Approved by the Board of Directors
4/14/2025

Aspetuck
Health District

# Aspetuck Health District

# Budget Proposal

# Fiscal Year 2025 - 2026




Towns Served: Easton Weston Westport

Population Served: 45,209

Square Miles: 82.75

Aspetuck Health District

# Budget Narrative Highlights FY 2025 – 2026

- The number of environmental applications averaged about 132 submittals per month for a total of 1,585 for calendar year 2024. Of this amount 886 (56%) are from Westport, 430 (27%) were from Weston, and 269 (17%) from Easton. Each application requires review time, sometimes revisions with additional review time, and then associated field work. These applications are reviewed and field work is conducted by sanitarians who must also conduct other public health related investigations and work.
- COVID19, influenza and Respiratory Syncytial Virus (RSV) all continue to circulate in the community. The Health District provides COVID19 vaccinations along with influenza and other vaccinations. Travel Clinic visits are increasing, recovering somewhat from the decline associated with the Covid pandemic. Revenue associated with clinic activities is treading slowly upward.
- A sanitarian position remains unfilled. It continues to be difficult finding qualified workers to fill public health positions, statewide. As a result, there is a bidding "war", not only to lure needed staff from other jurisdictions, but to retain certified and experienced existing staff. This competition for staff impacts the budget with increased salary offers.
- Although the number of applications submitted for review increased slightly from the previous year (1,501 vs 1,585), revenue associated with environmental work was less than projected due to the nature of the proposals, and the decline is likely to continue.
- In compliance with Sec.19 of PA 23-2 the Health District has established an electronic recording system to report any drinking water wells that are damaged from sodium chloride run-off. The Health District had to submit any reports to the Office of Policy and Management (OPM), no later than January 1, 2025, and annually thereafter.
- As of January 1, 2025, Public Act 22-49 lowers the threshold at which local directors of health must conduct an epidemiological investigation of the source of the lead causing an increased lead level of a child to five micrograms per deciliter of blood. The Health District must inform parents about a child's potential eligibility for Connecticut's Birth-To-Three program, and ways to reduce lead poisoning to less than 3.5 micrograms.
- The Health District has begun its efforts to incorporate the goals and objectives of the recently approved Community Health Improvement Plan to ensure that the services provided are relevant to today's public health needs.
- There has been a change of leadership with the hiring of a new Director of Health bringing new energy and ideas to the Health District's programs and how they will be provided.

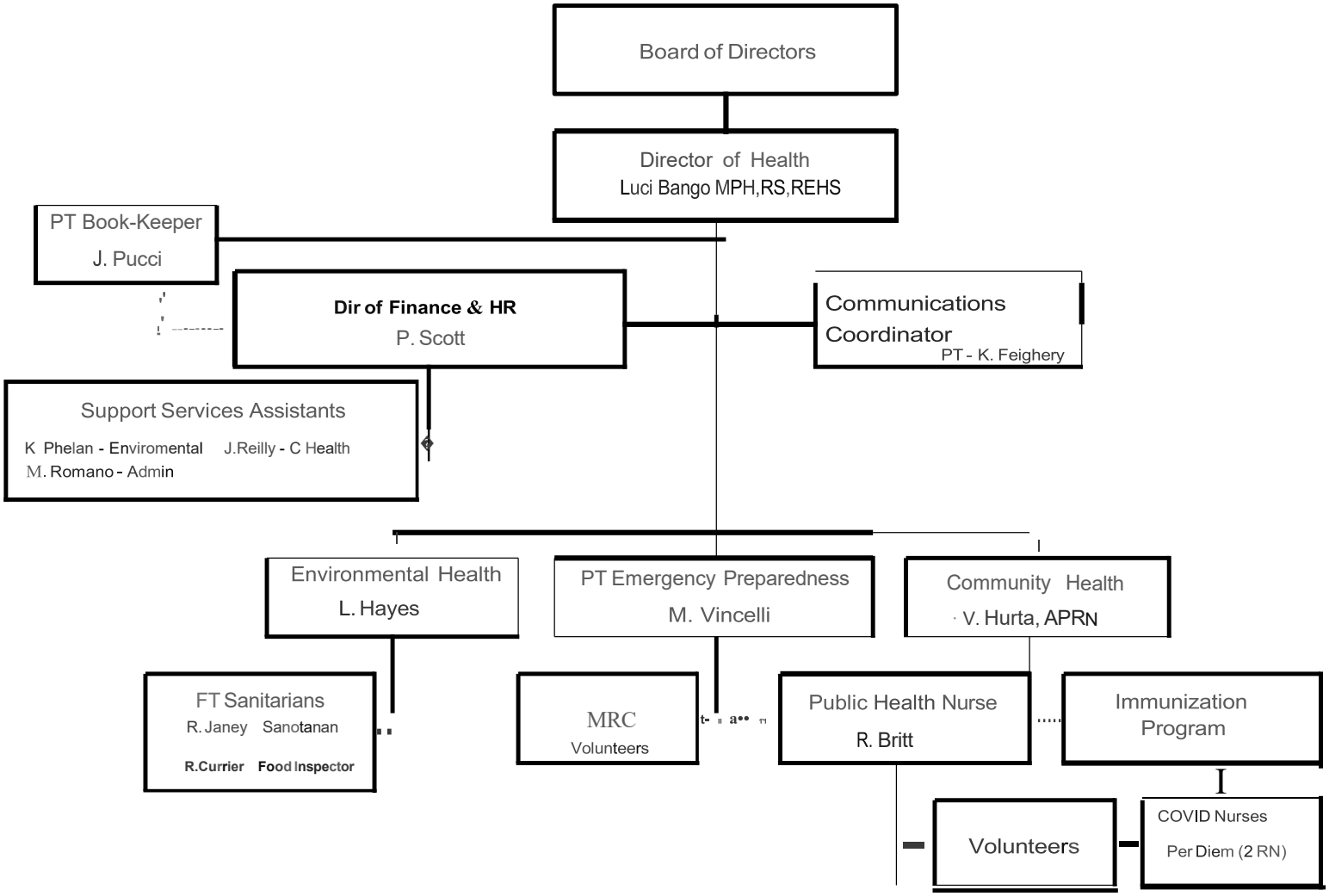
**This funding request reflects the impact of inflation and the need to retain and attract needed staff.**

Aspetuck
Health District

# Aspetuck Health District

## Organizational Chart

2025 - 2026



# Monthly Permit Activity by town

# Calendar Year 2024

**January to December**

| | Westport | Weston | Easton | |
|---|---|---|---|---|
| | 67 | 42 | 29 | |
| | 48 | 33 | 28 | |
| | 76 | 38 | 13 | |
| | 90 | 48 | 33 | |
| | 92 | 43 | 18 | |
| | 72 | 33 | 18 | |
| | 93 | 39 | 33 | |
| | 75 | 25 | 2 | |
| | 65 | 35 | 23 | |
| | 96 | 35 | 29 | |
| | 61 | 31 | 19 | |
| | 51 | 28 | 24 | |
| # of Applications | 886 | 430 | 269 | 1,585 Total |
| Percentage of total | 56% | 27% | 17% | 100% |

