%
	SUBTOTAL	**6,904**	**836**	**13,156**	**2,000**	**8,557**	**18,167**	**18,167**	**18,167**	**5,011**	**38.09%**
MATERIALS & SUPPLIES											
53010	OFFICE SUPPLIES	0		44		0	44	44	44	0	0.00%
53020	OTHER SUPPLIES	1,791		1,925		1,300	2,053	2,053	2,053	128	6.65%
53070	AUTO REPAIRS	1,278		1,562		1,269	1,562	1,562	1,562	0	0.00%
53080	AUTO MAINTENANCE	134	-1,427	0		0	0	0	0		
53090	FUELS & LUBRICANTS	10,128	-259	10,388		4,914	10,388	10,388	10,388	0	0.00%
	SUBTOTAL	**13,331**	**(1,686)**	**13,919**	**0**	**7,483**	**14,047**	**14,047**	**14,047**	**128**	**0.92%**
EQUIPMENT											
54020	FITNESS EQUIPMENT	0	-1,291	0		0	0	0	0		
54030	KITCHEN EQUIPMENT	1,766	-2,039	3,806	(2,000)	82	300	300	300	(3,506)	-92.12%
54050	AUTOMOTIVE EQUIPMENT	1,462	154	1,312		406	1,312	1,312	1,312	0	0.00%
	SUBTOTAL	**3,228**	**(3,176)**	**5,118**	**(2,000)**	**488**	**1,612**	**1,612**	**1,612**	**(3,506)**	**-68.50%**
DEPARTMENT TOTAL		**524,333**	**58,387**	**523,586**	**0**	**266,193**	**528,682**	**528,682**	**528,682**	**5,096**	**0.97%**

Town of Waterford Senior Services

FY 27 Budget ~ 10135
Senior Citizen Commission

Prepared by Dani Gorman, MS, Director Presented on behalf of the Senior Citizen Commission Joyce Vlaun, Chairperson

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FY27: $528,681.92

FY 26: $523,585.81

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FIFTEEN ROPE FERRY ROAD
WATERFORD, CT 06385-2886

PHONE: 860-442-0553
www.waterfordct.org

To: Board of Selectmen, Board of Finance, Representative Town Meeting
From: Dani Gorman, Human Services Administrator
Re: Duties and Responsibilities of Senior Services & Looking Ahead
Date: December 8, 2025

Senior Services is dedicated to enhancing the well-being, independence, and quality of life of older adults within the community. The department provides a wide range of programs and services that promote health, wellness, and social engagement, including fitness classes, health screenings, recreational activities, and educational opportunities. It assists seniors and caregivers in accessing vital resources such as housing, transportation, nutrition, and benefit programs, while offering case management and advocacy to ensure that older residents receive the support they need. Senior Services also focuses on helping individuals age in place safely by coordinating in-home assistance and community partnerships. Through collaboration with local organizations, regional agencies, and health providers, the department works to create an inclusive, age-friendly community where seniors are valued, supported, and empowered to live active, fulfilling lives. Ad

The Fiscal Year 2027 budget for the Senior Services Department reflects our steadfast commitment to honoring, supporting, and empowering the older adults in our community. This budget is an investment in dignity, independence, and connection; it strengthens the essential programs and resources that help seniors live healthy, active, and fulfilling lives. In FY27, we are prioritizing wellness initiatives, transportation access, social engagement opportunities, and critical support services that allow residents to age safely and confidently in place. Our goal is to meet the growing needs of our aging population with compassion, innovation, and fiscal responsibility. Every dollar in this budget represents a promise—to ensure that every senior in our community is valued, included, and given the opportunity to thrive

Looking Ahead:

As we look ahead, our commitment to supporting older adults with dignity, compassion, and innovation remains unwavering. In the coming year, we will continue to expand our programs, strengthen our partnerships, and enhance the services that help seniors maintain independence, connection, and quality of life.

We are preparing for a future in which aging brings new opportunities, accessible resources, and community engagement to every senior's experience. By investing in staff development, embracing emerging technologies, and listening closely to the evolving needs of the individuals and families we serve, we aim to set new standards of excellence across all areas of senior care. Together with our clients, caregivers, partners, and community we

will build a supportive, inclusive environment where every senior can thrive.

We hope to further explore (sample ideas):

- **Intergenerational & community-hub models** by integrating programs that involve younger generations (e.g., students, young families) in mentoring, tech-teaching, crafts, storytelling, etc. This "intergenerational living & engagement" model strengthens social bonds, reduces isolation, and fosters mutual learning.

- Expand staff training on personalized care and memory/dementia-friendly services for members living with memory impairment, dementia, or cognitive decline with the goal to provide specialized memory-care programming: stimulating activities, therapy, social support, safe spaces, and staff trained in compassionate, person-centered memory care.

- Leverage technology thoughtfully, keeping ease of use, privacy, and human touch in mind. While smart tech (AI companions, sensors, telehealth) offers big promise, design should prioritize intuitive interfaces, consent, privacy, and not replace human connection.

- We will continue to pursue opportunities to expand our programs through grant funding on the local, state, and federal levels.

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To: Board of Selectmen, Board of Finance, Representative Town Meeting
From: Dani Gorman, Human Services Administrator
Re: Duties to Restrain Fiscal Spending
Date: December 8, 2025

In the Fiscal Year 2027 budget presentation, spending is increased by a little over one percent due to the following;

- Increases in the salaries of a variety of positions through contractual obligations. This also includes non-union wages. All wage increases are approved through the Representative Town Meeting and is a positive statement on the part of town leaders / elected officials to retain talent.

- The placement of the nursing well-care services in the budget presentation (for the first time) for the following reason;
    - The nursing well-care services, once provided by Yale New Haven Health (YNHH) were discontinued prior to Fiscal Year 2026. The funding for this service had always been provided through the social services grants' funding. In the spring of 2025, once the budget presentation cycle and reviews had already started for FY26, YNHH withdrew their request and notified the First Selectman of the discontinuation of the program. While the First Selectman and Senior Citizens Commission advocated for the continuation of the popular program, YNHH explained that a nursing shortage would no longer permit them to provide weekly blood pressure clinics and well-being check-ups for seniors at the community center. At that time, YNHH also informed the nurse (known to our seniors for over a decade as "Nurse Judy") that she would either be reassigned or laid off. "Nurse Judy" chose to leave her position with YNHH and then entered into a contractual agreement with the town that was overseen by the town attorney. The agreement required the nurse to present and maintain her licencse with the State of Connecticut Department of Public Health and liability insurance. For FY26, the Senior Citizens Commission voted to enter into an independent contractual agreement with nurse Judy and pay for her services through the Endowment Fund with the understanding that in FY27, the contractual agreement would be placed in the department's budget presentation.

The total cost for the licensed nurse with her own liability insurance through a contractual agreement with the town in which she is an independent contractor is as follows:

On site nurse visits rate is $65.00 per hour with nurse at community center for 5.75 hours per month.

Additional increases are noted in the following lines:

Professional Fees (10135-52030): Professional fees Clinical services hourly rate increased to $70.00 per session.

Shared/ Non shared Contracts and Repairs (10135-52040): Shared/ Non shared Contracts and Repairs there were increased monthly costs on Breezeline, T-Mobile, Info Shred and we listed invoice cloud in the background.

Other Supplies (10135-53020): Increased cost in supplies (toilet paper, paper towels and trash bags).

Decreases are noted in the following line:

Kitchen Supplies (10135-54030):

Note: We have also submitted requests in other town budgets. A summary of these requests, along with supporting explanations and proposed costs, are provided in the final pages of this budget presentation.

Series 51000: Personnel Costs

Administration: 10135-51110

Background: The salaries for the Human Services Administrator and Coordinator are shared salaries with the Youth and Family Services Department. The Human Services Administrator's salary is evenly shared between the two departments. The salary for the Coordinator is as follows; 50% Senior Services and 50% Youth and Family Services. More than half of the salary is assigned to YFS to include the Waterford Community Food Bank which falls under the YFS department.

Human Services Administrator GGA Class D 261 Days (50%) Shared with WYFS $ Longevity 1% $928.19	$62,807.66
Assistant Director GGA Class B 261 Days	$78, 897.04
Human Services Coordinator GGA Class B 261 Days	$34,989.09

Clerical/Technical: 10135-51210

Background: This line includes clerical staff, transportation staff, café positions, and Meals on Wheels drivers. The demand for transportation services is at its highest level. A detailed description of our transportation services is available in the department's annual report. We have 3 vans with 2 of the 3 vans providing rides from approximately 8 am - 4pm weekly.

Senior Services Assistant AS-H/S-2 261 Days	$51,469.98
Office Support Technician AS-G/S-2 261 Days	$48,749.23
Senior Services Clerk PT-07/S-4 Total of 15 hours per week	$22,104.09
Senior Services Clerk PT-07/S-4 Total of 10 hours per week	$14,736.06

Driver 261 Days (1,827 Hours)	$42,977.25
Driver 156 days (988 hours)	$27,284.42
Driver 156 Days (988 hours)	$27,284.42
Community Café Manager (19 hours per week)	$24,212.27

MOW Driver PT Delivering (multiple drivers)* Driver 1: $17.50 per hour x an average of 6 hours per week Driver 2: $17.06 per hour x an average of 6 hours per week Driver 3: $17.06 per hour x an average of 6 hours per week Driver 4: $17.06 per hour x an average of 6 hours per week	$21,428.16

*Deliveries are made 4 days per week / 2 drivers per day to cover 2 routes

Instructors: 10135-51635

Background: Instructors have been moved to Special Revenue fund because program fees are set to cover the cost of instructors.

Overtime 10135-51810- OVERTIME

Commission/Clerical 10 Days (2 hours)	$2,750.00

	Total Salaries	$459,689.67

51920 FICA 10135-51920

Salaries:$459,689.67 FICA rate: x .0765 FICA Total	$35,166.25

SERIES 51000 TOTAL	**$494,855.92**

Series 52000: Services

Advertising: 10135-52010

Background: We no longer have a need for advertising with our 5310 transportation grant which was the intended reason for this expense.

Budget Year	Amount Requested	Amount Spent
23-24	$200.00	$0.00
24-25	0.00	$0.00
25-26	$0.00	YTD $0.00

Advertising Request FY 27	$0

Postage: 10135-52020

Background: Postage required for the quarterly newsletter which also includes the annual permit fee. 655 newsletters are mailed quarterly at a bulk mail rate. The newsletter is printed in house. This line is reduced because more residents request this via electronic deliver (email).

Budget Year	Amount Requested	Amount Spent
23-24	$1,575.00	$1,281.78
24-25	$1,000.00	$351.98
25-26	$1,000.00	YTD 78.81

Postage Request FY 27	$1,000

Professional Fees: 10135-52030

Background: This line covers the cost for the mental health contractor. A detailed calculation is provided at the back of this budget presentation. Please see Attachment A as well as contracted nurse detailed in memo on pages 5 and page 6.

Budget Year	Amount Requested	Amount Spent
23-24	$0.00	$0.00
24-25	$6,360.00	$5,340.00
25-26	$6,360.00	YTD $3,420.00

Professional Fees Request FY 27	$9,485.00

ADA/Title VI Interpretation: 10135-52039

Background: The Senior Services department provides this services for all town departments. While the service has not been utilized, it should remain available in the event it is needed and so that we remain accessible.

Budget Year	Amount Requested	Amount Spent
23-24	$450.00	$0.00
24-25	$450.00	$0.00
25-26	$450.00	$0.00

ADA requested FY 27	$450.00

Shared Service Contracts & Repairs: 10135-52040

Shared cost with Youth and Family Services this section covers the lease of RICOH copier / fax machine. Shared cost with Recreation and Parks for Breezeline cable service available on televisions in designated areas of the community center.

Breezeline $77 x 12 months = $924/2 = $462

Ricoh $77.23 x 12 months = $926.76 / 2 = $463.38

Quarterly inspections of fitness equipment as required by Insurance = $414

Budget Year	Amount Requested	Amount Spent
23-24	$12,448.00	$11824.42
24-25	$2,236.00	$4,240.82
25-26	$2,236.00	YTD $1,119.80

Service Contracts Request FY 27 Shared Costs	$4,122.00

Non-shared Service Contracts & Repairs: 10135-52040

Background: Assistant Director's wireless phone. Required for on-call / off site purposes. The cost for the cell phone is provided by the town purchasing agent. Infoshred and color copy charges (per the Town cost provided by the in-house printer).

T-Mobile $86.80 x 12 months = $1,041.60

Infoshred $38 x 4 visits per year = $152

Color copy charges .05 per copy x 600 copies = $30

Invoice Cloud $130.00 per month x12 months = $1,560.00

Budget Year	Amount Requested* Amount requested is the combination of the shared and non-shared	Amount Spent
23-24	$12,448.00	$11,824.42
24-25	$2,236.00	$5,272.00
25-26	$2,236.00	YTD $1,119.80

Service Contracts Request FY 27 Non-shared services	$4,122.00

Dues, Conferences, & Education: 10135-52050

Background: Trainings and memberships that have fees associated with them. It is expected that this year we will renew our membership with CT Association of Senior Center Personnel Membership (2@$50), training for the Municipal Agent of Elderly, and the certifications required for the cafe staff (1@$180 anticipated)

Budget Year	Amount Requested	Amount Spent
23-24	$690.00	$407.98
24-25	$280.00	$210.00
25-26	$280.00	YTD $107.54

Dues, Conferences, & Education FY 27	280.00

Physical Examinations/ Background Checks: 10135-52130

Background: for all new driver hires and current drivers, the State of CT Dept. of Transportation (DOT) requires physicals. The Town also requires physicals and background checks for all new employees as a part of the hiring process.

3 physicals for drivers (per the DOT requirement with a DOT approved examiner)

$172 x 3 = $516

Average of 12 new hires per year x $56 per Physical / Background check = $672

Budget Year	Amount Requested	Amount Spent
23-24	$2,216.00	$1,205.90
24-25	$1,188.00	$971.91
25-26	$1,188.00	YTD $401.32

DOT/Public service Physical Examinations Request FY 27	$1,188

Programs: 10135-52380

All program costs are reflected in the department's special revenue fund. The cost for residents to participate in programs is "at cost" with a growing number of programs offered at no cost. The costs reflected in this line are what is needed to replace items like cards, game boards, items for music programs, etc.

Budget Year	Amount Requested	Amount Spent
23-24	$2,650.00	$2,753.85
24-25	$1,642.00	$ 1,128.80
25-26	$1,642.00	YTD $500.10

Programs Request FY 26	$1,642.00
SERIES 52000 TOTAL FY 27	**$18,167.00**

Series 53000: Materials and Supplies

Office Supplies:10135-53010

Background: this line is reduced because the Town printer provides us with the paper and seals for the newsletter. The only cost that remains is the cost for ink cartridges (for our DeskJet Printer).

$11 per cartridge and we anticipate needing 4 per year.

Budget Year	Amount Requested	Amount Spent
23-24	$400.00	$604.32
24-25	$44.00	$0.00
25-26	$44.00	YTD 0.00

Office Supplies FY 27	44.00

Other Supplies: 10135-53020

The department shares the costs for custodial supplies with the Recreation and Parks department. Costs for the following items are from a list of vendors provided by the State of

CT contract list that guarantees the lowest/best cost. Please see the list of supplies in Attachment C (shared with Recreation and parks.)

Budget Year	Amount Requested	Amount Spent
23-24	$2,959.00	$2,790.23
24-25	$1,925.00	$1, 790.62
25-26	$1,925.00	YTD 1, 043.34

Other Supplies Request FY 27	$2,053.00

Auto Repairs: 10135-53070

Background: 3 vans that accommodate wheelchairs transport older residents and disabled residents to medical appointments, programs, and social outings.

The 3 vehicles are as follows:

2017 Ford 14 Passenger W/C Minibus (97,561YTD Mileage) (Identified as R30)

2018 Ford 11 Passenger W/C Minibus (56,267YTD Mileage) (Identified as R4)

2022 Ford 12 Passenger W/C Minibus (24,822YTD Mileage) (Identified as R5)

Fleetio report attached regarding preventative maintenance. Please see attachment D

Budget Year	Amount Requested	Amount Spent
23-24	$1,729.00	$1,728.14
24-25	$1,562.00	$1,277.72
25-26	$1, 562.00	YTD $1,268.50

Programs Request FY 27	$1,562.00

Fuels and Lubricants: 10135-53090

Based on a 3 year history of the average gallons per year.

For FY 27 we anticipate the need for 5,000 gallons x $2.0545 per gallon = $10,272.50 and this is offset by $2,000 from an annual transportation giving campaign. For further information regarding the demand for transportation services, please see our annual report page on transportation.

2024: 2, 697.12gallons consumed

2025: 3, 577.36gallons consumed

2026: 1,554.18YTD gallons consumed

Budget Year	Amount Requested	Amount Spent
23-24	$10,713.00	$8,302.35
24-25	$10, 388.00	$10,128.23
25-26	$10, 388.00	YTD $4,065.85

Fuels and Lubricants Request FY 27	$10, 388.00
SERIES 53000 TOTAL	**$14,047.00**

SERIES 54000: Equipment

Fitness Equipment: 10135-54020

Budget Year	Amount Requested	Amount Spent
23-24	$0.00	$0.00
24-25	$1,292.00	$0.00
25-26	$0.00	YTD $0.00

	Fitness Equipment Request FY 27	$0.00

Kitchen Equipment: 10135-54030

Due to increased usage and the popularity of café activities at breakfast, lunch, and social hours. The Kitchen is a Level 4 Kitchen as designated by Ledge Light Health District; the kitchen is inspected by LLHD yearly.

Budget Year	Amount Requested	Amount Spent
23-24	$120.00	$56.53
24-25	$3,806.00	$1,766.31
25-26	$3,806.00	YTD $53.87

Kitchen Equipment Request FY 27	$300.00

Automotive Equipment: 10135-54050

The cost to replace the tires on the transportation mini-buses. The cost per tire is $164 provided by the Town DPW mechanic. It is expected that 8 tires will be replaced.

Budget Year	Amount Requested	Amount Spent
23-24	$1,137.00	$1, 084.32
24-25	$1, 312.00	$1, 462.16
24-25	$1,312.00	YTD $406.30

Automotive Equipment Request FY 27	$ 1,312.00

SERIES 54000 TOTAL	**$ 1,612.00**

TOTAL BUDGET CALCULATION

TOTAL SERIES: 51000	**$494,855.92**
TOTAL SERIES: 52000	**$18,167.00**
TOTAL SERIES: 53000	**$14,047.00**
TOTAL SERIES: 54000	**$1,612.00**
TOTAL BUDGET	**$528,681.92**

TOWN OF WATERFORD
PERSONNEL WORKSHEET - 35 SENIOR CITIZEN COMMISSION
2026/2027 FISCAL YEAR

DATE OF HIRE	EMPLOYEE	HOURS WORKED/ WEEK	HOURLY RATE FY27	SALARY FY26	LONGEVITY FY26	SALARY FY27	LONGEVITY FY27	TOTAL EMPLOYEE SALARY	LINE 51920 PAYROLL TAXES (F.IC.A)
51110 - ADMINISTRATION									
12/01/2008	HUMAN SERVICES ADMIN/DIRECTOR	40	N/A	60,370.21	$ 883.00	61,879.47	$ 928.19	62,807.66	4,804.79
10/04/2021	HUMAN SERVICES COORDINATOR	40	N/A	27,308.56	$ -	34,989.09	$ -	34,989.09	2,676.67
6/13/2022	ASSISTANT DIRECTOR SS	40	N/A	76,972.72	$ -	78,897.04	$ -	78,897.04	6,035.62
	TOTALS			164,651.49	883.00	175,765.59	928.19	176,693.79	13,517.07
		*add longevity		165,534.49					
51210 - CLERICAL TECHNICAL									
5/9/2022	Senior Services Assistant	35	$ 28.1719	49,288.81	$ -	51,469.98	$ -	51,469.98	3,937.45
9/18/2023	Office Support Technician	35	$ 26.6827	46,941.66	N/A	48,749.23	N/A	48,749.23	3,729.32
05/15/2023	Community Cafe Manager	19	$ 24.4125	23,059.35	N/A	24,212.27	N/A	24,212.27	1,852.24
12/14/2023	Community Cafe Manager	9	$ 22.0500	10,359.09	N/A	10,359.09	N/A	10,359.09	792.47
03/03/2025	Driver-Sr Services FT	40	$ 23.5234	45,998.64	N/A	49,116.96	N/A	49,116.96	3,757.45
06/25/1996	Driver-Sr Services	19	$ 27.5100	26,609.99	N/A	27,284.42	N/A	27,284.42	2,087.26
07/22/13	Driver-Sr Services	19	$ 27.5100	26,582.29	N/A	27,284.42	N/A	27,284.42	2,087.26
11/20/2023	Driver-Sr Services	19	$ 24.0901	22,737.45	N/A	23,892.58	N/A	23,892.58	1,827.78
*6 drivers as needed	Meals-On-Wheels (hrs/wk average)	31	$ 17.0690	27,436.32	N/A	27,621.11	N/A	27,621.11	2,113.01
07/01/2014	Enrollment Clerk	15	$ 28.2300	21,039.21	N/A	22,104.09	N/A	22,104.09	1,690.96
09/24/2024	Enrollment Clerk	10	$ 28.2300	14,295.48	N/A	14,736.06	N/A	14,736.06	1,127.31
	TOTALS			314,348.29	0.00	326,830.20	0.00	326,830.20	25,002.51
		*add longevity		314,348.29					
51635 - INSTRUCTORS									
UNDER SPECIAL REVENUE	Enrichment Instructor				N/A		N/A	0.00	0.00
	TOTALS			0.00	0.00	0.00	0.00	0.00	0.00
51810 - OVERTIME				2,750.00	0.00	2,750.00	0.00	2,750.00	210.38
51910 - FRINGE /F.I.C.A.								0.00	0.00
TOTALS		FY26 FICA	$36,921.41	482,632.78	883.00	505,345.79	928.19	506,273.99	38,729.96
BUDGET TOTAL W/F.I.C.A				519,554.19				545,003.95	

WORKDAYS 2026/2027	WEEKS TO BUDGET
261	52.2

TOWN OF WATERFORD
FRINGE BENEFITS WORKSHEET - 35 SENIOR CITIZEN COMMISSION
2026/2027 FISCAL YEAR

POSITION	CLOTHING ALLOWANCE	HRA FUNDING	LINE 51910 TOTAL FRINGE BENEFITS	LINE 51920 PAYROLL TAXES (F.IC.A)
	$ -		0.00	0
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
TOTALS - FRINGE BENEFITS			0.00	0.00

GGA HIRED AFTER 7/1/2006 - NO HRA

***ADDED TO FICA ON PERSONNEL WORKSHEET

TOWN OF WATERFORD
PROPOSED REVENUE BY DEPARTMENT
GENERAL FUND
2026-2027 FISCAL YEAR

All revenues from each department must be listed in the following categories. Please add any revenue lines that are not listed below.

DEPARTMENT: Senior Services Department

LINE ITEM	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 EXPECTED	2025-2026 YTD	2026-2027 PROPOSED	VARIANCE
Alarm Monitoring						$ -
Alarm Penalties						$ -
Ambulance Subsidy						$ -
Beach Admission Fees						$ -
Benefit Assessments						$ -
Bulky Waste Fees						$ -
Conveyance Tax						$ -
Copy Fees						$ -
East Lyme Animal Control Fee						$ -
Enhanced E 9-1-1						$ -
Fines/Penalties						$ -
Hazardous Household Waste						$ -
Inspection Fees						$ -
Interest/Lien Fees						$ -
Inter-Municipal Revenues						$ -
Miscellaneous						$ -
Permitting/Licensing Fees						$ -
Program/Registration Fees	10,198	23,190	10,512	1,841	7,364	$ (3,148.00)
Recording Fees						$ -
Regional Communications Fees						$ -
Rentals						$ -
Sale of Recyclables						$ -
State Operational Grants						$ -
Tipping Fees						$ -
Versa Kart/Blue Box Purchases						$ -
TOTALS	**$ 10,198.00**	**$23,190.00**	**$10,512.00**	**$ 1,841.00**	**$ 7,364.00**	**$ (3,148.00)**

Proposed Revenue General Fund: The reason for lower amount than previous is that all exercise programs were moved in to the Special Revenue Fund. Examples being- Line Dancing, Tai Chi, Pickleball Instructional Lessons.

TOWN OF WATERFORD
PROPOSED REVENUE BY DEPARTMENT
SPECIAL REVENUE
2026-2027 FISCAL YEAR

All revenues from each department must be listed in the following categories. Please add any revenue lines that are not listed below.

DEPARTMENT: Senior Services

LINE ITEM	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 EXPECTED	2025-2026 YTD	2026-2027PROPOSED	VARIANCE
GRANTS (list anticipated individual grants below)						
DOT 5310 Grant	0	0	0			$ -
Title III Federal Funds	5,325	5,325	0		5,325	$ 5,325.00
						$ -
						$ -
						$ -
						$ -
DONATIONS (list indivual donations below)						
Transportation	265	0	1,000	0	1,000	$ -
Madeline Burstien Trust	0	6,200	352	352	0	$ (352.00)
						$ -
						$ -
						$ -
						$ -
PROGRAM FEES (list anticipated revenue by program)						
Fitness	24,291	23,271	52,988	21,461	53,000	$ 12.00
						$ -
						$ -
						$ -
						$ -
						$ -
						$ -
MISC						
						$ -
						$ -
						$ -
						$ -
TOTALS	$ 29,881.00	$ 34,796.00	$ 54,340.00	$ 21,813.21	$ 59,325.00	$ 4,985.00

Proposed Revenue Special Revenue Fiscal Year 2026-2027: Increase in Program Fees (Fitness) due to all exercise instructional programs being moved out of the General Fund to Special Revenue. Example: Line Dancing, Tai Chi, Chair Tai Chi and Instructional Pickleball

Mental Health Independent Contractor Backup Attachment A

Background:

The Town of Waterford enters into contractual agreements with Master-level clinicians. The agreements are between the Town and the clinicians and detail the standards that exist for independent contractors and their roles as mental health providers. The contractors also provide the Town with their liability insurance at a level coverage that is set by the Town.

The number of clinicians contracted is based on the needs of the department/ Town. Contractors enter into 1 year agreements. The agreements are signed by the first selectmen based on recommendation from the Town attorney and Finance Director. The Human Services Administrator oversees the vetting of the clinician.

The rate per hour is negotiated between the contractor and Town and based on the clinician's licensing and years of experience.

Mental health services provided are identified as below:

- Individual Counseling
- Family Therapy
- Support Groups
- Crisis Interventions
- Risk Assessments
- Substance Use Assessments
- Mental Health Check-Ups
    - ➢ The Licensed Clinical Social Worker (LCSW / the most senior clinician) is also contracted to provide supervision to the other clinicians and to ensure professional standards are met and to review treatment plans. The LCSW also assigns cases and reviews files.

<u>Mental Health Services at Senior Services</u>
Clinician assigned to Senior Services is Andrew Staunton, LCSW – Rate is $70 per hour

Individual & Group sessions= 71.43 hours x $70.00 per hour
One contractor for WSS

Total = $9,960 – with allowance for extended time after groups = $9,996 total request (The requested amount presented in the budget is based on the trending expenses in FY23 per month).

Date of issue November 17, 2025

Backup C3

Visitly
2350 Capistrello St
Dublin, California 94568
United States
+1 510-502-4458
billing@visitly.io

Bill to
Town of waterford
fsabbadini@waterfordct.org

$899.00 USD

Description	Qty	Unit price	Amount
Visitor Management Software	1	$899.00	$899.00

Subtotal	$899.00
Total	$899.00
Amount	$899.00 USD

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SENIOR SERVICES	RecDesk Licensing and Support	Cloud based recreation management software with credit card payment processing configured for senior services	3,300.00	3,300.00	3,675.00	3,859.00
SENIOR SERVICES	Civero - MySeniorCenter Lite - case management	Cloud based case management platform designed for senior services needs	330.00	770.00	770.00	860.00
SENIOR SERVICES& RECPARK (NEW)	Visitly	Visitor / Program Check in software subscription				899.00
SENIOR SERVICES (NEW)	Spendsta	Van scheduling and intelligent routing efficiency software subscription				6,360.00
IT/SENIOR SERVICES (NEW)	Optimyze Digital Signage	Cloud based digital signage subscription to update the digital signage (TV) in the Community Center				100.00
SS/PE/YFS/RP	Canva	Cloud based Advertising/Marketing creator tool			600.00	720.00

RecDesk
RecDesk serves as Waterford Youth and Family, and Waterford Senior Service's primary platform for program registration, payments, roster management, and reporting, allowing residents to easily enroll in programs while providing staff with real-time data to manage participation and capacity.

My Senior Center is a specialized software system designed to help senior centers manage their daily operations more efficiently.

Visitly is a visitor management software used by schools, businesses, nonprofits, and other organizations to manage and track people entering their buildings.
What Visitly Software Does:
Digitizes visitor check-ins (replaces paper sign-in sheets)
Prints visitor badges
Captures visitor information (name, reason for visit, photo, etc.)
Provides real-time notifications to staff when their visitor arrives
Tracks staff and volunteer check-ins
Stores records securely for reporting and compliance
Supports pre-registration so guests can sign in faster
Offers emergency features (visitor lists, alerts)

Spedsta is a **transportation scheduling, dispatch, and routing software platform** designed to help organizations coordinate rides and manage their transportation operations more efficiently. It's especially used by community transport programs, senior services, paratransit providers, volunteer driver programs, and non-emergency medical transportation services.

- Ride scheduling & dispatch: Organizes and assigns trips to drivers.
- Route planning & optimization: Creates efficient routes to save time and reduce costs.

- Driver/vehicle/passenger management: Tracks profiles, certifications, and vehicle details.
- Reporting & analytics: Offers quick insights and customized reports.
- Communication tools: Supports SMS, email, and voice notifications.

OptiSigns is a **cloud-based digital signage platform** that lets you turn screens (like TVs, monitors, or kiosks) into dynamic, remotely managed digital signs. It's designed for businesses and organizations to display content such as menus, announcements, promotions, social feeds, metrics, and more.

Canva is a web-based graphic design platform that allows users to create a wide variety of visual content easily, even without advanced design skills. It's widely used for social media graphics, presentations, posters, documents, marketing materials, and more.

FIFTEEN ROPE FERRY ROAD
WATERFORD, CT 06385-2886

PHONE: 860-442-0553
www.waterfordct.org

Backup B1

Waterford Senior Services

To: Kimberly Allen, Director of Finance
Garon VanOverloop, Senior Mechanic

From: Dani Gorman, Human Services Administrator

Cc: Senior Citizens Commission
Gary Schneider, Public Works Director
Sandy Kenniston, Office Coordinator
Meaghan Lineburgh, Senior Services Assistant

Re: Request for the Fleet Management

Date: November 19, 2025

On behalf of the Senior Citizens Commission and after a discussion at the department's budget hearing workshop on November 12, 2025 (special meeting / minutes on file), it was proposed that a request come before you for consideration for an activity van for seniors based on the following reasons / needs as well as, data collected from our transportation logs;

- Activity vans are more shuttle focused on transporting *ambulatory* (i.e., walking) seniors and better on fuel efficiency when our wheelchair accessible / mobility van is not needed.
- They have adequate capacity for typical activities for smaller groups, especially when our transportation records show that the wheelchair van often has unused seats.
- They provide more comfort and provide a cozy, car-like ride, which can be more comfortable for seniors on short trips around town
- They are at a lower purchase price with reduced maintenance costs compared to full-size senior vans or buses. They also have better fuel efficiency, which saves money on regular trips.
- They also require less specialized driver training than full-sized vans or buses.

Data Submitted as of 12/2/25:

# of passengers (annually) who were in a wheelchair and required the accessibility lift: 59

# of riders using a walker needed to use the wheelchair lift because boarding the accessible van was too difficult. (An activity van would provide easier and more convenient access for this rider): 26

Total # of ambulatory passengers who do not routinely need an accessible / mobility van: 134

CT State Contract

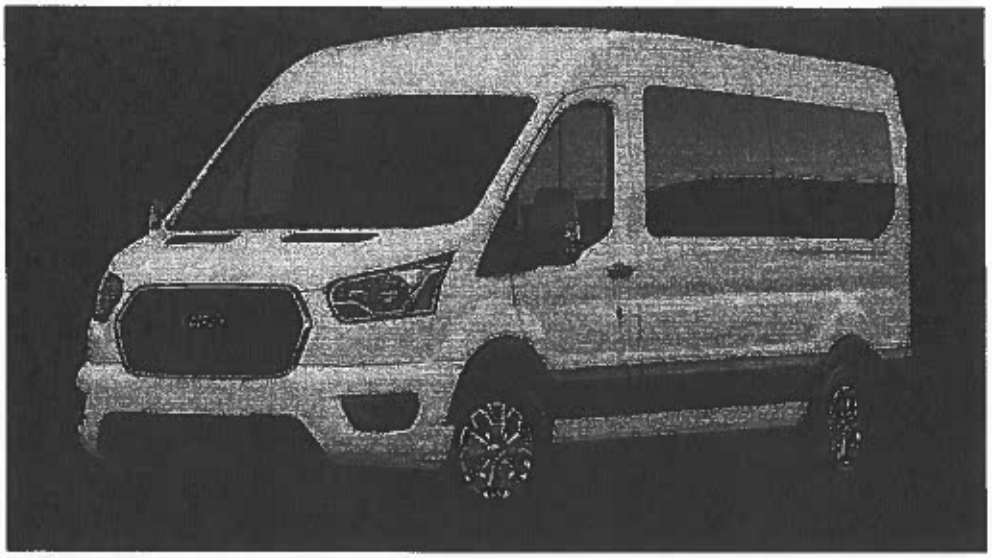
			TASCA FORD	250 webster square rd Berlin CT 06037	
x2y	White		Waterford	ibreslin@tasca.com	
	RWD	148" wheel base	State contract 24PSX0110	860-796-2499	
	QUOTE	2026		John Breslin state contract holder	
$ 51,801.00	X2Y		DEC 4th	Connecticut/ Rhode Island/ Maine.	

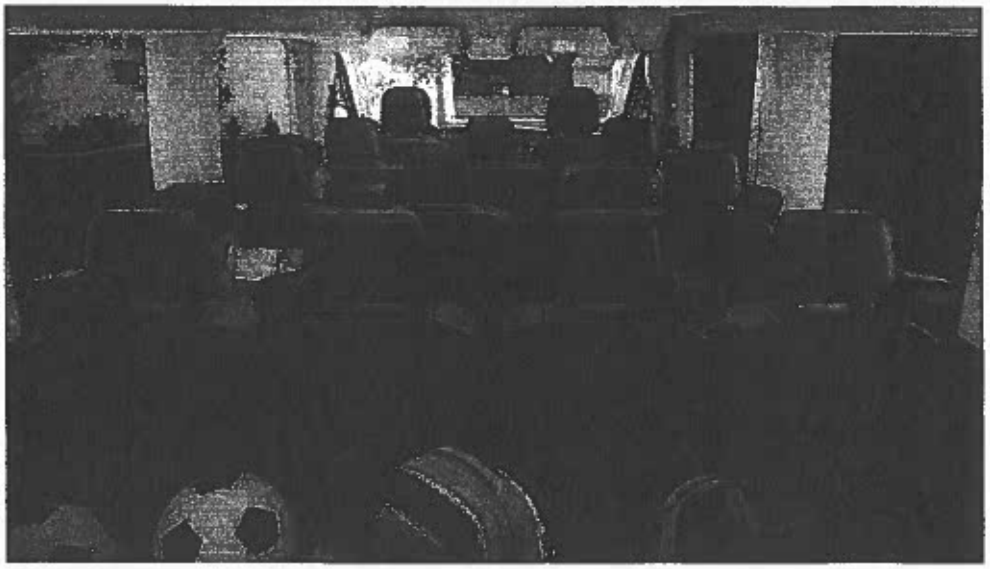
	OPTION DESCRIPTION	Upgrades & Options	Option Pricing Discount	Upgrade Cost	Sub Total Contract Pricing
					51,801.00
302A	XLT up grade	$ 4,100.00	$ 246.00	$ 3,845.00	$ 3,845.00
96P	15 pass seating	$ 1,495.00	$ 89.70	$ 1,405.30	$ 1,405.30
68H	RUNNING BOARDS	$ 310.00	$ 18.60	$ 291.40	$ 291.40
				Per vehicle	$ 57,342.70
				Per vehicle	$57,342.70

OEM discount 6% off of MSRP

Non OEM Upfit Cost Plus 5%

Backup B3





Executive Summary

SPEDSTA provides software and services for organizations needing to manage transportation options for the elderly, special needs and disabled community. Our customers include small to medium sized Transit, Medical Clinics/Hospitals, Senior Living Homes and Community/Private Transportation Organizations. SPEDSTA is a comprehensive and modern software platform used by over 50 organizations nationally.

This proposal is presented to the Town of Waterford.

As part of this deployment:

1. SPEDSTA will setup, configure and deploy a dedicated SPEDSTA web application Dispatch service
2. SPEDSTA will offer remote digital training and support.
3. In addition, SPEDSTA will set up a community and configure administration and reporting privileges for a dedicated Town of Waterfordaccount.
4. Upon mutually determined and agreed upon success, Town of Waterford would agree in principle to do co-marketing, Case Studies, joint conference participation and be a referenceable customer for SPEDSTA.

Regular monthly check-ins will be done to review results, progress, issues and next steps. Any software feature additions and modifications will be captured into a working document for review at these meetings.

What differentiates us?

Core Competency and Capabilities

Specifically developed for elderly, disabled and special needs transportation and delivery demands. We are **subject matter experts!**

The safest & most modern solution encompassing community, dial-a-ride, para-transit, demand-response dispatch, driver-passenger, and caregiver scheduling and tracking platform.

Error free automatic route planning, real time routing, pooling and communication through seamless dispatch, passenger, and driver tools and apps.

Customizable volunteer and paid driver payout profiles. Custom pricing, discounts, ride cost estimation, collection, disbursement, and accounting

Ease of use. Cross platform functionality across, mobile, desktop and tablet. 1 click destination scheduling, 1 click tracking, 1 click reporting

Easy integration with 3rd party payments systems, ERP, CRMs, ride share (Uber/Lyft) and multiple supported platforms. Ride scheduling API available.

Safety Features

Member decision support systems. Driver-vehicle authorizations, driver matching, caregiver scheduling and tracking, GPS tracking, smart multi-routing, speed tracking, real time communication, route traffic and weather forecasting, driver and passenger reputation tracking, insurance, and license expiration alerts

Privacy and data protection using similar protocols and infrastructure as Apple, Microsoft, Amazon, and Google

Compliance and Security. HIPPA and ADA complaint.

Accounting and Reporting

Robust financial, and historical reporting – Monthly/Quarterly and Annual reports , Build-your-own reports tool and pivot table

Automated invoicing and statements. Driver -passenger reconciliation, payouts, payments, cash, cashless, bank transfer, billing systems - Visa/credit card

Detailed driver/passenger reports and analytics. Data logging for liability protection, complaints handling and quality-of-service

Service History by Vehicle

Town of Waterford - Public Works

15 records

Report generated on 12/08/2025 9:17 AM by Maryellen McConnell

Filters

Time Frame: Jul 1, 2024 - Jul 1, 2025 Vehicle: R30, R4, R5

Labor Subtotal	Parts Subtotal	Line Item Subtotal
$2,494.27	$1,866.34	$4,360.61

Vehicle

R30

Service Entry	Start Date	Completion Date	Duration	Vendor	Primary Meter	Labor	Parts	Total cost	Service Task	Labor Subtotal	Parts Subtotal	Line Item Subtotal
36509197	05/23/2025 9:00 AM	05/23/2025 2:04 PM	5 hrs 4 mins		92,318 mi	$100.86	$0.00	$100.86	Body & Frame (Miscellaneous)	$100.86		$100.86
36312209	05/16/2025 1:30 PM	05/16/2025 3:16 PM	1 hr 46 mins		92,072 mi	$42.03	$59.99	$102.02	Exterior Lighting Inspect	$42.03	$59.99	$102.02
35817747	04/25/2025 7:45 AM	04/25/2025 7:45 AM			91,415 mi	$612.90	$313.27	$926.17	A/C Diagnostics	$490.32	$266.51	$756.83
35817747	04/25/2025 7:45 AM	04/25/2025 7:45 AM			91,415 mi	$612.90	$313.27	$926.17	Electronic Solenoid Replacement	$122.58	$46.76	$169.34
33981463	03/05/2025 8:00 AM	03/05/2025 2:30 PM	6 hrs 30 mins		90,030 mi	$168.10	$110.42	$278.52	Preventative Maintenance	$168.10	$110.42	$278.52
33119924	02/18/2025 10:00 AM	02/18/2025 11:30 AM	1 hr 30 mins		89,618 mi	$33.62	$111.53	$145.15	Tire Replacement	$33.62	$111.53	$145.15
30787998	11/07/2024 12:30 PM	11/07/2024 3:30 PM	3 hrs 0 mins		86,474 mi	$122.58	$71.54	$194.12	Air Conditioning System Inspect	$122.58	$71.54	$194.12
29391927	09/06/2024 8:25 AM	09/09/2024 1:30 PM	3 days 5 hrs 5 mins		84,690 mi	$144.09	$424.87	$568.96	Exhaust System Inspect	$64.04	$66.75	$130.79

Powered by Fleetio

Service Entry	Start Date	Completion Date	Duration	Vendor	Primary Meter	Labor	Parts	Total cost	Service Task	Labor Subtotal	Parts Subtotal	Line Item Subtotal
29391927	09/06/2024 8:25 AM	09/09/2024 1:30 PM	3 days 5 hrs 5 mins		84,690 mi	$144.09	$424.87	$568.96	Tire Replacement	$32.02	$328.00	$360.02
29391927	09/06/2024 8:25 AM	09/09/2024 1:30 PM	3 days 5 hrs 5 mins		84,690 mi	$144.09	$424.87	$568.96	Preventative Maintenance	$48.03	$30.12	$78.15
28875395	08/16/2024 7:30 AM	08/16/2024 9:30 AM	2 hrs 0 mins		84,145 mi	$81.72	$169.28	$251.00	WHEEL CHAIR LIFT	$81.72	$169.28	$251.00
28761506	07/25/2024 1:30 PM	07/25/2024 2:30 PM	1 hr 0 mins		83,980 mi	$72.88	$0.00	$72.88	WHEEL CHAIR LIFT	$72.88		$72.88
									Total Amount	$1,378.78	$1,260.90	$2,639.68

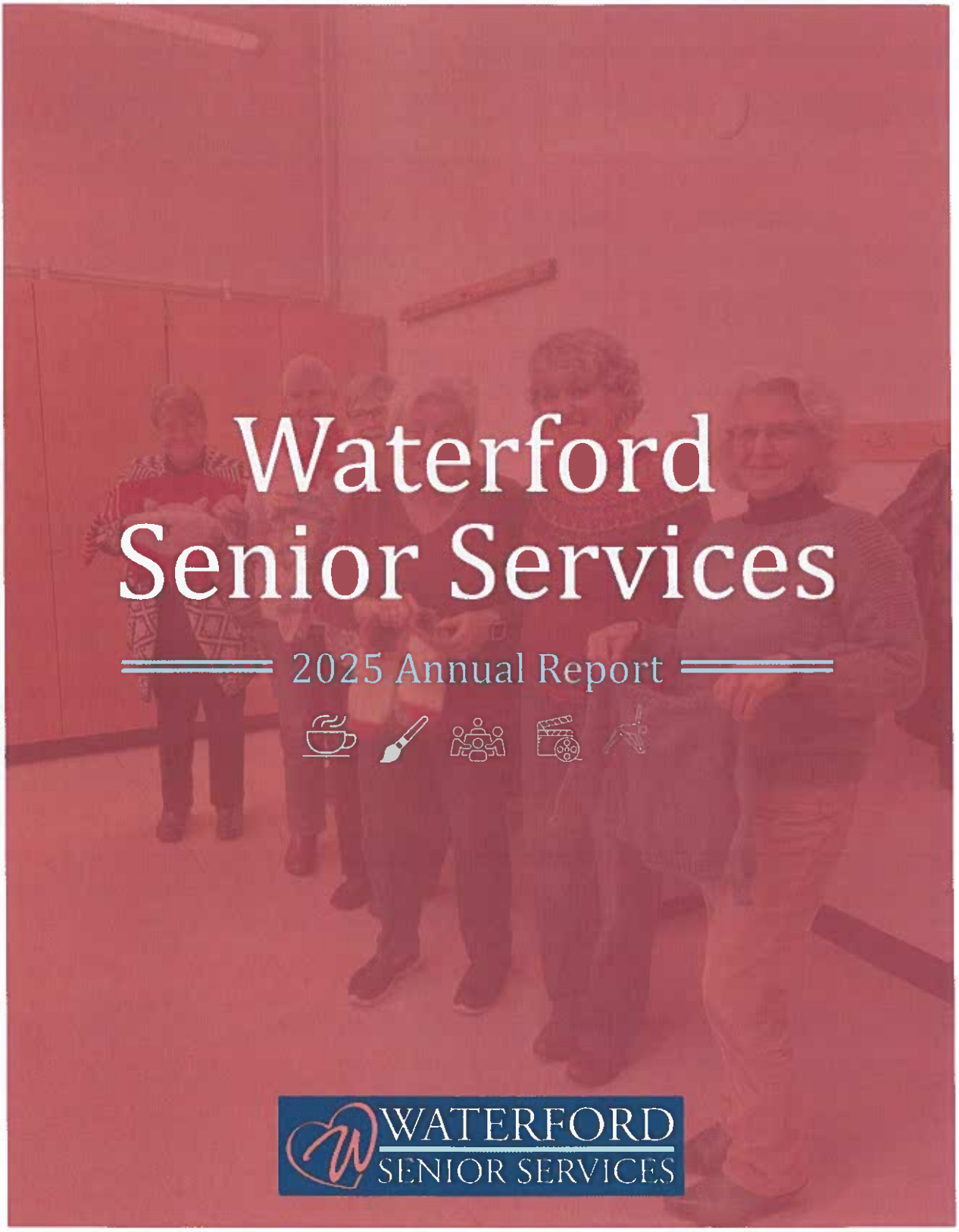
Vehicle
R4

Service Entry	Start Date	Completion Date	Duration	Vendor	Primary Meter	Labor	Parts	Total cost	Service Task	Labor Subtotal	Parts Subtotal	Line Item Subtotal
35363249	04/10/2025 8:00 AM	04/10/2025 12:00 PM	4 hrs 0 mins		51,545 mi	$163.44	$0.00	$163.44	A/C Diagnostics	$163.44		$163.44
34223167	03/06/2025 7:30 AM	03/10/2025 9:00 AM	4 days 0 hrs 30 mins		50,515 mi	$332.05	$148.24	$480.29	Drive Belt Tensioner Replacement	$108.10	$148.24	$256.34
34223167	03/06/2025 7:30 AM	03/10/2025 9:00 AM	4 days 0 hrs 30 mins		50,515 mi	$332.05	$148.24	$480.29	Towing/Roadside Assistance	$223.95		$223.95
32850462	01/31/2025 9:30 AM	02/06/2025 3:30 PM	6 days 6 hrs 0 mins		49,568 mi	$278.78	$225.48	$504.26	WHEEL CHAIR LIFT	$40.86		$40.86
32850462	01/31/2025 9:30 AM	02/06/2025 3:30 PM	6 days 6 hrs 0 mins		49,568 mi	$278.78	$225.48	$504.26	Engine Drive Belt Replacement	$40.86	$44.21	$85.07
32850462	01/31/2025 9:30 AM	02/06/2025 3:30 PM	6 days 6 hrs 0 mins		49,568 mi	$278.78	$225.48	$504.26	Exhaust Pipe Replacement	$115.34	$124.71	$240.05
32850462	01/31/2025 9:30 AM	02/06/2025 3:30 PM	6 days 6 hrs 0 mins		49,568 mi	$278.78	$225.48	$504.26	Preventative Maintenance	$81.72	$56.56	$138.28

Service Entry	Start Date	Completion Date	Duration	Vendor	Primary Meter	Labor	Parts	Total cost	Service Task	Labor Subtotal	Parts Subtotal	Line Item Subtotal
29063507	08/22/2024 2:30 PM	08/26/2024 9:00 AM	3 days 18 hrs 30 mins		44,078 mi	$64.04	$147.96	$212.00	Body (Miscellaneous)	$32.02	$120.88	$152.90
29063507	08/22/2024 2:30 PM	08/26/2024 9:00 AM	3 days 18 hrs 30 mins		44,078 mi	$64.04	$147.96	$212.00	Preventative Maintenance	$32.02	$27.08	$59.10
									Total Amount	$838.31	$521.68	$1,359.99

Vehicle
R5

Service Entry	Start Date	Completion Date	Duration	Vendor	Primary Meter	Labor	Parts	Total cost	Service Task	Labor Subtotal	Parts Subtotal	Line Item Subtotal
36128996	05/09/2025 8:30 AM	05/09/2025 3:30 PM	7 hrs 0 mins		15,855 mi	$122.58	$27.55	$150.13	Preventative Maintenance	$122.58	$27.55	$150.13
28078247	07/19/2024 1:00 PM	07/19/2024 3:00 PM	2 hrs 0 mins		9,885 mi	$154.60	$56.21	$210.81	WHEEL CHAIR LIFT	$32.02		$32.02
28078247	07/19/2024 1:00 PM	07/19/2024 3:00 PM	2 hrs 0 mins		9,885 mi	$154.60	$56.21	$210.81	Module Reprograming	$40.86		$40.86
28078247	07/19/2024 1:00 PM	07/19/2024 3:00 PM	2 hrs 0 mins		9,885 mi	$154.60	$56.21	$210.81	Preventative Maintenance	$81.72	$56.21	$137.93
									Total Amount	$277.18	$83.76	$360.94


Waterford
Senior Services
2025 Annual Report
WATERFORD
SENIOR SERVICES

“The longer I live,
the more beautiful life becomes.”