Westport Pop – 27,279

Weston Pop – 10,336

Easton Pop – 7,594

Aspetuck Health District

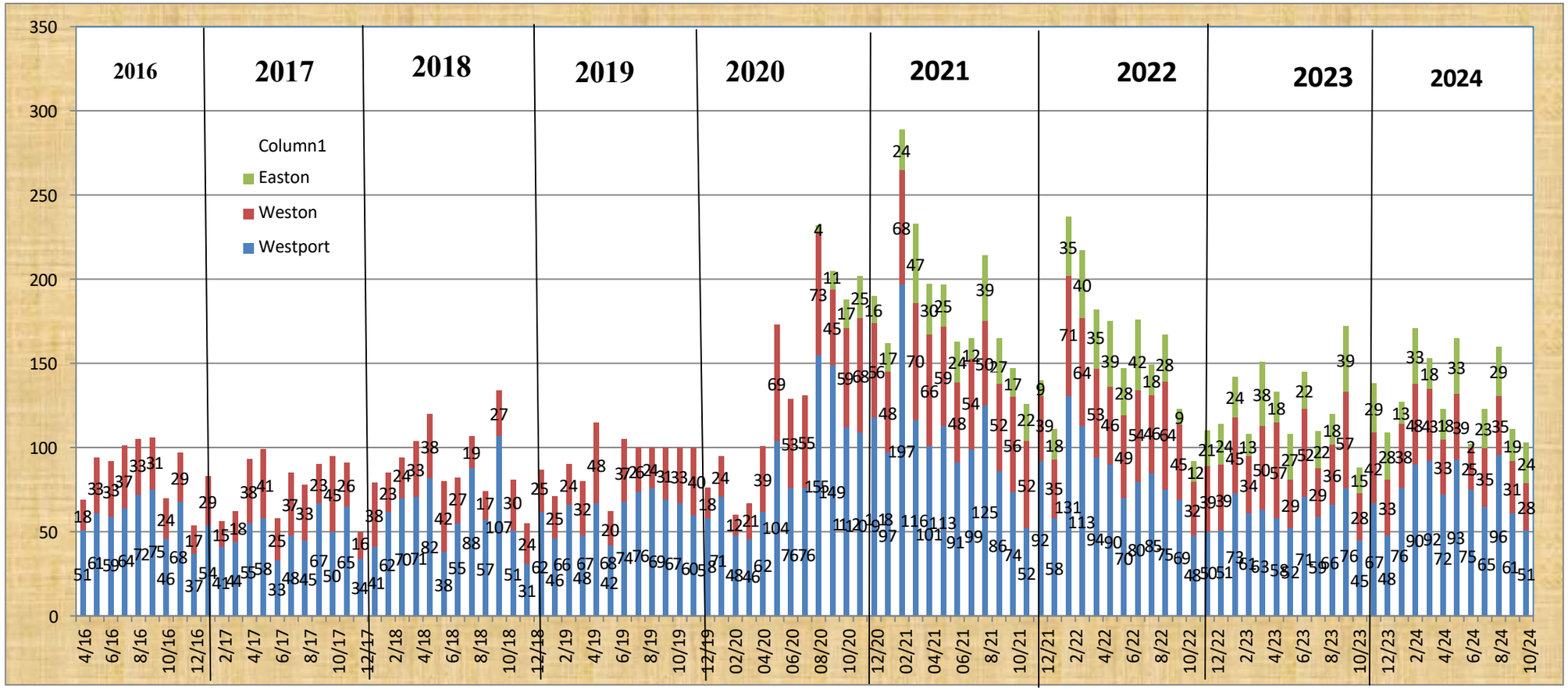
# **Calendar** Year Activity Levels

## 2008 through December 2024

| | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Building addition plan reviews | 220 | 190 | 122 | 160 | 173 | 143 | 172 | 159 | 139 | 138 | 145 | 143 | 185 | 162 | 140 | 135 |
| Beach water samples collected | n/a | 107 | 100 | 97 | 88 | 94 | 99 | 99 | 85 | 90 | 86 | 61 | 89 | 63 | 65 | 62 |
| Cosmetology facilities | 60 | 76 | 78 | 75 | 72 | 72 | 92 | 88 | 113 | 114 | 109 | 94 | 101 | 106 | 108 | 111 |
| Flu vaccinations | 2300 | 2329 | 1260 | 973 | 1285 | 1208 | 1642 | 1158 | 1241 | 1209 | 465 | 607 | 387 | 304 | 202 | 125 |
| Food service plan reviews | 25 | 25 | 31 | 41 | 50 | 33 | 41 | 36 | 33 | 22 | 34 | 33 | 54 | 27 | 24 | 35 |
| Food service facilities permitted | 222 | 202 | 222 | 205 | 228 | 228 | 231 | 233 | 228 | 239 | 280 | 202 | 261 | 243 | 243 | 278 |
| Food service temporary events | 205 | 187 | 209 | 192 | 192 | 197 | 207 | 203 | 211 | 230 | 297 | 71 | 186 | 208 | 195 | 211 |
| Geothermal Wells | n/a | 87 | 43 | 82 | 7 | 6 | 43 | 31 | 22 | 5 | 12 | 3 | 52 | 76 | 43 | 46 |
| New Home plan reviews | 32 | 49 | 52 | 50 | 74 | 79 | 54 | 41 | 44 | 41 | 27 | 54 | 72 | 47 | 55 | 49 |
| Home Bound Health Checks | 166 | 172 | 199 | 202 | 243 | 322 | 254 | 291 | 239 | 216 | 169 | 128 | 0 | 94* | 32** | 21 |
| Non-habitable addition plan reviews | 81 | 89 | 89 | 84 | 84 | 90 | 85 | 78 | 81 | 106 | 101 | 150 | 170 | 144 | 131 | 132 |
| Nuisance compliant investigations | 83 | 82 | 43 | 57 | 39 | 48 | 35 | 56 | 40 | 72 | 49 | 81 | 49 | 42 | 42 | 43 |
| Rabies specimen testing (+ = positive) | 61 (0+) | 40 (5+) | 28 (6+) | 21 (5+) | 27 (4+) | 25 (3+) | 37 (3+) | 34 (5 +) | 27 (5+) | 32 (+3) | 28 (+3) | | 24 (+2) | 33 (+1) | 32 (+4) | 24 (+3) |
| Selected Reportable Diseases | | | | | | | | | | | | | | | | |
| Campylobacter | 11 | 14 | 6 | 18 | 11 | 8 | 14 | 18 | 7 | 10 | 20 | 5 | 20 | 17 | 20 | 17 |
| Chlamydia | 13 | 21 | 36 | 34 | 33 | 32 | 28 | 40 | 67 | 43 | 31 | 52 | 91 | 10 | 6 | 7 |
| Giardia | 4 | 4 | 3 | 5 | 3 | 3 | 2 | 3 | 1 | 7 | 7 | 3 | 4 | 6 | 1 | 5 |
| Other Sexually Transmitted Diseases | 4 | 7 | 2 | 0 | 4 | 2 | 8 | 6 | 15 | 8 | 5 | 6 | 13 | 5 | 2 | 4 |
| Salmonella | 5 | 5 | 3 | 4 | 0 | 5 | 3 | 6 | 2 | 2 | 11 | 6 | 9 | 11 | 6 | 17 |
| Hep C | n/a | n/a | n/a | 107 | 5 | 6 | 10 | 5 | 7 new<br>24 chronic | 10<br>4 | 28 | 32 | 32 | 39 | 5 | 2 |
| HepB | n/a | n/a | n/a | 40 | 0 | 7 | 1 | 0 | 4 | 3 | 1 | 7 | 6 | 6 | 1 | 1 |
| Lyme | n/a | n/a | n/a | n/a | 11 | 21 | 16 | 45 | 59 | 93 | 87 | 100 | 100 | 100+ | 129 | 100+ |
| Septic system installations (new) | 52 | 70 | 71 | 55 | 95 | 93 | 82 | 73 | 62 | 49 | 37 | 71 | 102 | 79 | 76 | 70 |
| Septic system installations (repair) | 54 | 98 | 81 | 106 | 74 | 64 | 71 | 82 | 45 | 65 | 76 | 34 | 96 | 27 | 45 | 75 |
| Septic System inspections | 101 | 107 | 159 | 110 | 94 | 111 | 107 | 113 | 91 | 103 | 102 | 124 | 157 | 141 | 96 | 102 |
| Soil test applications | 161 | 158 | 159 | 188 | 216 | 239 | 190 | 144 | 123 | 106 | 117 | 173 | 234 | 229 | 222 | 227 |
| Travel Clinic Clients | 776 | 645 | 676 | 809 | 848 | 1008 | 753 | 769 | 713 | 668 | 289 | 139 | 31 | 117 | 200 | 211 |
| Water Supply Wells | 18 | 22 | 27 | 17 | 25 | 21 | 26 | 31 | 15 | 22 | 22 | 20 | 20 | 29 | 29 | 21 |
| Wellness Clinics (visits) | 578 | 630 | 515 | 553 | 423 | 348 | 340 | 341 | 244 | 285 | 260 | 143 | 0 | 290 | 324 | 435 |

Aspetuck Health District

# Figure 1- Plan Submittals thru December 2024




Graphic Prepared by Mark A.R. Cooper, Director of Health

Aspetuck Health District

# Draft

## Aspetuck Health District
## Budget 2025 – 2026

| Revenues | FY Ended 6/30/24 Actual | FY24-25 (Budgeted) | Proposed FY25-26 |
|---|---|---|---|
| Town Assessments | 922,061 | 959,037 | 982,215 |
| Intergovernmental | 117,543 | 272,000 | 188,865 |
| Environmental fees | 531,320 | 525,000 | 475,000 (with proposed fee increases) |
| Nursing fees | 66,080 | 75,000 | 95,000 |
| Interest and other | 97,699 | 50,000 | 82,000 |
| Undesignated Fund Balance | 0 | 70,000 | 100,000 |
| Total Revenue | 1,634,199 | 1,951,037 | 1,923,080 |

| Expenditures | | | |
|---|---|---|---|
| Personnel | 1,021,700 | 1,117,739 | 1,238,593 |
| Fringe Benefits | 419,951 | 470,588 | 442,122 |
| Buildings & Grounds | 19,779 | 9,500 | 10,093 |
| Contracted Services | 57,381 | 55,000 | 80,272 |
| Supplies, Office & Equipment | 129,515 | 80,210 | 100,000 |
| Insurance | 35,147 | 50,000 | 40,000 |
| Travel/mileage/Courier | 11,632 | 9,500 | 11,000 |
| Printing and Publications | 834 | 1,500 | 1,000 |
| Total Expenditures | 1,695,939 | **1,951.037** | **1,923,080** |

Town Assessment Summary Sheet

Aspetuck Health District

# Aspetuck Health District

## FY25 - 26 Budget

## Preliminary Draft Of Town Assessments – Adjusted/Recommended

| | FY 24-25 Approved Amounts | FY 25-26 Proposed Amounts | % of Assessment | % of Total Budget | % Change FY25 to FY26 |
|---|---|---|---|---|---|
| **Revenues** | | | | | |
| Towns | | | | | |
| Weston | $231,219 | $235,843 | 24% | 12% | 2% |
| Westport | $594,568 | $606,459 | 62% | 31% | 2% |
| Easton | $133,250 | $139,913 | 14% | 7% | 5% |
| Totals | $959,037 | 982,215 | 100% | 50% | 2.4% |

**Town Assessments = $982,215** **District Population 45,209** **Per Capita Calculation = $21.73**

Weston Population* = 10,336

Westport Population* = 27,279

Easton Population* = 7,594

45,209 **CT-DPH Population figures used*

Proposed town assessments – subject to change and needs Health District Board of Director approval.

# ASPETUCK
# HEALTH DISTRICT

**FINANCIAL STATEMENTS**
**AS OF .JUNE 30, 2024**

**TOGETHER WITH**

**INDEPENDENT AUDITOR'S REPORT**

**AND**

**SUPPLEMENT AL REPORT**

**Costello Company, LLC**
*Cerli/ied Puhlic Acco11111anl a11d Consullanls*
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(860) 228-2822, fax (860) 228-2866

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# *COSTELLO COMPANY, LLC*

Charles T. Costello, CPA *Certfjied Public Accountant and Consultants* www.costellocompany.com


## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Aspetuck Health District
Westport, Connecticut

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

***Opinion***

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Aspetuck Health District, (the District) as of and for the year June 30, 2024, and the related statement notes to the financial statements, which collectively comprises 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, each major fund, and the aggregate remaining fund information of the District as of June 30, 2024, and the respective changes in financial position , and the respective budgetary comparison for the General Fund for the year 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 (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 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.

***Re!,11011sibilities of Management_fi,r tlte 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 sho1tly thereafter.




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### *Auditor's Respomihilitiesfor the Audit<* *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 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, 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 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 the budgetary comparison information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial repo11ing for placing the basic financial statements in an appropriate operational, economic, or historical context. I 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.

***Supplementmy 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 Required Supplementary Information, as listed in the Table of Contents are presented for purposes of additional analysis and are not required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Required Supplementary Information, as listed in the Table of Contents, are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Reporting Required by *Govemment Auditing Standards***

In accordance \Vith *Government Auditing Standards,* we have also issued our report dated January I 0, 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 rep01ting 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 repo1ting or on compliance. That report is an integral pait of an audit performed in accordance with *Government Auditing Standard\'* in considering the District's internal control over financial reporting and compliance.



Hebron, Connecticut
January I 0, 2025

# MANAGEMENT'S DISCUSSION & ANALYSIS

Our discussion and analysis of the Aspetuck Health District's financial performance provides an over view of the District's financial activity for the year ended June 30, 2024. Please review it in co11junction with the District's basic financial statements, which begin on page 3.

Using This Annual Repoti:
This annual rep01t consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (pages 3-4) provide information about the activities of the District as a whole and present a longer term view of the District's finances.