-Frank Lloyd Wright

WSS
Senior Citizens Commission

Joyce Vlaun- Chairperson

Dina Lopes- Vice Chair

Dan Rissi- Vice Chair

Rick Beaney- Commissioner

Anne Darling- Commissioner

Cathy Gonyo- Commissioner

Marilyn Lusher- Commissioner

Susan Marelli- Commissioner

1

A Message from **Human Services Administrator** Dani Gorman

Fiscal Year 2025 has been a time of growth, resilience, and renewed commitment for Waterford Senior Services. As we continue to serve an expanding population of older adults, our focus has remained steadfast: to promote independence, dignity, and quality of life for every senior in our community. Throughout the year, we strengthened partnerships, enhanced our programs, and embraced innovation to meet the evolving needs of those we serve. From expanding access to health and wellness initiatives, to improving transportation and meal services, to offering new opportunities for connection and lifelong learning, our team has worked tirelessly to ensure that every senior felt supported and valued. At the heart of our Senior Services' mission is the belief that well-being extends beyond physical health.

Our mental health programs supported the emotional, psychological, and social needs of older residents, helping them maintain stability, confidence, and connection as they age. Through individualized case management, counseling referrals, support groups, and wellness workshops, we ensured that every senior had access to compassionate care and the resources they needed to navigate life's challenges. Our staff worked closely with families, caregivers, and community partners to address issues such as isolation, depression, anxiety, grief, and financial or housing concerns. By creating a safe, supportive environment, the Senior Services empowers older adults to build resilience, strengthen relationships, and enhance their overall quality of life.

The Senior Services department has also re-committed itself to using data-driven strategies to design, evaluate, and enhance programs that meet the evolving needs of older residents. By collecting and analyzing information on program participation, community demographics, and service outcomes, we ensured that every initiative was guided by evidence and focused on measurable impacts.

Through this approach, we were better able to identify gaps in services, allocate resources efficiently, and develop targeted programs that promoted health, independence, and social connection. Data allowed us to move beyond assumption and enabled continuous improvement, accountability, and a deeper understanding of how to best serve our senior community today and in the future.

Fiscal year 2025 was one of our busiest and most vibrant years yet at the senior center. With record participation across programs, events, and daily activities, our center continued to serve as a true hub of community life for older residents. From fitness and wellness classes to educational workshops, social gatherings, and volunteer opportunities, our calendar was full and so were our rooms. This high level of engagement reflects the growing demand for meaningful connections, accessible resources, and enriching experiences among our senior community in 2025. It was heartwarming to see more members joining, returning, and staying active; making the senior center a place where every day has been an opportunity to learn, laugh, and belong.

This annual report reflects not only our achievements, but also the dedication of our staff, volunteers, community partners, and the seniors who inspire our mission every day. As we look ahead, we remain committed to fostering an inclusive, compassionate community where aging is celebrated and every individual has the opportunity to thrive. On behalf of the Senior Citizens Commission, the Senior Services Department, and our Chairwoman Joyce Vlaun, I respectfully present our Fiscal Year 2025 Annual Report:

Dani G

Meet Our Team

Dani Gorman

Human Services Administrator

Dani oversees the department's daily operations and leads initiatives that strengthen services for Waterford's youth, families, and seniors through collaboration and innovation.

Terry Wheeler

Assistant Director

Designs and develops services that support older adults' well-being. Plans, coordinates and manages senior programs. Supports planning, staff supervision, budgeting, and community outreach.

Heidi McSwain

Human Services Coordinator

Heidi coordinates family services, community assistance, and volunteer programs, ensuring residents receive compassionate, effective support when they need it most.

Meaghan Lineburgh

Senior Service Assistant

Provides administrative and client support within senior services programs. Assists with scheduling, recordkeeping, and coordination of activities and resources for older adults.

Michael Buscetto

Office Technician

Provides clerical support for senior programs. Handles communication, transportation scheduling, and customer service to ensure efficient office operations and quality service for older adults.

Rich Messina

Veterans Liaison

As the Veterans Liaison, Rich Messina helps Waterford veterans access essential benefits and resources. A Vietnam War veteran himself, he brings compassion and understanding to ensure those who served receive the support they deserve.

Jennifer Bracciale, Barry Neistat & & Rick Beany

Senior Services Clerk & Café Managers (Shared)

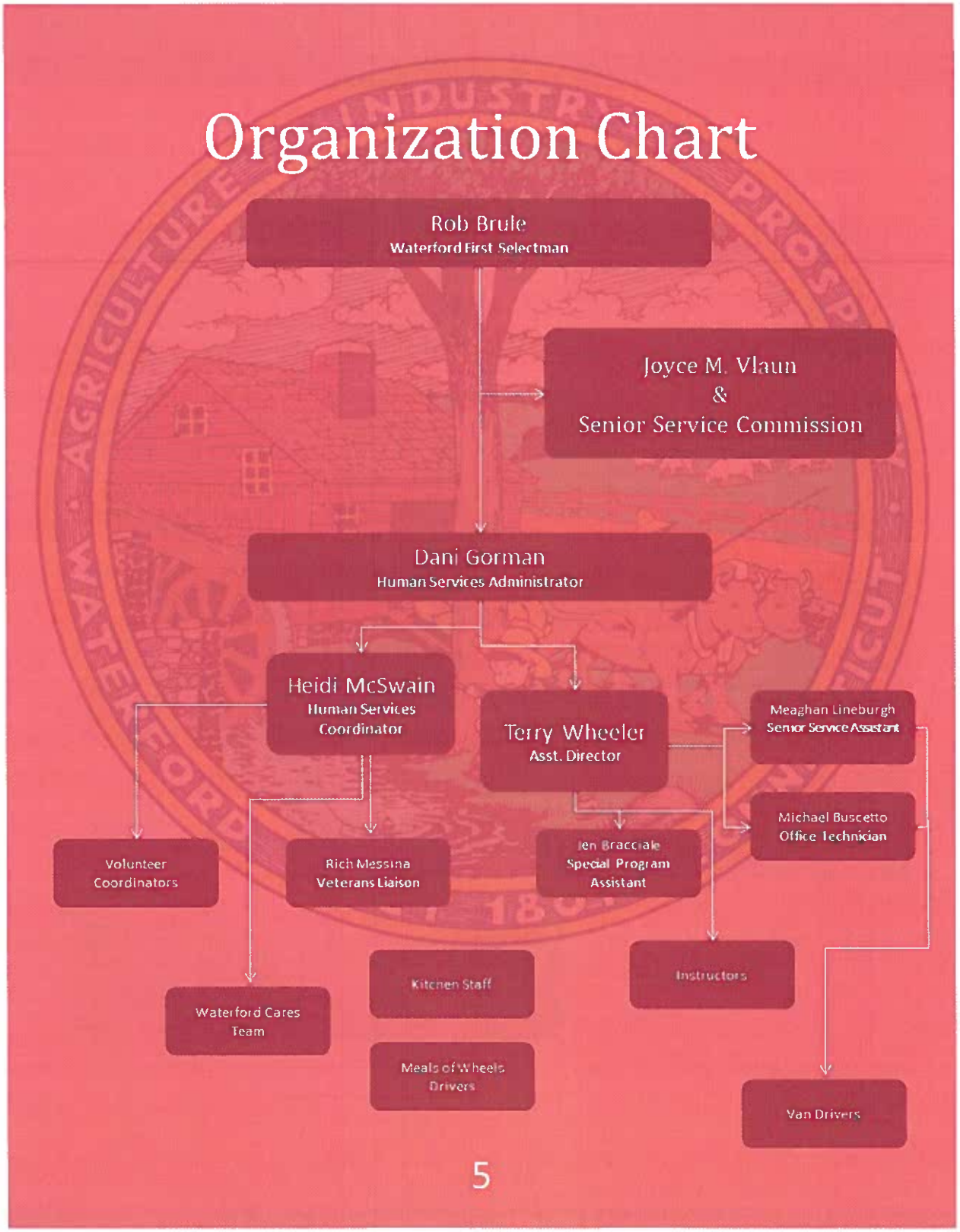
Van Drivers

Rick Holloway

John Frascarelli

Ruth Menghi

Paticia Duford


Organization Chart
Rob Brule
Waterford First Selectman
Joyce M. Vlaun
&
Senior Service Commission
Dani Gorman
Human Services Administrator
Heidi McSwain
Human Services
Coordinator
Terry Wheeler
Asst. Director
Meaghan Lineburgh
Senior Service Assistant
Michael Buscetto
Office Technician
Volunteer
Coordinators
Rich Messina
Veterans Liaison
Jen Bracciale
Special Program
Assistant
Kitchen Staff
Instructors
Waterford Cares
Team
Meals of Wheels
Drivers
Van Drivers
5

Community Partners

Waterford Senior Services thrives through the strength of our community connections. Our partnerships span healthcare, housing, nutrition, safety, education, and recreation allowing us to serve the diverse needs of our growing senior population. These collaborations help ensure that every senior in Waterford has access to the resources, services, and experiences that support aging with dignity, purpose, and connection.

National Aging and Disability Resources
- Americans with Disabilities Act (ADA)
- National Council on Aging (NCOA)
- National Institute on Aging (NIA)
- Alzheimer's Association
- AARP (Smart Drivers, Tax-Aide)
- Falls Free CT
- UCP of Eastern CT
- Blue Doors Foundation

Regional and State Agencies
- Senior Resources Agency on Aging
- TVCCA (including Meals on Wheels)
- Visiting Nurse Association of Southeastern CT
- East Lyme Senior Center
- Lymes' Senior Center
- SERAC (Southeastern Regional Action Council)
- Thrive 55 Groton

Health Care Providers and Specialists
- Dr. Walter, DPM (Foot Clinic)
- Hartford Healthcare Center for Healthy Aging
- Bayview Health Care
- Atria Crossroads
- NL Rehabilitation and Care
- Greentree Rehabilitation and Nursing

Financial Institutions
- M&T Bank
- Chelsea Groton Bank
- Charter Oak Federal Credit Union

Retail and Grocery Partners
- Stop & Shop of Waterford
- Stop & Shop Pharmacy
- Costco of East Lyme
- Shop Rite of New London
- BJ's of Waterford

Restaurants and Food Establishments
- Filomena's Restaurant
- Neon Chicken
- Mr. G's Restaurant
- Flanders Fish Market and Restaurant
- Crown Pizza
- Supreme Pizza
- Ivy's Simply Homemade
- Nana's Byrek
- Captain Scott's
- Starbucks of Waterford
- Flanders Doughnut and Bake Shop
- BF Clyde's Cider Mill
- Dunkin' Donuts
- SIFT Bake Shop
- LongHorn Steakhouse
- Recovery Room
- Langley's
- Olive Garden
- Chili's
- Black Sheep

Health, Educational & Cultural Organizations
- UConn Master Gardener Program
- Yellow Farmhouse Education Center
- Save The River Save The Hills
- Florence Griswold Museum
- Garde Arts Center
- Broadway Kids and Company
- Nancy Butler, Author and Speaker
- SE Pickleball Association
- Kent Ward, Whaling City Athletic Club
- Joe Grieco
- Mike Mauro
- SERAC
- Friends of Harkness
- Modern Vein Providers
- Audiology Concierge
- SE CT Visiting Nurse Association
- Jude Carter Writing Workshops
- Kathy Swope, Author
- Terri Brodeur Breast Cancer Foundation
- Safe Futures

Transportation & Travel
- Friendship Tours
- Colette Travel
- SEAT HOP Bus Service
- Eastern CT Transportation Consortium

Public Safety and Emergency Services
- Waterford Police Department
- Waterford Fire Department
- Waterford Fire and Safety Education
- Waterford Ambulance
- Waterford Emergency Management

Local Government & Community Services
- Waterford First Selectman's Office / Waterford Cares
- Waterford Youth and Family Services
- Waterford Recreation and Parks
- Waterford Community Food Bank
- Waterford Tax Assessor's Office
- Waterford Rotary Club
- Waterford Public Library
- Waterford Lion's Club
- Waterford High School Senior Internships

Housing and Senior Living
- Jordan Brook
- Victoria Gardens
- Twin Haven
- AHEPA

Waterford Senior Services Program Impact Overview

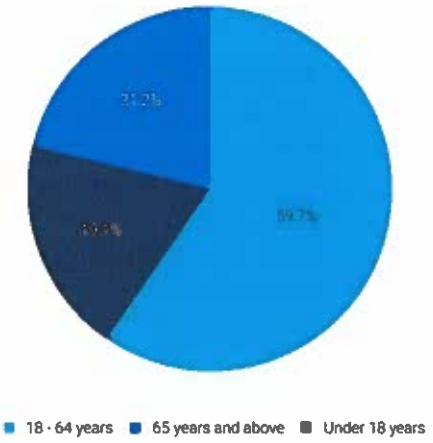
At Waterford Senior Services, programs are designed to enhance the quality of life for older adults in our community by addressing their diverse needs and aspirations. As of the 2020 Census, Waterford's population was 19,570, with 4,542 residents aged 65 and older, comprising approximately 23% of the total population.

In Waterford, the senior population is diverse and growing. Among residents aged 65 and older, 1,257 are 80 years or older and 1,959 are between 70 and 79 years old. This demographic shift underscores the importance of programs that support not only physical health but also social engagement and cognitive well-being.

Our services aim to promote well-being, social connection, and personal growth. From health and wellness initiatives to social and recreational activities, we focus on empowering seniors to lead fulfilling and active lives. Recognizing the significance of community, our programs provide opportunities for socialization, fostering a sense of belonging and purpose among participants.

Waterford, Connecticut population by age cohort

The largest age cohort is 18 - 64 years with a population of 11,669 (59.66%)



Source: U.S. Census Bureau, American Community Survey (ACS) 2017-2021 5-Year Estimates

Waterford Senior Services
Program Impact Overview

Social & Cognitive Wellness Activities
Staying socially connected and mentally engaged is essential to aging well. Waterford Senior Services offers a variety of programs designed to promote interaction, mental stimulation, and a strong sense of community. The number of participants reflect the number of seniors who took part with some individuals attending multiple events. Numbers are dependent upon the number of times per fiscal year we hold the program.

Café Programs
Our Café Programs blend socialization, education, and nutrition to create meaningful experiences for older adults. These include:

- **Lunch and Learn- 209 participants:** Combining educational presentations with shared meals, encouraging learning alongside social connection.
- **Special Lunch Events and Holiday Celebrations- 483 participants:** Bringing the community together to celebrate seasonal and cultural occasions.
- **Out to Lunch Programs- 115 participants:** Group outings to local restaurants, promoting exploration and social engagement.
- **Pizza and A Movie – 105 participants:** A fun, relaxed setting where participants enjoy a meal before a popular film.
- **Café Lunch – 238 participants:** Usually held before our popular Bingo sessions, providing a chance to connect over a meal.
- **Breakfast Programs- 105 participants:** Offering a nutritious start to the day, entertainment and opportunities for social interaction.
- **Senior Picnic- 114 participants:** An annual outdoor gathering that celebrates community and friendship, at Waterford Beach Park.
- **Beach Day at Waterford Beach Park- 27 participants:** An annual summer event that invites seniors to experience the beauty and relaxation of Waterford's local beach. A special experience for those seniors who may find it harder to visit on their own.
- These programs create vibrant, welcoming spaces where seniors can nurture both body and mind, promoting lifelong learning, friendship, and community spirit.

Waterford Senior Services
Program Impact Overview

Games & Card Groups
Regular game gatherings provide fun, challenge, and connection. There are **66 games per year with 883 participants.** We offer a wide selection including Bunco, Bingo, LCR Wild, Mahjongg, Bridge, Pinochle, Cribbage, Canasta, and Pitch. These games support memory, strategy, and social engagement, key elements of cognitive wellness.

Creative Enrichment & Lifelong Learning
Enrichment programs helped the **465 participants** celebrate the seasons, explore new interests, and express themselves creatively. Offerings include painting classes, wreath-making, floral design, and knitting, crocheting, quilting, and book discussions. Technology help sessions and our Brain Flex class encourage digital confidence and cognitive health, while seasonal workshops keep programming fresh and engaging.

Travel and exploration are important aspects of active aging -346 participants. Waterford Senior Services organizes day trips twice a month in partnership with Friendship Tours, offering seniors enjoyable, accessible outings to regional attractions. We also collaborate with Collette Travel to provide trips to America's popular destinations and international vacations, created with the interests and needs of older adults in mind. In addition, we host local excursions to favorite destinations and special events, such as a tea at Florence Griswold or an afternoon of bowling making it easy for seniors to stay engaged, curious, and connected. Together, these activities create a vibrant environment where older adults can thrive, mentally, emotionally, and socially.

Waterford Senior Services
Program Impact Overview

Physical Health & Wellness
Supporting the health of older adults is central to our mission at Waterford Senior Services. We offer a wide range of inclusive fitness programs and preventive health services that help individuals maintain strength, mobility, and overall wellness as they age.

- **Inclusive Fitness & Movement – 379 participants**
  Our adaptive chair classes provide safe, accessible exercise options for those with mobility or balance concerns, focusing on strength, flexibility, and circulation while promoting confidence and fall prevention.

- **Popular Group Activities**
  Pickleball (190), strength training (295), line dancing (123), table tennis (68), Tai Chi (104), and Zumba Gold (135) attract active older adults committed to maintaining wellness and connection.

Falls Prevention
STEP UP TO STOP FALLS

- **Falls Prevention Partnership – 77 participants**
  In partnership with Physical Therapist Natalie Edwards, we offer specialized balance and safety programs to reduce fall risk and promote independence.

- **Preventive Health Services**
  We partner with local providers for convenient onsite screenings, including:

  - Flu Clinics with Stop & Shop Pharmacy (57)
  - Blood Pressure Checks by Nurse Judy, VNA (296)
  - Vein Screenings by Modern Vein Providers (13)
  - Hearing Checks by Hearing Concierge (28)
  - Foot Clinic with Dr. Walter, PDM (312)

Waterford Senior Services
Program Impact Overview

Waterford Senior Services is dedicated to helping older adults age with dignity through programs that promote health, connection, and independence. As our community grows, we remain committed to providing services that enhance quality of life and reduce isolation. We look forward to continuing our work, supporting seniors to live vibrant, engaged, and meaningful lives.

Key Impacts of Our Programs

Enhanced Social Connection
Our programs create vital opportunities for seniors to build friendships and reduce loneliness. With **100% of our offerings including socialization components**, participants experience increased feelings of belonging and community support.

Improved Physical Health
Through fitness classes, adaptive chair exercises, and preventive health services, seniors enhance their strength, balance, and mobility, contributing to greater independence and reduced fall risk.

Cognitive Stimulation and Lifelong Learning
Enrichment activities, brain fitness classes, and educational programs like Lunch and Learn promote mental agility, curiosity, and personal growth, helping to maintain cognitive health.

Accessible Preventive Care
Partnerships for flu vaccinations, blood pressure screenings, vein health, foot care, and hearing check-ups provide convenient, onsite access to essential health services, leading to early detection and better management of health issues.

Information Assistance & Benefits Counseling
Our knowledgeable staff offers Veterans Affairs and Medicare counseling, helping seniors navigate complex healthcare systems and access vital benefits with confidence and ease.

Technology Help
Technology support sessions empower older adults to use digital tools for communication, accessing services, and enhancing daily life, reducing isolation and increasing independence in an increasingly digital world.

Driver Safety & Independence
The **AARP Smart Driver Course** helps seniors update their driving skills, stay informed about safe driving practices, and maintain independence behind the wheel.

Transportation

Waterford Senior Services continues to provide free, reliable transportation for Waterford seniors and residents with disabilities. Operating Monday through Friday, our vans remain in high demand as seniors use them to attend medical appointments, shop for groceries, visit the hairdresser or barber, and participate in community activities. The addition of a full-time van driver has expanded our capacity, allowing more residents to access this vital service. By helping seniors stay mobile, we support their ability to live independently, remain socially active, and engage fully in the community. The transportation program is also being upgraded, with route optimization underway to better meet the needs of Waterford's growing senior population

33,403 TOTAL MILES FOR FLEET

2972 TOTAL INDIVIDUAL TRIPS

2865 TOTAL RIDERS for FY2025

1208 TOTAL SOCIAL RIDES

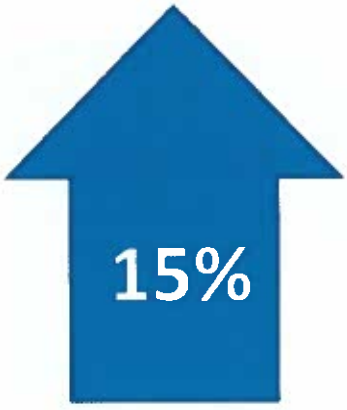
1100 TOTAL MEDICAL RIDES

Waterford **Community** Food **Bank**

Volunteers

Our Food Bank thrives thanks to a dedicated team of 12 adult volunteers who work tirelessly under the leadership of Volunteer Coordinator Anne Ogden. Together, they organize donations, pack meals, and ensure that local families have consistent access to nutritious food and essential support. Their compassion, reliability, and teamwork embody the very best of Waterford's community spirit.

By The Numbers



This year, the Waterford Community Food Bank served over 1,500 households and more than 3,000 individuals, an increase of nearly 15% from last year. As the need for assistance continues to rise, our dedicated volunteers and generous donors have ensured that no neighbor goes without support. New this year, our vegetable garden provides fresh, locally grown produce to clients, promoting healthier options and food sustainability. Through compassion and commitment, we continue to meet growing demand and provide vital resources to families across our community.

12

Mental Health

Referrals for counseling continued to increase from older adults, caregivers, physicians, and community agencies seeking mental health support for seniors. The rise in requests highlights both a growing awareness of available services and the ongoing need for accessible, affordable care. Many older residents reached out for help managing challenges such as grief, loneliness, and adjustment to life changes. This steady demand underscores the vital role our counseling program plays in promoting emotional wellness, connection, and stability among Waterford's aging population. The most prevalent mental health concerns we're seeing:

Depression
Depression is one of the most common mental health challenges among older adults, often linked to grief, chronic illness, or changes in independence. It can manifest as fatigue, loss of interest, or withdrawal from social activities. Early recognition and support are vital in helping seniors regain a sense of purpose and connection.

Anxiety
Many seniors experience anxiety related to health concerns, financial pressures, or uncertainty about the future. Persistent worry and tension can impact sleep, focus, and overall quality of life. Providing coping tools and reassurance helps reduce stress and promote emotional stability.

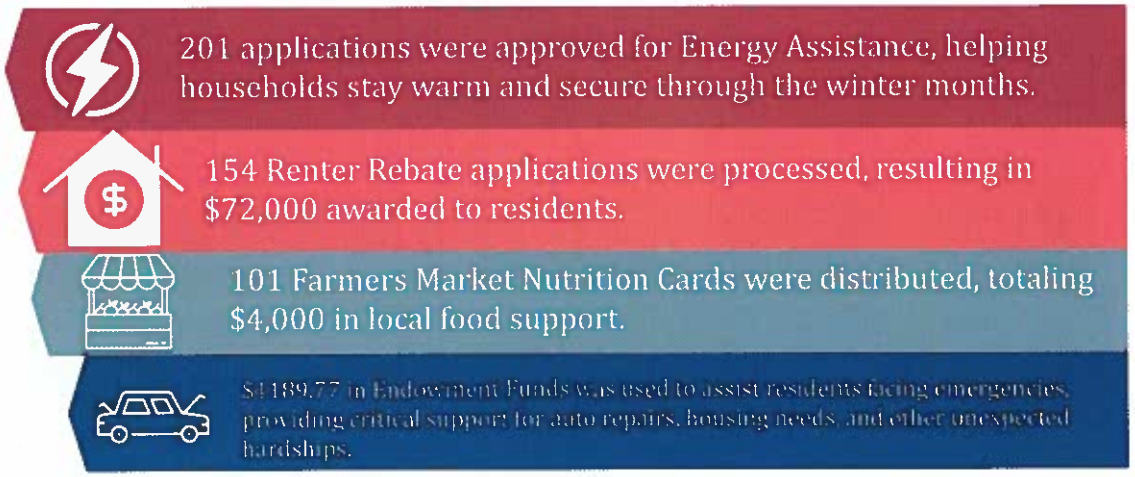
Social Isolation
Social isolation remains a leading concern for older adults, particularly those living alone or with limited mobility. Loneliness can intensify feelings of depression and anxiety, affecting both mental and physical health. Community programs and peer connections play a crucial role in rebuilding engagement and belonging.

Human Services

In Fiscal Year 2025, our Human Services Department remained dedicated to enhancing the well-being of Waterford residents. Guided by compassion and collaboration, we focused on meeting basic needs, strengthening families, and improving quality of life through prevention, intervention, and direct support. The following highlights capture the scope and impact of our work throughout the year.

At WSS we are committed to ;

- **Assessed community needs to identify gaps in social, economic, and health-related services.**
- **Provided direct assistance such as food, housing support, energy aid, or emergency relief.**
- **Coordinated family and youth services, including counseling, case management, and early intervention programs.**
- **Promoted public health and safety by addressing issues like homelessness, mental health, substance use, and domestic violence.**
- **Supported workforce and economic stability through job readiness, childcare assistance, and access to benefits.**
- **Collaborated with other agencies and nonprofits to create an integrated system of care.**
- **Advocated for social equity and ensured fair access to resources and opportunities for all residents.**



Veteran Services

Waterford Veterans Coffeehouse at Filomena's –The Waterford Veterans Coffeehouse at Filomena's provides a welcoming space for veterans to connect, share stories, and access valuable resources in a respectful and supportive environment. By fostering fellowship and mutual understanding, it strengthens the bonds within the veteran community while honoring their service and sacrifice. Proudly the largest veterans' gathering in eastern Connecticut, the Coffeehouse continues to grow, with attendance increasing by 35 percent as the community remains deeply committed to ensuring every veteran feels valued, connected, and supported.

12 Coffeehouses for FY25

100 Veterans Avrg. Attendance

400+ Veteran Food Bags distributed through the year

Supporting Waterford's Veterans
Under the leadership of Veterans Liaison Rich Messina, we have strengthened its outreach to local veterans in 2025. A Vietnam War veteran himself, Rich has helped dozens of Waterford veterans access critical resources, benefits, and tax relief programs. His dedication and compassion ensure that those who served our country receive the care, recognition, and support they deserve.

WATERFORD cares

The Waterford Care team is a multidisciplinary group of town providers who work collaboratively to ensure that residents who have been referred receive comprehensive, efficient, and person-centered care. By integrating medical, behavioral, and social support services, the team promotes seamless communication among providers, reduces duplication of efforts, and enhances outcomes. Our goal is to deliver consistent, high-quality care tailored to each resident's individual needs and preferences.

Referrals to the Waterford Cares Team come from a variety of sources, including adult caregivers, family members, law enforcement, fire and ambulance services, as well as other healthcare and community service providers. This broad referral network ensures that individuals in need of support are identified promptly and connected to the appropriate services and resources.

In fiscal year 2025, the Waterford Cares Team managed an average of five new cases per week. The residents referred to the team presented with a range of ages and complex and interrelated challenges, including mental health concerns, substance use issues, chronic medical conditions, housing instability, social isolation, and difficulties accessing essential community resources. Through a collaborative and person-centered approach, the team worked to address these needs holistically, ensuring that each individual received the appropriate level of care and support.

The Waterford Cares Team completed 75 well-being checks in the field. These visits played a vital role in supporting the physical and emotional health of our community members. By meeting individuals where they are, the team was able to identify needs early, provide timely assistance, and strengthen connections between residents and local resources. This proactive approach ensured that no one is left without care, fostering a safer and more supportive community for all.

The team's dedication gained the attention of other local leaders, who recognize Waterford Cares as a model of commitment to residents in need. This continued collaboration and recognition highlight the impact of proactive, compassionate community outreach.

Looking Ahead

Introducing the Memory Café

In the year ahead, we are excited to introduce a new program at Waterford Senior Services, the Memory Café, a program formed in partnership with the Waterford Public Library. This welcoming and inclusive gathering will provide a safe, supportive space for individuals living with memory loss, along with their family members and care partners, to connect, share experiences, and enjoy meaningful activities together.

Importantly, the Memory Café will also offer significant benefits for caregivers. Caregiving can be both rewarding and demanding, and the café provides caregivers a much-needed opportunity to relax, share experiences, and receive encouragement from others who understand their journey. By participating together, caregivers and their loved ones can enjoy positive shared experiences outside of their daily routines, strengthening relationships and easing emotional stress.
In addition, the Memory Café will connect caregivers to community resources, support networks, and educational opportunities, helping them find balance and enhancing the care they provide at home.
The Memory Café, held weekly in our dining room, will feature engaging programs such as music, art, conversation, and light refreshments in a relaxed social setting. Our goal is to foster connection, reduce isolation, and promote joy and well-being among participants.

By adding the Memory Café, we are expanding our commitment to serving all seniors in our community, including those affected by dementia or cognitive changes and their care partners. We look forward to collaborating with the library, local businesses and volunteers to bring this valuable resource to life and to ensure it becomes a vibrant, supportive part of Senior Services' programming.

Looking Ahead

Launching the Curiosity Corner

As we look to the year ahead, Senior Services is proud to announce the launch of the Curiosity Corner, an innovative educational initiative housed in our new Patricia Ryan Movie Theater and Multimedia Center. This thoughtfully designed, technology-enhanced environment will serve as a hub for lifelong learning, cultural enrichment, and intellectual engagement.

The Curiosity Corner will feature a diverse range of classes and presentations that encourage exploration, discussion, and discovery. Upcoming topics include The History of Shopping, examining the evolution of consumer culture and its social impact; Media Madness, exploring the changing media landscape and its influence on society; and Celebrating National Parks, highlighting the origins of America's park system, the role of the railways, and the enduring power of nature to inspire.

Through this initiative, we aim to expand the scope of our educational programming, promote intergenerational engagement, and position Senior Services as a leader in creative and meaningful lifelong learning opportunities. The Curiosity Corner reflects our ongoing commitment to innovation, connection, and the enrichment of mind and spirit for all who participate.

Empowering Seniors in a Digital World

Finally, we look to the year ahead, Senior Services is excited to launch our new *Staying Connected Technology Series* — an engaging program designed to help older adults confidently embrace today's digital world. Our Media Center is ideally equipped to host technology programs, providing a welcoming, comfortable space for seniors to learn and stay connected. Through interactive workshops participants will explore topics such as Artificial Intelligence and its practical uses, online safety and privacy, and how technology can support health, wellness, and daily living. The series will also highlight ways to stay socially connected, use smart devices to enhance independence, and discover the creative possibilities technology offers for lifelong learning. By empowering older adults with knowledge and digital skills, we aim to strengthen connection and technology confidence.

Waterford Senior Citizens Commission Meeting
Tuesday, December 16, 2025 at 4:00pm
Waterford Community Center
24 Rope Ferry Rd. Waterford, CT 06385

Present: Joyce Vlaun (Chairperson), Rick Beaney, Anne Darling, Cathy Gonyo, Dina Lopes, Marilyn Lusher, Dan Rissi, Susan Marelli

Also Present: Dani Gorman (Human Services Administrator), Heidi McSwain (Human Services Coordinator), Terry Wheeler (Senior Services Assistant Director, Richard Muckle (Selectman Representative)

Absent: Tom Kennedy (Senior Representative)

I. Call to Order: Meeting was called to order at 4:02pm

II. Establish a Quorum: Quorum was established

III. Public Comment: None

IV. Approval of minutes of the November 18, 2025 Commission meeting: Motion made by Marilyn Lusher to approve the minutes of the November 18, 2025 Commission Meeting. Rick Beaney seconded the motion. Motion passed.

V. Correspondence: Thank you letter and donation presented to commission.

VI. Committee Reports:
a. Budget: Senior Citizen Commission Budget for Fiscal Year 2027 presented to commission, discussion followed. Motion made by Marilyn Lusher to approve the Senior Citizen Commission Budget for Fiscal Year 2027 as presented. Anne Darling seconded the motion.
Motion passed: 8-0-0
b. Nomination Committee: None
c. Endowment/Planned Giving Sub-Committee: One endowment request went to committee. Discussion followed
d. Transportation: Dani Gorman stated that in January there would be a presentation to the commission on new transportation software. Discussion about reviewing transportation policies and to be presented to commission at January Commission Meeting.
e. Policies Ad Hoc Committee: None

VII. Director/Assistant Director Report for November 2025: Terry Wheeler presented the commission with latest addition to the Loop. Wheeler stated that registration were busy with an increase in online registration.

VIII. New Business: None

IX. Adjournment: Rick Beaney made a motion to adjourn at 5:01pm. Susan Marelli seconded the motion. Motion passed.

Respectfully submitted
Meaghan Lineburgh
Recording Secretary

TOWN OF WATERFORD
GENERAL FUND
2026-2027 PROPOSED BUDGET

DEPT/AGENCY: 10137 RECREATION & PARKS COMMISSION

LINE ITEM	DESCRIPTION	2024-2025 ACTUAL EXPENDED	FY2025 TRANSFERS IN/OUT	2025-2026 RTM APPROP.	2025-2026 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/26	2026-2027 DEPT/ AGENCY REQUEST	2026-2027 APPROVED BD/COMM.	2026-2027 BD OF SELECTMEN APPROVED	BOS Approved $ Increase	BOS Approved % Increase
PERSONNEL COSTS											
51110	ADMINISTRATION	176,628	-12,634	245,327		106,209	252,757	252,757	252,757	7,430	3.03%
51210	CLERICAL/TECHNICAL	93,357	2,477	98,721		46,615	96,025	96,025	96,025	(2,696)	-2.73%
51220	CUSTODIAL	0	-7,343	0			0	0	0	-	
51610	PARKS MAINTENANCE	478,489	4,330	501,274		232,726	544,878	548,878	548,878	47,604	9.50%
51620	RECREATION PROGRAMS	341,082	27,910	289,722		235,041	296,690	296,690	296,690	6,968	2.41%
51810	OVERTIME	31,661		31,111		17,497	31,512	31,512	31,512	401	1.29%
51910	FRINGE BENEFITS	3,641		4,250		2,100	4,825	4,825	4,825	575	13.53%
51920	FICA	82,058		89,536		47,260	93,842	94,148	94,148	4,612	5.15%
	SUBTOTAL	**1,206,916**	**14,740**	**1,259,941**	**0**	**687,448**	**1,320,529**	**1,324,835**	**1,324,835**	**64,894**	**5.15%**
SERVICES											
52010	ADVERTISING	352	-600	1,360		0	1,360	1,360	1,360	-	0.00%
52020	POSTAGE	5,551	-300	6,700		4,417	7,165	7,165	7,165	465	6.94%
52040	SERVICE CONTRACTS & REPAIRS	6,245	4,200	3,299		774	6,469	6,469	6,469	3,170	96.09%
52050	DUES, CONF., & EDUCATION	1,795	-900	3,030		480	2,710	2,710	2,710	(320)	-10.56%
52070	REIMBURSABLE EXPENSE	0		650		0	0	0	0	(650)	-100.00%
52080	TELEPHONE	2,204	-400	2,740		1,024	2,856	2,856	2,856	116	4.23%
52206	COMMUNITY EVENTS TRANSFER	4,750		0		0	0	0	0	-	
52380	PROGRAMS	12,886		6,784		1,184	9,134	9,134	9,134	2,350	34.64%
52390	CO-SPONSORED PROGRAMS	39,943	-991	41,549		28,451	41,549	41,549	41,549	-	0.00%
52420	MAINTENANCE OF PROPERTY	109,728	8,850	115,462		64,157	114,451	114,451	114,451	(1,011)	-0.88%
	SUBTOTAL	**183,454**	**9,859**	**181,574**	**0**	**100,487**	**185,694**	**185,694**	**185,694**	**4,120**	**2.27%**
MATERIALS & SUPPLIES											
53010	OFFICE SUPPLIES	1,363		1,363		911	2,488	2,485	2,485	1,122	82.32%
53020	OTHER SUPPLIES	38,205	1,607	41,383		8,806	43,838	43,838	43,838	2,455	5.93%
53080	MAINTENANCE OF VEHICLES	28,914	4,415	24,500		11,151	24,500	24,500	24,500	-	0.00%
53090	FUELS & LUBRICANTS	20,948		18,191		7,690	18,056	18,056	18,056	(135)	-0.74%
SUBTOTAL		**89,430**	**6,022**	**85,437**	**0**	**28,558**	**88,882**	**88,879**	**88,879**	**3,442**	**4.03%**
EQUIPMENT											
54020	EQUIPMENT	7,559	141	8,376		8,376	8,997	8,997	8,997	621	7.41%
	SUBTOTAL	**7,559**	**141**	**8,376**	**0**	**8,376**	**8,997**	**8,997**	**8,997**	**621**	**7.41%**
DEPARTMENT TOTAL		**1,487,359**	**30,762**	**1,535,328**	**0**	**824,869**	**1,604,102**	**1,608,405**	**1,608,405**	**73,077**	**4.76%**

TOWN OF WATERFORD
FY2027
BUDGET REQUEST
DEPARTMENT: *Recreation & Parks*

TOWN OF WATERFORD
FY2027
BUDGET REQUEST
DEPARTMENT: *Recreation & Parks*

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TOWN OF WATERFORD
FY2027
BUDGET REQUEST
DEPARTMENT: *Recreation & Parks*

QUICK REFERENCE STATISTICS

	FY'24		FY'25	
REVENUES	$341,698		$345,550	
Cash	$125,655	37%	$58,187	17%
Check	$66,875	20%	$73,178	21%
Credit	$149,618	43%	$214,185	62%
Special Revenue Balance	$70,000		$72,813	
Beach Sticker Sales				
Resident (1,528)	$38,207		$44,494	2,948
Non-Resident (440)	$55,000		$75,845	458
WPD Wellness Program	$1,175		$0	
NR–FT Town/BOE staff	$250		$721	
Senior (PAID)	$5,910		$6,380	
Veteran (FREE)	69		156	
Gatehouse Sales	$102,149		$33,052	
ENROLLMENTS	1,516		2,519	
Female	955	63%	1,757	70%
Male	561	37%	760	30%
Non-Resident	121	8%	250	10%
Resident	1,395	92%	2,269	90%
Program Efficiency	152		173	
Offered	129		163	
Administered	85%		94%	
Run Rate%				
Community Center Attendance	15,431		22,388	
Social Media	102,900		124,500	
Reach				
Interactions	12,100		11,200	
Concert Attendance	12,900	8	14,475	8
MAINTENANCE HOURS				
BOE	2,750		2,830	
TOWN	8,711		10,376	
	17% loss of manpower		19% loss of manpower	
Wood Orders				
Deliveries	49		69	
Residences	32		38	
Athletic Field/Facility Permits	1,489		2,584	

TOWN OF WATERFORD
FY2027
BUDGET REQUEST

DEPARTMENT: *Recreation & Parks*

LINE ITEM	DESCRIPTION	2025	2026	*YTD Expended 12/8/25*	2027 Request
51110	Administration	$189,263	$245,327	$87,849	$252,757
51210	Clerical/Technical	$90,881	$98,721	$39,143	$96,025
51220	Custodial	$19,960	$0		
51610	Park Maintenance	$476,284	$501,274	$196,403	$544,878
51620	Recreation Programs	$313,172	$289,722	$230,254	$296,690
51630	Summer Jobs For Minors				
51810	Overtime	$33,700	$31,111	$12,769	$31,512
51910	Fringe Benefits	$4,325	$4,250	$2,100	$4,825
51920	FICA	$90,830	$89,536	$42,038	$93,842
SUBTOTAL		**$1,218,415**	**$1,259,941**	**$610,556**	**$1,320,529**
52010	Advertising	$1,360	$1,360	0	$1,360
52020	Postage	$6,700	$6,700	$4,411	$7,165
52040	Service Contracts & Repairs	$2,976	$3,299	$1,012	$6,469
52050	Dues/Conferences/Education	$3,030	$3,030	$480	$2,710
52070	Reimbursable Expense	$650	$650	$0	$0
52080	Telephone	$2,740	$2,740	$1,024	$2,856
52380	Program Materials	$14,564	$6,784	$1,184	$9,134
52390	Co-Sponsored Programs	$41,549	$41,549	$28,451	$41,549
52420	Maintenance of Property	$101,098	$115,462	$58,878	$114,451
SUBTOTAL		**$179,417**	**$181,574**	**$95,440**	**$185,694**
53010	Office Supplies	$1,363	$1,363	$911	$2,488
53020	Other Supplies	$36,703	$41,383	$8,523	$43,838
53080	Maintenance of Vehicles	$24,500	$24,500	$10,410	$24,500
53090	Fuels and Lubricants	$21,772	$18,191	$6,611	$18,056
SUBTOTAL		**$84,338**	**$85,437**	**$26,455**	**$88,882**
54020	Equipment	**$7,480**	**$8,376**	**$8,376**	**$8,997**
TOTAL		**$1,489,650**	**$1,535,328**	**$740,827**	**$1,604,102**
			+$69,424		**% 4.52**

TOWN OF WATERFORD
FY2027
BUDGET REQUEST

DEPARTMENT: *Recreation & Parks*

Requested Funds

1000 Series PERSONNEL

- Funds requested under this section are used to pay personnel for the operational aspects of our department. Instrumental factors to arriving at these figures are union collective bargaining agreements (GGA and 1303), minimum wage laws, and the approved Seasonal/Occasional and Enrichment Instructor wage schedules.
- The positions and wages are broken down for clarification in the workbook.
- Overtime hours have a "known" quantity for trash and bathroom overtime responsibilities, however, numbers are approximate due to dynamic weather patterns. Snow storm work is estimated. There are times when work must be done on weekends to avoid conflicts with users of facilities (work to be performed around active parking lots, while school is in session, etc.)
- Fringe benefits and FICA are all correlated to contracts and state standards.

Line Detail Breakdown: Increase of %4.81 or $60,588

- *Personnel is 83% of the Recreation and Parks budget* due to services and programs administered. **It should also be noted that 84% of the one hundred and twenty-eight (128) employees staffed by the R&P Department are *Waterford residents. Full year allotment for Maintainer II started in 1/2026 (%50 of increase)***

10137-51110 Administration	*Class*	*DOH*	*Base Pay*	*Longevity*	*Total*
Director		*6/24/04*	*$118,274*	*$2,365*	*$120,639*
Assistant Director		*12/28/23*	*$76,600*		*$76,600*
Program Coordinator		*10/6/25*	*$55,518*		*$55,518*
				TOTAL	$252,757

10137-51210 Clerical/Technical	Class	DOH	Base Pay	Longevity	Total
Office Coordinator		12/22/14	$63,943	$250	$64,193
Clerk Typist II			$21,252		$21,252
Part Time Clerical			$8,406		$10,580
				TOTAL	$96,025

10137-51220 Custodial	*Class*	*DOH*	*Base Pay*	*Longevity*	*Total*
Custodian I			*$0*		*$0*
				TOTAL	$0

10137-51610 Park Maintenance	*Class*	*DOH*	*Base Pay*	*Longevity*	*Total*
Park Foreman		*12/3/12*	*$87,890*	*$250*	*$88,140*
Maintainer IV		*11/13/06*	*$79,323*	*$500*	*$79,823*
Maintainer III		*11/13/06*	*$71,949*	*$500*	*$72,449*
Maintainer II		*6/17/19*	*$62,152*		*$62,152*
Maintainer II		*8/5/19*	*$59,192*		*$59,192*
Maintainer II		*9/14/20*	*$60,848*		*$60,848*
Maintainer II		*6/14/21*	*$56,871*		*$56,871*
Maintainer II		*1/26*	*$51,133*		*$51,133*
Seasonal Maintenance			*$18,270*		*$18,270*
				TOTAL	$548,878

TOWN OF WATERFORD
FY2027
BUDGET REQUEST
DEPARTMENT: *Recreation & Parks*

10137-51620 Programs	*Rate*	*Hours*	*Total*
BEACH – Gatehouse	*$17*	*1,043*	*$17,731*
BEACH – Gate Supervisor	*$18.8957*	*225*	*$4,252*
BEACH – Waterfront Super.	*$22.5320*	*600*	*$13,519*
BEACH – Captain of LG	*$18.5*	*1,428*	*$26,418*
BEACH - Lifeguards	*$18.5*	*3,780*	*$69,930*
Community Center Monitors	*$18.13*	*1,560*	*$28,289*
PLYGRND - Directors	*$20.7201*	*419*	*$8,682*
PLYGRND - Assistants	*$17*	*1,331*	*$22,627*
AQUATICS - AM Swim	*Varies*	*1,470*	*$0*
AQUATICS – PM Swim	*Varies*	*2,352*	*$36,568*
AQUATICS – Summer Swim Lessons	*Varies*	*2,340*	*$37,794*
AQUATICS – Winter Swim Lessons	*Varies*	*864*	*$13,953*
AQUATICS – Special Use/Rentals	*Varies*	*330*	*$6,215*
AQUATICS - Director		*500*	*$10,712*
		TOTAL	*$296,690*
10137-51810 Overtime	*Rate*	*Hours*	*Total*
Summer/Fall	*$46.43*	*300*	*$13,929*
Winter		*61*	*$2,832*
Spring/Summer		*211*	*$9,797*
Call-Outs/Misc		*80*	*$3,714*
Clerical Overtime	*$51.65*	*24*	*$1,240*
		TOTAL	*$31,512*

10137-51910 Fringe Benefits	
1303 Union Maintainers (8)	
Clothing	$4,000
Seasonal	$150
Meal Allowance	$450
GGA Administration	$225
TOTAL	$4,825

10137-51920 FICA			
Administration: 51110			*$252,757*
Clerical: 51210			*$96,025*
Park Maintenance: 51610			*$544,878*
Programs: 51620			*$296,690*
Overtime: 51810			*$31,512*
Fringe Benefits: 51910			*$4,825*
			$1,226,687
	TOTAL	*X .0765*	*$93,842*
1000 Series Total: *$1,320,529*			

TOWN OF WATERFORD
FY2027
BUDGET REQUEST

DEPARTMENT: *Recreation & Parks*

2000 Series **SERVICES**

2000 Series Budget Request: Please refer to page #24-31 for detail breakdown
Requested funds are for programming and maintenance services/materials, and maintenance supplies.

Advertising and Postage require funding to promote programming and events. Bid announcements, three seasonal brochures delivered to each household in Waterford, event notifications, etc.

Service Contracts for scheduled maintenance, office/fitness equipment, and building fire extinguishers.

This series also covers background checks and drug testing for new employees.

Educational seminars are imperative in understanding new developments and opportunities to be able to provide to the public. Professional organization memberships provide access to collected data across the country and help keep the staff informed to provide answers and results to the community. Supervisory and applicator license credit renewal requirements.