Fund financial statements sta1t on page 5. These statements tell how services were financed in the sho11 term as well as what remains for future spending. They contain more detailed information than the government wide statements by providing data for the District's more financially significant funds.

The notes to the Financial Statements provide additional information that is essential to a full understanding of the data provided in the governmental wide and fund financial statements, and can be found on pages 7A 7J.

The required supplementary information is found on page 8. Information in this schedule pertains to comparative budget data.

Financial Highlights

| | 2024 | 2023 |
|---|---|---|
| Net Assets: | | |
| Current Assets | $1,923,049 | $1,739,474 |
| Net Capital Assets | 23,809 | 37,599 |
| Total Assets | 1,946,858 | 1,777,073 |
| Deferred Outflows of Resources | 558,593 | 335,988 |
| Total Liabilities | 1,899,3 I 9 | 1,451,050 |
| Deferred Inflows of Resources | 62,730 | 126,725 |
| Total Net Position | $ 5±J,,tQ[illegible] | $535,286 |
| Program Revenue | $ 1,745,283 | $1,656,564 |
| General Revenue | 97,699 | 60,480 |
| Total Revenue | 1,842,982 | 1,717,044 |
| Total Expenses | 1.834.866 | 1.785.484 |
| Increase (decrease) in Net Position | $ .....8..JL6 | $ -Cti[illegible].44Q) |

Reporting the District as a Whole
The Statements of Net Position and Activities:

One of the most imp01tant questions asked about our finances is ·'Is the District, as a whole, better off or worse as a result of the year's activities?" The Statements of Net Position and Activities help to answer this question. Over time, increases or decreases in the net position are an important indicator of the financial health of the District.

Net position increased by $8, I 16 for the year ended 6/30/24.

Repo1ting the District's Funds
Fund Financial Statements:

The Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balances report the assets and operations of the Governmental Funds. These funds are comprised of the General Fund, Reserves for Capital Replacement, Unemployment and Emergency Response and Special Program Funds.

The District's basic services are reported in the general fund, the focus of which is on how money flows into and out of the fund and the balance available at the end of the year.

The District receives Federal and State grant money to conduct district wide health programs. The Emergency Preparedness, including Pandemic Influenza, and Public Health Block grant resources are accounted for in Special Program or Revenue Funds.

General Fund Budgetary Highlights:

| | Budgeted Amounts | |
|---|---|---|
| | Original | Final |
| Total Revenue | $ 1,656,388 | $1,656,388 |
| Total Expenditures | 1,725,415 | 1,725,415 |
| Projected Change in Net Position | $ J§2,Q21) | $ (69,027) |

Capital Assets:

Given the strain on District finances, capital spending has been sharply reduced with no major additions to the District's capital assets. Fwther, we have suspended our usual contribution to our capital equipment replacement fund. We do not expect to resume contributions in FY25.

Economic Factors:

The housing market has stabilized, as the District has seen a higher level of building activity in the summer of 2023 and the spring of 2024.

Additionally, it is anticipated that because of the State's fiscal difficulties, there will be less suppo11 for local public health initiatives and grants. The District's board of directors and the member towns may need to re-evaluate the breadth and level of services being offered to the public, and mechanisms to increase District revenues.

Request for Information

Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

The Director of Health
Aspetuck Health District
180 Bayberry Lane
Westport, CT 06880-2855

# ASPETUCK HEALTH DISTRICT
# STATEMENT OF NET POSITION
## JUNE 30, 2024

| | |
|---|---|
| ASSETS | |
| Current Assets: | |
| Cash and Cash Equivalents | $ 1,900,298 |
| Inventory | 18,535 |
| Accounts receivable | 4.216 |
| Total Current Assets | 1.923,049 |
| | |
| Non Current Assets: | |
| Capital Assets | 387,593 |
| Accumulated Depreciation | 363,784 |
| Net Capital Assets | 23,809 |
| | |
| TOTAL ASSETS | 1,946,858 |
| | |
| DEFERRED OUTFLOWS OF RESOURCES | |
| Deferred outflows related to pension | 558,593 |
| | |
| Total Assets and Deferred Outflows of Resources | 2,505,451 |
| | |
| LIABILITIES: | |
| CURRENT LIABILITIES | |
| Accounts Payable | 6,654 |
| Accrued Expenses | 37,072 |
| Unearned Revenue | 263,938 |
| Total Current Liabilities | 307,664 |
| | |
| NONCURRENT LIABILITIES | |
| Compensated Absences | 12Ll33 |
| Net Pension Liability | 1,470,522 |
| Total Noncurrent Liabilities | 1,591,655 |
| | |
| Total Liabilities | 1,899,319 |
| | |
| DEFERRED INFLOWS OF RESOURCES | |
| Deferred Inflows Related to Pension | 62,730 |
| | 62,730 |
| | |
| Total Liabilities and Deferred Inflows of Resources | 1,962,049 |
| | |
| NET POSITION: | |
| Invested in Capital Assets | 23,809 |
| Unrestricted Net Assets | 519,593 |
| | |
| TOTAL NET POSITION | $ 543,402 |

*See accompanying notes to the financial statements.*

# ASPETUCK HEALTH DISTRICT
# STATEMENT OF ACTIVITIES
## FOR THE FISCAL YEAR ENDED ,JUNE 30, 2023

| | | Program Revenue | | |
|---|---|---|---|---|
| | Expenses | Charges for Services | Operating Grants and Support | Net (Expense) or Revenue & Changes in Net Position |
| Functions/Programs | | | | |
| Governmental activities | | | | |
| Health services | 1,834,866 | 597.400 | I,147,883 | (89,583) |
| General Revenues: | | | | |
| Interest and Investment Earnings | | | | 97.699 |
| Total General Revenues | | | | 97.699 |
| Change in Net Position | | | | 8,116 |
| Net Position - Beginning of year | | | | 535 286 |
| Net Position - Ending | | | | $ 543,402 |

*See accompanying notes to the financial statements.*

# ASPETUCK HEALTH DISTRICT
## BALANCE SHEET-GOVERNMENTAL FUNDS
### ,JUNE 30, 2024

| | GENERAL FUND | CAPITAL REPLACEMENT FUND | EMERGENCY RESPONSE FUND | UNEMPLOYMENT INSURANCE FUND | GRANT FUNDS | TOTAL GOVERNMENTAL FUNDS |
|---|---|---|---|---|---|---|
| ASSETS | | | | | | |
| Cash & Cash Equivalents | $ 1,539,662 | $ 121,256 | $ 200,000 | $ 39,380 | $ | $ 1,900,298 |
| Inventory | 18,535 | | | | | 18,535 |
| Accounts receivable | 4,216 | | | | | 4,216 |
| Due From Other Funds | | | | | 88,883 | 88,883 |
| TOTAL ASSETS | $ 1,562,413 | $ 121,256 | $ 200,000 | $ 39,380 | $ 88,883 | $ 2,011,932 |
| LIABILITIES AND FUND BALANCES | | | | | | |
| Accounts Payable | $ 6,654 | $ | $ | $ | $ | $ 6,654 |
| Accrued Expenses | 37,072 | | | | | 37,072 |
| Uneared Revenue | 175,055 | | | | 88,883 | 263,938 |
| Due to Other Funds | 88,883 | | | | | 88,883 |
| TOTAL LIABILITIES | 307,664 | | | | 88,883 | 396,547 |
| FUND BALANCES | | | | | | |
| Unassigned | 1,254,749 | | | | | 1,254,749 |
| Assigned | | 121,256 | 200,000 | 39,380 | | 360,636 |
| **TOTAL FUND BALANCES** | 1,254,749 | 121,256 | 200,000 | 39,380 | | 1,615,385 |
| TOTAL LIABILITIES & FUND BALANCE | $ 1,562,413 | $ 121,256 | $ 200,000 | $ 39,380 | $ 88,883 | $ 2,011,932 |

*See accompanying notes to the financial statements.*

# ASPETUCK HEALTH DISTRICT
## Reconciliation of Fund Balance
## To Net Position of Governmental Activities
June 30, 2024

The amounts repo1ted for Governmental Activities in the Statement of Net Position (Exhibit A) are different from the Governmental Fund Balances. The details of this difference are as follows:

| | |
|---|---|
| Total Fund Balance (Exhibit C, page 5-A) | $1,615,385 |
| Capital assets used in Governmental Activities are not financial resources and so are not reported in the funds. | |
| Capital Assets net of Depreciation | 23,809 |
| Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds. | |
| Deferred outflows related to pension | 558,593 |
| Net pension liability | (1,470,522) |
| Deferred inflows related pension | (62,730) |
| Compensated absences | (121,133} |
| TOTAL NET POSITION OF GOVERNMENTAL ACTIVITIES (Exhibit A, page 3) | $ 543,402 |

*See accompanying notes to the financial statements.*

Exhibit D

# ASPETUCKHEALTH DISTRICT
## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
### FOR TIIE FISCAL YEAR ENDED ,Jli"IE 30, 2024

| | GENERAL FUND | CAPITAL REPLACEMENT FUND | EMERGEMCY RESPONSE FUND | UNEMPLOYMENT INSURANCE FUND | GRANT FUNDS | TOTAL GOVERNMENTAL FUNDS |
|---|---|---|---|---|---|---|
| REVENUE | | | | | | |
| Intergovernmental Grants | $ 117.543 | $ | $ | $ | $ 108.279 | $ ***225.822*** |
| Local Revenue | 922.061 | | | | | 922.06 I |
| Permits. Fees & Services | 597.400 | | | | | 597..\00 |
| Interest Income and other | 97.699 | | | | | 97.699 |
| TOTAi. RFVFNUE | 1.734.703 | | | | I08.279 | 1.842.982 |
| 1:XI'ENDITURES | | | | | | |
| **Sa!arii:s & \:Vagcs** | 1.021.700 | | | | 80.358 | U02.058 |
| Employee Benefits | 419.951 | | | | 6.306 | 426.257 |
| Outside Services | 57.381 | | | | 21.615 | 78.996 |
| Insurance | 35.147 | | | | | 35.147 |
| Supplies & Equipment | 72.685 | | | | | 72.685 |
| Printing & Publications | 834 | | | | | 834 |
| Travel | 11.632 | | | | | 11.632 |
| Oll!cc & Miscellaneous | 56.830 | | | | | 56.830 |
| Building Expenses | 19.779 | | | | | 19.779 |
| TOTAL EXPENDITURI:S | 1.695.939 | | | | 108.279 | 1.804.218 |
| !XCESS REVENUES OVER EXPENSES | 38.764 | | | | | 38.764 |
| OT! IER FINANCIAL SOURCES (USES) | | | | | | |
| Transfer In (out) | | | | | | |
| FI/ND BALANCES JUNE 30. 2023 | $ 1.215.985 | $ 121.256 | $ 200.000 | $ 39.380 | $ | $ 1.576.621 |
| FUND BALANCES JUNE 30. *2024* | $ 1.254.749 | $ 121.256 | $ 200.000 | $ 39.380 | $ | $ 1.615.385 |

*See accompanying notes to the financial statements.*

# ASPETUCK HEALTH DISTRICT
## Reconciliation of Changes in Fund Balance to Changes in Net Position of Governmental Activities
June 30, 2024

The changes reported for Governmental Activities in the Statement of Activities (Exhibit B) are different from the changes in Governmental Fund Balances. The details of these differences are as follows:

| | |
|---|---|
| NET CHANGE IN FUND BALANCE (Exhibit D, page 6A) | $ 38,764 |
| Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their useful lives and repo11ed as depreciation expense. | |
| Depreciation expense | ( 13,790) |
| Some expenses repo11ed in the statement of activities do not require the use of current financial resources and, therefore are not repo11ed as expenditures In governmental funds, including the change in: | |
| Increase in compensated absences liability | (35,702) |
| Increase in net pension liability | (276,756) |
| Net change related to deferred outflows | 222,605 |
| Net change related to deferred inflows | 72.995 |
| CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES (Exhibit B) | $ 8,116 |

*See accompanying notes to the financial statements.*

# ASPETUCK HEALTH DISTRICT
## Notes to Financial Statements
June 30, 2024

### 1. Summary of Significant Accounting Policies

The general purpose financial statements of the District have been prepared in accordance with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the authoritative standard setting body for the establishment of governmental accounting and financial reporting principles. The more significant of these accounting policies follow.

A. Repo11ing Entity

The District was established as the Aspetuck Valley Health District on November 2, 1965. In 1983 the District changed its name to the Westpo11 Weston Health District to identify the towns which it served at that time. In 2022 the District changed its name to the Aspetuck Health District.

The purpose of the District is to promote and enhance public health. The District is committed to enforcing the State Public Health Code and to working with other provides of health to plan and coordinate programs which promote healthful living and prevent disease.

This repo11 includes all of the services provided by the District to residents and businesses within its boundaries. The accompanying general purpose financial statements comply with the provisions of GASB Statement No. 14, "The financial Reporting Entity'·, in that the financial statements include all organizations, activities, and functions that comprise the District. In evaluating the District's repo11ing entity all applicable guidance was considered including financial accountability and the nature and significance of the relationship. The district is a single legal entity with no component units.

B. Government Wide and Fund Financial Statements

The government wide financial statements (the statement of net position and the statement of activities) repo1t information on all of the activities of the District.

The statement of activities demonstrates the direct expenses of the District. Program revenues include charges for services and grants and contributions that are restricted to meeting the operational or capital requirements. Other items not properly included among program revenues are repo1ted as general revenues. Major governmental funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government wide financial statements are repo11ed using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

# ASPETUCK HEALTH DISTRICT
## Notes to Financial Statements, *continued*
June 30, 2024

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities and fund balances are included on the balance sheet. Operating statements of these funds present net increases and decreases in current assets.

Under the modified accrual basis of accounting revenues are recognized when they are both measurable and available and it recognizes expenditures in the accounting period in which the fund liability is incurred, as long as it is measurable.