The Waterford Recreation & Parks maintenance team has advanced well beyond traditional landscaping and snow removal. In addition to caring for Town and Board of Education facilities, our staff now plays a central role in sustaining Waterford's unique assets—waterfronts, indoor pool, Community Center, and co-sponsored programs.

Key accomplishments this past year include:

- Expanding gardens, planting trees, and improving accessibility in parks.
- Supporting community events with set-up, decorating, and logistics.
- Delivering meals and supplies to residents in need.
- Reducing costs by completing more projects in-house rather than outsourcing.
- Enhancing sustainability with native plantings and proactive tree care.
- Maintaining readiness for storm response and emergency support.

This division has become a cornerstone of community well-being and environmental stewardship. Continued investment in staffing is essential to sustain Waterford's reputation as a premier destination and to meet the growing demands of our residents.

Line Detail Breakdown: Increase of %2.64 or $4,770

- Pond & Lake contract for AHJ pond aquatic treatments
- Gantry (Hoist) Annual Inspection
- **NEW** adaptive and modified program initiatives – collaborative Unified events
- **Leary Park** water meter pit replacement
- Cooperative and State contracts used when possible
- ASCAP performance/entertainment licensing

TOWN OF WATERFORD
FY2027
BUDGET REQUEST

DEPARTMENT: *Recreation & Parks*

10137-52010 Advertising	FY'26	FY'27 Request
Capital Improvement Bid Postings	$1,360	$1,360
	TOTAL	$1,360
10137-52020 Postage	FY'26	FY'27 Request
Program Booklets	$5,700	$6,165
Mailing and Specialty Mailing	$1,000	$1,000
	TOTAL	$7,165
10137-52040 Service Contracts	FY'26	FY'27 Request
Copier/Fax	$1,484	$1,484
ASCAP Music-Performance license	$0	$445
WBP Garage Gantry/Hoist Inspection	$0	$962
Pond & Lake Aquatic Treatments (AHJ pond)	$0	$1,500
Pre-Employment Drug Tests	$57	$171
18+ Seasonal Staff Background Checks	$388	$411
Dedrick Field Irrigation Winterization	$165	$168
Fire Extinguisher Service	$257	$257
Fire Extinguisher Repair/Replacements	$200	$180
---- Shared w Senior Services ----		
Quarterly Fitness Room Inspections	$400	$425
Basic Cable Service – Breezeline	$348	$466
	TOTAL	$6,469
10137-52050 Association Education	FY'26	FY'27 Request
National Recreation and Parks Association (NRPA)	$450	$470
Connecticut Recreation and Parks Association (CRPA)	$275	$315
New England Parks Association	$105	$175
Park Management Seminars	$850	$700
New England Sports Turf Managers Association	$75	$100
Supervisory Pesticide License Credits	$1,200	$950
	TOTAL	$2,710
10137-52080 Telephone	FY'26	FY'27 Request
Cell Phone Service (4)	$1,620 (3)	$2,112 (4)
Mobile Hot Spot	$0	$372
Robotic Painter Satellite GPS	$0	$372
	TOTAL	$2,856
10137-52380 Programs	FY'26	FY'27 Request
Adaptive/Modified Program Initiatives	**$2,500**	$3,000
Program Supplies	$1,500	$1,750
Seasonal Staff Uniforms (T-shirts)	$3,084	$3,084
American Red Cross – Certificates & Supplies	1200	$1,300
	TOTAL	$9,134
10137-52390 Co-Sponsored Programs	FY'26	FY'27 Request
American Legion	$1,805	$1,805
Babe Ruth	$4,750	$4,750
Community Band	$3,850	$3,850
Football & Cheerleading	$4,750	$6,006

TOWN OF WATERFORD
FY2027
BUDGET REQUEST

DEPARTMENT: *Recreation & Parks*

Lacrosse	*$4,500*	*$4,500*
Little League	*$11,390*	*$11,390*
Waterford Basketball	*$4,061*	*$4,061*
Youth Soccer	*$5,187*	*$5,187*
	TOTAL	*$41,549*
10137-52420 Maintenance of Properties	*FY' 26*	*FY'27 Request*
Mason Sand	*$696*	*$696*
Loam	*$1,624*	*$1,624*
Clay	*$9,174*	*$$6,864*
Stone Dust	*$1,079*	*$1,079*
Marking Lime	*$810*	*$810*
Turface Conditioner	*$709*	*$1,075*
Grass Seed	*$6,569*	*$5,833*
Marking Paint	*$4,395*	*$4,259*
Fertilization	*$13,000*	*$14,000*
Soil Test	*$225*	*$225*
Playground Surfacing	*$2,716*	*$2,910*
Bark Mulch	*$3,300*	*$3,300*
Sod Repair	*$1,632*	*$1,275*
Gravel	*$3,263*	*$3,263*
Plantings	*$1,800*	*$1,575*
Chain Link Fence Repair	*$1,800*	*$1,000*
Beach Dune Fencing	*$900*	*$900*
Split Rail Fencing	*$1,000*	*$1,800*
Baseball & Softball Field Products	*$2,980*	*$1,990*
Basketball-Soccer-Tennis Maintenance	*$1,916*	*$2,194*
Port-O-John Rentals	*$5,400*	*$5,811*
Leary Park meter pit project – 1x cost	*$0*	*$2,900*
Park signage- replacements (WBP-Stenger-Leary)	*$0*	*$3,000*
BOE – Bark Mulch	*$5,340*	*$5,340*
BOE – Sod Repairs	*$1,275*	*$1,275*
BOE – Soil Tests	*$270*	*$270*
BOE - Fertilization	*$13,000*	*$14,000*
BOE Field Safety Hardware	*$555*	*$390*
BOE – Marking Paint	*$5,899*	*$5,269*
BOE – Grass Seed	*$5,890*	*$5,230*
BOE – Marking Lime	*$432*	*$432*
BOE - Clay	*$7,072*	*$7,722*
BOE – Stone Dust	*$720*	*$1,152*
BOE - Plantings	*$1,400*	*$1,700*
BOE – Loam	*$2,100*	*$2,213*
BOE- Turface Conditioner	*$708*	*$1,075*
52420 Sub Total:		*$114,451*
2000 Series Total	*TOTAL*	*$185,694*

TOWN OF WATERFORD
FY2027
BUDGET REQUEST

DEPARTMENT: *Recreation & Parks*

3000 Series MATERIALS & SUPPLIES

3000 Series Budget Request: Please refer to page ## for detail breakdown

The 3000 series is defined by Materials and Supplies – Fuels –Maintenance of Vehicles. This line funds operations at the Community Center (shared with Senior Services) and Maintenance division.

Line Detail Breakdown: Increase of %4.03 or $3,445

- Fuel usage offset with lower unleaded gas rate.
- Main entrance park signage replacements: WBP, Leary, Stenger, etc.

10137-53010 Office Supplies	*FY'26*	*FY'27 Request*
Beach Stickers	*$927*	*$1,360*
Wristbands	*$0*	*$158*
Calendars, Time Cards, Newspaper	*$436*	*$967*
	TOTAL	*$2,485*
10137-53020 Other Supplies	*FY'26*	*FY'27 Request*
Disposal Fees	*$500*	*$500*
Paint Supplies	*$2,500*	*$2,500*
Lock & Key Repairs/Replacement	*$800*	*$800*
OSHA Gas Cans	*$180*	*$180*
Garage-Bathrooms-JPH- Lightbulbs	*$650*	*$650*
Safety Gear – PPE - ANSI	*$1,500*	*$1,500*
Carpenter and Lumber Supplies	*$3,000*	*$3,000*
Designated Swim Buoys	*$353*	*$1,500*
Dog Park Waste Bags	*$756*	*$1,8,00*
First Aid Supplies	*$750*	*$750*
Replacement Hand Tools	*$2,000*	*$2,000*
Replacement Power Tools	*$2,500*	*$2,500*
Plumbing Supplies	*$5,850*	*$5,850 (Dedrick & Mago repairs)*
Flag Replacements	*$600*	*$600*
Hardware-Cement-Roofing	*$7,500*	*$7,500*
Electrical Supplies	*$1,500*	*$1,500*
Wood Processor Rental	*$3,790*	*$3,790*
Custodial		
Toilet Tissue	*$879*	*$879*
Gojo Hand Cleaner	*$150*	*$165*
Steel Sak Trash Liners	*$1,920*	*$2,250*
Large Steel Sak Trash Liners	*$663*	*$734*
Brown Paper Roll Towels	*$310*	*$353*
M Fold Towels	*$111*	*$34*
Disinfectant Spray	*$44*	*$44*
Paper Towels	*$128*	*$148*
Water Cooler Service	*$110*	*$110*
Nitrile Gloves	*$440*	*$456*
	SUB TOTAL	*$42,093*

TOWN OF WATERFORD
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BUDGET REQUEST

DEPARTMENT: *Recreation & Parks*

::: Shared w/Senior Services :::		
Disposable Gloves	$40.73	**$45.60**
Facial Tissues	$76.34	$37.20
M Fold Towels	$111.37	$302.76
Gojo Hand Cleaner	$74.86	$353.10
Toilet Tissue	$62.75	$210.65
Waste Paper Basket Liners	$33.13	$91.80
High Density Can Liners	$50.77	$140.65
Paper Towel Rolls	$48	$72.15
Wipe-All Wipes	$111.37	$55.69
Hand Sanitizer	$39.54	$39.54
Fitness Equipment Wipes	$127.95	$383.85
Sanitary Napkin Bags	$23.78	$11.89
	SUB TOTAL	$1,745
	TOTAL	$43,838
10137-53080 Maintenance Of Vehicles	**Last year Miles**	**Current Miles (12/2025)**
R-8 – 2016 Chevrolet Silverado	41,905	44,632
R9 – 2020 GMC Sierra Dump Truck	34,109	40,049
R10 – 2025 Chevrolet 2500	81,453	2,962 (Fleet Replacement)
R11 – 2015 Chevy Silverado 3500 Dump	46,449	49,873
R14 – 2022 Ford F-450 Dump Truck	13,696	19,599
R15 – 2020 Ford F-250 Pickup	28,438	41,160
R16 – 2020 Ford F-250 Pickup	34,204	41, 170
R17 – 2023 Can Am HD10 UTV	603	1,526
	Sub Total	**$14,000**
Tractors/Mowers	**Last Year Hours**	**Current Hours (12/2025)**
P51 – 2024 Kubota L6060 HSTC	84	**325**
P53 – 2016 Toro GroundMaster 4100	1,847	1,963
P54 – 2017 Ferris IS 5000	1,500	1,706
P55 – 2016 Toro GroundMaster 4100	1,292	1,388
P59 – 2019 Kubota L6060	2,313	2,573
P60 – 2024 Ventrac 452OZ	113	306
P61 – 2014 Kabota L4760 GST	3,097	3,254
P62 – 2024 Toro GroundMaster 7200	1	318
P63 – 2016 Toro GroundMaster 7200	2,047	2,175
P65 – 2022 Ventrac 452OZ	374	583
P74 – 2016 Toro SandPro 3040	1,264	1,383
	Sub Total	**$7,000**
Other: Trailers (6), Snowblower, Sod Cutter,Top Dresser, Leaf Vacs, Trimmers, blowers, saws, plows	**Sub Total**	**$3,500**
	TOTAL	$24,500

TOWN OF WATERFORD
FY2027
BUDGET REQUEST
DEPARTMENT: *Recreation & Parks*

10137-53090 Fuels and Lubricants	***FY'25***	***FY'26***	
Unleaded	*$18,590*	*$12,642*	***FY'27 Request***
Diesel	*$12,615*	*$5,049*	*$12,430*
Hydraulic Brake, Transmission, Oil, etc.	*500*	*500*	*$5,126*
		TOTAL	*500*
			$18,056

3000 Series Total:	$88,882

4000 Series EQUIPMENT

While Fleet Management handles vehicle and equipment purchases, the funding for items under $10,000 fall under department's operating budgets. Although this is an increase to our operating budget, the Fleet Management budget is allowed to decrease and an overall savings of $2,000 was achieved. Attachments are sought after to establish savings replacing annual rental costs. The new Ventrac system allows for a variety of use and can perform just about any task with the right attachment. As we begin to replace our fleet of lawn mowers with multi-purpose equipment, we will also be able to improve efficiency and output. This changeover will save thousands of dollars in Fleet cycle replacements.

The power rake attachment is an essential maintenance tool that directly supports turf health, reduces long-term repair costs, and increases staff efficiency. By removing thatch, improving soil conditions, and restoring high-traffic areas quickly, it prevents expensive turf rehabilitation and minimizes the need for outsourced services. Its multi-season versatility and compatibility with existing equipment make it a high-value investment that strengthens overall facility appearance, safety, and operational readiness. Cutting this item would create avoidable maintenance gaps and higher future costs, making its inclusion both practical and fiscally responsible.

10137-54020 Equipment	***FY'25***	***FY'26***	***FY'27 Request***
	$7,480	*$8,997*	*$8,997*
		TOTAL	*$8,997*

4000 Series Total:	$8,997

TOTAL FY'27 Request: $1,604,102 (+$69,424 or %4.52)

TOWN OF WATERFORD
FY2027
BUDGET REQUEST

DEPARTMENT: *Recreation & Parks*

Considerations and Justifications:

Please review our annual report and data metrics for specific ways that Waterford R&P is defining our initiatives and planning for future generations.

In conclusion, this budget increase is not merely an expenditure but an investment in our community's well-being and quality of life. By addressing staffing mandates/contracts, rising material costs, equipment needs, and infrastructure demands, we can ensure that our parks and recreation facilities continue to serve as valuable community assets. Your support for this budget will enable us to maintain high service standards and meet the evolving expectations of our residents.

Budget Summary:

Notable Requests:

- Operational expenses for Aquatics and Beaches – varies, competitive lifeguard pay
- Contracts: Pond & Lake aquatic treatment services, Gantry/Hoist inspection, ASCAP licensing
- Taking on full year of Maintainer II. (Starts in spring 2026) +$27,500
- Water meter pit, Backflow Preventer, irrigation projects (Leary, Dedrick, and Mago)
- Main entrance sign replacements at WBP, Stenger Farm, and Leary

The personnel budget lines constitute 83% of our total budget. For the past three-plus years, our department has been requested to maintain a 0% increase in budget. *With mandated increases in minimum wage, union contracts, and cost of living adjustments, the only feasible cuts have been from materials, programs, and equipment.*

Municipal recreation and parks are essential to community well-being. They provide accessible green spaces and recreation opportunities that improve resident health, encourage active lifestyles, and reduce public health costs. Parks also strengthen the local economy by attracting investment, supporting job growth, and enhancing Waterford's competitiveness as a place to live and work. This past year, the department has advanced beyond traditional maintenance to embrace new infrastructure demands. Staff continue to deliver outstanding services—maintaining facilities, organizing events, and ensuring safe, enjoyable experiences—while adapting to evolving community needs.

Key Goals and Work Patterns:

- **Sustainable Design & Maintenance:** Expanding native plantings, efficient irrigation, and energy-conscious systems.
- **Accessibility & Inclusion:** Ensuring all new facilities and upgrades meet ADA standards and broaden community access.
- **Community Connectivity:** Linking parks, trails, and waterfronts into a cohesive recreation network.
- **Special Revenue Fund Success:** Adoption of a dedicated fund for programs and special events has reduced the overall tax burden. Staple programs continue to flourish, while the ability to create on-demand offerings keeps pace with changing trends.

DEPARTMENT: *Recreation & Parks*

- **Continued Infrastructure Investments:** Playground improvements, special event staging, and court surface updates are being planned.

Staffing and Resources: Approved funding for staff remains critical. Supplies and materials—from playground equipment and sports fields to benches and waste systems—are essential to maintaining high-quality facilities and delivering positive visitor experiences.

Conclusion: Demand for recreation and parks services continues to grow. By investing in staff, infrastructure, and innovative funding models, Waterford ensures its parks remain vibrant assets that enrich residents' lives and adapt to future needs.

Respectfully Submitted,

Ed Murphy, Chairman of Recreation and Parks Commission
Ryan McNamara, Recreation and Park Director

WATERFORD RECREATION AND PARKS COMMISSION FISCAL YEAR 2027 BUDGET

1000 Series **PERSONNEL**

10137 -51110 Administration	Class	DOH	Base Pay	Longevity	Total
Director		24-Jun-04	$118,274	$2,365	$120,639
Assistant Director			$76,600		$76,600
Program Coordinator			$55,518		$55,518
10137-51110 Administration Total					**$252,757**

10137-51210 Clerical/Technical					
Office Coordinator		22-Dec-14			
261 Days x 8hrs/day x $34.4788/hr			$63,943	$250	$64,193
Clerk Typist II		10-Apr-00	Expected retirement 6/2026		
19hrs per week x 52 weeks @ $21.51			$21,252	$0	$21,252
	FY'25 hours	Rate			
Part-Time Clerical	*604*	*17.53*			$10,580
10137-51210 Clerical/Technical Total					**$96,025**

1000 Series **PERSONNEL**

10137-51610 Parks Maintenance	DOH	Base Pay	Longevity	Total
Park Foreman	3-Dec-12	$87,890	$250	**$88,140**
Maintainer IV	13-Nov-06	$79,323	$500	**$79,823**
Maintainer III	13-Nov-06	$71,949	$500	**$72,449**
Maintainer II	5-Aug-19	$59,193		**$59,193**
Maintainer II	14-Sep-20	$60,848		**$60,848**
Maintainer II	14-Jun-21	$56,870		**$56,870**
Maintainer II	17-Jun-19	$62,152		**$62,152**
Maintainer II	beginning 1/26	$51,133		**$51,133**
Seasonal Maintainers				**$14,270**
10137-51610 Park Maintenance Total				**$544,878**

WATERFORD RECREATION AND PARKS COMMISSION FISCAL YEAR 2027 BUDGET

1000 Series **PERSONNEL**

BEACH OPERATIONS		**7/1/25 - 6/30/26**			
Gatehouse	M-F	8am-4pm	8 hrs/day	2 shifts	
	Sa-Su	8am-4pm	12/hrs/day	3 shifts/Additional staff from 10a - 2p	
			RATE	HOURS	TOTAL
Gatehouse Attendants			$17/hr	1,043	**$17,731**
Gate supervisor			$18.8957/hr	225	**$4,252**
Waterfront Operations		12 weeks			
Waterfront Supervisor			$22.5320/hr	600	**$13,519**
40 hrs per week and 10 hours for scheduling, timecards/payroll = 50 hrs					
Captain of Lifeguards					
7/1/25 - 6/30/26: 8:45am - 5:15pm x 2 staff = 1,428 hrs				1,428	**$26,418**
Beach Lifeguards			$18.50/hr	3,780	**$69,930**
7/1/25 - 6/30/26: 9:45am - 5:15pm x 6 staff = 3,780 hrs				**Sub-Total**	**$131,850**
PLAYGROUND PROGRAM		**7/1/26 - 6/30/27: 30 days x 3hrs/day**			
Directors (CPR, First Aid, Med Distribution)			$20.7201/hr	419	**$8,682**
Playground Assistants			$17/hr	1331	**$22,627**
9am-12pm	M-F			**Sub-Total**	**$31,309**
COMMUNITY CENTER		4pm to 8pm x 5days week			
Monitor		8am-12pm Saturdays			24 total hours /week
2025: 26 weeks x 24hrs/wk x $17.5313			$18.13	624	$11,313
2026: 26 weeks x 24hrs/wk				624	$11,313
Community Activities: 152 hrs in FY'24				152	$2,665
Weekend Rentals:	171 hours in FY'24			171	$2,998
				Sub-Total	**$28,289**

WATERFORD HIGH SCHOOL POOL OPERATIONS

Evening Lap Swim (Open and Lap Swim)

49 weeks x 10hrs/wk = 490hrs	6:30pm - 9pm			
Lifeguards	$18.50/hr			
2026: 245hrs x 2 guards				$9,065
2027: 245hrs x 2 guards				$9,065
Pool Attendant	$17.121/hr			
2026: 245hrs				$4,217
2027: 245hrs				$4,217
Supervisor	$20.4151/hr			
2026: 245hrs				$5,002
2027: 245hrs				$5,002
			Sub-Total	**$36,568**

Swim Lessons: Summer

2026: 26 days x 5hrs/day = 130 hrs				
Supervisor/Coordinator (+10hrs for certs, hiring, etc.)				
2026: 130hrs	$20.4151/hr			$2,795
Water Safety Instructors - Mandated by Rec Cross				
2026: 130hrs x 2WSI	$18.00/hr			$4,680
Assistant Swim Instructors				
2026: 130hrs x 13 staff	$17.94			$30,319
			Sub Total	**$37,794**

Swim Lessons: Winter

2026: 8days x 6hrs/day = 48hrs			
Supervisor/Coordinator	$20.4151/hr	x 48 hrs	$1,032
Water Safety Instructors	$18.00/hr	x 48hrs x 2 staff	$1,728
Assistant Swim Instructors	$17.9372/hr	x 48hrs x 13 staff	$11,193
		Sub Total	**$13,953**

Special Use of Pool - Rental Revenue

Private Pool Parties/ ARC Events/Special Olympics			
55 events @ 2hrs/event = 110hrs			
Supervisor	$20.4151/hr		
110hrs			$2,145
Lifeguards	$18.50/hr		
110hrs x 2 staff			$4,070
		Sub Total	**$6,215**

Aquatics Director

salary position - 50 weeks/yr, 10hrs /week		
2026: 25 weeks x 10hrs x $21.4221/hr		$5,356
2027: 25 weeks x 10hrs		$5,356
	Sub Total	**$10,712**

10137 - 51620 Rec Program Personnel TOTAL:	**$296,690**

WATERFORD RECREATION AND PARKS COMMISSION FISCAL YEAR 2027 BUDGET

10137 - 51810 Overtime

Summer/Fall 2026

New bathrooms require additional afternoon cleaning throughout season- 1 shift =3hrs

2 or 3 maintainers x 3hrs/each = 6 - 9hrs/day AND afternoon cleaning (3hrs) = 9-12hrs

July - 10 weekend days x 9hrs, **includes July 4th**		90
August - 8 weekend days x 9hrs		72
Waterford Day Parade - 3 hrs x 1 maintainers		3
September: 9 weekend days x 9hrs, **includes Labor Day**		82
October - 8 weekend days x 3hrs		24
October - Harvest Festival 2023 (2 maintainers x 5hrs)		10
November - 8 weekend days x 2hrs		16
November - Veterans Day Event		3
	Sub Total	**300**

Winter 2026 - 2027

Snow Removal (Plowing, sidewalks, entrances, etc.)		45
Pearl Harbor Road Race: 4 hrs x 2 maintainers		8
JPH Tree Lighting - 4 hrs x 2 maintainers		8
	Sub Total	**61**

Spring/Summer 2027

2 maintainers x 3hrs/each = 6hrs/day AND 1 maintainer afternoon shift (+3)=9hrs/day

April - 8 weekend days x 6hrs		48
May - 8 weekend days x 8hrs		64
May - Memorial Day - 2 maintainers x 3hrs + Afternoon cleaning shift		9
June - 10 weekend days x 9hrs		90
	Sub Total	**211**

Additional Call-Out - After Hours

Vandalism and Damage, Restroom Malfunctions,		30
Special Projects: ballfield overhaul, etc.		50
Opening Day & Graduation at BOE, etc.	**Sub Total**	**80**
Total Maintenance Hours		**652**

Average Overtime Rate = $46.43 x 652 hours	**TOTAL**	**$30,272**

Clerical Overtime

12 Commission Meetings avg		
Clerical Overtime Rate = $51.65 x 2hrs x 12 meetings	$1,240	
Sub Total	**$1,240**	
10137 - 51810 Overtime Total		**$31,512**

10137 - 51910 Fringe Benefits		
1303 Union Maintainers		
Clothing: 8 maintainers x $500		$4,000
Seasonal Maintainers: 1 x $150		$150
Meal Allowance		$450
Administration: 3 x $75		$225
10537 - 51910 Fringe Benefits Total		**$4,825**

10137 - 51920 FICA			
51110: Administration			$252,757
51210: Clerical			$96,025
51220: Custodial			$0
51610: Maintenance			$544,878
51620: Programs			$296,690
51630: Summer Jobs For Minors			$0
51810: Overtime			$31,512
51910: Fringe Benefits			$4,825
		Total	$1,226,687
10137 - 51920 FICA Total:	**Total x .0765**		**$93,842**

1000 SERIES TOTAL:	**$1,320,529**

2000 SERIES: SERVICES

10137 - 52010 Advertising

Bid postings for Capital Improvement Projects Planned: 4 x $340		$1,360
10137 - 52010 Advertising	**TOTAL**	**$1,360**

10137 - 52020 Postage **Backup p.23**

Program Booklets: Distributed 3x/yr, approx. 9,600 copies ea. mailing, avg. $2,055 ea.		$6,165
Ad fees pay for production. All Town Depts. Can place info in booklets.		
Mail: 2yr/24 month avg = $82/month = $984 w/ $16 additional for specialty mailing		$1,000
10137 - 52020 Postage	**TOTAL**	**$7,165**

10137 - 52040 Service Contracts

Copier/Fax Machine		$1,484
Pond & Lake Aquatic Treatments		$1,500
NEW: Gantry Inspection WBP Garage		$962
NEW: ASCAP Music Licensing		$445
Pre-Employment Drug Tests: $57 (3 seasonal)		$171
Program Instructor Background Checks: All 18+ need checks @ $41.12 (10 in 2025)		$411
Dedrick Field Irrigation winterization: Maxum backup p.22		$168
Fire Extinguisher Service: 27 extinguishers (buildings, vehicles) x $9.50 (Shipmans)		$257
Fire Extinguisher Inspections (2 @ $90)		$180
	Sub Total	**$5,578**

Community Center Shared Costs w Senior Services

Quarterly Fitness Room Inspections/Equipment - CIRMA		$425
Basic Cable Service- Atlantic Broadband		$466
	Sub Total	**$891**
10137-52040 Service Contracts Total		**$6,469**

10137 - 52050 Association Education

Memberships: Discounted programs, quarterly journal updates, data collection

National Recreation and Parks Association (NRPA)	$470
Connecticut Recreation and Parks Association (CRPA)	$315
New England Parks Association	$175
Park Management Seminars	$700
New England Sports Turf Managers Association	$100
NRPA/CRPA/CPA Training Sessions - Maintenance	$950
(Continuing Education credits required to maintain licenses)	
10137 - 52050 Association Education Total	**$2,710**

10137 - 52080 Telephone

Cell Phone Service (4)	$176 avg x 12 months	$2,112
Hot Spot credit card reader	$31 avg x 12 months	$372
Robo Painter GPS Satellite	$31 avg x 12 months	$372
10137 - 52080 Telephone Total		**$2,856**

10137 - 52380 Programs

Adaptive/Modified Programs and Speical Olympics Initiatives		$3,000
Program Supplies - Playground, CC		$1,750
	Sub Total	**$4,750**

Program Clothing

Waterfront and Pool Lifeguards		
Male swim suits: 30 x $32/suit		$960
Female suits: 30 x $42/suit		$1,260
Summer Personnel Staff Shirts: 6 dozen x $12/shirt		$864
(Gatehouse, Playgrounds, etc.)	**Sub Total**	**$3,084**

Safety Training: American Red Cross - Certificates - Swim Lessons, etc.		$1,300
	Sub Total	**$1,300**
10137 - 52380 Program Total		**$9,134**

10137 - 52390 Co-Sponsored Programs

American Legion	$1,805
Babe Ruth	$4,750
Community Band	$3,850
Football/Cheerleading	$6,006
Lacrosse	$4,500
Little League	$11,390
Pre-Teen Basketball	$4,061
Soccer	$5,187
10137 - 52390 Co-Sponsored Programs Total	**$41,549**

10137 - 52420 Maintenance of Properties

Materials:

Beach/Mason Sand- Lombardi Quote attached

Pricing:	$29/ton		
Waterford Beach Park - Volleyball and Horseshoes	24 ton		$696
		SUB TOTAL	**$696**

Loam - Daniels quote

Pricing:	$29.50/yd		
Stump grinding repair	avg. 58 yds/year		$1,624
Repairs around Gazebo			
Athletic Fields: top dressing			
Park area repair - re-seeding/ruts/etc.			
Trenching			
		SUB TOTAL	**$1,624**

Clay: ***Dura-Edge Quote***

Pricing:	$143/ton		
Leary Baseball	24 ton		$3,432
Vets Memorial Field	24 ton		$3,432
		SUB TOTAL	**$6,864**

Stone Dust: ***Kobyluck quote***

Pricing:	$23.98/Ton		
Leary Softball	avg 48 tons/year		$1,079
Lisa Dedrick Field (Cohanzie)			
Ridgewood Park walkways			
		SUB TOTAL	**$1,079**

Marking Lime: Site One -state contract

Pricing:	$10.81/Bag		
Civic Triangle/Vets Memorial Field	30 Bags		$324
Leary Baseball, Softball	40 Bags		$432
Lisa Dedrick Field (Cohanzie)	5 Bags		$54
		SUB TOTAL	**$810**

Turface Field Conditioner

Pricing:	$26.88/bag		
Leary BB/SB	25		$672
Vets Softball	15		$403
		SUB TOTAL	**$1,075**

WATERFORD RECREATION AND PARKS COMMISSION FISCAL YEAR 2027 BUDGET

Grass Seed:	**Tom Irwin - CCROG #714 in backup**			
Pricing:			$5.23/lb	
Civic Triangle (JPH, Gazebo, Library, etc.)			240lbs.	$1,255
Vets Memorial Field			150 lbs	$785
Leary Baseball, Softball, Soccer			350 lbs	$1,831
Lisa Dedrick Field (Cohanzie)			125 lbs	$654
Veteran's Memorial Park			100 lbs	$523
Waterford Beach Park			150 lbs	$785
			SUB TOTAL	**$5,833**

Marking Paint:	**Pioneer (State Contract #18PSX0319)**			
Bright Stripe WHITE		25	63.35	$1,584
Bright Stripe RED (multi-purpose fields)		15	103.65	$1,555
Airless Throat Seal Oil		1	25.24	$25
Airless Pump Conditioner		1 qt	26.39	$27
Shipping & Handling			398.15	$398
Parking Lots		25	$26.79	$670
CC, Vets, Dedrick, Mago				
Leary and WBP completed in FY'26			**SUB TOTAL**	**$4,259**

Fertilization - Tom Irwin, Site One, etc. - CCROG Contract in backup				$14,000
Synthetic and Various Blends				
Leary Baseball, Softball, Soccer				
Lisa Dedrick Field (Cohanzie)				
Stenger Park				
WBP Grub Control - NEW				
Veteran's Memorial Field				
ADDED 2 ballfields in QH.			**SUB TOTAL**	**$14,000**

Soil Tests	**Tom Irwin administers**			
Pricing:			$45/Test	
Vets Memorial Field				$45
Leary Baseball, Softball, Soccer				$135
Lisa Dedrick Field (Cohanzie)				$45
			SUB TOTAL	**$225**

Playground Surfacing:				
Pricing:	CT Mulch Quote		$30.00/yard	
Leary Park (+ Playground Safety Mat Replacment)			32 yards	$960
Lisa Dedrick Field (Cohanzie)			25 yards	$750
Veterans Playground			15 yards	$450
Waterford Beach Park			25 yards	$750
			SUB TOTAL	**$2,910**

WATERFORD RECREATION AND PARKS COMMISSION FISCAL YEAR 2027 BUDGET

Bark Mulch	CT Mulch Quote		
Pricing:	***Gardens***	$30/yard	
Civic Triangle - Town Hall,PD, YSB, JPH, etc.		45 yards	$1,350
Leary Flag bed		5 yards	$150
JPH Wetland and Rose gardens		25 yards	$750
Veterans Memorial Park		10 yards	$300
Waterford Beach Park		25 yards	$750
		SUB TOTAL	**$3,300**
Sod (Field Repair for infield)		$0.51/sf	
Dedrick softball field		1000 sf	$510
Leary Softball		1500 sf	$765
		SUB TOTAL	**$1,275**
Gravel: Kobyluck quote attached		**$22.50/ton**	
Leary Park Access Road (rain storm washouts)		20 ton	$450
Library Back walk into Historic District		5 ton	$113
Stenger Farm Park parking lot + access road		60 ton	$1,350
Veteran's Maintenance Garage (driveway)		20 ton	$450
Waterford Beach Park (pavilion roadway,drop off, etc.)		40 ton	$900
		SUB TOTAL	**$3,263**

Plantings		
Leary Park Flag bed		$250
Continue JPH wetland garden - AHJ Pollinator/wetland garden		$400
QH Green Blue or Norwegian Spruce balled and burlapped for holiday lightings		$350
JPH Rose maint	compost-fertilizer	$175
WBP gardens		$100
Town Hall		$200
Vets Memorial		$100
	SUB TOTAL	**$1,575**

Fence Repair		
Chain Link		$1,000
Leary Park Softball Gates (2)		
Veterans Softball Field - gate opening Boston Post Road		
Safety Rail Covers: QH Field replacement		
Dune Fencing		$900
WBP and PB		
Split Rail		$1,800
Ridgewood Park		
Jordan Park House		
Stenger Park		
Waterford Beach Park		
	SUB TOTAL	**$3,700**

WATERFORD RECREATION AND PARKS COMMISSION FISCAL YEAR 2027 BUDGET

Baseball and Softball Field Products			
New Batters Box Template	1	480	$480
Ballfield Bases - full set	1	270	$270
Home Plate	2	$120/ea	$240
Leary pitchers tarp			$1,000
		SUB TOTAL	**$1,990**
Basketball/Soccer/Tennis Court Maintenance - BSN Sports			
Leary Park			
Soccer Net	1	$230/ea	$230
Basketball Goal/Rim	0	$300/ea	$0
Basketball Nets	6	$12.99/ea	$78
Pickleball Nets	3	$200/ea	$600
Tennis Nets:	1	$200/ea	$200
Quaker Hill			
Tennis Courts (2)	1	$200/ea	$200
Basketball Nets	4	$12.99/ea	$52
Town Hall			
Basketball Nets (6 Hoops)	18	$12.99/ea	$234
Basketball Goal/Rim	0	$300/ea	$0
Waterford Beach Park			
Tennis Courts (2)	1	$200/ea	$200
Pickleball Nets	2	$200/ea	$400
		SUB TOTAL	**$2,194**

Port-A-John Rental

Pricing: Clean RestRoom Rentals

ADA Handicapped Accessible (H) $175/month

Standard (S) $160/month

Grimsey Beach: Save The River Save The Hills Regatta: weekend		H	$275
	$175 for unit and $100 delivery/pickup		
Leary Park	***Tennis and Pickleball - Nov - Mar***	H	$1,013
Pleasure Beach	2026: 2 mo. / 2027: 3 mo.	S	$938
Waterford Beach Park	***Tennis and Pickleball - Upper WBP - 12 mo***	H	$2,172
	Lower WBP Nov-Mar: 5 months	H	$1,013
Pick Up & Delivery Fees	$50 delivery/$50 pick up		
4 seasonal require delivery and p/u each: 4 x $100=$400			**$400**
		SUB TOTAL	**$5,811**

Leary Park meter pit replacement - quote attached	**$2,900**
New Park Signage - Leary, Stenger Farm, Civic Triangle, WBP - Main signs	**$3,000**

WATERFORD RECREATION AND PARKS COMMISSION FISCAL YEAR 2027 BUDGET

Board of Education

		Pricing		
Bark Mulch - Dark Cedar	CT Mulch	$30/yard		$5,340
Waterford High School		avg. 178 yards/annually		
Clark Lane				
Great Neck				
Oswegatchie				
Quaker Hill				
			SUB TOTAL	**$5,340**
Sod (Field Repair for infield)		$0.51/sf		
Waterford High School Baseball Warning Track		2,500 sf	**SUB TOTAL**	**$1,275**
Soil Tests ***Tom Irwin***		$45/Test		
Waterford High School		2 tests		$90
Clark Lane Middle School		1 tests		$45
Great Neck		1 tests		$45
Oswegatchie		1 tests		$45
Quaker Hill		1 tests		$45
			SUB TOTAL	**$270**

Field Plates, Bases, Safety Hardware (Pioneer Quote - State Contract)

Ballfield bases	1	$270/ea		$270
Home Plate	1	$120/ea		$120
			SUB TOTAL	**$390**

Fertilization				
Waterford High School	Tom Irwin	Various		
Clark Lane Middle School		Organic		
Great Neck		Organic		
Oswegatchie		Organic		
Quaker Hill		Organic	**SUB TOTAL**	**$14,000**

Marking Paint:	Pioneer			
Bright Strip White	75	63.35/ea		$4,751.00
Bright Stripe Red	5	103.65/ea		$518.00
Clark Lane - Soccer - Lacrosse - Softball - Lap Lines				
Elementary School fields (flag football, lap lines, etc.)				
WHS - Field Hockey - Lacrosse - Football - Soccer - T&F				
			SUB TOTAL	**$5,269**

WATERFORD RECREATION AND PARKS COMMISSION FISCAL YEAR 2027 BUDGET

Board of Education			
Grass Seed:	$5.23/Pound		
Fall and Dormant Seeding	1,000 lbs/annually		$5,230
Athletic Fields and Open Space play			
CLMS - GN - OSW - QH - WHS			
		SUB TOTAL	**$5,230**
Marking Lime:	$10.81/Bag		
Waterford High School Baseball Field	40 bags		$432
		SUB TOTAL	**$432**
Clay:	$143/ton		
Waterford High School Baseball Field	24 ton		$3,432
QH School Fields (2)	30 ton		$4,290
		SUB TOTAL	**$7,722**
Stone Dust	**$23.98/ton**		
WHS Warning track	**24**		**$576**
QH School Field (1) and Warning Track (3)	**24**		**$576**
		SUB TOTAL	**$1,152**
Plantings			
CLMS erosion control mats			**$1,200**
QH Back landing garden			**$250**
WHS circle entrance and main entrance gardens			**$250**
		SUB TOTAL	**$1,700**
Loam	$29.50/yd		
Rut Repair	75 yds/annually		$2,213
Top Dressing			
Infield/Outfield athletic field repairs			
Open space play areas at elemenatry schools			
CLMS-GN-OSW-QH-WHS			
		SUB TOTAL	**$2,213**
Turface Field Conditioner	$26.88/bag		
WHS	40	**SUB TOTAL**	**$1,075**
10137-52420 Sub Total	$114,451		
10137 - 52420 Total		**$185,608**	

Sales Order

Order No.:	SO-275762
Order Date:	12/4/2025
Delivery Date:	12/4/2025
Customer ID:	TO9373
Currency:	USD
For:	Josh Therrien

Pioneer Athletics
4529 Industrial Parkway
Cleveland, OH, 44135
Phone: 800-877-1500
Web: www.pioneerathletics.com

SHIP TO:
TOWN OF WATERFORD
15 ROPE FERRY RD
WATERFORD CT 06385-2806
Attn: Josh Therrien

BILL TO:
TOWN OF WATERFORD
RECREATION & PARKS
15 ROPE FERRY RD
WATERFORD CT 06385-2806

CUSTOMER P.O. NO.	TERMS
Quote	NET 15

NO.	ITEM	QTY.	UOM	PRICE	EXTENDED PRICE
1	ATHW5: BRITE STRIPE WHITE 5 GL.	42.0000	EA	63.3500	2,660.70
2	ATHRED5: BRITE STRIPE RED 5 GL.	6.0000	EA	103.6500	621.90
3	CH-BH88: PRO BURY ALL HOMEPLATE (WOOD BOTTOM)	1.0000	EA	145.4000	145.40
4	CH-BH87: PRO ANCHORED HOMEPLATE	1.0000	EA	120.0000	120.00
5	CH-M501: PRO ANCHOR BASE SET	1.0000	EA	270.0000	270.00
	NOTE: Plus Shipping CT State Contract #25PSX0007				

Total Weight (LB):	3010	**Sales Total:**	3,818.00
		Freight & Misc.:	0.00
		Tax Total:	0.00
		Total (USD):	3,818.00

☐	Bark mulch dark cedar	$30/yard
☐	Home Plates (wood bottom)	$145.40/each
☐	Home Plate (anchors)	$120/each
☐	Bases w/ anchors	$270/set
☐	White Paint	$63.35/5 gallon
☐	Red Paint	$103.65/5 gallon
☐	Dura Edge Clay	$143/ton
☐	Mix Clay	$99/ton
☐	Guide Line	$5.93/bag
☐	Turface (gamesaver)	$26.88/bag
☑	Stone Dust	$
☑	Loam	$30/yard
☐	¾" Stone	$22.50/ton
☐	Parking Lot Paint	$145.36/5 gallon
☐	Playground Mulch	$30/yard + $350 delivery
☐	Mason Sand	$34.5/ton
☐	Process Gravel	$

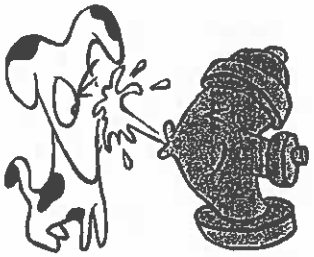
WATER & SEWER SPECIALTIES L.L.C.

Quote

131 BROWNSTONE AVE.
PO BOX 414
PORTLAND, CT 06480

E-mail
info@waterandsewerspecialties.com

Date	Quote #
12/5/2025	15928



Home of "Meter Pit Man"

Name / Address
Waterford WPCA 15 Rope Ferry Road Waterford, CT 06385

Attn:	Josh Therrien

Description	Qty	Cost	Total
1 1/2" Veolia Spec Meter Pit Complete New London/Waterford CT	1	3,850.00	3,850.00
1 1/2" CTS Compression x FIP Adapter NL	2	125.00	250.00
Shipping & Handling	1	100.00	100.00
Quote Valid thru Calendar 2026			
jtherrien@waterfordct.org			

Phone #	Fax #
860-342-5318	860-342-4445

QUOTE IS VALID FOR 15 DAYS

Total: $4,200.00

Statement

Date
10/10/2025

1112 Federal Road
Brookfield, CT 06804

To:

Town of Waterford
S. Olsen
15 Rope Ferry Rd
Waterford, CT 06385

Amount Due
$5,030.00

Date	Transaction	Amount	Balance
07/01/2025	INV #69751. Due 07/01/2025. Orig. Amount $1,450.00. --- Pond and Lake Treatment, 1 @ $1,450.00 = 1,450.00 --- Tax: Tax CT Exempt @ 0.00 = 0.00	1,450.00	1,450.00
07/31/2025	INV #70710. Due 07/31/2025. Orig. Amount $895.00. --- Pond and Lake Treatment, 1 @ $895.00 = 895.00 --- Tax: Tax CT Exempt @ 0.00 = 0.00	895.00	2,345.00
08/13/2025	INV #71184. Due 08/13/2025. Orig. Amount $895.00. --- Pond and Lake Treatment, 1 @ $895.00 = 895.00 --- Tax: Tax CT Exempt @ 0.00 = 0.00	895.00	3,240.00
09/12/2025	INV #71760. Due 09/12/2025. Orig. Amount $895.00. --- Pond and Lake Treatment, 1 @ $895.00 = 895.00 --- Tax: Tax CT Exempt @ 0.00 = 0.00	895.00	4,135.00
09/24/2025	INV #71996. Due 09/24/2025. Orig. Amount $895.00. --- Pond and Lake Treatment, 1 @ $895.00 = 895.00 --- Tax: Tax CT Exempt @ 0.00 = 0.00	895.00	5,030.00

CURRENT	1-30 DAYS PAST DUE	31-60 DAYS PAST DUE	61-90 DAYS PAST DUE	OVER 90 DAYS PAST DUE	Amount Due
0.00	1,790.00	895.00	895.00	1,450.00	$5,030.00

Phone #	Fax #	E-mail	Web Site
203-885-0184	203-885-0873	pondconnection@gmail.com	www.thepondconnection.com

CT Crane & Hoist Services
A Division of Mass Crane & Hoist Services, Inc.

Town of Waterford
Beach Park Shop
305 Great Neck Shop
Waterford CT 06385

May 20, 2025
Quote 11761

Subject: Service Agreement for 2025 Annual Crane & Hoist Inspections

Regarding the above, we are pleased to offer our Service Agreement contract as follows:

All inspections will be conducted in accordance with the applicable requirements of:

NEC	**National Electrical Code**
ANSI/ASME	**American National Standard Institute/The American Society of Mechanical Engineers**
CMAA	**Crane Manufacturers Association of America**
OSHA	**Code of Federal Regulations, Title 29, Part 1910, Section 179(1910.179)**

WORK TO BE PERFORMED WILL BE A VISUAL INSPECTION OF:

Hooks, latches, hoist ropes or chains, reeving, pendant cables and control stations, power cords, air lines, valves and couplings for leakage, function check of limit devices and operating mechanisms for proper adjustment or unusual sounds; evidence worn, corroded, cracked, or distorted parts such as load blocks, evidence of damage to hook retaining nuts or collars and pins' evidence of damage or excessive wear of load sprockets, idler sprockets, and drums or sheaves; evidence of excessive wear on motor or load brake; function labels on pendant control stations for legibility; and end connections.

MINOR REPAIRS AT TIME OF INSPECTION

All minor repairs, which can be accomplished in a small amount of time, will be made during the inspection. This would include replacement of contact shoes, installation of ANSI labels, tightening of bolts and screws, etc. You would be charged for parts only.

MAJOR REPAIRS AT TIME OF INSPECTION

On large repairs requiring additional service time; parts, labor and mileage would be invoiced accordingly.

SCHEDULING

Inspection and service would be done annually, semi-annually, quarterly, or monthly depending on usage of equipment, and customer requirements.

SERVIC

Annual Crane and Hoist inspection:

TOTAL NET PRICE $961.30Tow

If proposal is accepted, please email po to: skerski@ctcrane.com

CREDIT CARD PAYMENTS WILL HAVE ADDITIONAL 6% ADDED TO INVOICE

Price does NOT include changing oils or opening any gearboxes for internal inspections.

Price based on normal working hours, normal wages

Taxes, Lift Rental if Applicable not included in above pricing

After the inspection is completed, you will receive a computer-generated report for each crane system with a list of needed repairs.

EMERGENCY REPAIR SERVICE

The major advantage to having a Service Agreement, a scheduled inspection and adjustment of brakes, components, and the assurance of proper lubrication, is to prevent failure, improving safety and reducing downtime.

You will receive a computer-generated copy of each inspection report and

A copy of all inspection reports is kept on file for insurance purposes.

If you require any additional information, please do not hesitate to call our office. Thank you for the opportunity of servicing you. You will find our prices competitive and our service prompt.

Very truly yours,

CT CRANE & HOIST SERVICE, INC.

PROPOSAL ACCEPTED BY:

_____

Please sign and return if decision is made to accept proposal.