Revenues from local sources consist primarily of town allocations and fees collected from immunizations and permits. These revenues are recognized using accrual principles of accounting.

Grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant. Accordingly, when such funds are received, they are recorded as deferred revenue until related and authorized expenditures have been made. At the end of the grant period unused funds are refunded.

Fund Accounting

The District uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self balancing set of accounts. The District only uses governmental funds.

The governmental funds include the General Fund, Special Program Funds, & funds set aside for specific purposes. These include Capital Asset Replacement and Unemployment funds. The general fund is used to account for the general operations of the District. The Special Program Funds are used to account for assets set aside for Bio Terrorism Response and Public Health Block grant programs. The difference between governmental fund assets and liabilities is reported as fund balance.

The District divides its fund balance is divided into two classifications, in conformity with GASB 54. The classifications are as follows:

Unassigned - The unassigned fund balance includes excess resources that are not nonspendable.

Assigned - The assigned fund balance represents board designated fund balance set aside for future major capital improvements.

Budget Process and Basis of Budgeting

The annual budget is prepared by February and presented to the Board in April. Public notice is given and a hearing held. The final budget is adopted by July I.

# ASPETUCK HEALTH DISTRICT
## Notes to Financial Statements, *continued*
June 30, 2024

**2. Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles 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 repo11ed amounts of revenues and expenses during the repo1ting period. Actual results could differ from those estimates.

**3. Capital Assets**

General capital assets result from expenditures in the governmental funds. These assets are repo11ed in the governmental activities column of the government wide statement of net position but are not repo1ted in the fund financial statements. Purchased assets are capitalized at cost or estimated historical cost, and updated for additions and retirements during the year. Donated assets are recorded at fair value on the date donated. The District maintains a capitalization threshold of $250. Improvements are capitalized; the cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets life are expensed in the year incurred. Capital assets are depreciated using the straight-line method. When capital assets are sold the resulting gain or loss is recorded in operations.

Estimated useful lives, in years, for depreciable assets are as follows:

| | |
|---|---|
| Furniture | 7 |
| Office Equipment | 5 |
| Computer Equipment | 5 |
| Computer Software | 3 |
| Leasehold Improvements | 25 |

**4. Net Position**

Net Position present the difference between assets and liabilities in the statement of net position. Net position invested in capital assets are reduced by the outstanding balances of any borrowed funds used for the acquisition or improvements of those assets. Net position are repo1ted as restricted when there are legal, grantor or creditor limitations and/or restrictions placed on their use.

**5. Deferred Revenue**

Deferred revenue consists of fees and/or grant funds received within the reporting period for services to be performed in the subsequent period.

# ASPETUCK HEALTH DISTRICT
## Notes to Financial Statements, *continued*
June 30, 2024

**6. Deposits and Investments**

The deposit of public funds is controlled by the Connecticut General Statutes. Deposits may be placed with any qualified public depository. At June 30, 2024 the bank balance was $ I ,900,298 all of which was covered by Federal depository Insurance. Due to higher cash flows at ce1tain times during the year the balances may exceed the amount covered by such insurance. Additional protection against loss is provided for deposits in excess of federally insured amounts by the Connecticut General Statutes. The statutes require every qualified public depository to maintain segregated collateral equal to at least three percent of the average public deposits held by the depository. Such amounts are available to the State Banking Commissioner to meet losses in excess of deposit insurance. It cannot be determined how much of the excess deposits of the District are covered by such provision.

The District invests in the Connecticut State Treasurer's Shott-Term Investment Fund. This approved investment is reported at cost plus appreciation, which is its market value and may be liquidated as needed. The District owns an undivided beneficial interest in the assets of the pool. Interest earned on this investment totaled $97,699 for the year ended June 30, 2024.

**7. Capital Assets**

A summary of changes in capital assets, related depreciation and net capital assets is as follows:

| | Balance 7/1/23 | Additions and Current Ex12ense | Disposals and Related De12reciation | Balance 6/30/24 |
|---|---|---|---|---|
| Capital Assets Depreciation | | | | |
| Furniture | $ 46,330 | $ | $ | $ 46,330 |
| Equipment | 191,348 | | | 191,348 |
| Leasehold Improvements | 143,225 | | | 143.225 |
| Mobile Center | 6,690 | | | 6,690 |
| | 387,593 | | | 387.593 |
| Accumulated Depreciation | (349,994) | | | {363,784) |
| Ending Capital Assets | $ 37,599 | $( 13,790) | | |

**8. Employee Retirement, Deferred Compensation & Section 125 Health Plans**

**Connecticut Municipal Employees Retirement System**

*Plan Description*

All employees of the District paiticipate in the Connecticut Municipal Employees Retirement System (CMERS). CMERS is a cost-sharing, multiple employer public employee retirement system (PERS) established by the State of Connecticut and administered by the State Commission to provide pension benefits for the employees of patticipating municipalities.

# ASPETUCK HEALTH DISTRICT
## Notes to Financial Statements, *continued*
June 30, 2024

**8. Employee Retirement, Deferred Compensation & Section 125 Health Plans**

**Connecticut Municipal Employees Retirement System** *(Continued)*

CMERS is considered to be a part of the State of Connecticut's financial reporting entity and is included in the State's financial reports as a Pension Trust Fund. The CMERS issues a publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the State of Connecticut Retirement and Benefit Services Division, Office of the State Controller, 55 Elm Street, Hartford, CT 06106.

*Plan Provisions*

Plan provisions are set by statute of the State of Connecticut. CMERS provides retirement benefits, as well as death and disability benefits. All normal or early retired members receive a cost of living increase adjustment effective July I st of each year ranging from 2.5% to 6%. Annual cost of living increases between 3% and 5% are paid to disabled members. All benefits vest after 5 years of continuous service. Members who retire after age 55 with 5 years of continuous service or after 25 years of service, irrespective of age, are entitled to an annual retirement benefit, payable monthly for life.

The pension amount paid to employees is on the following:

2% of the average of earnings for the 3 highest paid years of service multiplied by length of service.

*Funding Policy*

Covered employees are required by state statute to contribute 5.0% of earnings upon which Social Security tax is paid plus 4.75% of earnings on which no Social Security tax is paid. Each participating municipality is required to contribute the amounts necessary to finance the remaining costs of plan.

The total amount expected employer contribution for the fiscal year ended June 30, 2024 is $167,337 on actuarial payroll in the amount of$972,771.

1. **Obtaining a Report of the Plan** - CMERS is considered to be a part of the State of Connecticut's financial reporting entity and is included in the State's financial reporis as a pension trust fund. The reports include information of the plan's assets, deferred outflows of resource, liabilities, deferred inflows of resources, and fiduciary net positions. More information can be obtained by contacting the Municipal Employees' Retirement System - Fund B, Office of the State Comptroller or on their website (http://osc.ct.gov/retirement).

   The District's proportionate share has been determined on the same basis as that used by the plan as has the basis of accounting, including policies with respect to benefit payments (including refunds of employee contributions) and the valuation of plan investments.

# ASPETUCK HEALTH DISTRICT
## Notes to Financial Statements, *continued*
June 30, 2024

**8. Employee Retirement, Deferred Compensation & Section 125 Health Plans**

**Connecticut Municipal Employees Retirement System** *(Continued)*

**Actuarial Methods and Significant Assumptions** - The following assumptions were used in the pension valuations, prepared as of June 30, 2023 (the Valuation Date and Measurement Date) for use in the June 30, 2024 financial statements (Reporting Date):

| | |
|---|---|
| **Actuarial cost method** | Entry Age Normal Cost Method |
| **Experience study dates** | July I, 20 I 2 - June 30, 2020 |
| **Asset valuation method** | Market value |
| **Inflation** | 2.50% |
| **Salary increases** | 3.50-9.50%, including inflation |
| **Investment rate of return** | 6.90%, net if investment related expense, including inflation using a long-normal distribution analysis of best-estimate ranges using weighted average for each asset class and applied to all periods. |
| **Discount Rate** | 7.00%, the projection of cash flows assumed that plan member contributions will be made at the current contribution rate and employer contributions will be made at the actuarially determined rates in future years. |
| **Cost of living adjustment** | Annually compounded increases vary based on member age and date of retirement and range from 2.50% to 6.0% maximum. |
| **Post-retirement mortality** | The RP2014 Combined Mortality Table for Annuitant and non-Annuitants |

There were no changes in assumptions or benefits that affected the measurement of the total pension liability since the prior measurement date.

**Target Asset Allocation and Rates of Return** - The table below shows the target asset allocation and most recent best estimates of arithmetic real rates of return for each major asset class are to be provided by the Fiduciary of the Plan.

# ASPETUCK HEALTH DISTRICT
## Notes to Financial Statements, *continued*
June 30, 2024

**8. Employee Retirement, Deferred Compensation & Section 125 Health Plans**

**Connecticut Municipal Employees Retirement System** *(Continued)*

| Asset Class | Target Allocation | Long-term Expected Real Rate of Return |
|---|---|---|
| Global Equity | 37.0% | 6.8% |
| Public Credit | 2.0% | 2.9% |
| Core Fixed Income | 13.0% | 0.4% |
| Liquidity Fund | 1.0% | -0.4% |
| Risk Mitigation | 5.0% | 0.1% |
| Private Equity | 15.0% | 11.2% |
| Private Credit | 10.0% | 6.2% |
| Real Estate | 10.0% | 6.3% |
| Infra. & Natural Resources | 7.0% | 7.7% |
| | 100.0% | |

**Sensitivity Analysis** - The following presents the net pension liability (asset) of the Aspetuck Health District's proportionate share of the plan, calculated using the current discount rate, as well as what the Town·s net pension liability (asset) would be if it were calculated using a discount rate that is I percentage point lower or I percentage rate higher:

| | 1% Decrease | Current Discount Rate | 1% Increase |
|---|---|---|---|
| Sensitivity of the Propo1tionate Share of the net pension liability | 5.90% | 6.90% | 7.90% |
| | $2,QLJ:Q.163 | $J,47Q,522 | $29Q.,Q2[illegible] |

**Pension Liabilities, Pension Expense and Deferred Inflows/Outflows of Resources**

As June 30, 2024, the District reported a liability in the Statement of New Position for its propottionate share (.322305%) of the net pension liability. The amount recognized by the District as its proportionate share of the net pension liability was $1,470,522.

# ASPETUCK HEALTH DISTRICT
## Notes to Financial Statements, *continued*
June 30, 2024

**8. Employee Retirement, Deferred Compensation & Section 125 Health Plans**

**Connecticut Municipal Employees Retirement System *(Continued)***

June 30, 2023, is the actuarial valuation date upon the total pension liability is based. The total Pension liability was calculated as of June 30, 2023, measurement date. There were no changes in the assumptions or benefits that affected the measurement of the total pension liability since the prior measurement date, except the District's proportional share changed from 0.267517% of the pension liability at the prior measurement date to 0.322305% of the pension liability as of June 30, 2024.

The District recognized the total proportionate share of the collective pension expense in the Statement of Activities associated with the District of $165,252 for the year ended June 30, 2024.

At June 30, 2024, the District reported deferred outflows or resources and deferred inflows of resources related to CMERS in the Statement of Net Position from the following sources:

| | Deferred Outflows of Resources |
|---|---|
| Difference between expected and actual experience | $ 94,162 |
| Changes in assumptions | 133,855 |
| Net difference between projected and actual investment earnings on pension plan investments | 123,219 |
| Changes in proportion and differences between employer Contributions and proportionate share of contributions | 207.357 |
| Total | $ 558,593 |

| | Deferred inflows of Resources |
|---|---|
| Difference between expected and actual experience | $ 16,192 |
| Changes in proportion and differences between employer contributions and proportionate share of contributions | 46 538 |
| Total | $ 62,730 |

# ASPETUCK HEALTH DISTRICT
## Notes to Financial Statements, *continued*
June 30, 2024

**8. Employee Retirement, Deferred Compensation & Section 125 Health Plans**

**Connecticut Municipal Employees Retirement System** *(Continued)*

On August I, 2005 the District adopted a Deferred Compensation Plan in accordance with Internal Revenue Code 457. The plan permits employees to defer a portion of their salary. Compensation which has been deferred under the plan is not available to employees until termination, retirement or certain emergencies specified under the code. The assets of the plan are held by the sponsor in accounts which are in the name of the respective employee.

On March 20, 2008 the District adopted a Section 125 Plan under which employee contribution for medical insurance and other benefits are made on a pretax basis.

**9. Compensated Absences**

The District's employment policies allow employees to accrue vacation days on a schedule based on the length of employment. Vested benefit is limited to 15 days or 105 hours per employee. At June 30, 2024, the District has accrued $49,765 relating to this benefit.

The policies also allow employees to accrue sick days at the rate of 7 hours per month, to a maximum of 150 days. Effective January 9, 2006 the District adopted a policy under which 25% of sick days to a maximum of 100 days, accrued under the above formula, would be paid upon retirement. Under this plan vested sick time would not exceed 25 days (100 X .25). The vested liability for accumulated sick time is recorded in the Statement of Net Position and totaled $71,368 for the year ended June 30, 2024.

**10. Risk Financing**

The District is exposed to various risks of loss related to torts; theft ot damage to, and destruction of assets; errors and omissions; and natural disasters. These risks are covered by commercial insurance purchased through Connecticut Interlocal Risk Management Agency. Settled claims from these risks have not exceeded commercial insurance coverage. There were no significant reductions in insurance coverage from coverage in the prior year.

**11. Subsequent Events**

Management has evaluated subsequent events through January 10, 2025 the date the financial statements were available to be issued and has determined that there were no matters requiring disclosure in, or adjustment to, these financial statements.

# ASPETUCK HEALTH DISTRICT
## Notes to Financial Statements, *continued*
June 30, 2024

**12. Recently Issued Accounting Standards**

The Governmental Accounting Standards Board (GASB) has issued several pronouncements that have effective dates that may impact future financial presentations. The impact of the following accounting pronouncements are currently being assessed by the District as to the impact to the financial statements.