Sandy Kerski

DATE: _____

PO#_____

WATERFORD RECREATION AND PARKS COMMISSION FISCAL YEAR 2027 BUDGET

10137 - 53010 Office Supplies

Beach Stickers	3,400 x $0.40	$1,360
Wrist Bands		$158
Misc: Calendars, Signage,Pens, pads, File Folders, newspaper, etc.		$967
10137-53010 Office Supplies Total:		**$2,485**

10137 - 53020 Other Supplies

Disposal fees for removal of debris not accepted by Transfer Station/Miner Lane Dump		$500
Facility Repairs and Maintenance		
Paint and Paint Supplies for Indoor/Outdoor use		$2,500
tables, walls, posts, covers, grafitti removal		
Replacement & Repair of Locks and Keys		$800
Gas Can Replacements: OSHA, 2 x $90		$180
Light Bulbs & Flouresents: Shops(2),Restrooms, JPH, Parks		$650
Safety Gear Replacement (ANSI)-Hearing/Eye/Work Gloves/PPE		$1,500
Carpenter Supplies/Lumber::	picnic tables, event projects, foot bridges, planters	$3,000
Designate Swimming Areas (Buoys, Lines, Etc.)-NEW ROPE BUOYS D.E.E.P.		$1,500
Dog Park bags: Bow Wow Waste:	36 cases at @ $50/ea	$1,800
Leary, WBP, Vets, Dog Park,		
First Aid Supplies::	Re-stock Vets & WBP Garages, Comm. Center, and all 8 fleet vehicles	$750
Wood Processer rental for Wood Row	*$1,895 per week x 2 weeks*	*$3,790*
Replacement Hand Tools	rakes, shovels, tampers, snips	$2,000
Replacement Power Tools	drills, weedwhackers, blowers, chainsaws	$2,500
Plumbing Supplies: Water meters, repairs to 3 facilities and 2 portable units		$2,350
Dedrick irrigation repairs - Mago Pt backflow preventer		$3,500
Flag Replacements	7 locations- avg. 12 American, 6 state annually	$600
Supplies (Hardware, Cement, Roofing, etc.)	Home Depot, Cash True Value, ACE	$7,500
Electrical Supplies/Repairs: AED servicing, shop lighting		$1,500
	SUB TOTAL	**$36,920**

Custodial	*Per Case/ Unit*	*Quantity*	*Total*
Toilet Tissue	$62.75	14	$879
Go-Jo Hand Cleaner	$82.54	2	$165
Steel Saks, Trash Can Liners (Large)	$56.26	40	$2,250
Trash Can Liners (Small)	$36.72	20	$734
Brown Roll Paper Towels	$35.30	10	$353
M Fold Towels	$34.49	1	$34
Disinfectant Spray	$44.00	1	$44
Paper Towels	$37.10	4	$148
Water Cooler	$55.00	2	$110
Nitrile Gloves	$45.64	10	$456
		SUB TOTAL	**$5,173**

WATERFORD RECREATION AND PARKS COMMISSION FISCAL YEAR 2027 BUDGET

Pricing via Amazon, Uline, and Imperial Dade

Costs split with Seniors & Youth/Family	*Quantity*	*Amount*	*Total Cost*
Disposable Gloves	2	45.6	$ 91.20
Facial Tissues	3	24.79	$ 74.37
M Fold Towels	24	25.23	$ 605.52
GoJo Hand Cleaner	12	58.85	$ 706.20
Toilet Tissue	10	42.13	$ 421.30
Waste Paper Basket Liners	5	36.72	$ 183.60
High Density Can Liners	5	56.26	$ 281.30
Wipe-All 60 Wipes	1	111.37	$ 111.37
Paper Towel Rolls	6	24.05	$ 144.30
Hand Sanitizer Case of 4oz bags	2	29.54	$ 79.08
Fitness Equipment Wipes - Zogics	6	34	$ 767.70
Sanitary Napkin Bags	1	23.78	$ 23.78
	SUB TOTAL		**$3,490**
	$3,490/2=		**$1,745**

10137-53020 Other Supplies Total:	**$43,838**

WATERFORD RECREATION AND PARKS COMMISSION FISCAL YEAR 2027 BUDGET

10137-53080 Maintenance Of Vehicles

Maintenance Vehicles	*Miles*	
R-8 2016 Chevrolet Silverado Pick Up	41,905	44,632
R-9 2020 GMC Sierra Dump Truck	34,109	40,049
R-10 2014 Chevrolet 2500 Pick Up	81,453	2,962
R-11 2015 Chevy Silverado 3500 Dump	46,449	49,873
R-14 2022 Ford F-450 Dump Truck	13,696	19,599
R-15 2020 Ford F-250 Pick Up	28,438	41,160
R-16 2020 Ford F-250 Pick Up	34,204	
R-17 2023 Can-Am HD10 UTV	603	1,526
	SUB TOTAL	**$14,000**

Tractors/Mowers	*Hours*	
P51- 2024 Kubota L6060 HSTC	84	325
P53-2016 Toro Groundmaster 4100	1,847	1,963
P54- 2017 Ferris IS 5000 Mower	1,500	1,706
P55- 2016 Toro Groundmaster 4100	1,292	1,388
P59- 2019 Kubota L6060 Tractor w/Loader	2,313	2,573
P60- 2024 Ventrac 452ON	113	306
P61- 2014 Kabota L4760 GST Tractor w/Loader	3,097	3,254
P62- 2024 Toro Groundmaster 7200 6' Mower	1	318
P63- 2016 Toro Groundmaster 7200 6' Mower	2,047	2,175
P65- 2022 Ventrac Utility 452OZ	374	583
P74- 2016 Toro Sand Pro 3040	1,264	1,383
	SUB TOTAL	**$7,000**

Other

Trailers(6), Snow Blower(1), Sod Cutter, Top Dresser,
Infield Machine, Leaf Vacs(2) Push Mower (1), Grass Trimmers (7),
Back-Pack Blowers (5), Chain Saws (6), Snow Plows(5), Salt Spreader (2)

SUB TOTAL	**$3,500**
10137-53080 Maintenance of Vehicles Total:	**$24,500**

10137-53090 Fuels and Lubricants

	FY'25	FY'26	FY'27
Unleaded: 6,050 gallons @ **$2.0545**	6,500 ($2.86)	5,768 ($2.19)	$12,430
Diesel: 1,675 gallons @ **$3.06**	2,900 ($4.35)	1,650 ($3.06)	$5,126
Hydraulic Brake, Transmission, Oil, etc.	500	500	$500
10137-53090 Fuels and Lubricants Total:			**$18,056**

10137 - 5300 Series Total	**$87,854**

				Mileage/Hours Spreadsheet				2025				
Equipment	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
R8	41905	41982	42146	42367	42959	?????	43177	43601	43988	44213	44444	44632
R9	34109	34816	35470	36177	36734	37200	37798	37977	38556	39040	39739	40049
R10	81453	81825	RED LINE	RED LINE	RED LINE	RED LINE	363	1000	1348	2054	1560	2962
R11	46449	46535	AT PW	47328	47845	48128	48449	48794	49084	49451	49703	49873
R14	13696	14479	15182	15803	16419	16787	17068	17713	18130	18595	19312	19599
R15	28438	28943	29772	30370	30907	31700	32305	32872	33457	34004	34678	41160
R16	34204	34853	35687	36320	36900	37642	38220	38775	39807	40330	40593	41160
R17	603	620	626.2	675.5	771.7	896	1014.7	1100.4	1248	1337	1469	1526
P51	84.3	155	224.6	256	275.8	281.1	290	295	297	309.5	320	325
P53	1847	1847	1847	1847	1853	1876	1916	1936.5	1942	1951	1963	1963
P54	1500	1501	1501	1501	1515	1569	1610	1650	1667	1677	1688	1706
P55	1292	1292	1292	1292	1294	1309	1342	1358	1370	1380	1388	1388
P59	2313	2313.5	2336.5	2348	2363.5	2403	2448.6	2490	2548	2553.5	2559	2573
P60	112.5	127.5	127.5	128.6	138.8	173.8	197.7	226	247	277.5	295	306
P61	3097	3107	3122	3156	3163.8	3167.7	3172	3187	3196	3222.5	3238	3254
P62	1.4	1.5	1.5	1.5	34.7	103.1	163.7	213	252	286	305	318
P63	2047	2048	2048	2048	2053	2092	2117.6	2125.6	2132	2146	2175	2175
P65	374	379	406	422.8	435.6	471.9	505.6	521.6	537	558	572	583
P74	1264	1264	1264	1275.5	1298	1320	1337	1351	1356	1377	1382	1383

Recreation & Parks Month By Month Fuel Usage FY'25

June	DIESEL	271.81	2.7392	$	744.54
May	DIESEL	173.68	2.7392	$	475.74
April	DIESEL	78.56	2.7392	$	215.19
March	DIESEL	77.58	2.7392	$	212.51
February	DIESEL	39.58	2.7392	$	108.42
January	DIESEL	57.40	2.7392	$	157.23
December	DIESEL	56.74	2.7392	$	155.42
November	DIESEL	37.88	2.7392	$	103.76
October	DIESEL	128.66	2.7392	$	352.43
September	DIESEL	194.13	2.7392	$	531.76
August	DIESEL	273.65	2.7392	$	749.58
July	DIESEL	294.40	2.7392	$	806.42
		1684.07		$	4,613.00

June	GASOLINE	574.82	2.6994	$	1,551.67
May	GASOLINE	571.71	2.6994	$	1,543.27
April	GASOLINE	507.52	2.6994	$	1,370.00
March	GASOLINE	420.04	2.6994	$	1,133.86
February	GASOLINE	534.13	2.6994	$	1,441.83
January	GASOLINE	624.75	2.6994	$	1,686.45
December	GASOLINE	632.44	2.6994	$	1,707.21
November	GASOLINE	468.68	2.6994	$	1,265.15
October	GASOLINE	544.85	2.6994	$	1,470.77
September	GASOLINE	541.63	2.6994	$	1,462.08
August	GASOLINE	565.71	2.6994	$	1,527.08
July	GASOLINE	64.92	2.6994	$	175.25
		6051.20		$	16,334.61

Ryan McNamara

From: Kimberly Allen
Sent: Friday, December 12, 2025 3:40 PM
To: Department Heads
Subject: RE: Gasoline Costs

apologize. I did not include all the applicable taxes in the price per gallon. The correct figure to use for budgeting for FY27 is below.

$2.0545

Kimberly Allen
Director of Finance
Town of Waterford
15 Rope Ferry Road
Waterford, CT 06385
kallen@waterfordct.org
860.444.5840

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From: Kimberly Allen
Sent: Friday, December 12, 2025 2:37 PM
To: Department Heads <depheads@waterfordct.org>
Subject: Gasoline Costs

All,

We locked in our gasoline costs per gallon today for FY27. The rate to use is $2.0478 for your FY27 budget requests.

Thank you.

Kimberly Allen
Director of Finance
Town of Waterford
15 Rope Ferry Road
Waterford, CT 06385
kallen@waterfordct.org
860.444.5840

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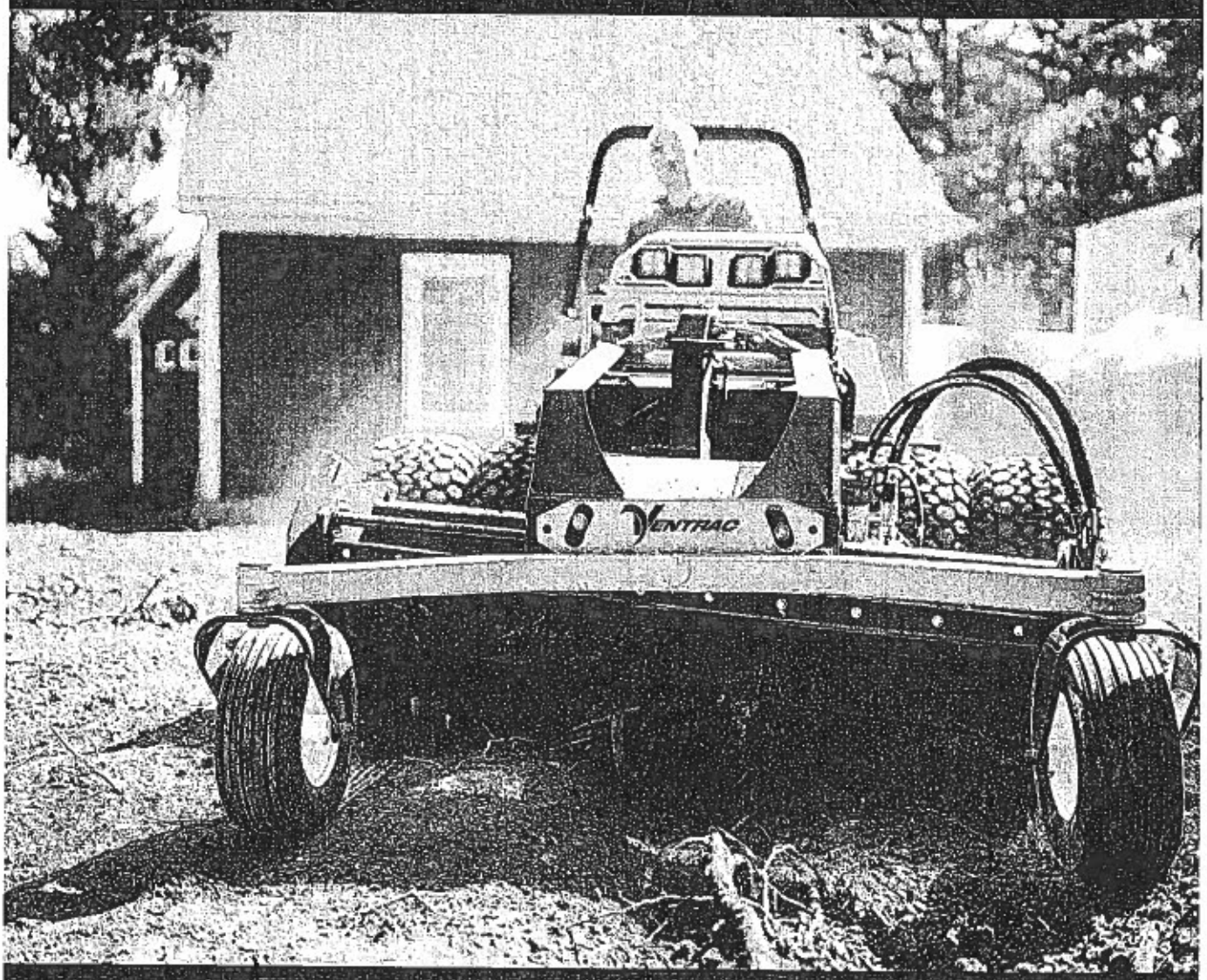
Ventrac Power Rake attachment	$8,997
10137-54020 Equipment Total:	**$8,997**
1000 Series	**$1,324,835**
2000 Series	**$184,710**
3000 Series	**$91,367**
4000 Series	**$8,997**
Recreation and Parks FY 2026 Budget Total:	**$1,609,909**

VENTRAC



Prepared For:

Ryan McNarmara
Waterford Recreation and Park
15 Rope Ferry Road
Waterford, CT 06385
860 444 5881

Sold & Serviced by:

Turf Products LLC
Brian Pope
157 Moody Road
Enfield, CT 06082
Phone: 860-395-6936

TOWN OF WATERFORD
PROPOSED REVENUE BY DEPARTMENT
GENERAL FUND
2026-2027 FISCAL YEAR

All revenues from each department must be listed in the following categories. Please add any revenue lines that are not listed below.

DEPARTMENT: *Recreation & Parks*

LINE ITEM	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 YTD	2026-2027 PROPOSED	VARIANCE
Beach Admission Fees	158,730	222,520	129,753	113,542	**160,000**	**30,247**
Program/Registration Fees	29,155	28,632	21,510	28,850	**27,000**	**5,490**
Rentals	19,807	30,726	6,833	19,208	**33,000**	**26,167**
TOTALS	**207,692**	**281,878**	**158,096**	**161,600**	**220,000**	**61,904**

Pricing Quote

Quote #: 110800-1002
Contract #: 112624-TTC

Date Quoted: December 19, 2025
Quote Expires: January 19, 2026

Prepared For:

Ryan McNamara
Waterford Recreation and Park
15 Rope Ferry Road
Waterford, CT 06385
860 444 5881

Prepared By:

Turf Products LLC
Brian Pope
157 Moody Road
Enfield, CT 06082
Phone: 860-395-6936

Customer's Sourcewell Membership ID: 97487

Thank you for the opportunity to quote the following Ventrac product(s) for your review. I have added the items that we feel would best serve your needs. Please feel free to contact me with any questions.

QTY	Model #	Description	Sourcewell	Total
1	KG540 (39.55436)	Attachment: POWER RAKE KG, KG540 Power Rake	8,434.80	8,434.80
1	70.4164	Accessory: DUAL FRONT HYD AUX Kit, Dual Front Hyd Aux 4520/4500	572.00	572.00
			Subtotal	9,006.80

CHARGES

Other Charge: SET UP (5%)	+450.34
TOTAL USD $	9,457.14

tpc turf products SINCE 1970 TORO

Revenue By Program

*** Difference between GROSS and NET calculation is that NET uses CC (Net) value instead of CC (Gross) value*

Registrants	Gross	Net	Cash	Check	CC (Gross)	CC (Net)	ACH (Gross)	ACH (Net)	Internal CC	Acct Credit	Refunds	Expenses
All Programs												
982	$33,488.00	$33,488.00	$1,385.00	$4,352.00	$29,665.00	$29,665.00	$0.00	$0.00	$0.00	$0.00	($1,089.00)	($825.00)
Adult Tennis Lessons												
17	$610.00	$610.00	$40.00	$120.00	$450.00	$450.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
AM Summer Swim Class												
36	$990.00	$990.00	$60.00	$655.00	$300.00	$300.00	$0.00	$0.00	$0.00	$0.00	($25.00)	$0.00
Baby and I (Infant to 3 yrs)												
10	$380.00	$380.00	$0.00	$0.00	$420.00	$420.00	$0.00	$0.00	$0.00	$0.00	($40.00)	$0.00
Baby and I (Infant to 3 yrs)												
11	$410.00	$410.00	$0.00	$80.00	$370.00	$370.00	$0.00	$0.00	$0.00	$0.00	($40.00)	$0.00
Baby and I (Infant to 3 yrs) - PM												
10	$400.00	$400.00	$0.00	$0.00	$400.00	$400.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Baby and I (Infant to 3 yrs) - PM												
10	$400.00	$400.00	$0.00	$0.00	$400.00	$400.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Cactus Jack Basketball												
27	$1,130.00	$1,130.00	$40.00	$40.00	$1,050.00	$1,050.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Cardio Sculpt Interval												
14	$460.00	$460.00	$75.00	$150.00	$575.00	$575.00	$0.00	$0.00	$0.00	$0.00	($340.00)	$0.00
CT Goju Kan Jr. Dragon Beginner Karate, 6-8 yrs												
4	$396.00	$396.00	$0.00	$0.00	$396.00	$396.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
CT Goju Kan Lil' Beginner Karate, 3 -5 yr												
13	$758.00	$758.00	$0.00	$0.00	$817.00	$817.00	$0.00	$0.00	$0.00	$0.00	($59.00)	$0.00

Revenue By Program

Early Morning Pilates												
	26	**$1,110.00**	**$1,110.00**	$90.00	$480.00	$540.00	$540.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Everybody Yoga												
	31	**$940.00**	**$940.00**	$100.00	$350.00	$490.00	$490.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Great Neck Playgrounds - 1 child												
	38	**$930.00**	**$930.00**	$110.00	$0.00	$820.00	$820.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Great Neck Playgrounds - 2 children												
	26	**$1,125.00**	**$1,125.00**	$0.00	$135.00	$1,035.00	$1,035.00	$0.00	$0.00	$0.00	$0.00	($45.00)	$0.00
Great Neck Playgrounds - 3 children												
	12	**$330.00**	**$330.00**	$0.00	$0.00	$330.00	$330.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Level 1 Swim												
	10	**$370.00**	**$370.00**	$0.00	$0.00	$410.00	$410.00	$0.00	$0.00	$0.00	$0.00	($40.00)	$0.00
Level 1 Swim												
	10	**$360.00**	**$360.00**	$0.00	$0.00	$400.00	$400.00	$0.00	$0.00	$0.00	$0.00	($40.00)	$0.00
Level 2 Swim - 1:30PM												
	10	**$400.00**	**$400.00**	$0.00	$40.00	$360.00	$360.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Level 2 Swim - 1:30PM												
	10	**$400.00**	**$400.00**	$40.00	$0.00	$360.00	$360.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Level 2 Swim - 10AM												
	10	**$430.00**	**$430.00**	$0.00	$0.00	$430.00	$430.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Level 2 Swim - 10AM												
	9	**$320.00**	**$320.00**	$40.00	$40.00	$240.00	$240.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Level 2 Swim - 11AM												
	10	**$400.00**	**$400.00**	$0.00	$0.00	$400.00	$400.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Level 2 Swim - 11AM												
	10	**$360.00**	**$360.00**	$0.00	$40.00	$320.00	$320.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00

Revenue By Program

Level 2 Swim - 12:25PM												
10	$440.00	$440.00	$0.00	$40.00	$400.00	$400.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Level 3 Swim - 1:30PM												
11	$440.00	$440.00	$0.00	$0.00	$440.00	$440.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Level 3 Swim - 1:30PM												
10	$450.00	$450.00	$0.00	$0.00	$450.00	$450.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Level 3 Swim - 10AM												
10	$420.00	$420.00	$40.00	$40.00	$340.00	$340.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Level 3 Swim - 10AM												
11	$440.00	$440.00	$0.00	$40.00	$400.00	$400.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Level 3 Swim - 11AM												
10	$430.00	$430.00	$0.00	$0.00	$430.00	$430.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Level 3 Swim - 11AM												
9	$370.00	$370.00	$0.00	$0.00	$370.00	$370.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Level 3 Swim - 12:25PM												
10	$430.00	$430.00	$40.00	$0.00	$390.00	$390.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Level 3 Swim - 12:25PM												
11	$450.00	$450.00	$0.00	$80.00	$370.00	$370.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Level 4 Swim - 1:30PM												
10	$400.00	$400.00	$0.00	$80.00	$320.00	$320.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Level 4 Swim - 1:30PM												
10	$400.00	$400.00	$160.00	$0.00	$240.00	$240.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Level 4 Swim - 10AM												
9	$380.00	$380.00	$0.00	$40.00	$340.00	$340.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Level 4 Swim - 10AM												
8	$350.00	$350.00	$0.00	$0.00	$350.00	$350.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00

Revenue By Program

Level 4 Swim - 11AM												
6	**$250.00**	**$250.00**	$0.00	$0.00	$250.00	$250.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Level 4 Swim - 11AM												
5	**$210.00**	**$210.00**	$0.00	$0.00	$210.00	$210.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Level 4 Swim - 12:25PM												
6	**$250.00**	**$250.00**	$40.00	$0.00	$210.00	$210.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Level 4 Swim - 12:25PM												
6	**$260.00**	**$260.00**	$0.00	$40.00	$220.00	$220.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Level 5 Swim - 10AM												
4	**$160.00**	**$160.00**	$0.00	$0.00	$160.00	$160.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Level 5 Swim - 10AM												
7	**$290.00**	**$290.00**	$0.00	$40.00	$250.00	$250.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Level 5 Swim - 11AM												
7	**$280.00**	**$280.00**	$0.00	$0.00	$280.00	$280.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Level 5 Swim - 11AM												
6	**$250.00**	**$250.00**	$0.00	$0.00	$250.00	$250.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Level 6 Swim - 1:30PM												
7	**$290.00**	**$290.00**	$0.00	$0.00	$290.00	$290.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Level 6 Swim - 1:30PM												
1	**$40.00**	**$40.00**	$0.00	$0.00	$40.00	$40.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Level 6 Swim - 12:25PM												
2	**$90.00**	**$90.00**	$0.00	$0.00	$90.00	$90.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Level 6 Swim - 12:25PM												
3	**$130.00**	**$130.00**	$0.00	$0.00	$130.00	$130.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Meditation/Chi Kung/Tai Chi												
8	**$335.00**	**$335.00**	$25.00	$0.00	$310.00	$310.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00

Revenue By Program

Meditation/Chi Kung/Tai Chi												
10	**$277.00**	**$277.00**	$50.00	$77.00	$150.00	$150.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Oswegatchie Playgrounds - 1 child												
35	**$875.00**	**$875.00**	$25.00	$0.00	$850.00	$850.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Oswegatchie Playgrounds - 2 children												
17	**$765.00**	**$765.00**	$0.00	$0.00	$765.00	$765.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Oswegatchie Playgrounds - 3 children												
2	**$110.00**	**$110.00**	$0.00	$0.00	$110.00	$110.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Quaker Hill Playgrounds - 1 child												
27	**$670.00**	**$670.00**	$0.00	$0.00	$675.00	$675.00	$0.00	$0.00	$0.00	$0.00	($5.00)	$0.00
Quaker Hill Playgrounds - 2 children												
14	**$630.00**	**$630.00**	$45.00	$45.00	$540.00	$540.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Quaker Hill Playgrounds - 3 children												
4	**$220.00**	**$220.00**	$0.00	$0.00	$220.00	$220.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Stretching and Flexibility												
16	**$715.00**	**$715.00**	$0.00	$225.00	$500.00	$500.00	$0.00	$0.00	$0.00	$0.00	($10.00)	$0.00
Stretching and Flexibility												
28	**$775.00**	**$775.00**	$140.00	$350.00	$350.00	$350.00	$0.00	$0.00	$0.00	$0.00	($65.00)	$0.00
Stretching and Flexibility - Tuesday												
29	**$850.00**	**$850.00**	$125.00	$425.00	$300.00	$300.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Tai Chi Dragon Fan												
4	**$197.00**	**$197.00**	$0.00	$50.00	$147.00	$147.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total Body Conditioning - High Intensity												
17	**$890.00**	**$890.00**	$25.00	$100.00	$895.00	$895.00	$0.00	$0.00	$0.00	$0.00	($130.00)	$0.00
Volleyball Clinic, GR 5-6-7-8th												
17	**$1,775.00**	**$1,775.00**	$0.00	$0.00	$1,775.00	$1,775.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00

Revenue By Program

Yoga on the Beach												
	18	**$700.00**	**$700.00**	$0.00	$75.00	$625.00	$625.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Youth 3v2 Basketball, GR 4-6 Cancelled												
	6	**$0.00**	**$0.00**	$0.00	$0.00	$150.00	$150.00	$0.00	$0.00	$0.00	$0.00	($150.00)	$0.00
Youth 3v2 Basketball, GR 7-8 - Cancelled												
	4	**$0.00**	**$0.00**	$0.00	$0.00	$100.00	$100.00	$0.00	$0.00	$0.00	$0.00	($100.00)	$0.00
Youth Tennis Lessons Grade 6-8												
	6	**$315.00**	**$315.00**	$0.00	$0.00	$315.00	$315.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Youth Tennis Lessons Grades 1-5												
	17	**$880.00**	**$880.00**	$0.00	$100.00	$780.00	$780.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Youth Tennis Lessons Grades 1-5												
	16	**$830.00**	**$830.00**	$0.00	$150.00	$680.00	$680.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Youth Tennis Lessons Grades 6-8												
	7	**$395.00**	**$395.00**	$0.00	$0.00	$395.00	$395.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Zumba												
	19	**($25.00)**	**($25.00)**	$75.00	$225.00	$500.00	$500.00	$0.00	$0.00	$0.00	$0.00	$0.00	($825.00)

Revenue By Program

*** Difference between GROSS and NET calculation is that NET uses CC (Net) value instead of CC (Gross) value*

Registrants	Gross	Net	Cash	Check	CC (Gross)	CC (Net)	ACH (Gross)	ACH (Net)	Internal CC	Acct Credit	Refunds	Expenses
All Programs												
506	$18,930.35	$18,930.35	$1,315.25	$3,507.10	$14,522.00	$14,522.00	$0.00	$0.00	$0.00	$0.00	($414.00)	$0.00
ARC Lifeguarding Recertification												
2	$150.00	$150.00	$150.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Baby and I (Infant to 3 yrs)												
10	$450.00	$450.00	$0.00	$45.00	$405.00	$405.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Cactus Jack Basketball												
36	$1,800.00	$1,800.00	$70.00	$70.00	$1,660.00	$1,660.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Cardio Sculpt Interval - Evening												
18	$575.00	$575.00	$50.00	$125.00	$475.00	$475.00	$0.00	$0.00	$0.00	$0.00	($75.00)	$0.00
CT Goju Kan Jr. Dragon Beginner Karate, 6-8 yrs												
4	$411.25	$411.25	$86.25	$0.00	$325.00	$325.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
CT Goju Kan Lil' Beginner Karate, 3 -5 yr												
8	$472.00	$472.00	$0.00	$0.00	$541.00	$541.00	$0.00	$0.00	$0.00	$0.00	($69.00)	$0.00
Early Morning Pilates												
25	$750.00	$750.00	$100.00	$325.00	$325.00	$325.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Evening Yoga												
11	$510.00	$510.00	$0.00	$120.00	$450.00	$450.00	$0.00	$0.00	$0.00	$0.00	($60.00)	$0.00
Everybody Yoga												
35	$1,690.00	$1,690.00	$150.00	$565.00	$975.00	$975.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Indoor Volleyball												
20	$1,440.00	$1,440.00	$0.00	$140.00	$1,300.00	$1,300.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00

Revenue By Program

Meditation/Chi Kung/Tai Chi												
5	**$305.00**	**$305.00**	$0.00	$0.00	$305.00	$305.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Meditation/Chi Kung/Tai Chi												
8	**$310.00**	**$310.00**	$50.00	$50.00	$210.00	$210.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Pickleball - Quaker Hill												
16	**$400.00**	**$400.00**	$50.00	$50.00	$300.00	$300.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Pickleball - Quaker Hill												
11	**$275.00**	**$275.00**	$50.00	$0.00	$225.00	$225.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Saturday Yoga/Fitness												
30	**$1,490.00**	**$1,490.00**	$90.00	$410.00	$1,035.00	$1,035.00	$0.00	$0.00	$0.00	$0.00	($45.00)	$0.00
Stretching and Flexibility - Friday												
20	**$600.00**	**$600.00**	$75.00	$150.00	$375.00	$375.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Stretching and Flexibility - Friday (4 classes)												
20	**$300.00**	**$300.00**	$84.00	$108.00	$108.00	$108.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Stretching and Flexibility - Mon Even (3 classes)												
5	**$96.00**	**$96.00**	$0.00	$24.00	$72.00	$72.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Stretching and Flexibility - Monday Evenings												
14	**$538.00**	**$538.00**	$0.00	$113.00	$425.00	$425.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Stretching and Flexibility - Tuesday												
20	**$575.00**	**$575.00**	$75.00	$175.00	$325.00	$325.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Stretching and Flexibility - Tuesday (4 classes)												
21	**$306.00**	**$306.00**	$120.00	$132.00	$54.00	$54.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Stretching and Flexibility - Wed Even (3 classes)												
6	**$120.00**	**$120.00**	$0.00	$12.00	$108.00	$108.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Stretching and Flexibility - Wednesday Evening												
20	**$805.00**	**$805.00**	$0.00	$125.00	$680.00	$680.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00

Revenue By Program

Swimnastics												
44	**$1,915.00**	**$1,915.00**	$115.00	$355.00	$1,610.00	$1,610.00	$0.00	$0.00	$0.00	$0.00	($165.00)	$0.00
Tai Chi - Dragon Fan												
4	**$185.00**	**$185.00**	$0.00	$100.00	$85.00	$85.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total Body Conditioning - High Intensity												
17	**$1,260.00**	**$1,260.00**	$0.00	$100.00	$1,160.00	$1,160.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Zumba -Monday												
15	**$680.10**	**$680.10**	$0.00	$213.10	$467.00	$467.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Zumba -Monday (7 classes)												
7	**$357.00**	**$357.00**	$0.00	$0.00	$357.00	$357.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Zumba -Wednesday												
3	**$165.00**	**$165.00**	$0.00	$0.00	$165.00	$165.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00

Revenue By Program

** *Difference between GROSS and NET calculation is that NET uses CC (Net) value instead of CC (Gross) value*

Registrants	Gross	Net	Cash	Check	CC (Gross)	CC (Net)	ACH (Gross)	ACH (Net)	Internal CC	Acct Credit	Refunds	Expenses
All Programs												
834	$39,349.44	$39,349.44	$1,759.00	$10,477.50	$31,141.50	$31,141.50	$0.00	$0.00	$0.00	$0.00	($2,567.38)	($1,461.18)
ARC Lifeguarding Certification												
2	$550.00	$550.00	$0.00	$0.00	$550.00	$550.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Art and Crafts Class, 3-5 yrs (6 classes)												
0	$0.00	$0.00	$0.00	$0.00	$80.00	$80.00	$0.00	$0.00	$0.00	$0.00	($80.00)	$0.00
Art Painting, Grades 3-6 - (6 classes)												
2	$0.00	$0.00	$0.00	$65.00	$65.00	$65.00	$0.00	$0.00	$0.00	$0.00	($130.00)	$0.00
Cactus Jack Basketball												
24	$1,000.00	$1,000.00	$0.00	$0.00	$1,000.00	$1,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Cactus Jack Basketball												
22	$567.50	$567.50	$0.00	$12.50	$555.00	$555.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Cardio Sculpt Interval (11 classes)												
23	$1,089.00	$1,089.00	$19.00	$360.00	$710.00	$710.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Cardio Sculpt Interval (11 classes)												
24	$1,065.00	$1,065.00	$0.00	$390.00	$735.00	$735.00	$0.00	$0.00	$0.00	$0.00	($60.00)	$0.00
CT Goju Kan Jr. Dragon Beginner Karate, 6-8 yrs												
4	$345.00	$345.00	$0.00	$105.00	$240.00	$240.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
CT Goju Kan Lil' Beginner Karate, 3 -5 yr												
8	$472.00	$472.00	$0.00	$59.00	$413.00	$413.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Early Morning Pilates (11 classes)												
29	$1,113.00	$1,113.00	$103.00	$570.00	$500.00	$500.00	$0.00	$0.00	$0.00	$0.00	($60.00)	$0.00

Revenue By Program

Early Morning Pilates (11 classes)												
29	**$1,100.00**	**$1,100.00**	$150.00	$570.00	$380.00	$380.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Early Morning Pilates -Mini												
17	**$195.00**	**$195.00**	$54.00	$27.00	$114.00	$114.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Everybody Yoga (11 classes)												
31	**$1,746.00**	**$1,746.00**	$0.00	$324.00	$1,494.00	$1,494.00	$0.00	$0.00	$0.00	$0.00	($72.00)	$0.00
Everybody Yoga (11 classes)												
32	**$1,868.00**	**$1,868.00**	$68.00	$396.00	$1,404.00	$1,404.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Meditation/Chi Kung/Tai Chi (6 classes)												
4	**$99.00**	**$99.00**	$20.00	$0.00	$79.00	$79.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Meditation/Chi Kung/Tai Chi (8 classes)												
13	**$416.00**	**$416.00**	$26.00	$156.00	$234.00	$234.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Meditation/Chi Kung/Tai Chi (8 classes)												
12	**$502.00**	**$502.00**	$26.00	$125.00	$351.00	$351.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Power Up												
9	**$90.94**	**$90.94**	$0.00	$143.00	$435.00	$435.00	$0.00	$0.00	$0.00	$0.00	$0.00	($487.06)
Power Up												
11	**$312.94**	**$312.94**	$0.00	$285.00	$515.00	$515.00	$0.00	$0.00	$0.00	$0.00	$0.00	($487.06)
Power Up												
11	**$267.94**	**$267.94**	$0.00	$180.00	$695.00	$695.00	$0.00	$0.00	$0.00	$0.00	($120.00)	($487.06)
Saturday Yoga (11 classes)												
32	**$1,818.00**	**$1,818.00**	$72.00	$432.00	$1,638.00	$1,638.00	$0.00	$0.00	$0.00	$0.00	($324.00)	$0.00
Saturday Yoga (11 classes)												
30	**$1,908.00**	**$1,908.00**	$144.00	$450.00	$1,314.00	$1,314.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Stretching and Flexibility - Friday (11 classes)												
22	**$1,080.00**	**$1,080.00**	$108.00	$594.00	$594.00	$594.00	$0.00	$0.00	$0.00	$0.00	($216.00)	$0.00

Revenue By Program

Stretching and Flexibility - Friday (11 classes)	20	$1,152.00	$1,152.00	$54.00	$972.00	$234.00	$234.00	$0.00	$0.00	$0.00	$0.00	($108.00)	$0.00
Stretching and Flexibility - Mon Even (11 classes)	12	$720.00	$720.00	$0.00	$162.00	$612.00	$612.00	$0.00	$0.00	$0.00	$0.00	($54.00)	$0.00
Stretching and Flexibility - Mon Even (11 classes)	17	$1,134.00	$1,134.00	$0.00	$198.00	$936.00	$936.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Stretching and Flexibility - Tuesday (11 classes)	22	$1,098.00	$1,098.00	$162.00	$540.00	$522.00	$522.00	$0.00	$0.00	$0.00	$0.00	($126.00)	$0.00
Stretching and Flexibility - Tuesday (11 classes)	27	$1,404.00	$1,404.00	$234.00	$756.00	$468.00	$468.00	$0.00	$0.00	$0.00	$0.00	($54.00)	$0.00
Stretching and Flexibility - Wed Even (11 classes)	19	$1,170.00	$1,170.00	$0.00	$324.00	$846.00	$846.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Stretching and Flexibility - Wed Even (11 classes)	14	$936.00	$936.00	$0.00	$126.00	$810.00	$810.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Strong Start-fitness Fundamentals - CLMS	8	$440.00	$440.00	$0.00	$0.00	$440.00	$440.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Swim Level 1 - 1:00PM	8	$320.00	$320.00	$0.00	$0.00	$320.00	$320.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Swim Level 1 - 1:30PM	8	$320.00	$320.00	$0.00	$0.00	$320.00	$320.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Swim Level 2 - 10:00AM	10	$400.00	$400.00	$0.00	$40.00	$360.00	$360.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Swim Level 2 - 11:00AM	10	$420.00	$420.00	$0.00	$0.00	$420.00	$420.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Swim Level 2 - 12:00AM	9	$380.00	$380.00	$0.00	$0.00	$380.00	$380.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00

Revenue By Program

Swim Level 3 - 10:00AM												
10	**$410.00**	**$410.00**	$0.00	$0.00	$410.00	$410.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Swim Level 3 - 11:00AM												
10	**$400.00**	**$400.00**	$0.00	$40.00	$360.00	$360.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Swim Level 3 - 12:00AM												
8	**$320.00**	**$320.00**	$0.00	$0.00	$320.00	$320.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Swim Level 4 - 10:00AM												
10	**$410.00**	**$410.00**	$0.00	$0.00	$410.00	$410.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Swim Level 4 - 11:00AM												
7	**$320.00**	**$320.00**	$0.00	$0.00	$320.00	$320.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Swim Level 5 - 10:00AM												
3	**$120.00**	**$120.00**	$0.00	$0.00	$120.00	$120.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Swim Level 5 - 11:00AM												
4	**$170.00**	**$170.00**	$0.00	$0.00	$170.00	$170.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Swimnastics												
35	**$1,221.50**	**$1,221.50**	$95.00	$700.00	$1,030.00	$1,030.00	$0.00	$0.00	$0.00	$0.00	($603.50)	$0.00
Tai Chi - Dragon Fan (6 classes)												
11	**$500.00**	**$500.00**	$60.00	$50.00	$390.00	$390.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Tai Chi - Dragon Fan (8 classes)												
10	**$576.00**	**$576.00**	$0.00	$106.00	$470.00	$470.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Tai Chi - Dragon Fan (8 classes)												
10	**$546.00**	**$546.00**	$52.00	$0.00	$494.00	$494.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total Body Conditioning - High Inten (11 classes)												
18	**$1,242.00**	**$1,242.00**	$0.00	$126.00	$1,116.00	$1,116.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total Body Conditioning - High Inten (11 classes)												
18	**$1,206.00**	**$1,206.00**	$54.00	$54.00	$1,170.00	$1,170.00	$0.00	$0.00	$0.00	$0.00	($72.00)	$0.00

Revenue By Program

Tree and Shrub Pruning												
13	**$85.00**	**$85.00**	$15.00	$5.00	$65.00	$65.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Water Workout												
30	**$1,429.50**	**$1,429.50**	$130.00	$415.00	$965.00	$965.00	$0.00	$0.00	$0.00	$0.00	($80.50)	$0.00
Water Workout												
21	**$695.62**	**$695.62**	$70.00	$296.00	$665.00	$665.00	$0.00	$0.00	$0.00	$0.00	($335.38)	$0.00
Weekly Wellness												
4	**$195.00**	**$195.00**	$35.00	$0.00	$160.00	$160.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Winter Tree Identification												
7	**$72.00**	**$72.00**	$8.00	$0.00	$64.00	$64.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Zumba - Mon (11 classes)												
9	**$567.00**	**$567.00**	$0.00	$126.00	$441.00	$441.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Zumba - Mon (11 classes)												
0	**$0.00**	**$0.00**	$0.00	$0.00	$72.00	$72.00	$0.00	$0.00	$0.00	$0.00	($72.00)	$0.00
Zumba -Wed (11 classes)												
13	**$882.00**	**$882.00**	$0.00	$72.00	$810.00	$810.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Zumba -Wed (11 classes)												
8	**$482.50**	**$482.50**	$0.00	$126.00	$356.50	$356.50	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00

Program Name	Start Date	Max Enrollment	Current Enrollment	Waitlist
110011-A1 - Baby and I (Infant to 3 yrs) - 8:45AM	7/1/2025	10	10	0
110011-A2 - Baby and I (Infant to 3 yrs) - 9:15AM	7/1/2025	10	5	0
110011-A3 - Preschool Swim - 7:45AM	7/4/2025	10	1	0
110011-A5 - Level 1 Swim - 2:30PM	7/1/2025	10	10	1
110011-B1 - Baby and I (Infant to 3 yrs) - 8:45AM	7/22/2025	10	1	0
110011-B2 - Baby and I (Infant to 3 yrs) - 9:15AM	7/22/2025	10	6	0
110011-B3 - Preschool Swim - 7:45AM	7/25/2025	10	0	0
110011-B5 - Level 1 Swim - 2:30PM	7/22/2025	10	10	1
110021-A1 - Level 2 Swim - 10AM	7/1/2025	10	10	3
110021-A2 - Level 2 Swim - 11AM	7/1/2025	10	11	3
110021-A3 - Level 2 Swim - 12:25PM	7/1/2025	10	10	2
110021-A4 - Level 2 Swim - 1:30PM	7/1/2025	10	11	2
110021-B1 - Level 2 Swim - 10AM	7/22/2025	10	10	5
110021-B2 - Level 2 Swim - 11AM	7/22/2025	10	10	4
110021-B3 - Level 2 Swim - 12:25PM	7/22/2025	10	10	3
110021-B4 - Level 2 Swim - 1:30PM	7/22/2025	10	10	4
110031-A1 - Level 3 Swim - 10AM	7/1/2025	10	10	0
110031-A2 - Level 3 Swim - 11AM	7/1/2025	10	12	4
110031-A3 - Level 3 Swim - 12:25PM	7/1/2025	10	10	2
110031-A4 - Level 3 Swim - 1:30PM	7/1/2025	10	10	3
110031-B1 - Level 3 Swim - 10AM	7/22/2025	10	9	0
110031-B2 - Level 3 Swim - 11AM	7/22/2025	10	11	0
110031-B3 - Level 3 Swim - 12:25PM	7/22/2025	10	10	0
110031-B4 - Level 3 Swim - 1:30PM	7/22/2025	10	11	2
110041-A1 - Level 4 Swim - 10AM	7/1/2025	10	10	0
110041-A2 - Level 4 Swim - 11AM	7/1/2025	10	8	0
110041-A3 - Level 4 Swim - 12:25PM	7/1/2025	10	11	0
110041-A4 - Level 4 Swim - 1:30PM	7/1/2025	10	13	2
110041-B1 - Level 4 Swim - 10AM	7/22/2025	10	8	0
110041-B2 - Level 4 Swim - 11AM	7/22/2025	10	7	0
110041-B3 - Level 4 Swim - 12:25PM	7/22/2025	10	8	0
110041-B4 - Level 4 Swim - 1:30PM	7/22/2025	10	9	0
110051-A1 - Level 5 Swim - 10AM	7/1/2025	10	2	0
110051-A2 - Level 5 Swim - 11AM	7/1/2025	10	9	0
110051-B1 - Level 5 Swim - 10AM	7/22/2025	10	3	0
110051-B2 - Level 5 Swim - 11AM	7/22/2025	10	9	0
110061-A3 - Level 6 Swim - 12:25PM	7/1/2025	10	3	0
110061-A4 - Level 6 Swim - 1:30PM	7/1/2025	10	2	0
110061-B3 - Level 6 Swim - 12:25PM	7/22/2025	10	3	0
110061-B4 - Level 6 Swim - 1:30PM	7/22/2025	10	2	0
110085-01 - Water Workout - 7:45AM	7/1/2025	30	31	1
130025-01 - Everybody Yoga	7/9/2025	30	32	1
130025-02 - Saturday Yoga	7/5/2025	30	27	0
130035 - Early Morning Pilates	7/1/2025	30	32	1
130035-01 - Early Morning Pilates	8/12/2025	30	24	0
130045 - Cardio Sculpt Interval	7/2/2025	25	16	0
130045-01 - Cardio Sculpt Interval	8/20/2025	25	9	0
130055-02 - Zumba -Wednesday	7/2/2025	20	14	0
130055-03 - Zumba - Monday	7/7/2025	20	20	1
130065 - Total Body Conditioning - High Intensity	7/1/2025	20	16	0
130075-01 - Tai Chi Dragon Fan	7/11/2025	15	8	0
130075-02 - Meditation/Chi Kung/Tai Chi	7/7/2025	15	5	0
130075-03 - Meditation/Chi Kung/Tai Chi	7/12/2025	15	12	0
130085-03 - Power Up	7/1/2025	16	0	0
130085-04 - Power Up	7/3/2025	16	1	0
130105-01 - Stretching and Flexibility - Mon PM (8 classes)	7/7/2025	20	19	2
130105-02 - Stretching and Flexibility - Tue AM (9 classes)	7/1/2025	20	27	1
130105-03 - Stretching and Flexibility - Wed PM (9 classes)	7/2/2025	20	12	0
130105-04 - Stretching and Flexibility - Fri AM (8 classes)	7/11/2025	25	21	0
130115-01 - Table Tennis	7/22/2025	20	0	0
150015-01 - Entry Level Tennis Lessons with USTA	7/7/2025	8	8	2
150015-02 - Cactus Jack Basketball	7/15/2025	40	13	0
150021-01 - CT Goju Kan Lil' Beginner Karate, 3-5 yr	7/9/2025	15	6	0
150021-02 - CT Goju Kan Jr. Dragon Beginner Karate, 6-8 yrs	7/9/2025	20	2	0
165011-01 - Great Neck Playgrounds - 1 child	7/1/2025	110	37	0
165011-02 - Great Neck Playgrounds - 2 children	7/1/2025	110	28	0
165011-03 - Great Neck Playgrounds - 3 children	7/1/2025	110	5	0
165021-01 - Oswegatchie Playgrounds - 1 child	7/1/2025	110	36	0
165021-02 - Oswegatchie Playgrounds - 2 children	7/1/2025	110	17	0
165021-03 - Oswegatchie Playgrounds - 3 children	7/1/2025	110	1	0
165031-01 - Quaker Hill Playgrounds - 1 child	7/1/2025	110	28	0
165031-02 - Quaker Hill Playgrounds - 2 children	7/1/2025	110	14	0
165031-03 - Quaker Hill Playgrounds - 3 children	7/1/2025	110	3	0