Management has not currently determined what, if any, impact implementation of the following pronouncements may have on future financial statements.

GASB Statement No. 101. Compensated Absences. Provides a consistent model for accounting for compensated absences and associated salary-related payments. The objectives are to:

- Ensure uniform accounting recognition across all governments
- More accurately, reflect with a government will incur an obligation.
- Better meet the information needs of financial statement users.

The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

GASB Statement No I02. Certain Risk Disclosures. Requires state and local governments to disclose information about risks that could make them vulnerable to loss or harm. The statement is intended to improve financial reporting by providing users with timely information. This Statement is effective for fiscal years beginning after Jule 15, 2024, and all rep011ing periods thereafter.
Earlier application is encouraged.

GASB Statement No. l 03. Financial Repo11ing Model Improvements. This Statement aims to improve the financial reporting model by providing information that is essential for decision making and assessing a government's accountability. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. Earlier application is encouraged.

GASB Statement No. I 04. Disclosure of Ce11ain Capital Assets. This Statement allows bank, credit unions savings institutions to repo11 certain cash receipts and payments in the statement of cash flows. This Statement is effective for fiscal years beginning after June 15, 2025 and all repo11ing periods thereafter. Earlier application is encouraged.

# ASPETUCK HEALTH DISTRICT
## SCHEDULE OF REVENUES AND EXPENDITL:RES
## BUDGET AND ACTUAL - GENERAL FLIND
### FOR TIIE FISCAL YEAR ENDED JliNE 30, 2024

| | BUDGETED AMOUNTS | | | VARIANLL Willi THE FINAL BUDGET POSITIVE (NEGATIVE) |
|---|---|---|---|---|
| | ORIGINAL | FINAL | ACTUAL AMOUNT | |
| REVENUE | | | | |
| Town Assesments | $ 922.151 | $ 922.151 | $ 922.()61 | $ (90) |
| Intergovernmental | 117.237 | 117.237 | 117.543 | 306 |
| Environmental Fees | 550.000 | 550.000 | 531.320 | ( 18.680) |
| Community Health Fees | 66.000 | 66.000 | 66.080 | 80 |
| Interest and Other Income | 1.000 | 1.000 | 97.699 | 96.699 |
| TOTAL REVENUE | $ 1.656.388 | $ 1.656.388 | $ 1.734.703 | $ 78.315 |
| EXPENDITURES | | | | |
| Personnel | $ 1.117.739 | $ I.I 17.739 | $ 1.021.700 | $ 96.039 |
| Fringe Benefits | 433.026 | 433.026 | 419.951 | 13.075 |
| Building & Grounds | 8.900 | 8.900 | 19.779 | ( 10.879) |
| Contracted Services | 42.700 | 42.700 | 57.381 | (14.681) |
| Supplies. Office Expense & Equipment | 76.050 | 76.050 | 129.515 | (53.465) |
| Insurance | 35.000 | 35.000 | 35.147 | (147) |
| Travel and Courier Service | I 1.000 | I 1.000 | 11.632 | (632) |
| Printing. Advertising & Marketing | 1.000 | 1,000 | 834 | 166 |
| TOTAL EXPENDITURES | 1.725.415 | 1.725.415 | 1.695.939 | 29.476 |
| EXCESS (DEFICIT) OF REVENUE | | $ (69,027) | $ 38.764 | |

**ASPE'ITCK IIEALTII DISTRICT**

Required Supplementary Information
Connecticut Municipal Employee's Retirement System
Schedule of Proportionate Share of the Net Pension Liability (unaudited)

| | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 |
|---|---|---|---|---|---|---|---|---|---|---|
| Employer percentage of collective net pension liability | 0.322305% | 0.267517% | 0.293187% | 0.259137% | 0.241473% | 0.279386% | 0.315633% | 0.310232% | 0.3156330% | 0.3102320% |
| Employer portion of net pension liability | 1,470.522 | 1,202,766 | 693,905 | 1,470,522 | $891,232 | $1,068,536 | $521,744 | $ 19,516 | $ 424,741 | $ . 319,129 |
| Employer covered payroll | $ 972,771 | $ 753,574 | $ 793,899 | $ 663,654 | $ 620,760 | $ 786,419 | $ 751,350 | $ 751,350 | $ 688,422 | $ 688_,422 |
| Employer portion - net pension liability as a percentage of covered payroll | 66.15% | 62.65% | 87.40% | 65.22% | 69.65% | 7206% | 69.44% | 82.45% | 61.70% | 46.36% |
| Plan Fiduciary net position as a percentage of total pension liablity | 66.86% | 68.71% | 82.59% | 71.18% | 72.69% | 73.60% | 91.68% | 88.29% | 92.72% | 90.48% |

**ASPETUCK HEALTII DISTRICT**
Required Supplementary Information
Connecticut Municipal Employee's Retirement System
Schedule of Contributions (unaudtied)

| | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 |
|---|---|---|---|---|---|---|---|---|---|---|
| Actuarially determined employer contribution | S167,337 | S126,829 | | $91,861 | $75,564 | $83,932 | $85,504 | $ 92,363 | S 76,636 | S 57,633 |
| Employer contributions in relation to the actuarily determined contribution | $167,337 | $126,829 | $110,521 | S91,861 | $75,564 | $83,932 | $ 85,504 | $ 92,363 | $ 76,636 | S 57,633 |
| Employer contribution deficieny (excess) | $ | S | $ | $ | $ | $ | S | $ | $ | S |
| Employer covered employee payroll | S 972.771 | 75_3,_SH_ | $ 793,899 | $ 663,654 | S 620,Z§Q_ | $ 786,419 | $ 751,350 | $ 751,350 | $ 688,422 | S 688.422 |
| Employer contributions as a percentage of covered employee payroll | 16.83% | 16.83% | 13.90% | 13.84% | 12.17% | 10.67% | 11.38% | 12.29% | 11.13% | 8.37% |



See Independent Auditor's Report

# ASPETUCK HEALTH DISTRICT

Required Supplementary Information
Connecticut Municipal Employee's Retirement System
Notes to Required Supplementary Information (unaudited)
For the Year Ended June 30, 2024

**Changes to benefit terms:**
There were no changes in benefit terms from the prior year.

**Changed to population covered:**
There were no changes to the population covered for the prior year.

**Changes of assumptions:**
There were no changes in assumptions for the prior year.

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 Directors
Aspetuck Health District
Westport, 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 each major fund, of the Aspetuck 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 my report thereon dated January 10, 2025.

**Internal Control over Financial Reporting**

In planning and performing my audit of the financial statements, we considered the District's internal control over financial reporting ("internal control") to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my 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 *sign[ficant de_ficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet impo1tant 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 my audit we did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weakness may exist that have not been identified.

**Compliance and Other Matters**

As pait of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, I performed tests of its compliance with ce1tain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly. I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standard*.




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**Purpose of this Report**

The purpose of this repo11 is solely to describe the scope of my 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.



Hebron, Connecticut
January I 0, 2025