210011-01 - Baby and Me (6mos -1.5 yrs)	9/5/2025	10	10	4
210085-01 - Water Workout	9/3/2025	30	31	1
210085-02 - Swimnastics (20 classes)	9/2/2025	30	32	6
210085-09 - Water Workout (added Classes)	12/2/2025	30	20	0
210095-01 - Water Sports 6-9 years	9/3/2025	12	12	0
210095-02 - Water Sports 10-14 years	9/3/2025	12	6	0
210125-01 - Adult Group Swim Lessons	9/4/2025	10	10	1
210125-01 - Adult Group Swim Lessons	10/23/2025	10	4	0
210205-01 - 100 Mile Swim Challenge	9/1/2025	N/A	3	0
210205-02 - 50 Mile Swim Challenge	9/1/2025	N/A	4	0
220015-01 - Woodlands Nature Preserves	9/14/2025	25	5	0
220015-02 - Conover Nature Preserves	9/20/2025	25	5	0
220015-03 - Fall Tree Identification	10/11/2025	25	7	0
220015-04 - Stenger Farm	10/25/2025	25	5	0
220015-05 - Avery Nature Preserve	11/8/2025	25	10	0
230025 -03 - Yoga - Monday (8 classes)	11/3/2025	30	31	1
230025-01 - Everybody Yoga - Wed AM (12 classes)	9/3/2025	30	33	0
230025-02 - Early Yoga - Saturday AM (12 classes)	9/13/2025	30	30	0
230025-03 - Yoga - Monday (5 classes)	9/8/2025	30	20	0
230025-05 - Yoga - Wednesday PM (12 classes)	9/10/2025	30	15	0
230035-01 - Early Morning Pilates (12 classes)	9/2/2025	30	27	0
230035-02 - Power Pilates (8 classes)	9/3/2025	30	19	0
230035-03 - Muscle Matters (8 classes)	9/4/2025	30	23	0
230035-04 - Power Pilates (6 classes)	10/29/2025	30	13	0
230035-05 - Muscle Matters (5 classes)	11/6/2025	30	20	0
230035-06 - Early Morning Pilates (4 classes)	12/2/2025	30	24	0
230045-01 - Cardio Sculpt Interval	9/8/2025	30	21	0
230055-01 - Zumba - Monday (12 classes)	9/8/2025	25	18	0
230055-02 - Zumba - Wednesday (12 classes)	9/3/2025	25	14	0
230055-03 - Zumba - Monday (4 classes)	12/8/2025	25	14	0
230055-04 - Zumba - Wednesday (3 classes)	12/3/2025	25	7	0
230065-01 - Total Body Conditioning - High Intensity	9/2/2025	20	20	0
230075-01 - Meditation/Chi Kung/Tai Chi - Monday	9/8/2025	15	15	0
230075-02 - Meditation/Chi Kung/Tai Chi - Saturday	9/6/2025	15	14	0
230075-03 - Tai Chi Dragon Fan (12 classes)	9/5/2025	15	8	0
230105-01 - Stretching and Flexibility - Mon PM (12 classes)	9/8/2025	20	20	0
230105-02 - Stretching and Flexibility - Tue AM (12 classes)	9/2/2025	25	24	0
230105-03 - Stretching and Flexibility - Wed PM (12 classes)	9/3/2025	30	15	0
230105-04 - Stretching and Flexibility - Friday (12 classes)	9/5/2025	30	22	0
230105-05 - Stretching and Flexibility - Mon PM (4 classes)	12/8/2025	25	10	0
230105-06 - Stretching and Flexibility - Tue AM (4 classes)	12/2/2025	25	16	0
230105-07 - Stretching and Flexibility - Wed PM (3 classes)	12/3/2025	25	10	0
230105-08 - Stretching and Flexibility - Friday (3 classes)	12/5/2025	25	15	0
250015-01 - Cactus Jack Basketball	9/7/2025	35	37	4
250025-01 - Indoor Volleyball (32 classes)	9/4/2025	20	20	4
250031-01 - Tennis In the Parks - Youth (4-7 yrs)	9/13/2025	8	8	4
250031-02 - Tennis In the Parks - Youth (4-7 yrs)	9/13/2025	8	0	8
250031-03 - Tennis In the Parks - Youth (8+ yrs)	9/13/2025	8	9	4
250035-01 - Tennis In the Parks - Adults	9/13/2025	8	7	0
250505-01 - Pickleball Tournament - Women/Div A- Early AM	9/20/2025	24	13	0
250505-02 - Pickleball Tournament - Women/Div B- Mid AM	9/20/2025	24	9	0
250505-03 - Pickleball Tournament - Mixed/Div A- Midday	9/20/2025	24	16	0
250505-04 - Pickleball Tournament - Mixed/Div B- Afternoon	9/20/2025	24	11	0
265025 - Pearl Harbor Road Race (In-Person REG Only)	12/7/2025	N/A	50	0
310011-03 - Swim Level 1 - 1:00PM	2/8/2025	8	8	8
310011-04 - Swim Level 1 - 1:30PM	2/8/2025	8	8	6
310021-01 - Swim Level 2 - 10:00AM	2/8/2025	8	10	1
310021-02 - Swim Level 2 - 11:00AM	2/8/2025	8	10	1
310021-03 - Swim Level 2 - 12:00AM	2/8/2025	8	9	1
310031-01 - Swim Level 3 - 10:00AM	2/8/2025	8	10	1
310031-02 - Swim Level 3 - 11:00AM	2/8/2025	8	10	4
310031-03 - Swim Level 3 - 12:00AM	2/8/2025	8	8	0
310041-01 - Swim Level 4 - 10:00AM	2/8/2025	8	10	1
310041-02 - Swim Level 4 - 11:00AM	2/8/2025	8	7	1
310051-01 - Swim Level 5 - 10:00AM	2/8/2025	8	3	0
310051-02 - Swim Level 5 - 11:00AM	2/8/2025	8	4	0
310075-01 - ARC Lifeguarding Certification	5/7/2025	15	2	0
310075-02 - ARC Lifeguarding Recertification	4/23/2025	15	0	0
310075-02 - ARC Lifeguarding REcertification	4/23/2025	15	0	0
310085-01 - Water Workout	1/6/2025	30	30	1
310085-02 - Swimnastics	4/8/2025	35	35	7
310085-03 - Water Workout	4/7/2025	30	21	0
320011-01 - Art and Crafts Class, 3-5 yrs (6 classes)	1/25/2025	10	0	0
320011-02 - Art Painting, Grades 3-6 - (6 classes)	1/28/2025	10	2	0

320055-01 - Weekly Wellness	1/7/2025	15	4	0
320105-01 - Winter Tree Identification	1/23/2025	20	7	0
320105-02 - Tree and Shrub Pruning	3/29/2025	20	13	0
330015-01 - Everybody Yoga (11 classes)	1/15/2025	30	31	13
330015-02 - Saturday Yoga (11 classes)	1/4/2025	30	30	2
330015-03 - Everybody Yoga (11 classes)	3/26/2025	30	32	6
330015-04 - Saturday Yoga (11 classes)	3/22/2025	30	32	0
330025-01 - Total Body Conditioning - High Inten (11 classes)	1/7/2025	15	18	4
330025-02 - Total Body Conditioning - High Inten (11 classes)	3/25/2025	15	18	3
330035-01 - Early Morning Pilates (11 classes)	1/7/2025	28	29	2
330035-02 - Early Morning Pilates (11 classes)	3/25/2025	25	29	0
330035-03 - Early Morning Pilates -Mini	6/10/2025	25	17	0
330045-01 - Cardio Sculpt Interval (11 classes)	1/6/2025	25	24	1
330045-02 - Cardio Sculpt Interval (11 classes)	4/14/2025	25	23	0
330055-01 - Zumba - Mon (11 classes)	1/27/2025	20	0	0
330055-02 - Zumba -Wed (11 classes)	1/8/2025	20	8	0
330055-03 - Zumba - Mon (11 classes)	4/7/2025	20	9	0
330055-04 - Zumba -Wed (11 classes)	3/26/2025	20	13	0
330065-01 - Stretching and Flexibility - Mon Even (11 classes)	1/6/2025	20	17	0
330065-02 - Stretching and Flexibility - Wed Even (11 classes)	1/8/2025	20	19	0
330065-03 - Stretching and Flexibility - Mon Even (11 classes)	4/7/2025	20	12	0
330065-04 - Stretching and Flexibility - Wed Even (11 classes)	3/26/2025	20	14	0
330065-10 - Stretching and Flexibility - Tuesday (11 classes)	1/7/2025	20	22	0
330065-11 - Stretching and Flexibility - Friday (11 classes)	1/3/2025	20	22	1
330065-12 - Stretching and Flexibility - Tuesday (11 classes)	4/8/2025	23	27	0
330065-13 - Stretching and Flexibility - Friday (11 classes)	3/21/2025	20	20	0
330075-01 - Meditation/Chi Kung/Tai Chi (8 classes)	1/4/2025	15	13	0
330075-02 - Tai Chi - Dragon Fan (6 classes)	1/3/2025	15	11	0
330075-03 - Meditation/Chi Kung/Tai Chi (8 classes)	3/8/2025	15	12	0
330075-04 - Tai Chi - Dragon Fan (8 classes)	2/14/2025	15	10	0
330075-05 - Meditation/Chi Kung/Tai Chi (6 classes)	5/24/2025	15	4	0
330075-06 - Tai Chi - Dragon Fan (8 classes)	5/9/2025	15	10	0
330085-01 - Power Up	1/7/2025	16	11	0
330085-02 - Power Up	2/4/2025	16	9	0
330085-03 - Power Up	3/4/2025	16	11	0
330201-01 - Strong Start-fitness Fundamentals - CLMS	1/8/2025	8	8	0
350015-01 - Cactus Jack Basketball	1/12/2025	40	22	0
350015-02 - Cactus Jack Basketball	4/15/2025	40	24	0
350021-01 - CT Goju Kan Lil' Beginner Karate, 3-5 yr	1/8/2025	20	8	0
350021-02 - CT Goju Kan Jr. Dragon Beginner Karate, 6-8 yrs	1/8/2025	20	4	0
350035-01 - Ping Pong	5/27/2025	40	0	0
WHS Summer - 150512- 01 Boys Basketball	6/24/2025	N/A	12	0
WHS Summer - 150512- 016 Track	6/24/2025	N/A	10	0
WHS Summer - 150512- 02 Girls Basketball	6/23/2025	N/A	5	0
WHS Summer - 150512- 03 Girls Volleyball	6/24/2025	N/A	22	0
WHS Summer - 150512- 04 Cheerleading	6/23/2025	N/A	31	0
WHS Summer - 150512- 05 Wrestling	6/24/2025	N/A	19	0
WHS Summer - 150512- 06 Cross Country	6/24/2025	N/A	13	0
WHS Summer - 150512- 07 Girls Soccer	6/26/2025	N/A	21	0
WHS Summer - 150512- 09 Field Hockey - Girls	6/17/2025	N/A	16	0
WHS Summer - 150512- 10 Football	6/16/2025	N/A	27	0
WHS Summer - 150512- 12 Boys Lacrosse	6/17/2025	N/A	19	0
WHS Summer - 150512- 13 Girls Tennis	7/1/2025	N/A	4	0
WHS Summer - 150512- 14 Boys Tennis	7/8/2025	N/A	7	0

Town of Waterford, CT

BALANCE SHEET FOR 2026 5

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 206 WATERFORD SPECIAL ACTIVITYFUND					
ASSETS					
	206	14101	DF GENERAL FUND	2,268.03	153,280.97
		TOTAL ASSETS		2,268.03	153,280.97
LIABILITIES					
	206	21001	ACCOUNTS PAYABLE	50.18	.00
	206	24101	DT GENERAL FUND	-6,117.25	-71,300.65
		TOTAL LIABILITIES		-6,067.07	-71,300.65
FUND BALANCE					
	206	31510	FUND BALANCE	.00	-93,327.55
	206	39001	REVENUE CONTROL	-1,978.03	-52,799.00
	206	39002	EXPENDITURE CONTROL	5,777.07	64,146.23
	206	39300	ENCUMBRANCE CONTROL	10,143.20	18,087.80
	206	39350	RESERVE FOR ENCUMBRANCES	-10,143.20	-18,087.80
		TOTAL FUND BALANCE		3,799.04	-81,980.32
		TOTAL LIABILITIES + FUND BALANCE		-2,268.03	-153,280.97

** END OF REPORT - Generated by Ginny Bielucki **

	20600-49000 TRANSFERS IN	20600-44016 DOT BIKE MICROGRANT	20600-44007 RYAN MARSHALL FOUNDATION	20600-44008 DONATIONS	20600-44300 AQUA PROGRAMS	20600-44018 ADVERTISING	20600-44014 SUMMER MUSIC SPONSORSHIP	20600-44400 EDUCATIONAL PROGRAMS	20600-44500 FITNESS PROGRAMS	20600-44600 TOT PROGRAMS	20600-44700 PLAYGROUND	20600-44900 SPORTS PROGRAMS	20600-48018 FUNDRAISING	20600-44800 SPECIAL EVENTS	Total
Revenues															
July					$ 600.00				$ 8,684.00			$ 1,492.00			$ 10,776.00
August					$ 5,347.00	$ 2,050.00		$ 130.00	$ 12,681.13			$ 4,009.00		$ 50.00	$ 24,267.13
September					$ 1,316.00	$ 500.00		$ 180.00	$ 4,700.00			$ 2,654.00		$ (50.00)	$ 9,300.00
October					$ 201.24	$ 400.00		$ 10.00	$ 1,350.00			$ 3,016.60			$ 4,977.84
November					$ 472.00			$ (20.00)	$ 1,026.03					$ 500.00	$ 1,978.03
Total	$ -	$ -	$ -	$ -	$ 7,936.24	$ 2,950.00	$ -	$ 300.00	$ 28,441.16	$ -	$ -	$ 11,171.60	$ -	$ 500.00	$ 51,299.00

	TRANSFERS OUT	DOT BIKE MICROGRANT	RYAN MARSHALL FOUNDATION	DONATIONS	20637-51621/51813 AQUA PROGRAMS	20637-52301 PROGRAM BOOKLET	20637-53012 SUMMER MUSIC PROGRAM	20637-51622/20637-51914 EDUCATIONAL PROGRAMS	20637-51623/20637-51915 FITNESS PROGRAMS	TOT PROGRAMS	PLAYGROUND	20637-51626/20637-51918 SPORTS PROGRAMS	FUNDRAISING	SPECIAL EVENTS	Total
Expenses															
July					$ 337.59		$ 14,200.00		$ 888.81			$ 161.68			$ 15,588.08
August					$ 361.70	$ 4,334.00	$ 3,778.25		$ 5,156.61			$ 701.23		$ 1,713.83	$ 14,045.58
September					$ 788.41			$ 224.13	$ 3,793.22			$ 1,423.46	-	$ 851.33	$ 7,080.54
October			$ 681.00		$ 1,378.74			$ 224.13	$ 4,101.75			$ 1,998.89		$ 4,047.48	$ 12,431.99
November					$ 2,271.08			$ 112.06	$ 2,513.98			$ 541.37		$ 338.58	$ 5,777.07
Encumbered						$ 4,360.00						$ 11,566.40		$ 2,161.40	$ 18,087.80
Total	$ -	$ -	$ 681.00	$ -	$ 5,137.52	$ 8,694.00	$ 17,978.25	$ 560.32	$ 14,454.36	$ -	$ -	$ 16,392.99	$ -	$ 9,112.62	$ 73,011.06
YTD Balance	$ -	$ -	$ (681.00)	$ -	$ 2,798.72	$ (5,744.00)	$ (17,978.25)	$ (260.32)	$ 13,986.80	$ -	$ -	$ (5,221.39)	$ -	$ (8,612.62)	$ (21,712.06)
Beginning balance	$ 62,000.00	$ -	$ 2,000.00	$ 16,865.64	$ 912.15	$ 347.00	$ 13,295.00	$ 363.23	$ 47,347.37	$ 1,815.68	$ -	$ 20,377.84	$ (1,279.55)	$ (91,231.28)	$ 93,327.55
Ending Balance	$ 62,000.00	$ -	$ 1,319.00	$ 16,865.64	$ 3,710.87	$ (5,397.00)	$ (4,683.25)	$ 102.91	$ 61,334.17	$ 1,815.68	$ -	$ 15,156.45	$ (1,279.55)	$ (99,843.90)	$ 71,615.49

Town of Waterford, CT

YEAR-TO-DATE BUDGET REPORT

EXPENDITURES

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ACCOUNTS FOR: 101 GENERAL FUND			ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
10137 RECREATION AND PARKS									
10137 51110 ADMINISTRATION			245,327	0	245,327	101,529.37	.00	143,797.63	41.4%
2026/01/000008	07/03/2025	GNI	3,553.33	REF ADPIMP					ADP IMPORT
2026/01/000009	07/03/2025	GRV	-3,553.33	REF GB200					PR ACCRUAL PAYDATE 070325
2026/01/000164	07/11/2025	GNI	3,588.25	REF ADPIMP					ADP IMPORT
2026/01/000203	07/11/2025	GRV	-717.65	REF GB203					PR ACCRUAL PAYDATE 071125
2026/01/000233	07/18/2025	GNI	3,588.25	REF ADPIMP					ADP IMPORT
2026/01/000312	07/25/2025	GNI	3,588.25	REF ADPIMP					ADP IMPORT
2026/01/000402	07/01/2025	BUC	245,327.00	REF					ORIGINAL BUDGET 2026
2026/02/000004	08/01/2025	GNI	3,588.25	REF ADPIMP					ADP IMPORT
2026/02/000025	08/08/2025	GNI	3,588.25	REF ADPIMP					ADP IMPORT
2026/02/000109	08/15/2025	GNI	3,588.25	REF ADPIMP					ADP IMPORT
2026/02/000151	08/22/2025	GNI	3,588.25	REF ADPIMP					ADP IMPORT
2026/02/000195	08/29/2025	GNI	3,588.25	REF ADPIMP					ADP IMPORT
2026/03/000012	09/05/2025	GNI	4,073.53	REF ADPIMP					ADP IMPORT
2026/03/000036	09/12/2025	GNI	3,642.17	REF ADPIMP					ADP IMPORT
2026/03/000042	09/12/2025	GEN	-221.05	REF					NSD/NST PAYDATE 0912125 WAGES
2026/03/000087	09/19/2025	GNI	3,642.17	REF ADPIMP					ADP IMPORT
2026/03/000138	09/26/2025	GNI	3,642.17	REF ADPIMP					ADP IMPORT
2026/04/000002	10/03/2025	GNI	3,642.17	REF ADPIMP					ADP IMPORT
2026/04/000032	10/10/2025	GNI	3,642.17	REF ADPIMP					ADP IMPORT
2026/04/000069	10/17/2025	GNI	4,679.79	REF ADPIMP					ADP IMPORT
2026/04/000103	10/24/2025	GNI	4,679.79	REF ADPIMP					ADP IMPORT
2026/04/000161	10/31/2025	GNI	4,679.79	REF ADPIMP					ADP IMPORT
2026/05/000007	11/07/2025	GNI	4,679.79	REF ADPIMP					ADP IMPORT
2026/05/000045	11/14/2025	GNI	4,679.79	REF ADPIMP					ADP IMPORT
2026/05/000106	11/21/2025	GNI	4,679.79	REF ADPIMP					ADP IMPORT
2026/05/000164	11/28/2025	GNI	4,679.79	REF ADPIMP					ADP IMPORT
2026/06/000007	12/05/2025	GNI	4,679.79	REF ADPIMP					ADP IMPORT
2026/06/000048	12/12/2025	GNI	4,679.79	REF ADPIMP					ADP IMPORT
2026/06/000082	12/19/2025	GNI	4,679.79	REF ADPIMP					ADP IMPORT
2026/06/000120	12/26/2025	GNI	4,679.79	REF ADPIMP					ADP IMPORT
10137 51210 CLERICAL AND TECHNI			98,721	0	98,721	44,890.89	.00	53,830.11	45.5%
2026/01/000008	07/03/2025	GNI	1,817.13	REF ADPIMP					ADP IMPORT
2026/01/000009	07/03/2025	GRV	-1,817.13	REF GB200					PR ACCRUAL PAYDATE 070325
2026/01/000164	07/11/2025	GNI	1,785.53	REF ADPIMP					ADP IMPORT
2026/01/000203	07/11/2025	GRV	-357.11	REF GB203					PR ACCRUAL PAYDATE 071125
2026/01/000233	07/18/2025	GNI	1,766.28	REF ADPIMP					ADP IMPORT
2026/01/000312	07/25/2025	GNI	1,716.88	REF ADPIMP					ADP IMPORT
2026/01/000402	07/01/2025	BUC	98,721.00	REF					ORIGINAL BUDGET 2026
2026/02/000004	08/01/2025	GNI	1,780.40	REF ADPIMP					ADP IMPORT
2026/02/000025	08/08/2025	GNI	1,743.97	REF ADPIMP					ADP IMPORT
2026/02/000109	08/15/2025	GNI	1,711.18	REF ADPIMP					ADP IMPORT

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ACCOUNTS FOR: 101 GENERAL FUND		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
10137 51210 CLERICAL AND TECHNI								
2026/02/000151	08/22/2025 GNI	1,767.43	REF ADPIMP			ADP IMPORT		
2026/02/000195	08/29/2025 GNI	1,752.17	REF ADPIMP			ADP IMPORT		
2026/03/000012	09/05/2025 GNI	1,713.45	REF ADPIMP			ADP IMPORT		
2026/03/000036	09/12/2025 GNI	1,726.43	REF ADPIMP			ADP IMPORT		
2026/03/000087	09/19/2025 GNI	1,728.71	REF ADPIMP			ADP IMPORT		
2026/03/000138	09/26/2025 GNI	1,684.09	REF ADPIMP			ADP IMPORT		
2026/04/000002	10/03/2025 GNI	1,754.67	REF ADPIMP			ADP IMPORT		
2026/04/000032	10/10/2025 GNI	1,991.45	REF ADPIMP			ADP IMPORT		
2026/04/000069	10/17/2025 GNI	1,812.05	REF ADPIMP			ADP IMPORT		
2026/04/000103	10/24/2025 GNI	1,790.87	REF ADPIMP			ADP IMPORT		
2026/04/000161	10/31/2025 GNI	1,793.12	REF ADPIMP			ADP IMPORT		
2026/05/000007	11/07/2025 GNI	1,758.69	REF ADPIMP			ADP IMPORT		
2026/05/000045	11/14/2025 GNI	1,921.81	REF ADPIMP			ADP IMPORT		
2026/05/000106	11/21/2025 GNI	1,902.19	REF ADPIMP			ADP IMPORT		
2026/05/000164	11/28/2025 GNI	1,825.08	REF ADPIMP			ADP IMPORT		
2026/06/000007	12/05/2025 GNI	2,073.52	REF ADPIMP			ADP IMPORT		
2026/06/000048	12/12/2025 GNI	1,896.54	REF ADPIMP			ADP IMPORT		
2026/06/000082	12/19/2025 GNI	1,970.61	REF ADPIMP			ADP IMPORT		
2026/06/000120	12/26/2025 GNI	1,880.88	REF ADPIMP			ADP IMPORT		
10137 51610 PARKS MAINTENANCE		501,274	0	501,274	223,656.55	.00	277,617.45	44.6%
2026/01/000008	07/03/2025 GNI	8,708.90	REF ADPIMP			ADP IMPORT		
2026/01/000009	07/03/2025 GRV	-8,708.90	REF GB200			PR ACCRUAL PAYDATE 070325		
2026/01/000164	07/11/2025 GNI	9,574.72	REF ADPIMP			ADP IMPORT		
2026/01/000203	07/11/2025 GRV	-1,914.94	REF GB203			PR ACCRUAL PAYDATE 071125		
2026/01/000233	07/18/2025 GNI	8,926.60	REF ADPIMP			ADP IMPORT		
2026/01/000312	07/25/2025 GNI	8,926.60	REF ADPIMP			ADP IMPORT		
2026/01/000402	07/01/2025 BUC	501,274.00	REF			ORIGINAL BUDGET 2026		
2026/02/000004	08/01/2025 GNI	8,938.61	REF ADPIMP			ADP IMPORT		
2026/02/000025	08/08/2025 GNI	8,710.60	REF ADPIMP			ADP IMPORT		
2026/02/000109	08/15/2025 GNI	8,926.61	REF ADPIMP			ADP IMPORT		
2026/02/000151	08/22/2025 GNI	8,986.60	REF ADPIMP			ADP IMPORT		
2026/02/000195	08/29/2025 GNI	8,926.61	REF ADPIMP			ADP IMPORT		
2026/03/000012	09/05/2025 GNI	8,926.61	REF ADPIMP			ADP IMPORT		
2026/03/000036	09/12/2025 GNI	9,181.75	REF ADPIMP			ADP IMPORT		
2026/03/000087	09/19/2025 GNI	8,926.62	REF ADPIMP			ADP IMPORT		
2026/03/000138	09/26/2025 GNI	8,926.61	REF ADPIMP			ADP IMPORT		
2026/04/000002	10/03/2025 GNI	8,931.12	REF ADPIMP			ADP IMPORT		
2026/04/000032	10/10/2025 GNI	8,926.61	REF ADPIMP			ADP IMPORT		
2026/04/000069	10/17/2025 GNI	8,932.61	REF ADPIMP			ADP IMPORT		
2026/04/000103	10/24/2025 GNI	8,938.61	REF ADPIMP			ADP IMPORT		
2026/04/000161	10/31/2025 GNI	8,935.61	REF ADPIMP			ADP IMPORT		
2026/05/000007	11/07/2025 GNI	9,447.83	REF ADPIMP			ADP IMPORT		
2026/05/000045	11/14/2025 GNI	9,057.54	REF ADPIMP			ADP IMPORT		
2026/05/000106	11/21/2025 GNI	9,047.03	REF ADPIMP			ADP IMPORT		
2026/05/000164	11/28/2025 GNI	9,132.89	REF ADPIMP			ADP IMPORT		

ACCOUNTS FOR: 101 GENERAL FUND		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
10137 51610 PARKS MAINTENANCE								
2026/06/000007	12/05/2025 GNI	9,089.87 REF ADPIMP				ADP IMPORT		
2026/06/000048	12/12/2025 GNI	9,137.58 REF ADPIMP				ADP IMPORT		
2026/06/000082	12/19/2025 GNI	9,057.82 REF ADPIMP				ADP IMPORT		
2026/06/000120	12/26/2025 GNI	9,057.83 REF ADPIMP				ADP IMPORT		
10137 51620 RECREATION PROGRAMS		289,722	0	289,722	234,762.75	.00	54,959.25	81.0%
2026/01/000008	07/03/2025 GNI	14,711.32 REF ADPIMP				ADP IMPORT		
2026/01/000009	07/03/2025 GRV	-14,711.32 REF GB200				PR ACCRUAL PAYDATE 070325		
2026/01/000164	07/11/2025 GNI	23,457.51 REF ADPIMP				ADP IMPORT		
2026/01/000203	07/11/2025 GRV	-4,691.50 REF GB203				PR ACCRUAL PAYDATE 071125		
2026/01/000233	07/18/2025 GNI	29,060.40 REF ADPIMP				ADP IMPORT		
2026/01/000312	07/25/2025 GNI	28,917.89 REF ADPIMP				ADP IMPORT		
2026/01/000402	07/01/2025 BUC	289,722.00 REF				ORIGINAL BUDGET 2026		
2026/02/000004	08/01/2025 GNI	30,067.15 REF ADPIMP				ADP IMPORT		
2026/02/000025	08/08/2025 GNI	29,710.57 REF ADPIMP				ADP IMPORT		
2026/02/000109	08/15/2025 GNI	29,672.40 REF ADPIMP				ADP IMPORT		
2026/02/000151	08/22/2025 GNI	17,674.07 REF ADPIMP				ADP IMPORT		
2026/02/000195	08/29/2025 GNI	16,481.20 REF ADPIMP				ADP IMPORT		
2026/03/000012	09/05/2025 GNI	6,332.23 REF ADPIMP				ADP IMPORT		
2026/03/000036	09/12/2025 GNI	4,849.54 REF ADPIMP				ADP IMPORT		
2026/03/000087	09/19/2025 GNI	1,778.38 REF ADPIMP				ADP IMPORT		
2026/03/000138	09/26/2025 GNI	2,057.82 REF ADPIMP				ADP IMPORT		
2026/04/000002	10/03/2025 GNI	1,817.88 REF ADPIMP				ADP IMPORT		
2026/04/000032	10/10/2025 GNI	1,891.23 REF ADPIMP				ADP IMPORT		
2026/04/000069	10/17/2025 GNI	1,763.48 REF ADPIMP				ADP IMPORT		
2026/04/000103	10/24/2025 GNI	1,420.75 REF ADPIMP				ADP IMPORT		
2026/04/000161	10/31/2025 GNI	1,582.69 REF ADPIMP				ADP IMPORT		
2026/05/000007	11/07/2025 GNI	1,593.21 REF ADPIMP				ADP IMPORT		
2026/05/000045	11/14/2025 GNI	1,578.88 REF ADPIMP				ADP IMPORT		
2026/05/000106	11/21/2025 GNI	1,081.07 REF ADPIMP				ADP IMPORT		
2026/05/000164	11/28/2025 GNI	1,507.05 REF ADPIMP				ADP IMPORT		
2026/06/000007	12/05/2025 GNI	649.67 REF ADPIMP				ADP IMPORT		
2026/06/000048	12/12/2025 GNI	1,465.21 REF ADPIMP				ADP IMPORT		
2026/06/000082	12/19/2025 GNI	1,469.42 REF ADPIMP				ADP IMPORT		
2026/06/000120	12/26/2025 GNI	1,574.55 REF ADPIMP				ADP IMPORT		
10137 51810 OVERTIME		31,111	0	31,111	14,935.79	.00	16,175.21	48.0%
2026/01/000008	07/03/2025 GNI	848.42 REF ADPIMP				ADP IMPORT		
2026/01/000009	07/03/2025 GRV	-848.42 REF GB200				PR ACCRUAL PAYDATE 070325		
2026/01/000164	07/11/2025 GNI	1,002.50 REF ADPIMP				ADP IMPORT		
2026/01/000203	07/11/2025 GRV	-200.50 REF GB203				PR ACCRUAL PAYDATE 071125		
2026/01/000233	07/18/2025 GNI	1,112.98 REF ADPIMP				ADP IMPORT		
2026/01/000312	07/25/2025 GNI	1,192.22 REF ADPIMP				ADP IMPORT		
2026/01/000402	07/01/2025 BUC	31,111.00 REF				ORIGINAL BUDGET 2026		
2026/02/000004	08/01/2025 GNI	711.12 REF ADPIMP				ADP IMPORT		

ACCOUNTS FOR: 101 GENERAL FUND		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
10137 51810 OVERTIME								
2026/02/000025 08/08/2025 GNI	402.38 REF ADPIMP					ADP IMPORT		
2026/02/000109 08/15/2025 GNI	1,277.82 REF ADPIMP					ADP IMPORT		
2026/02/000151 08/22/2025 GNI	670.87 REF ADPIMP					ADP IMPORT		
2026/02/000195 08/29/2025 GNI	1,635.14 REF ADPIMP					ADP IMPORT		
2026/03/000012 09/05/2025 GNI	723.79 REF ADPIMP					ADP IMPORT		
2026/03/000036 09/12/2025 GNI	720.44 REF ADPIMP					ADP IMPORT		
2026/03/000087 09/19/2025 GNI	231.42 REF ADPIMP					ADP IMPORT		
2026/03/000138 09/26/2025 GNI	565.98 REF ADPIMP					ADP IMPORT		
2026/04/000002 10/03/2025 GNI	702.01 REF ADPIMP					ADP IMPORT		
2026/04/000032 10/10/2025 GNI	413.91 REF ADPIMP					ADP IMPORT		
2026/04/000069 10/17/2025 GNI	368.39 REF ADPIMP					ADP IMPORT		
2026/04/000103 10/24/2025 GNI	271.98 REF ADPIMP					ADP IMPORT		
2026/04/000161 10/31/2025 GNI	484.15 REF ADPIMP					ADP IMPORT		
2026/05/000007 11/07/2025 GNI	258.35 REF ADPIMP					ADP IMPORT		
2026/05/000045 11/14/2025 GNI	11.16 REF ADPIMP					ADP IMPORT		
2026/05/000106 11/21/2025 GNI	212.99 REF ADPIMP					ADP IMPORT		
2026/06/000048 12/12/2025 GNI	191.47 REF ADPIMP					ADP IMPORT		
2026/06/000082 12/19/2025 GNI	594.04 REF ADPIMP					ADP IMPORT		
2026/06/000120 12/26/2025 GNI	1,381.18 REF ADPIMP					ADP IMPORT		
10137 51910 FRINGE BENEFITS		4,250	0	4,250	2,100.00	.00	2,150.00	49.4%
2026/01/000233 07/18/2025 GNI	2,100.00 REF ADPIMP					ADP IMPORT		
2026/01/000402 07/01/2025 BUC	4,250.00 REF					ORIGINAL BUDGET 2026		
10137 51920 F.I.C.A.		89,536	0	89,536	45,930.93	.00	43,605.07	51.3%
2026/01/000008 07/03/2025 GNI	2,195.39 REF ADPIMP					ADP IMPORT		
2026/01/000009 07/03/2025 GRV	-2,195.39 REF GB200					PR ACCRUAL PAYDATE 070325		
2026/01/000164 07/11/2025 GNI	2,942.75 REF ADPIMP					ADP IMPORT		
2026/01/000203 07/11/2025 GRV	-588.55 REF GB203					PR ACCRUAL PAYDATE 071125		
2026/01/000233 07/18/2025 GNI	3,489.42 REF ADPIMP					ADP IMPORT		
2026/01/000312 07/25/2025 GNI	3,320.15 REF ADPIMP					ADP IMPORT		
2026/01/000402 07/01/2025 BUC	89,536.00 REF					ORIGINAL BUDGET 2026		
2026/02/000004 08/01/2025 GNI	3,377.04 REF ADPIMP					ADP IMPORT		
2026/02/000025 08/08/2025 GNI	3,305.91 REF ADPIMP					ADP IMPORT		
2026/02/000109 08/15/2025 GNI	3,383.98 REF ADPIMP					ADP IMPORT		
2026/02/000151 08/22/2025 GNI	2,428.57 REF ADPIMP					ADP IMPORT		
2026/02/000195 08/29/2025 GNI	2,477.33 REF ADPIMP					ADP IMPORT		
2026/03/000012 09/05/2025 GNI	1,593.37 REF ADPIMP					ADP IMPORT		
2026/03/000036 09/12/2025 GNI	1,467.20 REF ADPIMP					ADP IMPORT		
2026/03/000042 09/12/2025 GEN	-16.91 REF					NSD/NST PAYDATE 0912125 FICA		
2026/03/000087 09/19/2025 GNI	1,175.51 REF ADPIMP					ADP IMPORT		
2026/03/000138 09/26/2025 GNI	1,219.06 REF ADPIMP					ADP IMPORT		
2026/04/000002 10/03/2025 GNI	1,216.86 REF ADPIMP					ADP IMPORT		
2026/04/000032 10/10/2025 GNI	1,218.20 REF ADPIMP					ADP IMPORT		
2026/04/000069 10/17/2025 GNI	1,271.06 REF ADPIMP					ADP IMPORT		

ACCOUNTS FOR: 101 GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
10137 51920 F.I.C.A.							
2026/04/000103 10/24/2025 GNI	1,236.30 REF ADPIMP				ADP IMPORT		
2026/04/000161 10/31/2025 GNI	1,336.87 REF ADPIMP				ADP IMPORT		
2026/05/000007 11/07/2025 GNI	1,285.17 REF ADPIMP				ADP IMPORT		
2026/05/000045 11/14/2025 GNI	1,247.40 REF ADPIMP				ADP IMPORT		
2026/05/000106 11/21/2025 GNI	1,222.45 REF ADPIMP				ADP IMPORT		
2026/05/000164 11/28/2025 GNI	1,239.42 REF ADPIMP				ADP IMPORT		
2026/06/000007 12/05/2025 GNI	1,189.54 REF ADPIMP				ADP IMPORT		
2026/06/000048 12/12/2025 GNI	1,256.69 REF ADPIMP				ADP IMPORT		
2026/06/000082 12/19/2025 GNI	1,287.37 REF ADPIMP				ADP IMPORT		
2026/06/000120 12/26/2025 GNI	1,348.77 REF ADPIMP				ADP IMPORT		
	1,360	0	1,360	.00	.00	1,360.00	.0%
10137 52010 ADVERTISING							
2026/01/000402 07/01/2025 BUC	1,360.00 REF				ORIGINAL BUDGET 2026		
	6,700	0	6,700	4,417.36	895.59	1,387.05	79.3%
10137 52020 POSTAGE							
2026/01/000402 07/01/2025 BUC	6,700.00 REF				ORIGINAL BUDGET 2026		
2026/01/000478 07/31/2025 GEN	3.60 REF				JULY25 POSTAGE DUE		
2026/01/000478 07/31/2025 GEN	192.40 REF				JULY25 METERED MAIL		
2026/02/000055 08/05/2025 POE	5,000.00 VND 000159 PO 260260		POSTMASTER		Program Booklets for FY2026		
2026/02/000124 08/15/2025 API	2,050.66 VND 000159 VCH		POSTMASTER		Program Booklets for FY2026		324682
2026/02/000124 08/15/2025 POL	-2,050.66 VND 000159 PO 260260		POSTMASTER		Program Booklets for FY2022026		
2026/02/000278 08/31/2025 GEN	14.45 REF				AUG25 METERED MAIL		
2026/02/000278 08/31/2025 GEN	.93 REF				AUG25 POSTAGE DUE		
2026/03/000198 09/30/2025 GEN	65.12 REF				SEPT25 METERED MAIL		
2026/04/000244 10/31/2025 GEN	30.34 REF POSTAG				METERED MAIL		
2026/05/000147 11/21/2025 API	2,053.75 VND 000159 VCH		POSTMASTER		Program Booklets for FY2026		325828
2026/05/000147 11/21/2025 POL	-2,053.75 VND 000159 PO 260260		POSTMASTER		Program Booklets for FY2022026		
2026/05/000247 11/30/2025 GEN	.93 REF POSTAG				POSTAGE DUE		
2026/05/000248 11/30/2025 GEN	5.18 REF POSTAG				METERED MAIL		
	3,299	0	3,299	812.13	1,012.54	1,474.33	55.3%
10137 52040 SERVICE CONT. AND R							
2026/01/000147 07/07/2025 POE	1,398.68 VND 000678 PO 260121		RICOH USA INC		FY26 copier Charges per Dept		
2026/01/000248 07/18/2025 API	38.61 VND 000678 VCH		RICOH USA INC		FY26 copier Charges per Dept		324271
2026/01/000248 07/18/2025 POL	-38.61 VND 000678 PO 260121		RICOH USA INC		FY26 copier Charges per De2026		
2026/01/000268 07/03/2025 GCR	-35.40 REF				R&P 070125 CC-SPLIT W/JUNE FEE		
2026/01/000269 07/07/2025 GCR	-17.93 REF				R&P 070225 CC		
2026/01/000269 07/07/2025 GCR	-40.98 REF				R&P 070325 CC		
2026/01/000269 07/07/2025 GCR	-16.05 REF				R&P 070425 CC		
2026/01/000269 07/07/2025 GCR	-35.33 REF				R&P 070525 CC		
2026/01/000281 07/08/2025 GCR	-39.28 REF				R&P 070625 CC		
2026/01/000282 07/09/2025 GCR	-7.94 REF				R&P 070725 CC		
2026/01/000284 07/10/2025 GCR	-37.90 REF				R&P 070825 CC		
2026/01/000289 07/11/2025 GCR	-16.73 REF				R&P 070925 CC		
2026/01/000310 07/14/2025 GCR	-18.07 REF				R&P 071025 CC		

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ACCOUNTS FOR: 101 GENERAL FUND			ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
10137 52040 SERVICE CONT. AND R									
2026/01/000310	07/14/2025	GCR		-29.11 REF			R&P 071125 CC		
2026/01/000310	07/14/2025	GCR		-5.90 REF			R&P 071225 CC		
2026/01/000311	07/15/2025	GCR		-19.75 REF			R&P 071325 CC		
2026/01/000313	07/16/2025	GCR		-73.75 REF			R&P 071425 CC		
2026/01/000315	07/17/2025	GCR		-16.04 REF			R&P 071525 CC		
2026/01/000381	07/18/2025	GCR		-31.81 REF			R&P 071625 CC		
2026/01/000382	07/22/2025	GCR		-1.80 REF			R&P 072025 CC		
2026/01/000389	07/23/2025	GCR		-25.26 REF			R&P 072125 CC		
2026/01/000391	07/24/2025	GCR		-16.11 REF			R&P 072225 CC		
2026/01/000398	07/21/2025	GCR		-15.78 REF			R&P 071725 CC		
2026/01/000398	07/21/2025	GCR		-11.40 REF			R&P 071825 CC		
2026/01/000398	07/21/2025	GCR		-7.70 REF			R&P 071925 CC		
2026/01/000402	07/01/2025	BUC		3,299.00 REF			ORIGINAL BUDGET 2026		
2026/01/000481	07/25/2025	GCR		-5.18 REF			R&P 072325 CC		
2026/01/000485	07/28/2025	GCR		-20.55 REF			R&P 072425 CC		
2026/01/000485	07/28/2025	GCR		-37.91 REF			R&P 072525 CC		
2026/01/000485	07/28/2025	GCR		-8.28 REF			R&P 072625 CC		
2026/01/000486	07/29/2025	GCR		-.64 REF			R&P 072725 CC		
2026/01/000489	07/30/2025	GCR		-33.47 REF			R&P 072825 CC		
2026/01/000499	07/31/2025	GCR		-38.63 REF			R&P 072925 CC		
2026/01/000500	07/31/2025	GCR		-9.90 REF			R&P 073025 CC DIT 080125		
2026/01/000502	07/31/2025	GCR		-4.58 REF			R&P 073125 CC DIT 080425		
2026/02/000116	08/04/2025	GCR		1,001.66 REF			R&P 080125 CC & JULY FEES		
2026/02/000116	08/04/2025	GCR		-3.61 REF			R&P 080125 CC & JULY FEES		
2026/02/000116	08/04/2025	GCR		-3.15 REF			R&P 080225 CC		
2026/02/000117	08/05/2025	GCR		-5.57 REF			R&P 080325 CC		
2026/02/000120	08/06/2025	GCR		-46.71 REF			R&P 080425 CC		
2026/02/000121	08/07/2025	GCR		-33.05 REF			R&P 080525 CC		
2026/02/000124	08/15/2025	API		77.23 VND 000678 VCH	RICOH USA INC	FY26	copier Charges per Dept		324695
2026/02/000124	08/15/2025	POL		-77.23 VND 000678 PO 260121	RICOH USA INC	FY26	copier Charges per De2026		
2026/02/000124	08/15/2025	API		35.46 VND 002578 VCH	BREEZELINE	8282	30 020 0067490		324589
2026/02/000210	08/08/2025	GCR		-4.02 REF			R&P 080625 CC		
2026/02/000214	08/29/2025	API		1,466.12 VND 001007 VCH	BOW WOW PET WASTE PR BAGS				324761
2026/02/000217	08/11/2025	GCR		-10.42 REF			R&P 080725 CC		
2026/02/000217	08/11/2025	GCR		-7.80 REF			R&P 080825 CC		
2026/02/000217	08/11/2025	GCR		-7.48 REF			R&P 080925 CC		
2026/02/000224	08/14/2025	GCR		-8.22 REF			R&P 081225 CC		
2026/02/000226	08/15/2025	GCR		-4.02 REF			R&P 081325 CC *20 REFUND		
2026/02/000258	08/13/2025	GCR		-25.74 REF			R&P 081125 CC		
2026/02/000259	08/18/2025	GCR		-3.28 REF			R&P 081425 CC		
2026/02/000259	08/18/2025	GCR		-12.87 REF			R&P 081525 CC		
2026/02/000259	08/18/2025	GCR		-57.54 REF			R&P 081625 CC		
2026/02/000262	08/19/2025	GCR		-33.32 REF			R&P 081725 CC		
2026/02/000263	08/20/2025	GCR		-54.80 REF			R&P 081825 CC		
2026/02/000264	08/21/2025	GCR		-57.22 REF			R&P 081925 CC		
2026/02/000265	08/22/2025	GCR		-103.56 REF			R&P 082025 CC		
2026/02/000267	08/25/2025	GCR		-38.24 REF			R&P 082125 CC		

ACCOUNTS FOR: 101 GENERAL FUND			ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
10137 52040 SERVICE CONT. AND R									
2026/02/000267	08/25/2025	GCR	-29.46	REF			R&P 082225 CC		
2026/02/000267	08/25/2025	GCR	-16.28	REF			R&P 082325 CC		
2026/02/000268	08/26/2025	GCR	-13.70	REF			R&P 082425 CC		
2026/02/000269	08/27/2025	GCR	.32	REF			R&P 082525 CC		
2026/02/000269	08/27/2025	GCR	-24.18	REF			R&P 082525 CC		
2026/02/000270	08/28/2025	GCR	-46.79	REF			R&P 082625 CC		
2026/02/000286	08/29/2025	GCR	-10.79	REF			R&P 082725		
2026/02/000287	08/31/2025	GCR	-20.33	REF			R&P 082825 CC DIT 090225		
2026/02/000287	08/31/2025	GCR	-19.91	REF			R&P 082925 CC DIT 090225		
2026/02/000287	08/31/2025	GCR	-27.88	REF			R&P 083025 CC DIT 090225		
2026/02/000287	08/31/2025	GCR	-22.46	REF			R&P 083125 CC DIT 090225		
2026/03/000055	09/03/2025	GCR	807.29	REF			R&P 090125 CC & AUG FEES		
2026/03/000055	09/03/2025	GCR	-15.61	REF			R&P 090125 CC & AUG FEES		
2026/03/000056	09/04/2025	GCR	-37.02	REF			R&P 090225 CC		
2026/03/000059	09/08/2025	GCR	-25.46	REF			R&P 090425 CC		
2026/03/000059	09/08/2025	GCR	-12.34	REF			R&P 090525 CC		
2026/03/000059	09/08/2025	GCR	-16.97	REF			R&P 090625 CC		
2026/03/000070	09/10/2025	GCR	-16.49	REF			R&P 090825 CC		
2026/03/000071	09/05/2025	GCR	-30.23	REF			R&P 090325 CC		
2026/03/000094	09/09/2025	GCR	-6.94	REF			R&P 090725 CC		
2026/03/000096	09/11/2025	GCR	-30.40	REF			R&P 090925 CC		
2026/03/000120	09/12/2025	GCR	-4.29	REF			R&P 091025 CC		
2026/03/000121	09/15/2025	GCR	-3.10	REF			R&P 091125 CC		
2026/03/000121	09/15/2025	GCR	-2.96	REF			R&P 091225 CC		
2026/03/000121	09/15/2025	GCR	-4.44	REF			R&P 091325 CC		
2026/03/000122	09/16/2025	GCR	-.74	REF			R&P 091425 CC		
2026/03/000126	09/18/2025	GCR	-2.22	REF			R&P 091625 CC		
2026/03/000136	09/19/2025	GCR	-.74	REF			R&P 091725 CC		
2026/03/000144	09/26/2025	API	77.23	VND 000678 VCH	RICOH USA INC		FY26 copier Charges per Dept		325168
2026/03/000144	09/26/2025	POL	-77.23	VND 000678 PO 260121	RICOH USA INC		FY26 copier Charges per De2026		
2026/03/000184	09/22/2025	GCR	-3.70	REF			R&P 091825 CC		
2026/03/000184	09/22/2025	GCR	-2.92	REF			R&P 091925 CC		
2026/03/000186	09/25/2025	GCR	-7.38	REF			R&P 092325 CC		
2026/03/000223	09/30/2025	GCR	-2.07	REF			R&P 093025 CC DIT 100225		
2026/04/000112	10/03/2025	GCR	246.16	REF			R&P 100125 CC & SEPT FEES		
2026/04/000112	10/03/2025	GCR	-.89	REF			R&P 100125 CC & SEPT FEES		
2026/04/000113	10/06/2025	GCR	-2.36	REF			R&P 100325 CC		
2026/04/000113	10/06/2025	GCR	-3.54	REF			R&P 100425 CC		
2026/04/000118	10/14/2025	GCR	-1.18	REF			R&P 100925 CC		
2026/04/000118	10/14/2025	GCR	-.30	REF			R&P 101025 CC		
2026/04/000135	10/24/2025	API	38.61	VND 000678 VCH	RICOH USA INC		FY26 copier Charges per Dept		325474
2026/04/000135	10/24/2025	POL	-38.61	VND 000678 PO 260121	RICOH USA INC		FY26 copier Charges per De2026		
2026/04/000135	10/24/2025	API	137.72	VND 001388 VCH	FOLEY CARRIER SERVIC		BACKGROUND CHECKS		325419
2026/04/000180	10/16/2025	GCR	-.74	REF			R&P 101425 CC		
2026/04/000183	10/20/2025	GCR	-2.33	REF			R&P 101625 CC		
2026/04/000183	10/20/2025	GCR	-2.33	REF			R&P 101725 CC		
2026/04/000185	10/22/2025	GCR	-13.57	REF			R&P 102025 CC		

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ACCOUNTS FOR: 101 GENERAL FUND			ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
10137 52040 SERVICE CONT. AND R									
2026/04/000187	10/23/2025	GCR		-6.20 REF			R&P 102125 CC		
2026/04/000213	10/27/2025	GCR		-1.62 REF			R&P 102325 CC		
2026/04/000213	10/27/2025	GCR		-1.48 REF			R&P 102425 CC		
2026/04/000213	10/27/2025	GCR		-.89 REF			R&P 102525 CC		
2026/04/000216	10/29/2025	GCR		-1.92 REF			R&P 102725 CC		
2026/04/000226	10/24/2025	GCR		-28.33 REF			R&P 102225 CC		
2026/04/000228	10/31/2025	APM	-1,466.12	VND 001007 VCH	BOW WOW PET WASTE PR BAGS				324761
2026/04/000229	10/30/2025	GCR		-2.95 REF			R&P 102825 CC		
2026/04/000246	10/31/2025	GCR		-1.33 REF			R&P 103025 CC DIT 110325		
2026/04/000246	10/31/2025	GCR		-1.76 REF			R&P 103125 CC DIT 110325		
2026/04/000247	10/31/2025	GCR		59.99 REF			R&P OCT CC FEES DIT 110425		
2026/04/000247	10/31/2025	GCR		73.99 REF			R&P OCT CC FEES DIT 110425		
2026/05/000029	11/07/2025	API		77.23 VND 000678 VCH	RICOH USA INC	FY26 copier Charges per Dept			325681
2026/05/000029	11/07/2025	POL	-77.23	VND 000678 PO 260121	RICOH USA INC	FY26 copier Charges per De2026			
2026/05/000029	11/07/2025	API		70.73 VND 002578 VCH	BREEZELINE	8282 30 020 0067490			
2026/05/000052	11/12/2025	APM	147.00	VND 003069 VCH	HARTFORD HEALTHCARE	PHYSICAL			325643
2026/05/000122	11/05/2025	GCR	-70.73	VND 002578 VCH	BREEZELINE	8282 30 020 0067490			
2026/05/000123	11/06/2025	GCR		-2.95 REF			R&P 110325 CC		
2026/05/000124	11/07/2025	GCR		-.77 REF			R&P 110425 CC		
2026/05/000128	11/10/2025	GCR		-1.65 REF			R&P 110525 CC		
2026/05/000128	11/10/2025	GCR		-1.21 REF			R&P 110625 CC		
2026/05/000129	11/12/2025	GCR		-.27 REF			R&P 110725 CC		
2026/05/000130	11/19/2025	APM		-8.12 REF			R&P 111025 CC		
2026/05/000134	11/17/2025	GCR		52.17 VND 000678 VCH	RICOH USA INC	FY26 copier Charges per Dept			325474
2026/05/000134	11/17/2025	GCR		-5.75 REF			R&P 111325 CC		
2026/05/000147	11/21/2025	API		-.44 REF			R&P 111525 CC		
2026/05/000168	11/13/2025	GCR		41.12 VND 001388 VCH	FOLEY CARRIER SERVIC	BACKGROUND CHECKS			325785
2026/05/000171	11/18/2025	GCR		-1.21 REF			R&P 111125 CC		
2026/05/000205	11/19/2025	GCR		-.59 REF			R&P 111625 CC		
2026/05/000206	11/20/2025	GCR		-.77 REF			R&P 111725 CC		
2026/05/000207	11/21/2025	GCR		-98.17 REF			R&P 111825 CC		
2026/05/000208	11/24/2025	GCR		-35.90 REF			R&P 111925 CC		
2026/05/000208	11/24/2025	GCR		-1.17 REF			R&P 112025 CC		
2026/05/000208	11/24/2025	GCR		-2.67 REF			R&P 112125 CC		
2026/05/000209	11/28/2025	GCR		-1.92 REF			R&P 112225 CC		
2026/05/000209	11/28/2025	GCR		-.33 REF			R&P 112525 CC		
2026/05/000219	11/25/2025	GCR		-.59 REF			R&P 112625 CC		
2026/05/000220	11/26/2025	GCR		-.89 REF			R&P 112325 CC		
2026/05/000235	11/30/2025	GCR		-3.25 REF			R&P 112425 CC		
2026/05/000237	11/30/2025	GCR		-1.55 REF			R&P 112825 CC DIT 120125		
2026/05/000252	11/25/2025	API		-.44 REF			R&P 113025 CC DIT 120225		
2026/06/000067	12/03/2025	GCR		77.73 VND 003009 VCH	U.S. BANK NATIONAL A	4484 7345 5003 9342			326004
2026/06/000067	12/03/2025	GCR		-294.89 REF			R&P 120125 CC & NOV FEES		
2026/06/000068	12/04/2025	GCR		231.91 REF			R&P 120125 CC & NOV FEES		
2026/06/000071	12/05/2025	GCR		-100.55 REF			R&P 120225 CC		
2026/06/000075	12/08/2025	GCR		-57.52 REF			R&P 120325 CC		
				-45.29 REF			R&P 120425 CC		

ACCOUNTS FOR: 101 GENERAL FUND		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
10137 52040 SERVICE CONT. AND R								
2026/06/000075 12/08/2025 GCR	-23.84 REF					R&P 120525 CC		
2026/06/000075 12/08/2025 GCR	-16.93 REF					R&P 120625 CC		
2026/06/000077 12/09/2025 GCR	-9.30 REF					R&P 120725 CC		
2026/06/000088 12/19/2025 API	77.23 VND 000678 VCH			RICOH USA INC		FY26 copier Charges per Dept		326129
2026/06/000088 12/19/2025 POL	-77.23 VND 000678 PO 260121			RICOH USA INC		FY26 copier Charges per De2026		
2026/06/000108 12/10/2025 GCR	-11.22 REF					R&P 120825 CC		
2026/06/000109 12/11/2025 GCR	-13.87 REF					R&P 120925 CC		
2026/06/000110 12/12/2025 GCR	-11.21 REF					R&P 121025 CC		
		3,030	0	3,030	480.00	.00	2,550.00	15.8%
10137 52050 DUES,CONFERENCES &						ORIGINAL BUDGET 2026		
2026/01/000402 07/01/2025 BUC	3,030.00 REF							325400
2026/04/000135 10/24/2025 API	315.00 VND 000076 VCH			CT REC & PARKS ASSOC		ANNUAL MEMBERSHIP DUES		325612
2026/05/000029 11/07/2025 API	65.00 VND 000076 VCH			CT REC & PARKS ASSOC		CONFERENCE REGISTRATION-CHAD A		325816
2026/05/000147 11/21/2025 API	100.00 VND 000814 VCH			NE-SFMA		MEMBERSHIP RENEWAL		
		650	0	650	.00	.00	650.00	.0%
10137 52070 REIMBURSABLE EXPENS						ORIGINAL BUDGET 2026		
2026/01/000402 07/01/2025 BUC	650.00 REF							
		2,740	0	2,740	1,023.98	1,282.06	433.96	84.2%
10137 52080 TELEPHONE						ORIGINAL BUDGET 2026		
2026/01/000402 07/01/2025 BUC	2,740.00 REF							
2026/02/000056 08/05/2025 POE	2,306.04 VND 002762 PO 260261			T-MOBILE USA, INC.		FY26 T-Mobile -Town Phones		324712
2026/02/000124 08/15/2025 API	192.17 VND 002762 VCH			T-MOBILE USA, INC.		FY26 T-Mobile -Town Phones2026		
2026/02/000124 08/15/2025 POL	-192.17 VND 002762 PO 260261			T-MOBILE USA, INC.		FY26 T-Mobile -Town Phones		925019
2026/03/000058 09/12/2025 API	192.17 VND 002762 VCH			T-MOBILE USA, INC.		FY26 T-Mobile -Town Phones2026		
2026/03/000058 09/12/2025 POL	-192.17 VND 002762 PO 260261			T-MOBILE USA, INC.		FY26 T-Mobile -Town Phones		325331
2026/04/000041 10/10/2025 API	192.17 VND 002762 VCH			T-MOBILE USA, INC.		FY26 T-Mobile -Town Phones2026		
2026/04/000041 10/10/2025 POL	-192.17 VND 002762 PO 260261			T-MOBILE USA, INC.		FY26 T-Mobile -Town Phones		325686
2026/05/000029 11/07/2025 API	215.53 VND 002762 VCH			T-MOBILE USA, INC.		FY26 T-Mobile -Town Phones2026		
2026/05/000029 11/07/2025 POL	-215.53 VND 002762 PO 260261			T-MOBILE USA, INC.		FY26 T-Mobile -Town Phones		325981
2026/06/000019 12/05/2025 API	231.94 VND 002762 VCH			T-MOBILE USA, INC.		FY26 T-Mobile -Town Phones2026		
2026/06/000019 12/05/2025 POL	-231.94 VND 002762 PO 260261			T-MOBILE USA, INC.				
		6,784	0	6,784	1,183.78	2,000.00	3,600.22	46.9%
10137 52380 PROGRAMS								
2026/01/000123 07/02/2025 POE	2,000.00 VND 000015 PO 260107			AMERICAN RED CROSS		LGTraining and Certificates -		
2026/01/000402 07/01/2025 BUC	6,784.00 REF					ORIGINAL BUDGET 2026		
2026/02/000007 08/01/2025 API	144.00 VND 002989 VCH			AMAZON CAPITAL SERVI		SUPPLIES		324395
2026/02/000007 08/01/2025 API	15.67 VND 002989 VCH			AMAZON CAPITAL SERVI		SUPPLIES		324397
2026/02/000007 08/01/2025 API	714.90 VND 002989 VCH			AMAZON CAPITAL SERVI		SUPPLIES		324395
2026/02/000124 08/15/2025 API	64.00 VND 002989 VCH			AMAZON CAPITAL SERVI		SUPPLIES		324580
2026/02/000281 08/31/2025 GEN	28.55 REF GB55					COLOR COPY CHARGES 073125		
2026/02/000282 08/31/2025 GEN	1.30 REF GB56					COLOR COPY CHARGES AUGUST		
2026/02/000283 08/31/2025 GEN	28.55 REF GB55					COLOR COPY CHARGES 073125		
2026/02/000292 08/31/2025 GRV	-28.55 REF GB55					reverse -posted twice (JE 281		

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ACCOUNTS FOR: 101 GENERAL FUND			ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
10137 52380 PROGRAMS									
2026/02/000308 08/25/2025 API	163.41 VND 003009 VCH	U.S. BANK NATIONAL A 4484 7345 5003 9342							925041
2026/03/000144 09/26/2025 API	48.45 VND 000211 VCH	PETTY CASH REIMBURSEMENT							325149
2026/05/000215 11/30/2025 GEN	3.50 REF GB50	COLOR COPY CHARGES							
10137 52390 CO-SPONSORED PROGRA	41,549	0	41,549	28,451.00	.00	13,098.00	68.5%		
2026/01/000402 07/01/2025 BUC	41,549.00 REF	ORIGINAL BUDGET 2026							
2026/02/000124 08/15/2025 API	4,750.00 VND 000169 VCH	WATERFORD BABE RUTH	COSPONSORSHIP BABE RUTH						324727
2026/02/000124 08/15/2025 API	1,805.00 VND 000777 VCH	WATERFORD AMERICAN L	FY26 COSPONSORED AMERICAN LEAG						324726
2026/02/000124 08/15/2025 API	3,500.00 VND 001448 VCH	THE WATERFORD	CO-SPONSORSHIP						324714
2026/05/000029 11/07/2025 API	2,256.00 VND 000341 VCH	WATERFORD SOFTBA	YEARLY COSPONSORED FUNDS						325700
2026/06/000019 12/05/2025 API	11,390.00 VND 000257 VCH	WATERFORD LITTLE LEA	YEARLY CO.SPONSOR FUNDS						325999
2026/06/000019 12/05/2025 API	4,750.00 VND 000837 VCH	WATERFORD YOUTH FOOT	FY26 COSPONSORED FUNDS						326001
10137 52420 MAINTENANCE OF PROP	115,462	0	115,462	64,156.62	5,454.65	45,850.73	60.3%		
2026/01/000124 07/02/2025 POE	3,000.00 VND 000184 PO 260108	CASH TRUE VALUE HM C	Cash True Value						
2026/01/000125 07/02/2025 POE	2,500.00 VND 000460 PO 260109	RING'S END LUMBER DB	Rings End Miscellaneous Suppli						
2026/01/000127 07/02/2025 POE	6,000.00 VND 000567 PO 260111	PIONEER MFG CO./PION	PIONEER painting supplies						
2026/01/000258 07/17/2025 POM	33.03 VND 000692 PO 260188	TURF PRODUCTS CORP	change order#1 dated 7/17/2026						
2026/01/000402 07/01/2025 BUC	115,462.00 REF	ORIGINAL BUDGET 2026							
2026/02/000007 08/01/2025 API	125.97 VND 000184 VCH	CASH TRUE VALUE HM C	Cash True Value						324423
2026/02/000007 08/01/2025 POL	-125.97 VND 000184 PO 260108	CASH TRUE VALUE HM C	Cash True Value	2026					
2026/02/000007 08/01/2025 API	125.96 VND 000184 VCH	CASH TRUE VALUE HM C	Cash True Value						324423
2026/02/000007 08/01/2025 POL	-125.96 VND 000184 PO 260108	CASH TRUE VALUE HM C	Cash True Value	2026					
2026/02/000007 08/01/2025 API	58.88 VND 000460 VCH	RING'S END LUMBER DB	Rings End Miscellaneous Suppli						324517
2026/02/000007 08/01/2025 POL	-58.88 VND 000460 PO 260109	RING'S END LUMBER DB	Rings End Miscellaneous Su	2026					
2026/02/000007 08/01/2025 API	121.99 VND 002989 VCH	AMAZON CAPITAL SERVI	SUPPLIES						324395
2026/02/000124 08/15/2025 API	175.00 VND 000109 VCH	SUBURBAN SANITATION	RENTAL						324710
2026/02/000124 08/15/2025 API	155.94 VND 000184 VCH	CASH TRUE VALUE HM C	AUTOCUT						324596
2026/02/000124 08/15/2025 POL	-155.94 VND 000184 PO 260108	CASH TRUE VALUE HM C	AUTOCUT	2026					
2026/02/000124 08/15/2025 API	7.18 VND 000184 VCH	CASH TRUE VALUE HM C	BOLT SNAP						324596
2026/02/000124 08/15/2025 POL	-7.18 VND 000184 PO 260108	CASH TRUE VALUE HM C	BOLT SNAP	2026					
2026/02/000124 08/15/2025 API	290.72 VND 000460 VCH	RING'S END LUMBER DB	Rings End Miscellaneous Suppli						324696
2026/02/000124 08/15/2025 POL	-290.72 VND 000460 PO 260109	RING'S END LUMBER DB	Rings End Miscellaneous Su	2026					
2026/02/000124 08/15/2025 API	427.24 VND 000588 VCH	SUPERIOR PRODUCTS DI	CONCRETE PADS						324711
2026/02/000124 08/15/2025 API	632.00 VND 000682 VCH	CRITICAL SIGNS, GRAP	LEARY PARK SIGNAGE						324608
2026/02/000124 08/15/2025 API	152.70 VND 000922 VCH	F.W. WEBB COMPANY	BEACH SHOWER						324628
2026/02/000124 08/15/2025 API	76.35 VND 000922 VCH	F.W. WEBB COMPANY	SHOWER REPAIR						324628
2026/02/000124 08/15/2025 API	38.40 VND 000922 VCH	F.W. WEBB COMPANY	BEACH SHOWER						324628
2026/02/000124 08/15/2025 API	346.70 VND 001693 VCH	SITEONE LANDSCAPE SU	SUPPLIES						324706
2026/02/000124 08/15/2025 API	600.00 VND 001727 VCH	JEFFREY S DANIELS	TOPSOIL						324656
2026/02/000124 08/15/2025 API	1,381.10 VND 001855 VCH	DEFENDER INDUSTRIES	WBP CHAIN						324616
2026/02/000124 08/15/2025 API	798.44 VND 001855 VCH	DEFENDER INDUSTRIES	WBP MAEKERS						324616
2026/02/000124 08/15/2025 API	895.00 VND 002442 VCH	STAHL HOLDINGS LLC	LAKE TREATMENT						324709
2026/02/000214 08/29/2025 API	264.00 VND 000109 VCH	SUBURBAN SANITATION	RENTAL						324869
2026/02/000214 08/29/2025 API	175.00 VND 000109 VCH	SUBURBAN SANITATION	RENTAL						324869

ACCOUNTS FOR: 101 GENERAL FUND		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
10137 52420 MAINTENANCE OF PROP								
2026/02/000214 08/29/2025 API		335.00	VND 000109 VCH		SUBURBAN SANITATION	RENTAL		324869
2026/02/000214 08/29/2025 API		325.50	VND 000134 VCH		HOME DEPOT INC.	6035 3225 4096 2804		324823
2026/02/000214 08/29/2025 API		453.74	VND 000134 VCH		HOME DEPOT INC.	6035 3225 4096 2804		324823
2026/02/000214 08/29/2025 API		89.98	VND 000184 VCH		CASH TRUE VALUE HM C	SUPPLIES		324771
2026/02/000214 08/29/2025 POL		-89.98	VND 000184 PO 260108		CASH TRUE VALUE HM C	SUPPLIES	2026	
2026/02/000214 08/29/2025 API		46.97	VND 000184 VCH		CASH TRUE VALUE HM C	SUPPLIES		324771
2026/02/000214 08/29/2025 POL		-46.97	VND 000184 PO 260108		CASH TRUE VALUE HM C	SUPPLIES	2026	
2026/02/000214 08/29/2025 API		193.94	VND 000184 VCH		CASH TRUE VALUE HM C	SUPPLIES		324771
2026/02/000214 08/29/2025 POL		-193.94	VND 000184 PO 260108		CASH TRUE VALUE HM C	SUPPLIES	2026	
2026/02/000214 08/29/2025 API		994.90	VND 000460 VCH		RING'S END LUMBER DB	Rings End Miscellaneous Suppli		324859
2026/02/000214 08/29/2025 POL		-994.90	VND 000460 PO 260109		RING'S END LUMBER DB	Rings End Miscellaneous Su	2026	
2026/02/000214 08/29/2025 API		210.07	VND 001099 VCH		WHALING CITY GRAPHIC	LEARY PARK HOOP COURT RULES		324889
2026/03/000058 09/12/2025 API		160.00	VND 000109 VCH		SUBURBAN SANITATION	RENTAL		925016
2026/03/000058 09/12/2025 API		175.00	VND 000109 VCH		SUBURBAN SANITATION	RENTAL		925016
2026/03/000058 09/12/2025 API		194.21	VND 000184 VCH		CASH TRUE VALUE HM C	Cash True Value		924941
2026/03/000058 09/12/2025 POL		-194.21	VND 000184 PO 260108		CASH TRUE VALUE HM C	Cash True Value	2026	
2026/03/000144 09/26/2025 API		230.76	VND 000134 VCH		HOME DEPOT INC.	6035 3225 4096 2804 090525		325115
2026/03/000144 09/26/2025 API		101.59	VND 000922 VCH		F.W. WEBB COMPANY	BEACH BATHROOM		325099
2026/03/000144 09/26/2025 API		160.00	VND 002912 VCH		CLEAN RESTROOM RENTA	WEEKLY SERVICE		325071
2026/03/000144 09/26/2025 API		350.00	VND 002912 VCH		CLEAN RESTROOM RENTA	RENTAL		325071
2026/03/000144 09/26/2025 API		175.00	VND 002912 VCH		CLEAN RESTROOM RENTA	317 GREAT NECK RD		325071
2026/03/000144 09/26/2025 API		1,485.00	VND 003071 VCH		QUANTUM BIOPOWER	REC AND PARKS		325152
2026/03/000159 09/26/2025 POE		4,092.00	VND 000285 PO 260360		TUCKAHOE TURF FARMS	WHs and Leary Sod Project		
2026/04/000030 10/08/2025 POE		33,411.02	VND 001069 PO 260375		TOM IRWIN INC	Fertilization and Seed for Fal		
2026/04/000041 10/10/2025 API		362.08	VND 000184 VCH		CASH TRUE VALUE HM C	Cash True Value		325236
2026/04/000041 10/10/2025 POL		-362.08	VND 000184 PO 260108		CASH TRUE VALUE HM C	Cash True Value	2026	
2026/04/000041 10/10/2025 API		134.36	VND 000588 VCH		SUPERIOR PRODUCTS DI	LEARY		325330
2026/04/000041 10/10/2025 API		149.87	VND 000922 VCH		F.W. WEBB COMPANY	SUPPLIES		325266
2026/04/000041 10/10/2025 API		45.08	VND 000922 VCH		F.W. WEBB COMPANY	SUPPLIES		325266
2026/04/000041 10/10/2025 API		7.24	VND 000922 VCH		F.W. WEBB COMPANY	WBP		325266
2026/04/000041 10/10/2025 API		264.63	VND 000922 VCH		F.W. WEBB COMPANY	VETS		325266
2026/04/000041 10/10/2025 API		895.00	VND 002442 VCH		STAHL HOLDINGS LLC	POND LAKE TREATMENT		325329
2026/04/000135 10/24/2025 API		2,865.00	VND 000285 VCH		TUCKAHOE TURF FARMS	WHs and Leary Sod Project		325497
2026/04/000135 10/24/2025 POL		-785.57	VND 000285 PO 260360		TUCKAHOE TURF FARMS	WHs and Leary Sod Project	2026	
2026/04/000135 10/24/2025 POL		-1,785.37	VND 000285 PO 260360		TUCKAHOE TURF FARMS	WHs and Leary Sod Project	2026	
2026/04/000135 10/24/2025 POL		-210.04	VND 000285 PO 260360		TUCKAHOE TURF FARMS	WHs and Leary Sod Project	2026	
2026/04/000135 10/24/2025 POL		-84.02	VND 000285 PO 260360		TUCKAHOE TURF FARMS	WHs and Leary Sod Project	2026	
2026/04/000135 10/24/2025 API		470.33	VND 003085 VCH		SUPERIOR RENTAL	SOD CUTTER		325486
2026/05/000029 11/07/2025 API		19.97	VND 000134 VCH		HOME DEPOT INC.	6035 3225 4096 2804		325645
2026/05/000029 11/07/2025 API		91.56	VND 000134 VCH		HOME DEPOT INC.	6035 3225 4096 2804		325645
2026/05/000029 11/07/2025 API		365.39	VND 000134 VCH		HOME DEPOT INC.	6035 3225 4096 2804		325645
2026/05/000029 11/07/2025 API		117.83	VND 000134 VCH		HOME DEPOT INC.	6035 3225 4096 2804		325645
2026/05/000029 11/07/2025 API		117.83	VND 000134 VCH		HOME DEPOT INC.	6035 3225 4096 2804		325645
2026/05/000029 11/07/2025 API		130.81	VND 000134 VCH		HOME DEPOT INC.	6035 3225 4096 2804		325645
2026/05/000029 11/07/2025 API		155.94	VND 000184 VCH		CASH TRUE VALUE HM C	Cash True Value		325586
2026/05/000029 11/07/2025 POL		-155.94	VND 000184 PO 260108		CASH TRUE VALUE HM C	Cash True Value	2026	
2026/05/000029 11/07/2025 API		26.99	VND 000184 VCH		CASH TRUE VALUE HM C	Cash True Value		325586

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		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
10137 52420 MAINTENANCE OF PROP								
2026/05/000029 11/07/2025 POL	-26.99 VND 000184 PO 260108				CASH TRUE VALUE HM C	Cash True Value	2026	
2026/05/000029 11/07/2025 API	45.98 VND 000184 VCH				CASH TRUE VALUE HM C	Cash True Value		325586
2026/05/000029 11/07/2025 POL	-45.98 VND 000184 PO 260108				CASH TRUE VALUE HM C	Cash True Value	2026	
2026/05/000029 11/07/2025 API	67.97 VND 000184 VCH				CASH TRUE VALUE HM C	Cash True Value		325586
2026/05/000029 11/07/2025 POL	-67.97 VND 000184 PO 260108				CASH TRUE VALUE HM C	Cash True Value	2026	
2026/05/000029 11/07/2025 API	44.98 VND 000357 VCH				NORTHEAST ELECTRICAL	LEARY AED		325662
2026/05/000029 11/07/2025 API	2,875.46 VND 000567 VCH				PIONEER MFG CO./PION	PIONEER painting supplies		325672
2026/05/000029 11/07/2025 POL	-2,875.46 VND 000567 PO 260111				PIONEER MFG CO./PION	PIONEER painting supplies	2026	
2026/05/000029 11/07/2025 API	1,036.56 VND 000834 VCH				KOBYLUCK CONSTRUCTIO	MANUFACTURED C STAND		325648
2026/05/000029 11/07/2025 API	251.06 VND 000922 VCH				F.W. WEBB COMPANY	LEARY WATER		325628
2026/05/000029 11/07/2025 API	350.00 VND 002912 VCH				CLEAN RESTROOM RENTA	305 GREAT NECK RD		325593
2026/05/000147 11/21/2025 API	166.73 VND 000134 VCH				HOME DEPOT INC.	6035 3225 4096 2804		325798
2026/05/000147 11/21/2025 API	41.99 VND 000184 VCH				CASH TRUE VALUE HM C	Cash True Value		325757
2026/05/000147 11/21/2025 POL	-41.99 VND 000184 PO 260108				CASH TRUE VALUE HM C	Cash True Value	2026	
2026/05/000147 11/21/2025 API	962.00 VND 000285 VCH				TUCKAHOE TURF FARMS	WHs and Leary Sod Project	CMTT	325854
2026/05/000147 11/21/2025 POL	-263.77 VND 000285 PO 260360				TUCKAHOE TURF FARMS	WHs and Leary Sod Project	2026	
2026/05/000147 11/21/2025 POL	-599.49 VND 000285 PO 260360				TUCKAHOE TURF FARMS	WHs and Leary Sod Project	2026	
2026/05/000147 11/21/2025 POL	-70.53 VND 000285 PO 260360				TUCKAHOE TURF FARMS	WHs and Leary Sod Project	2026	
2026/05/000147 11/21/2025 POL	-28.21 VND 000285 PO 260360				TUCKAHOE TURF FARMS	WHs and Leary Sod Project	2026	
2026/05/000147 11/21/2025 API	33.03 VND 000692 VCH				TURF PRODUCTS CORP	Operational Equipment : Toro a		325855
2026/05/000147 11/21/2025 POL	-33.03 VND 000692 PO 260188				TURF PRODUCTS CORP	Operational Equipment : To	2026	
2026/05/000147 11/21/2025 API	350.00 VND 002912 VCH				CLEAN RESTROOM RENTA	305 GREAT NECK RD		325761
2026/05/000147 11/21/2025 API	225.00 VND 002912 VCH				CLEAN RESTROOM RENTA	LEARY PARK		325761
2026/06/000014 12/02/2025 POE	2,815.00 VND 003085 PO 260451				SUPERIOR RENTAL	Emergency Tree Removal		
2026/06/000019 12/05/2025 API	124.14 VND 000184 VCH				CASH TRUE VALUE HM C	Cash True Value		325893
2026/06/000019 12/05/2025 POL	-124.14 VND 000184 PO 260108				CASH TRUE VALUE HM C	Cash True Value	2026	
2026/06/000019 12/05/2025 API	41.99 VND 000184 VCH				CASH TRUE VALUE HM C	Cash True Value		325893
2026/06/000019 12/05/2025 POL	-41.99 VND 000184 PO 260108				CASH TRUE VALUE HM C	Cash True Value	2026	
2026/06/000019 12/05/2025 API	209.00 VND 000285 VCH				TUCKAHOE TURF FARMS	WHs and Leary Sod Project		325989
2026/06/000019 12/05/2025 POL	-57.31 VND 000285 PO 260360				TUCKAHOE TURF FARMS	WHs and Leary Sod Project	2026	
2026/06/000019 12/05/2025 POL	-130.24 VND 000285 PO 260360				TUCKAHOE TURF FARMS	WHs and Leary Sod Project	2026	
2026/06/000019 12/05/2025 POL	-15.32 VND 000285 PO 260360				TUCKAHOE TURF FARMS	WHs and Leary Sod Project	2026	
2026/06/000019 12/05/2025 POL	-6.13 VND 000285 PO 260360				TUCKAHOE TURF FARMS	WHs and Leary Sod Project	2026	
2026/06/000019 12/05/2025 API	56.30 VND 000922 VCH				F.W. WEBB COMPANY	PPE		325924
2026/06/000019 12/05/2025 API	14,543.67 VND 001069 VCH				TOM IRWIN INC	Fertilization and Seed for Fal		325986
2026/06/000019 12/05/2025 POL	-8,212.87 VND 001069 PO 260375				TOM IRWIN INC	Fertilization and Seed for	2026	
2026/06/000019 12/05/2025 POL	-6,330.80 VND 001069 PO 260375				TOM IRWIN INC	Fertilization and Seed for	2026	
2026/06/000019 12/05/2025 API	18,702.35 VND 001069 VCH				TOM IRWIN INC	Fertilization and Seed for Fal		325986
2026/06/000019 12/05/2025 POL	-10,654.48 VND 001069 PO 260375				TOM IRWIN INC	Fertilization and Seed for	2026	
2026/06/000019 12/05/2025 POL	-8,212.87 VND 001069 PO 260375				TOM IRWIN INC	Fertilization and Seed for	2026	
2026/06/000088 12/19/2025 API	82.47 VND 000184 VCH				CASH TRUE VALUE HM C	Cash True Value		326030
2026/06/000088 12/19/2025 POL	-82.47 VND 000184 PO 260108				CASH TRUE VALUE HM C	Cash True Value	2026	
2026/06/000088 12/19/2025 API	274.11 VND 001099 VCH				WHALING CITY GRAPHIC	WBP MARSH		326179
2026/06/000088 12/19/2025 API	750.00 VND 001727 VCH				JEFFREY S DANIELS	TOPSOIL		326084
2026/06/000088 12/19/2025 API	191.00 VND 002912 VCH				CLEAN RESTROOM RENTA	LEARY PARK		326033
2026/06/000088 12/19/2025 API	414.00 VND 002912 VCH				CLEAN RESTROOM RENTA	BEACH		326033
2026/06/000088 12/19/2025 API	2,806.69 VND 003085 VCH				SUPERIOR RENTAL	Emergency Tree Removal		326165

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10137 52420 MAINTENANCE OF PROP							
2026/06/000088 12/19/2025 POL	-2,806.69	VND 003085 PO 260451	SUPERIOR RENTAL	Emergency Tree Removal	2026		
2026/06/000088 12/19/2025 API	760.00	VND 003167 VCH	MARK W MAYNARD	CIVIC TRIANGLE			326092
	1,363	0	1,363	910.58	.00	452.42	66.8%
10137 53010 OFFICE SUPPLIES				ORIGINAL BUDGET 2026			
2026/01/000402 07/01/2025 BUC	1,363.00	REF	THE DAY PUBLISHING C	REC AND PARK			324527
2026/02/000007 08/01/2025 API	507.00	VND 000157 VCH	AMAZON CAPITAL SERVI	SUPPLIES			324745
2026/02/000214 08/29/2025 API	14.99	VND 002989 VCH	AMAZON CAPITAL SERVI	SUPPLIES			324745
2026/02/000214 08/29/2025 API	120.31	VND 002989 VCH	AMAZON CAPITAL SERVI	SUPPLIES			325221
2026/04/000041 10/10/2025 API	55.94	VND 002989 VCH	AMAZON CAPITAL SERVI	SUPPLIES			325362
2026/04/000135 10/24/2025 API	123.95	VND 002989 VCH	AMAZON CAPITAL SERVI	SUPPLIES			325571
2026/05/000029 11/07/2025 API	8.99	VND 002989 VCH	AMAZON CAPITAL SERVI	SUPPLIES			325572
2026/05/000029 11/07/2025 API	48.19	VND 002989 VCH	AMAZON CAPITAL SERVI	SUPPLIES			325860
2026/05/000147 11/21/2025 API	4.84	VND 001794 VCH	W.B. MASON CO., INC	SUPPLIES			325744
2026/05/000147 11/21/2025 API	26.37	VND 002989 VCH	AMAZON CAPITAL SERVI	SUPPLIES			
	41,383	0	41,383	8,805.69	1,752.95	30,824.36	25.5%
10137 53020 OTHER SUPPLIES							
2026/01/000126 07/02/2025 POE	2,000.00	VND 002603 PO 260110	ACE HARDWARE	Rings End Lumber materials and			
2026/01/000243 07/16/2025 POE	5,000.00	VND 002584 PO 260184	IMPERIAL BAG & PAPER	Custodial Supplies			
2026/01/000402 07/01/2025 BUC	41,383.00	REF		ORIGINAL BUDGET 2026			
2026/02/000007 08/01/2025 API	158.00	VND 000514 VCH	NATIONAL AUTO PARTS	SHOP SUPPLIES			324485
2026/02/000007 08/01/2025 API	39.50	VND 002603 VCH	ACE HARDWARE	Rings End Lumber materials and			324388
2026/02/000007 08/01/2025 POL	-39.50	VND 002603 PO 260110	ACE HARDWARE	Rings End Lumber materials2026			
2026/02/000007 08/01/2025 API	129.85	VND 002603 VCH	ACE HARDWARE	Rings End Lumber materials and			324388
2026/02/000007 08/01/2025 POL	-129.85	VND 002603 PO 260110	ACE HARDWARE	Rings End Lumber materials2026			
2026/02/000007 08/01/2025 API	59.79	VND 002989 VCH	AMAZON CAPITAL SERVI	SUPPLIES			324396
2026/02/000124 08/15/2025 API	372.34	VND 000859 VCH	ZOGICS, LLC	SUPPLIES			324732
2026/02/000124 08/15/2025 API	342.00	VND 001855 VCH	DEFENDER INDUSTRIES	WBP MARKERS			324616
2026/02/000124 08/15/2025 API	1,925.84	VND 002584 VCH	IMPERIAL BAG & PAPER	Custodial Supplies			324649
2026/02/000124 08/15/2025 POL	-1,925.84	VND 002584 PO 260184	IMPERIAL BAG & PAPER	Custodial Supplies	2026		
2026/02/000124 08/15/2025 API	453.95	VND 002584 VCH	IMPERIAL BAG & PAPER	Custodial Supplies			324649
2026/02/000124 08/15/2025 POL	-453.95	VND 002584 PO 260184	IMPERIAL BAG & PAPER	Custodial Supplies	2026		
2026/02/000124 08/15/2025 API	78.44	VND 002603 VCH	ACE HARDWARE	Rings End Lumber materials and			324576
2026/02/000124 08/15/2025 POL	-78.44	VND 002603 PO 260110	ACE HARDWARE	Rings End Lumber materials2026			
2026/02/000124 08/15/2025 API	31.17	VND 002603 VCH	ACE HARDWARE	Rings End Lumber materials and			324576
2026/02/000124 08/15/2025 POL	-31.17	VND 002603 PO 260110	ACE HARDWARE	Rings End Lumber materials2026			
2026/02/000124 08/15/2025 API	20.92	VND 002603 VCH	ACE HARDWARE	Rings End Lumber materials and			324576
2026/02/000124 08/15/2025 POL	-20.92	VND 002603 PO 260110	ACE HARDWARE	Rings End Lumber materials2026			
2026/02/000124 08/15/2025 API	540.00	VND 003068 VCH	RYDIN	BEACH PASS PERMITS			324698
2026/02/000214 08/29/2025 API	76.42	VND 002603 VCH	ACE HARDWARE	Rings End Lumber materials and			324741
2026/02/000214 08/29/2025 POL	-76.42	VND 002603 PO 260110	ACE HARDWARE	Rings End Lumber materials2026			
2026/02/000214 08/29/2025 API	18.84	VND 002603 VCH	ACE HARDWARE	Rings End Lumber materials and			324741
2026/02/000214 08/29/2025 POL	-18.84	VND 002603 PO 260110	ACE HARDWARE	Rings End Lumber materials2026			
2026/02/000214 08/29/2025 API	47.73	VND 002603 VCH	ACE HARDWARE	Rings End Lumber materials and			324741
2026/02/000214 08/29/2025 POL	-47.73	VND 002603 PO 260110	ACE HARDWARE	Rings End Lumber materials2026			
2026/02/000214 08/29/2025 API	58.41	VND 002603 VCH	ACE HARDWARE	Rings End Lumber materials and			324741

ACCOUNTS FOR: 101 GENERAL FUND		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
10137 53020 OTHER SUPPLIES								
2026/02/000214 08/29/2025	POL	-58.41	VND 002603 PO 260110		ACE HARDWARE	Rings End Lumber materials2026		
2026/02/000214 08/29/2025	API	17.51	VND 002880 VCH		BLUETRITON BRANDS IN	6708213165		324759
2026/02/000214 08/29/2025	API	36.43	VND 002880 VCH		BLUETRITON BRANDS IN	6708213168		324759
2026/02/000214 08/29/2025	API	6.98	VND 002989 VCH		AMAZON CAPITAL SERVI	SUPPLIES		324746
2026/03/000058 09/12/2025	API	32.98	VND 000629 VCH		THE SHERWIN-WILLIAMS	SUPPLIES		925023
2026/03/000058 09/12/2025	API	156.31	VND 002603 VCH		ACE HARDWARE	Rings End Lumber materials and		924920
2026/03/000058 09/12/2025	POL	-156.31	VND 002603 PO 260110		ACE HARDWARE	Rings End Lumber materials2026		
2026/03/000144 09/26/2025	API	12.59	VND 002603 VCH		ACE HARDWARE	Rings End Lumber materials and		325216
2026/03/000144 09/26/2025	POL	-12.59	VND 002603 PO 260110		ACE HARDWARE	Rings End Lumber materials2026		
2026/04/000041 10/10/2025	API	217.07	VND 002584 VCH		IMPERIAL BAG & PAPER	Custodial Supplies		325282
2026/04/000041 10/10/2025	POL	-217.07	VND 002584 PO 260184		IMPERIAL BAG & PAPER	Custodial Supplies 2026		
2026/04/000041 10/10/2025	API	28.63	VND 002603 VCH		ACE HARDWARE	Rings End Lumber materials and		325216
2026/04/000041 10/10/2025	POL	-28.63	VND 002603 PO 260110		ACE HARDWARE	Rings End Lumber materials2026		
2026/04/000041 10/10/2025	API	6.76	VND 002603 VCH		ACE HARDWARE	Rings End Lumber materials and		325216
2026/04/000041 10/10/2025	POL	-6.76	VND 002603 PO 260110		ACE HARDWARE	Rings End Lumber materials2026		
2026/04/000041 10/10/2025	API	8.07	VND 002603 VCH		ACE HARDWARE	Rings End Lumber materials and		325216
2026/04/000041 10/10/2025	POL	-8.07	VND 002603 PO 260110		ACE HARDWARE	Rings End Lumber materials2026		
2026/04/000041 10/10/2025	API	15.99	VND 002603 VCH		ACE HARDWARE	Rings End Lumber materials and		325216
2026/04/000041 10/10/2025	POL	-15.99	VND 002603 PO 260110		ACE HARDWARE	Rings End Lumber materials2026		
2026/04/000041 10/10/2025	API	39.54	VND 002603 VCH		ACE HARDWARE	Rings End Lumber materials and		325216
2026/04/000041 10/10/2025	POL	-39.54	VND 002603 PO 260110		ACE HARDWARE	Rings End Lumber materials2026		
2026/04/000041 10/10/2025	API	8.48	VND 002880 VCH		BLUETRITON BRANDS IN	6708213165		325228
2026/04/000041 10/10/2025	API	34.44	VND 002880 VCH		BLUETRITON BRANDS IN	6708213168		325228
2026/04/000135 10/24/2025	API	9.99	VND 002989 VCH		AMAZON CAPITAL SERVI	SUPPLIES		325363
2026/04/000228 10/31/2025	APM	1,466.12	VND 001007 VCH		BOW WOW PET WASTE PR	BAGS		324761
2026/05/000029 11/07/2025	API	7.98	VND 000134 VCH		HOME DEPOT INC.	6035 3225 4096 2804		325645
2026/05/000029 11/07/2025	API	19.12	VND 002603 VCH		ACE HARDWARE	Rings End Lumber materials and		325564
2026/05/000029 11/07/2025	POL	-19.12	VND 002603 PO 260110		ACE HARDWARE	Rings End Lumber materials2026		
2026/05/000029 11/07/2025	API	1.20	VND 002603 VCH		ACE HARDWARE	Rings End Lumber materials and		325564
2026/05/000029 11/07/2025	POL	-1.20	VND 002603 PO 260110		ACE HARDWARE	Rings End Lumber materials2026		
2026/05/000029 11/07/2025	API	16.18	VND 002603 VCH		ACE HARDWARE	Rings End Lumber materials and		325564
2026/05/000029 11/07/2025	POL	-16.18	VND 002603 PO 260110		ACE HARDWARE	Rings End Lumber materials2026		
2026/05/000029 11/07/2025	API	1.99	VND 002880 VCH		BLUETRITON BRANDS IN	6708213168		325577
2026/05/000029 11/07/2025	API	1.99	VND 002880 VCH		BLUETRITON BRANDS IN	6708213165		325577
2026/05/000029 11/07/2025	API	211.99	VND 002989 VCH		AMAZON CAPITAL SERVI	SUPPLIES		325571
2026/05/000147 11/21/2025	API	1,280.28	VND 002584 VCH		IMPERIAL BAG & PAPER	Custodial Supplies		325802
2026/05/000147 11/21/2025	POL	-1,280.28	VND 002584 PO 260184		IMPERIAL BAG & PAPER	Custodial Supplies 2026		
2026/05/000147 11/21/2025	API	256.63	VND 002584 VCH		IMPERIAL BAG & PAPER	Custodial Supplies		325802
2026/05/000147 11/21/2025	POL	-256.63	VND 002584 PO 260184		IMPERIAL BAG & PAPER	Custodial Supplies 2026		
2026/05/000147 11/21/2025	API	6.29	VND 002603 VCH		ACE HARDWARE	Rings End Lumber materials and		325741
2026/05/000147 11/21/2025	POL	-6.29	VND 002603 PO 260110		ACE HARDWARE	Rings End Lumber materials2026		
2026/05/000147 11/21/2025	API	17.96	VND 002603 VCH		ACE HARDWARE	Rings End Lumber materials and		325741
2026/05/000147 11/21/2025	POL	-17.96	VND 002603 PO 260110		ACE HARDWARE	Rings End Lumber materials2026		
2026/05/000147 11/21/2025	API	53.89	VND 002603 VCH		ACE HARDWARE	Rings End Lumber materials and		325741
2026/05/000147 11/21/2025	POL	-53.89	VND 002603 PO 260110		ACE HARDWARE	Rings End Lumber materials2026		
2026/05/000147 11/21/2025	API	80.97	VND 002603 VCH		ACE HARDWARE	Rings End Lumber materials and		325741
2026/05/000147 11/21/2025	POL	-80.97	VND 002603 PO 260110		ACE HARDWARE	Rings End Lumber materials2026		

ACCOUNTS FOR: 101 GENERAL FUND		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
10137 53020 OTHER SUPPLIES								
2026/05/000147 11/21/2025 API		40.00	VND 002864 VCH		SPORTEES	PPE		325841
2026/05/000252 11/25/2025 API		10.47	VND 003009 VCH		U.S. BANK NATIONAL A	4484 7345 5003 9342		326004
2026/06/000019 12/05/2025 API		26.72	VND 000588 VCH		SUPERIOR PRODUCTS DI	TREE WORK		325980
2026/06/000019 12/05/2025 API		48.97	VND 002603 VCH		ACE HARDWARE	Rings End Lumber materials and		325874
2026/06/000019 12/05/2025 POL		-48.97	VND 002603 PO 260110		ACE HARDWARE	Rings End Lumber materials2026		
2026/06/000088 12/19/2025 API		77.44	VND 000514 VCH		NATIONAL AUTO PARTS	SUPPLIES		326098
2026/06/000088 12/19/2025 API		95.00	VND 000812 VCH		UKLEJA'S CHRISTMAS T	SUPPLIES		326171
2026/06/000088 12/19/2025 API		99.53	VND 002603 VCH		ACE HARDWARE	XMAS LIGHT		326006
2026/06/000088 12/19/2025 POL		-99.53	VND 002603 PO 260110		ACE HARDWARE	XMAS LIGHT 2026		
10137 53080 MAINTENANCE VEHICLE		24,500	0	24,500	11,150.68	.00	13,349.32	45.5%
					ORIGINAL BUDGET 2026			
2026/01/000402 07/01/2025 BUC		24,500.00	REF					
2026/02/000007 08/01/2025 API		34.74	VND 000462 VCH		DARLING AUTO PARTS,	P60		324445
2026/02/000007 08/01/2025 API		226.90	VND 000514 VCH		NATIONAL AUTO PARTS	R10		324485
2026/02/000007 08/01/2025 API		36.00	VND 000682 VCH		CRITICAL SIGNS, GRAP	R10		324437
2026/02/000007 08/01/2025 API		366.65	VND 000692 VCH		TURF PRODUCTS CORP	SUPPLIES		324532
2026/02/000007 08/01/2025 API		8.72	VND 000692 VCH		TURF PRODUCTS CORP	SUPPLIES		324532
2026/02/000007 08/01/2025 API		6.94	VND 001091 VCH		COLUMBIA FORD INC.	R9		324433
2026/02/000007 08/01/2025 API		163.30	VND 002692 VCH		GOOSETOWN ENTER	R10		324468
2026/02/000007 08/01/2025 API		64.99	VND 002989 VCH		AMAZON CAPITAL SERVI	SUPPLIES		324396
2026/02/000124 08/15/2025 API		119.28	VND 000496 VCH		ADVANCED POWER EQUIP	EQUIP MTN		324577
2026/02/000124 08/15/2025 API		60.17	VND 000514 VCH		NATIONAL AUTO PARTS	P-92		324671
2026/02/000124 08/15/2025 API		14.54	VND 000514 VCH		NATIONAL AUTO PARTS	P-74		324671
2026/02/000124 08/15/2025 API		88.47	VND 000692 VCH		TURF PRODUCTS CORP	P60		324717
2026/02/000124 08/15/2025 API		679.66	VND 000692 VCH		TURF PRODUCTS CORP	SUPPLIES		324717
2026/02/000124 08/15/2025 API		729.93	VND 000692 VCH		TURF PRODUCTS CORP	P63		324717
2026/02/000124 08/15/2025 API		109.99	VND 000991 VCH		PAT'S POWER EQUIPMEN	BLADE SET		324679
2026/02/000124 08/15/2025 API		217.50	VND 002692 VCH		GOOSETOWN ENTER	R10		324638
2026/02/000214 08/29/2025 API		22.78	VND 000097 VCH		FLEETPRIDE INC.	P74		324809
2026/02/000214 08/29/2025 API		29.50	VND 000514 VCH		NATIONAL AUTO PARTS	P53		324842
2026/02/000214 08/29/2025 API		82.01	VND 000692 VCH		TURF PRODUCTS CORP	SUPPLIES		324877
2026/02/000214 08/29/2025 API		187.33	VND 000692 VCH		TURF PRODUCTS CORP	P63		324877
2026/02/000214 08/29/2025 API		1,350.00	VND 001481 VCH		HARTFORD TRUCK EQUIP	RHINO LINE		324820
2026/03/000058 09/12/2025 API		24.08	VND 001091 VCH		COLUMBIA FORD INC.	R30		924946
2026/03/000058 09/12/2025 API		157.96	VND 001188 VCH		INTERSTATE BATTERY S	R16		924983
2026/03/000144 09/26/2025 API		28.33	VND 000097 VCH		FLEETPRIDE INC.	P62		325105
2026/03/000144 09/26/2025 API		30.00	VND 000175 VCH		THE TIRE STORE LLC	P54		325190
2026/03/000144 09/26/2025 API		29.30	VND 000231 VCH		KAHN TRACTOR & EQUIP	P95		325123
2026/03/000144 09/26/2025 API		153.00	VND 001481 VCH		HARTFORD TRUCK EQUIP	R14		325113
2026/03/000144 09/26/2025 API		326.23	VND 001850 VCH		GATES GMC BUICK NISS	R8		325110
2026/04/000041 10/10/2025 API		168.60	VND 000514 VCH		NATIONAL AUTO PARTS	SUPPLIES		325300
2026/04/000041 10/10/2025 API		24.48	VND 000514 VCH		NATIONAL AUTO PARTS	SUPPLIES		325300
2026/04/000041 10/10/2025 API		79.18	VND 002989 VCH		AMAZON CAPITAL SERVI	SUPPLIES		325221
2026/04/000135 10/24/2025 API		79.00	VND 000175 VCH		THE TIRE STORE LLC	P-92		325492
2026/04/000135 10/24/2025 API		79.00	VND 000175 VCH		THE TIRE STORE LLC	P91		325492
2026/05/000029 11/07/2025 API		27.98	VND 000097 VCH		FLEETPRIDE INC.	R11		325634

ACCOUNTS FOR: 101 GENERAL FUND			ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
10137 53080 MAINTENANCE VEHICLE									
2026/05/000029	11/07/2025	API	410.50	VND 000231 VCH	KAHN TRACTOR & EQUIP	EQUIP MTN			325647
2026/05/000029	11/07/2025	API	991.19	VND 000231 VCH	KAHN TRACTOR & EQUIP	EQUIPM MTN			325647
2026/05/000029	11/07/2025	API	50.36	VND 000462 VCH	DARLING AUTO PARTS,	OIL SEAL			325614
2026/05/000029	11/07/2025	API	63.83	VND 000496 VCH	ADVANCED POWER EQUIP	SUPPLIES			325566
2026/05/000029	11/07/2025	API	5.65	VND 001850 VCH	GATES GMC BUICK NISS	R11			325639
2026/05/000029	11/07/2025	API	366.73	VND 001850 VCH	GATES GMC BUICK NISS	R11			325639
2026/05/000029	11/07/2025	API	547.77	VND 001850 VCH	GATES GMC BUICK NISS	R11			325639
2026/05/000147	11/21/2025	API	109.98	VND 000165 VCH	DEVINE HYDRAULICS IN	P62			325772
2026/05/000147	11/21/2025	API	860.00	VND 000175 VCH	THE TIRE STORE LLC	R-16			325850
2026/05/000147	11/21/2025	API	2.41	VND 000496 VCH	ADVANCED POWER EQUIP	SUPPLIES			325742
2026/05/000147	11/21/2025	API	79.63	VND 000496 VCH	ADVANCED POWER EQUIP	SUPPLIES			325742
2026/05/000147	11/21/2025	API	63.62	VND 000514 VCH	NATIONAL AUTO PARTS	LEARY			325815
2026/05/000147	11/21/2025	API	170.12	VND 000692 VCH	TURF PRODUCTS CORP	SUPPLIES			325855
2026/05/000147	11/21/2025	API	7.34	VND 001091 VCH	COLUMBIA FORD INC.	R16			325763
2026/06/000019	12/05/2025	API	13.78	VND 000462 VCH	DARLING AUTO PARTS,	R11			325909
2026/06/000019	12/05/2025	API	34.68	VND 000462 VCH	DARLING AUTO PARTS,	R11			325909
2026/06/000019	12/05/2025	API	124.50	VND 000462 VCH	DARLING AUTO PARTS,	R11			325909
2026/06/000019	12/05/2025	API	29.70	VND 000496 VCH	ADVANCED POWER EQUIP	SUPPLIES			325877
2026/06/000019	12/05/2025	API	28.98	VND 000514 VCH	NATIONAL AUTO PARTS	TODS TOOLS			325954
2026/06/000019	12/05/2025	API	42.62	VND 000514 VCH	NATIONAL AUTO PARTS	SUPPLIES			325954
2026/06/000019	12/05/2025	API	87.95	VND 000514 VCH	NATIONAL AUTO PARTS	A18			325954
2026/06/000019	12/05/2025	API	39.99	VND 001170 VCH	MOTORSPORTS NATION-	R17			325952
2026/06/000019	12/05/2025	API	449.49	VND 001188 VCH	INTERSTATE BATTERY S	P53/R9			325943
2026/06/000019	12/05/2025	API	22.14	VND 001481 VCH	HARTFORD TRUCK EQUIP	R11			325937
2026/06/000088	12/19/2025	API	25.25	VND 000514 VCH	NATIONAL AUTO PARTS	PARTS			326098
2026/06/000088	12/19/2025	API	15.93	VND 001321 VCH	AUTOZONE INC	R9			326018
2026/06/000088	12/19/2025	API	700.00	VND 001481 VCH	HARTFORD TRUCK EQUIP	R10			326077
10137 53090 FUELS AND LUBRICANT			18,191	0	18,191	7,690.37	.00	10,500.63	42.3%
2026/01/000402	07/01/2025	BUC	18,191.00	REF	ORIGINAL BUDGET 2026				
2026/01/000471	07/31/2025	GEN	625.99	REF	JULY25 FUEL USAGE REPORT				
2026/01/000471	07/31/2025	GEN	1,264.53	REF	JULY25 FUEL USAGE REPORT				
2026/02/000252	08/31/2025	GEN	378.57	REF	AUG25 FUEL USAGE REPORT				
2026/02/000252	08/31/2025	GEN	1,363.33	REF	AUG25 FUEL USAGE REPORT				
2026/03/000214	09/30/2025	GEN	272.22	REF	SEPT25 FUEL USAGE REPORT				
2026/03/000214	09/30/2025	GEN	1,127.07	REF	SEPT25 FUEL USAGE REPORT				
2026/04/000234	10/31/2025	GEN	227.76	REF FUEL	FUEL USAGE REPORT				
2026/04/000234	10/31/2025	GEN	1,351.13	REF FUEL	FUEL USAGE REPORT				
2026/05/000245	11/30/2025	GEN	81.61	REF FUEL	FUEL USAGE REPORT NOV25				
2026/05/000245	11/30/2025	GEN	998.16	REF FUEL	FUEL USAGE REPORT NOV25				

Town of Waterford, CT

YEAR-TO-DATE BUDGET REPORT

FOR 2026 13 JOURNAL DETAIL 2026 1 TO 2026 13

ACCOUNTS FOR: 101 GENERAL FUND		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
10137 54020 EQUIPMENT		8,376	0	8,376	8,376.00	.00	.00	100.0%
2026/01/000247 07/16/2025 POE	8,409.03 VND 000692 PO 260188			TURF PRODUCTS CORP	Operational Equipment : Toro a			
2026/01/000258 07/17/2025 POM	-33.03 VND 000692 PO 260188			TURF PRODUCTS CORP	change order#1 dated 7/17/2026			
2026/01/000402 07/01/2025 BUC	8,376.00 REF				ORIGINAL BUDGET 2026			
2026/05/000147 11/21/2025 API	8,376.00 VND 000692 VCH			TURF PRODUCTS CORP	Operational Equipment : Toro a			325855
2026/05/000147 11/21/2025 POL	-8,376.00 VND 000692 PO 260188			TURF PRODUCTS CORP	Operational Equipment : To2026			
TOTAL RECREATION AND PARKS		1,535,328	0	1,535,328	805,264.47	12,397.79	717,665.74	53.3%
TOTAL GENERAL FUND		1,535,328	0	1,535,328	805,264.47	12,397.79	717,665.74	53.3%
TOTAL EXPENSES		1,535,328	0	1,535,328	805,264.47	12,397.79	717,665.74	

YEAR-TO-DATE BUDGET REPORT

FOR 2026 13 JOURNAL DETAIL 2026 1 TO 2026 13

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
GRAND TOTAL	1,535,328	0	1,535,328	805,264.47	12,397.79	717,665.74	53.3%

** END OF REPORT - Generated by Ryan McNamara **

REPORT OPTIONS

	Field #	Total	Page Break
Sequence 1	1	Y	Y
Sequence 2	9	Y	N
Sequence 3	0	N	N
Sequence 4	0	N	N

Report title:
YEAR-TO-DATE BUDGET REPORT

Includes accounts exceeding 0% of budget.
Print totals only: N
Print Full or Short description: F
Print full GL account: N
Format type: 1
Double space: N
Suppress zero bal accts: Y
Include requisition amount: N
Print Revenues-Version headings: N
Print revenue as credit: Y
Print revenue budgets as zero: N
Include Fund Balance: N
Print journal detail: Y
From Yr/Per: 2026/ 1
To Yr/Per: 2026/13
Include budget entries: Y
Incl encumb/liq entries: Y
Sort by JE # or PO #: J
Detail format option: 1
Include additional JE comments: N
Multiyear view: F
Amounts/totals exceed 999 million dollars: N

Year/Period: 2026/13
Print MTD Version: N

Roll projects to object: N
Carry forward code: 1

Find Criteria

Field Name	Field Value
Org	10137
Object	
Rollup code	
Account type	Expense
Account status	

Town of Waterford, CT

YEAR-TO-DATE BUDGET REPORT

REVENUE

FOR 2026 13 — JOURNAL DETAIL 2026 1 TO 2026 13

ACCOUNTS FOR: 101 GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
10137 RECREATION AND PARKS							
10137 43100 FACILITY RESERVATIO	-20,000	0	-20,000	-19,207.50	.00	-792.50	96.0%

2026/01/000248	07/18/2025	API	260.00	VND 201737 VCH	REC & PARK REFUNDS	CHANGED VENUE 324266
2026/01/000284	07/10/2025	GCR	-990.00	REF		R&P 070825 CC
2026/01/000289	07/11/2025	GCR	-60.00	REF		R&P 0707-070825
2026/01/000310	07/14/2025	GCR	-162.50	REF		R&P 071025 CC
2026/01/000311	07/15/2025	GCR	-60.00	REF		R&P 071025
2026/01/000311	07/15/2025	GCR	-60.00	REF		R&P 0711-071325
2026/01/000313	07/16/2025	GCR	-2,175.00	REF		R&P 071425 CC
2026/01/000327	07/01/2025	GRV	-1,740.00	REF GB216		ADVANCED COLLECTIONS
2026/01/000327	07/01/2025	GRV	-910.00	REF GB216		ADVANCED COLLECTIONS
2026/01/000403	07/01/2025	BUC	-20,000.00	REF		ORIGINAL BUDGET 2026
2026/01/000489	07/30/2025	GCR	-960.00	REF		R&P 072825 CC
2026/01/000499	07/31/2025	GCR	-1,180.00	REF		R&P 072925 CC
2026/01/000502	07/31/2025	GCR	-60.00	REF		R&P 073125 CC DIT 080425
2026/02/000116	08/04/2025	GCR	-80.00	REF		R&P 080125 CC & JULY FEES
2026/02/000117	08/05/2025	GCR	-240.00	REF		R&P 0801-080325
2026/02/000120	08/06/2025	GCR	-1,325.00	REF		R&P 080425 CC
2026/02/000124	08/15/2025	API	60.00	VND 201737 VCH	REC & PARK REFUNDS	FAMILY ILLNESS 324694
2026/02/000187	08/31/2025	GRV	990.00	REF GB243		R&P FY25 A/R LEARY FIELD
2026/02/000217	08/11/2025	GCR	-120.00	REF		R&P 080725 CC
2026/02/000221	08/12/2025	GCR	-120.00	REF		R&P 0806-081025
2026/02/000259	08/18/2025	GCR	-60.00	REF		R&P 081525 CC
2026/02/000262	08/19/2025	GCR	-60.00	REF		R&P 0815-081725
2026/02/000264	08/21/2025	GCR	-120.00	REF		R&P 081925 CC
2026/02/000267	08/25/2025	GCR	-60.00	REF		R&P 082225 CC
2026/02/000269	08/27/2025	GCR	-60.00	REF		R&P 082525 CC
2026/02/000270	08/28/2025	GCR	-390.00	REF		R&P 082625 CC
2026/02/000286	08/29/2025	GCR	-60.00	REF		R&P 082125
2026/02/000286	08/29/2025	GCR	-250.00	REF		R&P 0825-082625
2026/03/000059	09/08/2025	GCR	-250.00	REF		R&P 090625 CC
2026/03/000071	09/05/2025	GCR	-250.00	REF		R&P 090225
2026/03/000088	09/16/2025	GEN	-60.00	REF GB16		RECDESK 072225 CC CORRECTION
2026/03/000144	09/26/2025	API	60.00	VND 201737 VCH	REC & PARK REFUNDS	PICNIC RAINED OUT 325158
2026/03/000144	09/26/2025	API	390.00	VND 201737 VCH	REC & PARK REFUNDS	NO MONITOR FOR RESERVED DATE 325163
2026/04/000114	10/07/2025	GCR	-130.00	REF		R&P 1001-100225
2026/04/000181	10/17/2025	GCR	-180.00	REF		R&P 101425
2026/04/000226	10/24/2025	GCR	-325.00	REF		R&P 102025
2026/04/000226	10/24/2025	GCR	-790.00	REF		R&P 102225 CC
2026/05/000124	11/07/2025	GCR	-500.00	REF		R&P 1103-110525
2026/05/000129	11/12/2025	GCR	-250.00	REF		R&P 111025 CC
2026/05/000134	11/17/2025	GCR	-195.00	REF		R&P 111325 CC
2026/05/000170	11/14/2025	GCR	-195.00	REF		R&P 111225
2026/05/000171	11/18/2025	GCR	-962.50	REF		R&P 111325
2026/05/000206	11/20/2025	GCR	-3,237.50	REF		R&P 111825 CC

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ACCOUNTS FOR: 101 GENERAL FUND		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
10137 43100 FACILITY RESERVATIO								
2026/05/000207 11/21/2025 GCR	-380.00 REF					R&P 1117-111825		
2026/05/000207 11/21/2025 GCR	-960.00 REF					R&P 111925 CC		
2026/06/000067 12/03/2025 GCR	-500.00 REF					R&P 120125 CC & NOV FEES		
2026/06/000077 12/09/2025 GCR	-250.00 REF					R&P 120425		
2026/06/000077 12/09/2025 GCR	-250.00 REF					R&P 120525		
10137 43200 BEACH REVENUE		-103,000	0	-103,000	-113,541.83	.00	10,541.83	110.2%
2026/01/000268 07/03/2025 GCR	-407.00 REF					R&P 070125		
2026/01/000268 07/03/2025 GCR	-4.00 REF					R&P 070125		
2026/01/000268 07/03/2025 GCR	-741.00 REF					R&P 070125 CC-SPLIT W/JUNE FEE		
2026/01/000269 07/07/2025 GCR	-144.00 REF					R&P 070225 CC		
2026/01/000269 07/07/2025 GCR	-2.00 REF					R&P 070225 CC		
2026/01/000269 07/07/2025 GCR	-1,298.00 REF					R&P 070325 CC		
2026/01/000269 07/07/2025 GCR	-544.00 REF					R&P 070425 CC		
2026/01/000269 07/07/2025 GCR	-1,144.00 REF					R&P 070525 CC		
2026/01/000281 07/08/2025 GCR	-397.00 REF					R&P 070225		
2026/01/000281 07/08/2025 GCR	-1,441.00 REF					R&P 070325		
2026/01/000281 07/08/2025 GCR	-326.00 REF					R&P 0704-070625		
2026/01/000281 07/08/2025 GCR	-1,222.00 REF					R&P 070625 CC		
2026/01/000282 07/09/2025 GCR	-149.00 REF					R&P 070725 CC		
2026/01/000284 07/10/2025 GCR	-294.00 REF					R&P 070825 CC		
2026/01/000289 07/11/2025 GCR	-927.00 REF					R&P 0707-070825		
2026/01/000289 07/11/2025 GCR	-16.00 REF					R&P 0707-070825		
2026/01/000289 07/11/2025 GCR	-425.00 REF					R&P 070925		
2026/01/000289 07/11/2025 GCR	-2.00 REF					R&P 070925		
2026/01/000289 07/11/2025 GCR	-172.00 REF					R&P 070925 CC		
2026/01/000310 07/14/2025 GCR	-250.00 REF					R&P 071025 CC		
2026/01/000310 07/14/2025 GCR	-886.00 REF					R&P 071125 CC		
2026/01/000310 07/14/2025 GCR	-200.00 REF					R&P 071225 CC		
2026/01/000311 07/15/2025 GCR	-86.00 REF					R&P 071025		
2026/01/000311 07/15/2025 GCR	-707.00 REF					R&P 0711-071325		
2026/01/000311 07/15/2025 GCR	-2.00 REF					R&P 0711-071325		
2026/01/000311 07/15/2025 GCR	-525.00 REF					R&P 071325 CC		
2026/01/000313 07/16/2025 GCR	-200.00 REF					R&P 071425 CC		
2026/01/000315 07/17/2025 GCR	-288.00 REF					R&P 071525 CC		
2026/01/000321 07/20/2025 GRV	-73,629.52 REF GB214					ALLOCATE REVENUE ACROSS FY'S		
2026/01/000381 07/18/2025 GCR	-399.00 REF					R&P 071425		
2026/01/000381 07/18/2025 GCR	-648.00 REF					R&P 071525		
2026/01/000381 07/18/2025 GCR	-653.00 REF					R&P 071625		
2026/01/000381 07/18/2025 GCR	-922.00 REF					R&P 071625 CC		
2026/01/000382 07/22/2025 GCR	-335.00 REF					R&P 071725		
2026/01/000382 07/22/2025 GCR	-760.00 REF					R&P 0718-072025		
2026/01/000382 07/22/2025 GCR	-1.00 REF					R&P 0718-072025		
2026/01/000382 07/22/2025 GCR	-61.00 REF					R&P 072025 CC		
2026/01/000389 07/23/2025 GCR	-626.00 REF					R&P 072125 CC		
2026/01/000391 07/24/2025 GCR	-271.00 REF					R&P 072225 CC		

ACCOUNTS FOR: 101 GENERAL FUND		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
10137 43200 BEACH REVENUE								
2026/01/000398	07/21/2025 GCR	-535.00	REF			R&P 071725 CC		
2026/01/000398	07/21/2025 GCR	-386.00	REF			R&P 071825 CC		
2026/01/000398	07/21/2025 GCR	-261.00	REF			R&P 071925 CC		
2026/01/000403	07/01/2025 BUC	-103,000.00	REF			ORIGINAL BUDGET 2026		
2026/01/000480	07/31/2025 GEN	1,692.14	REF GB51			SALES TX INCLUDED IN FEE		
2026/01/000481	07/25/2025 GCR	-670.00	REF			R&P 072125		
2026/01/000481	07/25/2025 GCR	-510.00	REF			R&P 072225		
2026/01/000481	07/25/2025 GCR	-650.00	REF			R&P 072325		
2026/01/000481	07/25/2025 GCR	-175.00	REF			R&P 072325 CC		
2026/01/000485	07/28/2025 GCR	-586.00	REF			R&P 072425 CC		
2026/01/000485	07/28/2025 GCR	-1,086.00	REF			R&P 072525 CC		
2026/01/000485	07/28/2025 GCR	-5.00	REF			R&P 072525 CC		
2026/01/000485	07/28/2025 GCR	-257.00	REF			R&P 072625 CC		
2026/01/000486	07/29/2025 GCR	-506.00	REF			R&P 072425		
2026/01/000486	07/29/2025 GCR	-1,037.00	REF			R&P 072525		
2026/01/000486	07/29/2025 GCR	-833.00	REF			R&P 0726-072725		
2026/01/000486	07/29/2025 GCR	-22.00	REF			R&P 072725 CC		
2026/01/000489	07/30/2025 GCR	-154.00	REF			R&P 072825 CC		
2026/01/000499	07/31/2025 GCR	-129.00	REF			R&P 072925 CC		
2026/01/000500	07/31/2025 GCR	-1,206.00	REF			R&P 072825 DIT 080125		
2026/01/000500	07/31/2025 GCR	-2.00	REF			R&P 072825 DIT 080125		
2026/01/000500	07/31/2025 GCR	-810.00	REF			R&P 072925 DIT 080125		
2026/01/000500	07/31/2025 GCR	-4.00	REF			R&P 072925 DIT 080125		
2026/01/000500	07/31/2025 GCR	-811.00	REF			R&P 073025 DIT 080125		
2026/01/000500	07/31/2025 GCR	-1.00	REF			R&P 073025 DIT 080125		
2026/01/000500	07/31/2025 GCR	-335.00	REF			R&P 073025 CC DIT 080125		
2026/01/000502	07/31/2025 GCR	-25.00	REF			R&P 073125 CC DIT 080425		
2026/01/000503	07/31/2025 GCR	-81.00	REF			R&P 073125 DIT 080525		
2026/01/000503	07/31/2025 GCR	-4.00	REF			R&P 073125 DIT 080525		
2026/02/000116	08/04/2025 GCR	-72.00	REF			R&P 080225 CC		
2026/02/000116	08/04/2025 GCR	-20.00	REF			R&P 080225 CC		
2026/02/000117	08/05/2025 GCR	-638.00	REF			R&P 0801-080325		
2026/02/000117	08/05/2025 GCR	-4.00	REF			R&P 0801-080325		
2026/02/000117	08/05/2025 GCR	-169.00	REF			R&P 080325 CC		
2026/02/000117	08/05/2025 GCR	-20.00	REF			R&P 080325 CC		
2026/02/000120	08/06/2025 GCR	-250.00	REF			R&P 080425 CC		
2026/02/000121	08/07/2025 GCR	-50.00	REF			R&P 080525 CC		
2026/02/000124	08/15/2025 API	25.00	VND 201737 VCH	REC & PARK REFUNDS	WBP REFUND			324690
2026/02/000160	08/07/2025 GEN	11.00	REF GB12			NC RTN CK # 1012 SANTORO		
2026/02/000176	08/22/2025 API	28.00	VND 201737 VCH	REC & PARK REFUNDS	OVERPAYMENT OF ENTRANCE FEE			324738
2026/02/000210	08/08/2025 GCR	-1,267.00	REF			R&P 0804-080525		
2026/02/000210	08/08/2025 GCR	-5.00	REF			R&P 0804-080525		
2026/02/000210	08/08/2025 GCR	-100.00	REF			R&P 080625 CC		
2026/02/000217	08/11/2025 GCR	-225.00	REF			R&P 080725 CC		
2026/02/000217	08/11/2025 GCR	-252.00	REF			R&P 080825 CC		
2026/02/000217	08/11/2025 GCR	-4.00	REF			R&P 080825 CC		
2026/02/000217	08/11/2025 GCR	-241.00	REF			R&P 080925 CC		

ACCOUNTS FOR: 101 GENERAL FUND		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
10137 43200 BEACH REVENUE								
2026/02/000217	08/11/2025 GCR		-12.00 REF			R&P 080925 CC		
2026/02/000221	08/12/2025 GCR		-2,020.00 REF			R&P 0806-081025		
2026/02/000221	08/12/2025 GCR		-10.00 REF			R&P 0806-081025		
2026/02/000224	08/14/2025 GCR		-263.00 REF			R&P 081225 CC		
2026/02/000226	08/15/2025 GCR		-1,059.00 REF			R&P 081125		
2026/02/000226	08/15/2025 GCR		-4.00 REF			R&P 081125		
2026/02/000226	08/15/2025 GCR		-670.00 REF			R&P 081225		
2026/02/000226	08/15/2025 GCR		-10.00 REF			R&P 081225		
2026/02/000226	08/15/2025 GCR		-698.00 REF			R&P 081325		
2026/02/000226	08/15/2025 GCR		-5.00 REF			R&P 081325		
2026/02/000226	08/15/2025 GCR		-136.00 REF			R&P 081325 CC *20 REFUND		
2026/02/000258	08/13/2025 GCR		-102.00 REF			R&P 081125 CC		
2026/02/000259	08/18/2025 GCR		-111.00 REF			R&P 081425 CC		
2026/02/000259	08/18/2025 GCR		-375.00 REF			R&P 081525 CC		
2026/02/000259	08/18/2025 GCR		-31.00 REF			R&P 081625 CC		
2026/02/000262	08/19/2025 GCR		-150.00 REF			R&P 081425		
2026/02/000262	08/19/2025 GCR		-5.00 REF			R&P 081425		
2026/02/000262	08/19/2025 GCR		-1,339.00 REF			R&P 0815-081725		
2026/02/000262	08/19/2025 GCR		-5.00 REF			R&P 0815-081725		
2026/02/000262	08/19/2025 GCR		-11.00 REF			R&P 081725 CC		
2026/02/000263	08/20/2025 GCR		-2.00 REF			R&P 081825 CC		
2026/02/000264	08/21/2025 GCR		-61.00 REF			R&P 081925 CC		
2026/02/000265	08/22/2025 GCR		-333.00 REF			R&P 0819-082025		
2026/02/000265	08/22/2025 GCR		-3.00 REF			R&P 0819-082025		
2026/02/000265	08/22/2025 GCR		-11.00 REF			R&P 082125 NSF SANTORO		
2026/02/000265	08/22/2025 GCR		-279.00 REF			R&P 081825		
2026/02/000265	08/22/2025 GCR		-106.00 REF			R&P 082025 CC		
2026/02/000267	08/25/2025 GCR		-25.00 REF			R&P 082125 CC		
2026/02/000267	08/25/2025 GCR		-77.00 REF			R&P 082225 CC		
2026/02/000267	08/25/2025 GCR		-147.00 REF			R&P 082325 CC		
2026/02/000268	08/26/2025 GCR		-791.00 REF			R&P 0822-02425		
2026/02/000268	08/26/2025 GCR		-22.00 REF			R&P 0822-02425		
2026/02/000268	08/26/2025 GCR		-5.00 REF			R&P 082425 CC		
2026/02/000269	08/27/2025 GCR		-75.00 REF			R&P 082525 CC		
2026/02/000270	08/28/2025 GCR		-97.00 REF			R&P 082625 CC		
2026/02/000280	08/31/2025 GEN		805.53 REF GB28			SALES TAX INCLUDED IN FEE		
2026/02/000286	08/29/2025 GCR		-102.00 REF			R&P 082125		
2026/02/000286	08/29/2025 GCR		-25.00 REF			R&P 082125		
2026/02/000286	08/29/2025 GCR		-537.00 REF			R&P 0825-082625		
2026/02/000286	08/29/2025 GCR		-125.00 REF			R&P 082725		
2026/02/000287	08/31/2025 GCR		-50.00 REF			R&P 082825 CC DIT 090225		
2026/02/000287	08/31/2025 GCR		-10.00 REF			R&P 083025 CC DIT 090225		
2026/02/000287	08/31/2025 GCR		-17.00 REF			R&P 083125 CC DIT 090225		
2026/02/000296	08/31/2025 GCR		-179.00 REF			R&P 082725 DIT 090525		
2026/02/000296	08/31/2025 GCR		-87.00 REF			R&P 082825 DIT 090525		
2026/02/000296	08/31/2025 GCR		-186.00 REF			R&P 0829-083125 DIT 090525		
2026/02/000296	08/31/2025 GCR		-25.00 REF			R&P 0829-083125 DIT 090525		

ACCOUNTS FOR: 101 GENERAL FUND			ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED	
10137 43200 BEACH REVENUE										
2026/03/000071	09/05/2025	GCR	-133.00	REF						R&P 090125
2026/03/000071	09/05/2025	GCR	-152.00	REF						R&P 090325 CC
2026/03/000088	09/16/2025	GEN	60.00	REF GB16						RECDESK 072225 CC CORRECTION
2026/03/000090	09/16/2025	GEN	17.02	REF GB28						SALES TAX INCLUDED IN FEE
10137 44300 AQUA PROGRAMS			-21,644	0	-21,644	-21,585.00	.00	-59.00	99.7%	
2026/01/000269	07/07/2025	GCR	-110.00	REF						R&P 070225 CC
2026/01/000289	07/11/2025	GCR	-30.00	REF						R&P 0707-070825
2026/01/000310	07/14/2025	GCR	-70.00	REF						R&P 071025 CC
2026/01/000313	07/16/2025	GCR	-70.00	REF						R&P 071425 CC
2026/01/000315	07/17/2025	GCR	-165.00	REF						R&P 071525 CC
2026/01/000321	07/20/2025	GRV	-16,760.00	REF GB214						ALLOCATE REVENUE ACROSS FY'S
2026/01/000381	07/18/2025	GCR	-140.00	REF						R&P 071625 CC
2026/01/000382	07/22/2025	GCR	-110.00	REF						R&P 071725
2026/01/000386	07/11/2025	GCR	30.00	REF GB69						R&P 0707-070825 CORR WATER WOR
2026/01/000389	07/23/2025	GCR	-195.00	REF						R&P 072125 CC
2026/01/000391	07/24/2025	GCR	-220.00	REF						R&P 072225 CC
2026/01/000403	07/01/2025	BUC	-21,644.00	REF						ORIGINAL BUDGET 2026
2026/01/000485	07/28/2025	GCR	-110.00	REF						R&P 072425 CC
2026/01/000502	07/31/2025	GCR	-70.00	REF						R&P 073125 CC DIT 080425
2026/02/000262	08/19/2025	GCR	-70.00	REF						R&P 081725 CC
2026/03/000194	09/30/2025	GCR	70.00	REF GB46						AUGUST RECDESK RECON
2026/06/000067	12/03/2025	GCR	-2,800.00	REF						R&P 120125 CC & NOV FEES
2026/06/000068	12/04/2025	GCR	-470.00	REF						R&P 120225 CC
2026/06/000071	12/05/2025	GCR	-40.00	REF						R&P 120125
2026/06/000071	12/05/2025	GCR	-80.00	REF						R&P 120325 CC
2026/06/000075	12/08/2025	GCR	-80.00	REF						R&P 120425 CC
2026/06/000075	12/08/2025	GCR	-55.00	REF						R&P 120525 CC
2026/06/000075	12/08/2025	GCR	-40.00	REF						R&P 120625 CC
2026/06/000088	12/19/2025	API	40.00	VND 201737 VCH		REC & PARK REFUNDS	SIGNED UP FOR 2 CLASSES BY MIS			326119
2026/06/000108	12/10/2025	GCR	-40.00	REF						R&P 120825 CC
10137 44400 EDUCATIONAL PROGRAM			-5,356	0	-5,356	-7,265.00	.00	1,909.00	135.6%	
2026/01/000248	07/18/2025	API	35.00	VND 201737 VCH		REC & PARK REFUNDS	CHILD HAS AGED OUT			324267
2026/01/000268	07/03/2025	GCR	-390.00	REF						R&P 070125 CC-SPLIT W/JUNE FEE
2026/01/000269	07/07/2025	GCR	-125.00	REF						R&P 070225 CC
2026/01/000269	07/07/2025	GCR	-90.00	REF						R&P 070325 CC
2026/01/000281	07/08/2025	GCR	-110.00	REF						R&P 070625 CC
2026/01/000282	07/09/2025	GCR	-70.00	REF						R&P 070725 CC
2026/01/000289	07/11/2025	GCR	-125.00	REF						R&P 070925 CC
2026/01/000310	07/14/2025	GCR	-110.00	REF						R&P 071025 CC
2026/01/000311	07/15/2025	GCR	-145.00	REF						R&P 071325 CC
2026/01/000313	07/16/2025	GCR	-55.00	REF						R&P 071425 CC
2026/01/000315	07/17/2025	GCR	-70.00	REF						R&P 071525 CC
2026/01/000321	07/20/2025	GRV	-5,905.00	REF GB214						ALLOCATE REVENUE ACROSS FY'S

ACCOUNTS FOR: 101 GENERAL FUND		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
10137 44400 EDUCATIONAL PROGRAM								
2026/01/000382 07/22/2025 GCR	-35.00 REF					R&P 071725		
2026/01/000389 07/23/2025 GCR	-35.00 REF					R&P 072125 CC		
2026/01/000391 07/24/2025 GCR	-35.00 REF					R&P 072225 CC		
2026/01/000403 07/01/2025 BUC	-5,356.00 REF					ORIGINAL BUDGET 2026		
2026/04/000187 10/23/2025 GCR	-210.00 REF					R&P 102125 CC		
2026/05/000154 11/20/2025 GCR	210.00 REF GB40					R&P 102125 CC CORRECTION		
TOTAL RECREATION AND PARKS		-150,000	0	-150,000	-161,599.33	.00	11,599.33	107.7%
TOTAL GENERAL FUND		-150,000	0	-150,000	-161,599.33	.00	11,599.33	107.7%
TOTAL REVENUES		-150,000	0	-150,000	-161,599.33	.00	11,599.33	

Town of Waterford, CT

YEAR-TO-DATE BUDGET REPORT

FOR 2026 13 JOURNAL DETAIL 2026 1 TO 2026 13

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
GRAND TOTAL	-150,000	0	-150,000	-161,599.33	.00	11,599.33	107.7%

** END OF REPORT - Generated by Ryan McNamara **

REPORT OPTIONS

	Field #	Total	Page Break
Sequence 1	1	Y	Y
Sequence 2	9	Y	N
Sequence 3	0	N	N
Sequence 4	0	N	N

Report title:
YEAR-TO-DATE BUDGET REPORT

Includes accounts exceeding 0% of budget.
Print totals only: N
Print Full or Short description: F
Print full GL account: N
Format type: 1
Double space: N
Suppress zero bal accts: Y
Include requisition amount: N
Print Revenues-Version headings: N
Print revenue as credit: Y
Print revenue budgets as zero: N
Include Fund Balance: N
Print journal detail: Y
From Yr/Per: 2026/ 1
To Yr/Per: 2026/13
Include budget entries: Y
Incl encumb/liq entries: Y
Sort by JE # or PO #: J
Detail format option: 1
Include additional JE comments: N
Multiyear view: F
Amounts/totals exceed 999 million dollars: N

Year/Period: 2026/13
Print MTD Version: N

Roll projects to object: N
Carry forward code: 1

Find Criteria

Field Name	Field Value
Org	10137
Object	
Rollup code	
Account type	Revenue
Account status	

TOWN OF WATERFORD
PROPOSED REVENUE BY DEPARTMENT
GENERAL FUND
2026-2027 FISCAL YEAR

All revenues from each department must be listed in the following categories. Please add any revenue lines that are not listed below.

DEPARTMENT: *Recreation & Parks*

LINE ITEM	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 YTD	2026-2027 PROPOSED	VARIANCE
Beach Admission Fees	158,730	222,520	129,753	113,542	**160,000**	**30,247**
Program/Registration Fees	29,155	28,632	21,510	28,850	**27,000**	**5,490**
Rentals	19,807	30,726	6,833	19,208	**33,000**	**26,167**
TOTALS	**207,692**	**281,878**	**158,096**	**161,600**	**220,000**	**61,904**

TOWN OF WATERFORD, CONNECTICUT
STATEMENT OF EXPENDITURES AND OTHER FINANCING USES-
ORIGINAL BUDGET AND ACTUAL-GENERAL FUND
FOR THE FIVE YEARS ENDED JUNE 30, 2025

	FY2025 ORIGINAL BUDGET	FY2025 ACTUAL	FY2024 ORIGINAL BUDGET	FY2024 ACTUAL	FY2023 ORIGINAL BUDGET	FY2023 ACTUAL	FY2022 ORIGINAL BUDGET	FY2022 ACTUAL	FY2021 ORIGINAL BUDGET	FY2021 ACTUAL
LIBRARY:										
PERSONNEL COSTS	993,737	999,975	952,641	1,009,878	946,985	935,913	943,960	917,119	957,025	967,621
SERVICES	984	1,103	1,196	1,170	1,015	1,112	1,715	3,207	59,638	45,175
MATERIALS & SUPPLIES	455	228	8,000	7,843	7,475	7,369	8,800	6,904	8,000	7,912
EQUIPMENT	11,661	11,661	45,000	44,999	44,000	43,999	45,000	44,999	45,000	45,000
TOTAL	1,006,837	1,012,967	1,006,837	1,063,891	999,475	988,394	999,475	972,229	1,069,663	1,065,908
RECREATION & PARKS:										
PERSONNEL COSTS	1,213,845	1,206,916	1,123,277	1,176,803	1,142,115	1,247,035	1,138,012	1,190,602	1,134,847	909,744
SERVICES	174,667	178,704	200,897	158,617	233,501	199,503	240,130	236,469	297,249	343,829
MATERIALS & SUPPLIES	84,338	89,429	94,599	81,159	72,065	95,077	65,442	82,679	72,944	63,305
EQUIPMENT	7,480	7,559	0	0	0	0	1,825	0	1,825	2,548
TOTAL	1,480,330	1,482,607	1,418,773	1,416,579	1,447,681	1,541,614	1,445,409	1,509,749	1,506,865	1,319,425
COMMUNITY USE OF SCHOOLS	0	0	0	0	0	0	0	0	86,126	86,126
TOTAL RECREATION	1,480,330	1,482,607	1,418,773	1,416,579	1,447,681	1,541,614	1,445,409	1,509,749	1,592,991	1,405,551
DEBT SERVICE	8,109,746	8,109,746	8,148,250	8,148,250	7,197,640	7,197,459	7,934,633	7,934,633	7,628,790	7,564,396
BOARD OF EDUCATION	57,611,181	57,500,835	54,193,983	54,418,893	52,109,124	51,804,421	50,845,471	50,598,702	50,372,315	49,249,222
OPERATING TRANSFERS OUT	2,356,966	7,036,520	2,026,855	6,301,644	4,251,425	7,406,932	3,932,104	5,732,104	3,654,374	3,707,324
TOTALS	107,238,959	110,668,843	102,073,198	105,015,449	99,381,223	101,324,165	97,005,844	97,769,514	95,978,230	93,822,142

Town of Waterford CONNECTICUT

Waterford Recreation and Parks Commission

Rental Fees

Athletic Fields		Resident	Non-Resident
Clark Lane Middle School			
Multi-Purpose Field		$50/HR	$100/HR
Softball Diamond		$25/HR	$50/HR
Dedrick			
Softball Field		$25/HR	$50/HR
Great Neck Elementary School			
Multi-Purpose Field		$50/HR	$100/HR
Jordan Park			
Green		$50/HR	$100/HR
Leary Park			
Baseball Field		$25/HR	$50/HR
Multi-Purpose Field		$50/HR	$100/HR
Softball Field		$25/HR	$50/HR
Oswegatchie Elementary School			
Multi-Purpose Field		$50/HR	$100/HR
Quaker Hill Elementary School			
Multi-Purpose Field		$50/HR	$100/HR
Stenger Farm			
Upper Field		$50/HR	$100/HR
Lower Field		$50/HR	$100/HR
Veterans Park			
Softball Field		$25/HR	$50/HR
Waterford Beach Park			
Upper Field		$50/HR	$100/HR
Lower Field		$50/HR	$100/HR
Waterford High School			
Artifical Turf Field/Track	*includes mandatory Stadium Supervisor	$125/HR	$250/HR
Miner Lane Field #1		$50/HR	$100/HR
Miner Lane Field #2		$50/HR	$100/HR
Field Dressing			
Lights			
Scoreboard			

Facilities

Community Center		
Arts & Crafts Room	$40/HR	$80/HR
Dining Room (kitchen included)	$65/HR	$130/HR
Gymnasium	$65/HR	$130/HR
Waterford Beach Park		
Pavilion #1	$60/Day	$120/Day
Pavilion #2	$60/Day	$120/Day
Pavilion #3	$60/Day	$120/Day
Waterford High School		
Auditorium	$225/HR	$450/HR
Cafeteria		
Classroom	$25/HR	$50/HR
Field House	$100/HR	$200/HR
Gymnasium	$65/HR	$130/HR
Kitchen	Specialty	Specialty
Pool	$50/HR	$100/HR
Pool Parties	$125	$250
- Weekends Only - 12:30pm-2:30pm -		

DEPT/AGENCY: 10137

RECREATION & PARKS COMMISSION

LINE ITEM	DESCRIPTION	FY'25 RTM APPROP.	FY'26 RTM APPROP.	FY'27 DEPT/ AGENCY REQUEST	Plus/Minus		Reason
PERSONNEL COSTS							
51110	ADMINISTRATION	$ 189,263	$ 245,327	$ 252,757	$7,430	3.03%	Union increases
51210	CLERICAL/TECHNICAL	$ 90,881	$ 98,721	$ 96,025	-$2,696	-2.73%	Expected retirement in 2026
51220	CUSTODIAL	$ 19,960	$ -	$ -		0.00%	Services now contracted through Town
51610	PARKS MAINTENANCE	$ 476,284	$ 501,274	$ 544,878	$43,604	8.70%	1303 Union contractual increases- Full year employee from 6mos.
51620	RECREATION PROGRAMS	$ 313,172	$ 289,722	$ 296,690	$6,968	2.22%	Min wage increases, Aquatic Programs/LG increases
51630	SUMMER JOBS FOR MINORS	$ -	$ -	$ -	$0		Hoping to rekindle in future
51810	OVERTIME	$ 33,700	$ 31,111	$ 31,512	$401	1.19%	
51910	FRINGE BENEFITS	$ 4,325	$ 4,250	$ 4,825	$575	13.29%	
51920	FICA	$ 86,260	$ 89,536	$ 93,842	$4,306	4.99%	
SUBTOTAL		**$1,213,845**	**$1,259,941**	**$1,320,529**	$60,588	4.81%	
SERVICES							
52010	ADVERTISING	$ 1,360	$ 1,360	$ 1,360	$ -	0.00%	
52020	POSTAGE	$ 6,700	$ 6,700	$ 7,165	$ 465	6.94%	
52040	SERVICE CONTRACTS & REPAIRS	$ 2,976	$ 3,299	$ 6,469	$ 3,170	96.09%	Pond & Lake aquatic treatments/Gantry/ASCAP
52050	DUES, CONF., & EDUCATION	$ 3,030	$ 3,030	$ 2,710	$ (320)	-10.56%	
52080	TELEPHONE	$ 2,740	$ 2,740	$ 2,856	$ 116	4.23%	Additional admin phone
52380	PROGRAMS	$ 14,564	$ 6,784	$ 9,134	$ 2,350	34.64%	Unified program initiatives
52390	CO-SPONSORED PROGRAMS	$ 41,549	$ 41,549	$ 41,549	$ -	0.00%	
52420	MAINTENANCE OF PROPERTY	$ 101,098	$ 115,462	$ 114,451	$ (1,011)	-0.88%	
SUBTOTAL		**$174,017**	**$180,924**	**$ 185,694**	$4,770	2.64%	
MATERIALS & SUPPLIES							
53010	OFFICE SUPPLIES	$ 1,363	$ 1,363	$ 2,488	$1,125	82.54%	Office supplies not supported by Finance any longer
53020	OTHER SUPPLIES	$ 36,703	$ 41,383	$ 43,838	$2,455	5.93%	Dedrick & Mago backflow repairs, CC commodity increases
53080	MAINTENANCE OF VEHICLES	$ 24,500	$ 24,500	$ 24,500	$0	0.00%	
53090	FUELS & LUBRICANTS	$ 21,772	$ 18,191	$ 18,056	-$135	-0.74%	Contracted rates
SUBTOTAL		**$ 84,338**	**$ 85,437**	**$ 88,882**	$3,445	4.03%	
EQUIPMENT							
54020	EQUIPMENT	$ 7,840	$ 8,376	$ 8,997	$ 621	7.41%	
SUBTOTAL		**$ 7,840**	**$ 8,376**	**$ 8,997**			
DEPARTMENT TOTAL		**$ 1,480,040**	**$ 1,534,678**	**$ 1,604,102**	$ 69,424	4.52%	

Annual Revenue to General Fund approx $200,000

83% personnel and services

84% of TOTAL employed live in Waterford.

GOVERNMENTAL FUNCTION OF THE RECREATION AND PARKS COMMISSION 2026-2027

Mission

Programs will be offered for all ages and interests giving each individual the opportunity to engage in a variety of activities. Through these activities, participants will be able to make constructive use of leisure time and contribute to positive physical and mental health, and good sportsmanship.

Vision

Well maintained parks, public spaces, and various nature areas provide opportunities for residents to maintain active, healthy lifestyles; while appreciating our community's natural resources and preserving them for future generations.

The Recreation and Parks Commission is responsible to the Town of Waterford for the management, control, and development of the Town's recreational and park facilities and expenditures made in connection therewith as approved in 1969.

Through this ordinance 2.68.010, per actions of the Board of Finance and subsequent legislative actions of the RTM, policy decisions by the Board of Education, the Recreation and Parks Commission is responsible to the Town for the five (5) governmental functions as listed below:

1. Maintenance, operation, and development of all turf and garden areas on Town and Board of Education properties. Primary focuses on landscaping and improvements, building maintenance (the Community Center, garages, etc.), playgrounds, parks, youth sport complexes, tennis courts, beaches, and open space/greenways/ trail systems, to name a few. Snow removal, tree work, carpentry (picnic tables, life guard stands, Guard Shack, press boxes, etc.), assistance to other departments for transport/delivery, as well as completing all tasks assigned in addition from the Town Building Manager. The Recreation and Parks Commission will continue to provide their unique wood delivery program, which supplies Senior Citizens meeting income requirements with alternative heating during the winter months.

2. Town sponsored recreational programming and leisure opportunities for all age groups. A variety of Town-wide special events are provided to the public as well including Easter Egg Hunts, Summer Concert Series, Road Races, Harvest Festival and Fireworks, to name a few. Programming ranges from high intensity athletic participation to passive and educational leisure activities.

3. The Recreation and Parks Commission acts as the primary liaison to various co-sponsored organizations, which include the Little League, Youth Football and Cheerleading, Youth Soccer, Lacrosse, Softball, Basketball, etc. The Commission also helps subsidize Town non-profit groups such as the Waterford Community Band, Southeastern Connecticut Orchestra, and the Waterford Farmer's Market.

4. Coordination of all athletic field and facility usage within the Town of Waterford. Additionally, the Commission is responsible for the scheduling of all Town buildings and facilities approved and acceptable for Community Use to include all Board of Education facilities as available.

5. The implementation of a limited youth service program, "Summer Jobs For Minors", which allows young adults to earn income and experiences while providing the Town with additional assistance in maintenance, clerical/record keeping, and assistance to other departments as appropriate. This item is being reviewed annually through the Recreation and Parks Commission.

TOWN OF WATERFORD
PERSONNEL WORKSHEET - RECREATION & PARKS COMMISSION
2026/2027 FISCAL YEAR

LINE 51920

DATE OF HIRE	EMPLOYEE	HOURS WORKED/ WEEK	HOURLY RATE FY27	SALARY FY26	LONGEVITY FY26	SALARY FY27	LONGEVITY FY27	TOTAL EMPLOYEE SALARY	PAYROLL TAXES (F.IC.A)
51110 - ADMINISTRATION									
06/24/2004	Director	40	N/A	115,389.14	$ 2,251.49	118,273.87	$ 2,365.48	120,639.35	9,228.91
12/28/2022	Assistant Director	40	N/A	74,732.04	N/A	76,600.34	N/A	76,600.34	5,859.93
10/06/2025	Program Coordinator	40	N/A	39,637.08	N/A	55,517.86	N/A	55,517.86	4,247.12
	TOTALS			**229,758.27**	**2,251.49**	**250,392.07**	**2,365.48**	**252,757.55**	**19,335.95**
		*add longevity		**232,009.76**					
51210 - CLERICAL/TECHNICAL									
12/22/2014	Office Coordinator I	35	$ 34.9987	62,332.49	$ 250.00	63,942.69	$ 250.00	64,192.69	4,910.74
04/10/2000	Clerk/Typist II	35	$ 15.7080	27,998.51	N/A	28,698.48	N/A	28,698.48	2,195.43
	TOTALS			**90,331.00**	**250.00**	**92,641.17**	**250.00**	**92,891.17**	**7,106.17**
		*add longevity		**90,581.00**					
51220 - CUSTODIAL									
*now a contracted service	Custodian I			0.00	N/A	0.00	N/A	0.00	0.00
	TOTALS			**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
51610 - PARKS MAINTENANCE									
12/03/2012	Parks Foreman	40	$ 42.0927	85,778.62	$ 250.00	87,889.59	$ 250.00	88,139.59	6,742.68
11/13/2006	Maintainer IV	40	$ 37.9901	79,323.33	$ 350.00	79,323.33	$ 500.00	79,823.33	6,106.48
11/13/2006	Maintainer III	40	$ 34.4582	71,948.72	$ 350.00	71,948.72	$ 500.00	72,448.72	5,542.33
VACANT	Maintainer II	40	$ 24.4888	51,132.61	N/A	51,132.61	N/A	51,132.61	3,911.65
08/05/2019	Maintainer II	40	$ 28.3488	57,572.41	N/A	59,192.29	N/A	59,192.29	4,528.21
09/14/2020	Maintainer II	40	$ 29.1417	59,192.29	N/A	60,847.93	N/A	60,847.93	4,654.87
06/14/2021	Maintainer II	40	$ 27.2368	55,499.43	N/A	56,870.47	N/A	56,870.47	4,350.59
06/17/2019	Maintainer II	40	$ 29.7663	62,152.03	N/A	62,152.03	N/A	62,152.03	4,754.63
2-seasonal combined	Seasonal Maintainers	40	$ 17.5000	36,540.00	N/A	36,540.00	N/A	36,540.00	2,795.31
	TOTALS			**559,139.46**	**950.00**	**565,896.99**	**1,250.00**	**567,146.99**	**43,386.74**
		*add longevity		**560,089.46**					
51810 - OVERTIME				**31,740.00**	**0.00**	**30,000.00**	**0.00**	**30,000.00**	**2,295.00**
51910 - FRINGE/F.I.C.A.				**4,500.00**				**5,125.00**	**306.00**
TOTALS		**FY26 FICA**	$ 70,297.40	**918,920.22**	**3,451.49**	**938,930.23**	**3,865.48**	**947,920.71**	**72,429.87**
BUDGET TOTAL W/F.I.C.A				**989,217.62**				**1,020,350.58**	

WORKDAYS 2026/2027	WEEKS TO BUDGET
261	52.2

TOWN OF WATERFORD
FRINGE BENEFITS WORKSHEET - RECREATION & PARKS COMMISSION
2026/2027 FISCAL YEAR

			LINE 51910	LINE 51920	
POSITION	**CLOTHING/SHOE ALLOWANCE**	**MEAL ALLOWANCE**	**TOTAL FRINGE BENEFITS**	**PAYROLL TAXES (F.IC.A)**	
DIRECTOR	$ 125.0000		125.00	0	
ASSISTANT DIRECTOR	$ 125.0000		125.00	0	
PROGRAM COORDINATOR	$ 125.0000		125.00	0	
Parks Foreman	$ 500.0000		500.00	38.25	
Maintainer IV	$ 500.0000		500.00	38.25	
Maintainer III	$ 500.0000		500.00	38.25	
Maintainer II	$ 500.0000		500.00	38.25	
Maintainer II	$ 500.0000		500.00	38.25	
Maintainer II	$ 500.0000		500.00	38.25	
Maintainer II	$ 500.0000		500.00	38.25	
Maintainer II	$ 500.0000		500.00	38.25	
303 - Maintainers B$10, L$12, D$12		450.00	450.00		
Seasonal Maintainer Boots	$ 300.0000		300.00		
TOTALS - FRINGE BENEFITS			**5,125.00**	**306.00**	***ADDED TO FICA ON PERSONNEL WORKSHEET

RECREATION & PARKS COMMISSION

FY'25 ANNUAL REPORT

It is important to remember and consider the value and impact Recreation and Park services have on their communities. This annual report identifies the need and importance of providing opportunities for activity and connections.

The benefits are endless in terms of health and wellness, safe social spaces, and education in our community.

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Message from the Director

As we reflect on the past year, I'm proud to share that our Recreation and Parks Department has made tremendous strides in advancing our mission to serve every member of our community with inclusive, innovative, and efficient services.

🌳 **Park Inclusion & Accessibility** One of our most impactful achievements has been the expansion of access walks to several of our main parks. These new pathways not only enhance mobility and safety but also open up opportunities for all residents to enjoy our green spaces. Our staff has been hard at work developing fresh programming and activities tailored to these newly accessible areas, ensuring that every corner of our parks can be a place for connection, recreation, and joy.

Efficiency Through Innovation We've continued to invest in research and technology to improve operational efficiency. A standout addition this year was the purchase of a robotic paint machine, which has significantly elevated the quality of our field markings while saving countless hours of staff labor. This advancement has also enabled us to better support our co-sponsored youth sports groups with more consistent and timely field preparation.

💰 **Fiscal Responsibility & Stewardship** This year marked our strongest budget season in the past three years—a testament to the diligence and stewardship of our dedicated staff. Weekly staff meetings focused on budget oversight and strategic planning have helped us maximize resources while maintaining high-quality services.

📲 **Modernizing Service Delivery** We've embraced digital transformation by enhancing our communication channels and payment systems. Residents now benefit from timely updates via social media, our website, and can conveniently make payments online using credit cards. These improvements have streamlined our operations and made it easier than ever for the community to engage with us.

🎉 **Community Engagement on the Rise** Perhaps most exciting is the surge in participation at our community events. From seasonal festivals to special event gatherings, we've seen a remarkable increase in attendance and enthusiasm. This growth reflects the strong bonds we're building and the trust our community places in us.

As we look ahead, we remain committed to fostering inclusive spaces, embracing innovation, and deepening our connection with the community. Thank you for your continued support and partnership in making our parks and programs a source of pride for all.

Department Overview:

Commission Members

Chairman:	Ed Murphy
Vice Chair:	Melissa Chiappone
	Tim Burrows
	Rich Erricson
	Robert Kyne
	Traci Santos
	Nan Scheiber
	Megan Sheehan
	Taylor Stino

Staff Organizational Structure

Director:	Ryan McNamara
Asst. Director:	Tim Cieplik
Program Coordinator:	Nolan Clack
Office Coordinator:	Eileen Sullivan
Receptionist/Clerk:	Hilary Willard
Foreman:	Josh Therrien
Maintainers:	Chad Adams
	Nick Cancelmo
	Corey Gladue
	Scott Olson
	Todd Robbins
	Jordan Silvestri

Mission

Programs will be offered for all ages and interests giving each individual the opportunity to engage in a variety of activities. Through these activities, participants will be able to make constructive use of leisure time and contribute to positive physical and mental health, and good sportsmanship.

Vision

Well maintained parks, public spaces, and various nature areas provide opportunities for residents to maintain active, healthy lifestyles; while appreciating our community's natural resources and preserving them for future generations.

		FY'24		FY'25	
REVENUES		$341,698		$345,550	
	Cash	$125,655	37%	$58,187	17%
	Check	$66,875	20%	$73,178	21%
	Credit	$149,618	43%	$214,185	62%
	Special Revenue Balance	$70,000		$72,813	
Beach Sticker Sales					
	Resident (1,528)	$38,207		$44,494	2,948
	Non-Resident (440)	$55,000		$75,845	458
	WPD Wellness Program	$1,175		$0	
	NR--FT Town/BOE staff	$250		$721	
	Senior (PAID)	$5,910		$6,380	
	Veteran (FREE)	69		156	
Gatehouse Sales		$102,149		$33,052	
ENROLLMENTS		1,516		2,519	
	Female	955	63%	1,757	70%
	Male	561	37%	760	30%
	Non-Resident	121	8%	250	10%
	Resident	1,395	92%	2,269	90%
Program Efficiency	Offered	152		173	
	Administered	129		163	
	Run Rate%	85%		94%	
Community Center Attendance		15,431		22,388	
Social Media	Reach	102,900		124,500	
	Interactions	12,100		11,200	
Concert Attendance		12,900	8	14,475	8
MAINTENANCE HOURS					
	BOE	2,750		2,830	
	TOWN	8,711		10,376	
		17% loss of manpower		19% loss of manpower	
Wood Orders					
	Deliveries	49		69	
	Residences	32		38	
Athletic Field/Facility Permits		1,489		2,584	

Special Events and Programs

The Town of Waterford Recreation and Parks Department continues to build on the momentum of last year's successes, expanding our reach and deepening our impact across the community. With a focus on innovation, inclusion, and wellness, we've introduced new programming, strengthened partnerships, and made strategic strides toward long-term sustainability.

🌿 Expanding Programming & Community Engagement
This year saw the launch of our **Nature Walks & Talks** series, offering residents guided experiences through Waterford's natural spaces. These programs have been met with enthusiastic participation and have helped foster environmental awareness and appreciation for our local ecosystems.
Our **community program survey** continues to be a valuable tool for shaping our offerings. Feedback from residents has led to the development of new classes and events that reflect the evolving interests of our community.

Sponsorship Growth & Budget Relief
We've made significant progress in securing **local sponsorships**, which have helped offset programming costs and reduce the financial burden on both the department and participants. These partnerships have allowed us to maintain high-quality programming while remaining fiscally responsible.

🏫 School-Based Health & Activity Initiatives
In response to the growing need for accessible after-school activities, we're planning to expanded our presence in **elementary and secondary schools**. New health and activity programs will be introduced to fill the gap left by reduced intramural offerings. These initiatives promote physical wellness, social connection, and positive role modeling—especially through collaborations with WHS student-athletes and leaders.Our continued partnership with Waterford High School, following the CIAC's 2024 changes, enabled over **265 student-athletes** to participate in structured off-season training. This initiative generated more than **5,600 hours of skill development and fitness**, reinforcing our commitment to athletic excellence and youth development.

♿ Adaptive & Inclusive Programming
We remain dedicated to expanding **adaptive programming**, inspired by the global growth of unified sports. While space and scheduling remain challenges, we are actively working to create inclusive opportunities that meet the diverse needs of our community.

🎶 Events, Branding & Visibility
Our updated **departmental logo** and refreshed branding continue to resonate with residents. Concerts, parades, and special events have showcased our new signage and marketing materials, reinforcing the department's growth and visibility.
We are also encouraging greater participation in **Town-wide events**, including parades and concerts, and are exploring ways to better integrate youth programs, such as Scout troops/youth sport organizations/and transition groups "Cool Beans" into these celebrations.

A listing of our community offerings in FY'25 that we supported or hosted:

January:	Yearly event planning and New Years pop up
February:	Sweethearts Dance/Valentine themed event
March:	Easter Egg Hunt – pictures with Easter Bunny
April:	Earth Day awareness and BioBlitz
	Farmers Market Outdoor
May:	Water Safety Awareness
	Memorial Day Ceremony
	Farmers Market Outdoor
June:	Summer Concert Series (2 concerts at WBP)
	Farmers Market Outdoor
	Eagle Scout project: Beach Toy Boxes at WBP
July:	Summer Concert Series (4 concerts at WBP)
	Farmers Market Outdoor
August:	Summer Concert Series (3-4 concerts at WBP)
	Farmers Market Outdoor
	Waterford Day Parade – Unity In The Community
	Save The River Save The Hills Regatta
September:	Farmers Market Outdoor
October:	Farmers Market Outdoor
	Safe Futures Walk
	Harvest Festival
	Trunk or Treat
	Addy's Run
	Terri Brodeur Cancer Awareness Walk
November:	Veterans Day Ceremony
	Stuff the Bus and Food deliveries for Senior & Youth/Family Services
	Farmers Market Indoor
	Lions Craft Fair
December:	Winter tree lightings at Jordan and Quaker Hill Greens
	Pearl Harbor Day Road Race
	Bright Lights Spirited Nights competition
	Farmers Market Indoor

Maintenance

Personnel & Leadership

The continued evolution of leadership within the Maintenance Division has yielded measurable improvements in efficiency, morale, and service delivery. Under the guidance of new supervisory staff, we've implemented **enhanced training protocols**, streamlined **communication systems**, and fostered a culture of **collaboration and accountability**. Staff are now more empowered to share ideas, troubleshoot challenges, and take ownership of their roles—resulting in faster response times and more consistent upkeep across all Town properties.

As infrastructure expands and responsibilities grow, the division remains committed to **staff development** and **cross-training**, ensuring coverage and flexibility across a wide range of tasks—from athletic field prep to trail restoration.

⚙ **Equipment & Technology Integration**

We continue to invest in **cutting-edge equipment** that reduces labor hours and improves precision:

- The **SWOZI Robo-painter** has become a cornerstone of our field operations. We are actively collecting data on **paint usage, time savings, and labor efficiency**, with early results showing significant reductions in manual workload.
- Our fleet of **Ventrac multi-use vehicles** has expanded, allowing for seamless transitions between mowing, aerating, snow removal, and trail grooming. The versatility of these attachments has proven invaluable in managing diverse terrain and seasonal needs.
- We are actively exploring **smart lighting/locking systems, GPS-enabled usage tracking**, and continued exploration of **battery-powered and robotic landscaping tools** to further reduce fuel consumption and improve sustainability.

🌲 **Seasonal Responsibilities & Expanded Activities**

This year brought increased demand and visibility across several key sites:

- **Arnie Holms Jr. Park** saw expanded programming and foot traffic, requiring elevated maintenance attention, especially around walking paths and garden beds.
- **Sutera and Greco fields** were added to our regular rotation, with a focus on mowing assistance and initial field paint layouts.
- **Town Hall Basketball Courts** received enhanced service, including **debris removal, water management**, and surface inspections.
- **Athletic fields and beaches** continue to grow in use and complexity, requiring coordinated scheduling and proactive turf care to meet community expectations.

We've also begun integrating **native plantings** and **low-maintenance landscaping** in select areas to reduce long-term upkeep and support pollinator habitats, **garden management, trail upkeep**, and **landscape restoration**.

Facility & Park Project Updates

Civic Triangle

Arnie Holms Jr Boardwalk: Opened park in August 2024. Awaiting full approvals for landscaping ownership. Cost savings for arborvitae plantings and installed yard drain/meter pit for streetscape sod and tree irrigation. Activity and event planning underway.

Nevins Cottage: A new 501c3 has been formed to preserve and repurpose the use of the building for the community. Discussions are beginning on the interior design and layout to become a resource for the community.

Jordan Park House: The park continues to bustle with more activities and a very active Historical Society. Considerations for building repairs, accessibility, and the parking lot are being reviewed.

Community Center – The potential ownership of current LEARN space next door may become available in 2025/2026 when the transfer to the Southwest School property is scheduled. Community Center Garden installation completed with fencing, gate, and planter beds.

Public Safety - Building entrance garden bed improvements, supplied support for trench and conduit @ EMS for new electronic sign

Library – Extended pollinator garden to wrap around front of building

Waterford Beach Park

- A new policy implemented to improve safety and protect assets (grinder pump issues for overuse, etc.)
- Speed bump installation and signage
- Facility updates under review and design with engineer and P&Z
- Wood Program - Alternative heating for seniors and qualified residents

Leary Park

- Began court replacement, accessibility pathways, and park design.
- Performed emergency repair of water line with Utility Department – Thank you Utilities!
- Phase II will address drainage and emergency access to lower fields

Stenger Farm Park

- Plan received from Haley & Ward for handicapped parking spaces and access walk/landing to each portion of dog park entrance. Awaiting funding opportunities.
- Extended fire breaks around park
- Dog park fencing and paver landing repairs
- Installed new benches

Old Barry Farm

- Completed Eagle Scout project by Henry Roenke. Trail mapping and signage throughout trails.

Pleasure Beach

- Boardwalk plans – Bid process overbid. Awaiting additional funding for project.
- PW assisted staff for entrance access improvements
- Lifeguard chair for staff re-built

BOE Properties

Clark Lane Middle School: Plan development for growth removal along hillside and re-planting

Great Neck Elementary: Awaiting completed project from coordinating study on backfield issues

Oswegatchie Elementary: New landscaping for the front of the main building entrance, replaced backboards and rims at playground court

Quaker Hill School and Hoelck Park: major ballfield renovations, demo and install new water meter pit, remove/replaced old scoreboard with new scoreboard donated by Ryan Marshall Foundation.

Waterford High School: assisted garden club, performed major renovation in tandem with contracted laser grade service and sodding--pitching mounds, dugout drainage, and on deck areas

Financial Overview

Over the year the department converted operational improvements into stronger budgetary performance while continuing to invest in capital projects and service enhancements.

Key Fiscal Effects from Operational Changes

- **Staffing and payroll rebalancing** — Closing critical vacancies has reduced emergency outsourcing and overtime, shifting some previously contracted costs into recurring payroll lines and producing more predictable expenses and improved program continuity.
- **Electrification and lower maintenance demand** — Pilot electric mowers and utility vehicles, plus lower-maintenance material choices in projects, are beginning to reduce fuel consumption and service hours; early indicators point to lower fuels and lubricants spend versus historical burn rates.
- **Communications and earned revenue** — A structured social media and public information approach has increased program visibility and participation, supporting higher earned revenue for fee-based programs and events and improving cost recovery on promotional spend.

Revenue, Expense, and Budget Management Actions

- **Realign near-term appropriations** — Continue monitoring lines with high encumbrances (maintenance of property and program-related POs) and consider targeted realignments proactively during the budget cycle.
- **Capture electrification savings** — Track monthly fuel and maintenance expense variances to quantify savings from electrification pilots; if sustained, establish a fleet replacement plan to accelerate further low-maintenance equipment purchases.
- **Leverage grants and partnerships** — Prioritize applying for grants and pursuing public-private partnerships to cover a larger share of capital costs (special events, equipment, etc). Successful grant awards will reduce pressure on the General Fund appropriation and preserve operating dollars for programs and maintenance.
- **Measure communications ROI** — Implement formal tracking for social media campaigns to connect outreach activity with program registrations and revenue; use conversion metrics to guide modest increases in advertising that demonstrably drive participation and volunteerism.

The department's improved staffing levels, measured electrification investments, and a more active public communications program have strengthened operational resilience and given the department levers to better manage both operating and capital budgets. By continuing disciplined budget monitoring, capturing operational savings, and aggressively pursuing external funding, Recreation & Parks can advance the priority projects and programs while maintaining high-quality core services and long-term fiscal sustainability.

Approved Operating Budget (last 10 years)

- **2016** **$1,380,554**
- **2017** **$1,375,909**
- **2018** **$1,461,426**
- **2019** **$1,412,921**
- **2020** **$1,519,608**

- 2021 $1,511,615
- 2022 $1,450,159
- 2023 $1,452,431
- 2024 $1,409,665
- 2025 $1,485,080

Achievements:

1. Enhanced Accessibility and Recreation:
   - *New Walkways and Boardwalks*: The new walkway at Waterford Beach Park, the boardwalk at Arnie Holms Jr. Park, and the walkway at Pleasure Beach have improved accessibility and provided more recreational opportunities for residents and visitors.
   - *Court Resurfacing*: Planning and executing projects at Town Hall basketball courts and Leary Park basketball, tennis, and pickleball courts to renovate with post-tension concrete. Access walks installed from parking lot to new amenities. Developing plans for continued access walks and drainage to the lower portion of the park.
   - Completion of Town Hall Basketball court renovations. $249,000 Capital project completed.
2. Established a growing relationship with the Waterford Land Trust. Trail marking coordination and future collaboration on trail development are being discussed. This year Recreation and Park helped host the Waterford Land Trust's 50th anniversary on the Jordan Green.
3. Staff continues to create and add events contributing towards increased participation and attendance numbers. The staggering of major events throughout the year, combined with min pop up events and activities has really blossomed for the department. Please see section E (Special Events) on page 6 and 7 for a listing of events held or supported.
4. The successful management and execution of the newly created (FY23) Special revenue account has provided the same level (and more) with less subsidization of residents.
5. Eagle Scout Projects:
   - Barry Farm trail ID completed (Roenke)
   - Park bat houses in progress (Laffey)
   - AHJ three (3) accessible picnic tables completed (Seltzer)
6. Bench Dedications and updated Bench/Tree memorial polcies:
   - Arrangements for Allan bench at WBP tree line
   - Two bench requests for front of Community Center

Challenges & Strategic Growth Response

Annual challenges in Recreation and Parks remain multifaceted, requiring ongoing creativity, collaboration, and resourcefulness. Over the past year, the department has made meaningful strides in addressing several persistent issues while laying the groundwork for sustainable growth.

Time Constraints & Task Complexity

Challenge: High phone call volume and overlapping responsibilities strained administrative efficiency. **Response:**

- Implemented a **direct call routing system** to reduce front desk congestion and improve response times.
- Introduced **task management tracking** to streamline project tracking and reduce duplication of effort.

Staffing & Budget Constraints

Challenge: Limited staffing and rising personnel costs restricted growth. **Response:**

- Secured **new sponsorships and partnerships** to offset program costs and reduce budget strain.
- Advocated for **regional wage discussions** to remain competitive in hiring.
- Reallocated internal resources to prioritize **high-impact programs** and essential services.

Inflation & Cost Increases

Challenge: Rising costs for utilities, equipment, and maintenance. **Response:**

- Invested in **energy-efficient equipment** and **preventative maintenance schedules** to reduce long-term costs.
- Continued to expand the use of **multi-purpose vehicles and smart technology** to reduce labor hours.

Policy & Procedure Updates

Challenge: New BOE usage rules and Youth Sport Council protocols required adaptation. **Response:**

- Developed **clear scheduling guidelines** for BOE morning use and coordinated with school staff.
- Formalized **Youth Sport Council procedures** for codes of conduct and social media guidelines.
- Continued development and update of all policies, procedures, while using National Accreditation Guidelines.

Indoor Space Demand

Challenge: Overcrowding and increased demand for pickleball, youth sport programs, and fitness programs. **Response:**

- Expanded **programming hours** for pickleball use within the Community Center.
- Improving communications with volunteers for schedules and creative use.
- Partnered with schools and other facilities to **extend usable space** for programming.

Communication & Promotion

Challenge: Inconsistent social media presence limited outreach and engagement. **Response:**

- Designated staff to manage digital platforms.
- Launched a **content calendar** to ensure regular updates and seasonal promotions.
- Balanced traditional outreach (flyers, signage) with **targeted digital campaigns.**

New Projects & Maintenance

Challenge: Increased traffic and reduced contractual work required more internal maintenance scheduling. **Response:**

- Evolving **routine maintenance calendar** captures locations and hours of workers as well as special event and town requests.
- Prioritized **low-maintenance landscaping and native plantings** to reduce future upkeep.

Future Plans and Goals

Over the past year the Recreation and Parks Department made measurable progress on operational capacity, facility projects, community outreach, and long-term sustainability. We closed key staffing gaps that improved service delivery and program continuity, advanced electrification and equipment strategies that reduce maintenance burden and operating costs, and grew our public engagement through a more structured social media and information program. These gains position the department to effectively operate while exploring new funding and partnership opportunities to sustain future investments.

Organizational Capacity and Operation Plans

- **Staffing and Service Improvements** — We recently filled several critical vacancies across maintenance, programming, and event operations, which are expected to produce immediate, organic growth in daily capacity. Increased staffing will reduce backlogs for routine repairs, expand program offerings, and allow more consistent on-site supervision during events and high-use periods.
- **Electrification and Low-Maintenance Investments** — Continued progress toward electrification of select maintenance equipment and small vehicles has begun to reduce fuel costs and time-intensive servicing demands. Pilot purchases and trials of electric mowers and utility vehicles are being reviewed for opportunities to lower maintenance hours and simplify daily upkeep.

Community Engagement and Communications

- **Social Media and Public Information** — We're implementing a structured social media strategy focused on timely program announcements, project updates, safety notices, and engagement-driven content. Analytics show higher reach and improved attendance at events and programs, along with increased public awareness of facility closures and maintenance schedules.
- **Public Outreach and Participation** — Staff held targeted outreach at events and online to solicit resident input on playground activity, facility usage, accessibility needs, and programming surveys. Greater visibility has led to stronger volunteer interest and community support for capital improvements.

Project Updates and Near-Term Priorities

- **Townwide Playground Improvements** — Design and procurement phases advanced at Leary Park and Waterford Beach Park. Vendor proposals were evaluated and prioritized with an emphasis on inclusive play, durable low-maintenance surfacing, and equipment that supports ADA access. With improved staffing, onsite inspections and phased construction planning are on track to limit service disruptions.
- **Waterford Beach Park Concert Staging** — We assessed portable and modular stage options and completed pilot logistics for a portable system that balances cost, storage needs, accessibility, and event flexibility. Next steps include identifying a funding pathway for either a long-term portable inventory or a permanent multipurpose staging element.
- **Civic Triangle Phase II** — Softball field fencing review, lighting upgrades and accessibility improvements to design once maintenance shop arrangements are decided. A temporary

maintenance workspace plan will be needed to accommodate staff during renovations while the WBP garage expansion scope is finalized.

- **Leary Park Access and Drainage Improvements** — Vendor solicitation resulted in concept plans emphasizing accessible routes, dedicated handicap parking, and improved drainage to the lower fields. Plan to be reviewed and cost analysis before going out to bid.

Funding, Partnerships, and Next Steps

- **Public-Private Partnerships and Grants** — With demonstrated operational improvements and clearer project scopes, we will pursue targeted grant applications and cultivate public-private partnerships to accelerate internal projects and special event/park purchases.
- **Maintenance Demand Reduction Strategy** — Continue to prioritize electrification pilots, select low-maintenance materials in capital work, and formalize preventive maintenance schedules to further reduce labor intensity and lifecycle costs.
- **Communications and Engagement Plan** — Expand the social media calendar into a seasonal communications plan that aligns announcements with construction phases, volunteer opportunities, and grant milestones to maximize transparency and community participation.

Over the last year the department converted staffing improvements into tangible service gains, advanced sustainable and low-maintenance solutions, and strengthened public communication channels. These developments reduce operational strain and create momentum for completing playground upgrades, event infrastructure, and Civic Triangle improvements. By combining strategic funding efforts, continued electrification, and proactive community engagement, the Recreation and Parks Department will maintain high-quality services while delivering long-term value to residents.

Acknowledgments:

We extend our deepest gratitude to the many Town of Waterford departments, community partners, and volunteers whose collaboration made this year's programs and projects possible. Special thanks to the First Selectman's office for its steadfast leadership and to Human Resources for prompt and professional on-boarding that helped us close critical staffing gaps. We are especially grateful to volunteers Ann Nolan and Sheila Cash for their tireless service, and to Bert for the timely production of printed materials that keep our operations running smoothly. Thank you to Dominion for continued support of our athletic fields at GWR, and to the Gardiner Family Foundation for generous donations and the beautiful new pavilion that will serve our community for years to come.

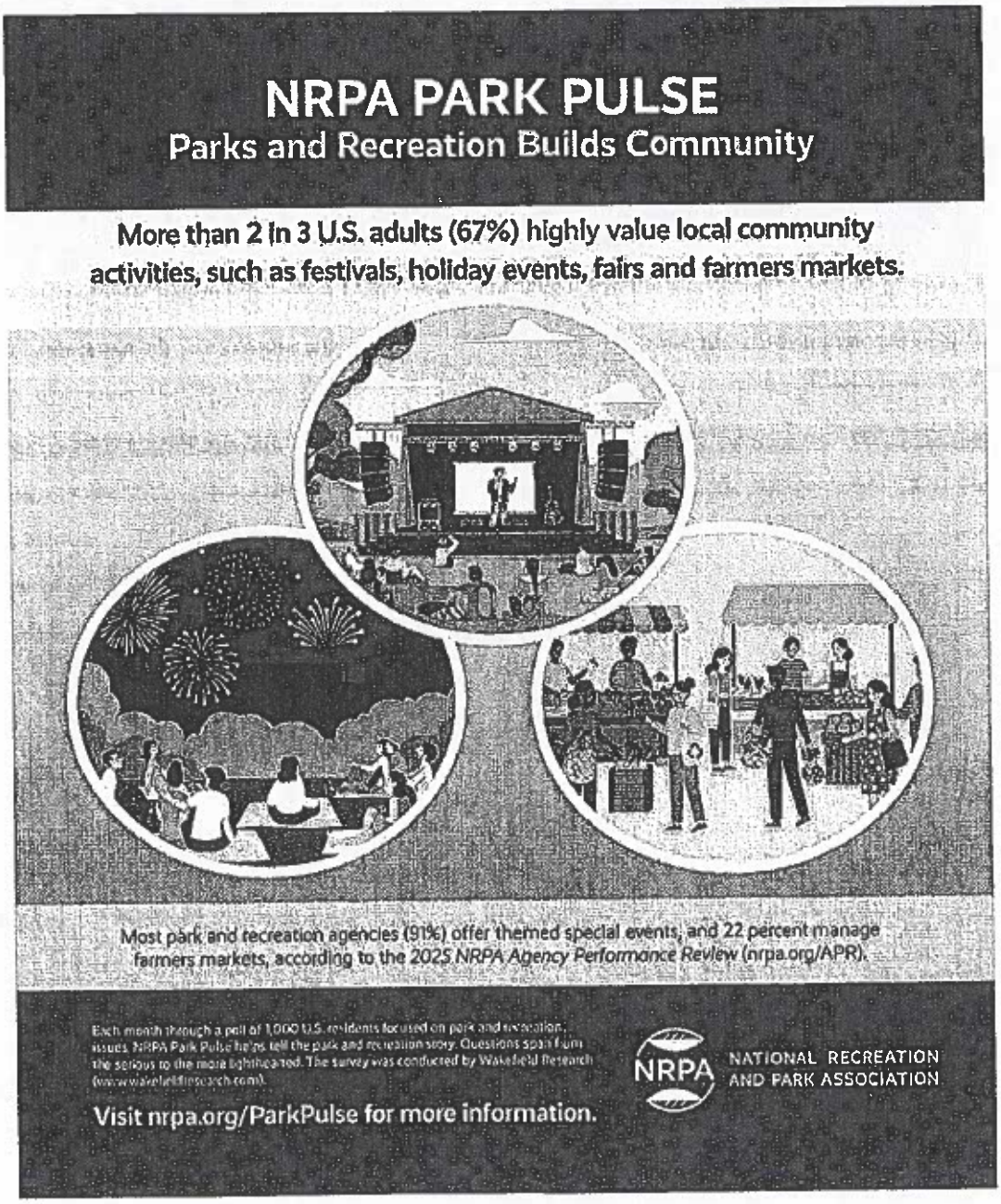
This year's successes also reflect close coordination with Planning, Utilities, Public Works, Human & Youth Services, Finance, Fire Services (Fire Police and Fire Marshal), the Police Department, the Library, and the Board of Education—whose loan of portable staging and trade support was invaluable. We appreciate the contributions of the Historical Society, Eagle Scout and Girl Scout project teams, event participants, and the countless volunteers who staffed concerts, the Easter Egg Hunt, Harvest Festival, Tree Lightings, the Pearl Harbor Road Race, the Town Parade, Veterans and Memorial Day events, and other community activities.

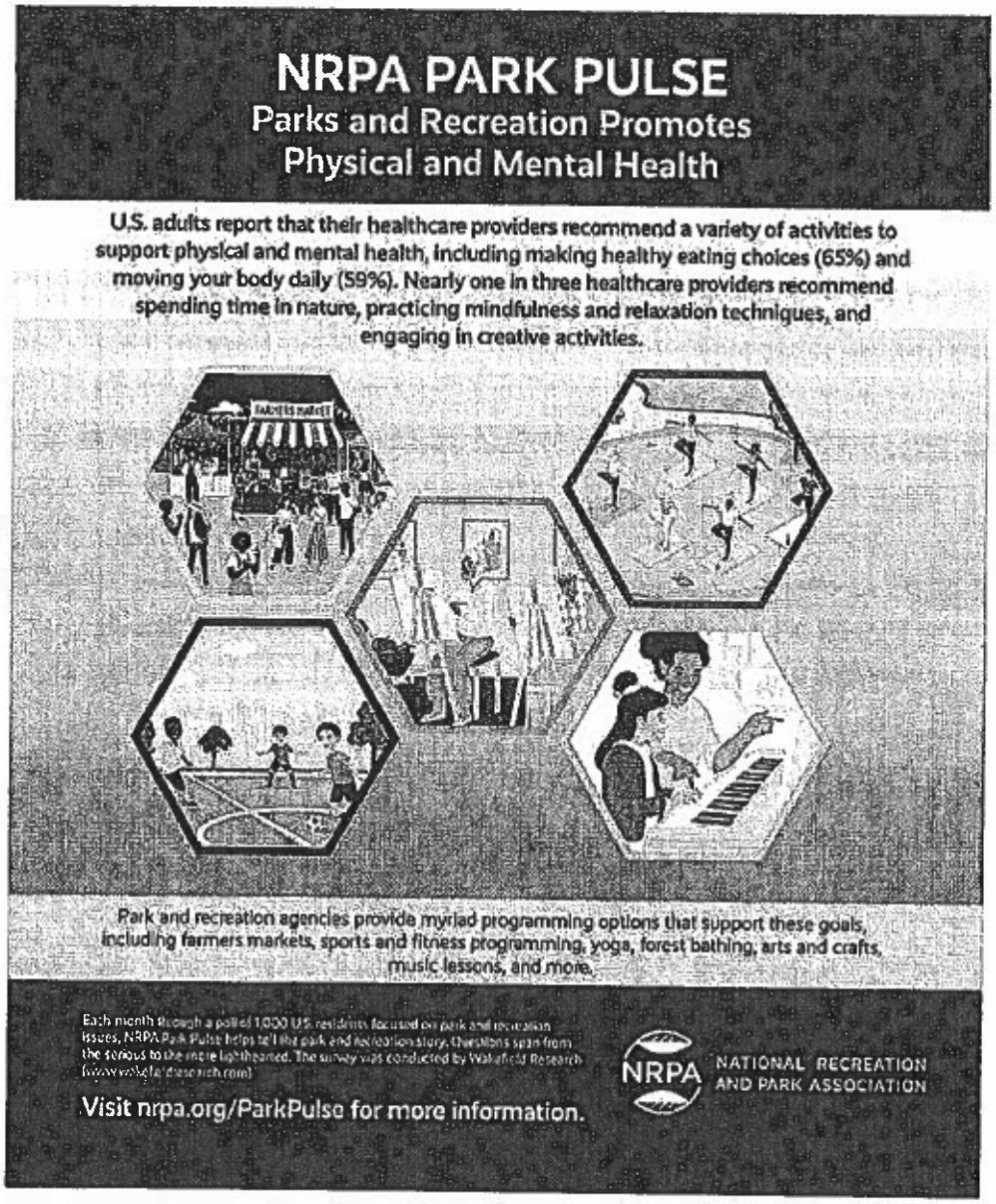
To everyone who donated time, expertise, funding, and goodwill: thank you. Your partnership, creativity, and generous spirit are the foundation of our department's progress and the reason Waterford's parks and programs continue to thrive.

Supporting Data:

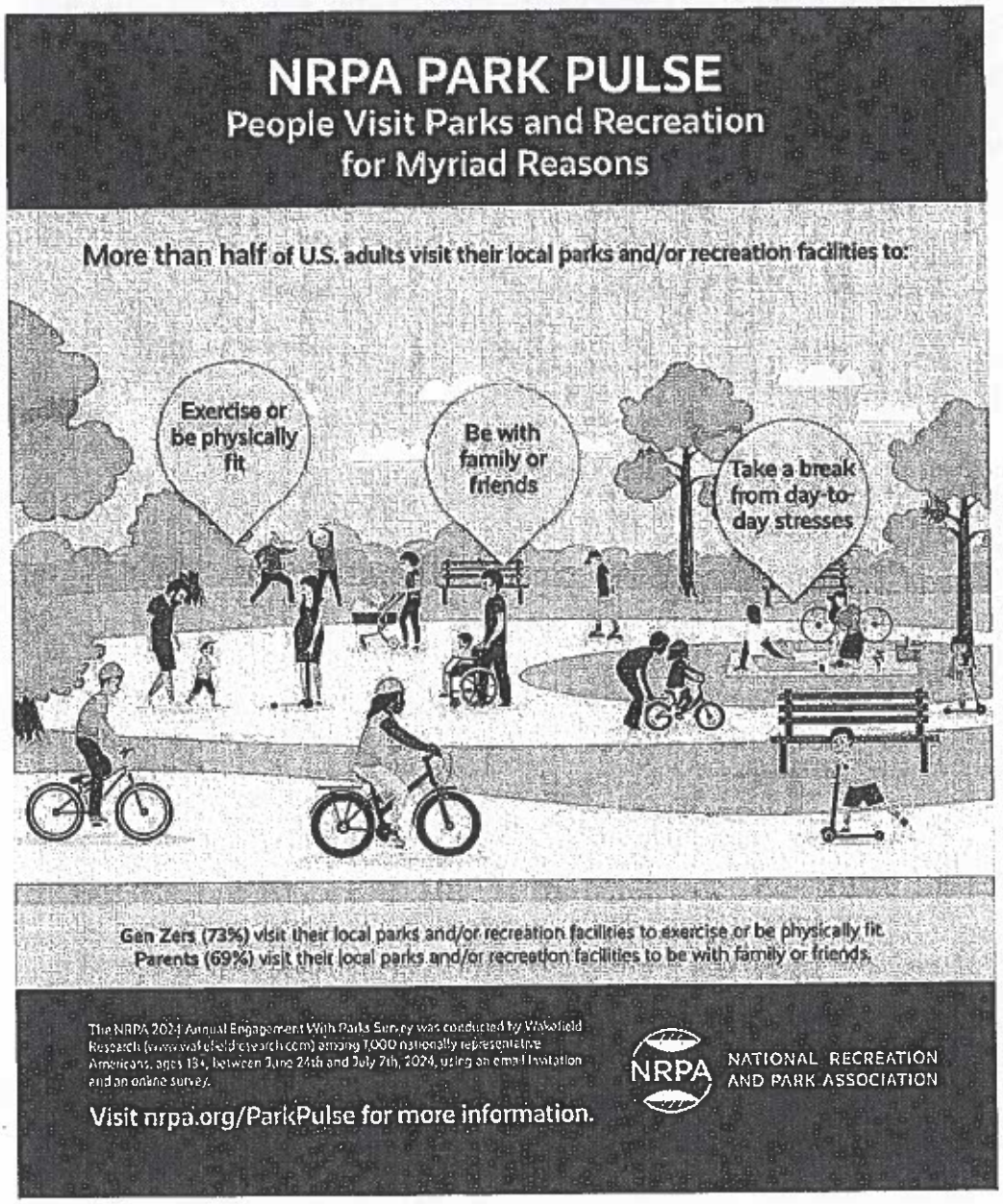
The impact that Waterford Recreation and Parks has on its residents goes even further to meet the standard of benefits. Waterford is blessed with beach waterfront, acres of open space and developed parks/trails, athletic facilities (including pool opportunities), and a Community Center. These are ideal amenities for many individuals and families looking to find permanent residency.

Our department is committed to establishing best practices to provide acceptance, accessibility, and a "belonging" to our Town and activities. In doing so, we review national trends and all opportunities that should be provided to residents.

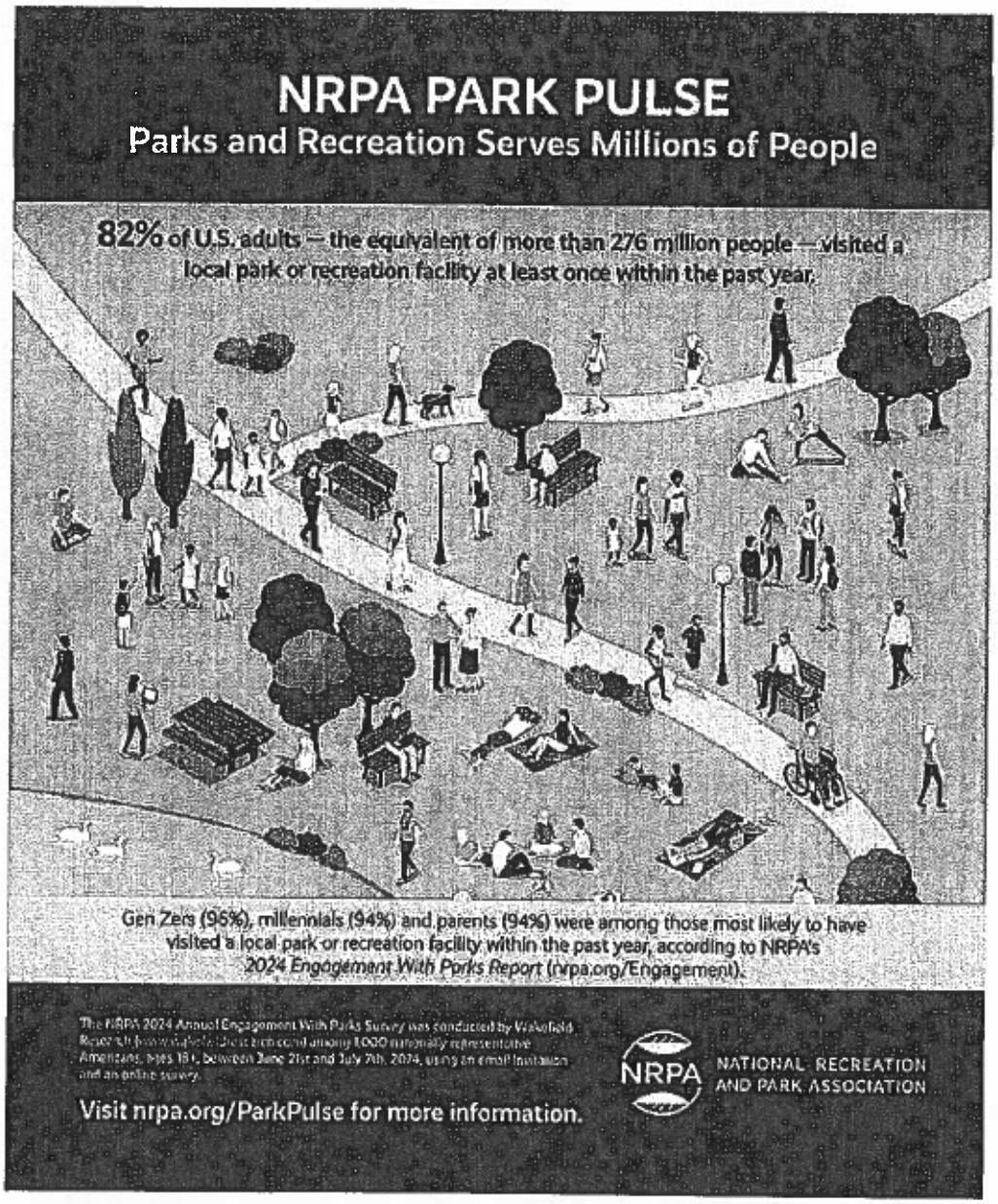




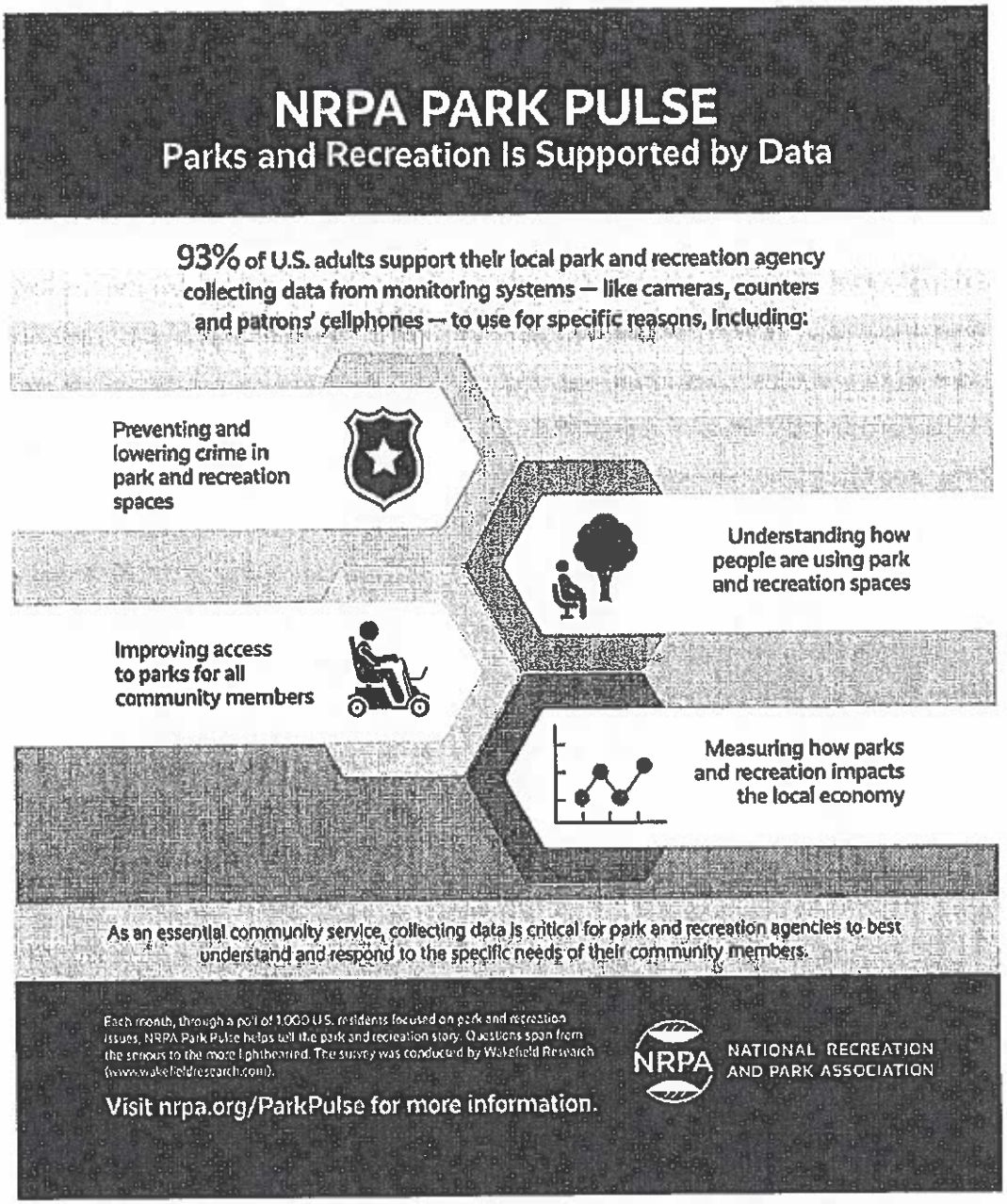
- Eighty-six percent of U.S. adults have had a healthcare provider recommend non-medication methods for improving physical and/or mental health
- Parents, Gen Zers and millennials are most likely to have healthcare providers recommend park and recreation-related activities like spending time in nature or engaging in creative activities.
- Nearly 60 percent of U.S. adults have had their healthcare provider recommend moving their body daily.
- One in three U.S. adults have had their healthcare provider suggest practicing mindfulness and relaxation techniques and/or engaging in creative activities such as painting, writing or playing music.



- Being with friends and family is the number one reason people go to their local parks
- Going to the park to exercise and taking a break from day-to-day stress tie as the second highest reason people go to their local parks
- Seventy-three percent of Gen Zers visit their local parks and/or recreation facilities to exercise or be physically fit
- Sixty-nine percent of parents visit their local parks and/or recreation facilities to be with friends or family



- More than 276 million people in the United States visited a local park or recreation facility last year.
- Ninety-six percent of Gen Xers and 94 percent of millennials visited a local park or recreation facility last year.
- Of those surveyed, parents (94 percent) are more likely than nonparents (77 percent) to have visited a local park or recreation facility last year.
- People living within walking distance of a park or recreation facility (86 percent) are much more likely to have visited one of these areas within that past year compared to those not living within walking distance (68 percent).



- Ninety-three percent of U.S. adults support their local park and recreation agency collecting data from monitoring systems – like cameras, counters and/or visitors' cellphones.
- Nearly two in three (62 percent) U.S. adults support their local park and recreation agency collecting data from monitoring systems to prevent and lower crime in park and recreation spaces
- More than half (52 percent) U.S. adults support their local park and recreation agency collecting data from monitoring systems to understand how people are using park and recreation spaces
- Fifty-four percent of Gen Zers and 51 percent of millennials support their local park and recreation agency collecting data from monitoring systems to improve access to parks for all community members recreation spaces

TOWN OF WATERFORD
CAPITAL IMPROVEMENT PLAN
PROJECT CONSOLIDATION FORM FY 2026-2031

	DEPARTMENT/ AGENCY:						
DEPT PRIORITY	PROJECT NAME	FUNDING SOURCE	FISCAL YEAR 2026-2027	FISCAL YEAR 2027-2028	FISCAL YEAR 2028-2029	FISCAL YEAR 2029-2030	TOTAL
1	Town-wide Court Renovations	1	450,000	450,000			900,000.00
1	Playground Improvements	1	178,722	143,031	112,963		434,716.00
2	WBP Performance Stage	1	30,000	300,000			330,000.00
2	Civic Triangle Phase II	1	35,000	350,000			385,000.00
3	Waterford Beach Park Garage - in planning stages				750,000	750,000	1,500,000.00
3	Jordan Park House Parking Plan Design			8,500			8,500.00
4	Leary Park Irrigation					150,000	150,000.00
							-
	TOTALS		693,722.00	1,251,531.00	862,963.00		3,708,216.00

NOTES

Placeholder - estimation

Town Wide Courts - Safety - Waterford Beach Park tennis pickleball then QH(Hoelck Park)

Playground Improvements: Playgrounds need a decent amount of updates and improvements - 1 quote received, awaiting another

WBP Performance Stage - Request for engineer build/design

Civic Triangle Phase II - Finish light poles, fencing, and scoreboard relocation. Phase II plan-walkways, lighting, access walk/connector

WBP garage-Storage: No estimates received - awaiting interior design development/exterior final phases

JPH Parking Lot: Quote for plan received.

Leary Park Irrigation - Protect field investments and provide better sport field surfaces

INDEX TO FUNDING SOURCES,

1 CURRENT YEAR CAPITAL IMPROVEMENTS
2 UTILITY BUDGET/SEWER CAPITAL MAINTENANCE FUND
3 TRANSFER TO CAPITAL & NONRECURRING.
4 SHORT AND LONG TERM DEBT FINANCING
5 LoCIP
6 CNR UNDESIGNATED FUND BALANCE
7 FEDERAL/STATE GRANTS
8 OTHER FUNDING